

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1947-48

(From the 15th August, 1947 to the 31st March, 1948)

AND

THE AUDIT REPORT

1949



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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of West Bengal for the period from the 15th August, 1947 to the 31st March, 1948 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, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India and Article 151(2) of the Constitution of India. Its object is to present the audited accounts of all the expenditure of the period 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 Accounts in the United Kingdom relating to transactions in the United Kingdom affecting the revenues of the Government of West Bengal. It is submitted by the Comptroller and Auditor General of India to His Excellency the Governor to be laid before the State Legislature.

2. In exercise of the powers conferred by the proviso to sub-section (3) of section 80 of the Government of India Act, 1935 (now defunct) as adapted under the India (Provisional Constitution) Order, 1947, His Excellency, the Governor of West Bengal, authorised by a special order the schedule of expenditure for the period. This 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 votable. Such expenditure has accordingly been designated as "authorised" in these accounts.

3. Comments have been confined, as far as possible, to audit points of outstanding interest or importance. In order that only agreed statements of fact and completed cases may be included in the report, a convention has been established between the Comptroller and Auditor General and the Government of West Bengal whereby cases relating to any previous year 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. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

PART I.

AUDIT REPORT, 1949.

(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 1947-48 (Post-partition) provided for a total revenue expenditure of Rs. 16·47 crores. There were no supplementary grants to augment the provision. It is impracticable to make any direct and fruitful comparison of the grants of the period with those relating to any previous year inasmuch as (i) the budget covered a period of 7½ months only ; and (ii) as regards area and population West Bengal is only slightly more than one third of the old province of Bengal. In 1946-47 the total provision for revenue expenditure for undivided Bengal was Rs. 57·91 crores. If we take a proportionate share of the sum for 7½ months, and again reduce it to one-third to correspond to the altered size of the province,—the figure will stand at Rs. 12·06 crores. It may be said to afford some kind of a basis of comparison, even though very rough. As against this sum of Rs. 12·06 crores as a rough approximation for 1946-47, the budget provision for 1947-48 (Post-partition) was Rs. 16·47 crores, *i.e.*, an increase of Rs. 4·41 crores. It is not possible to say how much of it was directly connected with the process of Partition and temporary in character,—and how much represents a permanent or semi-permanent increase in the level of expenditure. As regards the provision for Capital expenditure, there is no basis even for making a rough comparison.

SCHEDULE OF AUTHORISED EXPENDITURE.

2. The grants for the period from the 15th August, 1947 to the 31st March, 1948 were authorised by His Excellency the Governor of West Bengal on the 17th February, 1948 in exercise of the power conferred on him by the proviso to sub-section (3) of Section 80 of the Government of India Act, 1935 (now defunct), as adapted under the India (Provisional Constitution) Order, 1947. The authorised schedule included thirtyfive grants aggregating Rs. 18,43,88,200 and a further sum of Rs. 62,47,060 to meet expenditure charged on the revenues of the Province.

The number and arrangement of the Demands were practically the same as before the Partition, except that no demand for Salt was presented as stated on page 5 ; and that a separate demand was necessitated corresponding to the new Major Head "63-B-Expenditure on Post-War Development Schemes" opened in the Provincial section of the accounts to accommodate the charges which used to be booked formerly under the respective Departmental Major Heads of Account.

GENERAL RESULTS OF APPROPRIATION AUDIT.

3. The following statement compares the total grants and appropriations for the period under report with the total disbursements.

Particulars. 1	Charged. 2 Rs.	Authorised. 3 Rs.	Total. 4 Rs.
Authorised Expenditure—			
(a) Original Schedule	62,47,000	18,43,88,200	19,06,35,200
(b) Supplementary Schedule. . . . .	..	..	..
Net aggregate grant or appropriation	62,47,000	18,43,88,200	19,06,35,200
Aggregate disbursements	56,95,322	13,72,53,442	14,29,48,764
Less (—) or more (+) than granted	—5,51,678	—4,71,34,758	—4,76,86,436
Percentage of 4 to 2	8·8	25·6	25

4. *Savings on Authorised Grants.*—Savings occurred in 30 out of 35 authorised grants. A list of the more important instances is given below :—

Number and name of Grant.	Original and final grant. 2	Expenditure. 3	Savings. 4	Percentage of Savings 5
2. Land Revenue	17,20	14,78	2,42	14·1
4. Stamps	3,47	2,54	93	26·8
8. Other Taxes and Duties	6,73	5,83	90	13·3
10. Irrigation	84,45	44,46	39,99	47·3
13. General Administration-Debt Concilia- tion	2,90	1,43	57	28·7
14. Administration of Justice	39,89	32,87	7,02	17·6
15. Jails and Convict Settlements	37,42	31,92	5,50	14·7
17. Ports and Pilotage	1,67	97	70	41·7
18. Scientific Departments	39	20	19	48·2
19. Charges on account of Education	1,09,58	91,04	18,54	16·9
20. Medical	69,47	60,69	8,78	12·6
21. Public Health	28,14	16,19	11,95	42·5
22. Charges on account of Agriculture	1,10,08	59,45	50,63	46
24. Charges on account of Co-operative Credit	9,31	6,03	3,28	35·3
25. Industries-Industries	59,40	48,46	10,94	18·4
26. Industries-Fisheries	3,63	1,70	1,93	53·1
29. Civil Works	1,00,95	73,05	27,90	27·6
30. Famine	56,95	22,22	34,73	61
31. Superannuation Allowances and Pen- sions, etc.	49,96	34,49	15,47	31
32. Charges on account of Stationery and Printing	21,14	17,65	3,49	16·5
33. Miscellaneous	86,31	72,51	13,80	16
34. Extraordinary Charges	2,14,25	1,77,75	36,50	17
35. Post-War Development Schemes	1,99,42	1,51,56	47,86	24
36. Capital Outlay on Provincial Schemes of State Trading	1,45,41	3,88	1,41,53	97·3
38. Loans and Advances bearing Interest	34,58	15,89	18,69	54·1

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

2. *Land Revenue*.—(i) Slow progress of works in the Khasmahals owing to unsettled condition and scarcity of labour, (ii) vacancies remaining unfilled in the Survey and Settlement Department and (iii) transfer of cost of land and structures for the Survey School to Grant No. 29.—Civil Works.

4. *Stamps*.—Decrease in the sale of stamps owing to general trade depression.

8. *Other Taxes and Duties*.—Vacancies in the Sales Tax Establishment and smaller payment of collection charges for Entertainment Tax.

10. *Irrigation*.—Works not carried out according to programme, delay in land acquisition, non-availability of materials and delay in the payment of bills for supplies.

13. *General Administration—Debt Conciliation*.—Unutilised provision for pay and allowances of surplus officers.

14.—*Administration of Justice*.—Over-estimation of expenditure for Civil and Sessions Courts.

15.—*Jails and Convict Settlements*.—Failure of contractors to supply full quantities of cloth, dietary articles, and raw materials for jail industries.

17.—*Ports and Pilotage*.—Non payment of certain bills for supplies within the year.

18.—*Scientific Departments*.—Provision for grant to the Royal Asiatic Society of Bengal for the Pre-partition period and non-adjustment of grant to the Indian Museum.

19.—*Charges on account of Education*.—Delay in giving full effect to the Free Primary Education Scheme, unnecessary provision for recurring grant to the Calcutta University, smaller requirements for grants to non-Government Primary Schools and fewer awards of scholarships.

20.—*Medical*.—Absorption of supernumerary staff in the permanent and temporary posts in hospitals, less grants to medical institutions and less contribution to the Bihar Government on account of the maintenance of the Indian Mental Hospital.

21.—*Public Health*.—Postponement of certain schemes in connection with water-supply, anti-malaria and other preventive measures and debits for certain supplies not being adjusted during the year.

22.—*Charges on account of Agriculture*.—Grow More Food Schemes not operated to the extent anticipated and certain posts remaining unfilled pending reorganisation of the Department.

24.—*Charges on account of Co operative Credit*.—Non-payment of subsidy to a bank and suspension of normal tours of certain officers employed on special work in connection with the Partition.

25.—*Industries—industries*.—Saving under Rehabilitation Programme due to a large number of artisans not requiring aid ; as also non-implementation in full of certain schemes of industrial development.

26.—*Industries—Fisheries.*—Non-execution of certain schemes for procurement of fish.

29.—*Civil Works.*—Smaller outlay on development of Provincial roads and postponement of certain works.

30.—*Famine.*—Gradual closing down of relief institutions.

31.—*Superannuation Allowances and Pensions, etc.*—No close estimating was possible in the absence of adequate *data* due to the Partition.

32.—*Charges on account of Stationery and Printing.*—Non-receipt of full indented quota of stationery as also of certain printing machines and a van.

33.—*Miscellaneous.*—Expenditure below anticipations in connection with riots, Bihar refugees and Calcutta Housing Scheme.

34.—*Extraordinary Charges.*—Vacancies in the Calcutta Rationing Offices and in the Directorate of Transportation, saving in the provision for pay and allowances of optees from East Bengal, liabilities carried forward and less adjustment of losses on sale of subsidised food.

35.—*Post-war Development Schemes.*—Certain schemes were not finalised or sanctioned during the year and tenders for works were not accepted in some cases.

36.—*Capital Outlay on Provincial Schemes of State Trading.*—The procurement of rice was much below expectations.

38.—*Loans and Advances bearing Interest.*—Smaller demands of loans by cultivators for agricultural purposes and for purchase of cattle; delay in sanctioning loans for financing the purchase of yarn by the Industrial unions.

5. *Savings on Charged Appropriations.*—Savings also occurred in 5 out of 9 charged appropriations. The more important of these are detailed below:—

No. and name of Appropriation.	Original and final Appropriation.	Expenditure.	Saving.	Percentage of Saving.
12.—General Administration—General Administration.	5,76	5,14	62	10·8
33.—Miscellaneous	16,48	12,23	4,25	25·8
9.—Interest on works for which capital accounts are kept	11,67	8,03	3,64	31·2

The following are the principal reasons for the savings under the respective appropriations :—

12.—*General Administration—General Administration.*—Less tours and less expenditure in connection with the Public Service Commission.

33.—*Miscellaneous.*—Payment of contributions to local bodies on account of “Adaptation” receipts in the districts affected by the Partition could not be estimated with accuracy.

9.—*Interest on works for which Capital Accounts are kept.*—Inclusion of interest for Pre-partition period in the budget.

6.—*Excesses over Authorised Grants.*—Expenditure was incurred either without or in excess of authorised grant in the following seven cases.

Number and name of Grant.	Original and final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5
	Rs.	Rs.	Rs.	
I.—Excess over the total of the whole authorised grant—				
1.—Taxes on Income other than Corporation Tax.	1,27,000	1,30,665	3,665	2·9
5.—Forest	17,74,000	21,62,079	3,88,079	21·9
16.—Police	1,91,07,000	2,03,11,305	12,04,305	6·3
27.—Industries—Cinchona	14,92,000	15,24,980	32,980	2·2
Salt	Nil	3,037	3,037	..
37.—Interest-free Advances	2,32,000	23,33,547	21,01,547	906·8
II.—Expenditure on New Service—				
33.—Miscellaneous—Sub-head K—Expenditure on displaced persons.	Nil	4,08,929	4,08,929	..

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

1.—*Taxes on Income.*—Pay and leave salary of surplus personnel.

5.—*Forest.*—Larger demand for timber and charcoal and purchase of launches.

16.—*Police.*—Increased clothing charges for staff, higher cost of commodities larger expenditure incurred in England and smaller recoveries from other Governments, Departments, etc.

27.—*Industries—Cinchona.*—Expenditure towards the close of the year.

Salt.—No demand was placed for authorisation as the amount involved was small.

37.—*Interest-free Advances.*—Advances of pay to officers transferred from East Bengal owing to the partition of the Province.

33.—*Miscellaneous—K.—Expenditure on displaced persons.*—See paragraph 2 of the review below Grant No. 33 on page 166.

7.—*Excesses over Charged Appropriations.*—Charged appropriations were exceeded in the following four cases.

No and name of appropriation.	Original and final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5
	Rs.	Rs.	Rs.	
20.—Medical	50,000	79,836	29,836	59·7
31.—Superannuation Allowances and Pensions, etc.	29,000	51,966	22,966	79·2
7.—Charges on account of Motor Vehicles Acts	2,25,000	2,83,965	58,965	25·8
11.—Interest on Ordinary Debt	8,02,000	10,38,993	2,36,993	29·5

The main causes which led to the above excesses are mentioned below :—

20.—*Medical.*—Additional grant to a hospital late in the year.

31.—*Superannuation Allowances and Pensions, etc.*—No close estimate was possible in the absence of sufficient *data* due to the Partition.

7.—*Charges on account of Motor Vehicles Acts.*—Late decision regarding the appropriate share of the contribution to be adjusted in respect of the Post-partition period.

11.—*Interest on Ordinary Debt.*—Due to Partition, no accurate estimating was possible in respect of interest on General Provident Fund as well as on overdraft on the Bank.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

8.—*Authorised Grants.*—The budget estimates for the period under report provided for a total sum of Rs. 18,43·88 lakhs for authorised expenditure against which the actual expenditure was Rs. 13,72·53 lakhs resulting in a saving of Rs. 4,71·35 lakhs, *i.e.*, 25·6 per cent. of the grant. The high percentage of saving is mainly due to the fact that the dislocation and uncertainties caused by the Partition made close budgeting almost impossible.

The saving of Rs. 4,71·35 lakhs was composed of a saving of Rs. 5,08·68 lakhs under thirty heads and an excess of Rs. 37·33 lakhs under six heads. The savings and excesses have been explained in paragraphs 4 and 6 *ante*.

Charged Appropriations.—The budget estimate for charged expenditure was 62·47 lakhs against which the actual expenditure amounted to Rs. 56·95 lakhs resulting in a saving of Rs. 5·52 lakhs, which was 8·8 per cent. of the appro-

priation. It was composed of a saving of Rs. 9·00 lakhs under five heads and an excess of Rs. 3·48 lakhs under four heads. The savings and excesses have been explained in paragraphs 5 and 7 *ante*.

Out of 39 heads for which appropriation accounts have been prepared, thirty-one showed a variation of above 10 per cent., three between 5 and 10 per cent. four between 1 and 5 per cent. and one less than 1 per cent. The reasons for the more important variations have been explained in paragraphs 4 to 7 *ante*.

CONTROL OVER EXPENDITURE.

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

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

Grant No. 8—Other Taxes and Duties—Sub head A-3, page 29 and paragraph 3 of the Review, page 30 Rs. 19,690

Vacancies were not taken into account in calculating the final requirements.

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

(i) Grant No. 5-Forest—

(a) Sub-head A. V. page 25 and paragraph 2 Rs.
of the Review on page 27. 2,49,513

The reduction of Rs. 1,12,051 in the original provision was unjustified.

(b) Sub-head A VIII, page 25 and paragraph 3 of
the Review on page 27 2,21,523

The additional *minus* provision of Rs. 2,14,760 under this sub-head for Pre-partition recoveries was unjustified.

(ii) Grant No. 8 Other Taxes and Duties—Sub-head A-4 (1), page 29 and paragraph 2 of the Review on page 30 16,299

The surrender of Rs. 30,000, was excessive.

(iii) Grant No. 19-Charges on account of Education—Sub-head I, page 71 and paragraph 3 of the Review on page 77 4,75,428

The surrender of Rs. 10,54,810 was excessive.

(iv) Grant No. 25-Industries—Sub-head A-5, page 107 and paragraph 2 of the Review on page 109 29,31,738

Surrender of the provision of Rs. 30 lakhs for the purchase of Japanese silk yarn was unjustified.

(v) Grant No. 38-Loans and Advances bearing Interest—

(a) Sub-head C, page 200 and paragraph 2 of the Review on page 202 2,000

(b) Sub-head E, page 200 and paragraph 2 of the review on page 202 93,391

The surrenders of Rs. 1 lakh and Rs. 14 lakhs respectively under the two sub-heads were excessive.

(3) *Cases of non-surrender of savings :—*

(i) Grant No. 14-Administration of Justice.

The total saving of Rs. 6,32,622 mainly due to over-estimation under sub-heads H-1 to H-5, was not surrendered. See page 53 and paragraph 1 of the Review on page 54.

(ii) Grant No. 18-Scientific Departments—Rs. 10,000 on account of Pre-partition charges erroneously included in the budget was not surrendered. See sub-head A and the Review on page 67.

(iii) Grant No. 19-Charges on account of Education—

The unnecessary provision of Rs. 5,25,000 for payment of grant to the Calcutta University was not surrendered through oversight. See sub-head A, page 68 and paragraph 2 of the Review on page 77.

(iv) Grant No. 21-Public Health-Sub-head C, page 89 and the Review on page 90.

The saving of Rs.2,87,147 which was due to postponement of certain anti-malaria schemes and other causes was not surrendered.

(v) Grant No. 22-Charges on account of Agriculture—Sub-head D(2)-5, page 92 and paragraph 1 of the Review on page 94.

The saving of Rs. 24,88,103 was not surrendered.

(vi) Grant No. 25-Industries—Industries—Sub-head D, page 108 and paragraph 4 of the Review on page 109.

The saving of Rs. 4,96,234 was not surrendered.

(vii) Grant No. 28-Miscellaneous Departments—Sub-heads C and E, page 121 and paragraph 2 of the Review on page 122.

The savings of Rs. 8,880 and Rs. 2,563 respectively under the two sub-heads mainly due to erroneous inclusion of the provision for Pre-partition charges were not surrendered.

(4) *Cases of unremedied or uncovered excesses—*(i) Grant No.-14—Administration of Justice-Sub-head A-4, Rs.
page 52 and paragraph 2 of the Review on page 54 . 11,662

Provision was not made by Government although intimated by the controlling authority.

(ii) Grant No. 22-Charges on account of Agriculture—

Sub-head H, page 93	1,14,640
Sub-head L-1 (i), page 93	4,94,513
Sub-head L-1 (ii), page 93	2,27,613
Sub-head L-1 (iii), page 93	13,078

(iii) Grant No.-29—Civil Works—Sub-head I (iii) page 128
and paragraph 3 of the Review on page 129 . . . 6,60,482

The excess was not regularised by reappropriation from the saving of an equivalent amount under Sub-head I (ii).

(iv) Grant No. 34-Extraordinary charges—	Rs.
(a) Sub-head A-1 (a) (i)— <i>Deduct</i> —Recoveries, page 168 and paragraph 2 of the Review on page 173	25,100
(b) Sub-head A-1 (a) (iii)— <i>Deduct</i> —Recoveries, page 168 and paragraph 2 of the Review on page 173	75,000

The excesses were not regularised by reappropriation from the savings under other sub-heads.

(c) Sub-head A-1 (b) (ii), page 168 and paragraph 3 of the Review on page 173	3,911
(v) Grant No. <i>Nil</i> -Salt—Sub-head B and the Review on page 180. <i>See also</i> paragraph 6 <i>ante</i>	3,037
(5) <i>Defective Budgeting</i> —	

 (i) Grant No. 3-Provincial Excise-Sub-head D and paragraph 2 of the Review on page 23.

Provision for charges relating to the Pre-partition period was included in the Post-partition budget.

 (ii) Grant No. 25-Industries—Industries—Sub-head A—10, page 108 and paragraph 3 of the Review on page 109

	Rs. 2,06,538
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Share of the charges in connection with the “Technical Training of Demobilised Personnel” payable to the Centre was neither included in the original budget, nor provided by reappropriation.

 (iii) Appropriation No. 9-Interest on works for which Capital Accounts are kept—*Charged*-Sub-head A, page 182.

Provision was made for 12 months of the year instead of for the Post-partition period of 7½ months only.

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

10. Out of the saving of Rs. 4,71.35 lakhs in the total authorised grant for the year (*vide* paragraph 8 *ante*), a sum of Rs. 2,62.97 lakhs was surrendered to the Finance Department by the various controlling officers, leaving an unadjusted balance of Rs. 2,08.38 lakhs which was 13.2 per cent. of the final modified appropriation.

In the charged section there was a saving of Rs. 5.52 lakhs over the final appropriation. A sum of Rs. 1.12 lakhs was surrendered to the Finance Department by the various controlling officers, leaving a saving of Rs. 4.40 lakhs which works up to 7.2 per cent. of the final modified appropriation.

Cases of defective control over expenditure have been noticed in the notes and in the reviews of the appropriation accounts concerned and in paragraph 9 *ante*. They show that there was 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 period under report. The results of the period as a whole do not seem to indicate any appreciable deterioration in the general standard of control, bearing in mind the abnormal situation created by Partition.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

11. 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.
22	2-Land Revenue	2	Write off of the value of a typewriter stolen from an office	740
83	20-Medical	2	Irregularities in, or absence of accounts-records in certain Government Auxiliary Hospitals . . . . .	..
83	Ditto	3	Irregularities in a Medical Store . . . . .	..
95	22-Charges on account of Agriculture	3	Irregularities in the Store Accounts of seeds, etc., relating to the Grow More Food Campaign . . . . .	..
95	Ditto	4	Loss due to non-utilization of vegetable seeds	600
95	Ditto	5	Loss due to irregular sale of ammonium sulphate at concessional rate.	8,933
98	Ditto	7	Loss due to sale of groundnut cake at reduced rate	13,570
167	33-Miscellaneous	4	Irregularities in the accounts of certain Refugee Camps . . . . .	..
173	34-Extraordinary Charges	4	Irregularities in the accounts and transactions of the Directorate of Rationing and Distribution . . . . .	..
178	35-Post-War Development Schemes	2	Premature launching of a scheme . . . . .	..
187	36-Capital Outlay on Provincial Schemes of State Trading	2(z)	Shortage of rice in transit	2,13,123
188	Ditto	2(b) to (e)	Irregularities in the accounts and transactions relating to purchase and distribution of food stuff . . . . .	..
	Ditto		Loss from	
189		3(a) (i)	(1) deterioration of commodities	15,447
189		3(a) (ii)	(2) delay in disposal of butter.	950
190		3(c)	(3) shortage of commodities with distributors	1,190
190		3(d)	(4) handling, etc., of commodities at godowns.	50,000
190	Ditto	3(b) and (e)	Irregularities in the accounts and transactions of the Directorate of Rationing and Distribution	1,60,000
190	Ditto	5	Irregularities and objections relating to the transactions on State Trading Schemes	5,00,000

OTHER TOPICS OF INTEREST.

12. *Local audit and Inspection.*—During the period under review the Outside Audit Department conducted inspection of the accounts of 3 treasuries, 12 Public Works Divisions, 13 Irrigation Divisions, as well as of small irrigation schemes in six districts carried out by the District Officers as Public Works Disbursers. It also conducted a local test-audit of the accounts of 195 offices of the Civil Department. As a result of the Partition of Bengal, the jurisdiction of the Outside Audit Department became reduced from 27 to 14 districts (including Calcutta) with effect from the 15th August, 1947. On the other hand, there was some increase of work due to—

- (1) the partial resumption of certain local audits which had remained suspended during war time ;
- (2) more frequent inspection of Public Works and Irrigation Divisions necessitated by the undertaking of various schemes under the Post-War Reconstruction and Development Programme.

The inspections and local audits also comprised a test check of—

- (1) the receipts of Public Works and Irrigation Divisions, as well as of 170 Civil Offices visited ;
- (2) the stock accounts of about 157 Civil Offices. At the instance of Government, a special audit was undertaken of the store and stock accounts of a certain hospital. The audit disclosed serious irregularities in the issue of stores and in the maintenance of Store Ledgers.

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 relating to the Grow More Food Schemes were found to be generally satisfactory. It was, however, noticed that in many cases the stock accounts had not been maintained properly, nor the stocks physically verified at regular intervals.

The initial accounts connected with Grow More Food Schemes were found to be in an unsatisfactory state.

Individual cases of important irregularities noticed in the course of local audit have been mentioned in the review under the relative grant.

13. *State Trading.*—Expenditure in respect of the following schemes was incurred in this province during the year 1947-48 (Post-partition) under the head “85-A.—Capital Outlay, ~~etc~~ on Provincial Schemes of State Trading”.

- (i) Grain Purchase Schemes—
 - (a) Purchase of foodgrains other than wheat.
 - (b) Purchase of wheat and wheat products.
 - (c) Supply of foodstuffs at concession rates to Government servants.
- (ii) Other Miscellaneous Schemes—
 - Purchase of sugar.
- (iii) Construction of boats.

Grain Purchase Schemes.—The object of these schemes is to improve the food situation in the Province. Rice, paddy, wheat and wheat products, etc., are purchased in large quantities and kept in stock for sale to the public at controlled rates and to certain classes of Government servants at concessional rates.

Other Miscellaneous Schemes.—The scheme for the purchase of sugar continued during the year with the same object as originally designed, *viz.*, to build up a reserve stock for the Province as a precaution against future shortage and to ensure proper distribution.

Construction of boats.—The object of the scheme was 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. The scheme was not in operation during the period under review. The expenditure incurred was on the establishment retained for the purpose of winding up the scheme.

Accounting procedure.—No change has taken place in the accounting procedure. As in the past, each scheme has been accounted for under the following sub-heads (with suitable modification where necessary), 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.

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

The charges for establishment employed in connection with these schemes, except those connected with the schemes for construction of country boats, and the supply of foodstuffs at concessional rates to Government servants, are booked under the head “ 63 —Extraordinary Charges—Miscellaneous—Civil Supplies ”. The expenditure on the rest of the schemes is debited to the Capital head.

(2) The net expenditure on schemes (i), (ii) and (iii) as booked in the Capital account amounted to Rs. 58,60,609,—Rs. 51,78,161 and Rs. 5,902 respectively.

The minus figure under scheme (ii) was due to the total credit under head (4) mentioned above being in excess of the gross expenditure in connection with the scheme adjusted under head (1) during the period under report.

(3) During the period under review, a sum of Rs. 7,43,147 representing the approximate loss on sale of foodstuff to other Government servants

at concession rates has at the instance of Government been adjusted provisionally under the head "63.—Extraordinary Charges—Miscellaneous—Loss on sale of subsidised food". As the profit and loss accounts could not be prepared by Government, the actual loss or gain remains undetermined.

Three provisional Profit and Loss Accounts in respect of the schemes (i)(a), (i) (b), and (ii) were received from Government; but on examination it was found that these accounts contained many mistakes requiring rectification. They were, therefore, returned to Government for having the defects removed. The accounts have not been received back duly completed for incorporation in the Appropriation Account of the relative Grant.

14. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on secret service are not subjected to scrutiny by audit authorities. Administrative officers furnish periodical certificates of disbursement to the audit office in a prescribed form. The expenditure incurred on this account during the period under report amounted to Rs. 78,992, which was met from Grants Nos. 3.—Provincial Excise and 16.—Police.

15. *Pre-partition Objections.*—Objections amounting to nearly Rs. 175 crores raised in audit against irregular expenditure incurred by different drawing officers, as well as 450 Inspection Reports were outstanding when the Province of Bengal was partitioned on the 14th August, 1947. By far the larger number of objections and the reports related to transactions of the Civil Supplies Department and to expenditure incurred on famine relief, rehabilitation and relief of victims of communal riots. The bulk of the objections was for—

- (i) non-submission of detailed accounts and vouchers ;
- (ii) non-submission of stock certificates ;
- (iii) want of sanction to rates of purchase price paid ;
- (iv) recovery or write off of losses ;
- (v) non-maintenance or defective maintenance of accounts of cash and stores.

The desirability of prescribing an adequate procedure for the settlement of these Pre-partition objections was brought to the notice of Government in the Finance Department with the suggestion that at least the more important cases of serious irregularities noticed in audit might be investigated and disciplinary action taken against those delinquents who might still be in service under the West Bengal Government. The decision communicated by Government was to the effect that except in those cases where there was prospect of effecting penal recoveries or of recoupment of losses in other ways, no further action need be taken on Pre-partition irregularities. Government also agreed to investigate selected cases of serious irregularities and to take necessary action on the result of such investigation. Details of some 20 such cases were accordingly furnished to the Government. Besides these, there are other cases which are being pursued individually by audit and which have been separately under the consideration of administrative authorities. The investigation into a number of cases reported to Government has been completed and the result communicated to audit. In some of the cases the points in the objections have been met either by supplying the omissions or by waiving the irregularities. In certain other cases Government have stated that no useful purpose would be served by

pursuing the matters as it would be impossible for them at such a distance of time to fix the responsibility on any particular officer or officers for the losses or irregularities that had occurred. The objections that remained outstanding for want of sanctions to rates of purchase price paid have since been settled while those raised on the score of non-submission of stock certificates have been dropped on the recommendation of Government as it has been stated that the stocks had been purchased by the Government of undivided Bengal and no correct estimate of the stock lying in East Bengal could be obtained on the date of the Partition. The total amount of objections of important nature which still remains outstanding and is being pursued by audit comes to Rs. 77·5 crores approximately. The total number of Inspection Reports which have not yet been completely disposed of comes to nearly 375.

16. *Division of the Assets and Liabilities of Undivided Bengal between East and West Bengal.*—Section 9 (b) of the Indian Independence Act, 1947, empowered the Governor General to make such provision as appeared to him to be necessary or expedient for dividing between the new Provinces the property and liabilities of those Provinces which were to cease to exist on the setting up in India of two independent Dominions. Bengal being one such province, the Bengal Separation Council was accordingly constituted for the purpose under the India Independence (Partition Council) Order, 1947, dated the 12th August, 1947. It was laid down as the duty of the Partition Council to consider all questions relating to the division of the assets and liabilities of Undivided Bengal between the two new Provinces, and to attempt to reach an agreed decision on all such questions. In the event of their failure to reach an agreed decision on any such question, a reference was to be made to an Arbitral Tribunal set up in accordance with the Arbitral Tribunal Order, 1947, dated the 12th August, 1947. Altogether 17 references were made by the Bengal Separation Council to the Arbitral Tribunal. Agreements were reached between the two parties on certain points after the references had been made. The texts of the references, as well as the substance of any agreements reached, and the Awards made by the Arbitral Tribunal are given in the Appendix on page 203.

A committee set up by the Bengal Separation Council and known as the Application Committee, has been entrusted, along with other duties, with the task of implementing the Awards of the Arbitral Tribunal. Though substantial progress has been made towards the completion of the task, a good deal yet remains to be done before the implementation can fully and finally take place.

CALCUTTA ;
The 1st September, 1950.

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

Countersigned.

SIMLA ;
The 11th September, 1950.

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V. NARAHARI RAO,
Comptroller and Auditor General of India.

PART II.

Appropriation Accounts of sums expended during the period from the 15th August, 1947 to the 31st March, 1948, compared with the several sums specified in the schedules of authorised expenditure authenticated under Section 80 of the Government of India Act, 1935 (now defunct) as adapted under the India (Provisional Constitution) Order, 1947.

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

(b) In the Accounts—

‘O’ stands for the original 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 authorised 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 in England have been furnished by the Chief Accounting Officer to the High Commissioner for India. 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) Details of the Budget grants for the period 15th August, 1947 to 31st March, 1948, were not advised to the H. C. until very late in the year, and also effect was not given to modifications then proposed by the H. C. in the light of the trend of actuals. Consequently large divergencies have arisen under certain heads between the actual expenditure as compared with the Budget grant.

(e) As regards the sub-heads “Leave salaries and Deputation Pay” and “Sterling Overseas Pay” details of the leave programmes were not generally furnished to the H. C. and the distribution of officers in payment as between West Bengal and East Bengal was not received here until 31st March, 1948. In the absence of leave programmes no further explanations have been given below of the variation between the grant and actual expenditure in respect of these heads.

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 authorised 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.

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.
19	1. Taxes on Income other than Corporation Tax	1,27,000	1,30,665	..	3,665
20	2. Land Revenue	17,20,000	14,77,785	2,42,215	..
23	3. Provincial Excise	17,84,000	16,77,014	1,06,986	..
24	4. Stamps	3,47,000	2,54,056	92,944	..
25	5. Forest	17,74,000	21,62,079	..	3,88,079
28	6. Registration	7,57,000	6,82,619	74,381	..
29	8. Other Taxes and Duties	6,73,000	5,83,452	89,548	..
31	10. Irrigation	84,45,000	44,46,390	39,98,610	..
45	12. General Administration— General Administration				
	Authorised	84,91,000	82,48,231	2,42,769	..
	Charged	5,76,000	5,13,640	62,360	..
51	13. General Administration— Debt Conciliation	2,00,000	1,42,650	57,350	..
52	14. Administration of Justice—				
	Authorised	39,89,000	32,87,151	7,01,849	..
	Charged	11,34,000	11,26,641	7,359	..
55	15. Jails and Convict Settlements	37,42,000	31,92,486	5,49,514	..
62	16. Police	1,91,07,000	2,03,11,305	..	12,04,305
66	17. Ports and Pilotage	1,67,000	97,411	69,589	..
67	18. Scientific Departments	39,000	20,200	18,800	..
68	19. Charges on account of Education	1,09,58,000	91,03,998	18,54,002	..
79	20. Medical—				
	Authorised	69,47,000	60,69,341	8,77,659	..
	Charged	50,000	79,836	..	29,836
88	21. Public Health	28,14,000	16,18,616	11,95,384	..
91	22. Charges on account of Agriculture	1,10,08,000	59,45,240	50,62,760	..
103	23. Charges on account of Veterinary	5,69,000	5,52,924	16,076	..

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.
104	24. Charges on account of Co-operative Credit	9,31,000	6,02,667	3,28,333	..
107	25. Industries—Industries	59,40,000	48,46,369	10,93,631	..
110	26. Industries—Fisheries	3,63,000	1,70,342	1,92,658	..
112	27. Industries—Cinchona	14,92,000	15,24,980	..	32,980
121	28. Miscellaneous Departments	8,75,000	8,69,010	5,990	..
123	29. Civil Works—				
	Authorised	1,00,95,000	73,05,125	27,89,875	..
	Charged	6,16,000	5,75,629	40,371	..
152	30. Famine	56,95,000	22,21,738	34,73,262	..
155	31. Superannuation Allowances and Pensions, etc.—				
	Authorised	49,96,000	34,48,998	15,47,002	..
	Charged	29,000	51,966	..	22,966
157	32. Charges on account of Stationery and Printing	21,14,200	17,64,920	3,49,280	..
163	33. Miscellaneous—				
	Authorised	86,31,000	72,50,637	13,80,363	..
	Charged	16,48,000	12,22,845	4,25,155	..
168	34. Extraordinary Charges	2,14,25,000	1,77,75,321	36,49,679	..
176	35. Post-War Development Schemes	1,99,42,000	1,51,56,246	47,85,754	..
180	Salt . . . . .	..	3,037	..	3,037
181	7. Charges on account of Motor Vehicles Acts—				
	Charged	2,25,000	2,83,065	..	58,065
182	9. Interest on Works for which Capital Accounts are kept—				
	Charged	11,67,060	8,02,707	3,64,293	..
183	11. Interest on Ordinary Debt—				
	Charged	8,02,000	10,38,993	..	2,36,993

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.	
185	36. Capital outlay on Provincial Schemes of State Trading .	1,45,41,000	3,88,350	1,41,52,650	..	
199	37. Interest-free Advances . . .	2,32,000	23,33,547	..	21,01,547	
200	38. Loans and Advances bearing Interest	31,58,000	15,88,542	18,69,458	..	
Totals {		Authorised	18,43,88,200	13,72,53,442	5,08,68,371	37,33,613
		Charged	62,47,000	56,95,322	8,99,538	3,47,860
				Net saving Rs. 4,71,34,758		
				Net saving Rs. 5,51,678		
GRAND TOTAL .		19,06,35,200	14,29,48,764	5,17,67,909	40,81,473	

Amount of excesses—

	Rs.
Authorised (See paragraph 6 of the Audit Report)	41,42,512
Charged (See paragraph 7 of the Audit Report)	3,47,860

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. Likewise, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Accounts in the United Kingdom under my direction. 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 Accounts in the United Kingdom I certify that the account above is correct, subject to the observations in the report.

SIMLA;

V. NARAHARI RAO,

The 11th September 1950.

Comptroller and Auditor General of India.

Grant No. 1.—Taxes on Income other than Corporation Tax.

19

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 "4.—Taxes on Income other than Corporation Tax".			
Collection of Agricultural Income-Tax	1,27,000	1,30,865	+3,665
Total	1,27,000	1,30,865	+3,665

REVIEW.

The excess was 2·9 per cent. of the grant.

Grant No. 2.—Land Revenue.

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 "7.—Land Revenue."			
A.—CHARGES OF ADMINISTRATION—			
A.1.—Pay of Officers—			
	Rs.		
O.	61,000	} 59,181	53,614
R.	-1,819		
A.2.—Pay of Establishment—			
O.	3,19,700	} 3,30,832	3,32,899
R.	11,132		
A.3.—Allowances, honoraria, etc.—			
O.	1,96,700	} 1,86,067	1,98,913
R.	-10,633		
Cols. 1 and 4 —Absence of dependable information for properly estimating the final provision for the transfer travelling and other allowances of the personnel coming over from East Bengal on Partition.			
A.4.—Contingencies—			
O.	50,200	} 43,356	45,076
R.	-6,844		
A.5.—Establishment charges payable to other Governments, Departments, etc.			
		19,400	29,155
Col. 4.—Requirements of the districts affected by Partition could not be correctly gauged.			
A.6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
		-61,000	-62,220
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B.1.—Pay of Officers—			
O.	8,600	} 8,581	9,653
R.	-19		
B.2.—Pay of Establishment—			
O.	1,50,900	} 1,67,554	1,62,006
R.	16,654		
B.3.—Allowances, honoraria, etc.—			
O.	1,15,200	} 1,19,347	1,21,665
R.	4,147		

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl'd.</i>			
B.4.—Contingencies—			
	Rs.		
O.	3,63,300	3,13,181	2,70,982
R.	—50,119		
			—42,199
Col. 1 and 4.—Slower progress of works owing to the unsettled condition and scarcity of labour after the Partition.			
D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—			
D.1.—Pay of Officers—			
O.	26,500	19,818	19,331
R.	—6,682		
			—487
Col. 1.—Mainly vacant post.			
D.2.—Pay of Establishment—			
O.	73,600	59,743	55,691
R.	—13,857		
			—4,052
Col. 1.—Mainly vacant posts (Rs. 9,014) and change of incumbents (Rs. 4,433).			
D. 3.—Allowances, honoraria, etc.—			
O.	84,900	63,852	61,914
R.	—21,048		
			—1,938
Col. 1.—Less requirements due to the reasons under sub-heads D. 1 (Rs. 3,663) and D.2 (Rs. 13,686) ; also curtailment of tour (Rs. 3,699).			
D. 4.—Contract Contingencies—			
O.	4,200	2,864	2,860
R.	—1,336		
			—4
Col. 1.—Some posts of contingency menials remained vacant.			
D. 5.—Other Contingencies—			
O.	1,82,600	1,02,804	81,768
R.	—79,796		
			—21,036
Col. 1.—Mainly (i) cost of land debited under later decision to relative works (Rs. 71,000) and (ii) press materials not required (Rs. 2,000). Col. 4.—Repairs not completed due to want of materials and late receipt of Government orders.			
D. 8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
		—4,800	—2,972
			+1,828
E.—LAND RECORDS—			
O.	57,000	56,004	43,397
R.	—996		
			—12,607
Col. 4.—Non-utilisation of the provision for re-writing some registers of the partitioned districts as the requisite apportionment between East and West Bengal could not be completed within the year.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "7.—Land Revenue"—concl'd.	Rs.	Rs.	Rs.
F.—ASSIGNMENTS AND COMPENSATIONS—	Rs.		
O.	65,000	65,244	47,751
R.	244		
Col. 4.—Claims were not preferred by some Malikana Estates within the year.			—17,493
G.—CHARGES IN ENGLAND	7,000	6,302	—698
Surrenders or withdrawals within grant or appropriation—			
R.	1,60,972	1,60,972	—1,60,972
Totals—			
Gross	17,85,800	15,42,977	—2,42,823
Deductions	—65,800	—65,192	+608
Net	17,20,000	14,77,785	—2,42,215

REVIEW.

The saving of 14·1 per cent. in the grant was reduced to 5·2 per cent. of the modified appropriation.

2. A type-writer worth Rs. 740 was stolen from the office of a Land Acquisition Collector on 11th March, 1948. The case was reported to police, but the culprit could not be traced. Disciplinary action against the darwan at fault was taken and suitable measure adopted to prevent recurrence of similar events. The value of the machine has been written off under orders of the competent authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "8.—Provincial Excise".			
A.—SUPERINTENDENCE—	Rs.	Rs.	Rs.
O.	1,99,000	2,03,740	2,02,296
R.	4,740		
B.—DISTRICT CHARGES—			
B. 1.—Pay of Officers		1,05,000	1,07,744
B. 2.—Pay of Establishment		3,05,800	3,11,901
B. 3.—Allowances, honoraria, etc.		3,93,200	3,80,505
B. 4.—Contract Contingencies—			
O.	30,000	39,000	35,518
R.	9,000		
Col. 1.—Repairs to buildings, trucks, etc.			
B. 5.—Other Contingencies—			
O.	1,00,000	83,430	79,089
R.	—16,570		
Col. 1.—Non-utilisation of the provision for the purchase of motor trucks for want of requisite sanction.			
C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT		5,32,600	5,32,373
D.—COMPENSATIONS—			
O.	1,18,400	27,601	27,494
R.	—90,799		
Col. 1.—The original included provision for charges relating to the Pre-partition period. See also paragraph 2 of the Review.			
E.—CHARGES IN ENGLAND—			
High Commissioner for India—			
R.	2,830	2,830	94
Cols. 1 and 4.—Provision determined by Government. High Commissioner's final estimate was nil.			
Surrenders or withdrawals within grant or appropriation—			
R.	90,799	90,799	..
Total		17,84,000	16,77,014
			—1,06,986

REVIEW.

The surrender of Rs. 90,799 reduced the saving of 6 per cent. of the grant to 1 per cent. of the modified appropriation.

2. *Sub-head D.—Compensations.*—The original budget included provision for the entire sums of Rs. 97,340 and Rs. 18,000 payable under the relative contracts as compensations to (i) the Bhutan Durbar and (ii) the French Administration at Chandernagore for the year ending on the 31st October, 1947 and the 31st December, 1947 respectively. There could be no doubt at any stage that the bulk of the sums so payable related to the Pre-partition period. In the circumstances the inclusion of the provision therefor in the original budget indicates defective budgeting.

Grant No. 4.—Stamps.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "9.—Stamps".	Rs.	Rs.	Rs.
A.—NON-JUDICIAL—			
A. 1.—Superintendence	28,000	31,401	+3,401
Col. 4.—Mainly posting of surplus personnel on Partition drawing higher pay and allowances (Rs. 2,421) and higher rates of railway freight (Rs. 928). See also paragraph 2 of the Review.			
A. 2.—Charges for the sale of stamps	1,80,000	1,10,935	—69,065
Col. 4.—Less sale of stamps owing to general trade depression after Partition. See also paragraph 2 of the Review.			
A. 3.—Cost of stamps supplied from Central Stamp Stores	45,000	39,888	—5,112
Col. 4.—Same as under sub-head A.2—Col. 4.			
B.—JUDICIAL—			
B. 1.—Superintendence	14,000	13,923	—77
B. 2.—Charges for the sale of stamps	35,000	22,502	—12,498
Col. 4.—See sub-head A.2—Col. 4.			
B. 3.—Cost of stamps supplied from Central Stamp Stores	45,000	35,497	—9,593
Col. 4.—Less consumption of stamps which could not be accurately estimated due to Partition.			
Total	3,47,000	2,54,056	—92,944

REVIEW.

The savings were 26·8 per cent. of the grant and were contributed by sub-heads A. 2, B. 2 and B. 3.

2.—Sub-heads A. 1, A. 2, A. 3 and B. 2. Col. 4.—The Controlling officer stated that in the circumstances created by the Partition, the final position under these sub-heads could not be visualised in time.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "10.—Forest".	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS—			
A. I.—Timber and other produce removed from the forests by Government Agency—			
	Rs.		
O.	3,60,000	} 4,56,360	4,55,769
R.	96,360		
Col. 1.—(i) Larger demand for timber and charcoal, etc. (Rs 70,000) and (ii) undertaking khair manufacture (Rs 26,360).			
A. II.—Timber and other produce removed from the forests by consumers and purchasers—			
O.	1,16,000	} 2,89,125	2,12,870
R.	1,73,125		
Col. 1.—Purchase of launches decided upon after the Partition. Col. 4.—(i) One launch could not be purchased within the year (Rs 50,000) and (ii) actual cost of the Tanac Tug was below anticipation (Rs. 26,255).			
A. III.—Construction, purchase and maintenance, etc.—			
O.	2,82,000	} 3,11,090	3,19,323
R.	29,090		
A. IV.—Conservancy and Regeneration—			
O.	1,36,000	} 1,38,770	1,37,811
R.	2,770		
A. V.—Miscellaneous—			
O.	4,85,700	} 3,73,649	6,23,162
R.	-1,12,051		
Col. 1.—Less purchase of sleepers anticipated due to transport difficulties. See also paragraph 2 of the Review. Col. 4.—Larger emergent purchase of sleepers actually made towards the close of the year.			
A. VI.—Suspense—			
R.	-2,170	-2,170	-2,532
Col. 1.—Recoveries of advances.			
A. VIII.—Deduct—Amount recoverable from other Govern- ments, Departments, etc.—			
O.	-4,19,700	} -6,34,460	-4,12,937
R.	-2,14,760		
Cols. 1 and 4.—Mainly erroneous inclusion of the provision for recoveries relating to the Pre-partition period. See also paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "10.—Forest"—<i>contd.</i>		Rs.	Rs.
B.—ESTABLISHMENT—			
B. 1.—Pay of Officers—			
	Rs.		
O.	1,65,000	1,44,156	1,37,425
R.	—20,844		
			—6,731
B. 2.—Pay of Establishment—			
O.	2,90,000	3,19,950	3,13,587
R.	29,950		
			—6,363
B. 3.—Allowances, honoraria, etc.—			
O.	3,26,500	3,29,150	3,25,064
R.	2,650		
			—4,086
B. 4.—Contingencies—			
O.	50,000	50,459	46,907
R.	459		
			—3,552
B. 5.—Grants-in-aid, contributions, etc.—			
O.	1,500	941	941
R.	—559		
			..
B. 6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—20,000	—9,720	—7,867
R.	10,280		
			+1,853
Col. 1.—Smaller recovery consequent on less expenditure on trainees after the Partition.			
D.—CHARGES IN ENGLAND		1,000	12,556
			+11,558
Col. 4.—See Notes 2(d) and 2(e) on page 15.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "10.—Forest"—concl'd.	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
R. Gross	—1,98,780	—1,98,780	.. +1,98,780
R. Deductions	2,04,480	2,04,480	.. —2,04,480
TOTALS—			
Gross	22,13,700	25,82,883	+3,69,183
Deductions	—4,39,700	—4,20,804	+18,896
Net	17,74,000	21,62,079	+3,88,079

R E V I E W .

The expenditure exceeded the grant by 21·9 per cent. and the modified appropriation by 22·3 per cent.—the excess over the grant occurring mainly under the sub-heads A. I, A. II and A.V.

2. The reduction of Rs.1,12,051 in the provision under sub-head A.V was sanctioned as late as on the 15th March, 1948. The controlling officer stated that there was no time available at that stage to ascertain the actual commitments made in a forest circle for the emergent purchase of sleepers that led to the final excess under the same sub-head. The latter excess would thus have been set off in part, if no reduction were made in the original grant.

3. Sub-head A.VIII.—The controlling officer stated that the final excess under this sub-head was due mainly to an erroneous provision of Rs. 2,14,760 for Pre-partition recoveries which continued undetected till the close of the financial year. It has further been stated that this was a case of misunderstanding due to the complications caused by the Partition.

4. The *proforma* Accounts of the Siliguri Band Saw Mill for 1947-48 (Post-partition) could not be included in the Appendix as the same is still under revision in the local office owing to detection of certain inaccuracies in the stock records.

Grant No. 6.—Registration.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving=
1	2	3	4
Major Head " 11.—Registration."	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE—			
	Rs.		
O.	36,900	36,210	35,992
R.	—690		
B.—DISTRICT CHARGES—			
B.1.—Pay of Officers—			
O.	1,85,000	1,73,000	1,75,229
R.	—12,000		
B. 2.—Pay of Establishment—			
O.	2,53,600	2,29,400	2,27,857
R.	—24,200		
B. 3.—Allowances, honoraria, etc.—			
O.	1,96,000	1,59,700	1,68,787
R.	—36,300		
Col. 1.—Posting of some surplus personnel in other Departments.			
B. 4.—Contract Contingencies—			
O.	45,000	38,600	41,214
R.	—6,400		
B. 5.—Other Contingencies—			
O.	43,830	38,830	35,621
R.	—5,000		
Cois. 1 and 4.—Less registration of documents.			
B. 7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		—3,330	—2,081
Surrenders or withdrawals within grant or appropriation—			
R.	84,590	84,590	..
Totals—			
Gross		7,60,330	6,84,700
Deductions		—3,330	—2,081
Net.		7,57,000	6,82,619

REVIEW.

The surrender of Rs. 84,590 converted the saving of 9·8 per cent. in the grant into an excess of 1·5 per cent. over the modified appropriation.

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 "13.—Other Taxes and Duties".			
A.—COLLECTION CHARGES—			
A. 1.—Entertainment Tax	30,000	8,364	—21,636
Col. 4.—Liabilities carried forward.			
A. 2.—Betting Tax	10,000	6,250	—3,750
Col. 4.—Pre-partition charges segregated towards the close of the year under Government decision.			
A. 3.—Tax under Bengal Finance Act, 1939—			
	Rs.		
O.	50,500	70,190	51,927
R.	19,690		
Cols. 1 and 4.—See paragraph 3 of the review.			
A. 4.—Tax under Bengal Finance (Sales Tax) Act, 1941—			
A. 4 (1).—Pay of Officers—			
O.	1,40,000	1,10,000	1,26,299
R.	—30,000		
Col. 1.—Vacant posts. Col. 4.—Mainly (i) inadvertent omission to provide funds for some Sub-Deputy Collectors (Rs. 6,174) and (ii) the pay of some Inspectors of Commercial Taxes erroneously provided for under sub-head A. 4 (2) (Rs. 13,700), partly counter-balanced by small savings under other items. See also paragraph 2 of the Review.			
A. 4 (2).—Pay of Establishment—			
O.	1,50,000	1,40,000	1,31,180
R.	—10,000		
Col. 4.—Mainly due to the reason stated under sub-head A. 4 (1)—Col. 4—item (ii) (Rs. 13,700) partly set off by the excess expenditure on the posting of certain surplus personnel towards the close of the year (Rs. 5,086). See also paragraph 2 of the review.			
A. 4 (3).—Allowances, honoraria, etc.—			
O.	1,55,000	1,28,000	1,32,936
R.	—27,000		
Col. 1.—Same as under sub-head A. 4 (1)—Col. 1.			
A. 4 (4).—Contingencies—			
O.	77,200	75,900	74,651
R.	—1,300		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "13.—Other Taxes and Duties"—<i>concl'd.</i>			
	Rs.	Rs.	Rs.
B.—CHARGES UNDER THE ELECTRICITY ACTS—	Rs.		
O.	60,300	51,975	50,826
R.	-8,325			-1,149
C.—CHARGES IN ENGLAND—			
High Commissioner for India . . . . .	..	1,019	+1,019
Surrenders or withdrawals within grant or appropriation—			
R	56,935	56,935	..
Total . . . . .	..	6,73,000	5,83,452
			-89,548

REVIEW.

There was a saving of 13·3 per cent. in the grant which was, however, brought down to 5·3 per cent. of the modified appropriation.

2. A saving of Rs. 30,900 under sub-head A. 4 (1)—col. 1—caused by vacant posts was surrendered; while there occurred a final excess of Rs. 16,299 under the same sub-head—col. 4—for the reasons stated thereunder. The excess could have been regularised by re-appropriation of the available saving from sub-head A. 4(2), as also by partial revocation of the surrender in col. 1 of the sub-head A. 4(1). This indicates that there was room for better control.

3. Sub-head A.3--A re-appropriation of Rs. 19,690 was sanctioned under the sub-head on the ground that the original grant was based on insufficient *data* requiring to be augmented, so as to cover the full cost of the sanctioned posts in certain cases. The final saving of Rs. 18,263 under the same sub-head, was however, caused by some posts remaining vacant throughout the year, and some for a considerable part thereof. The controlling officer stated that the vacancies in these cases were not known to him before the close of the year. The result was that the saving due to these vacant posts was not taken into account while augmenting the original grant under the sub-head; nor was the amount of the probable saving in the grant surrendered at any time before the close of the year. This indicates defective control. It has been explained that due to the general dislocation caused by the Partition, relevant papers were not available and that accordingly, it was not possible to exercise proper control over the provisions under the head.

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.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept."			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—			
Unproductive works—			
A. 8.—Extensions and Improvements—			
	Rs.		
O.	29,800	} 3,230	2,043
R.	—26,570		
Col. 1—See item 3 of Annexure A.			
A. 9.—Maintenance and Repairs—			
O.	2,80,900	} 1,87,310	1,42,609
R.	—1,02,590		
Col. 1.—Mainly due to postponement of some repair works in the Midnapur Canals till 1948-49.			
Col. 4.—Mainly due to delay in taking up some special repair works owing to late receipt of allotments.			
A. 10.—Establishment—			
Revenue Establishment		1,93,300	1,76,315
			—16,985
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Unproductive works—			
B. 1.—Extensions and Improvements—			
O.	6,600	} 2,043	..
R.	—4,557		
Cols. 1 and 4.—See items 1 and 2 of Annexure A.			
B. 2.—Maintenance and Repairs—			
O.	3,46,400	} 2,10,430	1,29,204
R.	—1,35,970		
Cols. 1 and 4 —Mainly slow progress of works due partly to scarcity of materials and partly to the partition of the Province.			
B. 3.—Establishment—			
Revenue Establishment		50,000	38,125
			—11,875
Col. 4.—Mainly due to vacancies caused by retirement of some officers and transfer of others to East Bengal not being filled up.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“XVII.—Irrigation, Navigation Embankment and Drainage works for which Capital Accounts are kept”—<i>concltd.</i>			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concltd.</i>			
Unproductive works— <i>concltd.</i>			
B. 8.— <i>Deduct</i> —Receipts from Dredgers	—84,000	..	+84,000
Col. 4.—See paragraph 2 of the Review.			
B. 8.-A.— <i>Deduct</i> —Recoveries from Central Government	—3,99,000	..	+3,99,000
Col. 4.—See paragraph 2 of the Review.			
Total—XVII.—Irrigation, etc.—			
<i>Deduct</i> —Working Expenses—	Rs.		
Gross—			
O.	9,16,000	} 6,46,313	4,88,296
R.	—2,69,687		
Deductions	—4,83,000	..	+4,83,000
Net	1,63,313	4,88,296	+3,24,933
Major Head—“18.—Other Revenue Expenditure financed from Ordinary Revenues”.			
C. A.—IRRIGATION WORKS—			
Works for which no capital accounts are kept—			
C. 2.—Emergency Irrigation Works—			
O.	5,000	} ..	..
R.	—5,000		
Col. 1.—See item 11 of Annexure A.			
C. 2. A.—<i>Deduct</i>—Recoveries from Central Government on account of Emergency Irrigation Schemes—			
O.	—2,000	} ..	..
R.	2,000		
Col. 1.—See C. 2.			
C. 4.—Maintenance and Repairs—			
O.	19,000	} 15,472	10,482
R.	—3,528		
Col. 1.—Mainly late starting of a work. Col. 4.—Mainly as under col. 1 (Rs. 3,668) and unfavourable weather condition (Rs. 677).			—4,990

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“18.—Other Revenue Expenditure financed from Ordinary Revenues ”—<i>contd.</i>			
C. A.—IRRIGATION WORKS—<i>concl.</i>			
Works for which no capital accounts are kept— <i>concl.</i>			
C. 5.—Establishment—			
Revenue Establishment	700	..	—700
C. 6.—Rehabilitation Programme Works—			
	Rs.		
O.	20,700	11,711	7,051
R.	—9,939			—3,707
See item 13 of Annexure A.			
C. 6.-A —<i>Deduct</i>—Recoveries from Central Government on account of Rehabilitation Programme Works—			
O.	—6,900	—3,600	..
R.	3,300			+3,000
Col. 1.—See C.6. Col. 4.—See paragraph 2 of the Review.			
Miscellaneous Expenditure—			
C. 12.—Other Charges—			
O.	69,500	32,125	24,974
R.	—37,375			—7,151
Col. 1.—Postponement of some survey works. Col. 4.—Mainly less survey works undertaken than anticipated due to dearth of technical staff.			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Works for which no Capital Accounts are kept—			
D. 1.—Works—			
O.	5,15,100	3,62,300	1,53,149
R.	—1,52,800			—2,09,151
See items 4 to 9 of Annexure A.			
D. 2.—Emergency Irrigation Works—			
O.	49,600	9,500	5,076
R.	—40,100			—4,424
See item 12 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"18. Other Revenue Expenditure, financed from Ordinary Revenues"—<i>contd.</i>			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>			
Works for which no Capital Accounts are kept— <i>contd.</i>			
D. 2-A.—Deduct—Recoveries from Central Government on account of Emergency Irrigation Schemes—			
	Rs.		
O.	16,500	-3,200	-10
R.	13,300		
			+3,190
Col. 1.—See D. 2.—Col. 4, also paragraph 2 of Review.			
D. 3—Extensions and Improvements—			
O.	18,200	11,400	7,894
R.	6,800		
			-3,506
See item 10 of Annexure A.			
D. 4—Maintenance and Repairs—			
O.	29,00,000	27,83,350	17,43,834
R.	1,16,650		
			-10,39,516
Col. 4.—Mainly due to (1) non-payment of cost of land for certain projects (Rs. 2,21,000), (2) non-payment of the cost of training to a company pending the execution of agreement (Rs. 50,000), (3) non-availability of materials (Rs. 1,20,000), (4) retarded progress owing to delay in obtaining possession of a lockgate from the Military (Rs. 15,000), (5) delay in the execution of works by the contractors (Rs. 12,000), and (6) non-utilisation of the bulk of the provision made for repairs to certain embankments (Rs. 5,92,000).			
D. 4-A.—Deduct—Recoveries from Central Government on account of closing the Amirpur Breach and remodelling certain embankments			
	18,00,000	..	+18,00,000
See paragraph 2 of the Review.			
D. 5—Establishment—			
D. 5 (1).—Revenue Establishment	15,200	..	-15,200
D. 5 (2).—General Establishment	9,44,000	10,26,591	+82,591
D. 5 (3).—Establishment under Collector for collection of revenue on account of Zemindary Embankment under the contract system	13,000	15,471	+2,471
D. 6.—Tools and Plant—			
O.	3,00,000	5,04,540	1,98,630
R.	2,04,540		
			-3,05,910
Col. 1.—Mainly due to purchase of uncraft launches and office furniture and scientific instruments for newly opened divisions. Col. 4.—Mainly due to non-payment of the value of launches, boats, etc., owing partly to delay in getting sanctions and partly to non-receipt of debits from the supplying authority (Rs. 1,61,000) and delay in the transfer of ordinary tools and plant from certain works and non-receipt of sanctioned estimate for supplies within the year (Rs. 1,41,000).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+. Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"18. Other Revenue Expenditure, financed from Ordinary Revenues"—concl'd.			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.			
Works for which no Capital Accounts are kept—concl'd.			
D. 7.—Suspense—			
	Rs.		
O.	6,15,700	5,82,417	—32,346
R.	—33,283			—6,14,763
Col. 4.—Mainly due to non-payment of contractors' bills of the Pre-partition period sent to the Application Committee and non-adjustment of I. S. D. Bills (Rs. 5,11,000), non-receipt of debits from the Chief Purchasing Officer (Rs. 20,000) and non-adjustment of the cost of materials and other articles received during the year (Rs. 41,000).			
D. 8.—Charges in England		13,842	+13,842
Col. 4.—See Notes 2(d) and 2(e) on page 15.			
D. 9.—Rehabilitation Programme—			
D. 9 (1).—Works—			
O.	3,29,000	1,63,757	12,801
R.	—1,65,243			—1,50,956
See item 14 of Annexure A.			
D. 9 (2).—Establishment	44,000	..	—44,000
Col. 4.—Expenditure included under D. 5 (2).			
D. 9 (3).—Deduct—Recoveries from Central Government—			
O.	—1,09,700	—54,600	..
R.	55,100			+54,600
Col. 1.—See D. 1 (1).—Col. 4—also paragraph 2 of the Review.			
Miscellaneous Expenditure—			
D. 12.—Other Charges—			
O.	1,40,400	80,830	62,406
R.	—59,570			—18,424
Total—18.—Other Revenue Expenditure, etc.—			
Gross—			
O.	59,99,100	55,73,352	32,49,858
R.	—4,25,748			—23,23,494
Deductions—			
O.	—19,35,100	—18,61,400	—10
R.	73,700			+18,61,390
Net		37,11,952	32,49,848
			—1,62,104
Major Head—"68.—Construction of Irrigation, Navigation, Embankment and Drainage Works."—			
G.-A—Irrigation Works—Unproductive.			
G.-9.—Works			
O.	—52,000	—61,810	—67,384
R.	—9,810			—5,574
See item 15 of Annexure A.			
G.-12.—Deduct—Receipts and Recoveries on Capital Account		..	—14
			—14

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess— Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—<i>contd.</i>			
G. A.—Irrigation Works—Unproductive—<i>contd.</i>			
I.—Development Programme—Productive.			
I. 1.—Works—			
O.	17,97,600	6,30,000	7,32,923
R.	—11,67,600			+1,02,923
Col. 1.—Mainly due to delay in the commencement of the work owing to change of site of a barrage and non-availability of special machineries. Col. 4.—Due to adjustment of special tools and plant under this sub-head (Rs. 5,56,636) for which a provision of Rs. 6,64,700 was included under I. 3, partly offset by savings in works expenditure aggregating Rs. 4,53,713 as the works could not be proceeded with according to programme. See item 16 of Annexure A.			
I. 2.—Establishment—			
O.	2,95,300	2,63,950	2,12,922
R.	—31,350			—21,028
I. 3.—Tools and Plant—			
O.	12,27,300	6,97,730	13,422
R.	—5,29,570			—6,84,308
Col. 1.—See note under I. 1.—Col. 1. Col. 4.—Due to the reason stated under I. 1 (Rs. 6,64,700) and non-receipt of certain articles within the year (Rs. 19,603).			
I. 4.—Suspense—			
O.	6,79,800	4,10,000	—2,13,601
R.	—2,69,800			—6,23,601
Col. 1.—See note under I. 1.—Col. 1. Col. 4.—Mainly due to non-adjustment of the cost of materials purchased from the Disposals and other Departments.			
I. 5.— <i>Deduct</i> —Receipts and recoveries on Capital Account			
	..	—22	—22
Total—68.—Construction, etc.—			
Gross—			
O.	39,48,000	19,39,870	7,08,282
R.	—20,08,130			—12,31,588
Deductions			
	..	—36	—36
Net			
	19,39,870	7,08,246	—12,31,624
Surrenders or withdrawals within grant or appropriation—			
R—Gross	27,03,565	27,03,565	..
R—Deductions	—73,700	—73,700	..
Total—Grant No. 10—Irrigation—			
Gross	1,08,63,100	44,46,436	—64,16,664
Deductions	—24,18,100	—46	+24,18,054
Net	84,45,000	44,46,390	—39,98,610

REVIEW.

As compared with the budget there was a saving of 59·1 per cent. of the gross grant which was reduced to 47·3 per cent. owing to non recovery from the Central Government on account of cost of certain schemes for which a total recovery of Rs. 24·18 lakhs was estimated. The surrender of funds to the extent of Rs. 26·30 lakhs, however, reduced the saving to 23·5 per cent.

2. The original *deduct* provision of Rs. 24,18,100 under the sub-heads B. 8, B.8-A., C.2-A, C.6-A, D.2-A, D.4-A, and D.9-(3) was partially reduced by Rs. 73,700 *vide* sub-heads C.2-A, C.6-A, D.2-A, and D.9-(3). Against a net *deduct* provision of Rs. 23,44,400, however, the actual recovery came to Rs. 10 only (*vide* sub-head D.2-A). The reasons for the non-recovery of the balance were not communicated by the Controlling Officer.

3. *Establishment and tools and plant charges of the Irrigation Department*—The charges for general establishment, ordinary tools and plant and expenditure in England, other than those incurred for the Mor Reservoir Project, were initially booked in the accounts 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.—*deduct*-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 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 recommendation 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. 5 (2).
Tools and Plant	Ditto D. 6.
Charges in England	Ditto 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.	Tools and Plant.	Charges in England.
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.—			
<i>Deduct</i> —Working Expenses	1,03,251	27,246	1,620
18.—Other Revenue Expenditure, etc.	9,43,357	1,74,534	12,402
68.—Construction of Irrigation etc., Works	—20,017	—3,150	—180
Total	10,26,591	1,98,630	13,842

4. The gross establishment charges of the Department of Irrigation and Waterways during the period from the 15th August, 1947 to the 31st March, 1948 excluding those incurred on special establishment for River Research Institute, Mor Reservoir Project, etc., amounted to Rs. 9.23 lakhs *i.e.*, 41.3 per cent. of the total works outlay of Rs. 22.34 lakhs. An aggregate sum of Rs. 10,239 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. 9.13 lakhs and were 40.9 per cent. of the total works outlay.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—					
<i>Deduct—Working Expenses—</i>					
1.—Major Works above Rs. 1 lakh for which specific provision was made in the budget.					
B.—Navigation, Embankment and Drainage Works—					
1. Reconstruction of the Alipore Bridge					
	5,600	1,043	..	—5,600	—1,043
Col. 5.—Original provision based on the estimates furnished by the Calcutta Improvement Trust.					
Col. 6.—Non-receipt of bills for work done by the Trust. Estimate Rs. 1,94,000; expenditure to end of 1947-48 Rs. 1,83,997; balance Rs. 10,003 in progress. See sub-head B.1.					
2. Reconstruction of the Barrackpore Bridge					
	1,000	1,000	..	—1,000	—1,000
Cols. 5 and 6.—Same as under item 1—Col. 6. Estimate Rs. 2,76,600; expenditure to end of 1947-48 Rs. 2,52,689; balance Rs. 23,911; in progress. See sub-head B.1.					
IV.—Minor Works—					
Collectively—					
3 A—Irrigation Works					
	20,800	3,230	2,043	—27,757	—1,187
Col. 5.—Due to postponement of some works. See sub-head A.8.					
Total XVII.—Working Expenses	36,400	5,273	2,043	—34,357	—3,230
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—					
B.—Navigation, Embankment and Drainage Works—					
4. Widening the bed of the Kaliaghye river by removing chalk bunds					
	1,47,600	1,26,400	5,368	—1,42,232	—1,21,032
Cols. 5 and 6.—Mainly due to non-adjustment of land charges within the year. Estimate under revision. Expenditure to end of 1947-48 Rs. 94,477; in progress. See sub-head D.1.					
5. River Research Institute					
	32,400	12,500	7,629	—24,771	—4,871
Cols. 5 and 6.—Due to non-availability of materials. Estimate Rs. 1,17,011, expenditure to end of 1947-48 Rs. 75,669; balance Rs. 41,342; in progress. See sub-head D. 1.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget— <i>concl'd.</i>					
B.—Navigation, Embankment and Drainage Works— <i>concl'd.</i>					
6. Re-excavation of the Peali river from the New Arapanch Sluice to Uttarbhag	80,000	80,000	80,461	+461	+461
Estimate Rs. 4,08,979 ; expenditure to end of 1947-48 Rs. 80,461 ; balance Rs. 3,28,518 , in progress. See sub-head D.1.					
II.—Other Major works for which specific provision was made in the budget—					
7.—Collectively	63,500	50,500	..	—63,500	—50,500
Cols. 5 and 6.—Due to delay in sanctioning estimate for a work (Rs. 13,000) as also in the payment of land charges for a work (Rs. 50,500). See sub-head D.1.					
III.—Major works for which specific provision was not made in the budget—					
8. Construction of a Hamilton type bridge over the canal at Kolaghat. . . . .	..	41,500	41,475	+41,475	—25
Col. 5.—Urgent work executed through the agency of the Works and Buildings Department. Estimate not yet sanctioned ; expenditure to end of 1947-48 Rs. 41,475 ; in progress. See sub-head D.1.					
IV.—Minor works—					
Collectively—					
9. Works	1,91,600	51,400	18,216	—1,73,384	—33,184
Cols. 5 and 6.—Mainly due to non-utilisation in full of the provision for new minor irrigation and drainage schemes as the schemes did not mature. See sub-head D.1.					
10. Extensions and Improvements.	18,200	11,400	7,994	—10,306	—3,506
Col. 5.—Certain works were not taken up within the year. See sub-head D.3.					
Emergency Irrigation Works—					
Collectively—					
11. A.—Irrigation Works	5,000	..	..	—5,000	..
Col. 5.—Scheme held in abeyance pending selection of the site in consultation with the B har Government. See sub-head C.2.					

ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl'd.					
IV.—Minor Works—concl'd.					
12. B.—Navigation, Embankment and Drainage Works	49,600	9,500	5,075	—44,524	—4,424
Col. 5.—Mainly due to (1) non-availability of materials (Rs. 14,700), (2) non-payment of land charges (Rs. 13,000), (3) modification of a scheme (Rs. 7,000) and (4) non-execution of a work for want of subsidy (Rs. 3,000). Col. 6.—Mainly due to late sanction of allotment. See sub-head D.2.					
Rehabilitation Programme Works—					
Collectively—					
13. A.—Irrigation Works. . . .	20,700	10,761	7,054	—13,646	—3,707
Col. 5.—(1) Postponement of a work (Rs. 5,000), (2) slow progress due to non-receipt of an extra engine for pump irrigation (Rs. 6,000), (3) non-settlement of certain claims (Rs. 1,561) and (4) lower tenders (Rs. 939). Col. 6.—Due to (2) and (3) above. See sub-head C.6.					
14. B.—Navigation, Embankment and Drainage Works	3,29,000	1,63,757	12,801	—3,16,199	—1,50,956
Cols. 5 and 6.—Mainly due to postponement of some works (Rs. 2,17,000) and delay in the payment of land charges (Rs. 87,000). See sub-head D.9(1).					
Total—18.—Other Revenue Expenditure etc.	9,37,600	5,57,718	1,85,974	—7,51,626	—3,71,744
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—					
15.—Damodar Canal-works	—52,000	—61,810	—67,384	—15,384	—5,574
Cols. 5 and 6.—Due to transfer of more materials from the work than anticipated. Estimate Rs. 5,79,907; expenditure to end of 1947-48 Rs. 1,55,770; balance Rs. 4,24,137; in progress. See sub-head G.9.					
16.—Mor Reservoir Project	17,97,600	6,30,000	7,32,923	—10,64,677	+1,02,923
See sub-head I. 1. Estimate Rs. 4,03,93,000; expenditure to end of 1947-48 Rs. 39,34,452; balance Rs. 3,64,58,548; in progress.					
Total—68.—Construction of Irrigation, etc. Works	17,45,600	5,68,190	6,65,539	—10,80,061	+97,349

ANNEXURE A—contd.

IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under sub-heads A.8, A.9, B.1, B.2, C.2, C.4, C.6, C.12, D.1, D.2, D.3, D.4, D-9(1), D.12, G. 9 and I-1 of this grant. The figures of appropriation and expenditure for the period from the 15th August, 1947 to the 31st March, 1948 were as follows :—

	In thousands of rupees
Original Appropriation	61,85
Modified Appropriation	44,40
Expenditure	29,67

The expenditure was less than the original and the modified appropriations by 32,18 and 14,73 respectively. The important factors which led to the savings in the original appropriation are analysed below :—

(1) Works in connection with the Mor Reservoir Scheme not being carried out according to the programme owing to delay in the selection of a site for construction of a barrage and non-availability of special machinery (<i>vide</i> sub-head I.1)	10,65
(2) Postponement and slow progress of works due to non-availability of materials and other causes (<i>vide</i> sub-heads A.9, B.2, C.4, D.4 and items 3, 5, 12, 13 and 14 of the Annexure.)	8,58
(3) Unutilised provision for remodelling of and repairs to certain embankments subsidised by the Central Government (<i>vide</i> sub-head D. 4).	5,92
(4) Delay in land acquisition and in the adjustment of the cost of land (<i>vide</i> sub-head D.4 and items 4, 7 and 12 of the Annexure).	4,38
(5) Survey works not being carried to the extent anticipated owing to dearth of technical staff and instruments (<i>vide</i> sub-head C.12 and D.12).	1,22

The saving in the modified appropriation was mainly due to the reasons stated in items (2) and (3) above.

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

2. *Moyurakshi Reservoir Project.*—The project comprises (1) the upper part consisting of the dam at Messenjore and the reservoir area in Santhal Parganas in Bihar and (2) the lower part consisting of the harrage across the river "Mayurakshi" at Tilparaghat and main canals on the north and south banks of the river in the district of Birbhum.

The object of the scheme is to irrigate the district of Birbhum and western part of the district of Murshidabad and also to generate hydro-electric power at the dam site in the Province of Bihar.

The execution of the lower part falling within the Province of Bengal was taken up by the Provincial Government in the year 1945-46 at an estimated cost of Rs. 4,38 lakhs. This part of the scheme has been classified as productive and is treated as an item of Special Development Programme to be financed from loans sanctioned by the Central Government. The estimate for the entire scheme is reported to be now under preparation.

ANNEXURE A—*concl.*IMPORTANT COMMENTS—*concl.*

After the partition of the Province the work is being executed by the West Bengal Government. The expenditure incurred on the project from the 15th August, 1947 to the 31st March, 1948 amounts to Rs. 7,75,643 and the total outlay to end of the year 1947-48 comes up to Rs. 30,23,856.

ANNEXURE B.

Suspense.

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 during the period from the 15th August, 1947 to the 31st March, 1948 under this minor head were under three detailed heads, *viz.*, (i) Purchases, (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below :—

(i) *Purchases*—When materials are received from suppliers, from another division or department 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 works 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 orders received but not paid for.

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

The transactions under each unit of suspense during the period from the 15th August, 1947 to the 31st March, 1948 are exhibited below :—

Detailed units.	Opening Balance.	Debits.	Credits.	Net Actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE, ETC.—					
Purchases	—76,121	3,10,778	5,42,690	—2,31,912	—3,08,033
Stock	76,928	90,022	4,138	85,884	1,62,812
Miscellaneous P.W. Advances	4,10,731	1,20,076	6,394	1,13,882	5,24,413
Total "18"	4,11,538	5,20,876	5,53,222	—32,346	3,79,192

ANNEXURE B—*concl'd.*

Detailed units.	Opening balance.	Debits.	Credits.	Net Actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, ETC., WORKS—					
Purchases	—16,06,084	21,54,892	25,31,309	—3,76,417	—19,82,501
Stock	1,45,553	26,289	4,949	21,340	1,66,983
Miscellaneous P.W. Advances	1,34,132	2,76,227	1,34,751	1,41,476	2,75,608
Total " 68 "	—13,26,499	24,57,408	26,71,009	—2,13,601	—15,40,100
GRAND TOTAL	—9,14,961	29,78,284	32,24,231	—2,45,947	—11,60,908

See sub-heads D-7 and I-4.

ANNEXURE C.

Store Accounts of the Department of Irrigation and Waterways for the period from the 15th August, 1947 to the 31st March, 1948.

Name of Division.	Opening balance.	Receipt during the year.	Disposal by utilisation or sale during the year.	Depreciation shortage, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Canals Division	13,226	1,850	4,138	..	10,938
Special Repairs Division :	323	..	..	..	323
Cossye Division . . . . .	..	20,187	..	..	20,187
Mor Construction I Division	1,21,466	25,308	2,429	..	1,44,345
Mor Construction III Division	24,087	981	2,520	..	22,548
Damodar Canals Division	63,379	67,985	..	..	1,31,364
Total	2,22,481	1,16,311	9,087	..	3,29,705

The increase in the closing balance is mainly due to the transfer of materials from works to stock in the Damodar Canals Division and also less issues by two "Mor" Divisions than anticipated.

The transfer of materials from works to stock in the Damodar Canal Division has resulted in an excess of Rs. 6,364 over the sanctioned stock limit of Rs. 1,25,000. Sanction to the increase of the limit has been applied for.

The book balance of stock is reported to have been verified by the Divisional Officers concerned and found correct. The registers of stock are audited at local inspections and the results are noticed in the Inspection Reports.

The revaluation of stock is reported to have been made under the orders and supervision of the Divisional Officers concerned.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head " 25.—General Administration" .	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—			
A.-1.—Salary of Governor—			
<i>Charged—</i>			
<i>O.</i> 36,000	} 36,020	36,016	- 4
<i>R.</i> 20			
A.-2.—Sumptuary allowance of Governor—			
<i>Charged</i>	16,400	16,163	-237
A.-3.—Staff and household of Governor—			
<i>Charged—</i>			
<i>O.</i> 95,300	} 1,16,220	94,540	-21,680
<i>R.</i> 20,920			
Col. 1.—Mainly (i) posting of surplus personnel and increased pay (Rs.14,020) and (ii) purchase of stores and stationery (Rs. 6,500). Col. 4.—Due mainly to (i) late fixation of the pay of some officers at lower rates (Rs. 2,616), (ii) non-surrender of the provision for certain Pre-partition charges under a misapprehension (Rs. 15,096) and (iii) non-procurement of certain supplies (Rs. 1,815).			
A.-4.—Secretarial staff of Governor—			
<i>Charged—</i>			
<i>O.</i> 98,500	} 83,469	83,508	+39
<i>R.</i> -15,031			
Col. 1.—(i) Appointment of a part-time official (Rs. 3,370), (ii) curtailment of tours (Rs. 1,261) and (iii) decline in actual contingent expenditure (Rs. 10,400).			
A.-5.—Expenditure from Contract allowance—			
<i>Charged—</i>			
<i>O.</i> 70,000	} 80,000	79,192	-808
<i>R.</i> 10,000			
Col. 1.—(i) Insurance premia and (ii) extra chauffeurs for certain new cars and (iii) <i>ad-interim</i> increase in the pay of the menials.			
A.-6.—Tour Expenses—			
<i>Charged—</i>			
<i>O.</i> 88,800	} 61,862	57,502	-4,360
<i>R.</i> -26,938			
Col. 1.—(i) Reduced tours (Rs. 4,500), (ii) liabilities carried forward (Rs. 17,198) and (iii) no expenditure on a vessel transferred elsewhere (Rs. 5,240).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
Major Head "25.—General Administration"—<i>contd.</i>	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>contd.</i>			
A.-7.—Ministers—			
A.-7 (1).—Pay of Officers—			
<i>Charged—</i>	Rs.		
O.	47,000	} 47,400	46,766
R.	400		
			—634
<i>Authorised—</i>			
O.	42,500	} 46,000	45,956
R.	3,500		
			—44
A.-7 (2).—Pay of Establishment—			
O.	13,000	} 17,500	17,173
R.	4,500		
			—327
	Col. 1.—Additional staff.		
A.-7(3).—Allowances honoraria, etc —			
<i>Charged—</i>			
O.	60,000	} 50,000	50,726
R.	—10,000		
			+726
	Col. 1.—Smaller tours by the Ministers.		
<i>Authorised—</i>			
O.	17,100	} 22,000	21,746
R.	4,900		
			—254
	Col. 1.—Allowances for the additional staff.		
A.-7 (4) —Contingencies—			
O.	6,000	} 10,000	10,005
R.	4,000		
			+5
	Col. 1.—Based on the trend of the latest actuals.		
B.—LEGISLATIVE BODIES—			
B. 1.—Provincial Legislative Assembly—			
B 1 (1).—Pay of Officers—			
O.	1,02,800	} 86,800	90,800
R.	—16,000		
			+4,000
	Col. 1.—Trend of actuals.		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head " 25.—General Administration "—<i>contd.</i>	Rs.	Rs.	Rs.
B.—LEGISLATIVE BODIES—<i>concl'd.</i>			
B. 1.—Provincial Legislative Assembly—<i>concl'd.</i>			
B. 1 (2).—Pay of Establishment—			
	Rs.		
O.	52,000	} 46,900	47,900
R.	-5,100			+1,000
B. 1 (3).—Allowances, honoraria, etc.—			
O.	1,02,000	} 68,500	70,500
R.	-34,100			+2,000
Col. 1.—Mainly (i) less travelling allowances drawn by the members (Rs. 25,000) and (ii) less allowances due to some vacant posts (Rs. 7,100).			
B. 1 (4).—Contingencies—			
O.	30,000	} 32,000	32,922
R.	2,000			+922
B. 2.—Elections for Legislatures—			
O.	64,000	} 36,000	26,110
R.	-28,000			-9,890
Cols. 1 and 4.—(i) Uncontested byo-elections (Rs. 21,000) and (ii) liabilities carried forward (Rs. 16,890).			
C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—			
C. 1.—Civil Secretariats—			
C. 1 (1).—Pay of Officers—			
O.	4,39,800	} 4,34,454	4,56,985
R.	-5,346			+22,531
C. 1 (2).—Pay of Establishment—			
O.	8,33,100	} 8,31,990	8,95,116
R.	-1,101			+63,117
C. 1 (3).—Allowances, honoraria, etc.—			
O.	3,83,400	} 4,37,786	4,73,226
R.	54,386			+35,440
Col. 1.—(i) Compensatory allowances on a more liberal basis (Rs. 18,000), (ii) travelling allowances of surplus personnel after the Partition (Rs. 25,000) and (iii) allowances of additional officers and staff during the year (Rs. 11,380).			
C. 1 (4).—Contract Contingencies—			
O.	7,600	} 8,383	8,146
R.	783			-237

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"—<i>contd.</i>			
C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS			
<i>—concl.</i>			
C.-1.—Civil Secretariats—<i>concl.</i>			
C.-1 (5).—Other Contingencies—			
	Rs.		
O.	3,01,000	2,50,127	2,63,130
R.	-50,873			+13,003
Col. 1.—(i) Less purchase of furniture (Rs. 27,000) and (ii) certain items of publicity works not undertaken during the year (Rs. 23,873).			
C.-1 (7).—Establishment charges payable to other Govern- ments, Departments, etc.—			
O.	6,000	4,000	4,191
R.	-2,000			+191
Col. 1.—Non-utilisation of extra provision made for expenditure in connection with the Partition.			
C.-2.—Public Service Commission—			
<i>Charged—</i>			
O.	64,000	48,480	49,227
R.	-15,520			+747
Col. 1.—Absence of dependable data for an accurate forecast.			
C.-3.—Board of Revenue—			
O.	1,24,600	1,21,700	1,20,480
R.	-2,900			-1,220
C.-4.—Local Fund Audit Establishment—			
O.	1,77,000	1,54,865	1,61,270
R.	-22,135			+6,405
D.—COMMISSIONERS—			
O.	1,38,600	1,68,897	1,61,520
R.	30,297			-7,877
Col. 1.—Posting of surplus personnel due to the Partition.			
E.—DISTRICT ADMINISTRATION—			
E.-1.—General Establishment—			
E.-1 (1).—Pay of Officers		8,25,000	8,52,042
E.-1 (2).—Pay of Establishment—			
O.	12,09,500	12,03,731	12,26,985
R.	-5,769			+23,254

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "25.—General Administration"—<i>contd.</i>	Rs.	Rs.	Rs.
E.—DISTRICT ADMINISTRATION—<i>concl'd.</i>			
E.-1.—General Establishment—<i>concl'd.</i>			
E.-1 (3).—Allowances, honoraria, etc.—			
Rs.			
O.	10,60,200	} 10,51,210	10,66,422
R.	—8,990			+ 15,212
E.-1 (4).—Contract Contingencies—			
O.	3,05,000	} 3,09,997	3,01,602
R.	4,997			—8,395
E.-1 (5).—Other Contingencies—			
O.	4,69,100	} 3,89,551	3,88,038
R.	—79,549			—1,513
Col. 1.—Non-purchase of certain furniture, etc.			
E.-1 (8).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.	—22,600	—29,155	—6,555
Col. 4.—Recoveries in the partitioned districts exceeded anticipation.			
E.-2.—Sub-divisional Establishment—			
E.-2 (1).—Pay of Establishment—			
O.	3,45,000	} 3,63,638	3,85,499
R.	18,638			+ 21,861
Cols. 1 and 4.—Posting of surplus personnel on higher pay upto the close of the year.			
E.-2 (2).—Allowances, honoraria, etc.—			
O.	2,00,500	} 2,11,827	2,51,604
R.	11,327			+ 39,8c7
Col. 4.—Mainly transfer travelling and other allowances of the surplus personnel mentioned under E.-2 (1).			
E. 3.—Other Establishments	33,800	33,170	—630
G.—MISCELLANEOUS—			—699
G.-1.—Discretionary grants by Heads of Provinces—			
O.	28,500	} 41,080	43,010
R.	12,580			+ 1,930
Col. 1.—Unforecast discretionary grants by Commissioners and District Officers.			
G.-2.—Miscellaneous—			
O.	8,00,500	} 6,78,000	5,58,891
R.	—1,22,500			—1,19,109
Col. 1.—(i) Non-maturing of a construction project (Rs. 38,900), (ii) non-purchase of spare parts for a workshop (Rs. 70,000) and (iii) entertainment of less staff (Rs 13,600). Col. 4.—Mainly liabilities carried forward pending revision of a contract.			

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 "—concl'd.			
G.—MISCELLANEOUS—concl'd.			
G.-3.—Rehabilitation Programme—			
G.	Rs. 2,70,000	} 2,14,000	1,48,246
R.	-56,000		
Cols. 1 and 4.—Employment of less staff due to improvement in economic condition.			
G.-4.—Charges in England—			
High Commissioner for India—			
G. 4. (1).—Salaries and expenses of the High			
Commissioner's Department	82,400	67,533	-14,867
Col. 4.—Due to decrease in payment of Leave pay, etc.			
G. 4 (2).—Other items	43,000	47,078	+4,078
Col. 4.—See Notes 2 (d) and 2 (e) on page 15.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R	36,149	36,149	.. -36,149
<i>Authorised—</i>			
R	2,88,455	2,88,455	.. -2,88,455
TOTALS—			
<i>Charged</i>	5,76,000	5,13,640	-62,360
<i>Authorised—</i>			
Gross	85,13,600	82,77,386	-2,36,214
Deductions	-22,600	-29,155	-6,555
Net	84,91,000	82,48,231	-2,42,769

REVIEW.

Savings under "charged" were 10·8 and 4·9 per cent. respectively of the authenticated and the modified appropriations. In the "authorised" section the saving of 2·9 per cent. of the grant was transformed into an excess of ·6 per cent. of the modified appropriation.

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"—concl'd.			
OTHER ESTABLISHMENTS—			
Debt Conciliation Boards—			
A.—Pay of Officers—			
	Rs.		
O.	78,000	} 55,800	56,151
R.	—22,200			+351
Col. 1.—Mainly provision unutilized pending sanction to special leave to surplus officers on Partition.			
B.—Pay of Establishment—			
O.	40,000	} 31,000	26,370
R.	—9,000			—4,630
Col. 1.—Vacant posts. Col. 4.—In the absence of dependable data due to Partition final requirements could not be gauged with certainty.			
C.—Allowances, honoraria, etc.—			
O.	72,000	} 56,200	50,214
R.	—15,800			—5,986
Col. 1.—Mainly as under Sub-head A. Col. 4.—Same as under Sub-head B.			
D.—Contingencies—			
O.	10,000	} 10,500	9,915
R.	500			—585
Surrenders or withdrawals within grant or appropriation—			
R.	46,500	46,500	..
	TOTAL	2,00,000	1,42,050
			—57,350

REVIEW.

The saving of 28·7 per cent. in the grant was reduced to 7·1 per cent. with reference to the modified appropriation.

Grant No. 14.—Administration of Justice.

See Also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "27.—Administration of Justice".	Rs.	Rs.	Rs.
A.—HIGH COURT—			
<i>Charged—</i>			
A.-1.—Pay of Officers—			
O.	5,17,000	5,14,100	5,12,202
R.	—2,900			—1,898
A.-2.—Pay of Establishment—			
O.	3,74,700	3,74,075	3,58,377
R.	—625			—15,698
A.-3. Allowances, honoraria, etc.—			
O.	1,79,200	1,82,675	2,06,791
R.	3,475			+24,116
Col. 4.—Mainly increased allowances to the staff.			
A.-4.—Contingencies—			
O.	75,100	75,150	88,469
R.	50			+13,319
Col. 4.—Mainly purchase of additional type-writers. See also para. 2 of the review.			
A.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—80,000	—75,000	+5,000
B.—OFFICIAL ASSIGNEE	72,000	67,383	—4,617
C.—OFFICIAL RECEIVER	49,000	35,551	—13,449
Col. 4.—Abolition of the post.			
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—			
<i>Charged</i>	13,000	13,097	+97
Authorised	77,000	74,936	—2,064
D. 2.—Pay of Establishment	15,800	15,965	+165
D. 3.—Allowances, honoraria, etc.—			
<i>Charged</i>	11,000	3,266	—7,734
Col. 4.—Certain important cases did not come up to be conducted by the Advocate General before the close of the year.			
Authorised	72,700	46,450	—26,250
Col. 4.—No accurate estimate was possible owing to the partition of the province.			
D.-4.—Contingencies	64,500	38,650	—25,850
Col. 4.—Same remarks vide D-3 authorised Col. 4.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Savin _g —.
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.	—7,000	..	+7,000
Col. 4.—Partly non-adjustment of the fixed contribution from the Government of India on account of law charges for want of requisite information (Rs. 3,500) and partly to over-estimation (Rs. 3,500).			
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—	1,51,000	1,42,984	—8,016
F.—CORONER'S COURT—			
	Rs.		
O.	4,800	4,694	4,631
R.	—106		
G.—PRESIDENCY MAGISTRATES' COURTS—			
O.	2,08,600	2,24,150	2,27,749
R.	15,550		
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers	7,72,000	6,32,849	—1,39,151
Col. 4.—Mainly over-estimation. See also paragraph 1 of the review.			
H.-2.—Pay of Establishment	10,39,000	9,23,692	—1,15,308
Col. 4.—Same remarks as under H.-1.			
H.-3.—Allowances, honoraria etc.—			
O.	9,22,000	9,05,680	6,81,645
R.	—16,320		
Col. 4.—Same remarks as under H.-1.			
H.-4.—Contract Contingencies	1,50,000	97,040	—52,960
Col. 4.—Same remarks as under H.-1.			
H.-5.—Other Contingencies	1,83,000	81,832	—1,01,168
Col. 4.—Same remarks as under H.-1.			
I.—COURT OF SMALL CAUSES—			
O.	1,82,900	1,83,670	1,90,652
R.	770		
J.—CRIMINAL COURTS	15,000	15,684	+684
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES	4,700	2,730	—1,970
L.—CHARGES IN ENGLAND—			
High Commissioner for India			
Charged	44,000	19,439	—24,561
Col. 4.—See notes 2 (d) and 2 (e) on page 15.			
Authorised	12,000	6,728	—5,272
Col. 4.—Mainly as stated in Notes 2 (d) and 2 (e) on page 15 (Rs. 3,013) and contingent provision for law charges not fully required (Rs. 3,280), partly set off by petty excesses under other items.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "27—Administration of Justice"—<i>concl'd.</i>	Rs.	Rs.	Rs.
Surrenders or Withdrawals within Grant or Appropriation—			
	Rs.		
R.	106	..	—106
Total—			
<i>Charged—</i>			
<i>Gross</i>	12,14,000	12,01,641	—12,359
<i>Deductions</i>	—80,000	—75,000	+5,000
<i>Net</i>	11,34,000	11,26,641	—7,359
<i>Authorised—</i>			
<i>Gross</i>	39,96,000	32,87,151	—7,08,849
<i>Deductions</i>	—7,000	..	+7,000
<i>Net</i>	39,89,000	32,87,151	—7,01,849

REVIEW.

Savings under "*charged*" were 6 per cent. of the original appropriation. The savings under "*authorised*" amounted to 17.6 per cent. of the grant and were mainly due to over-estimation under the group sub-head H.

2. Type-writers were purchased under Government sanction well within the year at a total cost of Rs. 11,662. Necessary provision, under sub-head A.-4 was not, however, made by Government despite intimations sent by the controlling authority.

Grant No. 15.—Jails and Convict Settlements.
See Also the Audit Report.

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Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements".			
A—Jails—			
A. 1.—Pay of Officers—			
O.	Rs. 52,100	48,500	58,276
R.	—3,600			+9,776
Col. 4.—Provision for the leave salary of certain officers not being made under a misapprehension.			
A. 2.—Pay of Establishment—			
O.	6,57,400	6,37,100	6,16,856
R.	—20,300			—20,244
A. 3.—Allowances, honoraria, etc.—			
O.	3,88,900	3,76,731	3,53,284
R.	—12,169			—23,447
A. 4.—Contingencies—			
O.	22,11,000	21,15,366	20,77,102
R.	—95,634			—38,264
A. 6.—Establishment charges payable to other Govern- ments, Departments, etc.—			
O.	1,000	10,700	8
R.	9,700			—10,692
Col. 1.—Provision for the maintenance of West Bengal prisoners confined in jails in East Bengal.			
Col. 4.—Mainly due to non-receipt of debits from the East Bengal Government during the year.			
A. 7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—2,800	—1,75,000	—1,134
R.	—1,72,200			+1,73,866
Col. 1.—Mainly due to late decision of Government to recover from the East Bengal Government the cost of maintenance of prisoners of that Government confined in jails in West Bengal.			
Col. 4.—Mainly maintenance charges of certain prisoners not paid within the year by the East Bengal Government.			
A. 8.—Deduct—Cost of basic rations supplied from Jail Stock			
	—1,60,000	—1,55,375	—4,625
A. 9.—Charges for Police Custody and Calcutta Police Lock-up—			
O.	97,500	1,22,675	1,17,712
R.	25,175			—4,963
Col. 1.—Increase in the number of prisoners owing to repeated disturbances.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 28.—Jails and Convict Settlements"—<i>concl.</i>			
B.—JAIL MANUFACTURES—			
B.-1.—Pay of Officers—			
	Rs.		
O.	2,600	} 2,500	2,584
R.	-100		
B.-2.—Pay of Establishment—			
O.	13,300	} 12,400	12,952
R.	-900		
B.-3.—Allowances, honoraria, etc.—			
O.	6,000	} 4,989	4,980
R.	-1,011		
Col.1—Mainly saving in the provision for dearness allowance due to vacant posts.			
B.-4.—Contingencies—			
O.	7,00,000	} 2,84,185	2,68,349
R.	-4,15,815		
Col.1.—Mainly due to the failure of contractors to supply cloth for manufacture of Police uniforms and other raw materials in full.			
B.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-2,25,000	} -1,60,000	-1,63,108
R.	65,000		
Col. 1.—Due to reduced inter-jail supplies for short output consequent on shortage of prison labour and irregular supply of raw materials.			
Surrenders or Withdrawals within Grant or Appropriation—			
R.—Gross	5,14,654	5,14,654	.. -5,14,654
R.—Deductions	1,07,200	1,07,200	.. -1,07,200
Totals—			
Gross	41,29,800	35,12,103	-6,17,697
Deductions	-3,87,800	-3,19,617	+68,183
Net	37,42,000	31,92,486	-5,49,514

REVIEW.

There was a saving of 14·7 per cent. of the grant. Surrender of anticipated savings to the extent of Rs. 6,21,854 converted the saving to an excess of Rs. 72,340 which was 2·3 per cent. of the final modified appropriation.

Store Accounts of the Manufactory Department of the Presidency and Central Jails for the period from the 15th August, 1917 to the 31st December, 1917.

—	Tools and Plants.	Raw materials.	Finished articles.
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance	35,121	2,89,061	45,424
2. Receipts—			
(i) By purchase from the market	1,202	69,058	58,382
(ii) From the same jail . . . . .	..	130	1,47,391
(iii) From other jails within the Province . . . . .	..	1,937	..
(iv) From Indian Stores Department . . . . .	..	2,500	..
Total	36,383	3,62,686	2,51,187
2. Issues —			
(i) To the same jail	1,997	97,827	46,710
(ii) „ other jails within the Province	221	436	51,582
(iii) „ other departments of Local Government . . . . .	..	..	1,10,329
(iv) „ Different Departments of Government in Pro- vinces other than West Bengal . . . . .	..	..	1,361
(v) „ Indian Stores Department . . . . .	..	..	12,736
(vi) „ Sales to Public . . . . .	..	..	..
(vii) „ Written off—	..	..	..
(a) On account of loss . . . . .	..	198	470
(b) On account of revaluation or depre- ciation	1,041	..	..
4. Closing Balance	33,124	2,64,225	27,990
Total	36,383	3,62,686	2,51,187

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 accounts was not in excess of the requirements.

The stores were verified by the Superintendents of the Jails concerned and the Travelling Auditor of the Prisons Directorate, West Bengal.

CALCUTTA ;
The 8th December,
1949.

P. K. Biswas,
Inspector General of Prisons,
West Bengal.

Bhabesh Chandra Guha,
Assistant.

AUDIT CERTIFICATE.

The Store Accounts of the Manufactory Department of the Central Jail, Alipore, for the period from 15th August 1947 to 31st December 1947 were locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me. ↗

CALCUTTA ;
The 10th December 1949.

M. K. Sanyal,
Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

In the Central Jail, Alipore, the cost of convict labour in manufacture during the period from 15th August, 1947 to 31st December 1947 increased as compared with the cost for the corresponding period in the year 1946 but the value of raw materials issued to manufacture during the period stated above decreased as compared with the value of raw materials issued during the corresponding period of 1946. The reason for the increase of the cost is due to larger labour units being employed as well as to the labour rate being raised by the Inspector General of Prisons to -/12/- per day for unskilled labour and Re. 1 per day for skilled labour against a uniform rate of -/8/- per day previously in force. The labour employed was nearly double as compared with the labour employed in 1946 but the raw materials used as well as the outturn was more or less the same. It would, therefore, appear that the yield of manufactured goods was not adequate to the labour employed. The closing balance of finished goods, however, increased as compared with the closing balance of the previous year, which shows a fall in the sale of manufactured goods.

Store Accounts of the Jail Depot, Calcutta, for the year 1947.
(From 15th August 1947 to 31st December 1947.)

Description of stores.	Opening balance.		Receipt during the year.				Sales during the year.				Written-off on account of loss, shortage, etc.		Profit.		Closing balance.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Rs.	Rs.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12							
Rs.																		
1. Dusters, Towels, Swabs, Gamchae, etc.	2,664	1,263	4,496	2,262	4,484	4,709	..	..	2,309	2,676	1,125							
2. Cotton and silk cloth	2,779	2,779	461	317	891	1,237	..	..	441	2,349	2,300							
3. Purdahs, Durries, Joynamaz Durrie Purdahs, Carpet and Carpet Ashnies and Bed Sheets.	271	1,518	186	1,079	268	2,170	..	..	557	189	984							
4. Teakwood furniture	126	586	..	..	31	138	..	..	56	95	504							
5. Newar, Coir string and Prisons clothing.	1	33	3	23	3	23	..	..	..	1	33							
6. Cane Articles	2,937	4,461	4,868	7,038	5,254	10,254	..	..	2,524	2,551	3,769							
7. Coir Articles	**368	2,530	189	890	200	2,364	..	..	869	357	1,925							
8. Woollen Articles	132	846	21	55	10	80	..	..	18	143	839							
9. Other manufacture	1,625	482	..	..	14	2	..	..	1	1,611	481							
10. Phenyle	1	3	44	111	44	116	..	..	6	1	3							
Total	..	14,501	..	11,775	..	21,093	..	1	6,781	..	11,963							

*177 Yds. 2'10" Coir matting has been included in it.
 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, West Bengal.
 Fraction in totals has not been taken into account.

CALCUTTA: }
 The 25th September, 1947. }
 BIJAY RATAN HALDAR,
 Accountant, Jail Depot.

B. K. GUHA ROY,
 Manager, Jail Depot, Calcutta, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Jail Depot, Calcutta, for the period from the 15th August 1917 to the 31st December 1917 were test-audited under my supervisor 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.

CALCUTTA ; } S. K. DE,
The 29th September 1948. } Examiner, Outside Audit, West Bengal.

Consolidated Profit and Loss Accounts of the Manufactory Departments of the Presidency and the Central Jails of West Bengal for the period from 15th August 1947 to 31st December 1947.

Dr.	Rs.	Cr.	Rs.
1. To Balance of manufactured articles and unfinished stock in process of manufacture.	53,650	1. By Sales and issues of manufactured goods including scraps, etc.	2,23,179
2. (a) To Stores issued	95,824	2. „ Tools made in jails . . . . .	.
(b) „ Spares of machine issued.	.	3. „ Value of materials treated in workshop and returned to stores.	6,012
3. „ Pay and allowances—	.	4. „ Miscellaneous receipts (occupier's share of Municipal tax recovered).	110
(a) Deputy Superintendent or Deputy Jailer.	4,312	5. „ Closing stock of manufactured goods and unfinished stock in process.	27,999
(b) Establishment	9,399		
4. „ Convict labour	76,125		
5. „ Contingent charges including electricity, service stamps, freight, etc.	3,594		
6. „ Stationery and forms	392		
7. „ Rents, rates and taxes.	8,478		
8. „ Pensionary charges	1,112		
9. „ Written-off—	.		
(a) Stores, etc.	647		
(b) Depreciation	1,062		
10. Net profit	2,705		
Total	2,57,300	Total	2,57,300

CALCUTTA ; } P. K. BISWAS,
The 8th December 1949. } Inspector General of Prisons, West Bengal.

AUDIT CERTIFICATE.

The Profit and Loss Accounts of the Manufactory Department of the Central Jail, Alipore, for the period from 15th August 1917 to 31st December 1917 were locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ; } M. K. SANYAL,
The 10th December 1949. } Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

In the *Pro forma* Profit and Loss Accounts of the Manufactory Department of the Central Jail Alipore, for the period from 15th August 1947 to 31st December 1947 a loss to the extent of Rs. 2,810 was shown to have been sustained whereas during the same period of 1946 the working of the Manufactory Department was leading to a profit as shown by the final profit of Rs. 532 earned at the end of 1946. The loss was attributed by the Department to the following defect in accounting.

In accordance with the directions of the Inspector General of Prisons issued during 1947 the wages of prison labour were to be taken at As. 12 per day for unskilled labour and Re. 1 per day for skilled labour. There are, however, three kinds of convict labour *viz.*, Hard, Medium and Light, and the outturn of work is also different for these types of labour for which three different rates ought to be prescribed instead of two as was done. Besides most of the labour consists of new hands detailed for a particular industry and the training period ought to count as a negative charge in view of the materials wasted by the convicts under training. Moreover in costing the manufactured articles, the labour charge is calculated on the labour actually employed according to Task Schedule which may be greatly in excess of the minimum quantity necessary for the particular operations, thereby inflating the calculated cost of the manufactured goods.

There seems to be justification for the above view, as 18,250 labour units at As. 8 amounting to Rs. 9,125 only were employed during 1946, whereas 2,248 units of skilled labour at Re. 1 and 22,185 units of unskilled labour at As. 12 and prior to the issue of these revised rates 9,561 units labour at the flat rate of As. 8, in all 33,994 units of labour costing Rs. 23,667-4 were employed during the year 1947.

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—"29.—Police".			
A.—PRESIDENCY POLICE—			
A-1.—Pay of Officers	1,17,100	1,23,283	+6,183
A-2.—Pay of Establishment	32,51,100	31,61,329	—89,771
A-3.—Allowances, honoraria, etc.	13,75,600	14,69,489	+93,889
A-4.—Contract Contingencies	2,05,000	2,58,146	+53,146
Col. 4.—Higher cost of commodities, increased advertisement charges and larger expenditure on repair of launches.			
A-5.—Other Contingencies	12,58,200	15,59,290	+3,01,090
Col. 4.—Mainly due to increased clothing charges, heavier purchase of clothing materials for staff transferred on Partition, enhanced rates of taxes and hire of additional houses.			
A-7.—Establishment charges payable to other Govern- ments, Departments, etc.	1,000	.	—1,000
A-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—1,55,000	—1,08,939	+46,061
Col. 4.—Provision made on the basis of past actuals could not be modified in the absence of timely information regarding the sums likely to be recovered within the year.			
B.—SUPERINTENDENCE—			
	Rs.		
O	1,87,300	1,89,400	1,92,535
R	2,100		
C.—DISTRICT EXECUTIVE FORCE—			
C-1.—Pay of Officers—			
O	1,80,700	1,70,000	1,70,580
R	—10,700		
C-2.—Pay of Establishment—			
O	54,04,100	53,08,000	52,83,216
R	—96,100		
C-3.—Allowances, honoraria, etc.			
O	35,23,200	34,55,400	34,41,758
R	—67,800		
C-4.—Contract Contingencies—			
O	4,05,000	3,92,000	3,94,605
R	—13,000		
C-5 (1).—Petty Construction—			
O	36,000	27,900	26,159
R	—8,100		
Col. 1.—Provisions for some works transferred to sub-head I.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"29.—Police"—<i>contd.</i>			
C.—DISTRICT EXECUTIVE FORCE—<i>concl.</i>			
C-5 (2).—Other Contingencies—			
	Rs.		
O.	17,36,000	18,72,000	22,30,044
R.	1,36,000		
Col. 4.—Increased clothing charges.			
C-6.—Establishment charges payable to other Governments, Departments, etc.	1,000	1,082	+ 82
C-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	--50,000	..	+ 50,000
Col. 4.—Same as under A-8—col. 4.			
D.—POLICE TRAINING SCHOOLS—			
O.	1,15,500	1,21,400	1,76,363
R.	5,900		
Col. 4.—Adjustment of the pay and allowance of certain temporary staff due to a change in classification.			
E.—SPECIAL POLICE—			
E-1.—Pay of Officers—			
O.	4,800	7,100	7,080
R.	2,300		
Col. 1.—Filling up of a vacancy not originally contemplated.			
E-2.—Pay of Establishment—			
O.	1,19,700	1,13,700	1,13,736
R.	-6,000		
E-3.—Allowances, honoraria, etc.—			
O.	1,64,000	1,72,800	1,77,424
R.	8,800		
E-4.—Contract Contingencies—			
O.	21,000	19,000	16,841
R.	-2,000		
E-5.—Other Contingencies—			
O.	66,200	57,500	59,805
R.	-8,700		
E-6.—Establishment charges payable to other Governments, Departments, etc.	200	..	-200

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	. s
Major Head—"29.—Police"—<i>contd.</i>			
F.—RAILWAY POLICE—			
F-1.—Pay of Officers—			
	Rs.		
O.	14,000	13,300	13,286
R.	—700		
			—14
F-2.—Pay of Establishment—			
O.	2,72,000	3,02,200	2,96,697
R.	30,200		
			—5,503
F-3.—Allowances, honoraria, etc.—			
O.	1,47,600	1,48,000	1,48,055
R.	400		
			+55
F-4.—Contract Contingencies			
		13,100	13,100
			..
F-5.—Other Contingencies—			
O.	84,600	91,200	88,161
R.	6,600		
			—3,039
F-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.			
		—3,03,500	—3,23,343
			—19,843
G.—CRIMINAL INVESTIGATION DEPARTMENT—			
G-1.—Pay of Officers—			
O.	54,400	63,000	52,998
R.	—1,400		
			—2
G-2.—Pay of Establishment—			
O.	3,60,000	3,81,400	3,81,429
R.	21,400		
			+29
G-3.—Allowances, honoraria, etc.—			
O.	1,65,900	1,65,300	1,63,367
R.	—600		
			—1,933
G-4.—Contract Contingencies—			
O.	25,000	26,000	26,110
R.	1,000		
			+110
G-5.—Other Contingencies—			
O.	1,69,200	1,61,500	1,62,334
R.	—7,700		
			+834

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>concl.</i>			
I.—WORKS—			
	Rs.		
O.	1,25,000	1,33,100	2,22,163
R.	8,100		
			+ 89,063
Col. 4.—Construction of a number of wireless stations buildings and certain urgent repairs.			
J.—CHARGES IN ENGLAND—			
High Commissioner for India	12,000	3,13,122	+ 3,01,122
			Col. 4.—See Notes 2(d) and 2(e) on page 15,
Totals—			
Gross	1,96,15,500	2,07,13,587	+ 11,28,087
Deductions	—5,08,500	—4,32,282	+ 76,218
Net	1,91,07,000	2,03,11,305	+ 12,04,205

REVIEW.

There was an excess of 6·3 per cent. over the grant which was contributed mainly by sub-heads A-3, C-5 (2) and J.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "30.—Ports and Pilotage".	Rs.	Rs.	Rs.
B.—OTHER PORTS—			
A.—CHARGES FOR POOLED LAUNCHES—			
	Rs.		
O.	1,36,700	} 1,12,100	73,056
R.	—24,600			} —39,044
Col. 1 and 4.—Mainly certain bills not paid within the year as anticipated.			
B.—PORTS ESTABLISHMENT—			
O.	25,500	} 26,300	19,644
R.	800			} —6,656
Col. 4.—Excess provision not regularised in the absence of timely intimation from the local officer.			
C.—SUBSIDIES TO STEAM BOAT COMPANIES—			
O.	4,800	} ..	..
R.	—4,800		
Col. 1.—Contract of fixed annual payment for supply of pilots to Government pooled launches decided not to be applicable to the Government of West Bengal after Partition.			
D.—MISCELLANEOUS . . . . .	..	1,911	+1,911
E.—CHARGES IN ENGLAND—			
High Commissioner . . . . .	..	2,800	+2,800
Col. 4.—See Notes 2(d) and 2 (c) on page 15.			
Surrenders or withdrawals within grant or appropriation—			
R.	28,600	28,600	..
	TOTAL	1 67,000	97,411
			—69,589

REVIEW.

There was a saving of 41·7 per cent. in the original grant. The same came down to 29·6 per cent. of the modified appropriation. The saving occurred mainly under sub-head A.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "36.—Scientific Departments".	Rs.	Rs.	Rs.
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTIONS	39,000	20,200	—18,800
Col. 4.—(i) Provision erroneously made for pre-partition grant to a Society (Rs. 10,000) and (ii) grant to the Indian Museum not adjusted within the year (Rs. 8,000).			
TOTAL .	39,000	20,200	—18,800

REVIEW.

The saving was 48·2 per cent. of the grant. Lack of timely surrender of funds in respect of (i) indicates defective control.

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.
Major Head "37.—Education".			
<i>University.</i>			
A.—GRANTS TO UNIVERSITIES	8,31,000	3,05,544	—5,25,456
Col. 4.—Provision for the annual recurring grant of Rs. 5,25,000 to the Calcutta University was made through oversight, the total grant having been paid before the partition of the Province. See also paragraph 2 of the Review.			
B.—GOVERNMENT ARTS COLLEGES—			
B-1.—Arts Colleges for men—			
B-1(1).—Pay of Officers	4,43,200	4,41,827	—1,373
B-1(2).—Pay of Establishment	53,200	55,959	+2,759
B-1(3).—Allowances, honoraria, etc.—	Rs.		
O.	1,30,000	1,23,981	1,25,005
R.	—6,019			+1,024
B-1(4).—Contract Contingencies—			
O.	14,000	12,650	18,059
R.	—1,350			+5,409
Col. 4.—Due to the failure of officers to obtain additional appropriation to cover anticipated excess.			
B-1(5).—Other Contingencies—			
O.	1,12,700	1,36,167	1,41,326
R.	23,467			+5,159
Col. 1.—Mainly for purchase of laboratory equipments and furniture for certain colleges (Rs. 16,000) and new hostels (Rs. 4 200).			
B-1(6).—Lump provision for additional sections in certain colleges—			
O.	10,500	..	..
R.	—10,500	..	..
Col. 1.—Provision transferred to the appropriate heads to which the charges were debitable.			
B-2.—Arts Colleges for Women—			
B-2(1).—Pay of Officers	95,400	78,279	—17,121
Col. 4.—Owing to the changed circumstances consequent on the Partition, final requirements could not be accurately estimated.			
B-2(2).—Pay of Establishment	10,600	10,874	+274
B-2(3).—Allowances, honoraria, etc.—			
O.	32,000	30,200	29,942
R.	—1,800			—258

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>University—concl'd.</i>			
B.—GOVERNMENT ARTS COLLEGES—<i>concl'd.</i>			
B-2.—Arts Colleges for Women—<i>concl'd.</i>			
B-2(4).—Contract Contingencies—			
	Rs.		
O.	27,000	34,400	34,527
R.	7,400			+127
Col. 1.—Due to purchase of furniture for a college not anticipated at the budget stage.			
B-2(5).—Other Contingencies—			
O.	43,100	39,880	52,673
R.	—3,220			+12,793
Col. 4.—Same as under B-1(4).			
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C-1.—Arts Colleges for Men—			
O.	3,03,000	3,10,302	3,10,763
R.	7,302			+461
C-2.—Arts Colleges for Women—			
O.	46,000	50,872	50,751
R.	4,872			—121
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
O.	2,69,900	2,67,700	2,76,363
R.	—2,200			+8,66
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES			
<i>Secondary.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F-1.—Secondary Schools for Boys—			
F-1(1).—Pay of Officers	3,25,000	3,28,488	+3,488
F-1(2).—Pay of Establishment	20,200	20,342	+142
F-1(3).—Allowances, honoraria, etc.—			
O.	1,36,000	1,18,500	1,08,703
R.	—17,500			—9,797
F-1(4).—Contract Contingencies—			
O.	35,000	35,500	39,584
R.	500			+4,084
Col. 4.—Same as under B-1(4).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>Secondary—contd.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i>			
F-1.—Secondary Schools for Boys—<i>contd.</i>			
F-1(5).—Other Contingencies—			
	Rs.		
O.	42,000	} 35,387	20,922
R.	-6,613			-5,465
Col. 1.—Due to partition it was not possible to frame an accurate estimate. Col. 4.—Due to the failure of officers to surrender savings in time.			
F-2.—Secondary Schools for Girls—			
F-2(1).—Pay of Officers	64,800	60,168	-4,632
F-2(2).—Pay of Establishment	3,600	2,060	-1,540
F-2(3).—Allowances, honoraria, etc.—			
O.	13,800	} 16,140	17,340
R.	2,340			+1,200
Col. 1.—To meet travelling allowance of officers transferred from East Bengal.			
F-2(4).—Contract Contingencies—			
O.	15,000	} 11,700	9,956
R.	-3,300			-1,744
Col. 1.—Owing to the partition of the Province correct estimates could not be framed.			
F-2(5).—Other Contingencies—			
O.	22,800	} 16,460	15,635
R.	-6,340			-825
Col. 1.—Mainly due to the temporary closing down of a hostel.			
F-2(6).—Lump provision for new Schools—			
O	9,000	} ..	..
R.	-9,000		
Col. 1.—Expenditure debited to Grant No. 35.—Post-war Planning and Development.			
F-3.—Secondary Schools for Boys and Girls—			
Anglo-Indian and European—			
F-3(1).—Pay of Officers—			
O.	55,000	} 63,200	62,334
R.	8,200			-866
Col. 1.—Same as under F-2(4).			
F-3(2).—Pay of Establishment—			
O.	29,100	} 31,000	30,205
R.	1,900			-795

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess— Savings—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>Secondary—concl'd.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS—<i>concl'd.</i>			
F-3.—Secondary Schools for Boys and Girls— Anglo-Indian and European—<i>concl'd.</i>			
F-3(3).—Allowances, honoraria, etc.—	Rs.		
O.	23,100	} 20,600	19,999
R.	—2,500		
F-3(5).—Other Contingencies—			
O.	86,800	} 95,415	95,667
R.	8,615		
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
G-1.—Secondary Schools for Boys—			
O.	11,53,000	} 11,42,528	11,11,462
R.	—10,472		
G-2.—Secondary Schools for Girls—			
O.	3,94,000	} 4,02,700	3,90,322
R.	8,700		
G-3.—Secondary Schools for Boys and Girls— Anglo-Indian and European			
		2,09,000	84,301
			—1,24,699
			(Col. 4.—Same as under B-2(1).)
<i>Primary.</i>			
H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS—			
H-1.—General—			
O.	2,12,000	} 3,41,865	3,00,413
R.	1,29,865		
Col. 1.—Under-estimation of requirements (Rs. 73,000) and increase in the rate of dearness allowance of Primary School Teachers (Rs. 57,000). Col. 4.—Same as under B-1 (4).			
H-2.—Anglo-Indian and European—			
O.	2,09,000	} 1,92,000	1,64,527
R.	—17,000		
			—27,473
			Col. 4.—Same as under B-2(1).
I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
O.	22,79,000	} 12,24,190	16,99,618
R.	—10,54,810		
			+4,75,428
Col. 1.—Non-materialisation of Free Primary Education Schemes in their entirety and accumulation of surplus balances in certain District School Boards. Col. 4.—Mainly late sanction to certain schemes (Rs. 3,91,000) as also to the payment of dearness allowance to teachers in certain District Board and District School Board areas (Rs. 39,000). See also paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>Special.</i>			
J.—GOVERNMENT SPECIAL SCHOOLS—			
J-1.—Government Special Schools and Training Schools for Masters—			
J-1(1).—Pay of Officers—			
O.	63,800	} 59,739	55,128
R.	—4,061			-4,611
J-1(2).—Pay of Establishment—			
O.	90,200	} 88,205	83,875
R.	-1,995			-4,330
J-1(3).—Allowances, honoraria, etc.—			
O.	47,800	} 52,700	46,980
R.	4,900			-5,720
Col. 1.—Same as under B-1 (4). Col. 4.—Same as under F-1 (5)—Col. 4.			
J-1(4).—Contract Contingencies—			
O.	11,900	} 11,700	13,712
R.	-200			+2,012
Col. 1.—Same as under B-1(4).			
J-1(5).—Other Contingencies—			
O.	88,200	} 1,06,719	1,11,945
R.	18,519			+5,226
Col. 1.—Post-budget sanction to the purchase of (i) books, appliances and furniture for Government Primary Training Schools and (ii) new typewriters for the Commercial Institute (Rs. 6,800).			
J-1(6).—Establishment Charges payable to other Governments, Departments, etc.—			
O.	65,000	} 60,000	..
R.	-5,000			-60,000
Col. 4.—Due to non-submission of demand by the Bihar Government on account of boys sent to the Hazaribagh Reformatory School.			
J-2.—Training Schools for Mistresses—			
J-2(1).—Pay of Officers		14,300	13,130
J-2(2).—Pay of Establishment		2,300	4,268
J-2(3).—Allowances, honoraria, etc.—			
O.	5,000	} 7,200	6,171
R.	2,200			-1,029
Col. 1.—Same as under F-2 (3).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>Special.—</i>			
J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i>			
J-2.—Training Schools for Mistresses— <i>concl'd.</i>			
J-2(5).—Other Contingencies—			
	Rs.		
O.	23,800	17,750	12,180
R.	—6,050		
			—5,570
Col. 1.—Non-utilisation of the provision for rents and taxes of a training school as the same were met from the grant to a hostel in joint occupation of the building. Col. 4.—Same as under F-1(5)—Col. 4.			
K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
K-1.—Special Schools for Boys and Masters—			
	Rs.		
O.	2,90,100	1,96,847	1,89,093
R.	—92,253		
			—7,754
Col. 1.—Mainly over-estimation of original requirements.			
K-2.—Special Schools for Girls and Mistresses—			
	Rs.		
O.	84,000	34,333	32,362
R.	333		
			—1,971
K-3.—Special Schools for Anglo-Indian and European Education			
	Rs.		
	1,100	390	—710
<i>General.</i>			
L.—DIRECTION—			
	Rs.		
O.	1,14,300	1,15,125	1,17,868
R.	825		
			+2,743
M.—INSPECTION—			
M-1.—Men's Branch—			
M-1(1).—Pay of Officers			
	Rs.		
	1,81,400	1,85,018	+3,618
M-1(2).—Pay of Establishment			
	47,300	41,624	—5,676
Col. 4.—Same as under B-2(1).			
M-1(3).—Allowances, honoraria, etc.—			
	Rs.		
O.	1,13,800	1,12,175	1,07,427
R.	—825		
			—4,748
M-1(4).—Contract Contingencies—			
	Rs.		
O.	13,000	12,775	12,840
R.	—225		
			+65
M-1(5).—Other Contingencies—			
	Rs.		
O.	5,200	4,650	6,957
R.	—550		
			+2,307
Col. 4.—Same as under B-1(4).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
M.—INSPECTION—<i>contd.</i>			
M-2—Women's Branch—			
M-2(1).—Pay of Officers	18,000	16,599	—1,401
M-2(2).—Pay of Establishment	10,700	8,693	—2,007
Col. 4.—Same as under B-2 (1).			
M-2(3).—Allowances, honoraria, etc.—			
O.	14,300	13,550	12,364
R.	—750			—1,186
M-2(4).—Contract Contingencies—			
O.	4,500	4,200	4,870
R.	—300			+670
M-2(5).—Other Contingencies—			
O.	1,000	900	678
R.	—100			—222
M-3.—Inspection—Anglo-Indian and European Educa- tion—			
M-3(1).—Pay of Officers	5,600	5,566	—34
M-3(2).—Pay of Establishment—			
O.	5,600	6,650	4,157
R.	450			—1,893
M-3(3).—Allowances, honoraria, etc.—			
O.	6,300	6,775	6,459
R.	475			—316
M-3(4).—Contract Contingencies	700	690	—10
M-3(5).—Other Contingencies—			
O.	500	400	245
R.	—100			—155
N.—SCHOLARSHIPS—			
O.	5,14,500	5,08,500	2,86,285
R.	—6,000			—2,22,215

Col. 4.—Due to late sanction to a scheme for distribution of stipends. Surrender of savings to the extent of Rs. 1,55,000 late on the 27th March, 1948 was not accepted by Government. See also paragraph 2 of the Review.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
O.—MISCELLANEOUS—			
O.1.—Expenses out of the grant from the Indian Central Jute Committee—			
	Rs.		
O.	3,300	4,027	3,307
R.	727			—720
O.2.—Youth Welfare Works under the Physical Director—			
O.	1,09,400	1,14,750	1,02,290
R.	5,350			—12,460
Col. 4.—The Refresher course being sanctioned towards the close of the year, the required number of trainees were not allowed to join the course by the heads of institutions in which they were serving.			
O.3.—Youth Welfare Works under the Physical Director—			
	1,100	1,093	—7
O.4.—Expenses of the Provincial Text Book Committee—			
O.	6,700	5,400	5,244
R.	—1,300			—156
Col. 1.—No text books were received for review during the year.			
O.5.—Examination charges—			
O.	80,000	69,420	64,645
R.	—10,580			—4,775
O.6.—Grants for encouragement of literature			
	15,000	16,351	+ 1,351
O.7.—Schemes for Training abroad of students—			
O.	20,000	11,400	10,932
R.	—8,600			—468
Col. 1.—Due to less number of students having gone on training.			
O.8.—Grants for the encouragement of Training in the Royal Indian Navy—			
O.	1,800	..	..
R.	—1,800		
Col. 1.—There was no demand under the head.			
O.9.—Grants for the encouragement of Historical Research—			
O.	1,000	..	..
R.	—1,000		
Col. 1.—Same as under O 8.			
O.10.—Other Grants-in-aid, contributions, etc.—			
O.	1,24,500	75,850	68,690
R.	—48,650			—9,155
Col. 1.—The original estimate was high.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>concl.</i>			
O.—MISCELLANEOUS—<i>concl.</i>			
O.-11.—Miscellaneous—Other Charges	26,000	20,259	—5,741
Col. 4.—Mainly non-drawal of rewards and stipends by certain Sanskrit tols (Rs. 3,100) ; also non-drawal of allowances for peripatetic needle works teachers, and medical officers (Rs. 2,100).			
O.-12. Other Items—	Rs.		
O.	32,000		
R.	—6,100	25,900	7,690
			—18,210
Col. 1.—Due to later decision of Government not to award any new war stipends. Col. 4.—Mainly due to the reason stated above (Rs. 12,000) and non-drawal of grant for School Health work in Singur Area (Rs. 6,000).			
O.-13.—Miscellaneous.—Anglo-Indian and European Educa- tion—			
O.	16,900		
R.	—10,690	6,210	5,223
			—987
Col. 1.—Due to the postponement of the grant to the Inter-Provincial Board pending review of the position of West Bengal <i>vis-a-vis</i> the Board consequent on the partition of the Province.			
P.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES			
	6,38,000	6,38,000	..
Q.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES			
	5,26,000	2,71,065	—2,54,935
Col. 4.—Non-materialisation of certain schemes and non-drawal of stipend money, etc., in certain cases.			
R.—<i>Deduct</i>—AMOUNT TRANSFERRED FROM THE FUND FOR ● PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES			
	—5,26,000	—2,71,065	+2,54,935
Col. 4.—See sub-head Q.			
<i>Charges in England.</i>			
S.—HIGH COMMISSIONER			
	1,31,100	51,757	—79,343
Col. 4.—Mainly under (1) Leave salaries and deputation pay (Rs. 22,187) due to the reasons stated under notes 2(d) and 2(e) on page 15 and (2) expenditure in respect of scholarships being debited under Grant No. 20—sub-head G (Rs. 4,040) and Grant No. 25—sub-head F (Rs. 62,240). The adjustment of actual expenditure as authorised by the Government of West Bengal could not be effected as the intimation was received after the cash accounts were closed and printed.			
Surrenders or withdrawals within grant or appropriation—			
R.	11,22,813	11,22,813	..
Total Grant No. 19—			
Gross	1,14,84,000	93,75,063	—21,08,937
Deductions	—5,26,000	—2,71,065	+2,54,935
Net	1,09,58,000	91,03,998	—18,54,002

REVIEW.

Savings were 16·9 per cent. of the grant and 7·4 per cent. of the final modified appropriation. The bulk of the savings in the grant was contributed by Sub-heads A.G.-3, I. K-1 and N, while Sub-heads A., G-3, and N, mainly contributed to the saving in the final modified appropriation.

2. The provision under Sub-head A includes Rs. 5,25,000 on account of recurring grant to the Calcutta University which had already been drawn before the Partition of the province. The saving was not surrendered through oversight on the part of the Controlling authority. The final saving under Sub-head N also indicates failure to surrender unwanted funds.

3. The excess under Sub-head I was due to excessive surrenders and indicates that there was room for better control.

4. *Fund for Promotion of Education amongst Educationally Backward Classes.*—The fund was created by the Government of West Bengal in 1947-48 for the purpose of providing special educational facilities to members of the Scheduled Castes as well as to other Educationally Backward Classes including Muslims. The opening balance represents the West Bengal Government's share of the balance at credit of the Scheduled Caste's Education Fund which operated till the 14th August, 1947 and was merged in this newly created fund. The receipt side represents the amount of contribution paid by Government and debited to Sub-head P. The expenditure incurred for the purpose is booked under Sub-head Q and at the end of the year an equivalent amount is debited to the fund by reduction of expenditure under Sub-head R. The transactions of the fund during the period from the 15th August, 1947 to the 31st March, 1948 are shown below :—

	Rs.
Opening balance on the 15th August, 1947	2,17,278
Receipts during the ^{from the} above period 15th August, 1947 to 31st March, 1948	6,38,000
Expenditure during the above period	2,71,065
Closing balance on the 31st March, 1948	5,84,213

STORE ACCOUNTS.

Store Accounts of the Bengal Engineering College for the period from the 15th August, 1947 to the 31st March, 1948.

—	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	853	4,614	354	11	1,802	7,462
<i>Receipts.</i>						
(a) By local purchase	2,053	7,483	42	280	940	10,805
(b) From other Government Departments . . . . .	..	..	..	..	..	..
(c) From overseas . . . . .	..	..	..	..	..	..
(d) From other sources . . . . .	..	..	..	..	..	456
<i>Issues.</i>						
Issues for different works, etc.	1,774	2,861	66	112	1,092	8,848
Depreciation, loss, shortage, etc., written off . . . . .	..	..	..	..	..	..
Closing balance	1,132	9,236	330	149	1,650	9,875

Certificate and remarks by the Head of the Department.

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

The stock was not verified during the year 1947-48.

SHIBPORE; }
The 6th October, 1948. }

P. N. DUTTA,
Accountant.

A. K. DAS,
Principal,
Bengal Engineering College.

Audit Certificate.

*College for the
period from
the 15th August
1947.*

The Store Accounts of the Bengal Engineering College for the period from the 15th August, 1947, to the 31st March, 1948, were test-audited under my supervision with reference to local records. Subject to audit comments I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA; }
The 3rd December, 1948 }

M. K. SANYAL,
Examiner, Outside Audit, West Bengal.

AUDIT COMMENT.

The stock was not physically verified. The balances, therefore, represent unverified stock.

The balances under the heads "Timber" and "Miscellaneous" are heavy. purchases should have been confined to requirements.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
A.-1.—Pay of Officers—			
	Rs.		
O.	1,19,000	1,11,682	93,162
R.	—7,318			—18,500
Col. 4.—Mainly due to posts being held by comparatively junior officers and there being no officers on supernumerary duty.			
A.-2.—Pay of Establishment			
O.	6,83,400	6,88,400	2,31,099
R.	5,000			—4,57,301
Col. 4.—Mainly absorption of supernumerary staff in the permanent or temporary posts in hospitals.			
A.-3.—Allowances, honoraria, etc.—			
O.	3,70,000	3,62,981	1,45,646
R.	—7,019			—2,17,335
Col. 4.—Mainly vacant posts and the reason stated under A.-2.			
A.-4.—Contract Contingencies—			
O.	12,000	13,000	17,299
R.	1,000			+4,299
Col. 4.—Increased expenditure for the offices of the Civil Surgeons due to the Partition.			
A.-5.—Other Contingencies—			
A.-5. (i)—Grants to dispensaries for the supply of medicines to Government officers			
		500	200
			—300
A. 5. (ii)—Other charges			
		9,100	2,612
			—6,488
Col. 4.—Pay of certain contingency menials provided for under this sub-head was drawn from the respective departments to which they were transferred.			
B.—HOSPITALS AND DISPENSARIES—			
B.-1.—Pay of Officers			
		1,11,000	95,461
			—15,539
Col. 4.—(i) Vacant posts and (ii) posting of junior officers in place of senior ones.			
B.-2.—Pay of Establishment			
		3,55,000	3,52,737
			—2,263
B.-3.—Allowances, honoraria, etc.—			
O.	3,01,500	2,84,254	3,06,253
R.	—17,246			+21,999
B.-4.—Contract Contingencies—			
O.	3,45,000	2,96,500	3,05,569
R.	—48,500			+9,069

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess + saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Medical" —<i>contd.</i>			
B.—HOSPITALS and DISPENSARIES—<i>concl.</i>			
B.-5.—Other Contingencies—			
	Rs.		
O.	14,93,500	14,15,616	11,50,989
R.	-77,884		
			-2,64,627
Col. 4.—Partly non-purchase of stores and partly liabilities carried forward.			
B.-6.—Grants in-aid, contributions, etc.—			
Grants to Hospitals and Dispensaries—			
<i>Charged</i>	50,000	79,836	+29,836
Col. 4.—Payment of an additional grant to the Albert Victor Leper Hospital, Gobra, toward ^s the close of the year.			
Authorised—			
O.	7,70,000	7,93,007	8,45,193
R.	23,007		
			+52,186
B.-7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.			
	-3,000	..	+3,000
Col. 4.—Non-payment of contributions by the local bodies for services of medical officers lent to them.			
C.—GRANTS FOR MEDICAL PURPOSES—			
O.	1,62,000	2,23,525	81,988
B.	61,525		
			-1,41,537
Col. 1.—Additional grants to certain institutions. Col. 4.—Non-drawal of certain grants towards the close of the year.			
D.—MEDICAL COLLEGE AND SCHOOLS—			
D.-1.—Pay of Officers—			
O.	2,80,100	2,77,955	2,72,920
R.	-2,145		
			-5,035
D. 2.—Pay of Establishment—			
O.	99,000	95,870	91,490
R.	-3,130		
			-4,380
D.-3.—Allowances, honoraria, etc.—			
O.	1,18,500	1,15,300	1,35,464
R.	-3,200		
			+20,164
Col. 4.—Extra allowances for double-shift arrangement in an institution.			
D.-4.—Contract Contingencies—			
O.	55,000	59,712	58,842
R.	4,712		
			-870

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.			
D.—MEDICAL COLLEGE AND SCHOOLS—concl'd.			
D.-5.—Other Contingencies—			
	Rs.		
O.	2,30,400		
R.	-5,907		
	2,24,493	2,09,450	+44,963
Col. 4.—Expenditure on financial assistance to certain demobilised medical licentiate students could not be covered by additional provision in the absence of requisite intimation from the local officer.			
D.-6.—Grants-in-aid. Contributions, etc.	7,000	4,953	-2,047
D.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	-77,000	..	+77,000
Col. 4.—No recovery from other Governments for training of their students in the Medical College and Schools was effected during the year.			
E.—MENTAL HOSPITAL—			
E.-1.—Pay of Officers	1,700	1,097	-603
E.-2.—Pay of Establishment	3,060	3,475	+415
E.-3.—Allowances, honoraria, etc.—			
O.	5,240		
R.	-640		
	4,600	6,283	+1,683
E.-4.—Contract Contingencies—			
O.	8,000		
R.	-1,450		
	6,550	7,351	-701
E.-5.—Other Contingencies	5,000	5,136	+136
E.-6.—Establishment charges payable to other Governments, Departments, etc.	3,50,000	1,89,189	-1,60,811
Col. 4—Liabilities carried forward.			
F.—CHEMICAL EXAMINER—			
O.	59,000		
R.	2,795		
	61,795	63,998	+2,203
G.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	18,000		
R.	-13,600		
	4,400	43,031	+38,631
Col. 1.—Reappropriation determined by Government.			
Col. 4.—Mainly as stated under notes 2(d) and 2(e) on page 15 (Rs. 35,027), as also under Grant No. 19—sub-head S—Col. 4, page 76 (Rs. 4,040).			

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>concl.</i>			
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—			
H.-1.—Pay of Officers	35,000	13,354	—21,646
Col. 4.—Change of incumbents.			
H.-2.—Pay of Establishment	2,30,000	3,26,439	+96,439
Col. 4.—Partly as under H.-1—Col. 4 (Rs. 15,000) and partly due to the posting of optees from East Bengal drawing higher pay (Rs. 81,439).			
H.-3.—Allowances, honoraria, etc.—	Rs. \		
O.	1,15,000	1,32,000	1,50,788
R.	17,000		
Col. 4.—Increased expenditure on travelling allowance due to the Partition (Rs. 8,000) and also on house-rent allowances (Rs. 10,788).			
H.-4.—Contract Contingencies—			
O.	2,70,000	3,20,000	3,67,915
R.	50,000		
Col. 1.—Later demands from local officers. Col. 4.—Increase in the rate of dearness allowances of the contingency monials.			
H.-5.—Other Contingencies—			
O.	4,05,000	4,28,000	4,29,902
R.	23,000		
Totals—			
<i>Charged</i>	50,000	79,836	+29,836
Authorised—			
Gross	70,27,000	60,69,341	—9,57,659
Deductions	—80,000	..	+80,000
Net	69,47,000	60,69,341	—8,77,659

REVIEW.

The charged expenditure exceeded the appropriation by 59·7 per cent. (*vide* sub-head B.-6).

Savings in the Authorised Section were 12·6 per cent. of the grant and were mainly contributed by sub-heads A.-2, A.-3, B.-5, C. and E.-6, partly off-set by excess expenditure under sub-heads B.-6, D.-7 and H.-2.

REVIEW—*contd.*

2. In a number of Auxiliary Government Hospitals, cash books were not properly maintained nor were the cash balances verified as required under the rules. In a particular district out of 9 hospitals the accounts of which were checked locally cash book was found not to have been maintained at all by one hospital. In another district out of 20 hospitals as many as seventeen had maintained no cash books from the date of their inception. Cash books were, however, opened by them subsequently months after they had begun to operate, the delay in one case amounting to as much as two years.

The above state of affairs was also detected at the Directorate. It is stated that in order to effect improvement, a set of rules have been framed and will be issued soon.

3. A medical store had been formed mainly out of the medicine and equipment worth over Rs. 37,00,000 received by the Government of India out of the surplus stores of 3 U. S. Army Hospitals. It was subsequently handed over to the Government of Bengal, and ultimately passed on to the Government of West Bengal after the Partition. The price of medicine and equipment of two hospitals out of the three has already been paid. The stores in respect of the third Hospital were placed in charge of the Government of West Bengal who have since taken over a portion of it.

Local audit of the accounts of this medical store revealed the following irregularities :—

- (a) Authorised inventory in respect of the stores received from one of the U. S. Army Hospitals was not forthcoming.
- (b) Receipt of stores was not checked with the articles shown in the inventories.
- (c) The entries in the ledgers in many cases did not agree with those shown in the inventories.
- (d) In many cases issues of stores recorded in stock ledgers were found to exceed the stock in hand arrived at in the ledger on the date on which the issues had been made, which goes to show that the book balances as recorded were incorrect.
- (e) In certain cases issues were made without obtaining formal requisitions and also without obtaining orders of the Officer-in-Charge authorising the issues ; issues in many cases were also not supported by acknowledgments of the recipients.
- (f) Physical verification of stock was not made with a view to determine whether the actual stock in hand agreed with the book balances ; neither was any action taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores.

It has been stated that the process of reconciliation of the discrepancies mentioned in (b), (c) and (d) above will take time. As regards the irregularities mentioned in (e) and (f) above it has been stated that the procedure of issuing articles without proper requisition has since been stopped and steps have also been taken for categorising the articles in hand as serviceable, unserviceable or obsolete as the case may be.

*Consolidated Store Account of the Principal State Hospitals in West Bengal
for the period from 15th August 1947 to 31st March 1948.*

— 1	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellan- eous.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance . . .	3,10,968	73,073	49,218	1,962	25,085
2. Receipts—					
(a) By local purchase . . .	78,439	1,74,462	80,611	5,250	52,895
(b) From other Government Departments . . .	25,983	1,48,601	52,013	185	10,145
(c) From overseas . . .	6,262	120	..	..	..
(d) From other sources . . .	1,060	1,41,423	..	..	..
3. Issues during the period . . .	2,16,636	3,75,315	1,34,700	5,197	65,111
4. Depreciation, loss, shortages, etc., written off . . .	3,497	584	..	..	..
5. Closing balance . . .	2,02,579	1,61,780	47,133	2,200	23,014

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 the stock was not in excess of requirements and the stock was verified by Departmental Officers.

CALCUTTA ;
8th November, }
1949.

S. R. DAS,
Assistant Accountant.

K. S. MITRA,
Deputy Director of Health Services,
(Accounts & Audit), West Bengal.

AUDIT CERTIFICATE.

The store accounts of the Sambhu Nath Pandit Hospital and Presidency General Hospital for the year 1947-48 were test-audited under my supervision, with reference to the local records.

Subject to the audit comments I certify that the accounts are correct according to the best of my information, and on consideration of the explanations given to me.

CALCUTTA ;
The 25th November, 1949. }

M. K. SANYAL,
Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

In Sambhu Nath Pandit Hospital a numerical account of stores without value was maintained. The value of new purchases was taken from the contingent Register and those received from the Central Medical Stores, Lower Circular Road, from the relevant vouchers. The value of the closing balance was worked out from the rates at which the stores were received from the suppliers during the year while that of the issue was determined by deducting the value of the closing balance from that of the total receipts including opening balance. The closing balance, however, does not include the stores lying in stock in the various departments as the same was not worked out in the Departmental stock registers.

In Presidency General Hospital the amount shown as " Depreciation, loss, shortage, etc., written off " under the head " Instruments and appliances " in the store accounts for the period from 15th August 1947 to 31st March 1948 is higher than the corresponding figures shown in the store accounts for 1946-47 and also in the store accounts for the period from 1st April 1947 to 14th August 1947. The increase was due to the write-off by the Government of West Bengal of the values of two Victor's X-ray tubes worth Rs. 2,050 and Rs. 1,330 purchased on 5th January 1942 and 26th February 1946 respectively, the former having got punctured through fair wear and tear and the latter having been accidentally broken.

Value Account of Stores of the Central Medical Stores, West Bengal, for the period from 15th August 1947 to 31st March 1948.

	1	2	3	4	5	6
		Instruments and appliances.	Medicines, Drugs and Dressings.	Bedding and clothing.	Crockery.	Miscellaneous.
		Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance		2,50,084	5,01,328	30,907	882	..
2. Receipts :—						..
(a) By local purchase		1,46,054	9,32,023	89,688	7,521	..
(b) From other Government Departments		35,117	25,573	..	..	..
(c) From Overseas
(d) From other sources
3. Issues during the year		72,372	3,22,527	51,723	4,127	..
4. Depreciation, loss, shortage, etc., written off		511	2,615	..	..	..
5. Closing balance		3,58,372	11,33,782	68,872	4,270	..

Certified that the figures incorporated in the Store Accounts of the Central Medical Stores, West Bengal, for the period from 15th August 1947 to 31st March 1948 represent a true account of affairs and they agree with the figures recorded in the departmental registers. The closing balance of the stock was not in excess of our requirements. The figures are on the basis of the Stock Registers. The stock was not physically verified.

The Store Account was prepared by : —

1. Sri Gourhori Basu.
2. Sri Ajit Narayan Das.
3. Sri Amiangshu Dutta Gupta.

CALCUTTA ;

The 9th December 1949.

P. K. MUKHERJEE,

*Administrative Officer (Stores),
Health Services, West Bengal.*

AUDIT COMMENTS.

As the Store Accounts of the Central Medical Stores for 1947-48 (Post-Partition) were not locally test-audited, Audit cannot certify to their accuracy.

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.
Major Head "39.—Public Health".			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A. (a).—Director of Health Services—			
A. (a) (1).—Pay of officers—			
	Rs.		
O.	1,16,000	} 98,000	1,21,410
R.	—18,000		
			+23,410
Col. 1.—Vacant posts. Col. 4.—The final grant fixed on the basis of the first two and a half months' actuals proved inaccurate.			
A. (a) (2).—Pay of Establishment—			
O.	1,16,000	} 1,34,818	1,08,935
R.	18,818		
			—25,883
Col. 1.—Provision for the Drug Control Laboratory staff erroneously not made in the original forecast (Rs. 18,000) and increase in pay (Rs. 818). Col. 4.—Same as under A. (a) (1).—Col. 4.			
A. (a) (3).—Allowances, honoraria, etc.—			
O.	1,37,000	} 1,22,000	93,065
R.	—15,000		
			—28,935
Col. 4.—Less tours.			
A. (a) 4.—Contract Contingencies		8,000	7 573
			—427
A. (a) (5).—Other Contingencies—			
O.	57,000	} 54,000	26,037
R.	—3,000		
			—27,963
Col. 4.—Temporary suspension of advertisement on Anti-Venereal Diseases Campaign in newspapers and periodicals.			
A. (b).—Public Health Engineering—			
A. (b) (1).—Pay of officers—			
O.	38,000	} 37,535	37,354
R.	—465		
			—181
A. (b) (2).—Pay of Establishment—			
O.	66,000	} 32,980	29,717
R.	—33,020		
			—3,263
Col. 1.—Entertainment of less staff than anticipated in the original budget.			
A. (b) (3).—Allowances, honoraria, etc.—			
O.	41,000	} 28,000	24,643
R.	—13,000		
			—3,357
Col. 1.—As under Sub-head A. (b) (2)—Col. 1. Col. 4.—Partly unutilised provision for expenditure relating to undivided Bengal and partly liabilities carried forward.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs
Major Head " 39—Public Health "—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT— <i>concl'd.</i>			
A (b).—Public Health Engineering— <i>concl'd.</i>			
A. (b) (4).—Contingencies—	Rs.		
O.	12,000	} 10,900	10,668
R.	—1,100			—232
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards water-works schemes—			
O.	2,51,500	} 1,01,500	38,491
R.	—1,50,000			—63,009
Col. 1.—Certain schemes not proceeded with. Col. 4.—Final requirements could not be correctly gauged in the absence of dependable data due to the Partition.			
B.-2.—Grants-in-aid towards sewerage schemes—			
O.	40,600	} 16,500	22,902
R.	—24,100			+6,402
Col. 1.—Surrender of the provision relating to pre-Partition charges. Col. 4.—Same as under B. I.—Col. 4.			
B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—			
O.	50,000	} 35,000	27,841
R.	—15,000			—7,159
(Cols. 1 and 4.—Same as under B.-2.)			
B.-4.—Other schemes—			
O.	5,19,900	} 3,57,650	2,83,454
R.	—1,62,250			—74,196
Col. 1.—Partly due to the reason stated under B.-2.—Col. 1 and partly due to proposals for certain grants not coming up to Government and grants for some local bodies not being sanctioned during the year. Col. 4.—Mainly non-drawal of grants by local bodies.			
C.—Expenses in connection with epidemic diseases—			
O.	11,14,000	} 11,92,043	9,04,896
R.	78,043			—2,87,147
Col. 4.—Postponement of certain anti-malarial schemes and non-purchase of machines for malaria laboratories (Rs. 1,99,923); less demand of kala-azar specific from the District Boards (Rs. 17,500); employment of less epidemic staff owing to non availability of suitable candidates and less requirement of medical stores (Rs. 36,028); also less demand of paludrine from the public (Rs. 33,696).			

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"—concl'd.			
D.—BACTERIOLOGICAL LABORATORIES—			
	Rs.		
O.	1,71,000	1,93,000	1,32,136
R.	22,000		
Col. 4.—Change of personnel and employment of less staff in the Vaccine Institute (Rs. 26,320) non employment of certain contingency menials (Rs. 2,520) and less supply of vaccine lymph to the District Boards and Municipalities (Rs. 8,095), also less requirements of Cholera vaccine (Rs. 23,929).			
E.—PASTEUR INSTITUTES		40,900	39,344
F.—WORKS—			
O.	31,100	30,514	-2,91,334
R.	-586		
Col. 4.—Debit and bills for materials purchased not received during the year.			
G.—CHARGES IN ENGLAND		4,000	1,484
High Commissioner for India—			
Col. 4.—Mainly liabilities for stores carried forward to 1948-49.			
Surrenders or withdrawals within grant or appropriation—			
R.	3,16,660	3,16,660	-3,16,660
TOTALS	28,14,000	16,18,616	-11,95,384

REVIEW.

Savings in the grant and the modified appropriation were 42.5 and 35.2 per cent. respectively and were mostly contributed by Sub-heads B.-1, B.-4, C. and F.

ANNEXURE.

(See Sub-head F.)

Details of the transactions for the year 1947-48 (Post-Partition) 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	-7,34,951	4,38,915	7,52,511	-3,13,596	-10,48,547
Miscellaneous P. W Advances	14,381	21,716	35,311	-13,595	786
Total	-7,20,570	4,60,631	7,87,822	-3,27,191	-10,47,761

The credit balance of Rs. 10,48,547 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance of Rs. 786 in column 6 against "Miscellaneous P. W. Advances" represents mainly demurrage charge on materials awaiting adjustment,

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture."			
A.—DIRECTION—			
	Rs		
O.	1,21,500	} 83,000	55,162
R.	—38,500		
			—27,838
<p>Col. 1.—(i) Pay and allowances of certain officers and staff originally provided for under this head were drawn under other heads pending reorganisation of the Department (Rs. 35,000) and (ii) certain furniture not purchased pending requisite orders (Rs. 3,500). Col. 4.—Savings due to change of personnel (Rs. 4,733) and vacant posts (Rs. 30,315) partly set off by excesses due to (1) certain contingent expenditure incurred without provision (Rs. 4,616) and (2) repairs to some old furniture towards the close of the year (Rs. 2,595).</p>			
B.—SUPERINTENDENCE—			
B.1.—Pay of Officers—			
O.	39,000	} 33,000	25,858
R.	—6,000		
			—7,142
<p>Col. 1.—See note under A.—Col. 1(i). Col. 4.—Non-utilisation of the provision for additional officers for want of sanction.</p>			
B.2.—Pay of Establishment—			
O.	10,70,000	} 9,15,200	4,77,467
R.	—1,54,800		
			—4,37,733
<p>Col. 1.—(i) Partly non-utilisation of the provision for certain extra staff (Rs. 1,30,800) and (ii) partly as stated under A.—Col. 1(i) (Rs. 21,000). Col. 4.—Saving in the provision for certain extra staff for the reason under B.1—Col. 4.</p>			
B.3.—Allowances, honoraria, etc.—			
O.	7,51,000	} 6,60,000	3,04,663
R.	—91,000		
			—3,55,337
<p>Col. 1.—Same as under B.2—item (i)—Rs. 72,500 and item (ii)—Rs. 18,500. Col. 4.—Same as under B.1—Col. 4.</p>			
B.4.—Contingencies—			
O.	3,02,000	} 1,26,763	1,14,335
R.	—1,75,237		
			—12,428
<p>Col. 1.—Non-utilisation of the provision for furniture pending sanction.</p>			
C.—EXPERIMENTAL FARMS—			
O.	1,47,500	} 1,26,600	1,23,594
R.	—20,900		
			—3,006
C. (1).—SUBORDINATE AND EXPERT STAFF—			
R.	1,02,000	1,02,000	99,812
			—2,188
<p>Col. 1.—Provision for the drawal of pay and allowances of certain officers and staff under this head pending reorganisation of the Department—see note under A, Col. 1(i).</p>			

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>			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
D. 2.—Other Charges—			
D. (2)-1.—Pay of Officers—	Rs.		
R.	3,200	3,200	4,477 +1,277
	Col. 1.—See note under C(1).		
D. (2)-2.—Pay of Establishment—			
O.	93,000	64,400	66,251 +1,851
R.	-28,600		
Col. 1.—Mainly certain posts remaining vacant for want of Government sanction.			
D. (2)-3.—Allowances, honoraria, etc.—			
O.	41,000	38,000	41,333 +3,333
R.	-3,000		
D. (2)-4.—Contingencies—			
O.	19,77,000	16,72,000	6,30,953 -10,41,047
R.	-3,05,000		
Col. 1 and 4.—See note under sub-head D. (2)-5—Col. 4.			
D. (2)-5.—Cost of seeds, manures, implements, etc., in connection with schemes under Grow More Food—			
O.	53,12,000	47,58,000	22,69,897 -24,88,103
R.	-5,54,000		
Col. 1.—A scheme not taken up (Rs. 1,95,000) and another operated on a very small scale (Rs. 3,59,000). Col. 4.—Mainly less purchase due to non-availability of requisite stuff.			
D. (2)-7.—Grants-in-aid, contributions, etc.—			
O.	30,000	15,000	9,937 -5,063
R.	-15,000		
Col. 1.—Smaller number of exhibitions held. Col. 4.—Certain exhibitions proposed to be held did not materialise.			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
E.1.—Pay of Officers—			
O.	32,500	12,000	10,390 -1,610
R.	-20,500		
Col. 1.—Transfer of provision to sub-heads C.(1)—Rs. 14,000 and F.(1)—Rs. 6,500.			
E.2.—Pay of Establishment—			
O.	1,40,000	54,000	47,006 -6,994
R.	-86,000		
Col. 1.—(i) Transfer of provision to sub-heads C.(1)—Rs. 38,000 and F.(1)—Rs. 11,000, (ii) non-utilisation of the provision for certain staff pending Government orders (Rs. 20,000) and (iii) deputation of certain staff to other Departments (Rs. 17,000). Col. 4.—Mainly due to the pay of certain Marketing staff having been debited to Grant No. 35, sub-head H, page 177.			
E.3.—Allowances, honoraria, etc.—			
O.	83,000	39,000	35,138 -3,862
R.	-44,000		
Col. 1.—Transfer of provision to sub-heads C.(1)—Rs. 30,000 and F.(1)—Rs. 8,000 (see notes thereunder) and allowances of certain staff on transfer drawn under other heads (Rs. 6,000)—see note under E.2.—Col. 1(iii).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Ex- penditure.	Excess + Saving -.
1	2	3	4
Major Head "40.—Agriculture"—<i>contd.</i>			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>concl.</i>	Rs.	Rs.	Rs.
E.4.—Contingencies—	Rs.		
O.	73,500	} 64,850	} 60,758
R.	-8,650			-4,092
F.—AGRICULTURAL EDUCATION—			
O.	21,000	} 26,500	} 27,749
R.	5,500			+1,249
Col. 1.—Mainly (i) a larger staff opted from East Bengal (Rs. 1,000), (ii) construction of a poultry in an Agricultural school (Rs. 2,000) and (iii) payment of the cost of a foreign scholar (Rs. 2,000).			
F. (1)—AGRICULTURAL ENGINEERING—			
R.	30,000	30,000	29,046
Col. 1.—Same as under sub-head C(1).			
G.—BOTANICAL AND OTHER PUBLIC GARDENS—			
O.	1,71,000	} 1,72,737	} 1,69,662
R.	1,737			-3,975
H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	3,48,000	4,62,640	+1,14,640
Col. 4.—Mainly increased grant to a Statistical Institute towards the close of the year.			
I.—AGRICULTURAL DEVELOPMENT—			
O.	1,600	} ..	} 51
R.	-1,600			+51
Col. 1.—No divisional and stores were started or maintained.			
J.—CHARGES IN ENGLAND—			
High Commissioner.		3,400	2,201
-1,199			
L.—SPECIAL RURAL UPLIFT SCHEMES—			
R.	88,100	88,100	41,619
-46,481			
Col. 1—See sub-head C.(1)—Col. 1. Col. 4.—Adjustment of the cost of certain schemes under Grant No. 35, sub-head H, pending sanction of the reorganisation.			
L.(1).—OTHER CHARGES—			
L.(1) (i).—Pay of Establishment		..	4,94,513
+4,94,513			
Col. 4.—Expenditure on staff provided for under B-2 in anticipation of certain Departmental re-organisation which did not materialise in course of the year.			
L.(1) (ii).—Allowances, honoraria, etc.		..	2,27,613
+2,27,613			
Col. 4.—See note under L(1) (i).			
L.(1) (iii).—Contingencies . . . . .		..	13,078
+13,678			
Col. 4.—See note under L(1) (i).			
Total—Major Head "40 Agriculture"—			
O.	1,07,58,000	} 94,35,750	} 58,45,203
R.	-13,22,250			-35,90,547

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "71—Capital outlay on schemes of Agricultural Improvement and Research"—	Rs.	Rs.	Rs.
M.—DEVELOPMENT PROGRAMME—	Rs.		
O.	2,50,000	1,63,775	1,00,687
R.	—86,225			—63,738
Col. 1—Mainly non-acquisition of lands for the establishment of six seed multiplication farms (Rs. 1,44,890) partly counterbalanced by an addition of Rs. 65,665 to meet the cost of distribution of jute seeds towards the close of the year. Col. 4.—Non-availability of some implements and chemicals (Rs. 12,490), vacant posts (Rs. 3,624) and liabilities carried forward (Rs. 47,624).			
Surrenders or withdrawals within grant or appropriation—			
R.	14,08,475	14,08,475	.. —14,08,475
Total Grant No. 22	1,10,08,000	59,45,240	—50,62,760

REVIEW.

Savings in the original grant and the modified appropriation were 46 and 38·1 per cent. respectively, mainly contributed by sub-head D.(2)-5.

2. Sub-head M includes capital expenditure on the following development schemes : —

Names of schemes.	Expenditure.	Purpose.
	Rs.	
1. Multiplication of quality potato seeds at Rungball Farm in Darjeeling and in the plains.	80,510	To solve the present unsatisfactory position regarding the short supply of potato seeds.
2. Establishment of six seed multiplication farms	1,486	To raise improved types of seeds for supply to growers.
Establishment of a jute seed multiplication farm	18,041	To provide the cultivators with the improved type of jute seed suitable for West Bengal.
Total	1,00,037	

REVIEW—*contd.*

3. The seeds, manures, implements, etc., purchased in connection with the schemes under the Grow More Food Campaign are stored in the departmental stores pending their distribution to the different seed stores lying scattered throughout the province.

A local audit of the accounts of the seed stores lying in two districts disclosed that physical verification of stock had not been done at any time.

4. In one district certain vegetable seeds purchased in 1946-47 in connection with Grow More Food Schemes could not be utilised during that year as the supplies were reported to have been received after the sowing season had been over. The seeds were not also utilised in the following year (1947-48) on the ground that the use of the old seeds would have defeated the very purpose for which the seeds were intended as they had lost their viability. The transaction accordingly resulted in a loss of over Rs. 600 which remains to be written off by Government.

5. In September 1947, Government issued orders that the sale of ammonium sulphate at concessional rate should be restricted to small cultivators holding not more than $2\frac{1}{2}$ acres of land. In a subsequent order issued in October, 1947 the concession was extended to persons holding land not more than 5 acres each. The local audit of the accounts of a district, however, disclosed that in contravention of these orders ammonium sulphate had been sold at the concessional rate to big cultivators possessing land in excess of the maximum limits prescribed by Government. This resulted in a loss of Rs. 8,933. The matter having been brought to the notice of Government they stated that the irregularity crept in due to wrong interpretation by the Field staff of the orders issued by Government and by the Director of Agriculture in connection with the distribution of ammonium sulphate.

6. The expenditure shown under sub-head D includes a sum of Rs. 25,72,498 spent on the schemes in connection with the Grow More Food campaign involving mainly the purchase and distribution of seeds of various kinds of food crops and manures, etc., for increasing the food production of the province. The following table gives the detailed account of each scheme :—

Detailed account of schemes under Grow More Food Campaign during 1947-1948 (15th August 1947 to 31st March 1948).

Names of the schemes.	Amount of estimate.	Expenditure during period 15th August 1947 to 31st March 1948.		Amount realised during the period 15th August 1947 to 31st March 1948.		Amount actually recovered from the Central Government.	Remarks.
		Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6		
<i>Joint schemes financed by both Central and Provincial Governments.</i>							
1. Scheme for stocking of Rabi seeds for distribution (wheat, mustard, gram, lentil).	3,48,250	78,394	95,472	14,049	The Central Government agreed to bear half the loss due to the distribution of seeds at a subsidy of 20% of the cost price.		
2. Scheme for distribution of manure.—							
(a) Oil cake	12,55,139	11,12,810	4,91,593	87,822	The Central Government agreed to bear 50% of the total subsidy given to cultivators.		
(b) Bone meal	3,80,000	2,82,301	32,458	21,850	Ditto.		
(c) Chemical fertiliser	27,05,940	22,670	3,95,478	97,403	Ditto.		
3. Scheme to encourage production of compost in villages.	10,000	6,982	..	3,491	Central Government will bear half of the entire cost of the scheme which represents establishment charges only.		
4. Scheme for demonstration and manufacture of Persian wheels.	46,580	27,865	5,731	2,020	Central Government will bear 50% of the expenditure involved in connection with the scheme including establishment charges.		
5. Scheme for composting town refuse into manure.	23,000	11,362	451	9,780	Central Government will bear half share of establishment charges and half share of subsidy at Rs. 1-8-0 per ton.		

6. Scheme for establishment of seed stores	2,96,900	1,26,452	..	..	Central Government will bear half the cost which represents establishment charges only. Adjustment of the Central Government's share could not be effected for want of definite information regarding the period during which it is payable.
7. Poultry multiplication scheme	69,000	41,050	4,279	..	Central Government will bear half the net recurring expenditure on the scheme which represents establishment charges only.
8. Calcutta sludge distribution scheme	45,200	4,500	511	1,125	Central Government will bear 25% of the total expenditure incurred on the scheme which represents establishment charges only.
<i>Schemes financed by the Provincial Government.</i>					
9. Purchase and distribution of iron and steel	7,57,615	7,46,413	31,320	..	
10. Purchase and maintenance of lorries for distribution of seeds, manure, etc., in connection with Grow More Food Campaign.	95,436	50,400	..	..	The amount represents establishment charges only.
11. Scheme for purchase and distribution of Boro paddy seeds.	23,465	8,935	..	..
12. Scheme for distribution of Indian summer vegetables.	7,000	630	5,852	..	The amount represents establishment charges only.
13. Scheme for distribution of cold weather vegetables, seeds and seedlings.	13,000	12,814	8,744	..	
14. Scheme for the distribution of improved sugarcane cuttings.	86,761	94,220	15,220	..	
15. Scheme for small irrigational projects for extension of cultivation.	38,600	4,700	..	..

N.B.—Establishment charges are excluded from the figures shown in column 3 of the statement under all the schemes except schemes Nos. 3 to 12 and 14 in which cases establishment charges have been included as such charges were specifically sanctioned by Government in respect of these schemes.

REVIEW—*contd.*

7. *About 16,359 mds. of groundnut cake were purchased at the approximate cost of Rs. 9-8-0 per md. between August and November 1947 to be sold to *bona-fide* cultivators under the Grow More Food Schemes. Out of this quantity 6,785 mds. were sold to a merchant at a reduced rate of Rs. 7-8-0 per md. which resulted in a loss of Rs. 13,570. It was stated that the demand for groundnut cake being very poor, there was a huge accumulation of stock, which began to deteriorate. The stock was therefore disposed of at a reduced rate as this was considered to be in the best interests of Government under the circumstances.

8. *Deposit Account of the Grant made by the Indian 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 E of this Grant and part under sub-heads D. (Gross) and A.-6 of Grants Nos. 23 and 26 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 1947-48 (Post-partition) is given below :—

	Rs.
Opening balance	8,740
Receipts . . . . .	..
Charges . . . . .	.. (a)
Closing balance	8,740
<hr/>	
	Rs.
(a) Grant No. 22—Sub-head E—	
Expenditure incurred in 1947-48 . . . . .	..
Grant No. 23.—Sub-head D (Gross)—	
Expenditure in 1947-48	5,194
<i>Deduct</i> —Expenditure incurred in 1947-48 but not debited to the deposit account	—5,194
Grant No. 26.—Sub-head A.6—	
Expenditure in 1947-48	2,569
<i>Deduct</i> —Expenditure incurred in 1947-48 but not debited to the deposit account	—2,569
Total	<hr/> .. <hr/>

9. *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 West Bengal. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 8 above. The expenditure on the scheme is booked partly under sub-head E of this Grant and partly under sub-head O.—1 of Grant No. 19—Charges on account of Education. An amount equivalent to the expenditure is credited at the end of the year partly to the head XXIX.—Agriculture and partly to XXVI.—Education.

REVIEW—*concl.*

An account of the transactions during the year 1947-48 (Post-partition) is given below :—

	Rs.
Opening balance	13,979
Receipts	4,817
Charges . . . . .	.. (b)
Closing balance	18,796

(b) Grant No. 19.—Sub-head O.1—

	Rs.
Expenditure in 1947-48	3,307
<i>Deduct</i> —Expenditure incurred in 1947-48 but not debited to the deposit account .	—3,307
Grant No. 22.—Sub-head E—	
Expenditure incurred in 1947-48	1,278
<i>Deduct</i> —Expenditure incurred in 1947-48 but not debited to the deposit account	—1,278
Total	..

Grinding chakkies	68 sets	912	314 sets	4,386	64 sets	640	..	256	318 sets	4,412
Persian wheel	12 "	7,464	35 "	21,770	10 "	3,110	..	3,110	37 "	23,014
Cane crushers	44 "	..	6 "	..	2 "	..	..	..	48 "	..
Chuff cutter	17 "	2,380	4 "	560	5 "	410	..	210	16 "	2,240
Banana suckers . . . . .	..	..	80 Nos.	23	80 Nos.	23	..	..	..	..
Pineapple suckers. . . . .	..	..	266 "	24	266 "	24	..	..	..	..
Maize . . . . .	..	..	100 Mds.	2,400	69 Mds.	1,434	..	191	31 Mds.	775
Cold weather vegetable seeds.	40 lbs.	194	892 lbs. & 35,005 pkts.	20,000	805 lbs. & 35,005 pkts.	15,302	27	104	109 lbs.	1,853
Summer vegetable seeds	1 lb.	3	9 lbs.	34	10 lbs.	37	..	..	..	..
Lime . . . . .	..	..	51 Mds.	510	..	..	..	..	51 Mds.	510
Done	11 Nos.	343	3 Nos.	93	8 Nos.	250	..	..	6 Nos.	186
Sunhemp	12 Mds.	187	..	..	2 Mds.	..	..	30	10 Mds.	157
Plough	6 Nos.	150	..	..	..	..	..	..	6 Nos.	150
Hand Hoe	5 "	250	..	..	..	..	..	..	5 "	250

Certified that the figures in the store accounts represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental registers concerned.

CALCUTTA,
The 6th January 1950.

Completed by me,
PANNA LAL GHOSE,
Auditor.

K. GHOSE,
Director of Agriculture, West Bengal.

 AUDIT CERTIFICATE

The store accounts under Grow More Food Schemes of the Director of Agriculture, West Bengal, for the period from 15th August 1947 to 31st March 1948 comprise accounts of three Ranges of which the accounts of one Range, *viz.*, Eastern Range, were test-audited under my supervision. Subject to the audit comments 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 17th January, 1950 }

 T. V. SUBRAHMANYAN
Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS

Test-audit of the store accounts of the Eastern Range disclosed the following irregularities :—

- (1) No effective control over the receipts in the seed stores was exercised for want of receipts of invoices or challans in the Sub-divisional Agricultural offices.
 - (2) Receipts were accounted for in the stock ledgers of seed stores on the basis of 10 per cent. weightment of bags and did not represent the actual quantities received.
 - (3) The value of stores lost in transit amounting to Rs. 10,469 approximately in respect of consignments despatched by railway under conditional railway receipts could not be recovered from the railway authorities. The amount still remains to be written off by Government.
 - (4) The closing balances of stock were heavy and the value thereof aggregated Rs. 3,05,726 approximately. This was attributed to—
 - (a) the receipt of seeds and manures in the seed stores after the expiry of the sowing season and in some cases of inferior quality.
 - (b) the receipt of iron and steel implements much in excess of requirements and in some cases of unpopular sizes.
 - (c) purchases of stock (groundnut cake) and supply of chemical manures (such as ammonium sulphate) much in excess of requirements.
 - (5) No physical verification of stock was undertaken in any of the stores rendering it difficult to ascertain whether the balances shown in the accounts on 31st March 1948 were actually there.
-

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—			
A.—SUPERINTENDENCE—			
	Rs.		
O.	1,04,000	1,03,750	89,006
R.	—250			—14,654
Col. 4.—Mainly vacant posts (Rs. 8,952) and non-purchase of furniture for an office (Rs. 2,000).			
B.—VETERINARY EDUCATION AND RESEARCH—			
O.	1,77,000	1,56,704	1,53,384
R.	—20,296			—3,320
C.—SUBORDINATE ESTABLISHMENT—			
O.	85,000	84,913	83,187
R.	—87			—1,726
D.—HOSPITALS AND DISPENSARIES—			
Gross—			
O.	2,34,000	2,41,200	2,32,319
R.	7,200			—8,881
Deduct—Recoveries—			
		—32,000	—5,194
			+26,806
Col. 4.—Mainly non-adjustment of the share of expenditure on a scheme recoverable from the Centre in the absence of requisite details.			
F.—PRIZES—			
O.	1,000	865	..
R.	—135			—865
H.—CHARGES IN ENGLAND—			
High Commissioner . . . . .		..	132
			+132
Surrenders or withdrawals within grant or appropriation—			
R. Gross	13,568	13,568	..
			—13,568
TOTALS—			
Gross	6,01,000	5,58,118	—42,882
Deductions	—32,000	—5,194	+26,806
Net	5,69,000	5,52,924	—16,076

REVIEW.

There was a saving of 2·8 per cent. in the grant and 5 per cent. in the modified appropriation.

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 "42.—Co-operation".			
A.—SUPERINTENDENCE—			
A.1.—Pay of Officers—			
Rs.			
O. 40,000	} 38,000	38,702	+702
R. —2,000			
A.2.—Pay of Establishment	3,08,000	2,75,799	—32,201
Col. 4.—Absence of dependable data due to Partition.			
A.3.—Allowances, honoraria, etc.—			
Rs.			
O. 2,88,000	} 2,13,967	2,05,416	—8,551
R. —74,033			
Col. 1.—Suspension of normal tours of certain staff employed on special work due to Partition.			
A.4.—Contingencies	27,300	27,680	+380
A.5.—Grants-in-aid, contributions, etc.—			
Rs.			
O. 3,700	} 2,259	2,259	..
R. —1,441			
Col. 1.—Less contribution to a Bank due to the abolition of a post.			
B.—GRANTS-IN-AID—			
Rs.			
O. 2,01,000	} 1,000	1,000	..
R. —2,00,000			
Col. 1.—Non-payment of subsidy to a Bank.			
C.—OTHER CHARGES—			
C.1.—Expenditure in connection with the scheme for Co-operative Training and Education—			
Rs.			
O. 38,000	} 37,694	25,488	—12,206
R. —306			
Col. 4.—Mainly for the reason stated under A.-2 (Rs. 6,400) and liabilities carried forward (Rs. 5,805).			
C.-2.—Expenditure in connection with the scheme for the development of hand-loom industry—			
Rs.			
O. 25,000	} 28,900	26,323	—2,577
R. 3,900			
Col. 1.—Mainly payment of arrears of pay (Rs. 2,000) and post-budget sanction to a grant to an Industrial Society (Rs. 1,950) partially set off by petty savings on other items.			
Surrenders or withdrawals within grant or appropriation—			
R. 2,73,880	2,73,880	..	—2,73,880
Totals	9,31,000	6,02,667	—3,28,333

REVIEW.

Savings in the grant and the modified appropriation were 35.3 and 8.3 per cent. respectively. The savings in the grant were chiefly contributed by sub-heads A.-3 and B.-

REVIEW—*concl'd.*

2. *Deposit Account of Grants from the Central Government for the Development of Handloom Industries.*—These grants are received from the Central Government for the development of handloom industries in West Bengal and are credited to this deposit account. The expenditure incurred on the scheme is booked under sub-head C.-2 of this grant. At the end of the year an amount equivalent to the expenditure on the scheme booked under the above sub-head is debited to this deposit account by corresponding credit to the revenue head, *viz.*, XXXI.—Co-operation.

An account of the transactions during the year 1947-48 (Post-partition) is given below :—

	Rs.
Opening balance	1,35,150
Receipts . . . . .	..
Expenditure	26,323
Closing balance	1,08,827

3. *Accounts and Review of Land Mortgage Banks.*—For providing long term credits to agriculturists, nine Land Mortgage Banks were established between 1933-34 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. Out of the 9 Banks mentioned above only two, *viz.*, the Land Mortgage Banks, Birbhum and Burdwan are situated in West Bengal.

The total amount paid by Government to each of the Banks in West Bengal up to the 30th June 1948 is as shown below :—

Name of Banks.	Year when established.	Total amount paid.
		Rs.
1. Birbhum	1934-35	15,107
2. Burdwan	"	15,944
	Total	31,051

The subjoined statement, compiled from the audited accounts of these Banks, furnished by the Registrar of Co-operative Societies, West Bengal, shows their general revenue position for the year ending the 30th June 1948 and their financial relation with the Provincial Government. It will be observed from item 5 of the statement that during the period under report they have worked at a small profit, in view of which the question of Government subsidy did not arise. The amounts recoverable from them on account of the drawal of advances from Government are shown against item 8 of the statement. These amounts have since been recovered.

It has been stated in the review of the working of the Banks made by the Registrar of Co-operative Societies, West Bengal that small profits are due to insufficient investments, as the West Bengal Provincial Co-operative Bank, Ltd. could not advance sufficient financial aid as a result of the Partition.

Statement showing the revenue position of the Land Mortgage Banks for the year ending June 1948.

Particulars.	Birbhum.	Burdwan.
	Rs.	Rs.
(1) Interest earned and other receipts	16,186	20,524
(2) Deduct—Interest paid and other charges	7,806	11,729
(3) Gross profit	8,380	8,795
(4) Management charges	8,341	8,392
(5) Difference	+39	+403
(6) Government subsidy . . . . .	..	.
(7) Management charges drawn from Government	6,575	8,161
(8) Amount recoverable from Banks	6,575	8,161

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 "43.—Industries".			
A.—INDUSTRIES—			
A-1.—Pay of Officers—			
Rs.			
O.	1,41,800	1,34,300	1,26,962
R.	—7,500			—7,338
A-2.—Pay of Establishment—			
O.	2,70,300	2,52,890	2,40,151
R.	—17,410			—12,739
A-3.—Allowances, honoraria, etc.—			
O.	1,74,300	1,67,820	1,77,694
R.	—6,480			+9,874
A-4.—Contract Contingencies—			
O.	6,000	7,000	8,348
R.	1,000			+1,348
Col. 1.—Enhanced dearness allowance for the contingency menials (Rs. 262) and rise in the price of articles (Rs. 738).			
A-5.—Other Contingencies—			
O.	34,98,000	3,92,230	33,23,968
R.	—31,05,770			+29,31,738
Cols. 1 and 4.—Mainly surrender of the provision for purchase of Japanese silk yarn through misapprehension, <i>vide</i> paragraph 2 of the Review.			
A-6.—Scholarships—			
O.	23,000	22,000	17,226
R.	—1,000			—4,774
Col. 4.—Mainly non-utilisation of the provision for the enhanced rates of scholarships in the absence of the requisite sanction during the year.			
A-7.—Grants-in-aid, contributions, etc.—			
O.	1,95,500	1,86,500	1,61,940
R.	—9,000			—24,560
Col. 4.—Mainly non-entertainment of some applications for grants-in-aid towards the close of the year.			
A-8.—Miscellaneous—			
O.	5,100	4,300	4,076
R.	—800			—224

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries"—<i>concl.</i>			
A.—INDUSTRIES—<i>concl.</i>			
A.9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.,	—94,000	..	+94,000
Col. 4.—Adjustment of recovery could not be effected owing to late receipt of the orders of the Central Government.			
A.10.— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. . . . .	..	2,06,538	+2,06,538
Col. 4.—See paragraph 3 of the Review.			
D.—REHABILITATION PROGRAMME	5,40,000	43,766	—4,96,234
Col. 4.—Less demand for materials for sale to artisans. See paragraph 4 of the Review.			
E.—CHARGES IN ENGLAND—			
High Commissioner . . . . .	..	68,817	+68,817
Col. 4.—See note under Sub-head S. below Grant No. 19, page 76 (Rs. 62,240); also documents Supplied by Board of Trade (Rs. 6,500).			
Total Major Head "43.—Industries"—			
	Rs.		
O.	47,60,000	16,13,040	43,79,486
R.	—31,46,960			+27,66,446
Major Head "72.—Capital Outlay on Industrial Development".			
F.—DEVELOPMENT PROGRAMME—			
O.	11,80,000	4,74,682	4,66,883
R.	—7,05,318			—7,799
Col. 1.—Mainly (i) non-receipt of some materials (Rs. 1,75,000) and certain vessels ordered were not ready for delivery (Rs. 1,72,000), also, (ii) late implementation of some schemes (Rs. 1,90,500).			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	38,52,278	38,52,278	.. —38,52,278
Totals—			
Gross	60,34,000	48,46,369	—11,87,631
Deductions	—94,000	..	+94,000
Net	59,40,000	48,46,369	—10,93,631

REVIEW.

The saving was 18·4 per cent. of the original grant and occurred mainly under the Sub-heads D and F. But the surrender of Rs. 29,72,500 erroneously made from the grant under the Sub-head A-5 led to an excess of 132·1 per cent. over the modified appropriation.

2. The original grant under Sub-head A-5 included a provision of about Rs. 30 lakhs for the purchase of Japanese silk yarn through a clearing agent in Bombay. The yarn was actually delivered to the agent in Bombay within the year. Due to difficulty in securing priority of transport, it was thought that the goods would not be received in Calcutta within the year. Acting under a wrong surmise that debit could not be raised in the year's accounts unless the goods reached Calcutta before the end of the year, the entire provision was surrendered. This shows defective financial administration.

3. Under a standing arrangement between the Central and the Provincial Government, the latter is to bear 40% of the charges incurred by the Centre in connection with the "Technical Training of Demobilised Services Personnel". A sum of Rs. 2,06,538 was accordingly adjusted under the Sub-head "A-10" as the Provincial Government's share of the total expenditure. No provision for the same had, however, been made in the ^{Provincial} State Budget nor any funds obtained by reappropriation. This shows defective budgeting and control.

4. Regarding the final saving under Sub-head "D" the controlling officer stated that the same could not be surrendered before the close of the year, in the absence of timely report from the local officers. This indicates defective control.

5. Sub-head "F" includes capital expenditure on the following development schemes :—

(1)	(2)	(3)
Name of the Scheme.	Expenditure.	Purpose of the Scheme.
	Rs.	
(1) Exploitation of Coastal and Estuarine Fisheries and provision of Fishing Fleet.	76,520	Development of fore-shore, off-shore and estuarine fisheries by providing a fishing fleet and arranging for transport of fish.
(2) North Calcutta Rural Electrification Scheme.	1,64,202	Extension of the supply of electrical energy to rural areas and thereby helping in the building up of industrial concerns.
(3) Diesel Electric Pool . . .	169	Provision of the reserve diesel alternators for the supply of energy where required in areas not yet served by electricity.
(4) Organisation of Silk Reelers' Co-operatives.	1,97,158	Development of the silk reeling industry by organising the reelers on a co-operative basis.
(5) Industrial Centres . . .	28,834	Co-ordinating individual artisans and developing village industries on progressive lines.

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.
Major Head "43.—Industries".			
A.—FISHERIES—			
A-1.—Pay of Officers—			
	Rs.		
O.	46,000	} 39,747	37,474
R.	—6,253			—2,273
A-2.—Pay of Establishment—			
O.	74,800	} 51,479	53,492
R.	—23,321			+ 2,013
Col. 1.—Mainly curtailment of posts.			
A-3.—Allowances, honoraria, etc.—			
O.	63,200	} 48,451	47,182
R.	—14,749			—1,269
Col. 1.—Same as under A-2—Col. 1.			
A-4.—Contingencies—			
O.	1,86,700	} 40,384	35,486
R.	—1,46,316			—4,898
Col. 1.—Mainly (i) non-execution of certain schemes for procurement of fish (Rs. 1,22,000) and (ii) non-utilisation of the grant for pisciculture owing to the lakes not being available (Rs. 24,000).			
Col. 4.—Mainly non-utilisation of the provision for the rent of a hired building pending the issue of Government orders.			
A-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—10,700	} —12,305	—5,861
R.	—1,605			+ 6,444
Col. 1.—Larger recovery anticipated from the Centre in connection with arrear claims on account of some students under training. Col. 4.—Mainly less recovery due to less expenditure on students under training.			
A-6.—Add¹—Establishment charges payable to other Governments, Departments, etc.			
		3,000	* 2,509
			—431

Major Head and Sub-head.	Final Grant or appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries"—<i>concl.</i>			
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
R. Gross	1,90,639	1,90,639	.. —1,90,639
R. Deductions	1,605	1,605	.. —1,605
Totals—			
Gross	3,73,700	1,76,203	—1,97,497
Deductions	—10,700	—5,861	+4,839
Net	3,63,000	1,70,342	—1,92,658

REVIEW.

There was a saving of 53·1 per cent. in the original grant, mainly under the Sub-heads A-2 and A-4. After surrender of Rs. 1,92,244 the saving became trifling.

Grant No. 27.—Industries—Cinchona.

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.
Major Head "43.—Industries".			
C.—CINCHONA PLANTATIONS—			
C-1.—Pay of Officers	47,000	43,316	—3,684
C-2.—Pay of Establishment	49,200	40,525	—8,675
Col. 4.—Mainly due to vacant posts. See also paragraph 2 of the review.			
C-3.—Allowances, honoraria, etc.	40,000	35,353	—4,647
Col. 4.—Mainly due to less expenditure on dearness allowance for the reason stated under C-2. See also paragraph 2 of the Review.			
C-4.—Contingencies	13,92,800	13,72,230	—20,570
C-7.—Grants-in-aid, contributions, etc.	1,000	839	—161
C-8.—Deduct—Central Government's share of charges on account of combined works	—44,160	— 26,528	+17,632
Col. 4.—Reduction in operations for the Central Government.			
D.—CHARGES IN ENGLAND	6,160	3,998	—2,172
Col. 4.—Liabilities carried forward to 1948-49.			
E.—WORKS . . . . .	..	55,257	+55,257
Col. 4.—Mainly expenditure towards the close of the year.			
Total Grant No. 27—			
Gross	15,36,160	15,51,508	+15,348
Deductions	—44,160	—26,528	+17,632
Net	14,92,000	15,24,980	+32,980

REVIEW.

There was a final excess of 2·2 per cent. over the grant chiefly contributed by sub-head E.

2. Order: reappropriating the final savings from the sub-heads C-2 and C-3 to other heads being issued after the close of the year, were inadmissible under the rules. The lack of timely action in the matter indicates defective control.

Store Accounts of the Mungpoo Quinine Factory for the period from the 15th August 1947 to the 31st March 1948.

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.
	2	3	4	5	6	7	8	9	10	11	12	13
1												
Cinchona bark (a)	674,946	5,05,911	1,028,441	7,71,331	1,153,338	8,64,841	..	..	..	..	550,049	4,12,401
Quinine sulphate, purified (b)	62,584	13,13,984	39,567	8,30,907	33,533	7,04,119	..	..	..	..	68,618	14,40,772
Quinine sulphate, crude (c)	2,084	36,473	..	..	..	..	..	..	..	..	2,084	36,473
Quinine sulphate tablets (d)	4,979	99,577	10,343	2,16,860	8,503	1,70,059	..	..	..	..	7,319	1,46,378
Other quinine salts (e)	938	20,801	239	5,975	587	14,472	..	..	..	..	590	12,304
Cinchona febrifuge and other mixed alkaloids (f)	52,299	6,52,944	27,529	3,37,877	30,666	3,92,367	..	..	..	..	49,162	6,18,454
Other cinchona products (g)	75	750	..	..	3	30	..	..	..	..	72	720
Oil, chemicals, etc.	..	68,076	..	1,70,062	..	1,22,785	..	1,365	..	1,072	..	1,15,060

Rates for 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 net weight.
 (e) Quinine alkaloids @ Rs. 25 per lb.
 Other Quinine salts and net Quinine salts content of tablets @ Rs. 25 per lb.
 (f) Totasquina @ 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.

Rates for closing stocks.

- Rs.
 (a) 0.7497532 per lb.
 (b) 20.99699 " "
 (c) Same as per opening stock.
 (d) 19.99672 per lb.
 (e) 24.67475 per lb. Quinine alkaloids—same as for opening stock.
 (f) 12.639375 per lb. Totasquina and reinforced cinchona febrifuge tablets—same as for opening stock.
 (g) 10 per lb.

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

MUNGPOO ;	}	R. B. LAMA, <i>Accountant.</i>	M. SEN, <i>Quinologist to the Government of West Bengal.</i>
<i>The 14th September, 1948.</i>			

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 ;	}	S. C. SEN, <i>Director, Cinchona, West Bengal.</i>
<i>The 20th September, 1948.</i>		

AUDIT CERTIFICATE.

The store accounts of the Government Quinine Factory, Mungpoo, for the period from the 15th August 1947 to the 31st March 1948 were test-audited under my supervision. Subject to the audit comments 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 ;	}	M. K. SANYAL, <i>Examiner, Outside Audit, West Bengal.</i>
<i>The 8th November, 1948.</i>		

AUDIT COMMENTS.

During the period from the 1st April 1947 to the 14th August 1947, 628,332 lbs. of cinchona bark were issued and the outturns of "Quinine sulphate, purified" and "Cinchona febrifuge and other mixed alkaloids" were 29,238 lbs. and 30,670 lbs., respectively. During the period from the 15th August 1947 to the 31st March 1948, 1,153,338 lbs. of bark were issued and the outturn of "Quinine sulphate, purified" was 39,567 lbs. and that of "Cinchona febrifuge and other mixed alkaloids" 27,529 lbs. In comparison with the outturn from the 1st April 1947 to the 14th August 1947, the outturn of "Quinine sulphate, purified" from the 15th August 1947 to the 31st March 1948 should have been about 53,668 lbs. and that of "Cinchona febrifuge and other mixed alkaloids" about 56,296 lbs. The outturn in the former case was, therefore, about 14,101 lbs. (value about Rs. 2,96,000) less and that in the latter case about 28,767 lbs. (value about Rs. 3,74,000) less.

*Stores and stocks of the Government Quinine Sale Depot, Calcutta, for the year 1947-48.
(From the 15th August 1947 to 31st March 1948.)*

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc. shortage, etc., written-off.		Depreciation, loss.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	2	3	4	5	6	7	8	9	10	11	12
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	Rs.
1. Quinine Sulphate, Powder (G.S.)	13,110	4,85,088	22,160	8,19,920	30,845	11,41,283	..	..	4,425	1,63,725	@ 37 per lb.
2. " " (B.P.)	84	3,126	..	..	33	1,212	..	..	51	1,914	@ 37 " "
3. " " Tablets (3 gr.)	..	..	100	2,400	100	2,400	..	..	..	..	..
4. " " (4 gr.)	..	..	63	2,024	63	2,024	..	..	..	..	..
5. " " (5 gr.)	..	..	..	124 (re-packed to 5 grs. net).	..	..	..	..	..	..	..
6. " " (5 gr. net)	4,592	1,83,600	8,372	3,34,890	9,718	3,86,710	..	..	3,246	1,29,840	@ 40 per lb.
7. " " (5 gr. BP)	10,350 (No.)	296	..	..	..	..	..	..	10,350 (No.)	296 @ 28/10, per 1,000 tablets.	..
8. " Hydrochlor, Powder (G.S.)	143	7,287	..	..	..	..	..	..	143	7,287	@ 51 per lb.
9. " " (B.P.)	416	21,232	234	11,934	637	32,506	3	178	10	482	@ 51 " "
10. " " Tablets	5,050 (No.)	212	21,000	882	21,000	882	..	..	5,050 (No.)	212 @ 42 " 1,000 tablets.	..
11. " Bi-Hydrochlor, Powder (non-BP)	85	4,557	130	6,963	159	8,514	..	..	56	3,006	@ 53/9 per lb.
12. " " Powder (B.P.)	5	244	..	..	..	..	..	..	5	244	@ " " "
13. " " Tablets	..	..	20	1,308	20	1,308	..	..	..	..	..
14. " " Ampoules (6 gr.)	35,838 (No.)	8,959	1,392 (No.)	348	37,230 (No.)	9,307	..	..	..	..	..
15. " " (10 gr.)	8,676	3,796	299,724 (No.)	1,31,129	19,368 (No.)	8,473	6 (No.)	2	239,026 (No.)	1,26,450 @ A s. 7 per ampoule.	..

Stores and stocks of the Government Quinine Sale Depot, Calcutta, for the year 1947-48—concl'd.

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Depreciation, loss, shortage, etc., written-off.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	Rs.
16. Cinchona Febrifuge, Powder .	70,301	4,06,030	13,203	2,64,060	29,774	5,95,480	..	..	3,730	74,610 @ 20	per lb.
17. " " Tablets .	1,568	36,058	6,900	1,58,700	6,861	1,57,797	..	..	1,607	36,961 @ 23	" "
18. Totaguana .	39	1,086	..	..	..	..	..	..	39	1,086 @ 27	" "
19. Quinoidine .	357	4,463	..	..	135	1,687	..	..	222	2,776 @ 12-8	" "
20. Quinine Salicylate .	..	..	3	187	3	187	..	..	..	..	" "
21. Cinchona Bark .	1,000	1,020	5	5	705	719	..	..	300	306 @ 51 per 50 lbs.	" "
22. Quinine Tannet, Powder .	..	..	3	66	3	66	..	..	..	..	" "
23. " " Tablets .	..	..	1	25	1	25	..	..	..	..	" "
24. " Hydrobromide, Powder .	..	..	7	357	7	357	..	..	..	..	" "
25. " " Tablets .	..	..	1	73	1	73	..	..	..	..	" "
26. " Bi-hydrobromide, Powder	..	..	..	..	..	..	..	..	..	..	" "
27. " " Tablets	..	..	..	..	..	..	..	..	..	..	" "
28. " Bi-sulphate, Powder .	..	..	30	1,110	30	1,110	..	..	..	..	" "
29. " " Tablets .	..	..	2	98	2	98	..	..	..	..	" "
30. Mepacrine Tablets .	18,127,480(No.)	2,80,914	1,820 802(No.)	25,491	17,994,500(No.) ^(b)	2,59,486	3,000(No.)	42	1,946,791(No.)	27,255 @ 14 per 1,000 tablets.	" "

(a) @ Rs. 15-8 per 1,000 tablets.

(b) 5,047,500 tablets @ Rs.15-8 per 1,000 tablets and 12,947,000 tablets @ Rs. 14 per 1,000 tablets. The stock was verified by the Manager.

CALCUTTA ;
The 29th July, 1948

A. M. MUKHERJEE,
Manager, Government Quinine Sale Depot, Calcutta.

} Prepared by Subodh Chandra Mondal.
Clerk.

Certificate and remarks of the Head of the Department.

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.

CALCUTTA ; } -
The 6th January 1949. }

S. C. SEN,
Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The store accounts of the Government Quinine Sale Depot, Calcutta, for the period from the 15th August 1947 to the 31st March 1948 were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ; }
The 7th March, 1949. }

M. K. SANYAL,
*Examiner, Outside Audit,
 West Bengal.*

Store Accounts of the Mungpoo Cinchona Plantation for the year 1947-48.
(From 15th August 1947 to 31st March 1948.)

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†	670,777	3,35,389	633,394*	3,16,697	352,000	1 76 000	952,171	4,76,086
Manures, implements and other stores.	..	2,165	..	7,272	..	2,292	..	7,145

* Dry bark carriage to the main stores from Divisional Stores having not been completed, the figures are calculated 40% on green bark.
 † The physical verification of dry bark stock was not done on the 31st March 1948, because of shortage of storing space.

The stock was not verified by the Manager on the 31st March 1948.

MUNGPOO ; }
 KRISHNAMAN MOKTAN, }
Accountant. }
 K. BISWAS, }
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.

· CALCUTTA ; }
 S. C. SEN, }
Director, Cinchona, West Bengal. }

The 14th September, 1948.

AUDIT COMMENTS.

As the store accounts of the Mungpoo Cinchona Plantation for the period from the 15th August 1947 to 31st March 1948 were not locally test-audited, audit cannot certify the accuracy of the store accounts.

Store Accounts of the Munsong Cinchona Plantation for the period from 15th August 1947 to 31st March 1948.

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	395,022	1,97,511	949,765	4,74,882	422,974	2,11,487	921,813	4,60,906
Manures, implements and other stores.	..	8,253	..	7,391	..	7,824	..	7,820

The stock was verified by the Manager.

MUNSONG ;

BHAKTIMAN SHILALL,
Sub-grade clerk.

L. G. RICHARDS,
Manager,
Government Cinchona Plantation,
Munsong, Kalimpong P. O.

The 16th August, 1948.

Certificate and remarks of the Head of the Department.

It is certified that the figures of 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.

CALCUTTA ;

S. C. SEN,
Director, Cinchona, West Bengal.

The 20th September, 1948.

AUDIT COMMENTS.

As the store accounts of the Munsong Cinchona Plantation for the period from 15th August 1947 to 31st March 1948 were not locally test-audited, audit cannot certify the accuracy of the store accounts.

Store Accounts of the Cinchona Plantation, Rongo, for the period from 15th August 1947 to 31st March 1948.

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
Cinchona bark	7,906	Rs. 3,953	46,989	Rs. 23,494	34,586	Rs. 17,293	20,309	Rs. 10,154
Manures, implements and other stores	..	2,693	..	8,521	..	8,804	..	2,410

The stock was verified by the Manager on the 31st March, 1948.

RONGO ;

PREMLAL MOKTAN,
Accounts clerk.

P. W. CRESSWELL,
Manager, Government Cinchona Plantation, Rongo.

The 4th September, 1948.

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.

CALCUTTA ;

S. C. SEN,

Director, Cinchona, West Bengal.

The 9th September, 1948.

AUDIT COMMENTS.

As the store accounts of the Rongo Cinchona Plantation for the period from 15th August 1947 to 31st March 1948 were not locally test-audited, audit cannot certify the accuracy of the store accounts.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Ex- penditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".			
A.—LABOUR—			
	Rs.		
O.	1,18,000	84,343	72,657
R.	—33,657			—11,686
Col. 1.—(i) Post-budget decision to meet certain expenditure from grant No. 35.—Post-War Development Schemes (Rs. 15,611) and (ii) non-utilisation of the provision for grants to certain Labour Welfare Centres which could not be opened during the year (Rs. 18,046). Col. 4.—Partly due to the reason stated in item (ii) under col. 1 (Rs. 5,695) and partly to certain surplus personnel not having joined in time as anticipated.			
B.—INSPECTOR OF FACTORIES—			
O.	1,12,000	1,09,300	1,07,159
R.	—2,700			—2,141
C.—INSPECTOR OF STEAM BOILERS—			
O.	66,000	80,135	71,255
R.	14,135			—8,880
Col. 1.—Based on latest anticipations. Col. 4.—Mainly (i) non-surrender of erroneous provision for Pre-partition charges (Rs. 4,276) and (ii) savings in contingent expenditure (Rs. 1,700). See also paragraph 2 of the Review.			
D.—PROVINCIAL STATISTICS—			
O.	12,500	13,657	12,232
R.	1,157			—1,425
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS			
		6,200	3,637
			—2,563
Col. 4.—Same as under Item (i) below—Sub-head C—Col. 4. See also paragraph 2 of the Review.			
F.—EXAMINATIONS—			
O.	100	30	..
R.	—70			—30
G.—Administration of the Indian Partnership Act, 1932—			
O.	4,800	5,242	4,723
R.	442			—519

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Ex- penditure.	Excess + Saving—.
1	2	3	4
Major Head "47.—Miscellaneous Departments"—<i>concl'd.</i>			
	Rs.	Rs.	Rs.
H.—ADMINISTRATION OF THE BENGAL MONEY-LENDERS' ACT, 1940	12,000	10,333	—1,667
I.—MISCELLANEOUS—			
Gross—	Rs.		
O.	4,83,500	5,02,116	4,92,831
R.	18,616		
Recoveries	—5,000	—5,454	—454
J.—CONTROLLER OF RENTS—			
O.	50,000	58,077	93,064
R.	8,077		
Col. 1.—Appointment of additional officers to expedite the disposal of pending rent-control cases.			
Col. 4.—Additional staff employed to cope with the arrear work accumulated during the partition days and the increase in the number of deposits and withdrawals of rents (Rs. 24,336) and purchase of furniture and stationery (Rs. 10,059).			
K.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	14,900	8,900	6,573
R.	—6,000		
Cols. 1 and 4.—See Notes 2 (d) and 2 (e) on page 15.			
Totals—			
Gross	8,80,000	8,74,464	—5,536
Deductions	—5,000	—5,454	—454
Net	8,75,000	8,69,010	—5,990

REVIEW.

Saving in the grant was 7 per cent.

2. The final saving of Rs. 8,880 under Sub-head C includes an erroneous provision of Rs. 4,276 for Pre-partition charges which was not surrendered. The final saving of Rs. 2,563 under Sub-head E was due to the non-surrender of the provision of an equivalent amount for grants drawn prior to the Partition.

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 "50.—Civil works".			
A.—ORIGINAL WORKS—BUILDINGS—			
A-1 —Land Revenue—			
O.	Rs. 6,000	13,860	13,465
R.	7,860		
Col. 1.—Mainly reallocation for uncompleted work of the previous year. See items 1 and 33 of Annexure A.			
A-2 —Provincial Excise—			
O.	3,000	2	..
R.	—2,998		
Col. 1.—Non-execution of certain minor works owing to shortness of the working period. See item 33 of Annexure A.			
A-3.—Registration—			
O.	6,000	3,761	1,699
R.	—2,239		
Cols. 1 and 4.—Same as under A-2. See item 33 of Annexure A.			
A-4.—General Administration—			
<i>Charged—</i>			
O.	17,000	6,590	11,151
R.	—10,410		
Col. 1.—Mainly abandonment of the project of air-conditioning four offices in Government House. Col. 4.—Allotment for a work not asked for through oversight. See items 19 and 33 of Annexure A.			
Authorised—			
O.	4,38,000	1,45,696	1,29,232
R.	—2,92,304		
Col. 1.—(i) Erroneous provision for certain Pre-partition liabilities (Rs. 42,000). (ii) retarded progress of a scheme (Rs. 2,00,000) and (iii) abandonment of a work (Rs. 20,000). See items 2 to 5, 19 to 22 and 33 of Annexure A.			
A-5.—Administration of Justice—			
O.	25,000	21,970	19,177
R.	—3,030		
Col. 4.—Cumulative petty savings on minor works. See items 23 and 33 of Annexure A.			

Major Head and Sub head 1	Final Grant or Appropriation 2	Actual Expenditure 3	Excess+ Saving- 4
	Rs	Rs	Rs
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>			
A-6 —Jails and Convict Settlements—			
	Rs		
O	1,05,000	} 56,572	13,601
R	-48,428			-42,971
Col 1 —Non-availability of materials (Rs 7,000) and non utilisation of the provision for schemes which did not mature for execution (Rs 37,935) Col 4 —Expenditure decided to be debited elsewhere (<i>vide</i> item 7 of Annexure A). See items 6, 7, 24 and 33 of Annexure A			
A-7.—Police—			
O	4,32,600	} 3,57,809	2,90,433
R	-74,791			-67,376
Col 1 —Mainly a work not taken up during the year Col 4 —Mainly (i) saving offered late for surrender (Rs 43,000) and (ii) non-receipt of debit for value of military structures taken over in connection with a work (Rs 9,700) See items 8 to 11, 25 to 28 and 33 of Annexure A			
A-8.—Education—			
O	98,000	} 40,678	52,704
R	-57,322			+12,020
Col 1 —Mainly postponement of a work. Col 4 —Larger expenditure on minor works See items 12 to 14, 19 and 33 of Annexure A			
A-9 —Medical			
O	94,000	} 73,962	77,084
R	-20,038			+3,122
Col 1.—Mainly non arrival of equipments for a work ordered abroad See items 15, 19, 28, 30, 31 and 33 of Annexure A			
A-10 —Agriculture—			
O	64,000	} 28,123	22,938
R	-35,877			-5,185
Col 1 —Certain poultry schemes did not mature for execution (Rs 31,877) and less expenditure on minor works owing to shortness of the working period (Rs 4,000) Col 4 —Transfer of materials to other works See items 16 and 33 of Annexure A			
A-11.—Veterinary	2,000	1,499	-501
See item 33 of Annexure A			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
A.—ORIGINAL WORKS—BUILDINGS—concl'd.			
A-12.—Industries	8,700	[8,997	+297
See items 17 and 33 of Annexure A.			
A-13.—Civil Works—	Rs.		
O.	32,700	} 34,487	[26,494
R.	1,787			—7,993
Col. 4.—Mainly the lump provision for installation of electric lights and fans in Government offices in a district offered for surrender too late in the year (Rs. 12,000) and less expenditure on minor works (Rs. 4,285), partly set off by an excess expenditure of Rs. 8,255 on a work. See items 18, 19 and 33 of Annexure A.			
A-14.—Stationery and Printing—			
O.	1,000	} 1,838	10
R.	838			—1,828
See item 33 of Annexure A.			
A-15.—Miscellaneous Departments—			
O.	5,000	} 3,816	—4,334
R.	—1,184			—8,150
Col. 4.—Transfer of materials to other works. See items 32 and 33 of Annexure A.			
B.—ORIGINAL WORKS—			
Communications—			
O.	5,72,000	} 2,15,368	2,40,829
R.	—3,56,632			+25,461
Col. 1.—Mainly (i) portions of works not taken up pending (a) sanction to revised estimate (Rs. 32,500) and (b) acceptance of tender (Rs. 33,400), (ii) works held in abeyance (Rs. 1,39,000) (iii) works connected with the construction and improvement of landing strips not maturing during the year (Rs. 45,500), (iv) slow progress of a certain work due to (a) want of materials (Rs. 32,000) and (b) delay in the change of specifications (Rs. 22,000), (v) also, non-utilisation of the provision for land acquisition charges for a work (Rs. 30,000). See items 34 to 56 of Annexure A.			
C.—REPAIRS—			
Charged—			
O.	3,60,000	} 3,13,800	3,05,753
R.	—36,500			—7,747

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.			
C.—REPAIRS—concl'd.			
Authorised—			
Gross—			
	Rs.		
O.	36,50,000	} 32,77,895	33,29,453
R.	-3,72,105			+51,558
Col. 1.—(1) Erroneous provision for alignments of National Highways (Rs. 2,12,000) and (2) non-availability of materials (Rs. 2,82,000), (3) partly set off by an addition of Rs. 1,22,000 due to the post-budget decision to take up the work for meeting the cost of repairs to local bodies' roads.			
Deduct—Recoveries		-2,72,420	-2,72,420
Col. 4.—Mainly provision not made erroneously for recoveries from the Central Government on account of National Highways.			
D.—ESTABLISHMENT—			
Charged—			
O.	46,000	} 62,000	55,038
R.	16,000			-6,912
Col. 1.—Based on the latest actuals. Col. 4.—Surplus staff on Partition was not available as anticipated, to fill up certain vacancies.			
Authorised—			
Gross—			
O.	13,09,000	} 13,53,000	12,34,764
R.	44,000			-1,18,236
Col. 4.—Same as under Charged—Col. 4.			
Deduct—Recoveries—			
O.	-60,000	} -51,000	-69,234
R.	9,000			-18,234
Col. 1.—Based on the local officers' estimates. Col. 4.—No report regarding larger recovery was received from the subordinate authorities before the close of the year.			
E.—TOOLS AND PLANT			
Charged		3,000	3,871
			+871

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rt.	Rs.
Major Head "50.—Civil Works"—<i>concl'd.</i>			
E.—TOOLS AND PLANT—<i>concl'd.</i>			
Authorised—			
Gross—	Rs.		
O.	2,47,000	} 3,06,454	5,02,088 +1,95,634
R.	59,454		
Col. 1.—Purchase of additional tools and plant required for the whole Province. Col. 4.—Cost of certain tools and plant adjusted after the close of the year.			
<i>Deduct</i> —Recoveries . . . . .	..	-2,887	-2,887
F.—GRANTS-IN-AID—			
<i>Charged</i>			
	2,00,000	2,00,000	..
Authorised—			
O.	21,79,500	} 20,57,500	19,64,912 -92,588
R.	-1,22,000		
Col. 1.—See Sub-head C.—Authorised—Col. 1.—item (3). Col. 4.—Mainly non-utilisation of the reserve provision for urgent works.			
G.—SUSPENSE—			
<i>Charged</i>			
	..	-234	-234
Authorised—			
O.	-9,00,000	} -9,00,095	-6,60,810 +2,39,285
R.	-95		
Col. 4.—Mainly advances made for certain works not recovered during the year. See also Annexure B.			
H.—CHARGES IN ENGLAND—			
High Commissioner for India	11,500	275	-11,225
Col. 4.—See Notes 2 (d) and 2 (e) on page 15.			
<hr/>			
Total—50.—Civil Works—			
<i>Charged</i> —			
O.	6,16,000	} 5,85,090	5,75,629 -9,461
R.	-30,910		
Authorised—			
Gross—			
O.	83,90,000	} 71,14,896	72,64,510 +1,49,614
R.	-12,75,104		
<i>Deduct</i> —Recoveries—			
O.	-60,000	} -51,000	-3,44,541 -2,93,541
R.	9,000		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account".			
J.—ORIGINAL WORKS—COMMUNICATIONS—			
I (i).—Development of Provincial Roads			
O.	Rs. 17,65,000	} 11,37,331	3,85,156
R.	—6,27,669			—7,52,175
See items 57 to 83 of Annexure A.			
I (ii).—Construction and Improvement of National Highways			
	8,00,000	1,39,518	—6,60,482
Col. 4.—See paragraph 3 of the Review. See items 84 to 90 of Annexure A.			
I (iii).— <i>Deduct</i> —Recovery from the Central Government for National Highways			
	—8,00,000	—1,39,518	+6,60,482
Col. 4.—See paragraph 3 of the Review.			
<hr/>			
Total 81—			
Gross—			
O.	25,65,000	} 19,37,331	5,24,674
R.	—6,27,669			—14,12,657
<i>Deduct</i> —Recoveries			
	—8,00,000	—1,39,518	+6,60,482
<hr/>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	30,910	30,910	.. —30,910
<i>Authorised—</i>			
R. Gross	19,02,773	19,02,773	.. —19,02,773
R. Deductions	—9,000	—9,000	.. +9,000
<hr/>			
Total Grant No. 29—			
<i>Charged</i>			
	6,16,000	5,75,629	—40,371
<i>Authorised—</i>			
Gross	1,09,55,000	77,89,184	—31,65,816
Deductions	—8,60,000	—4,84,059	+3,75,941
Net	1,00,95,000	73,05,125	—27,89,875
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REVIEW.

Charged savings were about 6·6 and 1·6 per cent. of the original and the modified appropriations respectively.

Savings in the Authorised Section were 27·6 and 10·9 per cent. of the original grant and the final appropriation.

2. The gross establishment charges of the Works and Buildings Department during the year 1947-48 (from 15-8-47 to 31-3-48) amounted to Rs. 12·90 lakhs against the total works outlay of Rs. 42·68 lakhs, *i.e.*, 30·22 per cent. A sum of Rs. 0·69 lakh was recovered during the period 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. 12·21 lakhs which were 28·6 per cent. of the total works outlay.

3. The final saving of Rs. 6,60,482 under the Sub-head "I(ii).—Construction and Improvement of National Highways", corresponding to the final excess under the Sub-head "I(iii).—Deduct—Recovery from the Central Government for National Highways", was mainly due to non-utilisation of the provision for certain works (items 84, 85 and 87 of Annexure A) which could not be taken up during the year according to the original programme (Rs. 6,99,992), partly set off by the excess expenditure of Rs. 47,780 on the work in item 86 *ibid.* The savings and excesses were reported to the Central Government by the controlling authority before the close of the year. In the Provincial budget, however, the grants were not duly modified leaving unadjusted savings and excesses under the aforesaid sub-heads. This indicates defective control.

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

A duly verified *pro forma* account of the Bengal Motor Vehicles Tax Fund for the period from 15-8-47 to 31-3-48 is given below :—

	Rs.
1. Opening balance on the 15th August 1947	27,91,572
2. Receipts during the period from 15-8-47 to 31-3-48	22,62,036
3. Expenditure—	Rs.
(i) Cost of collection	62,179
(ii) Statutory payment to the Corporation of Calcutta	2,83,065
(iii) Contribution to District Boards	10,00,000
(iv) Contribution to Municipalities	7,60,200
(v) Repairs to Local Bodies' roads in the District of West Dinajpur	67,248
(vi) Repairs to roads other than under (v)	37,424
Total	22,10,116
Closing balance on the 31st March, 1948	28,43,492

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

REVIEW—*contd.*

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 the Indian Dominion ; and
- (c) in Indian States and Administered Areas,

in the proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution of the Central Legislature in 1937 the portions allocated for expenditure in Governor's provinces are retained by the Central Government. Allotments are made therefrom at 90 per cent. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Central Government 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 "Subvention from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50.—Civil Works—Provincial" under the Minor 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—Transfer 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 the 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 1947-48 (from 15-8-47) is given below.

Opening balance on 15-8-47 —Rs.13,88 363

—	During the year 1947-48 (from 15-8-47 to 31-3 48).	Total to end of the year 1947-48.
1	2	3
	Rs.	Rs.
Allotment from the Central Road Fund—		
(i) Ordinary . . . . .	..	..
(ii) Special grant from the Reserve	58,741	58,741
Total	58,741	58,741

REVIEW—contd.

—	1	2	3
		Rs.	Rs.
		During the year 1947-48 (from 15-8-47 to 31-3-48).	
		Total to end of the year 1947-48.	
Expenditure on projects financed from subventions from Central Road Fund—			
(i) Ordinary		2,64,615	2,64,615
(ii) Special grant from the reserve		58,741	58,741
Total Expenditure		3,23,356	3,23,356
 Closing balance on the 31st March, 1948		 —16,52,978	 —16,52,978
The details of expenditure incurred during the year under review are given below :—			
(a) Expenditure on Road Fund Works classified as Communications			1,92,749
(b) Grant-in-aid			55,839
(c) Debited direct to the deposit account			74,768
Total			3,23,356

The total commitments after the close of the year in respect of incomplete works of the province financed from the Central Road Fund amounted to about Rs. 13 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 1947-48 (from 15-8-47 to 31-3-48).

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of Work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation more+ Less—.	Modified appropriation more+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS.					
ORIGINAL WORKS—BUILDINGS—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
1. Construction of additional floor on the West Bengal Survey Office, Alipore	6,000	12,150	11,087	+5,087	—1,063
Col. 5.—Re-allotment for uncompleted work of the previous year.					
Estimate Rs. 1,71,443 ; expenditure to end of 1947-48 Rs. 1,41,227 ; balance Rs. 30,216 ; in progress. See Sub-head A-1.					
2. Construction of additional storey over Block No. 5 of Writers' Buildings and also construction of new buildings facing Lyons Range for accommodation of additional staff	91,000	76,161	70,476	—20,524	—5,685
Col. 5.—Mainly non-availability of materials.					
Estimate Nil ; expenditure to end of 1947-48 Rs. 8,06,017 ; excess Rs. 8,06,017 ; in progress. See Sub-head A-4—Authorised.					
3. Construction of an additional floor on the Main Block of Anderson House, Alipore	4,200	..	—49	—4,249	—49
Col. 5.—Non-utilization of the provision for supplementary items of work which could not be carried out during the year.					
Estimate Rs. 2,32,209 ; expenditure to end of 1947-48 Rs. 2,08,207 ; balance Rs. 24,002 ; in progress. See Sub-head A-4—Authorised.					
4. Construction of sheds for additional office accommodation at Anderson House, Alipore	67,800	25,450	33,366	—34,434	+7,916
Col. 5.—Erroneous provision for certain Pre-partition liabilities.					
Estimate Nil ; expenditure to end of 1947-48 Rs. 3,75,618 ; excess Rs. 3,75,618 ; in progress. See Sub-head A-4—Authorised.					

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—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
5. Construction of temporary buildings for New Head Quarters of West Dinajpur District	2,00,000	..	..	—2,00,000	..
Col. 5.—(i) No expenditure incurred pending making over of land (Rs. 1,70,000) and (ii) Rs. 30,000 allotted for the work in item 28 of the Annexure.					
Estimate not sanctioned. See Sub-head A-4.—Authorised.					
6. Opening of a Special Jail at Berhampore	7,000	..	—1,501	—8,501	—1,501
Col. 5.—Non-availability of materials for sinking tube-wells.					
Estimate Rs. 3,33,764; expenditure to end of 1947-48 Rs. 3,40,037; excess Rs. 6,273; in progress. See Sub-head A-6.					
7. Provision for family quarters for married warders and other improvement of Jails	78,000	40,065	..	—78,000	—40,065
Col. 5.—Schemes did not mature for execution. Col. 6.—Expenditure decided to be debited elsewhere.					
Estimate not sanctioned. See Sub-head A-6.					
8. Armed Police Barrack at 9, Lower Chitpur Road, Calcutta	2,600	2,107	2,082	—518	—25
Estimate Rs. 1,86,368; expenditure to end of 1947-48 Rs. 1,71,854; balance Rs. 14,514; in progress. See Sub-head A-7.					
9. Repairs and additions and alterations to certain sheds at Military Camp at Tala Park for accommodation of Police Forces	62,000	..	3,859	—58,341	+3,859
Col. 5.—No further work was proceeded with in the absence of requisition from the Police Department. Col. 6.—Mainly value of materials issued from stock being debited to the work after the close of the year.					
Estimate Nil; expenditure to end of 1947-48 Rs. 32,596; excess Rs. 32,596; 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.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1.	2.	3.	4.	5.	6.
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
10. Certain additions and alterations to the surplus Military buildings in the compound of the Government House at Barrackpore for accommodation of Police Forces	1,20,000	71,500	62,286	—57,714	—9,214
Col. 5.—Slow progress of work due to inadequate supply of materials. Col. 6.—Mainly non-utilisation of the provision for electrical portion due to non-completion of the structural portions of the work.					
Estimate Nil; expenditure to end of 1947-48 Rs. 62,286; excess Rs. 62,286; in progress. See Sub-head A-7.					
11. Temporary conversion of the sheds at Hijli into family quarters for accommodation of 200 married constables for Eastern Frontier Rifles	1,83,000	1,83,000	1,24,635	—58,365	—58,365
Cols. 5 and 6.—Same as under Sub-head A-7—Col. 4—item (I).					
Estimate Nil; expenditure to end of 1947-48 Rs. 1,24,635; excess Rs. 1,24,635; in progress. See Sub-head A-7.					
12. Remodelling the electric installations in the B. E. College at Sibpur	15,000	15,000	16,052	+1,052	+1,052
Estimate Rs. 1,37,374; expenditure to end of 1947-48 Rs. 1,39,235; excess Rs. 1,861; in progress. See Sub-head A-8.					
13. Construction of family quarters for the Superintendents, Baker and Elliot Hostels, Calcutta	51,000	..	..	—51,000	..
Col. 5.—Work postponed. See Sub-head A-8.					
14. Improvement and extension of the two Govt. Schools at Kurseong	10,000	..	..	—10,000	..
Col. 5.—The scheme did not mature. See Sub-head A-8.					
15. Construction of Nurses' quarters in connection with opening of 30 beds, etc., in the Eden Hospital Extension at Medical College Hospital, Calcutta	5,000	381	..	—5,000	—381
Col. 5.—Non-availability of materials.					
Estimate Rs. 1,90,823; expenditure to end of 1947-48 Rs. 12,911; balance Rs. 1,77,912; in progress. See Sub-head A-9.					

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
50.—CIVIL WORKS—contd.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—BUILDINGS—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—concll.					
16. Construction of buildings in connection with the Poultry Schemes in West Bengal	58,000	26,123	24,477	—33,523	—1,646
Col. 5.—Certain schemes did not mature.					
Estimate Nil; expenditure to end of 1947-48 Rs. 2,45,478; excess Rs. 2,45,478; in progress. See Sub-head A. 10.					
17. Construction of buildings for Sericultural Farm at Kalimpong	2,700	2,700	2,677	—23	—23
Estimate Rs. 1,19,944; expenditure to end of 1947-48 Rs. 5,632; balance Rs. 1,14,312; in progress. See Sub-head A-12.					
18. Construction of a combined electrical and mechanical workshop in Calcutta	8,700	9,750	18,005	+9,305	+8,255
Col. 5.—Specification charges. Col. 6.—Mainly erroneous classification in the Divisional accounts (Rs. 4,753) and maintenance of work-charged establishment (Rs. 1,300).					
Estimate Rs. 1,32,605; expenditure to end of 1947-48 Rs. 1,16,064; balance Rs. 16,541; in progress. See Sub-head A-13.					
II.—Other major works for which specific provision was made in the budget—					
19. Collectively— Charged	12,000	..	..	—12,000	..
Col. 5.—Abandonment of a project. See Sub-head A-4.—Charged.					
Authorised	1,12,000	61,000	48,829	—63,171	—12,171

Col. 5.—(i) Abandonment of a project (Rs. 20,000); (ii) less tendered rates (Rs. 7,000) (iii) non-arrival of equipments for a work ordered abroad (Rs. 20,000); and (iv) non-utilisation of the lump provision for installation of electric lights and fans in Government offices in a district (Rs. 12,000). Col. 6.—Mainly saving under Col. 5, item (iv) offered for surrender late in the year. See Sub-heads A-4, A-8, A-9 and A-13.

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—contd.					
III.—Major works for which specific provision was not made in the budget—					
20. Construction of additional storey on Block I, Writers' Buildings	313	+313	+313
Estimate Nil ; expenditure to end of 1947-48 Rs. 1,57,587 ; excess Rs. 1,57,587 ; in progress. See Sub-head A-4—Authorised.					
21. Installation of electric lights and fans in the office of the Government Architect in the compound of Anderson House, Alipore	1,031	+1,031	+1,031
Estimate Nil ; expenditure to end of 1947-48 Rs. 10,628 ; excess Rs. 10,628 ; in progress. See Sub-head A-4—Authorised.					
22. Construction of temporary Officers' quarters at Ballygunj	—133	—133	—133
Estimate Nil ; expenditure to end of 1947-48 Rs. 5,17,768 ; excess Rs. 5,17,768 ; in progress. See Sub-head A-4—Authorised.					
23. Constructing Civil Court Buildings at Howrah	1,150	736	+736	—414
Estimate Rs. 3,04,175 ; expenditure to end of 1947-48 Rs. 1,15,516 ; balance Rs. 1,88,659 ; in progress. See Sub-head A.5.					
24. Re-constructing Special Jail at Hijli	613	+613	+613
Estimate Nil ; expenditure to end of 1947-48 Rs. 1,89,433 ; excess Rs. 1,89,433 ; 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.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
III.—Major works for which specific provision was not made in the budget—contd.					
25. Construction of Service Shed, Office Building, etc. at 38/2, Beltola Road					
26. Construction of Office Building, Service Shed, etc., at No. 40, Beltola Road	..	5,977	—6,221	—6,221	—12,198
Col. 6.—Transfer of materials to other works.					
Estimate Rs. 82,225; expenditure to end of 1947-48 Rs. 85,642; excess Rs. 3,417; in progress. See Sub-head A-7.					
27. Construction of a double storied building at No. 13, Lord Sinha Road	560	+560	+560
Estimate Rs. 1,47,110; expenditure to end of 1947-48 Rs. 1,34,143; balance Rs. 12,967; in progress. See Sub-head A-7.					
28. Construction of Police Lines in temporary Head Quarters of West Dinajpur District at Balurghat	..	30,000	29,074	+29,074	—926
Col. 5.—See item 5 of the Annexure.					
Estimate Nil; expenditure to end of 1947-48 Rs. 29,074; excess Rs. 29,074; in progress. See Sub-head A-7.					
29. Construction of sheds for storage of medical and non-medical stores at Haritala Bustee attached to the Campbell Hospital (Adjustable under A-9.—Medical.)	..	981	397	+397	—584
Estimate Rs. 87,059 (40% of Rs. 2,17,648); expenditure to end of 1947-48 Rs. 84,293; balance Rs. 2,766; in progress. See also item 31 of the Annexure and Sub-head A-9.					
30. Sinking a tube-well in the compound of the Campbell Hospital	..	13,700	..	..	—13,700
Col. 6.—Late decision to have the work executed by the Public Health Department. See Sub-head A-9.					

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
50.—CIVIL WORKS— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—BUILDINGS—<i>concl.</i>					
III.—Major works for which specific provision was not made in the budget— <i>concl.</i>					
31. Construction of sheds for storage of medical and non-medical stores at Haritola Bustee attached to the Campbell Hospital (Adjustable under A-15.—Miscellaneous Departments)	..	..	588	+588	+588
Estimate Rs. 1,30,589 (60% of Rs. 2,17,648); expenditure to end of 1947-48 Rs. 1,18,231; balance Rs. 12,358; in progress. See also item 29 of the Annexure and Sub-head A-9.					
32. Constructing Vagrants' Home at Mahalandi	..	..	1,154	+1,154	+1,154
Estimate Nil; expenditure to end of 1947-48 Rs. 1,77,832; excess Rs. 1,77,832; in progress. See Sub-head A-15.					
IV.—Minor works—					
33. Collectively—					
Charged	5,000	6,590	11,151	+6,151	+4,561
Col. 5.—Urgent demands. C l. 6.—Ailment for a work not asked for through oversight. See Sub-head A-4—charged.					
Authorised	2,37,000	2,16,079	2,08,806	--28,194	--7,273
Col. 5.—Late starting of works, non-availability of materials and transport difficulties. See Sub-heads A. 1 to A. 15 Authorised.					
Total—Original Works—					
Buildings—					
Charged	17,000	6,590	11,151	-5,819	+4,561
Authorised	13,21,000	7,93,274	6,52,999	-6,68,001	-1,40,275

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—					
Works met from the Provincial Revenues—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
34. Construction of a main road on the eastern side in Part II of the Kalimpong Development Area	40,000	7,500	7,990	—32,010	+ 490
Col. 5.—Some additional items of work not taken up pending sanction to the revised estimate.					
Estimate Rs. 2,89,331; expenditure to end of 1947-48 Rs. 2,80,276; balance Rs. 9,055; in progress. See sub-head B.					
35. Construction of West Main Road in Part II of the Development Area at Kalimpong including construction of roads Nos. 5 and 10	38,400	5,000	4,873	—33,527	—127
Col. 5.—Some portions of the work not taken up pending the acceptance of tenders.					
Estimate Rs. 1,42,800; expenditure to end of 1947-48 Rs. 1,18,156; balance Rs. 24,644; in progress. See sub-head B.					
36. Construction of a bridge over the Rambhi Jhora on the Teesta Valley Road	39,000	—	132	—38,868	+ 132
Col. 5.—Work held up due to the revision of the design.					
Estimate Nil; expenditure to end of 1947-48 Rs. 48,193; excess Rs. 48,193; in progress. See sub-head B.					
37. Construction and improvement of landing strips in West Bengal	50,000	4,500	2,740	—47,260	—1,760
Col. 5.—Works did not mature for execution.					
Estimate Nil; expenditure to end of 1947-48 Rs. 2,740; excess Rs. 2,740; in progress. See sub-head B.					
II.—Other major works for which specific provision was made in the budget—					
38. Collectively	2,600	2,600	4,003	+1,403	+1,403
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.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Works met from the Provincial Revenues—contd.					
III.—Major Works for which specific provision was not made in the budget—					
39. Treating the Red Road with $\frac{3}{4}$ " premixed carpeting	34,446	+34,446	+34,446
Cols. 5 and 6.—Expenditure written back from "Repairs" to "Original Works" after the close of the year.					
Estimate Rs. 41,314; expenditure to end of 1947-48 Rs. 34,446; balance Rs. 6,868; in progress. See sub-head B.					
40. Laying 2" semi-grouting on 45th mile of Darjeeling Hill Cart Road	—2,580	—2,580	—2,580
Estimate Nil; expenditure to end of 1947-48 minus Rs. 1,411; in progress. See sub-head B.					
41. Laying 2" tarcrete on portion 1st and 2nd miles of Darjeeling Hill Cart Road	—4,699	—4,699	—4,699
Cols. 5 and 6.—Erroneous credit.					
Estimate Nil; expenditure to end of 1947-48 Rs. 51,070; excess Rs. 51,070; in progress. See sub-head B.					
42. Metalling 1st mile of Bong Road	212	+212	+212
Estimate Nil; expenditure to end of 1947-48 Rs. 49,020; excess Rs. 49,020; in progress. See Sub-head B.					
IV.—Minor Works—					
43. Collectively	10,000	6,268	963	—9,037	—5,305
Col. 5.—Certain works could not be taken up. Col. 6.—Mainly provision for a work debited to the Major Head "81". See item 90 of the Annexure. 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.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Total—Original Works—Communications—Works met from the Provincial Revenues	1,80,000	25,868	48,080	—1,31,920	+22,212
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—					
44. Construction of the Burdwan-Arambagh Road from 10th to 22nd mile	26,400	15,000	16,580	—9,820	+1,580
Col. 5.—Slow progress of work due to non-availability of materials.					
Estimate Rs. 11,68,308 ; expenditure to end of 1947-48 Rs. 8,98,620 ; balance Rs. 2,69,688 ; in progress. See Sub-head B.					
45. Improvement of the Road from Sainthia to Sultanpur in the district of Birbhum	43,600	43,500	47,017	—3,417	+3,517
Estimate Rs. 2,00,411 ; expenditure to end of 1947-48 Rs. 1,30,492 ; balance Rs. 69,919 ; in progress. See Sub-head B.					
46. Improvement of the Alipore-Falkata Road in the district of Jalpaiguri excluding bridges and culverts	1,00,000	..	..	—1,00,000	..
Col. 5.—Work held in abeyance.					
Estimate Rs. 11,94,300 ; expenditure to end of 1947-48 Rs. 5,53,957 ; balance Rs. 6,40,343 ; in progress. See Sub-head B.					
47. Improvement of the road from Kandi to Sultanpur in the district of Murshidabad	31,000	31,000	31,283	+283	+283
Estimate Rs. 1,42,560 ; expenditure to end of 1947-48 Rs. 2,28,581 ; excess Rs. 86,021 ; in progress. See Sub-head B.					
48. Improvement of the road from Krishnagar to Meherpur in the district of Nadia	80,000	44,000	51,077	—28,923	+7,077
Col. 5.—Mainly non-utilisation of the provisions for land acquisition (Rs. 30,000) and supply of coal (Rs. 2,000). Col. 6.—Debits for supplies received late in the year (Rs. 3,199) and unanticipated expenditure (Rs. 3,878).					
Estimate Rs. 4,19,939 ; expenditure to end of 1947-48 Rs. 4,31,679 ; excess Rs. 11,740 ; 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
50.—CIVIL WORKS— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—COMMUNICATIONS— <i>contd.</i>					
Works financed from the subventions from the Central Road Fund— <i>contd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>contd.</i>					
49. Metalling and modernising the road from Santipur to Krishnagar, 9 miles	60,000	38,000	33,779	—26,221	—4,221
Col. 5.—Change of specification in regard to cement concreting could not be finally settled during the year. Col. 6.—Work could not be done to the extent anticipated.					
Estimate Rs. 2,63,514; expenditure to end of 1947-48 Rs. 2,38,455; balance Rs. 25,059; in progress. See Sub-head B.					
50. Construction of bridge over the Damodar on the Burdwan-Arambagh Road	1,000	..	—1,879	—2,879	—1,879
Cols. 5 and 6.—Transfer of materials to other works.					
Estimate Rs. 1,01,739; expenditure to end of 1947-48 Rs. 56,374; balance Rs. 45,365; in progress. See Sub-head B.					
51. Improvement to Ranaghat-Santipur Road	50,000	18,000	14,704	—35,296	—3,296
Col. 5.—Work slowed down due to stoppage of manufacture of bricks and advance collection of sand and cement for cement concrete road. Col. 6.—Same as under item 49—Col. 6.					
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 2,29,571; excess Rs. 2,29,571; in progress. See sub-head B.					
III.—Major works for which specific provision was not made in the budget.—					
52. Improvement to Jhenidah-Magura Road . . . . .	..	..	—58	—58	—58
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 81,484; excess Rs. 81,484; in progress. See Sub-head B.					
53. Improvement to Jhenidah-Chuadanga Road . . . . .	..	..	230	+ 230	+ 230
Estimate Rs. 6,29,954; expenditure to end of 1947-48 Rs. 7,23,158; excess Rs. 93,164; 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
50.—CIVIL WORKS —concl'd.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—COMMUNICATIONS—concl'd.					
Works financed from the subventions from the Central Road Fund—concl'd.					
III.—Major works for which specific provision was not made in the budget—concl'd.					
54. Construction of Modern Bridge over the Bally Khal . . . . .	..	..	796	+796	+796
Estimate Nil; expenditure to end of 1947-48	Rs. 9,83,065;	excess	Rs. 9,83,065,	in	progress.
See Sub-head B.					
55. Constructing North Approach Road to Modern Bridge over the Bally Khal . . . . .	..	..	—83	—83	—83
See Sub-head B and also item 54.					
56. Constructing proposed bridge over the Cossye river near Sadarghat at Midnapore . . . . .	..	..	—697	—697	—697
Estimate Rs. 7,32,162; expenditure to end of 1947-48	Rs. 5,71,989;	balance	Rs. 1,60,473;	in	progress. See Sub-head B.
Total—Original Works—Communications—Works financed from the subventions from the Central Road Fund	3,92,000	1,89,500	1,92,749	—1,99,251	+3,249
Total—Original Works—Communications	5,72,000	2,15,368	2,40,829	—3,31,171	+25,461
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.					
ORIGINAL WORKS—COMMUNICATIONS—					
Development of Provincial Roads.					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—					
57. Taldangra-Bansa Road	2,13,000	2,13,000	72,998	—1,40,002	—1,40,002
Cols. 5 and 6.—Non-adjustment of land charges during the year.					
Estimate Rs. 20,12,100; expenditure to end of 1947-48	Rs. 3,57,274;	balance	Rs. 16,54,826;	in	progress. See Sub-head I (i).
58. Bankura—Taldangra Road	96,000	91,850	17,345	—78,655	—74,505
Cols. 5 and 6—Same as under item 57.					
Estimate Rs. 5,71,900; expenditure to end of 1947-48	Rs. 1,13,327;	balance	Rs. 4,58,573;	in	progress. See Sub-head I (i).

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>					
ORIGINAL WORKS—COMMUNICATIONS—<i>contd.</i>					
Development of Provincial Roads—<i>contd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—<i>contd.</i>					
67. Bolepur-Santiniketan Road	5,000	..	128	—4,872	+128
Col. 5.—Work held up due to non-receipt of tender.					
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 128; excess Rs. 128; in progress. See Sub-head I (i).					
68. Bankura-Ranibundh Road	1,83,000	1,75,300	17,782	—1,65,218	—1,57,518
Cols. 5 and 6.—Same as under item 57.					
Estimate Rs. 4,64,800; expenditure to end of 1947-48 Rs. 2,64,530; balance Rs. 2,00,270; in progress. See Sub-head I (i).					
69. Taldangra-Simplal Road	38,000	30,450	1,326	—36,674	—29,124
Cols. 5 and 6.—Same as under item 57.					
Estimate Rs. 5,75,460; expenditure to end of 1947-48 Rs. 53,111; balance Rs. 5,22,349; in progress. See Sub-head I (i).					
70. Hatuganj-Purba Bishnupur Road	45,000	45,000	14,984	—30,016	—30,016
Cols. 5 and 6.—Slow progress of work.					
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 14,984; excess Rs. 14,984; in progress. See Sub-head I (i).					
71. Bengai-Khatul Road	25,000	..	20	—24,980	+20
Col. 5.—Same as for Col. 5 of item 60 of this Annexure.					
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 202; excess Rs. 202; in progress. See Sub-head I (i).					
72. Purba Bishnupur-Raidighi Road	45,000	45,000	6,092	—38,908	38,908
Cols. 5 and 6.—Slow progress of work and non-payment of compensation for land acquisition.					
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 6,092; excess Rs. 6,092; in progress. See Sub-head I (i).					

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
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—COMMUNICATIONS— <i>contd.</i>					
Development of Provincial Roads— <i>contd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>contd.</i>					
73. Chaitanyapur-Kukrahati Road	20,000	..	..	-20,000	..
Col. 5.—Same as for Col. 5 of item 60 of this Annexure. See Sub-head I (i).					
III.—Major Works for which specific provision was not made in the budget—					
74. Baidyabati-Tarakeswar Road . . . . .	..	..	1,169	+1,169	+1,169
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 1,169; excess Rs. 1,169; in progress. See Sub-head I (i).					
75. Tildanga-Englishbazar-Balurghat Road . . . . .	..	..	3,072	+3,072	+3,072
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 3,072; excess Rs. 3,072; in progress. See Sub-head I (i).*					
76. Behrampore-Kandi Road . . . . .	..	..	9	+9	+9
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 9; excess Rs. 9; in progress. See Sub-head I (i).					
77. Jagatpur-Dharmapota Road . . . . .	..	5,000	1,146	+1,146	-3,854
Col. 6.—Liabilities carried forward.					
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 10,931; excess Rs. 10,931; in progress. See Sub-head I (i).					
78. Hatugunj-Raidighi Road . . . . .	..	..	1,228	+1,228	+1,228
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 36,920; excess Rs. 36,920; in progress. See Sub-head I (i).					
79. Chhatrabagh-Nalua Road . . . . .	..	..	34	+34	+34
Estimate <i>Nil</i> ; expenditure to end of 1947-48 Rs. 34; excess Rs. 34; in progress. See Sub-head I (i).					

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
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Provincial Roads—concl'd.					
III.—Major works for which specific provision was not made in the budget—concl'd.					
80. Bolepur-Palitpur Road . . . . .	..	281	281	+281	..
Estimate Nil; expenditure to end of 1947-48 Rs. 281; excess Rs. 281; in progress. See Sub-head I (i).					
81. Hatugunj-Purba Bishnupur and Purba Bishnupur-Raidighi Road . . . . .	..	2,500	..	..	-2,500
Col. 6.—Same as under item 77. See Sub-head I (i).					
82. Lakshmikantapur-Dhola Road . . . . .	..	7,500	3,172	+3,172	-4,328
Col. 6.—Same as under item 77. See Sub-head I (i).					
Estimate Rs. 1,79,800; expenditure to end of 1947-48 Rs. 3,172; balance Rs. 1,76,628; in progress. See Sub-head I (i).					
83. Survey works . . . . .	..	9,450	1,249	+1,249	-8,201
Col. 6.—Late decision to abandon certain items of work. See Sub-head I (i).					
Total—Development of Provincial Roads	17,65,000	11,37,331	3,85,156	-13,79,844	-7,52,175
Construction and Improvement of National Highways—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
84. Calcutta-Delhi National Highway	1,00,000	1,00,000	..	-1,00,000	-1,00,000
Cols. 5 and 6.—See paragraph 3 of the Review. See Sub-head I(ii).					
85. Calcutta-Bombay-Madras National Highway	1,00,000	1,00,000	..	-1,00,000	-1,00,000
Cols. 5 and 6.—See paragraph 3 of the Review.					
Estimate (Part) Rs. 14,350; expenditure to end of 1947-48 Rs. 5,397; balance Rs. 8,953; in progress. See Sub-head I (ii).					

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

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>concl'd.</i>					
ORIGINAL WORKS—COMMUNICATIONS—<i>concl'd.</i>					
Construction and Improvement of National Highways— <i>concl'd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>concl'd.</i>					
86. Through road link to Assam (Bihar Border to Bagdogra)	1,00,000	1,00,000	1,47,780	+47,780	+47,780
Cols. 5 and 6.—See paragraph 3 of the Review.					
Estimate Nil; expenditure to end of 1947-48 Rs. 1,47,780; excess Rs. 1,47,780; in progress. See Sub-head I (ii).					
87. For land acquisition and survey work in connection with the construction of National Highways	5,00,000	5,00,000	9	-4,99,992	-4,99,992
Cols. 5 and 6.—See paragraph 3 of the Review.					
III. Major works for which specific provision was not made in the budget—					
88. Improving Assam Access Road from Chalsea to Bagdogra			-1,023	-1,026	-1,026
See Sub-head I (ii).					
89. Improvement of a portion of road from the junction of Darjeeling Hill Cart Road to Assam Access Road			-11,144	-11,144	-11,144
Cols. 5 and 6.—Transfer of materials to other works late in the year. See Sub-head I (ii).					
IV.—Minor works—					
90. Collectively			3,900	+3,900	+3,900
Cols. 5 and 6.—See note for Col. 6 of item 43 of this Annexure. See Sub-head I (ii).					
Total—Construction and Improvement of National Highways—Gross	8,00,000	8,00,000	1,39,518	-6,60,482	-6,60,482
Deduct—Recovery from the Central Government for National Highways	-8,00,000	-8,00,000	-1,39,518	+6,60,482	+6,60,482
Total 81.—Capital Account of Civil Works outside the Revenue Account—					
Original Works—Communications	17,65,000	11,37,331	3,85,156	-13,79,844	-7,52,175

ANNEXURE A—contd.

Important Comments.

Expenditure on works, maintenance and repairs appears under Sub-heads A-I to A-15, B, C, I (i) and I (ii) 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	84.75
Modified appropriation	65.44
Expenditure	50.65

The saving of Rs. 34.10 lakhs in the original appropriation was the net effect of a decrease of Rs. 35.69 lakhs in the expenditure on certain works and an increase of Rs. 1.59 lakhs in the expenditure on others. The more important savings and excesses are analysed below :—

Savings in the original appropriation.

	In Rs. Lakhs.
(i) Erroneous provision (<i>vide</i> item 4 of the Annexure and Sub-head C)	2.54
(ii) Saving offered too late for surrender (<i>vide</i> item 11 of the Annexure) . . . . .	.43
(iii) Non-acquisition of land and non-adjustment of land charges, etc. (<i>vide</i> items 5, 57, 58, 60, 61, 64, 65, 66 and 68 of the Annexure)	10.94
(iv) Non-availability of materials (<i>vide</i> items 10, 51 and 62 of the Annexure and Sub-head C)	4.82
(v) Works either not taken up or held in abeyance (<i>vide</i> items 7, 9, 13, 16, 46, 84, 85 and 87 of the Annexure)	10.21
(vi) Late acceptance of tender (<i>vide</i> item 63 of the Annexure) . . . . .	.98

Excesses over the original appropriation.

(i) Original provision included in the allotment for a different work (<i>vide</i> item 28 of the Annexure) . . . . .	.29
(ii) Expenditure on a work adjusted after the close of the year (<i>vide</i> item 39 of the Annexure) . . . . .	.34
(iii) Larger expenditure on a work (<i>vide</i> item 86 of the Annexure) . . . . .	.48

2. The saving of Rs. 14.79 lakhs in the modified appropriation was mainly due to :—

(i) Non-adjustment of land charges (<i>vide</i> items 57, 58, 66 and 68 of the Annexure)	5.18
(ii) Expenditure erroneously debited elsewhere (<i>vide</i> item 66 of the Annexure) . . . . .	.99
(iii) Works not taken up (<i>vide</i> items 84, 85 and 87 of the Annexure)	7.00

ANNEXURE A—*concl'd.**Important Comments—cont'd.*

3. The number of major works in progress during the year was 73. The total expenditure on 33 of these works amounted to Rs 72.66 lakhs against the total estimate of Rs. 1,47.90 lakhs. Expenditure of Rs. 46.65 lakhs was incurred on 40 works for which there were no sanctioned estimates.

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. 10 Irrigation.

The transactions under each unit of suspense during 1947-48 (Post-partition) are exhibited below :—

Detailed Unts.	Opening Balance.	Debits.	Credits.	Net Actuals	Closing Balance.
1	2	3	4	5	6
<i>Charged—</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Purchases</i>	*	29,692	29,926	- 234	..
<i>Stock</i> . . . . .	*	..	..	..	..
<i>Miscellaneous P. W. Advances</i>	*	—	—	—	..
<i>Total</i>		29,692	29,926	-234	..
<i>Authorised—</i>					
<i>Purchases</i>	*	11,92,548	25,53,892	-13,61,344	..
<i>Stock</i>		9,41,219	12,13,522	8,10,761	13,43,980
<i>Miscellaneous P. W. Advances</i>	*	3,76,885	79,112	2,97,773	..
<i>Total</i>		27,82,955	34,43,765	-6,60,810	..
<i>Grand Total</i>		28,12,647	34,73,691	-6,61,044	..

* The opening balances under these heads are under settlement.

ANNEXURE C.

*Store Account of the Works and Buildings Department for the year 1947-48
(from 15-8-47 to 31-3-48).*

Name of Division.	Opening Balance.	Receipts during the year.	Disposal by utilisation or sale during the year.	Depreciation short-age, etc., written off.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
City Division	1,79,514	5,34,356	24,113	—	6,89,757
Suburban Division	1,14,381	81,897	1,07,145	—	89,133
North Calcutta Division	72,041	70,240	29,624	—	1,12,657
Western Electrical Division	79,620	2,11,663	1,32,908	—	1,08,375
Calcutta Electrical Division	4,536	47,079	45,176	—	6,439
Midnapur Division	53,139	48,922	30,854	—	71,207
Post-war Road Construction Division, Bankura.	—	67,610	190	63	67,357
Berhampur Division	27,663	34,040	36,499	—	25,204
Burdwan Division	76,962	1,12,217	93,108	—	96,071
Darjeeling Division	3,33,363	5,498	2,61,081	—	77,780
Total	9,41,219	12,13,522	8,10,698	63	13,43,980

The increase in the closing balance is mainly due to heavy receipts in the City Division which is reported to have since been entrusted with the work of maintaining the general stock of steel materials required for works in the province. The fixation of stock limit is under reference with the Provincial Government.

The stock of the City Division includes unserviceable stock worth Rs. 10,500 and surplus stock of Rs. 1,702. The stock of the Suburban Division also includes surplus stock worth Rs. 286.

The book balance of stock is reported to have been verified by the Divisional Officers and found correct except in the Post-war Road Construction Division, Bankura, where loss of bricks to the extent of Rs. 7,452 and coal amounting to Rs. 25,914 was detected. The loss of bricks and coal is still under investigation. The Stock Registers of all the Divisions were audited during the local inspection.

The revaluation of stock is 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 in accordance with 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.
Major Head "54.—Famine".			
A.—FAMINE RELIEF—			
A. (1).—Salaries and Establishment—			
A. (1)-1.—Pay of Officers	35,000	9,381	—25,019
Col. 4.—Mainly employment of less officers due to improved economic condition.			
A. (1)-2.—Pay of Establishment—			
	Rs.		
O.	2,50,000	} 2,20,000	1,94,684
R.	—30,000		
Col. 4.—Same as under A. (1)-1.			
A. (1)-3.—Allowances, honoraria, etc.—			
O.	1,24,000	} 1,04,000	90,131
R.	—20,000		
Cols. 1 and 4.—See note under A. (1)-1.			
A. (1)-4.—Contingencies—			
O.	8,61,000	} 7,71,000	4,24,351
R.	—90,000		
Col. 4.—Same as under A. (1)-1.			
A. (2).—Gratuitous Relief—			
Gross—			
O.	23,55,000	} 15,05,000	5,64,287
R.	—8,50,000		
Cols. 1 and 4.—Absence of wide-spread distress on account of natural calamities.			
Deduct—Recoveries on account of price of rice, etc., supplied to non-official organisations			
		—1,327	—1,327
A. (3).—Miscellaneous—			
O.	8,00,000	} 62,000	61,310
R.	—7,38,000		
Col. 1.—Improvement in the economic condition of the rural agricultural population.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine"—<i>concl.</i>			
A.—FAMINE RELIEF—<i>concl.</i>			
A. (4).—Rehabilitation Programme—			
A (4)-1.—Workhouses and institutions connected therewith—			
	Rs.		
O.	2,00,000	} 1,88,000	1,43,574
R.	—12,000			—44,426
Col. 4.—Reduction in the number of inmates.			
A. (4)-2.—Orphanages—			
O.	10,20,000	} 8,28,487	7,34,747
R.	—1,91,513			—93,740
Col. 1.—Abandonment of a project. Col. 4.—Recoveries of non-utilized grants (Rs. 34,788), smaller capitation grant for the inmates in aided orphanages (Rs. 26,277), non-payment of certain claims pending sanction (Rs. 25,306) and non-drawal (Rs. 7,369).			
A. (4)-3.—Grants to Artisans—			
O.	50,000	} ..	..
R.	—50,000		
Col. 1.—Absence of demand owing to improvement in the economic condition of artisans.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	19,81,513	19,81,513	.. —19,81,513
Totals—			
Gross	56,95,000	22,23,065	—34,71,935
Deductions . . . . .	..	—1,327	—1,327
Net	56,95,000	22,21,738	—34,73,262

REVIEW.

There were savings of 61 and 40·2 per cent. over the original grant and the modified appropriation respectively. The savings in the grant were chiefly contributed by sub-heads A. (1)-4, A. (2), A. (3) and A. (4)-2.

Famine Insurance Fund.—This fund was 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

REVIEW—concl'd.

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 1947-48 (Post-partition period) are shown below :—

	Rs.
Opening balance on 15th August, 1947	14,96,629 (a)
Receipts during 1947-48 :—	
Transfers from the Revenue Account	Nil
Interest receipts	742 (b)
	742
Expenditure during 1947-48	Nil
Closing balance on 31st March, 1948	14,97,371 (c)

(a) Securities held by the Fund before the Partition have been entirely taken over in the accounts of West Bengal pending a final decision by the Government of the State.

(b) Half-yearly interests drawn on 3 per cent. loan 1963-65 after Partition have not been credited to the Fund by the Reserve Bank of India, Calcutta, but kept by the Bank in a Suspense Account pending allocation of the securities between the Governments of East and West Bengal.

(c) This is composed of Rs. 1,04,262 in cash and Rs. 13,93,109 in Government securities. The market value of the Government securities on the 31st March, 1948 was Rs. 14,11,863.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "55.—Superannuation Allowances and Pensions".	Rs.	Rs.	Rs.
A.—SUPERANNUATION AND RETIRED ALLOWANCES—			
<i>Charged</i>	29,000	51,966	+22,966
Col. 4.—Closer estimate was not possible for want of sufficient <i>data</i> owing to the Partition.			
Authorised—	Rs.		
O.	47,41,100	} 33,91,100	30,60,783
R.	—13,50,000		
Cols. 1 and 4.—Same as under <i>Charged</i> .			
B.—COMPASSIONATE ALLOWANCES	18,800	17,410	—1,390
C.—DONATIONS TO PROVIDENT FUNDS	31,400	31,658	+258
D.—GRATUITIES	46,600	16,701	—29,899
Col. 4.—See note under A- <i>Charged</i> .			
E.—PENSIONS FOR DISTINGUISHED OR MERITORIOUS SERVICES	2,000	1,078	—922
F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES	3,100	1,799	—1,301
H.— <i>Deduct</i> —PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS	—67,000	—75,319	—8,319
Col. 4.—Employment of larger number of officers in the Irrigation Department.			
Total—Major Head "55.—Superannuation Allowances and Pensions"—			
<i>Charged</i>	29,000	51,966	+ 22,966
Authorised—			
O.	47,76,000	} 34,26,000	30,54,110
R.	—13,50,000		
Major Head "55-A.—Commutation of Pensions financed from ordinary revenues".			
I.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—			
O.	2,20,000	} 3,70,000	2,94,888
R.	1,50,000		
Col. 1.—Due to larger payments of commuted value of pensions than anticipated			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	*
	Rs.	Rs.	Rs.
Major Head "83.—Payments of Commuted Value of Pensions".			
J.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—			
J-1.—Payments in India—			
J-1(ii).—Other payments—	Rs.		
O.	2,20,000	} 3,70,000	3,94,888
R.	1,50,000		
Col. 1.—See note under I.			
K.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—			
O.	-2,20,000	} -3,70,000	-3,94,888
R.	-1,50,000		
Col. 1.—See note under I.			
Total—Major Head "83.—Payments of Commuted Value of Pensions"	..	..	..
<i>or</i>			
Surrenders or withdrawals within grant of appropriation—			
R. Gross	10,50,000	10,50,000	.. -10,50,000
R. Deductions	1,50,000	1,50,000	.. -1,50,000
Total Grant No. 31—			
<i>Charged</i>	29,000	51,966	+22,966
Authorised—			
Gross	52,83,000	39,19,205	-13,63,795
Deductions	-2,87,000	-4,70,207	-1,83,207
Net	49,96,000	34,48,998	-15,47,002

REVIEW.

There was an excess of 79·2 per cent. over the charged appropriation.

In the authorised section savings in the grant and the modified appropriation came to 31 and 9·1 per cent. respectively. Sub-head A chiefly contributed to the saving.

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 "56.—Stationery and Printing".			
<i>I.—Stationery.</i>			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—			
	Rs.		
O.	7,00,000	6,15,000	5,50,912
R.	—85,000			—84,088
Col. 4.—Full quota of the indents not received during the year.			
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS	6,000	4,135	—1,865
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—			
O.	20,000	56,500	62,127
R.	36,500			+ 5,627
Col. 1.—Additional cost on paper indented for before Partition, but received after the Partition.			
<i>II.—Printing.</i>			
D.—GOVERNMENT PRESSES—			
D-1.—Pay of Officers—			
O.	16,900	15,721	15,147
R.	—1,179			—574
D-2.—Pay of Establishment—			
O.	5,32,400	5,11,973	4,86,163
R.	—20,427			—25,810
D-3.—Allowances, honoraria, etc.—			
O.	3,70,300	3,57,901	3,39,711
R.	—12,399			—18,190
D-4.—Contingencies—			
O.	63,550	54,774	45,201
R.	—8,776			—9,573
Col. 4.—Less customs duty on imported stores (Rs. 3,717) and less postal charges owing to smaller supply of publications (Rs. 4,919).			
D-5.—Contract Contingencies—			
O.	57,300	52,976	50,660
R.	—4,324			— 2,316

Major Head and Sub-head.	Final grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—<i>contd.</i>			
<i>II.—Printing—contd.</i>			
D.—GOVERNMENT PRESSES—<i>concl'd.</i>			
Rs.			
D-6.—Mechanical Section—			
O.	11,900	10,979	10,230
R.	-921			-749
D-7.—Type Foundry Section—			
O.	3,400	3,316	3,168
R.	-84			-148
D-8.—Provision for depreciation	53,600	46,644	-6,956
D-9.—Stores—			
O.	21,050	18,223	16,851
R.	-2,827			-1,372
D-10.—Additions to plant and machinery—			
O.	30,000	16,750	14,348
R.	-13,250			-2,402
Col. 1.—Mainly the purchase of a numbering and perforating machine did not materialise.			
Col. 4.—Liabilities carried forward.			
D-11.—Charges payable to other Departments—			
O.	86,600	77,800	77,079
R.	-8,800			-121
D-12.—Renewals and replacements from Depreciation Reserve—			
O.	1,02,000	15,700	15,300
R.	-86,300			-400
Col. 1.—Non-receipt of some printing machines and a van (Rs. 84,500) and less depreciation on account of less working of the machineries (Rs. 1,800).			
D-13.—Deduct—Amount transferred from Depreciation Reserve—			
O.	-1,02,000	-15,700	-15,300
R.	86,300			+400
Col. 1.—See note under D-12.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—<i>contd.</i>			
<i>II.—Printing—concl'd.</i>			
E.—PRINTING AT PRIVATE PRESSES—			
	Rs.		
O.	2,700	3,500	3,390
R.	800			—110
F.—COST OF PRINTING WORKS DONE BY OTHER GOVERN- MENTS	3,100	3	—3,097
Col. 4.—In the absence of dependable <i>data</i> the final saving could not be gauged with certainty.			
F.F.—Deduct—COST OF PRINTING WORKS DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS	—5,000	—84	+4,916
Col. 4.—Mainly due to non-recovery from the East Bengal Government owing to non-execution of any work for them.			
G.—CHARGES IN ENGLAND—			
High Commissioner—			
G-1.—Leave salaries and deputation pay	8,000	11,101	+3,101
Col. 4.—See notes 2(d) and 2(e) on page 15.			
G-2.—Cost of stores proper	27,200	11,368	—15,832
Col. 4.—Liabilities carried forward to 1948-49.			
G-3.—Cost of stores purchased from Depreciation Reserve	3,200	866	—2,334
G-4.— <i>Deduct</i> —Amount transferred from Depreciation Reserve for renewals and replacements	—3,200	—866	+2,334
<hr/>			
Total—Major Head "56.—Stationery and Printing"—			
O.	20,09,000	18,88,313	17,48,754
R.	—1,20,687			—1,39,559
Deposits and Advances—Deposits not bearing interest—Reserve Funds—			
I.—DEPRECIATION RESERVE FUND—			
Government Presses—			
O.	1,05,200	18,900	16,166
R.	—86,300			—2,734
Col. 1.—Same as under D-12. Col. 4.—Same as under G-3.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
R. Gross	2,93,287	..	—2,93,287
R. Deductions	—86,300	..	+ 86,300
Totals—			
Gross	22,24,400	17,81,170	—4,43,230
Deductions	—1,10,200	—16,250	+ 93,950
Net	21,14,200	17,64,920	—3,49,280

REVIEW.

Savings in the grant and the modified appropriation were 16·5 and 7·5 per cent. respectively. The savings in the grant were chiefly contributed by sub-heads A and I.

2. The transactions relating to “Depreciation Reserve Fund—Government Presses” appear under sub-head I in the Appropriation Accounts. The Depreciation Reserve Fund for the presses was constituted by the Government of Bengal with effect from the year 1927-28 to provide a reserve for meeting the cost of renewal and replacement of plant, machinery and furniture of the Government presses. The annual receipts of the Fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the presses during the year and (b) the book value of the plant, machinery and furniture disposed of during the year. The Fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

The position of the Depreciation Reserve Fund for the period from the 15th August, 1947 to the 31st March, 1948 is shown below :—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press	2,34,769(a)	35,000(b)	15,318	2,54,451
Press and Forms Department	2,10,951	11,644	848	2,21,747
Total	4,45,720	46,644	16,166	4,76,198

(a) Pending final orders of Government the opening balance has been reduced by Rs. 23,822 on account of two branch presses having been taken over by the Government of East Bengal.

(b) The credit during the year under report on account of depreciation amounted to Rs. 36,414 under the rules of the Fund against a sum of Rs. 35,000 only adjusted in the accounts under the order of Government. Further orders of Government regarding the unadjusted amount are awaited.

REVIEW—*contd.*

The debits to the Depreciation Reserve Fund of the West Bengal Government Press and the Press and Forms Department during the year under report were for the amounts correctly debitible to the Fund under the existing rules and there was no diversion therefrom except as follows :—

The sum of Rs. 25 short debited to the Fund during 1945-46 still remains to be adjusted in the accounts.

Store Accounts of the West Bengal Government Press and its branches for the year 1947-48 (15th August 1947 to 31st March 1948).

Particulars of stores.	Opening	Receipts.	Issues.	Closing
	balance.			balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials	62,541	2,49,948	2,07,252	1,05,237
Spare parts and petty plant	8,729	9,507	10,018	8,218
Dead stock	164	30,839	30,245	758
Other stores	15,130	14,050	15,683	13,497

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 ; }
 The 28th May, 1949. } P. CHATTERJEE,
 Head clerk and Accountant.

A. K. GUHA,
 Superintendent,
 Government Printing,
 West Bengal.

Audit Certificate.

The store accounts of the West Bengal Government Press and its branches for the period from 15th August 1947 to 31st March 1948 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA ; }
 The 24th June, 1949. }

G. B. LAHA,
 Assistant Accounts Officer,
 West Bengal.

REVIEW—concl'd.

Store Accounts of the Central Jail Press for 1947-48 (from 15th August 1947 to 31st March 1948).

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, paper and binding materials	2,34,151	3,79,818(a)	2,17,806	3,96,163
Spare parts and petty plant	11,422	1,482(c)	1,201	11,703
Dead stock	3,808	1,019	457	4,370
Other stores	20,015	22,044(b)	8,827	33,232

(a) (i) Includes Rs. 1,71,523 on account of paper received after 14th August 1947 the value of which has neither been intimated nor adjusted by the Central Stationery Office and which has been valued at the rate of similar articles received previously.

(ii) Includes Rs. 5,814 on account of paper received after 14th August 1947 the value of which has been intimated but not adjusted by the Central Stationery Office during the year.

(iii) Includes Rs. 2,722 on account of paper received after 14th August 1947 but adjusted by the Central Stationery Office before Partition.

(iv) Excludes Rs. 2,971 on account of value of paper received in 1948-49 but adjusted by the Central Stationery Office in the year 1947-48.

(v) Excludes Rs. 4,412 on account of value of paper received in 1947-48 (Pre-partition) but adjusted by the Central Stationery Office after Partition.

(b) (i) Excludes Rs. 233 being the value of stores received in Pre-partition period but paid for in Post-partition period.

(ii) Excludes Rs. 21 being the value of stores transferred to "Spare parts and petty plant".

(iii) Includes Rs. 1,536 being the value of stores received during 1947-48 (Post-partition) but paid for in 1948-49.

(iv) Includes Rs. 15,017 being the value of stores received in the Post-partition period but not paid.

(c)(i) Excludes Rs. 6 being the cost of articles received in 1947-48 (Pre-partition) but paid for the Post-partition period.

(ii) Includes Rs. 17 being the value of spare parts received during the Post-partition period but not paid.

(iii) Includes Rs. 21 being the value of spare parts and petty plant transferred from stores.

CALCUTTA ; } D. C. TEWARY, N. C. CHOWDHURY, H. W. SHEA,
 The 18th May, 1949. } Paper Store-keeper. Miscellaneous Store-keeper. Press and Forms Manager, West Bengal.

Audit Certificate.

The store accounts of the Central Jail Press, Alipore, for the period from 15th August, 1947 to 31st March, 1948 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA ; } M. K. SANYAL,
 The 18th June, 1949. } Examiner,
 Outside Audit, West Bengal.

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.
Major Head "57.—Miscellaneous".			
A.—DONATIONS FOR CHARITABLE PURPOSES—			
A-1.—Gross—	Rs.		
O.	59,000	} 64,274	67,370
R.	5,274		
A-2.—Deduct—Recoveries . . . . .	..	-2,482	-2,482
Col. 4.—Recoveries from the Central Government after the close of the year on account of deportation charges for European Vagrants.			
C.—PETTY ESTABLISHMENTS—			
O.	2,05,000	} 2,41,600	1,70,704
R.	36,600		
Col. 1.—Mainly increased telephone charges during the latter part of the year (Rs. 64,000) partly set off by savings on account of smaller volume of work in the Central Despatch Section after the Partition (Rs. 27,700). Col. 4.—Mainly liabilities carried forward.			
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES			
WRITTEN OFF		1,000	44
			-956
E.—RENTS, RATES AND TAXES—			
O.	30,000	} 34,569	33,904
R.	4,569		
Col. 1.—Unforeseen enhancement of taxes on the Writers' Buildings.			
F.—CONTRIBUTIONS—			
Charged	16,48,000	12,22,811	-4,25,189
Col. 4.—The expenditure in the districts affected by the Partition could be estimated only very roughly.			
Authorised—			
O.	52,76,000	} 52,57,093	51,02,532
R.	-18,907		
H.—MISCELLANEOUS AND UNFORESEEN CHARGES—			
H-1.—Rewards for destruction of wild animals		500	450
			-50
H-2.—Other items		12,000	71,884
			+59,884
Col. 4.—Unforeseen expenditure towards the close of the year.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 57.—“Miscellaneous”—contd.			
H.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.			
H-3.—Control of Vagrancy—			
H-3(i).—Pay of Officers—			
Rs.			
O. 15,000	}	9,200	9,283
R. —5,800				+83
Col. 1.—Non-employment of the full quota of officers.			
H-3(ii).—Pay of Establishment—			
O. 48,000	}	37,800	35,423
R. —10,200				—2,377
Col. 1.—			
H-3(iii).—Allowances, honoraria, etc.—			
O. 28,000	}	23,000	22,829
R. —5,000				—171
H-3(iv).—Contingencies—			
O. 2,05,000	}	1,80,000	1,73,515
R. —25,000				—6,485
H-3(v).—Works—			
O. 7,000	}
R. —7,000			
Col. 1.—Anticipation of repairs to Vagrants' Homes did not materialise.			
H-4.—Expenditure in connection with riots—			
H-4 (a).—Calcutta—			
O. 9,70,000	}	9,30,000	4,59,083
R. —40,000				—4,70,917
Col. 4.—Mainly non-distribution of the rehabilitation grants to riot victims in certain cases pending complete investigation.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
H.—MISCELLANEOUS AND UNFORESEEN CHARGES—concl'd.			
H-4.—Expenditure in connection with riots—concl'd.			
H-4 (b).—Other places—			
	Rs.		
O.	6,30,000	} 1,80,000	1,56,317
R.	-4,50,000		
Col. 1.—			
Col. 4.—			
H-4 (c).—Bihar Refugees—			
O.	10,00,000	} 3,10,000	3,10,814
R.	-6,90,000		
Col. 1.—			
H-4 (d).—Calcutta Housing Scheme—			
O.	7,17,000	} 1,62,000	2,00,000
R.	-5,55,000		
Col. 1.—Less building materials required for sale to riot victims.			
H-4 (e).—Deduct—Recoveries on account of sale of building materials to riot victims—			
O	-6,25,000	} -1,50,000	..
R	4,75,000		
Col. 1.—Same as under H-4 (d)—Col. 1.			
Col. 4.—Recoveries adjusted as receipts for want of timely information.			
H-5.—Independence Day Celebration	21,500	20,115	-1,385
I.—CHARGES IN ENGLAND—			
High Commissioner . . . . .	..	269	+269
J.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	34	+34
Authorised	6,000	1,232	-4,768
Col. 4.—A fluctuating item.			
K.—EXPENDITURE ON DISPLACED PERSONS . . . . .	..	4,08,929	+4,08,929

Col. 4.—Decision to incur expenditure on the 'new service' under this sub-head was taken late in the year. See also 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 "57.—Miscellaneous"—<i>concl.</i>			
Total—Major Head "57.—Miscellaneous"—			
<i>Charged</i>	16,48,000	12,22,845	—4,25,155
Authorised—	Rs.		
O. 86,06,000	73,20,536	72,42,305	—78,231
R. —12,85,464			
Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account."—			
L.—DEVELOPMENT PROGRAMME	25,000	8,332	—16,668
Col. 4.—Mainly liabilities carried forward. See also paragraph 3 of the review.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross 17,60,464	17,60,464	..	—17,60,464
R. Deductions —4,75,000	—4,75,000	..	+4,75,000
Total Grant No. 33—			
<i>Charged</i>	16,48,000	12,22,845	—4,25,155
Authorised—			
Gross	92,56,000	72,53,119	—20,02,881
Deductions	—6,25,000	—2,482	+6,22,518
Net	86,31,000	72,50,637	—13,80,363

REVIEW.

There was a saving of 25·8 per cent. in the charged appropriation mainly contributed by sub-head F. Savings in the authorised section amounted to 16 per cent. of the grant and 1·3 per cent. of the modified appropriation. Sub-head H-4 chiefly accounts for the saving in the grant.

2. An expenditure of Rs. 4,08,929 was incurred under sub-head K on the relief and rehabilitation of displaced persons. No grant was, however, obtained for the expenditure on the 'new service' in this case. It has been stated by Government that the decision to incur this expenditure was taken late in the year when there was no time to move the Legislature for the requisite supplementary grant.

REVIEW—concl'd.

3. Sub-head L includes capital expenditure on the following development schemes :—

Names of schemes.	Expenditure.	Purpose of the schemes.
	Rs.	
1. Kanchrapara Area Development Scheme.	7,042	Acquisition of the U. S. Army site at Kanchrapara with a view to develop it on planned basis for industrial, residential and other purposes.
2. Re-housing of bustee dwellers.	1,290	Provision of better types of houses for persons at present living in the slums and bustees.
Total	8,332	

4. The local audit of the accounts of certain Bihar Refugee camps revealed the following irregularities :—

The number of ration card for dry doles issued or the serial number issued to each of the refugees was not indicated in the muster rolls kept in a camp in support of the distribution of "Out of pocket" allowance to these refugees at the time of their repatriation. It could not, therefore, be verified by audit whether the recipients were inmates of the camp and whether double payment had not been made to them.

In the absence of the above information in the Railway Warrant Register it could not also be verified that Railway warrants had been issued only to repatriated Bihar refugees.

The amount paid to each individual refugee was not recorded in the muster rolls for distribution of "Out of pocket" allowances but only a certificate of disbursement was recorded at the bottom of each muster roll. In the absence of these details it could not be ascertained whether payments had been made in accordance with the sanctioned scale and whether the totals of the different items agreed with the amounts certified by the officer-in-charge as having been disbursed.

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 "63.—Extraordinary Charges".			
A.—CHARGES IN INDIA—			
A-1.—Miscellaneous—			
A-1(a).—Extra Police Force (including extra staff for a seaplane base)—			
A-1(a) (i).—Police appointed at the instance of Military authorities—			
Gross	25,100	34	—25,066
Col. 4.—See paragraph 2 of the Review.			
<i>Deduct</i> —Recoveries from the Centre	—25,100	..	+25,100
Col. 4.—Same as under Gross—Col. 4.			
A-1 (a) (ii).—Police appointed for the performance of Agency functions—			
Gross	4,28,700	2,21,246	—2,07,454
Col. 4.—Owing to constitutional changes, the final requirements could not be gauged with any certainty.			
<i>Deduct</i> —Recoveries from the Centre	—4,28,700	—4,02,300	+26,400
A-1 (a) (iii).—Additional Police employed for the performance of non-agency functions—			
Gross	12,03,000	15,77,761	+3,74,761
Col. 4.—See note under the Sub-head A-1 (a) (ii)—Gross—Col. 4.			
<i>Deduct</i> —Recoveries from the Centre	—75,000	..	+75,000
Col. 4.—See paragraph 2 of the Review.			
A-1 (b) (i).—Provincial Transport Controller—			
Gross—	Rs.		
O.	87,300	92,700	73,139
R.	5,400		
—19,561			
Col. 4.—See note under the sub-head A-1 (a) (ii)—Gross—Col. 4.			
<i>Deduct</i> —Recoveries from the Centre	—10,000	—10,000	..
A-1 (b) (ii).—Home Guard Organisation . . . . .	..	3,911	+3,911
Col. 4.—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.
Major Head "63.—Extraordinary Charges"—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A-1.—Miscellaneous—<i>contd.</i>			
A-1 (c).—Civil Supplies—			
A-1 (c) (A).—Secretariat—			
	Rs.		
O.	4,69,000	} 3,74,900	3,87,358
R.	—94,100			—7,544
Col. 1.—Mainly (i) less rental charges owing to derequisitioning of certain private buildings and the acquisition of one building by Government (Rs. 35,000) and (ii) less postage, telegram and telephone charges due to shifting of several offices which had previously been lying scattered, to one location in Calcutta (Rs. 48,300).			
A-1 (c) (B).—Finance—			
O.	4,34,200	} 3,91,175	3,93,611
R.	—43,025			+2,436
A-1 (c) (C).—Directorate of Procurement and Supply—			
Gross—			
O.	26,86,500	} 25,76,800	25,00,216
R.	—1,09,700			—76,584
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—15,000	} ..	..
R.	15,000		
Col. 1.—Non-recovery of anticipated rent due to certain godowns being either derequisitioned or not let out on hire to Government agents.			
A-1 (c) (D).—Directorate of Rationing and Distribution—			
O.	1,13,400	} 1,04,000	1,04,130
R.	—9,400			+130
A-1 (c) (E).—Calcutta (including Industrial Area) Rationing—			
O.	81,39,500	} 68,79,400	66,87,856
R.	—12,60,100			—1,91,544
Col. 1.—Mainly (i) posts remaining vacant for considerable time (Rs. 6,20,000) and entertainment of staff on lower rates of pay (Rs. 1,80,000) and (ii) less travelling expenses on account of optees from East Bengal (Rs. 4,07,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary charges"—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A-1.—Miscellaneous—<i>contd.</i>			
A-1 (c).—Civil Supplies—<i>contd.</i>			
(c) (F).—Town Rationing—			
	Rs.		
O.	3,74,300		
R.	-59,500	3,14,800	3,13,340
			-1,460
Col. 1.—Mainly vacant posts due to de-rationing of certain areas.			
A-1 (c) (G).—District Distribution—			
O.	17,66,900		
R.	-72,700	16,94,200	15,92,907
			-1,01,293
A-1 (c) (H).—Directorate of Transportation—			
O.	24,65,700		
R.	-5,48,900	19,16,800	17,93,648
			-1,23,152
Col. 1.—Mainly (i) posts remaining vacant for some time due to strike (Rs. 36,000) and reduction of good many posts (Rs. 16,000), (ii) liabilities carried forward (Rs. 3,32,000) and (iii) postponement of certain works (Rs. 68,000).			
A-1 (c) (J).—Directorate of Storage and Inspection—			
Gross—			
O.	13,23,500		
R.	-3,67,000	9,56,500	9,54,450
			-2,050
Col. 1.—Mainly (i) saving in the provision for pay and allowances of staff due to abolition of certain storage depots (Rs. 1,04,000), (ii) smaller contingent charges for reason (i) (Rs. 85,000), (iii) part-construction of certain works (Rs. 57,000) and (iv) erroneous inclusion of a provision for Pre-partition liability (Rs. 47,400).			
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-14,200		
R.	13,446	-754	..
			+ 754
Col. 1.—No recoveries due to derequisitioning of godowns after the budget stage.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A-1.—Miscellaneous—<i>contd.</i>			
A-1 (c).—Civil Supplies—<i>concl.</i>			
A-1 (c)(K).—Directorate of Textiles and Consumers' goods—			
Gross—			
	Rs.		
O.	5,94,400	5,68,400	5,63,402
R.	—26,000			—4,998
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—10,700	..	..
R.	10,700		
Col. 1.—Non-recovery of rent pending issue of requisite orders after the Partition.			
A-1 (c)(M).—Directorate of Public Rations and Publicity Productions—			
O.	1,66,300	63,240	63,407
R.	—1,03,060			+187
Col. 1.—Mainly due to a scheme not being given effect to within the year.			
A-1 (d).—Motor Spirit Rationing Scheme—			
Gross—			
O.	1,85,600	1,77,700	1,28,505
R.	—7,900			—49,195
Col. 4.—Final requirements could not be accurately estimated owing to unsettled conditions after the Partition.			
Deduct—Recoveries from the Centre—			
O.	—1,45,000	—1,35,900	..
R.	9,100		
A-1 (e).—Loss on sale of subsidised food			
	14,30,000	7,43,147	—6,86,853
Col. 4.—Due to less adjustment of losses which could not be foreseen for want of timely reports from the local officers.			
A-1 (f).—Administration of the Drugs Control Order			
	25,700	21,879	—3,821
Col. 4.—Abolition of the Drugs Control Office.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—<i>concl.</i>			
A.—CHARGES IN INDIA—<i>concl.</i>			
A-1.—Miscellaneous—<i>concl.</i>			
A-1 (g).—Small Savings Scheme—			
Gross—			
	Rs.		
O.	43,000	} 36,860	33,645
R.	-6,140		
			-3,215
Deduct—Recoveries from the Centre—			
O.	-43,000	} -36,860	-36,860
R.	6,140		
			..
A-1 (h).—Rewards for gallantry in the field	1,92,000	1,72,000	-20,000
Col. 4.—Liabilities carried forward.			
A-1. (i).—Administration of Paper Control Orders—			
O.	37,600	} 44,100	36,213
R.	6,500		
			-7,887
Col. 1.—Mainly (i) increased allowances to the staff (Rs. 3,000) and (ii) purchase of furniture not originally anticipated (Rs. 3,000). Col. 4.—Mainly vacant posts.			
B.—CHARGES IN ENGLAND—			
High Commissioner . . . . .	..	14,578	+14,578
Col. 4—See Notes 2 (d) and 2 (e) on page 15.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	26,95,625	26,95,625	..
R. Deductions	-54,386	-54,386	..
			+54,386
Totals—			
Gross	2,21,91,700	1,83,60,381	-38,31,319
Deductions	-7,66,700	-5,85,060	+1,81,640
Net	2,14,25,000	1,77,75,321	-36,49,679

REVIEW.

There were savings of 17 and 5·4 per cent. respectively in the original grant and the modified appropriation. The savings occurred mainly under the Sub-heads A-1(c) (E), A-1(c) (H), A-1(c) (J) and A-1(e).

2. Under the Sub-head "A-1(a) (i).—Police appointed at the instance of Military authorities", a paltry sum of Rs. 34 was adjusted against the original grant of Rs. 25,100 and no recovery was made from the Central Government against the provision under the head "*Deduct—Recoveries from the Centre*". Again, an expenditure of Rs. 15,77,761 was incurred under the Sub-head "A-1(a) (iii).—Additional Police employed for the performance of non-agency functions" against a grant of Rs. 12,03,000 under the aforesaid head. Against a provision of Rs. 75,000 under the head "*Deduct—Recoveries from the Centre*" the actuals were *nil*, indicating that no part of the expenditure on this account was recovered during the year. It has been stated by the controlling authority that no accurate estimates could be framed because of the wholesale change in circumstances. The fact remains, however, that there occurred large variations between the grant and the expenditure in these cases and that no modifications in the grants were made during the year in consultation with the Central Government, where necessary. This indicates defective control.

3. Sub-head A 1(b) (ii).—The organisation of the Home Guard was retained a few months after the partition of the Province but no funds were provided to meet the expenditure on the staff either in the original budget or during the course of the period under review. This indicates defective budgeting and control.

4. A local test audit of the accounts of the Director of Rationing and Distribution, Calcutta and Industrial Area for the year 1947-48 revealed the following irregularities :—

Stock Account of furniture.—The stock account was maintained in a very unsatisfactory manner. The details of purchases were not recorded with all relevant particulars. The entries in the register were never attested nor was any periodical verification made by any responsible officer. The opening balance of stock was not worked out on the 15th August, 1947 after the partition of the Province and the closing balance shown was incorrect. On the irregularities being brought to its notice the Department stated that necessary action was being taken by it to reconstruct the accounts. The accounts are still under preparation.

5. The Stock Accounts of Government Stores (General and Special) under the Director of Rationing and Distribution, Calcutta, for the period from the 15th August, 1947 to 31st March, 1948 were found to contain certain defects and discrepancies. Though these were brought to the notice of Government in July, 1949 no revised Stock Accounts have yet been received and the matter is stated to be still under the consideration of Government. It has not, therefore, been possible to include these accounts in the Appropriation Accounts.

and Distribution for the period from the 15th August, 1947 to 31st March, 1948.

Issues.	Losses.	Total 11 + 12.	Rate per Md.	Valuation.	Balance arrived at after rounding up of receipt and issue figures as on 31-3-48.	Closing Stock as on 31-3-48 as per physical verifica- tion.	Rate per Md.	Valuation.	Difference between book balance and balance as per phys- ical veri- fication.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Mds.	Mds.	Mds.	Rs. As.	Rs. As.	Mds.	Mds.	Rs. As.	Rs. As.	Mds.
62,860	28	62,888	25 0	15,72,200 0	(B)4,472	4,571	25 0	1,14,275 0	+ 99
28,71,992	40	28,72,032	15 0	4,30,80,180 0	1,08,907	1,99,725	15 0	29,95,875 0	+ 818
(G)5,13,171	(G)101								
4,64,010	226	4,64,236	27 2	1,25,92,401 8	71	(A)1,137	27 2	30,841 2	+ 1,066
7,37,474	8	7,37,482	13 2	96,70,451 4	24,005	24,865	13 2	3,26,353 2	+ 869
(G)8,17,871									
4,97,893	56	4,97,949	14 6	71,58,016 14	9,100	8,152	14 6	1,17,185 0	- 954
(G)68,550	(G)55								
12,135	5	12,140	8 15	1,08,501 4	Nu	Nu	8 15	Nu	Nu
78	1	79	8 12	691 4	19	19	8 12	166 4	
22	10	32	..	..	Nu	Nu	..	..	Nu
1,198	1	1,199	..	..	4,394	4,327½ Cases. 327 Tins.	..	..	..

figure now furnished represents the book balance as per Register of Daily Position of Stock.
Issue figures.
Ultadanga Godown on 13-8-47 but was not accounted for in the opening balance of stock on 15-8-47.
account of Controller of Rationing.

S. K. BANERJEE,
*Deputy Controller of
Rationing, Storage
and Transport.*

J. N. ROY,
*Chief Accounting Officer,
Rationing.*
R. L. CHAKRAVARTY,
Superintendent, Godown Audit.

AUDIT COMMENTS.

No physical verification having been conducted on the 14th August, 1947, the book balances of the commodities held on stock on that date have been taken to be the opening balances on the 15th August, 1947 and shown as such in the store account.

The receipt figures as shown in the store account have been compiled from the Register of Daily Position of Stock. These figures do not agree with those recorded in the Receipt Register maintained in the office on the basis of the 'godown receipts'. No reconciliation could be effected between the two.

The closing book balances as exhibited in the store accounts differ from those of the Register of the Daily Position of Stock. The differences between the two have been attributed to the individual rounding up of figures which was not done in the books previously.

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 "63-B.—Expenditure on Post-War Development Schemes"—			
A.—LAND REVENUE—			
	Rs.		
O.	5,50,000	4,95,989	4,93,830
R.	—54,011			—2,159
B.—FOREST—			
O.	9,96,000	9,78,700	8,37,648
R.	—17,300			—1,41,052
Col. 4.—Mainly (i) less work for want of adequate materials and labour (Rs. 98,144) and (ii) liabilities carried forward (Rs. 41,208).			
C.—IRRIGATION—			
O.	11,35,000	6,06,448	2,37,691
R.	—5,28,552			—3,68,757
Col. 1.—Mainly (i) tenders for certain works not settled in time (Rs. 3,11,100), (ii) late receipt of the order for starting a work (Rs. 70,000) and (iii) some construction work not taken up during the year (Rs. 70,000), Col. 4.—Mainly (i) less progress of certain works due to delay in selection of contractors (Rs. 1,28,856) and (ii) certain establishment charges taken under the sub-head "D-5(2)—General Establishment" of Grant No. "10—Irrigation" Page 34 in absence of requisite particulars (Rs. 1,45,050).			
E.—EDUCATION—			
O.	61,15,000	45,68,365	30,56,011
R.	—15,46,635			—15,12,354
Col. 1.—Mainly (i) a scheme not finalised (Rs. 10,49,321) and (ii) another not implemented fully (Rs. 3,72,000). Col. 4.—			
F.—MEDICAL—			
O.	46,94,000	63,22,031	52,24,027
R.	16,28,031			—10,98,004
Col. 4.—Mainly larger number of beds in auxiliary hospitals than originally estimated. Col. 4.—Mainly (i) closing of some auxiliary hospitals and non-opening of certain clinics (Rs. 4,52,000), (ii) opening of less beds in a hospital (Rs. 5,17,000) and (iii) a scheme not fully maturing (Rs. 1,02,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Expenditure on Post-War Development Schemes"—<i>contd.</i>			
G.—PUBLIC HEALTH—			
	Rs.		
O.	16,72,000	15,82,000	17,99,520
R.	-90,000			+2,17,520
Col. 4.—Mainly expenditure incurred by the District Officers being not reported in time owing to confusion following the Partition.			
H.—AGRICULTURE—			
O.	25,86,000	15,62,428	6,06,059
R.	-10,23,572			-8,66,369
Col. 1.—Mainly (i) depletion of the staff relating to a scheme (Rs. 5,53,000) and (ii) part operation of certain schemes (Rs. 3,63,000). Col. 4.—Mainly provision for works expenditure not transferred to Sub-head "P-works."			
I.—VETERINARY—			
O.	12,000	5,836	15,814
R.	-6,164			+9,978
Col. 1.—Non-purchase of certain medical and surgical requisites and stud bulls during the year. Col. 4.—Mainly expenditure on a scheme approved late in the year.			
J.—CO-OPERATION—			
O.	6,73,000	97,584	1,03,853
R.	-5,75,416			+6,269
Col. 1.—Mainly some schemes not sanctioned during the year.			
K.—INDUSTRIES—			
O.	8,32,000	3,03,776	2,28,479
R.	-528,224			-75,297
Col. 1.—Mainly (i) abandonment of certain schemes (Rs. 3,78,000), (ii) non-purchase of certain machineries owing to non-completion of some sheds (Rs. 53,650) and (iii) delay in selection and employment of staff (Rs. 35,074). Col. 4.—Mainly non-receipt of machinery, furnaces and raw materials during the year.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Expenditure on Post-War Development Schemes—<i>concl'd.</i>			
L.—FISHERIES—			
	Rs.		
O.	10,000		
R.	—2,922	7,078	4,989
			—2,089
Col. 1.—Abandonment of a scheme in certain districts.		Col. 4.—Less expenditure on staff for the reason under Col. 1.	
N.—LABOUR—			
O.	67,000		
R.	—4,696	62,304	67,887
			+5,583
O.—MISCELLANEOUS—			
O.	6,00,000		
R.	5,39,232	11,39,232	11,27,887
			—11,345
Col. 1.—Mainly original expectation of retrenchment of staff did not materialise.			
P.—WORKS—			
R.	6,90,266	6,90,266	12,62,551
			+5,72,285
Col. 1.—Transfer of the provision for works expenditure from the respective sub-heads.		Col. 4.—Non-transfer of the provision mainly from the sub-head—H—Agriculture.	
Surrenders or withdrawals within grant or appropriation—			
R.	15,19,963	15,19,963	..
			—15,19,963
Total	1,99,42,000	1,51,56,246	—47,85,754

REVIEW.

There were savings of 24 and 17·7 per cent. respectively in the original grant and the modified appropriation. The savings occurred mainly under the Sub-heads "C, E, H, J and K" owing to certain schemes not being finalised or sanctioned during the year or tenders for certain works not being settled in time.

2. The Scheme for Improvement of Live-Stock Industry included an item for the purchase of 500 bulls for which Government sanctioned a sum of Rs. 1,82,500 on the 6th March, 1948. The entire amount was withdrawn on the

REVIEW—concl'd.

31st March, 1948. Meanwhile an officer had been deputed to East Punjab on the 16th March, 1948 with Rs. 50,000 for purchasing the bulls. As sufficient number of good bulls were not available only Rs. 2,870 out of Rs. 50,000 was spent by the officer in purchasing 10 bulls in April, 1948 and the balance of Rs. 1,79,630 refunded to Government in May, 1948 on two different dates. The transaction suggests that the scheme for the purchase of bulls had not been drawn up after a full consideration of the needs and circumstances of the case and that the full amount sanctioned for the scheme was withdrawn merely in order to prevent the lapse of the budget grant.

Major Head 5.—Salt.

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 "5.—Salt".			
B.—CHARGES OF SALT AND CENTRAL EXCISES IN PROVINCES—			
B-1.—Direction	3,037	+ 3,037
Col. 4.—See Review.			
Total	3,037	+ 3,037

REVIEW.

The Salt-Warehouses of the Provincial Government in connection with an experimental scheme for the development of salt production were closed prior to 15th August, 1947 ; but certain staff was retained to assist the Special Officer (Salt) in the general work of salt development. The local officer accordingly proposed on 12th January, 1948 a provision of Rs. 3,000 to cover the anticipated expenditure during the Post-partition period of 1947-48. No provision was actually made and included in the authenticated schedule of expenditure for the above period on the ground that the total transactions involved were very small. The result was that no demand for grant was either presented or authorised in respect of the expenditure of Rs. 3,037 incurred during the year under the Major Head "5.-Salt".

Appropriation No. 7.—Charges on account of Motor Vehicles Acts—Charged. 181

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 "12.—Charges on account of Motor Vehicles Acts".			
C.—Compensation to Local Bodies, etc.	2,25,000	2,83,065	+58,065
Col. 4.—Late decision regarding the appropriate share of the contribution to be adjusted in respect of the Post-partition period.			
N. B.—The expenditure represents the compensation paid to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act.			
Total .	2,25,000	2,83,065	+58,065

REVIEW.

The excess was 25·8 per cent. of the appropriation.

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

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 "17.—Interest on works for which Capital Accounts are kept".			
A.—Irrigation Works—			
	Rs.		
O.	9,79,000	9,39,000	6,10,554
R.	--40,000			--3,28,446
Col. 4.—Due to interest having been calculated for 7½ months of the year against the estimate for 12 months.			
B.—Navigation, Embankment and Drainage Works . . .	1,88,000	1,92,153	+4,153
Surrenders or withdrawals within grant or appropriation—			
R.	40,000	40,000	—
Total .	11,67,000	8,02,707	--3,64,293

REVIEW.

The saving was 31·2 per cent. of the appropriation.

NOTE.—The expenditure under this head is a *pro forma* adjustment to show 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(1) of Grant No. 11 on page 184.)

The interest for the period from the 15th August, 1947, to the 31st March, 1948, was calculated at the rate of 4 per cent. per annum.

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 "22.—Interest on Debt and Other Obligations".			
A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—			
A-1—Floating Loans—			
A-1 (1)—Interest on temporary loans from Bank . . . . .	..	32,795	+32,795
Col. 4.—Due to the decision after the close of the year to debit the Government of West Bengal with their moiety of interest charges on the overdraft from the 22nd August to the 14th October, 1947 in respect of the balance of undivided Bengal.			
A-1 (2).—Interest on Cash credit Advances from the Imperial Bank—			
	<i>Rs.</i>		
O.	1,75,000		
R.	—46,000	1,29,000	1,60,126
			+31,126
Col. 1.—Due to less advances taken from the Bank on account of less outlay on food grains procurement operations. Col. 4.—Mainly due to the West Bengal Government's share of interest charges on the advances to undivided Bengal being debited late in the year.			
A-2.—Interest on loans taken from the Central Government—			
O.	1,00,000		
R.	1,000	1,01,000	1,00,822
			—178
B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS—			
B. 1.—Interest on General Provident Fund			
	5,85,000	7,63,496	+1,78,496
Col. 4.—No close estimating was possible on account of the circumstances created by the partition.			
B-2.—Interest on Indian Civil Service Provident Fund			
	59,000	30,667	—19,333
Col. 4.—Same as under B-1.			
B-3.—Interest on Indian Civil Service (non-European Members) Provident Fund			
	9,000	8,314	—686
B-4.—Interest on Contributory Provident Fund			
	31,070	31,107	+107
B-5.—Interest on other Miscellaneous Provident Funds.			
	—	62	+62

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest Debt and Other Obligations—<i>concl'd.</i>			
D.—TRANSFERS TO OTHER ACCOUNTS—			
D-1.— <i>Deduct</i> —Interest transferred to Commercial Departments—			
D-1.A.—Irrigation—	Rs.		
O.	-1,48,000	} -1,08,000	-88,396 +19,604
R.	40,000		
Col. 1.—Due to smaller outlay on Mor Reservoir Project than anticipated. Col. 4.—See Note under Sub-head A of Grant No. 9 on page 182.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	45,000	45,000	.. - 45,000
R. Deductions	-40,000	-40,000	.. +40,000
Totals—			
Gross	9,50,000	11,27,389	+ 1,77,389
Deductions	-1,48,000	-88,396	+ 59,604
Net	8,02,000	10,38,993	+ 2,36,993

REVIEW.

The expenditure exceeded the appropriation by 29.5 per cent. and was mainly contributed by Sub-heads ~~A-1~~ and B-1. A1(1), A1(2)

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading".	Rs.	Rs.	Rs.
A.—GRAIN PURCHASE SCHEMES—			
A. (1).—Cost of purchase of grain—	Rs.		
O.	25,88,23,000	} 21,05,05,000	19,64,02,900
R.	—4,83,18,000		
			—1,41,02,100
Col. 1.—Mainly due to procurement of rice being below expectations.			
A. (2).—Advances—			
O.	42,00,000	} 32,00,000	43,67,873
R.	—10,00,000		
			+11,67,873
Col. 1.—Based on the progress of actuals. Col. 4.—Mainly larger advances towards the close of the year.			
A. (3).—Suspense—			
(a) Credit—			
O.	—70,00,000	} —55,00,000	—76,60,413
R.	15,00,000		
			—21,60,413
Col. 1.—Same as under A. (2)—Col. 1. Col. 4.—Mainly larger transactions towards the close of the year.			
(b) Debit—			
O.	70,00,000	} 55,00,000	59,17,145
R.	—15,00,000		
			+4,17,145
Col. 1.—Same as under A. (2)—Col. 1.			
A. (4).—Deduct—Receipts and Recoveries on Capital Account—			
(a) Repayment of advances—			
O.	—21,00,000	} —14,00,000	—7,58,973
R.	7,00,000		
			+6,41,027
Col. 1.—Same as under A. (2)—Col. 1. Col. 4.—Due (i) partly to non-re payment of certain advances during the year (Rs. 4,00,000) and (ii) partly to the difficulties of making any accurate estimate because of the Partition (Rs. 2,41,027).			

186 Grant No. 36.—Capital Outlay on Provincial Schemes of State Trading—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading"—<i>contd.</i>			
A.—GRAIN PURCHASE SCHEMES—<i>concl'd.</i>			
A. (4).— <i>Deduct</i> —Receipts and Recoveries on Capital Account— <i>concl'd.</i>			
(b) Other receipts—	Rs.		
O.	—24,15,25,000	} —19,42,45,000	—19,16,64,756 +25,80,244
R.	4,72,80,000		
Col. 1.—(i) Fall in sale-proceeds due to reduced scale of rations (Rs. 3,89,01,000) and (ii) non-recovery of the amounts payable by the mills (Rs. 83,79,000).			
A. (5).— <i>Deduct</i> —Capital Expenditure financed from ordinary revenue—			
O.	—14,30,000	} —7,30,000	—7,43,167 —13,167
R.	7,00,000		
Col. 1.—Same as under A. (2)—Col. 1.			
A. (6).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O.	—5,00,000	} —2,00,000	.. +2,00,000
R.	3,00,000		
Cols. 1 and 4.—Non-adjustment of recoveries for want of information from the District Officers.			
B.—OTHER MISCELLANEOUS SCHEMES—			
B. (1).—Cost of purchase—			
O.	1,71,74,000	} 1,03,80,000	1,03,33,392 —26,608
R.	—68,14,000		
Col. 1.—Loss purchase of sugar.			
B. (4).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
(b) Other receipts—			
O.	—2,01,01,000	} —1,58,26,000	—1,58,11,553 +14,447
R.	42,75,000		
Col. 1.—Smaller realisation of sale-proceeds due to smaller purchases.			
C.—CONSTRUCTION OF BOATS—			
C. (3).—Establishment—			
C. (3) (ii).—Pay of Establishment—			
R.	4,950	4,950	3,565 —1,385
Col. 1.—Maintenance of boats establishment for a further period due to non-materialisation of the scheme of complete disposal of boats.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading"—<i>concl.</i>			
C.—CONSTRUCTION OF BOATS—<i>concl.</i>			
C (3).—Establishment—<i>concl.</i>			
C (3) (iii).—Allowances, honoraria, etc.—			
	Rs.		
R.	1,700	1,700	1,207 —493
Col. 1.—Same as under C (3) (ii)—Col. 1.			
C. (3) (iv).—Contingencies—			
R.	1,200	1,200	1,130 —70
Col. 1.—Same as under C (3) (ii)—Col. 1.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	5,61,24,150	5,61,24,150	.. —5,61,24,150
R. Deductions	—5,32,55,000	—5,32,55,000	.. +5,32,55,000
Totals—			
Gross	28,01,97,000	20,93,66,799	—7,08,30,201
Deductions	—26,56,56,000	—20,89,78,449	+5,66,77,551
Net	1,45,41,000	3,88,350	—1,41,52,650

REVIEW.

The saving was 97·3 per cent. of the original grant and occurred mainly under the sub-head A (1) owing to procurement of rice being smaller than contemplated. The saving in the modified appropriation was 96·7 per cent.

2. The local audit of the expenditure incurred from this Grant on purchase and distribution of food-stuffs during the period under review disclosed the following irregularities :—

(a) *Shortages in transit.*—Pretty heavy shortages were noticed in the following cases :—

- (i) A consignment of 196,326 mds. 26 srs. of rice which arrived by steamer from Burma in September, 1947 was received at the port by the Receipt and Despatch Officer of the Civil Supplies Department and delivered to the Controller of Rationing and a local Civil Supplies Depot. A total quantity of 192,843 mds. 4 srs. was, however, acknowledged by the consignees which showed a shortage of 3,483 mds. 22 srs., valued at Rs. 40,278-9-0. The shortage worked out to nearly 1·7 per cent. of the consignment and was thus much in excess of the limit of ·5 per cent. allowed to carrying contractors.

REVIEW—*contd.*

- (ii) In another case out of an overseas consignment of 1,82,760 mds. 24 srs. of rice which arrived by steamer from Siam to the Kidderpore Docks in October, 1947, 1,67,811 mds. 36 srs. only were reported to have been received by the Controller of Rationing and by four Civil Supplies Depots. The shortage amounted to 14,948 mds. 28 srs. being about 8·1 per cent. of the consignment and the value of the shortage was Rs. 1,72,844-5-0.

It was stated that owing to want of facility for weighment at the dock the responsibility for shortages could not be fixed on the contractors carrying the goods and that the question of providing necessary facilities of weighment at the dock was still under the consideration of the Foodgrains Clearance Committee set up by the Central Government, and that until a decision on the subject was taken by the said committee, nothing effective could be done by the State Government.

(b) *Price of paddy outstanding from rice mills.*—The rice mills in Calcutta obtain their supply of paddy from the Department of Civil Supplies by depositing in advance the value of paddy. It was noticed, however, that very large quantities of paddy had been supplied to the mills without any advance deposit covering their value. The ledger accounts of the rice mills were compiled from proformas furnished by the Deputy Director of Rice Mills showing particulars and values of the paddy issued to the mills. But as these details were not furnished regularly, the ledger accounts compiled therefrom were not dependable. A separate report received from the Deputy Director of Rice Mills gave the outstanding amount against the Calcutta rice mills as Rs. 31,19,144 and the total quantity of paddy (the disposal of which could not be traced at all), as 170,557 mds. 36 srs. According to these figures, the total liability of the mills amounted nearly to 46 lakhs of rupees. Government have appointed a private firm of auditors to audit the accounts of the rice mills. The result of audit is awaited.

(c) *Absence of account of sales of Government paddy.*—In checking the procurement account of paddy moved to a regional area for supply to the rice mills of that area, it was noticed that no account of the supplies made to the rice mills was maintained by the Assistant Regional Controller of Procurement or the Special Officer, Rice Mills, of that area or by the Controller of Finance. In consequence, it was not possible to check whether the value of paddy supplied to the mills was duly realised from the mills, nor was it possible to verify whether the quantity of rice delivered by the rice mills to Government conformed to the prescribed outturn ratios. The accounts were stated to have been reconstructed and to be still under examination by the Department.

(d) *Irregular maintenance of the register of railway receipts.*—It was noticed from the railway receipt register that during the period from the 15th August, 1947 to the 31st December, 1947 the manner of disposal was not indicated against consignments for a total quantity of 2,913 mds. of rice valued at Rs. 43,695 booked more than 8 months ago as per relevant railway receipts. It was also noticed that during the same period 4,144 mds. of rice and 8,728 mds. of paddy valued at Rs. 62,160 and Rs. 66,551 respectively, could not be linked with the actual receipts in the Civil Supplies Depots. ~~And it~~ accordingly suggested that the whereabouts of these quantities should be traced, or the responsibility for their loss fixed. Government stated that the matter was being pursued.

REVIEW—*contd.*

(e) *Absence of accepted invoices and despatch reports.*—Invoices in respect of supplies despatched from the district procurement offices to the Directorate or other district supply offices were not generally returned with acknowledgment of receipt to the despatching office. This was very irregular, as the receipted invoices were important documents providing evidence of the despatch of the supplies. Similarly, duplicate copies of invoices from consignors showing the quantities despatched as well as movement programmes of the Director of Movement indicating the quantities which are moved to the district supply office concerned are also important documents as showing the receipt of stock. These not being available in several supply offices, the correctness of the receipt entries in their stock registers was not verifiable. On this being pointed out to Government they have stated that steps have been taken to ensure that the despatch invoices are returned to the issuing office after due acknowledgment.

3. A local test audit of the Accounts of the Director of Rationing and Distribution, Calcutta and Industrial Area, for the period under review revealed the following irregularities :—

(a) *Losses from deterioration of commodities—*

- (i) The deteriorated rice, flour and atta in stock on the 1st April, 1947 came to 932 mds., 23 mds. and 562 mds. respectively. During the year 1947-48 further quantities of 458 mds., 425 mds. and 26 mds. of deteriorated rice, flour and atta were received from different sources and added to the above stock. Of the aggregate stocks of 1,390 mds. of rice, 448 mds. of flour and 588 mds. of atta, 5 mds. of flour and 49 mds. of atta were destroyed as unfit for consumption and 901 mds. of rice were issued to mills for reconditioning or for sale. The balances of the deteriorated commodities, when put up for auction sale, were found short of the book balances by 153 mds. of rice, 11 mds. of flour and 73 mds. of atta. The residual stocks of 336 mds. of rice and 466 mds. of atta were auctioned at the nominal rates of Rs. 3-4-6 per md. of rice and Rs. 2 per md. of atta while 432 mds. of flour were sold at two rates, *viz.*, Rs. 7 and Rs. 10-10 per md. It was calculated that the resultant losses due to the above shortages and the sale at reduced rates amounted to Rs. 6,753 for rice, Rs. 1,908 for flour and Rs. 6,786 for atta, besides the cost of reconditioning the rice. The losses still remain to be written off.
- (ii) Again 1,027½ lbs. of butter remained in stock as non-rationed commodity on the 1st March, 1947 when the Police Department discontinued taking its supply of such commodities from the Directorate. The butter was then issued to Government stores in March, 1947 for sale to private persons at the cost price of Rs. 2-8 per lb. but only 392 lbs. being sold, the balance of 635½ lbs. was returned to the godown. A sample of 1 lb. was afterwards sent for analysis to the Director of Inspection and Control who on the 13th August, 1947 reported that the stuff, which was unfit for consumption as table butter, might be converted into "ghee". Since then the stock continued to be shown as "bad commodity" till the whole lot was sold by auction on the

REVIEW—*contd.*

14th January, 1948 at a loss of Rs. 1-8-0 per lb. as compared with the cost price. The inordinate delay in the disposal of the butter was a direct cause of the deterioration in its quality. The transaction resulted in a loss of more than Rs. 950 which has since been written off.

(b) *Sale of commodities on credit.*—During the emergency following the 16th August, 1946 commodities were issued on credit to retailers to whom no credit was normally admissible. The liability of the retailers on this account was finally assessed as late as April, 1949 to be more than Rs. 15.69 lakhs out of which a sum of Rs. 1 lakh remains yet to be realised. This includes a sum of Rs. 33,880 outstanding against certain retail shops which are no longer licensed.

(c) *Personal ledger account of distributors.*—The personal ledger account which is an important document was maintained in a very perfunctory manner, e.g., (i) the columns were not always filled in, (ii) the places from and at which the commodities were lifted or delivered were not indicated due to which the shortages could not be checked with the stock registers of the corresponding places, (iii) the accounts were mostly not reviewed and (iv) no action was taken to write off the shortage or to ascertain the liability of the distributors except in a few cases, which included those of discharged distributors from whom losses amounting to about Rs. 1,100 are still awaiting recovery or write-off.

(d) *Monthly abstract of losses.*—The monthly abstract of losses including handling losses, godown losses, losses in transit through distributors as prepared by the Directorate showed a loss of commodities worth more than Rs. 50,000 which has not yet been written off by Government.

(e) *Collection by a private agency of sale proceeds from Government stores and employers' shops.*—A private firm employed as collecting agent of sale proceeds from Government stores and employers' shops failed, as in previous years, to pay into the bank the daily collections in full and during 1947-48 a total sum of more than Rs. 5 lakhs was withheld in this way. The position was reported by audit to the Finance Department of Government on the 23rd April, 1948. The amount still remains to be recovered.

4. The *pro forma* trading accounts and the balance sheets relating to the State Trading Schemes for the period under report could not be completed by the Department in respect of any of the schemes. They could not, therefore, be included in the Appropriation Accounts.

5. It was not possible in central audit to admit finally all the charges incurred or the debits received 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.

REVIEW—*contd.*

In thousands of Rupees.

Amounts placed under objection from the 15th August, 1947 to the 31st March, 1948.	Amount finally admitted during the period.	Balance outstanding at the end of the year.
CASH PAYMENTS.		
3,89,05	3,30,36	58,69
BOOK DEBITS.		
5,30,46	4,12,75 (<i>including</i> Rs. 1,29,632 re-debited to the Originating Accounts Circle).	1,17,71 (<i>includes</i> Rs. 65,19,188 relating to the Pre-partition period).

- (a) The amount shown under "Cash Payments" of which Rs. 54,11,105 relates to districts and the balance to Calcutta has been outstanding for :—
- (i) Non-return of audit query statements with reply by the District Departmental Officers, want of sanction to rates of expenditure incurred without sanction or in excess of the sanctioned rate, want of certificate of quality of stock by local officers in the districts, etc.
 - (ii) Out of the amount shown as admitted under "Cash Payments" Rs. 2,25,34,021 represented the value of foodgrains for which no certificate of quality could be furnished to audit.
 - (iii) Unconscionable delay in issuing orders by Government :—Purchase price of rice during certain period as communicated to audit was less than that intimated to the Drawing Officers. For determination of the correct rate Government were addressed in January, 1949 and after issue of repeated reminders it was replied as late as December, 1949 that the rate intimated to audit was incorrect and that the rate communicated to the Drawing Officers was the correct one.
- (b) The amount shown as outstanding under "Book Debits" is still under objection pending receipt of acceptance and/or stock certificate. Even in cases where stock certificates have been received, certificates regarding quality have not been furnished in respect of stock worth Rs. 83,76,189. It has been stated by Government that the furnishing of quality certificate for Rs. 61,71,869 will not be possible as the stocks received from ships and Central Government godowns were not inspected before taking delivery. It was also argued that since Government could not refuse to accept imported stuff of even very inferior quality, the check of quality would be of little use. As audit considered it essential that both quality and quantity of the stock received should be verified and recorded in order that the facts might be known to all parties concerned, it was agreed to by Government that this should be done in future.

REVIEW—*concl'd.*

- (c) The stock certificate furnished to audit further revealed that out of 23,84,513 mds. of imported foodgrains supplied by the Central Government to West Bengal, 23,69,588 mds. were received in stock, and the difference of 14,925 mds. was ascribed to net shortages in transit. Government pleaded inability to fix responsibility for the shortages as there was no weighment facility at the dock. The question of setting up weigh bridges at the dock was said to be under consideration of the Foodgrains Clearance Committee appointed by the Central Government. Accordingly, audit called for orders being issued by Government writing off the loss involved.

Running Account of Capital Outlay on Provincial Schemes of State Trading for 1947-48.

Name of Scheme.	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Grain Purchase Schemes	19,90,27,505	19,90,27,505	..	19,31,66,896	19,31,66,896	+ 58,60,609
B. Other Miscellaneous Schemes	1,03,33,392	1,03,33,392	..	1,58,11,553	1,58,11,553	-54,78,161
C. Construction of Boats	5,902	5,902	+ 5,902
Total	20,93,66,799	20,93,66,799	..	20,89,78,449	20,89,78,449	+ 3,88,350

194 Grant No. 36.—Capital Outlay on Provincial Schemes of State Trading—*contd.*

Summarised Personal Ledger Account of Grain Purchase Schemes from the 15th August, 1947 to the 31st March, 1948.

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. District Magistrate, Bankura	..	92,734	92,734	80,792	11,942
2. Sub-divisional Officer, Bishnupur.	..	23,262	23,262	10,183	13,079
3. District Magistrate, Bishnupur.	..	1,12,824	1,12,824	78,319	34,505
4. Sub-divisional Officer, Rampurhat.	..	28,462	28,462	22,616	5,846
5. District Magistrate, Burdwan	..	33,832	33,832	27,090	6,742
6. Sub-divisional Officer, Asansol.	..	9,579	9,579	292	9,287
7. Sub-divisional Officer, Katwa	..	7,964	7,964	110	7,854
8. Sub-divisional Officer, Kalna	..	15,055	15,055	14,966	80
9. Officer-in-Charge, Government Grain Shop at Ranganj.	..	1,624	1,624	38	1,586
10. District Magistrate, West Dinajpur.	..	49,610	49,610	27,285	22,325
11. Deputy Commissioner, Darjeeling.	..	383	383	264	119
12. Manager, Cinchona Plantation, Mungpoo.	..	5,27,034	5,27,034	5,02,802	24,232
13. District Movement Officer, Darjeeling.	..	20,000	20,000	..	20,000
14. Sub-divisional Officer, Kurseong.	..	14,052	14,052	150	13,902
15. Sub-divisional Officer, Kalimpong.	..	27,439	27,439	422	27,017
16. Sub-divisional Officer, Siliguri.	..	1,33,132	1,33,132	1,24,924	8,208
17. District Magistrate, Hooghly	..	15,389	15,389	398	14,991
18. Sub-divisional Officer, Serampore.
19. Sub-divisional Officer, Arambagh.	..	16,673	16,673	10,441	6,232

Summarised Personal Ledger Account of Grain Purchase Schemes from the 15th August, 1947 to the 31st March, 1948—contd.

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
20. District Magistrate, Howrah	..	9,285	9,285	..	9,285
21. Sub-divisional Officer, Uluberia.	..	82,452	82,452	56,595	25,857
22. Curator, Royal Botanical Garden, Howrah.	..	10,065	10,065	..	10,065
23. Deputy Commissioner, Jalpaiguri.	..	1,96,017	1,96,017	1,87,744	8,273
24. Sub-divisional Officer, Alpur-Duar.	..	82,483	82,483	74,517	7,933
25. District Magistrate, Midnapore.	..	2,00,748	2,00,748	1,76,214	24,534
26. Officer-in-Charge, Government Grain Shop at Inda.	..	9,396	9,396	389	9,007
27. Sub-divisional Officer, Contai.	..	3,861	3,861	876	2,985
28. Sub-divisional Officer, Tamluk.	..	65,130	65,130	60,952	4,178
29. Sub-divisional Officer, Ghatal.	..	30,748	30,748	21,646	9,102
30. Sub-divisional Officer, Jhargram.	..	52,697	52,697	40,799	11,898
31. District Magistrate, Malda	..	94,799	94,799	68,158	26,641
32. District Magistrate, Murshidabad.	..	47,677	47,677	41,405	6,272
33. Sub-divisional Officer, Lalbagh.	..	6,019	6,019	1,944	4,075
34. Sub-divisional Officer, Kandi.	..	9,669	9,669	6,022	3,647
35. Sub-divisional Officer, Jangpur.	..	24,889	24,889	19,438	5,451
36. District Magistrate, Nadia.	..	1,21,661	1,21,661	1,07,722	13,939
37. Sub-divisional Officer, Ranaghat.	..	48,054	48,054	38,883	9,171
38. Assistant Horticulturist, Krishnagar, Nadia.	..	2,717	2,717	2,160	557

196 Grant No. 36.—Capital Outlay on Provincial Schemes of State Trading—contd.

Summarised Personal Ledger Account of Grain Purchase Schemes from the 15th August, 1947 to the 31st March, 1948.—contd.

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	With-drawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
39. District Magistrate, 24-Parganas.	..	19,348	19,348	..	19,348
40. District Judge, 24-Parganas	..	31,943	31,943	..	31,943
41. Sub-divisional Officer, Barasat.	..	67,057	67,057	48,208	18,849
42. Sub-divisional Officer, Basirhat.	..	93,794	93,794	38,403	55,391
43. Sub-divisional Officer, Diamond Harbour.	..	1,30,146	1,30,146	1,13,754	16,392
44. Sub-divisional Officer, Barrackpore.	..	20,821	20,821	269	20,552
45. Sub-divisional Officer, Bongaon.	..	20,093	20,093	14,268	5,825
46. Superintendent, Government Printing, West Bengal.	..	1,73,247	1,73,247	1,45,683	27,564
47. Controller of Rationing, Calcutta, A/c. II.	..	5,73,349	5,73,349	80,279	4,93,070
48. Superintendent of Police, Bankura.	..	2,25,775	2,25,775	1,09,677	1,16,098
49. Superintendent of Police, Birbhum.	..	78,047	78,047	70,583	7,464
50. Superintendent of Police, Burdwan.	..	2,93,944	2,93,944	2,18,686	75,258
51. Superintendent of Police, Darjeeling.	..	1,62,515	1,62,515	1,50,056	12,459
52. Superintendent of Police, Dinajpur.	..	1,16,352	1,16,352	83,193	33,159
53. Superintendent of Police, Hooghly.	..	3,96,329	3,96,329	2,39,919	1,56,410
54. Superintendent of Police, Howrah.	..	3,44,025	3,44,025	3,20,240	23,785
55. Superintendent of Police, Jalpaiguri.	..	1,09,588	1,09,588	1,37,262	32,326
56. Superintendent of Police, Midnapore.	..	2,77,760	2,77,760	2,70,924	6,836

Grant No. 36.—Capital Outlay on Provincial Schemes of State Trading—contd. 197

Summarised Personal Ledger Account of Grain Purchase Schemes from the 15th August, 1947 to the 31st March, 1948—concl'd.

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Ks.	Rs.	Rs.
57. Superintendent of Police, Malda.	..	1,10,559	1,10,559	77,902	32,657
58. Superintendent of Police, Murshidabad.	..	2,72,400	2,72,400	1,71,014	1,01,386
59. Superintendent of Police, Nadia.	..	1,45,309	1,45,309	1,44,346	963
60. Superintendent of Police, 24-Parganas.	..	7,76,920	7,76,920	7,58,796	18,124
61. Commissioner of Police, Calcutta, A/c. No. 2.	..	1,48,046	1,48,046	1,34,843	13,203
62. Commissioner of Police, Calcutta, A/c. No. 3.	..	6,77,795	6,77,795	6,71,918	5,877
63. Commissioner of Police, Calcutta, A/c. No. 4.	..	5,123	5,123	..	5,123
64. Deputy Inspector General of Police, I.B., C.I.D. No. 1.	..	3,97,897	3,97,897	2,94,478	1,03,419
65. Superintendent of Police (B. & A. Railway).	..	1,17,506	1,17,506	23,720	93,786
Total	<i>(a) Nil.</i>	80,73,103 <i>(b)</i>	80,73,103	61,25,007 <i>(c)</i>	19,48,096

(a) Opening Balance :—As the Personal Ledger Accounts were closed on the 14th August, 1947 and the balances on the date were either refunded or treated as new advances on the 15th August, 1947 there were no opening balances as on the 15th August, 1947.

(b) and (c) Total Receipts and Withdrawals during the year respectively :—The corresponding booked figures are Rs. 76,80,413 and Rs. 59,17,145. The discrepancies are under settlement.

AUDIT CERTIFICATE.

All the personal ledger accounts, except those at items 1—2, 4—24, 26—31, 35—47, 52, 55, 59—60 and 64 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 27th April, 1949. }
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M. K. SANYAL,
 Examiner, Outside Audit, West 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 manner.
- (2) Sale proceeds of food-stuff were not promptly remitted and sometimes were short remitted to the treasury.
- (3) Security deposits were not taken in several cases.
- (4) In a particular grainshop, sealed and competitive tenders were not called for but the merchants were asked to appear before the Committee with samples of rationed commodities and to quote the rates verbally.
- (5) In two grainshops cash memoranda books for the grainshop were printed locally but no stock account of the same was maintained, while in a third grainshop the stock of cash memoranda books was never verified and these were found lying uncared for on the floor of the grainshop.
- (6) In a certain grainshop many instances of over writings of the quantities sold and value of the different kinds of rations sold were found in the cash memoranda issued.
- (7) In a particular grainshop 29 mds. of *mug dal* worth Rs. 1,029-8-0 and 20 seers of *ghee* worth Rs. 102-8-0 were sold by auction for Rs. 215 and Rs. 24 respectively. Bid sheets for the auction could not be made available to audit.
- (8) In a particular police grainshop, officers not entitled to shop in the Government grainshop were sometimes allowed to purchase commodities required by them without production of any ration card and those entitled to shop sometimes purchased quantities in excess of what were admissible to them though concessional rates were not allowed in both the cases.
- (9) In two grainshops discrepancies were noticed between the quantity sold as per daily sales register and that entered in the stock ledger.
- (10) In a particular grainshop a sum of Rs. 1,325 was paid to a contractor on the 11th February, 1948 by a cheque while the pay order on the bill was signed several days later.
- (11) In a particular grainshop, rations were issued to a certain section of the staff although no ration cards had been issued against the names of the personnel.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Advances Repayable.			
A-1.—Civil Advances (excluding Book-keeping adjustments)—			
	Rs.		
O.	2,32,000	2,29,000	23,33,547 +21,04,547
R.	—3,000		
Col. 4.—Mainly advances of pay of surplus personnel as well as of officers transferred from the East Bengal districts consequent on the partition of the Province.			
Surrenders or withdrawals within grant or appropriation—			
R.	3,000	3,000	.. —3,000
Total	2,32,000	23,33,547	+21,01,547

REVIEW.

The unadjusted excess is 905·8 per cent. of the grant. It has been stated by the controlling authority that the final requirements could not be gauged with any certainty for lack of proper material. The lack was primarily due to circumstances created by the Partition.

See also the Audit Report.

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

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

B.—Loans to Municipalities—

	Rs.				
O.	2,93,000	}	4,49,300	4,50,238	+ 938
R.	1,56,300				

Col. 1.—Mainly increased demand for loan by a municipality for ways and means purposes (Rs. 1,17,000) and post-budget sanction of loan to another for the same purpose (Rs. 50,000), partly set-off by unutilised provision for loan to another municipality for sinking tube wells (Rs. 12,000).

C.—Loans to Artisans—

(Rehabilitation Programme.)

O.	1,00,000	}	..	2,000	+2,000
R.	—1,00,000				

Col. 1.—Due to improvement in the economic condition. Col. 4.—A loan sanctioned in November, 1947 was lost sight of at the time of surrender of funds. See also paragraph 2 of the Review.

D.—Loans to District and Other Local Fund Committees—

R.	1,60,000	1,60,000	1,05,000	—55,000
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Col. 1.—Mainly late sanction to ways and means advances. Col. 4.—Failure of a District Board to draw an advance sanctioned late in the year.

E.—Advances to Cultivators—

O.	16,31,000	}	2,31,000	3,24,391	+93,391
R.	—14,00,000				

Col. 1.—Same as under Sub-head C—Col. 1. Col. 4.—Mainly due to an allotment of Rs. 1 lakh made to the collector of a district being overlooked at the time of surrender of funds. See also paragraph 2 of the Review.

F.—Advances under Special Laws—

O.	13,000	}	3,469	3,584	+115
R.	—9,531				

Col. 1.—Non-acceptance of the completion report on takavi works by the collector of a district.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Loans to Municipalities, Port Funds, etc."			
<i>—concl'd.</i>			
G.—Miscellaneous Loans and Advances—			
	Rs.		
O.	13,01,000	} 9,93,000	5,93,078
R.	—3,08,000			} —3,99,922
Col. 1.—The demand for loans for the purchase of cattle was not so heavy as originally anticipated. Col. 4.—The proposal for the grant of loan for financing the purchase of yarn by the Industrial Union was not sanctioned during the year.			
Total—Loans to Municipalities, Port Funds, etc.—			
O.	33,38,000	} 18,36,769	14,78,291
R.	—15,01,231			} —3,58,478
Major Head "Loans to Government Servants",			
H.—House Building Advances—			
O.	20,000	} 8,000	11,988
R.	—12,000			} +3,988
Col. 1.—Smaller demands. Col. 4.—The demands during the closing months of the year exceeded anticipations.			
I.—Advances for the purchase of Motor Conveyances—			
O.	1,00,000	} 1,12,000	97,663
R.	12,000			} —14,337
Col. 4.—The demands during the closing months of the year were smaller than anticipated.			
J.—Advances for the Purchase of other Conveyances	..	400	+400
K.—Other Advances	..	200	+200
Total—Loans to Government Servants	1,20,000	1,10,251	—9,749
Surrenders or withdrawals within grant or appropriation—			
R.	15,01,231	15,01,231	.. —15,01,231
Total—Grant No. 38.—Loans and Advances bearing interest	34,58,000	15,88,542	—18,69,458

REVIEW.

The saving was 54·1 per cent. of the grant and was mainly contributed by sub-heads E and G. The saving in the final modified appropriation was, however, 18·8 per cent. and was mainly contributed by sub-head G.

2. The final excesses under sub-heads C and E were caused by excessive surrenders of provisions under these sub-heads. This indicates that there was room for better control.

APPENDIX.

Awards of the Arbitral Tribunal on the References of the Bengal Separation Council.

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
1	<p>"In what proportion should the assets of the Governor of Bengal on the 14th August, 1947, be divided between the Province of East Bengal and the Province of West Bengal?"</p>	<p>"In spite of the generality of the wording of the Reference, counsel for each Government addressed their submissions particularly on specified assets referred to in the printed cases respectively submitted by them to the Tribunal."</p> <p>During the course of the proceedings an agreement was reached between the representatives of both Governments which the Tribunal was asked to record, namely, that the same general ratio should be applied both to assets and to liabilities and that such ratio should be based upon the population of the two new Provinces, namely, 64·8 East Bengal and 35·2 West Bengal.</p> <p>The agreement was limited in respect of assets and liabilities admittedly falling to be divided between the parties as being assets and liabilities of the undivided Province of Bengal on the 14th of August, 1947, specified in the cases of the parties in References Nos. 1 and 2.</p> <p>In making its award to the question raised by this Reference it is necessary for the Tribunal to make an award in general terms. The Tribunal considers that the proportion agreed between the parties in respect of the specified assets should be adopted by the Tribunal as the general ratio for the apportionment of assets generally, and so awards. The application of the general ratio to assets generally is subject and without prejudice—</p> <p>(i) to any agreement reached by the Separation Council prior to the submission of the Reference as to particular assets being treated in any other way, and</p> <p>(ii) to any awards made by the Tribunal on other references directing that particular assets shall be treated in any other way.</p> <p>The particular assets referred to in the case of the Government of East Bengal were set out in the schedule to their case on Reference No. 1 and consisted of 11 items,*</p>

(Figures in thousands of rupees.)

	*	Location.		Present value as assessed by East Bengal.	
		East Bengal (Book value)	West Bengal (Book value)	East Bengal	West Bengal
1	Lands and Buildings	7,22,08	13,81,78	20,20,37	38,66,22
2	Irrigation and Navigation Canals	94,99	5,15,49	2,65,78	14,42,34
3	Accumulated interest on (2) above	98,29	4,65,69	98,29	4,65,69
4	Major Miscellaneous	63,65	1,32,39	63,65	1,32,39
5	Transport Vehicles	32,50	96,83	82,50	96,83
6	Plant and Machinery	40,09	94,19	40,09	94,19
7	Furniture, Equipment, etc.,	4	2,69	} 4	3,75
8	Cash in Treasuries	40,25	51,38		40,25	51,38
9	Food Stocks	1,02,62	2,92,34	1,02,62	2,92,34
10	Loans and Advances	2,67,00	3,01,00	2,67,00	3,01,00
11	Civil Defence Works	1,48,00	7,65,00	1,46,00	7,65,00
	Total	16,57,51	40,99,84	31,26,59	75,11,13

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
1	(contd.)	<p>to which they added two other items, namely, Famine Insurance Fund (19 lakhs) and Securities (47 lakhs) taken from the tables appended to the case submitted by the Government of West Bengal.</p>
		<p>In the course of the proceedings counsel for the Government of East Bengal withdrew item No. 3, in the schedule to their case and counsel for West Bengal challenged items 1, 2 and 11 on the ground that they were not assets. As regards item 11 the Tribunal refused to consider this item as an asset as this view had not been urged before the Assets and Liabilities Committee or before the Separation Council itself. As regards items 1 and 2 the Tribunal felt that Reference No. 4 appeared to assume that the Separation Council regarded both these items as in the nature of assets. The Tribunal agrees and awards that items 1 and 2 are to be treated as divisible assets subject to the provisions of the award or Reference No. 4.</p>
		<p>Items 4 to 10 inclusive and the Famine Insurance Fund (19 lakhs) and Securities (47 lakhs) were agreed to be divisible assets, and the Tribunal so awards. It was agreed between the parties that if there be any difference in respect of figures appertaining to these items, such difference shall be referred to the Application Committee for adjustment, and if the Application Committee is unable to adjust by agreement, the mean figure shall be taken in each case."</p>
2	<p>"In what proportion should the liabilities of the Governor of Bengal on the 14th August, 1947, be divided between the Province of East Bengal and the Province of West Bengal ?"</p>	<p>During the course of the proceedings an agreement was reached between the representatives of both Governments which the Tribunal was asked to record, namely, that the same general ratio should be applied both to assets and to liabilities and that such ratio should be based upon the population of the two new Provinces, namely, 64·8 East Bengal and 35·2 West Bengal.</p>
		<p>The agreement was limited in respect of assets and liabilities admittedly falling to be divided between the parties as being assets and liabilities of the undivided Province of Bengal on the 14th August, 1947, specified in the cases of the parties.</p>
		<p>In making its award to the question raised by this Reference it is necessary for the tribunal to make an award in general terms. The Tribunal considers that the proportion agreed between the parties in respect of the specified liabilities should be adopted by the Tribunal as the general ratio for the apportionment of liabilities generally, and so awards. The application of the general ratio to liabilities generally is subject and without prejudice—</p>
		<p>(i) to any agreement reached by the Separation Council prior to the submission of the Reference as to particular liabilities being treated in any other way, and</p>

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
2 (contd.)		<p>(ii) to any awards made by the Tribunal on other references directing that particular liabilities shall be specially treated in any other way.</p> <p>The particular liabilities in paragraph 2 of the case submitted by East Bengal included 10 different categories of liabilities. From these 10 during the course of the proceedings 5 and 6, 8 and 9 were withdrawn from the discussion as having been dealt with on another basis by agreement on the Separation Council. In respect of No. 1, Treasury Bills (4 crores), 2 crores had already been paid off on behalf of East Bengal, and the Tribunal awards that they are entitled to a credit for this amount in the financial adjustment dealing with these liabilities.</p> <p>As regards the item of Cash Credit Advance (337 lakhs) mentioned in the statement of case of East Bengal it was contended on behalf of West Bengal that the liability was only for 294 lakhs. The amount is admittedly due to an outside creditor and the Application Committee should determine what amount was due. This may have to be discussed with the creditor, both sides being interested in reducing the liability. Whatever amount is ultimately ascertained to be or to have been due to the creditor will be the joint liability of the united Bengal and the liability will be divided between the parties in the general ratio.</p> <p>The third item in the statement of case of East Bengal was Ways and Means Advance (300 lakhs). West Bengal contended that the amount was only 200 lakhs. The observations in the above paragraph will apply to this item also and the adjustment in the account between East and West Bengal will have to be made by ascertaining the figure by a similar process and the liability will be divided in the same general ratio.</p> <p>In paragraph 3 of the statement of its case, East Bengal has contended that the sum of Rs. 5,14,82,565-14-8 was claimed to be due by the Reserve Bank of India as at the end of August, 1947. The account of the Reserve Bank was kept open with the consent of both parties up to the end of August and the payments made by the Reserve Bank were admittedly on account of the liability of united Bengal. It is in the interest of both the parties—and they have agreed to work jointly on this point—to get the amount reduced if any improper debits were made against the united Bengal. It will be the work of the Application Committee to ascertain the amount due to the Reserve Bank. We are informed that the amount has already been paid off. The work of the Application Committee will be, therefore, to check the figures and if any amount is found to be overpaid (that is, paid under a claim which is not justified) the same will be received back from the Reserve Bank on account of the united Bengal and set off against the liability of united Bengal as such before the division of liability is made between East and West Bengal.</p>

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
2	(contd.)	<p>To its case, East Bengal has appended Appendix I.* It is claimed that the items mentioned therein are not supported by proper vouchers. The Tribunal is not concerned with the question of proper vouchers being forthcoming or not. A closer examination of the appendix shows that the amounts are stated to be paid to the Accountants General of different Provinces or to public bodies, and it is not difficult to find out any wrongful or overpayment. The Application Committee will go into this question and deal with it in the same manner as suggested above.</p> <p>Similar observations apply to the items mentioned in Appendix III* which should be similarly checked and worked out.</p> <p>In paragraph 3 (b) of the case of East Bengal, it is contended that the sum of Rs. 5,25,000 paid to the Calcutta University on the 21st of September, 1947, was not wholly the liability of united Bengal as it was a grant for the whole year 1947-48, and East Bengal was not liable to pay any grant after the 15th of August, 1947. The Tribunal considers that this liability had accrued on the 1st of April, 1947, as a liability of united Bengal and the fact that it was paid in September does not alter the liability of the two Provinces. The contention of East Bengal on this point is, therefore, rejected.</p> <p>As regards the items for rice mentioned in paragraph 3 (b) (2) and also Appendix II* (2), East Bengal has claimed that the amounts were not the liability of united Bengal. It was contended that these payments were made in respect of rice from Orissa which was received in West Bengal after Partition. It is admitted by East Bengal that the figure should be Rs. 11,95,139-9-6 and the corresponding figure mentioned in Appendix II (2) is a misprint. On behalf of West Bengal it was not admitted that all the rice was received after Partition. It was further contended on their behalf that even if it was received after Partition it was not consumed wholly in West Bengal. Mr. Das, who appeared on behalf of West Bengal, agreed that for any rice which was received in West Bengal and consumed in West Bengal after the 15th of August and for which any amount was included in the items mentioned in the case of East Bengal, the West Bengal Government will be liable. This will have to be determined by the officers concerned. The Tribunal agrees that this is the correct way of determining the separate liability of West Bengal in respect of the supply of rice. For this purpose once it is proved that rice was received in West Bengal after the date of Partition it will be assumed that it was consumed in West Bengal, except for any quantity which is shown to be despatched to East Bengal, and subject to usual trade wastage in such transactions and transport. If any rice was sent to another Province the account will have to be adjusted in respect of the amount to be received from that Province. Except in so far as exclusive liability is imposed on West Bengal by the above provisions, the general ratio will, of course, apply in respect of this item.</p>

* Not printed.

Serial No.	Reference.	Substance of Award or Agreement.								
1										
2	(contd.)	<p>In the case of paragraph 4 of the case of East Bengal, the sum of Rs. 49,40,517-1-6 is claimed to be the share of East Bengal in the Services Post-War Reconstruction Trust Fund. It is stated that this amount was payable to the Accountant General of East Bengal, out of the common chest of undivided Bengal, but when payment was requested, it was not made. It is the case of East Bengal that this sum will, therefore, constitute the liability of the Government of undivided Bengal. The Tribunal awards that the total amount due to this Fund was a liability of undivided Bengal and should be treated as such.</p> <p>As regards items 4, 7 and 10, mentioned in paragraph 2 of the case of East Bengal, the Tribunal considers that the amounts should be divided as liabilities between East and West Bengal in the general ratio.</p> <p>In paragraph 11 of the case of East Bengal the question of contractual liabilities is raised. Clause 8 (2) of the Indian Independence (Rights, Property and Liabilities) Order, 1947, determines the initial liability of the two Provinces. In clause 8 (2) (a) it is provided that if the contract was for purposes, which as from that date (15th August) were exclusively purposes of West Bengal, it will be deemed to have been on behalf of that Province instead of the Province of Bengal and all rights and liabilities which had accrued or might accrue under any such contract should be the extent to which they would have been rights and liabilities of the Province of Bengal be the rights and liabilities of the Province of West Bengal. In clause 8 (2) (b) it is provided that in any other case the contract should be deemed to have been made on behalf of the Province of East Bengal instead of the Province of Bengal and the Province of East Bengal should have the rights and be subject to the liabilities which had accrued or might accrue under any such contract thereafter. We do not propose to disturb the provision found in clause 8 (2) (a) for the final adjustment between the parties. As regards other contracts an adjustment should be made. In our opinion the Government of East Bengal should pay in respect of such contracts the outside creditor, but after payment is made in respect of such contracts as are shown to be for the purposes of both the Provinces of East and West Bengal, the Province of East Bengal will be entitled to claim according to the general ratio a contribution from the Province of West Bengal.</p> <p><i>Relevant Extracts from East Bengal Government's case.</i></p> <p>2. The following is a provisional list of the liabilities of the Government of Bengal on 14th August, 1947, as supplied by West Bengal :—</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Figures in lakhs of rupees.</th> </tr> </thead> <tbody> <tr> <td>(1) Treasury Bills</td> <td style="text-align: right;">4,00</td> </tr> <tr> <td>(2) Cash Credit Advance</td> <td style="text-align: right;">3,37</td> </tr> <tr> <td>(3) Ways and Means Advance</td> <td style="text-align: right;">3,00</td> </tr> </tbody> </table>		Figures in lakhs of rupees.	(1) Treasury Bills	4,00	(2) Cash Credit Advance	3,37	(3) Ways and Means Advance	3,00
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(2) Cash Credit Advance	3,37									
(3) Ways and Means Advance	3,00									

Serial No.	Reference.	Substance of Award or Agreement.																					
1																							
2	(contd.)	<p data-bbox="505 309 1077 373"><i>Relevant Extracts from East Bengal Government's case—concl'd.</i></p> <p data-bbox="794 391 1077 418" style="text-align: right;">Figures in lakhs of rupees.</p> <table data-bbox="517 427 1077 718"> <tr> <td>(4) Provident Fund</td> <td>5,50</td> </tr> <tr> <td>(5) District and Municipal Fund</td> <td>45</td> </tr> <tr> <td>(6) Education Fund</td> <td>1,42</td> </tr> <tr> <td>(7) Miscellaneous Fund</td> <td>5</td> </tr> <tr> <td>(8) Revenue Deposits</td> <td>1,66</td> </tr> <tr> <td>(9) Civil and Criminal Court Deposits</td> <td>1,68</td> </tr> <tr> <td>(10) Other Deposits</td> <td>3,78</td> </tr> </table> <p data-bbox="505 728 1077 1028">3. The above list included liabilities as they were anticipated to stand on 14th August, 1947, but there have been additions to this list. In accordance with the recommendations of the Budget and Accounts Committee, the Separation Council decided to keep the accounts of undivided Bengal open till the 31st August, 1947. As a result of this action the account of the Government of Bengal with the Reserve Bank of India showed a debit balance of Rs. 5,14,82,565-14-8 on its closure. Acceptable part of this debit will also, therefore, constitute a liability of the Government of Bengal on 14th August, 1947, as the debit balance came into existence on account of the clearance of liabilities relating to the period prior to 14th August, 1947:—</p> <p data-bbox="505 1037 1077 1219">(a) From the details given in Appendix I* it will be observed that sums aggregating to Rs. 2,31,33,639-5-2 have been charged to the account though there are no supporting vouchers nor any other information to show their nature. The Accountant General, West Bengal, had no knowledge of the nature of these debits nor was he in a position to say whether they pertained to Bengal.</p> <p data-bbox="505 1228 1077 1301">(b) Appendix II* shows the amount charged to the Accounts but which really were a concern of West Bengal (post-Partition) :—</p> <table data-bbox="517 1310 1077 1574"> <tr> <td data-bbox="517 1310 758 1401">(1) Rs. 5,25,000—0—0</td> <td data-bbox="758 1310 1077 1401" rowspan="2">} Being the amount of grant Paid to Calcutta University on bill bearing token No. 2777, dated the 21st September, 1947.</td> </tr> <tr> <td data-bbox="517 1410 758 1465">(2) Rs. 5,17,498—0—0</td> </tr> <tr> <td data-bbox="517 1465 758 1501">.. 3,63,370—12—0</td> <td data-bbox="758 1465 1077 1574" rowspan="3">} Debits received on account of the supply of rice, etc., from Orissa but received in West Bengal after Partition.</td> </tr> <tr> <td data-bbox="517 1501 758 1537">.. 2,23,286—8—0</td> </tr> <tr> <td data-bbox="517 1537 758 1574">.. 11,95,139—9—6</td> </tr> </table> <p data-bbox="505 1583 1077 1674">(e) Appendix III* includes a list of debits which are irregular and unacceptable for the reasons shown against each item. The total of the debits is Rs. 1,13,53,931-11-6.</p>	(4) Provident Fund	5,50	(5) District and Municipal Fund	45	(6) Education Fund	1,42	(7) Miscellaneous Fund	5	(8) Revenue Deposits	1,66	(9) Civil and Criminal Court Deposits	1,68	(10) Other Deposits	3,78	(1) Rs. 5,25,000—0—0	} Being the amount of grant Paid to Calcutta University on bill bearing token No. 2777, dated the 21st September, 1947.	(2) Rs. 5,17,498—0—0	.. 3,63,370—12—0	} Debits received on account of the supply of rice, etc., from Orissa but received in West Bengal after Partition.	.. 2,23,286—8—0	.. 11,95,139—9—6
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* Not printed.

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
2 <i>concl.</i>		4. A sum of Rs. 49,40,517-1-6 being the share of East Bengal in the Services Post-War Reconstruction Trust Fund was to be transferred to the Accountant General, East Bengal, who acts as the Treasurer of Endowment Funds in that Province. The Reserve Bank of India was asked to make the transfer but could not do so as there was no cash balance at the credit of the Government of Bengal (undivided). This sum will also constitute a liability of the Government of undivided Bengal
3	<p>“In what proportion should the following categories of financial liabilities of the Governor of Bengal on the 14th August, 1947, viz., outstanding loans from the Government of India on account of—</p> <p style="text-align: right;">Lakhs.</p> <p>(a) Civil Defence Loans . 1,77 (b) Grow More Food Loans 21 (c) Distribution of Iron and Steel to agriculturists . 10 (d) Development projects except the amount spent on the Mor Project . 1,20</p>	<p>It was agreed between the parties that there was no reason why the general ratio should not be applied to items (a), (b) and (c).</p> <p>The Tribunal considered that the 1,20 lakhs mentioned in (d) as well as the loans mentioned in (a), (b) and (c) should be apportioned in the General ratio and so awarded</p>
4	<p>“On what basis should the following categories of physical assets of the Province of Bengal, viz. :—</p> <p>(a) Buildings with lands appertaining thereto. (b) Irrigation canals, and (c) Navigation canals</p> <p>be valued for the purpose of financial settlement between the province of East Bengal and the Province of West Bengal ?”</p>	<p>The Tribunal decided that the book value is the only practical basis for the allocation of the assets.</p> <p>The Tribunal further decided —</p> <p>(i) that the Eden Canal should be treated for all purposes as part of the Damodar Canal and that the amount spent on the Eden Canal before the merger of their accounts should be added to the figures for the Damodar Canal for the purpose of apportionment.</p> <p>(ii) That the capital outlay on the Mor project should be debited wholly to West Bengal.</p>
5	<p>“Whether having regard to the agreement hereinafter set out and embodied in the terms of reference of the Assets and Liabilities Committee as settled by the Separation Council, viz.— To compile lists of Assets by broad categories showing value</p>	<p>With regard to the Sunderbans Canal and the Calcutta and Eastern Canals running partly through East and partly through West Bengal, the Tribunal decided that the capital outlay in respect of each Canal should be divided according to its mileage and that each of the two provinces should be considered as in possession of assets out of the total assets of united Bengal in proportion to the mileage within its respective territory.</p> <p>The first question which the Tribunal had to determine was whether the institutions mentioned in the Reference did or did not cater, prior to Partition, for the whole undivided Province. It was agreed that the institutions (1), (2), (4), and (5) must be deemed to have catered for the whole undivided Province. Institution No. (6) was regarded as not having catered for the whole of the old Province. With regard to institution No. (3) i.e., the</p>

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
5— <i>concl.</i>	<p>and present location. Assets in terms of furniture, equipment, stationery and forms in respect of all offices and institutions except those which cater for the whole Province will be excluded from the lists— the furniture, stationery, equipment, and stores, etc., of—</p> <ol style="list-style-type: none"> (1) The Calcutta Medical College, (2) The Calcutta Medical College Hospitals, (3) The Presidency College, Calcutta, (4) The School of Tropical Medicine, (5) The Presidency General Hospital, and (6) The Campbell Medical School and Hospitals <p>are divisible assets and as such should be valued for the purposes of financial settlement between the Province of East Bengal and the province of West Bengal, and, if so, on what basis should the valuation be made ?”</p>	<p>Presidency College, Calcutta, the Tribunal decided that the only portion of its assets which could be regarded as divisible was the special laboratory furniture and equipment used for the post-graduate courses, and 50% of the Science Library, and so awarded.</p> <p>With regard to the basis on which the divisible assets were to be valued, and the ratio to be applied for apportionment, the Tribunal awarded that the basis of valuation should be the book value, and the apportionment between the two provinces should be in the ratio of 56% West Bengal and 44% East Bengal.</p>
6	<p>“ What provisions should be made for the allocation of the libraries of the Bengal Legislative Assembly and the Bengal Legislative Council between the Province of East Bengal and the Province of West Bengal ?”</p>	<p>It was agreed between the parties, and accordingly awarded by the Tribunal, that where there are two similar sets of books or two similar books available in either the Bengal Legislative Assembly Library or the Bengal Legislative Council Library they should be divided equally in specie between East Bengal and West Bengal but that otherwise the libraries should be valued at book value and the total apportioned according to the general ratio.</p>
7	<p>“ Whether the oats purchased by the Government of Bengal lying at Calcutta on the 14th August, 1947, should be physically divided between the Province of East Bengal and the Province of West Bengal and, if so, in what proportion ?”</p>	<p>It was agreed between the parties and accordingly awarded by the Tribunal that the oats in question should be sold under the direction of the Government of West Bengal and net proceeds divided between the parties according to the general ratio.</p>
8	<p>“ Whether the dehydrated potatoes purchased by the Government of Bengal and lying at Calcutta on the 14th August, 1947, should be physically divided between the Province of East Bengal and the Province of West Bengal and, if so, in what proportion ?”</p>	<p>It was agreed between the parties and accordingly awarded by the Tribunal that the dehydrated potatoes in question should be sold under the direction of the Government of West Bengal and the net proceeds divided between the parties according to the general ratio.</p>

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
9	<p>“In what proportion should the outstanding liability as on the 14th August, 1947, on account of the dues, if any, to Messrs. Gaggar & Co., be divided between the Province of East Bengal and the Province of West Bengal and, if so, in what proportion ?”</p>	<p>It was agreed between the parties and accordingly awarded by the Tribunal that whatever be the amount which has ultimately to be paid to or recovered from Messrs. Gaggar & Co., shall be apportioned between East and West Bengal according to the general ratio.</p>
10	<p>“Whether roads of the Province of Bengal should be valued for the purposes of financial settlement between the Province of East Bengal and the Province of West Bengal and, if so, on what basis ?”</p>	<p>The Tribunal decided that the roads as they existed on the 14th August, 1947, should be regarded as the assets of the old Province and taken into account in the financial settlement.</p> <p>The Tribunal awarded that the book value to be put upon the roads shall be calculated at Rs. 24,750 per mile of class I roads, Rs. 19,875 per mile of class II roads, Rs. 7,875 per mile of class III roads and Rs. 281 per running foot in respect of the cost of bridges. On this basis the total value of the 2,134.5 miles of roads in the old Province are to be calculated for the purpose of financial adjustment,—and the value of 1,382.5 miles of roads in West Bengal and 752 miles of roads in East Bengal are to be calculated on the same basis and brought into account in the financial adjustment.</p>
11	<p>“Whether the assets of the following bodies, viz. :—</p> <p>(i) The Calcutta Improvement Trust constituted under the Calcutta Improvement Act, 1911 (Bengal Act V of 1911);</p> <p>(ii) The Howrah Bridge constituted under the Howrah Bridge (Amendment) Act (Bengal Act, V of 1936);</p> <p>(iii) The Bengal Board of Censors constituted by the rules made under the Cinematograph Act, 1918 (II of 1918) as amended by the Cinematograph (Amendment) Act, 1919 (Act XXIII of 1919) and</p> <p>(iv) The Calcutta Zoological Garden</p> <p>are divisible assets for the purpose of financial settlement between the Province of East Bengal and the Province of West Bengal; and, if so, on what basis ?”</p>	<p>It was agreed between the counsel for the parties that this Reference should not be pressed. The Tribunal accordingly made no award.</p>
12	<p>“Whether the assets of Trusts and Endowments administered by the Government of Bengal as such, or by a Government servant as such, should be valued for the purposes of financial settlement between the Province of East Bengal and the Province of West Bengal with a</p>	<p>The Reference was made at the instance of the Government of East Bengal and there can be no doubt that there exists a number of charitable endowment funds which were being administered by the Government and/or Government servants of the old undivided Bengal—</p> <p>(a) for purposes exclusively applicable to what is now the Province of West Bengal;</p>

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
12— <i>concl'd.</i>	view ultimately to separate the administration of the funds involved ; and, if so, what provision should be made for the allocation of the assets between the two Provinces ?”	<p>(b) for purposes exclusively applicable to what is now the Province of East Bengal ;</p> <p>(c) for purposes applicable to both the Provinces of East and West Bengal ;</p> <p>(d) for purposes applicable to the Provinces of East and West Bengal and to persons or areas outside these Provinces.</p> <p>It is clearly desirable that in cases coming under (a) and (b) above, arrangements should be made for the administration of the funds by the Government or officials of the Government of the new Province most concerned. It is no doubt also desirable that in cases coming under (c) above new administrative arrangements having regard to the Partition should be made.</p> <p>As, however, the funds in question, though administered by the Government and/or officials of the Government of the old United Bengal, were admittedly not assets of that Province, the Tribunal has no power under section 4 (1) (e) of the Arbitral Tribunal Order, 1947, to deal with the matter.</p>
13	“Whether the equipment of the Kanchrapara T. B. Hospital is physically divisible between the Province of East Bengal and the Province of West Bengal ? On what basis should this physical division be made ?”	The equipments in question are not to be physically apportioned between the two Provinces, but valued at book value and apportioned according to the general ratio.
14	“Whether the equipments of the Civil Supplies M. V. Workshop and the Calcutta Police P. M. V. workshop belonging to the Governor of Bengal on the 14th August, 1947, are physically divisible and, if so, what provisions should be made for the allocation of such equipments between the Province of East Bengal and the Province of West Bengal ?”	<p>The tribunal directed the transfer to East Bengal of certain equipment, tools, and machinery enumerated by itself.</p> <p>The tribunal further awarded that the book value of the said workshops, tools and equipment shall be taken into account in the financial settlement between the parties and adjusted according to the general ratio.</p>
15	“In what proportion should the liability of the Governor of Bengal for pensionary charges be divided between the Province of East Bengal and the Province of West Bengal ?”	<p>Parties through their counsel came to an agreement which the Tribunal was asked to record. The agreement was as follows :—</p> <p>“It was agreed that an award should be made in regard to pensions in issue in the terms of paragraphs 4(i), (ii)(b) (iii) and (iv) of the case of West Bengal and that in regard to pensions which may become payable on or after the 15th of August, 1947, in respect of services rendered before that date, it was agreed that the same ratio as was envisaged in the paragraphs referred to above should also apply in this case.”</p> <p>The Tribunal makes an award in accordance with these agreed terms.</p> <p>The paragraphs referred to above in the case of West Bengal are set out in the schedule hereto.</p>

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
15— concl.		<p style="text-align: center;">SCHEDULE.</p> <p>(a) Pensions in course of payment on the date of the Partition.</p> <p>(i) Pensionary liabilities can and should be apportioned with direct reference to the facts which gave rise to them.</p> <p>(ii) In so far as pension is in essence only deferred pay for services rendered in pensionable posts, the liability for pension should be directly related to the value of the pensionable posts in East Bengal and West Bengal on the date of separation, and the comparative values would yield the ratio in which the liability should be shared.</p> <p>(b) The calculation of the value of the posts should be based on the actual expenditure incurred on the pay of the permanent staff in the two areas, over the representative period, say 12 months, for which records are readily available. For the sake of simplicity the period of 12 months ending March, 1947, may be adopted.</p> <p>(iii) The pays of the staff in offices and institutions which cater for the Province as a whole should be omitted, on the assumption that they are allottable to the two areas in the same ratio as the pay of the other posts.</p> <p>(iv) In respect of the determination of the total pensionary liability, it may be expressed as a capital sum, and should be worked out by an actuary on the basis of the age and other relevant facts recorded on the pension payment orders. In cases where pension payment orders are not available the capitalised value should be worked out on the basis of the information yielded by the cases where pension payment orders are available.</p>
16	"Whether the buildings and lands leased out by the Government of Bengal to the University of Dacca and the Royal Agricultural and Horticultural Society of India should be valued for the purposes of financial settlement between the Province of East Bengal and the Province of West Bengal?"	It was agreed between counsels for the parties that this Reference should not be pressed. The Tribunal accordingly made no award.
17	<p>"Whether—</p> <p>(a) the liability on account of sugar subsidy payable to the Bengal Sugar Mills for sugar delivered to the Governments of East Bengal and of West Bengal separately between the 15th August, 1947, and the 30th November, 1947.</p>	<p>"It was agreed between the parties and accordingly the Tribunal awards that the questions raised by the reference shall be answered as follows :—</p> <p>(a) No. Each Province will pay the Bengal Sugar Mills for the sugar delivered, in the periods stated, within its own territory.</p>

Serial No.	Reference.	Substance of Award or Agreement.
1	2	3
17— concl.	<p>should be treated as joint liability of both Governments;</p> <p>(b) the profits made by the Government of West Bengal on sale of sugar in the Calcutta Rationed Area during the period 15th August, 1947, to the 30th November, 1947, or any part of such profits should be regarded as joint assets ?”</p>	(b) No.

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