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# APPROPRIATION ACCOUNTS

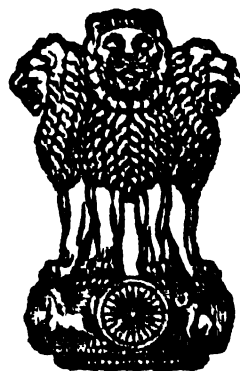
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1948-49

AND

# THE AUDIT REPORT

1950



सत्यमेव जयते

PRINTED BY THE GOVERNMENT OF  
INDIA PRESS, CALCUTTA, INDIA, 1951

**IX**

Read for  
2/16/51  
20/6/51

GOVERNMENT OF WEST BENGAL

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## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of West Bengal for 1948-49 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 year whether voted or charged, in the form of a separate appropriation account for each grant with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or *quasi* commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13(2) of the Order in Council already mentioned. It also embodies the report of the Auditor of Indian 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. 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 years which have become ripe for inclusion since the writing of the last report are included in the report of the first convenient year.

3. The cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.





# PART I.

## AUDIT REPORT, 1950.

*(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 1948-49 provided for a total revenue expenditure of Rs. 31·96 crores. This provision was subsequently increased by supplementary grants aggregating Rs. 3·13 crores, bringing the total to Rs. 35·09 crores. The budget for the Post-partition period of 1947-48 representing provision for 7½ months of the year was Rs. 16·47 crores, which may be taken proportionately to be equivalent to Rs. 26·35 crores for 12 months. On this basis, there was an increase of Rs. 8·74 crores in the budget for 1948-49. The bulk of the increase is attributable to larger provision for development projects and to increase in the Police force. The other factors responsible for the increase were grant of financial relief to lower-paid Government employees; establishment of a new college and four schools; improvement of medical facilities as well as water-supply, drainage and anti-malarial measures; supply of seeds and manures to agriculturists for increasing the cultivation of food crops; providing facilities and assistance to private industrial enterprises with a view to maximise production and employment; as also grant of relief to political sufferers, riot victims and others.

In the capital section the original budget provision for 1948-49 of Rs. 5·67 crores was augmented by a supplementary grant of Rs. 1·02 crores. The estimate for the Post-partition period of 1947-48 was Rs. 2·17 crores, working on a proportionate basis, to Rs. 3·47 crores for 12 months. As compared with this, the increase of Rs. 3·22 crores in the capital budget for 1948-49 was mainly due to increased outlay on industrial schemes, road construction, housing schemes, etc.; and launching of new schemes, *viz.*, improvement of transport facilities in greater Calcutta, re-housing of bustee dwellers, etc.

#### REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

2. Thirty six demands for grants aggregating Rs. 37,38,35,500 were placed before the Legislature which voted them without any reduction. This amount and another sum of Rs. 98,88,000 required to meet expenditure charged on the revenues of the State were included in the schedule of authorised expenditure which was authenticated by His Excellency the Governor of West Bengal on the 20th March, 1948 under Section 80 of the Government of India Act, 1935 (now defunct), as adapted by the India (Provisional Constitution) Order, 1947.

#### SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

3. During the year under report, a supplementary schedule of authorised expenditure for an aggregate sum of Rs. 6,45,89,002 was authenticated by His Excellency the Governor on the 13th March, 1949. The above amount

consisted of (a) Rs. 6,32,49,002 on account of twenty supplementary grants voted by the Legislature—including two new grants, viz., “36.—Pre-partition Payments” and “37.—Expenditure on Road Transport Schemes”, and Rs. 13,40,000 on account of three charged appropriations.

### GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grant for the year under report with the total disbursements :—

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure :—			
(a) Voted by the Legislature . . . . .	..	37,38,35,500	37,38,35,500
(b) Appropriations to meet expenditure charged on the revenues of the State . . . . .	98,88,000	..	98,88,000
2. Supplementary schedule of authorised expenditure :—			
(a) Voted by the Legislature . . . . .	..	6,32,49,002	6,32,49,002
(b) Appropriations to meet expenditure charged on the revenue of the State . . . . .	13,40,000	..	13,40,000
3. Net aggregate grant or appropriation . . . . .	1,12,28,000	43,70,84,502	44,83,12,502
4. Aggregate disbursements . . . . .	1,10,20,050	28,81,42,856	29,91,62,906
5. Less (—) or more (+) than granted . . . . .	—2,07,950	—14,89,41,616	—14,91,49,566
6. Percentage of 5 to 3 . . . . .	1·9	34·1	33·3

5. *Savings on voted grants.*—Savings occurred in 25 out of 38 voted grants. A list of the more important cases is given below :—

Number and name of Grant.	Original Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Savings.	Percentage of Savings.
1	2	3	4	5	6	7
10. Irrigation . . . . .	1,83,86	50,65	2,34,51	2,07,28	27,23	11·6
13. General Administration—Debt Conciliation . . . . .	3,75	..	3,75	2,62	1,13	30·2
14. Administration of Justice . . . . .	75,51	..	75,51	62,98	12,53	16·6
21. Public Health . . . . .	48,94	5,00	53,94	39,85	14,09	26·2
22. Charges on account of Agriculture . . . . .	2,42,62	..	2,42,62	1,31,49	1,11,13	45·8
24. Charges on account of Co-operative Credit . . . . .	12,97	..	12,97	11,67	1,30	10
25. Industries—Industries . . . . .	1,11,15	..	1,11,15	43,99	67,16	60·4
26. Industries—Fishes . . . . .	8,33	..	8,33	4,46	3,87	46·4
29. Civil Works . . . . .	2,96,41	..	2,96,41	2,36,33	60,08	20·3
30. Famine . . . . .	81,12	..	81,12	45,56	35,56	43·8

Number and name of Grant.	Original Grant.	Supple- mentary Grant.	Total Grant.	Expenditure.	Savings.	Percentage of Savings.
1	2	3	4	5	6	7
33. Miscellaneous .	2,93,18	..	2,93,18	1,90,02	1,03,16	35·2
34. Extraordinary Charges . .	3,73,08	1,10,45	4,83,53	3,59,08	1,24,45	25·7
35. Post-War Develop- ment Schemes .	6,57,43	..	6,57,43	3,43,70	3,13,73	47·7
36. Pre-partition Pay- ments . .	..	1,00,00	1,00,00	..	1,00,00	100
37. Expenditure on Road Transport Schemes . .	..	60,00	60,00	33,46	26,54	44·2
38. Capital Outlay on Provincial Schemes of State Trading .	86,58	..	86,58	—3,12,10	3,98,68	460·5
40. Loans and Advances bearing Interest .	50,27	2,11,60	2,61,87	1,53,18	1,08,69	41·5

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

10.—*Irrigation*.—Smaller outlay on the Mor Reservoir Scheme and on minor irrigation and drainage schemes owing to late acceptance of tenders and difficulty in obtaining materials and transport facilities.

13.—*General Administration—Debt Conciliation*.—Reduction of staff owing to the quick disposal of a large number of pending cases.

14.—*Administration of Justice*.—Over-estimation of requirements under Civil and Sessions Courts due to the uncertainties created by the Partition.

21.—*Public Health*.—Certain water-supply and anti-malarial schemes not maturing and payment for certain supplies not being made within the year.

22.—*Charges on account of Agriculture*.—Abandonment of a number of long-term Grow More Food Schemes as an anti-inflationary measure and delay in the reorganisation of the Department.

24.—*Charges on account of Co-operative Credit*.—Non-utilisation of the provision for increase in salaries.

25.—*Industries—Industries*.—Abandonment of certain development schemes and slow progress of certain others.

26.—*Industries—Fisheries*.—Abolition of a scheme for procurement of fish.

29.—*Civil Works*.—Non-utilisation in full of the provision for construction of certain roads owing to delay in land acquisition and want of bricks.

30.—*Famine*.—Closing down of a number of Famine Relief Emergency Hospitals and Destitutes' Homes and contraction of expenditure on gratuitous relief and test relief works.

33.—*Miscellaneous.*—Non-completion of land acquisition proceedings in connection with Land Development Scheme, temporary suspension of a housing scheme and post-budget decision to include the expenditure on State Transport Schemes under a new head comprising Grant No. 37.

34.—*Extraordinary Charges.*—Non-adjustment of losses on sale of subsidised food owing to late compilation of the profit and loss accounts and gradual contraction in the size of the Department of Civil Supplies owing to decontrol of cloth and withdrawal of rationing from certain mufassil towns.

35.—*Post-War Development Schemes.*—Certain schemes not being finalised or sanctioned as well as slow progress of certain others for which requisite land or materials were not available.

36.—*Pre-partition Payments.*—The West Bengal Government's share at Rs. 35 lakhs for every crore of rupees paid by the East Bengal Government on account of Pre-partition claims, remaining unpaid owing to the failure of the latter Government to fulfil its obligation.

37.—*Expenditure on Road Transport Schemes.*—Non-receipt of the full number of omnibuses ordered for, and delay in the construction of a garage.

38.—*Capital outlay on Provincial Schemes of State Trading.*—Larger sale-proceeds as also grant of subsidy and bonus by the Central Government for purchase of foodgrains.

40.—*Loans and Advances bearing Interest.*—Non-utilisation of the provision for advance to the Damodar Valley Corporation which was adjusted as contribution under Grant No. 10; smaller requirement of loans by cultivators and displaced persons; and loan for certain emergent projects not being required by the Calcutta Corporation.

6. *Savings on charged appropriations.*—Savings also occurred in 5 out of 9 charged appropriations. The savings in all the cases were relatively small:

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

1	Final Appropriations and Grants. 2	Savings. 3	Percentage of Savings. 4
<i>Charged—</i>			
1947-48 (Post-partition) . . . . .	62,47	5,52	8·8
1948-49 . . . . .	1,12,28	2,08	1·9
<i>Authorised or Voted—</i>			
1947-48 (Post-partition) . . . . .	18,43,88	4,71,35	25·6
1948-49 . . . . .	43,70,85	14,89,42	34·1
<i>Charged and Authorised or Voted—</i>			
1947-48 (Post-partition) . . . . .	19,06,35	4,76,87	25
1948-49 . . . . .	44,83,13	14,91,50	33·3

The above statement shows an improvement<sup>1</sup> of the position in the charged section, but marked deterioration in the voted section. By far the largest share of the savings was contributed by Grants Nos. 22, 25, 29, 30, 33, 34, 35, 36, 37, 38 and 40. The reasons for the savings have been explained in paragraph 5 *ante*.

8. *Excesses over voted grants.*—Expenditure was incurred in excess of the voted grants in the following thirteen cases.—

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Taxes on Income other than Corporation Tax . . .	2,48,000	28,000	2,76,000	2,76,789	789	·3
4. —Stamps . . . . .	5,81,000	..	5,81,000	6,25,956	44,956	7·7
5.—Forest . . . . .	27,52,000	8,61,000	36,13,000	40,64,391	4,51,391	12·5
15.—Jails and Convict Settlements . . . . .	62,71,000	1,93,000	64,64,000	65,11,515	47,515	·7
16.—Police . . . . .	3,66,57,000	34,36,000	4,00,93,000	4,17,91,552	16,98,552	4·2
18.—Scientific Departments . . . . .	41,000	..	41,000	48,780	7,780	19
20.—Medical . . . . .	1,05,19,000	16,63,000	1,21,82,000	1,29,73,237	7,91,237	6·5
23.—Charges on account of Veterinary . . . . .	10,45,000	1,29,000	11,74,000	12,80,365	1,06,365	9·1
27.—Industries — Cinchona . . . . .	29,71,000	2,68,000	32,39,000	32,44,720	5,720	·2
28.—Miscellaneous Departments . . . . .	16,56,000	1,53,000	18,09,000	18,56,914	47,914	2·6
31.—Superannuation allowances and Pensions . . . . .	82,53,000	1	82,53,001	90,99,158	8,46,157	10·3
32.—Charges on account of Stationery and Printing . . . . .	37,21,500	..	37,21,500	37,37,006	15,506	·4
39.—Interest-Free Advances . . . . .	2,90,000	10,87,000	13,77,000	15,48,997	1,71,997	12·5

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

1.—*Taxes on Income other than Corporation Tax.*—More frequent sittings of the Appellate Tribunal.

4.—*Stamps*.—Cost of stamps indented for not being fully provided for and larger payment of discount owing to heavier sale of stamps.

5.—*Forest*.—Larger demands for supply of timber, sleeper and charcoal and working of the forests damaged by cyclone.

15.—*Jails and Convict Settlements*.—Rise in prices and increase in prison population.

16.—*Police*.—Increased clothing charges ; enhanced allowances to staff ; as also rise in the price of commodities.

18.—*Scientific Departments*.—Arrear adjustment of grant to the Indian Museum.

20.—*Medical*.—Posting of more officers on supernumerary duty ; increased allowances to staff and larger expenditure on account of provincialisation of Sadar and Sub-divisional hospitals.

23.—*Charges on account of Veterinary*.—The recovery of the expenditure for mass inoculation of cattle not being effected during the year for want of requisite details and increased expenditure on pay and allowances of the staff of veterinary hospitals.

27.—*Industries—Cinchona*.—Smaller recoveries from the Central Government on account of combined works.

28.—*Miscellaneous Departments*.—Enhanced rate of dearness allowance and additional staff for the office of the Rent Controller.

31.—*Superannuation allowances and Pensions*.—Payment of pensions to a large number of pensioners from Pakistan.

32.—*Charges on account of Stationery and Printing*.—*Ad-interim* increase in pay and enhanced allowances to staff.

39.—*Interest-free Advances*.—Larger advances drawn by the Land Acquisition Officer of a district for payment of compensation for land acquired.

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

Number and name of Appropriation.	Original and final Appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5
	Rs.	Rs.	Rs.	
29.—Civil Works . . . .	9,15,000	9,39,126	24,126	2.6
33.—Miscellaneous . . . .	24,29,000	25,24,710	95,710	3.9

The excess under the former head was due to larger expenditure on repairs to buildings ; while that under the latter was due to the payment of contributions to local bodies on account of " Adaptation " receipts exceeding anticipations.

10. *Excesses over authorised or voted grants and charged appropriations as compared with the previous year.*—The table below compares the number and amount of excesses over authorised or voted grants and charged appropriations during the year under review with those of the preceding period, viz., 1947-48 (Post-partition).

Year or period.	Number.		Amount.	
	Authorised or voted.	Charged.	Authorised or voted.	Charged.
	1	2	3	4
			Rs.	Rs.
1947-48 (Post-partition) . . . . .	7	4	41 42,542	3,47,860
1948-49 . . . . .	13	2	42,35,879	1,19,836

It will be seen from the above table that there was a substantial increase in both the number and the amount of the excesses in the authorised or voted section while in the charged section there was a marked decrease in both these respects. The reasons for the excesses have been explained in paragraphs 8 and 9 *ante*.

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

11. *Voted Grants.*—The budget estimates of 1948-49 provided a total sum of Rs. 37,38·36 lakhs for voted expenditure against which the actual expenditure was Rs. 28,81·43 lakhs causing a saving of Rs. 8,56·93 lakhs, i.e., 22·9 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 6,32·49 lakhs increased the saving to Rs. 14,89·42 lakhs which was 34·1 per cent. of the final grant. Grants Nos. 22, 33, 34, 35, 36, 38 and 40 contributed to about 85 per cent. of the total saving. The saving of Rs. 8,56·93 lakhs in the original grant was composed of a saving of Rs. 11,51·92 lakhs under eighteen heads and an excess of Rs. 2,94·99 lakhs under nineteen heads. The final saving of Rs. 14,89·42 lakhs consisted of a saving of Rs. 15,31·77 lakhs under twenty five heads and an excess of Rs. 42·35 lakhs under thirteen heads. The supplementary grant covered the excesses fully under seven heads and partially under ten heads. In two cases, however, the supplementary grant increased the saving in the original grant, *vide* Grants Nos. 21.—Public Health and 34.—Extraordinary Charges, while in one case (*viz.* Grant No. 36.—Pre-partition Payments) the supplementary grant was not required for the reasons stated in paragraph 5 *ante*.

*Charged Appropriations.*—The budget estimate for charged expenditure was Rs. 98·88 lakhs against which the actual expenditure amounted to Rs. 1,10·20 lakhs causing an excess of Rs. 11·32 lakhs which comes to 11·4 per cent. of the original appropriation. The supplementary appropriation of Rs. 13·40 lakhs converted the excess into a saving of Rs. 2·08 lakhs, working up to 1·9 per cent. of the final appropriation. The excess of Rs. 11·32 lakhs was the net result of a gross excess of Rs. 12·46 lakhs under four heads reduced by savings aggregating Rs. 1·14 lakhs under three heads. In two cases, however, there

was no variation, *vide* Appropriations Nos. 7 and 20. The supplementary grant covered the excess fully under two heads. In one case, the supplementary grant increased the saving in the original appropriation, *vide* Appropriation No. 9. The final saving of Rs. 2·08 lakhs was the net result of a gross saving of Rs. 3·28 lakhs under five heads partly set off by an excess of Rs. 1·20 lakhs under two other heads.

Out of 40 heads for which appropriation accounts have been prepared nineteen showed a variation of above 10 per cent., eight between 5 and 10 per cent., six between 1 to 5 per cent., and five below 1 per cent. In one case there was no variation while in another case no expenditure was incurred. The reasons for the more important variations have been explained in paragraphs 5, 8 and 9 *ante*.

### CONTROL OVER EXPENDITURE.

12. 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. 34.—Extraordinary Charges—Sub-head A-1.

(a) (i) page 241 and paragraph 2 of the  
Review on page 246 . . . . . Rs. 7,400

The additional provision obtained under the sub-head of the sum shown above proved unnecessary in view of the final saving of Rs. 30,599 under the same sub-head.

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

(i) Grant No. 5.—Forest—Sub-head A.-1, page 31 and paragraph 2  
of the Review on page 33 . . . . . Rs. 3,71,556

The reappropriation from this sub-head of the amount specified above, contributed mainly to the final excess of Rs. 4,87,294 thereunder.

(ii) Grant No. 15.—Jails and Convict Settlements—Sub-head  
B-4, page 80 . . . . . Rs. 89,102

The above excess was caused by reappropriation of like amount from this sub-head, under a misapprehension.

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

(i) Grant No. 2.—Land Revenue—Sub-head H,  
and paragraph 3 of the Review on page 26 . . . . . Rs. 49,000

(ii) Grant No. 6.—Registration—Sub-head C, page 34 and  
paragraph 2 of the Review on page 35 . . . . . Rs. 39,470

(iii) Grant No. 34.—Extraordinary charges—Sub-head A.-1.  
(a) (iii), page 241 . . . . . Rs. 4,21,365

(iv) Grant No. 22.—Charges on account of Agriculture—Sub-  
head K, page 132 and paragraph 4 of the Review on  
page 133 . . . . . Rs. 5,44,000

The unutilised provisions under these sub-heads were not surrendered.

(v) Grant No. 19.—Charges on account of Education—Sub-head  
B.-1 (6) (3), page 98 and paragraph 2 of the Review on  
page 110 . . . . . Rs. 47,788



The above saving was offered for surrender too late for acceptance within the year.

(vi) Grant No. 20.—Medical—Sub-head D.-8, page 118 and paragraph 3 of the Review on page 120 . . . . . Rs. 1,00,000

(vii) Grant No. 21.—Public Health—Sub-head H and paragraph 2 of the Review on page 127 . . . . . Rs. 1,09,000

The above provisions remained unutilised in their entirety. Due to some misapprehension no part of the saving in either case was surrendered.

(viii) Grant No. 27.—Industries—Cinchona—Sub-head E, page 156 . . . . . Rs. 29,000

Through an oversight, the unutilised provision mentioned above was neither surrendered nor transferred to other sub-heads.

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

(i) Grant No. 8.—Other taxes and Duties—Sub head A.-1, page 36 and paragraph 2 of the Review on page 37 . . . . . Rs. 14,258

Due to an oversight, additional provision was not obtained to cover the excess expenditure shown above.

(ii) Grant No. 12.—General Administration—General Administration— . . . . . Rs.

(a) Sub-head E.-1 (3), page 67 . . . . . 2,27,660

(b) „ E.-1 (4), „ 68 . . . . . 54,994

(c) „ E.-2 (1), „ 68 . . . . . 81,428

(d) „ E.-2 (2), „ 68 . . . . . 1,29,406

and paragraph 2 of the Review on page 71.

For want of timely intimation from the local officers, additional funds were not provided for to cover the excesses in these cases.

(e) Sub-head G.-1, page 69 and paragraph 3 of the Review on page 71 . . . . . Rs. 23,000

The excess remained uncovered.

(iii) Grant No. 20.—Medical— . . . . . Rs.

(a) Sub-head A.-2, page 115 . . . . . 96,798

(b) „ A.-3, „ 115 . . . . . 93,265

(c) „ H.-2, „ 119 . . . . . 96,906

(d) „ H.-5, „ 120 . . . . . 2,76,955

and paragraph 1 of the Review on page 120.

(iv) Grant No. 22.—Charges on account of Agriculture—Sub-head H, page 131 and paragraph 3 of the Review on page 133 . . . . . Rs. 15,700

(v) Grant No. 23 —Charges on account of Veterinary—Sub-head D. 2, page 143 and the Review on page 144 . . . . . Rs. 68,016

(vi) Grant No. 28.—Miscellaneous Departments—Sub-head I. 7, page 173 and paragraph 2 of the Review on page 174 . . . . . Rs. 31,179

(vii) Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—

Sub-head A (2), page 264 and paragraph 3 of the Review on page 266 . . . . . Rs. 23,38,697

The excesses in these cases remained uncovered.

## (viii) Grant No. 33.—Miscellaneous—

Sub-head H, page 231 and paragraph 2 of the Review on page 234 . . . . . Rs. 78,839

## (ix) Grant No. 40.—Loans and advances bearing Interest—

Sub-head B, page 276 and paragraph 2 of the Review on page 278 . . . . . Rs. 4,99,979

Failure to provide requisite funds before the close of the year accounted for the final excesses indicated above.

## (5) Cases of defective budgeting—

## (i) Grant No. 2.—Land Revenue—

Sub-head A-6, page 24 and paragraph 2 of the Review on page 26 . . . . . Rs. 12,019

Absence of provision for recovery in the budget which remained unregularised.

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

Sub-head D (2) -6, page 130 and paragraph 2 of the Review on page 132.

The above sub-head included in one lump, the original as well as the final provisions of Rs. 39,08,000 and Rs. 25,02,000 respectively, which were not allocated to appropriate sub-heads D(2) 1 to D(2) 4, throughout the year.

## (iii) Grant No. 35.—Post-War Development Schemes—

Sub-head P, and paragraph 2 of the Review on page 254.

No provision in the original budget was made under this sub-head although the corresponding Minor Head of Account, *viz.*, "Works" had been authorised at the budget-stage.

### GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13. Out of the saving of Rs. 14,89.42 lakhs in the voted grant for the year (*vide* paragraph 11 *ante*), provisions aggregating Rs. 13,89.23 lakhs were surrendered to the Finance Department by the various controlling authorities, leaving an unadjusted balance of Rs. 1,00.19 lakhs which worked up to 3.4 per cent. of the final modified appropriation. The above amount of unadjusted savings was the net result of unadjusted savings totalling Rs. 2,27.54 lakhs under 16 grants, partially set off by unadjusted excesses for a total sum of Rs. 1,27.35 lakhs under 21 grants. The surrenders aggregating Rs. 13,89.23 lakhs as already stated, were spread over 22 grants in all, reducing the savings in 11 cases, increasing the excesses under 2 grants and converting savings into excesses in 8 cases. In one case (Grant No. 36), the entire grant which had remained unutilised was surrendered, the unadjusted amount being brought down to *nil*.

In the charged section out of the total saving of Rs. 2.08 lakhs (*vide* paragraph 11 *ante*), provisions aggregating Rs. 1.35 lakhs were surren-

dered, leaving a net unadjusted saving of Rs. 73 lakhs which came up to 7 per cent. of the final modified appropriation. The above amount of net unadjusted saving is made up of unadjusted savings for a total sum of Rs. 2.03 lakhs under 4 heads, partly counterbalanced by unadjusted excesses totalling Rs. 1.30 lakhs under 3 heads. The surrenders aggregating Rs. 1.35 lakhs as already stated, were spread over 3 heads—having reduced the savings in 2 cases and converted the saving into an excess in the third case.

Cases of defective control over expenditure have been noticed in the notes and the reviews of the various Appropriation Accounts and in paragraph 12 *ante*. They show that in some cases there was room for better control being exercised. But the cases represent a small percentage of the total financial transaction of the year and do not indicate any deterioration in the general standard of financial control.

### FINANCIAL IRREGULARITIES, LOSSES, ETC.

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

Page.	No. and name of Grant.	Paragraph of the Review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
37	8.—Other Taxes and Duties .	4	Write-off of irrecoverable amount of Sales Tax . . . . .	13,063
46	10. Irrigation . . . . .	6	Expenditure on reexcavation of a part of a river which proved to be nugatory. . . . .	4,02,021
72	12.—General Administration— General Administration.	5	Misappropriation of Government money awaiting remittance to treasury; also delay in remittances . . . . .	742
73	Ditto . . . . .	6	Expenditure on maintenance of aircrafts remaining out of commission . . . . .	15,507
81	15.—Jails and Convict Settlements.	2	Non-submission of detailed bills in support of lump draws on Abstract Bills in the Jail Department . . . . .	..
111	19.—Charges on account of Education.	4 and 5	Irregularities in the accounts and transactions of certain colleges . . . . .	..
112	Ditto . . . . .	6	Irregularities in the payment or utilisation of grants-in-aid to certain schools . . . . .	..
112	Ditto . . . . .	7	Do . . . . .	..
113	Ditto . . . . .	8	Low rates of fees charged in a school . . . . .	..
121	20.—Medical . . . . .	6	Irregularities in the accounts and transactions of a medical store. . . . .	..
122	Ditto . . . . .	5	Purchase of unauthorised diet in a hospital; also, other irregularities in the accounts and transactions thereof . . . . .	3,140

Page	No. and name of Grant.	Paragraph of the Review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
155	25.—Industries—Industries . . . . .	6	Sale of dhoties at less than market rates . . . . .	..
215	30.—Famine . . . . .	3	Write-off of loss due to misappropriation of sale-proceeds of relief rice . . . . .	2,730
215	Ditto . . . . .	4	Irregularities in the accounts and transactions relating to famine . . . . .	..
235	33.—Miscellaneous . . . . .	5	Irregular grant of loans to refugee businessmen or firms . . . . .	..
236 238	Ditto . . . . .	6, 7 and 8	Irregularities in the grant of relief to refugees from East Bengal . . . . .	..
239	Ditto . . . . .	9(i)	Infructuous expenditure on premises hired for refugees in advance of requirements . . . . .	4,746
239 to 240	Ditto . . . . .	9(ii) and (iii)	Arrear unrealised rent of premises for refugees . . . . .	26,751 3,000
240	Ditto . . . . .	9(v)	Non-realisation of full rent for a house and providing accommodation beyond requirements . . . . .	..
246	34.—Extraordinary Charges . . . . .	4	Write-off of the value of petrol lost from petrol pumps . . . . .	4,640
260	37.—Expenditure on Road Transport Scheme.	3	Avoidable expenditure on insurance of state buses in transit from Bombay . . . . .	13,127
266 to 268	38.—Capital Outlay on Provincial Schemes of State. Trading.	4 to 7	Irregularities and Losses . . . . .	..

### OTHER TOPICS OF INTEREST.

15. *Local Audit and Inspection.*—During the period under review the Outside Audit Department conducted inspection of the accounts of 4 treasuries, 12 Public Works divisions and 23 Irrigation divisions including 5 Tank Improvement and Small Irrigation Schemes, carried out by the District Officers as Public Works Disbursers. It also conducted a local test-audit of the accounts of 2 Forest divisions and 226 other offices of the civil department. The offices inspected included certain offices of the Education Directorate, the accounts of which were audited for the first time at the request of the Provincial Government. The other new audits undertaken by the Department included the local audit of the accounts of expenditure incurred on refugees from East Bengal in relief camps or elsewhere. The undertaking of all these new audits entailed considerable increase of work on the Department.

A special audit of the accounts of a Divisional Inspector of Schools, a District Inspector of Schools as well as of a Police Office was also undertaken during the year at the instance of Government. In the first two cases the audit disclosed defalcation of sums totalling nearly Rs. 80

thousand and a criminal case has in this connection been instituted against a Divisional Inspector of Schools and certain other persons. The case is still in progress.

The special audit of the Police Office also disclosed large overpayments amounting to Rs. 21,000 and other irregularities in connection with purchases, e. g., non-invitation of tenders or non-acceptance of the lowest tendered rates.

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

- (i) the receipts of Public Works and Irrigation divisions as well as of some civil offices visited ;
- (ii) the store accounts of Public Works divisions and some other offices visited.

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

As regards other offices, the accounts of stores were found to have been maintained, in many cases, in an unsatisfactory manner. Instances were not rare where the stock had not been physically verified as required by the rules. In regard to stores purchased in connection with the "Grow More Food" schemes, the accounts maintained were found to be inadequate for the purpose of exercising an effective check to ensure that the stock sent to each seed store is actually brought to account. As regards expenditure on the relief of refugees from East Bengal, the accounts maintained in Relief camps were found to be defective in various ways owing to non-maintenance of essential records (such as ' Dispersal slips '). It was not possible for audit to be satisfied in many cases that the persons to whom relief had been paid were *bonâfide* refugees.

Subject to the above remarks, the initial accounts maintained in the civil offices were found to be generally satisfactory.

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

16. *Audit of Grants-in-aid.*—The Examiner, Local Audit Department, who conducts the audit of the grants-in-aid paid to local bodies has certified that such of the grants as had been paid during 1947-48 (Post-partition) and audited by him were found to have been utilised properly and in accordance with the prescribed conditions.

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

Paragraph 7 on page 112 of the Review below "Grant No. 19.—Charges on account of Education" mentions the irregularities noticed in course of a special audit, in regard to sums drawn as grants-in-aid on behalf of certain institutions which either did not exist or were not on the approved list.

17. *Relief and Rehabilitation.*—Expenditure incurred on account of relief and rehabilitation of persons displaced from East Bengal during 1947-48 (Post-partition) and 1948-49 amounted to Rs. 4,08,929 and Rs. 2,05,31,907 respectively, including pay and allowances of officers and staff, working up to Rs. 43,750 and Rs. 18,26,462 during the two respective periods. The balance of the expenditure of Rs. 3,65,179 during 1947-48 was incurred on relief only. During 1948-49, sums of Rs. 1,75,92,992 and Rs. 11,12,453 were expended on pure relief and rehabilitation respectively and a sum of

Rs. 40,91,626 disbursed as loans to displaced persons. Out of the total expenditure incurred by the State Government, sums of Rs. 3,92,914 and Rs. 1,79,91,975 in respect of 1947-48 (Post-partition) and 1948-49 respectively have been re-imbursed by the Central Government.

Expenditure on pay and allowances of officers and establishments at headquarters as well as districts and camps is detailed below :—

1947-48.		Rs.
Staff at headquarters (Calcutta)	. . . . .	27,298
Staff in Districts	. . . . .	Nil
Staff in Camps	. . . . .	16,452
	Total	43,750
1948-49.		Rs.
Staff at headquarters (Calcutta)	. . . . .	8,42,507
Staff in Districts	. . . . .	2,62,394
Staff in Camps	. . . . .	5,22,170
	Total	16,27,071

Expenditure on staff works out to 12 per cent. and 7.1 per cent. of the actual amount spent on pure relief and rehabilitation of displaced persons during the two periods under consideration. The irregularities noticed during local inspection have been mentioned in the Review of Grant No. 33, *vide* paragraphs 5 to 9.

18. *Post-War Development Schemes.*—The Central Government continued their grants to the Provinces after the Partition, for implementing “approved” Development Schemes launched by the latter. Accordingly, grants of Rs. 1 crore and Rs. 1,70,00,000 respectively were made for this purpose to the Government of West Bengal during 1947-48 (Post-partition) and 1948-49. The sums have been credited in the Provincial section of the accounts under the Revenue Major Head “LI.—Extraordinary Receipts—subvention from the Central Government for Development Schemes”. The total expenditure incurred by the Provincial Government on “approved” schemes as stated above, under the Major head “63=B.—Expenditure on Post-War Development Schemes” came to Rs. 1,23,36,733 and Rs. 2,86,48,766 respectively, during the two periods.

The details of the expenditure on the individual schemes are set forth in the Annexure to Grant No. “35.—Post-War Development Schemes” on page 256.

19. *State Trading.*—Expenditure in respect of the following schemes was incurred during the year 1948-49 under the head “85-A.—Capital Outlay 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 Sugra

*Grain Purchase Schemes.*—The object of these schemes is to improve the food situation in the State. Rice, Paddy, Wheat and Wheat products 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 was abolished with effect from 1st December, 1947 but the entire cost of purchase could not be paid and the stock disposed of in full during the year 1947-48. Expenditure incurred represents the transactions carried on during 1948-49, in respect of undisposed of sugar falling to the share of West Bengal State after the Partition.

*Accounting procedure.*—The accounting procedure remains the same as before. As in the past, each scheme has been accounted for under the following sub-heads (with suitable modifications where necessary) opened within the Capital Account :—

- (1) Cost of purchase.
- (2) Advances.
- (3) Suspense (Personal Deposits).
- (4) *Deduct* Receipts and recoveries on Capital Accounts.
  - (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). When 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 supply of foodstuffs at concessional rates to Government servants are booked under the head "63.—Extraordinary Charges in India—Miscellaneous—Civil Supplies". The expenditure on the rest of the schemes is debited to the Capital head.

(2) The net expenditure on Schemes (i) and (ii) as booked in the Capital Account amounted to Rs. (—) 3,11,05,429 and (—) 1,04,161 respectively.

The minus figures under the above schemes were due to the total reductions of Capital expenditure under heads (4) and (5) mentioned above being in excess of the gross expenditure in connection with the schemes adjusted under heads (1) to (3) during the year.

(3) During the period under review, a sum of Rs. 40,91,977 representing the approximate loss on sale of foodstuff to Police Force and other Government servants at concession rates has been adjusted provisionally at the instance of Government under the head "63.—Extraordinary Charges in India". As the Profit and Loss account could not be prepared by Government the actual loss or gain remains undetermined.

The *Proforma* Trading Accounts and the Balance Sheets relating to the schemes (i) (a) and (i) (b) were received from Government but on examination it was found that they had not been correctly drawn up. The department was asked to resubmit revised accounts after removing all the defects pointed out by audit. As no such revised accounts have yet been received it has not been possible to incorporate the same in the Appropriation Account of the relative grant.

20. *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 during the year on this account came to Rs. 1,56,801 being included under Grants Nos. 3.—Provincial Excise and 16.—Police. All the certificates of disbursement in respect of the expenditure, as required by the rules, were duly received.

21. *Objections outstanding*.—It is the duty of departmental officers to give prompt attention to the objections raised by audit and to take effective action for the rectification of all irregularities. That this was not done to the required extent is indicated by the fact that objections for an aggregate sum of Rs. 42,49·69 lakhs on 11,042 items remained outstanding at the end of the year under report as per details given below :—

Year or period of objection.	Number of items.	Amount Rs. lakhs.
1947-48 (Post-partition)	2 529	7,11·85
1948-49	8,513	35,37·84
Total	11,042	42,49·69

Up to the time of writing the report objections on 489 items for Rs. 3,93·28 lakhs relating to 1947-48 (Post-partition) and on 4,403 items for Rs. 21,87·35 lakhs relating to 1948-49 have been cleared, leaving 6,150 items still outstanding comprising a total sum of Rs. 16,72·06 lakhs, classified according to years as shown below :—

Year or period of objection.	Number of items.	Amount Rs. lakhs.
1947-48 (Post-partition)	2,040	3,21·57
1948-49	4,110	13,50·49
Total	6,150	16,72·06

A detailed analysis of the above items is given in Appendix II on page 286.



22. *Disposal of Inspection Reports.*—All important irregularities and defects in accounts for 1947-48 (Post-partition) noticed during local audit or inspection are embodied in the Inspection Reports which are sent to departmental officers for necessary action. The points included therein are expected to receive the special attention of those officers and to be settled as expeditiously as possible. The number of Inspection Reports issued up to the end of 1948-49 but still remaining undisposed of is 196 of which 1,477 items are under objection, as detailed below :—

Department concerned.	No. of Inspection Reports.	Number of items.
Forest . . . . .	1	4
Registration . . . . .	2	7
General Administration . . . . .	3	51
Administration of Justice . . . . .	6	28
Jails . . . . .	5	24
Police . . . . .	14	35
Education . . . . .	8	67
Medical . . . . .	13	152
Public Health . . . . .	1	5
Agriculture . . . . .	9	40
Industries . . . . .	6	36
Famine . . . . .	21	271
Miscellaneous . . . . .	9	68
Refugee Relief . . . . .	7	92
Civil Supplies . . . . .	37	269
Communication and Buildings . . . . .	25	230
Irrigation and Waterways . . . . .	29	105
<b>Total</b>	<b>196</b>	<b>1,477</b>

23. *Division of the Assets and Liabilities of undivided Bengal between East and West Bengal.*—As stated in paragraph 16 on page 14 of the previous year's Report, the work of implementing the Awards of the Arbitral Tribunal is in progress. The progress made so far is indicated below :—

For the purpose of division of assets and liabilities of undivided Bengal there are four categories of items to be dealt with, *viz.*, (1) Financial assets and liabilities based on account balances, (2) Physical assets, (3) Pensionary liabilities, and (4) Claims outstanding against the Government of undivided Bengal. The allocation of the account balances as on the 14th August, 1947 between East and West Bengal has practically been completed, but not so the allocation of the value of the physical assets, as disputes over the valuation of certain assets have not yet been settled. As regards pensionary liability, an actuary has been appointed on behalf of the West Bengal Government and

entrusted with the task of calculating the capitalised value of (i) pensions in issue and (ii) the pensionary liability accrued on the 14th August, 1947 in respect of pensioners drawing their pension in the Indian Union, and Government servants still in service under the West Bengal Government. The work is in progress. Regarding the last item, *viz.*, the claims outstanding against the Government of undivided Bengal, the claims are subject to scrutiny by the Application Committee set up by the Bengal Separation Council. Under Section 9 (b) of the Indian Independence (Rights, Property and Liabilities) Order, 1947, these claims are the initial liability of East Bengal; but the Government of West Bengal have agreed to pay such claims, in the first instance, to the payees in West Bengal upto a certain limit. Certain other Pre partition claims, mainly on account of arrear pay and allowances, etc., have been and are being paid by the Government of West Bengal, and kept segregated in the accounts pending settlement with East Bengal.

CALCUTTA;  
*The 23rd May 1951.*

}

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

COUNTERSIGNED

SIMLA,  
*The 30th May 1951.*

}

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

## PART II.

### Appropriation Accounts of sums expended during the year 1948-49 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 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 Accountant General, Commonwealth Relations Office, Division B and 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.

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.
23	1. Taxes on Income other than corporation tax . . .	2,76,000	2,76,789	..	789
24	2. Land Revenue. . . .	29,48,000	28,58,062	89,938	..
27	3. Provincial Excise . . .	35,36,000	34,80,746	55,254	..
29	4. Stamps . . . . .	5,81,000	6,25,956	..	44,956
31	5. Forcst. . . . .	36,13,000	40,64,391	..	4,51,391
34	6. Registration . . . .	14,22,000	13,76,780	45,220	..
36	8. Other Taxes and Duties .	12,09,000	11,50,208	58,792	..
38	10. Irrigation . . . . .	2,34,51,000	2,07,27,965	27,23,035	..
61	11. Interest on Ordinary Debt				
	Voted . . . . .	1,000	200	800	..
	Charged . . . . .	21,31,000	20,10,913	1,20,087	..
64	12. General Administration— General Administration				
	Voted . . . . .	1,70,77,000	1,69,62,163	1,14,837	..
	Charged . . . . .	11,00,000	10,55,824	44,176	..
74	13. General Administration—				
	Debt Conciliation . . .	3,75,000	2,61,595	1,13,405	..
75	14. Administration of Justice—				
	Voted . . . . .	75,51,000	62,98,024	12,52,976	..
	Charged . . . . .	24,26,000	23,99,092	26,908	..
79	15. Jails and Convict Settlement . . .	64,64,000	65,11,515	..	47,515
87	16. Police . . . . .	4,00,93,000	4,17,91,552	..	16,98,552
95	17. Ports and Pilotage . . .	3,25,000	3,10,139	23,861	..
96	18. Scientific Department . .	41,000	48,780	..	7,780
97	19. Charges on account of Education . . . . .	2,14,53,000	1,95,96,965	18,56,035	..
115	20. Medical—				
	Voted . . . . .	1,21,82,000	1,29,73,237	..	7,91,237
	Charged . . . . .	1,50,000	1,50,000	..	..
125 .	21. Public Health . . . . .	53,94,000	39,85,139	14,08,861	..
129	22. Charges on account of Agriculture . . . . .	2,42,82,000	1,31,49,081	1,11,12,919	..
143	23. Charges on account of Veterinary . . . . .	11,74,000	12,80,365	..	1,06,365

**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.
145	24. Charges on account of Co-operative Credit . . .	12,97,000	11,67,382	1,29,618	..
149	25. Industries—Industries . . .	1,11,15,000	43,99,414	67,15,586	..
154	26. Industries—Fisheries . . .	8,33,000	4,46,213	3,86,787	..
156	27. Industries—Cinchona . . .	32,39,000	32,44,720	..	5,720
172	28. Miscellaneous Departments . . .	18,09,000	18,56,914	..	47,914
175	29. Civil Works—				
	Voted . . . . .	2,96,41,000	2,36,32,618	60,08,382	..
	Charged . . . . .	9,15,000	9,39,126	..	24,126
213	30. Famine . . . . .	81,12,000	45,56,018	35,55,982	..
216	31. Superannuation Allowances and Pensions—				
	Voted . . . . .	82,53,001	90,99,158	..	8,46,157
	Charged . . . . .	1,16,000	1,14,430	1,570	..
220	32. Charges on account of Stationery and Printing . . .	37,21,500	37,37,006	..	15,506
229	33. Miscellaneous—				
	Voted . . . . .	2,93,18,001	1,90,01,959	1,03,16,042	..
	Charged . . . . .	24,29,000	25,24,710	..	95,710
241	34. Extraordinary charges . . .	4,83,53,000	3,59,07,754	1,24,45,246	..
252	35. Post-War Development Schemes . . . . .	6,57,43,000	3,43,69,887	3,13,73,113	..
259	36. Pre-partition payments . . .	1,00,00,000	..	1,00,00,000	..
260	37. Expenditure on Road Transport Schemes . . .	60,00,000	33,45,771	26,54,229	..
262	7.—Charges on account of Motor Vehicles Acts—				
	Charged . . . . .	4,50,000	4,50,000	..	..
263	9.—Interest on Works for which Capital Accounts are kept—				
	Charged . . . . .	15,11,000	13,75,955	1,35,045	..
264	38. Capital Outlay on Provincial Schemes of State Trading . . . . .	86,58,000	—3,12,09,590	3,98,67,590	..

**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.
275	39. Interest-Free Advances .	13,77,000	15,48,997	..	1,71,997
276	40. Loans and advances bearing interest .	2,61,87,000	1,53,17,983	1,08,69,017	..
Totals {					
	Voted . . .	43,70,84,502	28,81,42,856	15,31,77,525	42,35,870
				Net saving Rs. 14,80,41,646	
	Charged . . .	1,12,28,000	1,10,20,050	3,27,786	1,19,836
				Net saving Rs. 2,07,950	
<b>GRAND TOTAL . . .</b>		<b>44,83,12,502</b>	<b>29,91,62,906</b>	<b>15,35,05,311</b>	<b>43,55,715</b>

Amounts of excesses :—

	Rs.
Voted (See paragraph 8 of the Audit Report) . . . . .	42,35,879
Charged (See paragraph 9 of the Audit Report) . . . . .	1,19,836

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 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 30th May 1951.

Comptroller and Auditor General of India.

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.
<b>Major Head "4.—Taxes on Income other than Corporation Tax".</b>			
Collection of Agricultural Income Tax—			
	Rs.		
O. . . . .	2,48,000	2,76,000	2,76,789
S. . . . .	28,000		
Total . . . . .	2,76,000	2,76,789	+ 789

Col. 1—Due to (i) the opening of a new Range office (Rs. 17,000), (ii) shifting of some offices (Rs. 3,500), (iii) cost of an appeal case (Rs. 3,000) and (iv) frequent sittings of the Agricultural Income Tax Tribunal (Rs. 4,500).

## REVIEW.

The excess was .3 per cent. of the grant against 2.9 per cent. in 1947-48 (Post-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.
<b>Major Head "7.—Land Revenue".</b>			
<b>A —CHARGES OF ADMINISTRATION—</b>			
A. —Pay of Officers—			
	Rs.		
O . . . . .	1,12,000	} 1,07,718	1,06,518
R. . . . .	—4,282		
A. 2.—Pay of Establishment—			
O . . . . .	5,69,100	} 6,49,611	6,79,114
R. . . . .	80,511		
A. 3.—Allowances, honoraria, etc.—			
O . . . . .	3,43,400	} 5,18,800	5,51,058
R. . . . .	1,75,400		
Col. 1.—Mainly (i) additional staff (Rs. 55,470), and (ii) enhanced rate of dearness allowance (Rs. 1,14,000).			
A. 4.—Contingencies—			
O . . . . .	87,900	} 99,925	1,06,030
R. . . . .	12,025		
A. 5.—Establishment charges payable to other Governments, Departments, etc.—			
O . . . . .	27,600	} 32,942	17,050
R. . . . .	5,342		
Col. 1.—Additional expenditure in connection with the imposition of Primary Education Cess in a district. Col. 4.—Due to the inaccuracy of estimate for the Primary Education Cess made by certain District Officers.			
A. 6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O . . . . .	—94,000	} —1,55,199	—2,08,148
R. . . . .	—61,199		
Col. 1.—Due mainly to (i) the reason stated under A.5—Col. 1 (Rs. 46,476) and (ii) attachment of more estates (Rs. 11,980). Col. 4.—Mainly arrear recovery (Rs. 38,439); see also paragraph 2 of the Review.			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
B. 1.—Pay of Officers—			
O . . . . .	16,700	} 16,720	16,125
R. . . . .	20		



Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl'd.</i></b>			
B. 2.—Pay of Establishment—	Rs.		
O. . . . .	2,93,700	} 2,88,679	2,70,393
R. . . . .	—5,021		
B. 3.—Allowances, honoraria, etc.—			
O. . . . .	2,39,700	} 2,73,569	2,86,125
R. . . . .	33,869		
B. 4.—Contingencies—			
O. . . . .	4,05,900	} 4,35,364	4,36,145
R. . . . .	29,464		
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>			
D. 1.—Pay of Officers—			
O. . . . .	47,100	} 44,354	43,521
R. . . . .	—2,746		
D. 2.—Pay of Establishment—			
O. . . . .	1,36,600	} 1,07,955	1,05,969
R. . . . .	—28,645		
Col. 1.—Mainly postponement of Revisional Settlement operations in a district.			
D. 3.—Allowances, honoraria, etc.—			
O. . . . .	1,63,400	} 1,63,311	1,61,066
R. . . . .	—89		
D. 4.—Contract Contingencies		5,700	5,626
D. 5.—Other Contingencies—			
O. . . . .	1,91,200	} 1,51,394	1,40,996
R. . . . .	—39,806		
Col. 1.—Mainly due to (i) curtailment of programme (Rs. 18,531), (ii) non-entertainment of some job work staff (Rs. 10,177) and (iii) postponement of certain construction works (Rs. 7,018).			
D. 8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.		—6,000	—8,466
Col. 4.—Larger recovery owing to higher demand for printed maps.			
<b>E.—LAND RECORDS—</b>			
O. . . . .	1,06,000	} 85,457	77,417
R. . . . .	—20,543		
Col. 1.—Mainly postponement of Revisional Settlement operations in a district.			

Major Head and Sub-head.	Final Grant or Approp- riation	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>concl.</i></b>			
<b>F.—ASSIGNMENTS AND COMPENSATIONS—</b>			
	Rs.		
O. . . . .	65,000	68,706	62,729
R. . . . .	3,706		
			—5,977
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	3,000	9,994	8,794
R. . . . .	6,994		
			—1,200
Col. 1.—Liabilities for stores brought forward from 1947-48.			
<b>H.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	2,34,000	49,000	..
R. . . . .	—1,85,000		
			—49,000
Cols. 1 and 4.—See paragraph 3 of the Review.			
Surrenders or withdrawals within grant or appro- priation—			
R. Gross . . . . .	—61,199	—61,199	..
R. Deductions . . . . .	61,199	61,199	..
			+61,199
			—61,199
<b>Totals—</b>			
Gross . . . . .	30,48,000	30,74,676	+26,676
Deductions . . . . .	—1,00,000	—2,16,614	—1,16,614
Net . . . . .	29,48,000	28,58,062	—89,938

## REVIEW.

Saving was 3·1 per cent. of the grant compared to 14·1 per cent. in 1947-48 (Post-partition).

2. *Sub-head A. 6.*—A sum of Rs. 12,019 representing the proportionate cost of Certificate Establishment employed on Education Class Work was actually recovered and adjusted under this sub-head for which funds were not provided during the year. The Controlling Officer stated that in the absence of any deduct head in the original budget under "Certificate Establishment" no provision could be made. This indicates defective budgeting and control.

3. *Sub-head H.*—*Lump provision for increase in salaries.*—Out of the lump provision of Rs. 2,34,000 a sum of Rs. 1,85,000 was utilised to meet additional expenditure due to (i) enhanced rate of dearness allowance (Rs. 1,00,000) and (ii) additional staff for extensive land acquisition work (Rs. 85,000) and the balance remained unutilised.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "8.—Provincial Excise".</b>				
<b>A.—SUPERINTENDENCE—</b>				
	Rs.			
O. . . . .	3,99,000	4,44,754	4,42,304	
R. . . . .	45,754			-2,450
<b>B.—DISTRICT CHARGES—</b>				
<b>B. 1.—Pay of Officers—</b>				
O. . . . .	2,00,000	1,66,000	1,66,973	
R. . . . .	-34,000			+973
Col. 1.—Vacant posts.				
<b>B. 2.—Pay of Establishment—</b>				
O. . . . .	5,33,500	6,29,150	6,24,263	
S. . . . .	8,100			-4,887
R. . . . .	87,550			
Col. 1.—Mainly appointment of additional staff (Rs. 94,950).				
<b>B. 3.—Allowances, honoraria, etc.—</b>				
O. . . . .	7,83,000	8,62,592	8,61,888	
R. . . . .	79,592			-704
<b>B. 4.—Contract Contingencies—</b>				
O. . . . .	65,000	66,600	59,667	
R. . . . .	1,600			-6,933
Col. 4.—Debits for certain freight charges were not received during the year.				
<b>B. 5.—Other Contingencies—</b>				
O. . . . .	1,15,600	1,49,945	1,55,708	
S. . . . .	24,000			+5,763
R. . . . .	10,345			
Col. 1.—(i) Purchase of three motor trucks (Rs. 24,000) and (ii) more rewards owing to an increase in the number of cases (Rs. 10,345).				
For rounding . . . . .		-100	+100	
<b>C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT—</b>				
O. . . . .	10,00,000	9,34,065	9,06,743	
R. . . . .	-65,935			-27,322

## Grant No. 3.—Provincial Excise—concl'd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—Provincial Excise"—concl'd.</b>			
<b>D.—COMPENSATIONS—</b>			
	Rs.		
O. . . . .	1,18,400	1,15,340	97,340
R. . . . .	—3,060		
Col. 4.—Liabilities carried forward.			
<b>.—PURCHASE OF GANJA AND OTHER DRUGS—</b>			
S. . . . .	1,69,900	1,68,054	1,65,855
R. . . . .	—1,846		
Col. 1.—Supplementary provision for purchase of ganja and bhang necessitated after the budget stage.			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India . . . . .	..	5	+5
<b>H.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	1,20,000	..	..
R. . . . .	—1,20,000	..	..
Col. 1.—See paragraph 2 of the Review.			
For rounding . . . . .	—400	..	+400
<b>Total</b>	<b>35,36,000</b>	<b>34,80,746</b>	<b>—55,254</b>

## REVIEW.

The savings were 1·6 per cent. of the grant against 6 per cent. in 1947-48 (Post-partition).

2. *Sub-head H.—Lump provision for increase in salaries.*—The lump provision of Rs. 1,20,000 was utilised to meet the expenditure detailed below :—

Purpose.	Amount. Rs.
Additional staff and arrear pay of the surplus personnel . . . . .	17,858
Enhanced dearness allowance . . . . .	35,500
Travelling allowance and town allowance to the surplus personnel . . . . .	11,100
Cash allowance . . . . .	45,600
Rewards to officers for detection of good excise cases . . . . .	9,942
<b>Total</b>	<b>1,20,000</b>

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "9.—Stamps".</b>			
<b>A.—NON-JUDICIAL—</b>			
<b>A.-1.—Superintendence—</b>			
	Rs.		
O. . . . .	44,000		
R. . . . .	4,933	48,933	52,608
			+3,675
<b>A.-2.—Charges for the sale of stamps—</b>			
O. . . . .	3,00,000		
R. . . . .	—43,900	2,56,100	2,69,473
			+13,373
Col. 1.—Absence of dependable data for an accurate forecast. Col. 4.—Increased expenditure towards the close of the year due to heavier sale of stamps.			
<b>A.-3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	75,000		
R. . . . .	25,000	1,00,000	1,11,502
			+11,502
Col. 1.—Same as under A. 2.—Col. 1. Col. 4.—Cost of stamps indented for by the local officers could not be provided for fully in the absence of timely information.			
<b>B.—JUDICIAL—</b>			
<b>B.-1.—Superintendence—</b>			
O. . . . .	22,000		
R. . . . .	2,467	24,467	26,944
			+2,477
Col. 4.—Larger indent for stamps as well as increased rates of cartage and cooly hire.			
<b>B.-2.—Charges for the sale of stamps—</b>			
O. . . . .	60,000		
R. . . . .	—11,500	48,500	50,654
			+2,154
Col. 1.—Same as under sub-head A. 2.—Col. 1.			
<b>B.-3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	75,000		
R. . . . .	25,000	1,00,000	1,14,775
			+14,775
Col. 1.—Same as under sub-head A. 2.—Col. 1. Col. 4.—Same as under sub-head A. 3.—Col. 4.			
<b>C.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	5,000		
R. . . . .	—5,000	..	..
			..
Col. 1.—Provision transferred to sub-heads A.-3 and B.-3.			

Grant No. 4.—Stamps—*concl.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "9.—Stamps"—<i>concl.</i></b>			
Surrenders or withdrawals within grant or appropria- tion—			
	Rs.		
R. . . . .	3,000	3,000	.. — 3,000
<b>Total</b>	<b>5,81,000</b>	<b>6,25,956</b>	<b>+ 44,956</b>

## REVIEW.

There were excesses under almost all the sub-heads working up to 7·7 and 7·3 per cent. respectively of the grant and the modified appropriation, compared with the saving of 26·8 per cent. in 1947-48 (Post-partition).

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"</b>			
<b>A.—CONSERVANCY AND WORKS—</b>			
<b>A. I.—Timber and other produce removed from the forests by Government Agency—</b>			
	Rs.		
O. . . . .	5,60,000	6,74,444	11,61,738
S. . . . .	4,86,000		
R. . . . .	—3,71,556		
Col. 1.—Supplementary grant due to the larger supply of timber, sleepers and charcoal.			
Col. 4.—(i) Injudicious reduction in Col. 1. (Rs. 3,71,556) and (ii) need for working of the forests damaged by cyclone (Rs. 1,15,738). See also paragraph 2 of the Review.			
<b>A. II.—Timber and other produce removed from the forests by consumers and purchasers—</b>			
O. . . . .	1,87,000	2,72,041	2,71,806
R. . . . .	85,041		
Col. 1.—Mainly unforeseen purchase of new boats and launches and repairs to existing ones (Rs. 79,000).			
<b>A.-III.—Construction, purchase and maintenance, etc.—</b>			
O. . . . .	3,10,000	6,19,725	6,46,954
R. . . . .	3,09,725		
Col. 1.—Mainly (i) improvement, maintenance and repairs to roads and bridges (Rs. 1,30,000), (ii) building projects (Rs. 95,000), (iii) maintenance of and repairs to buildings and water works (Rs. 70,000) and (iv) new minor works (Rs. 14,700).			
<b>A. IV.—Conservancy and Regeneration—</b>			
O. . . . .	1,96,000	2,70,177	2,70,087
R. . . . .	74,177		
Col. 1.—Mainly unforeseen expenditure in connection with (i) demarcation of boundaries (Rs. 10,400), (ii) compensation to the tenants of an area (Rs. 45,000) and (iii) purchase of fencing materials (Rs. 12,000).			
<b>A.-V.—Miscellaneous—</b>			
O. . . . .	6,63,600	11,56,904	11,86,269
S. . . . .	3,75,000		
R. . . . .	1,18,304		
Col. 1.—Mainly due to heavy demands from the Railways and other parties for supply of sleepers, logs and other timber by purchase from the trade.			
<b>A.-VI.—Suspense—</b>			
O. . . . .	2,400	345	—325
R. . . . .	—2,055		
Col. 1.—Recovery of work advances being larger than originally anticipated.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>A.—CONSERVANCY AND WORKS—<i>concl.</i></b>			
<b>A. VIII.—<i>Deduct</i>—Amount recoverable from other Governments, Departments, etc.—</b>			
	Rs.		
O. . . . .	—5,97,000	—10,37,107	—11,09,710
R. . . . .	—4,40,107		
Cols. 1 and 4.—Larger recovery consequent on larger supply of timber, etc., to Railways and other Governments ; see also notes under A. I and A. V—Col 1.			
<b>B —ESTABLISHMENT—</b>			
<b>B. 1.—Pay of officers—</b>			
O. . . . .	2,27,000	1,73,185	1,65,700
R. . . . .	—53,815		
Col. 1.—Mainly due to (i) unfilled vacancy (Rs. 12,000), (ii) filling up of vacancies by forest Rangers whose pay is debitable to sub-head B. 2 (Rs. 31,300) and (iii) posting of some junior officers in place of senior ones (Rs. 10,000).			
<b>B. 2.—Pay of Establishment—</b>			
O. . . . .	5,17,000	5,86,741	5,90,953
R. . . . .	69,741		
<b>B. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	5,01,500	6,99,251	6,98,082
R. . . . .	1,97,751		
Col. 1.—Mainly due to (i) the creation of a new circle (Rs. 49,973), (ii) enhanced dearness allowance (Rs. 1,07,440), (iii) more transfers (Rs. 15,000) and (iv) increased travelling and pony allowances (Rs. 25,338).			
<b>B. 4.—Contingencies—</b>			
O. . . . .	78,000	1,76,765	1,67,550
R. . . . .	98,765		
Col. 1.—Increase in the number of students under training in the Forest Research Institute and College at Dehra Dun.			
<b>B. 5.—Grants-in aid, contributions, etc.</b>		1,500	560
			—940
<b>B. 6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—30,000	—11,051	—10,362
R. . . . .	18,949		
Col. 1.—Smaller recovery due to (i) no student being deputed by the East Bengal Government for training in the West Bengal Forest School (Rs. 14,400) and (ii) need for fewer shooting and fishing guards during the year (Rs. 4,549).			



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
<b>Major Head "10.—Forest"—concl'd.</b>			
	Rs.	Rs.	Rs.
<b>D.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
	Rs.		
O. . . . .	18,000	30,080	25,089
R. . . . .	12,080		
			—4,991
Col. 1.—Due to new arrivals on leave in the United Kingdom or colonies and extension of leave. Col. 4.—Rs 5,000 offered for Surrender.			
<b>E.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	1,17,000	..	..
R. . . . .	—1,17,000		
Col. 1.—Provision transferred mainly to sub-head B. 3 to meet enhanced dearness allowance.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . .	—4,21,158	—4,21,158	..
R. Deductions . . . . .	4,21,158	4,21,158	..
<b>Totals—</b>			
Gross . . . . .		42,40,000	51,84,463
Deductions . . . . .		—6,27,000	—11,20,072
Net . . . . .		36,13,000	40,64,391

## REVIEW.

There was an excess of 12·5 per cent. over the grant compared with 21·9 per cent. in 1947-48 (Post-partition). The excess occurred mainly under sub-heads A.-I and A.-III.

2. The bulk of the final excess of Rs. 4,87,294 under sub-head A.-I was mainly due to injudicious reappropriation of funds aggregating Rs. 3,71,556 to meet excesses under other heads. This indicates defective control.

3. The *proforma* accounts of the Siliguri Band Saw Mill for the period from the 15th August, 1947 to the 31st March, 1948 and the financial review thereon will be found in the Appendix on page 279. The *proforma* accounts of the Mill for 1948-49 could not be included in the Appendix as the same were not prepared and produced to audit in time. The inordinate delay in the preparation of the accounts has been brought to the notice of Government.

## Grant No. 6.—Registration.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs	Rs.	Rs.
<b>Major Head "11.—Registration".</b>			
<b>A.—SUPERINTENDENCE—</b>			
	Rs.		
O. . . . .	63,000	} 80,030	80,455
R. . . . .	17,030		
			+ 425
Col. 1.—Mainly (i) unanticipated appointment of a whole-time officer (Rs. 4,000), (ii) additional staff for the provisional set up (Rs. 4,874), (iii) enhanced rates of dearness allowance (Rs. 6,100) and (iv) increase in salaries (Rs. 2,056).			
<b>B.—DISTRICT CHARGES—</b>			
B. 1.—Pay of Officers . . . . .	3,15,00	3,13,027	—1,973
<b>B. 2.—Pay of Establishment—</b>			
O. . . . .	4,19,000	} 4,44,500	4,39,844
R. . . . .	25,500		
			—4,656
<b>B. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,13,000	} 3,97,500	3,95,062
R. . . . .	84,500		
			—2,438
Col. 1.—Mainly increased expenditure on (i) dearness allowance (Rs. 73,000), (ii) cash and house-rent allowances (Rs. 7,500) and (iii) transfer travelling allowance of the surplus personnel (Rs. 4,000).			
<b>B. 4.—Contract Contingencies—</b>			
O. . . . .	60,000	} 77,500	77,447
R. . . . .	17,500		
			—53
Col. 1.—(i) Enhanced dearness allowance to the contingency menials (Rs. 7,500) and (ii) issue of notices in connection with the promulgation of an ordinance (Rs. 10,000).			
<b>B. 5.—Other Contingencies—</b>			
O. . . . .	69,100	} 71,100	73,442
R. . . . .	2,000		
			+ 2,342
<b>B. 7.—Deduct—Establishment charges recover- able from other Governments, Departments, etc.</b>			
	—3,330	—2,497	+ 833
For rounding . . . . .	230	..	—230
<b>C.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	1,86,000	} 39,470	..
R. . . . .	—1,46,530		
			—39,470
Cols. 1 and 4.—See paragraph 2 of the Review.			
<b>Totals—</b>			
Gross . . . . .	14,25,330	13,79,277	—46,053
Deductions . . . . .	—3,330	—2,497	+ 833
Net . . . . .	14,22,000	13,76,780	—45,220

## REVIEW.

There was a saving of 3·2 per cent. in the grant against 9·8 per cent. in 1947-48 (Post-partition) and was chiefly contributed by sub-head—C.

2. *Sub-head C.—Lump Provision for Increase in Salaries.*—Out of the lump provision of Rs. 1,86,000, sums aggregating Rs. 1,46,530 were reappropriated to meet the expenditure detailed below and the balance, viz., Rs. 39,470 remained unutilised :—

Purpose.	Amount.
	Rs.
Provision for a whole-time officer instead of a part-time one . . . . .	4,000
„ „ increase in salaries . . . . .	20,556
„ „ additional staff, leave salaries and travelling allowances of the surplus personnel . . . . .	18,374
„ „ enhanced dearness allowance . . . . .	86,600
„ „ cash allowance to a larger staff . . . . .	5,000
„ „ increased contingent expenditure . . . . .	12,000
<b>Total</b>	<b>1,46,530</b>

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "13.—Other Taxes and Duties."</b>			
<b>A.—COLLECTION CHARGES—</b>			
<b>A. 1.—Entertainment Tax—</b>			
	Rs.		
O. . . . .	23,000	22,237	36,495
R. . . . .	—763		
			+14,258
Col. 4.—Mainly adjustment of certain arrear charges. See also paragraph 2 of the Review.			
A. 2.—Betting Tax . . . . .	10,000	10,000	..
<b>A. 3.—Tax under Bengal Finance Act, 1939—</b>			
O. . . . .	24,800	47,828	50,782
R. . . . .	23,028		
			+2,954
Col. 1.—Retention of certain extra staff for the whole instead of for a part of the year, as originally anticipated.			
<b>A. 4.—Tax under Bengal Finance (Sales Tax) Act, 1941—</b>			
<b>A. 4(1).—Pay of Officers—</b>			
O. . . . .	2 68,000	2,35,000	2,34,751
R. . . . .	—33,000		
			249
<b>A. 4(2).—Pay of Establishment—</b>			
O. . . . .	2,90,000	2,65,000	2,57,897
R. . . . .	—25,000		
			—7,103
<b>A. 4(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,90,000	3,12,500	3,07,769
R. . . . .	22,500		
			—4,731
<b>4(4).—Contingencies—</b>			
O. . . . .	1,30,200	1,33,392	1,33,769
R. . . . .	3,192		
			+377
<b>B.—CHARGES UNDER THE ELECTRICITY ACTS—</b>			
O . . . . .	1,12,000	1,20,693	1,18,745
K. . . . .	8,693		
			—1,948

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "13.—Other Taxes and Duties"—concl'd.	Rs.	Rs.	Rs.
D.—LUMP PROVISION FOR INCREASE IN SALARIES—			
	Rs.		
O. . . . .	61,000		
R. . . . .	—61,000	..	..
Col. 1.—See paragraph 3 of the Review.			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	62,350	62,350	..
			—62,350
Total	12,09,000	11,50,208	—58,792

## REVIEW.

There was a saving of 4·9 per cent. in the grant compared with 13·3 per cent. in 1947-48 (Post-partition). The saving was, however, converted into an excess of ·3 per cent. of the modified appropriation as against the saving of 5·3 per cent. in the aforesaid period.

2. Regarding the final excess under sub-head A. 1—Col. 4, the controlling authority stated that the arrear claim in this case was accepted in September, 1948 ; but requisite additional provision was not obtained through oversight.

3. *Sub-head D.—Lump provision for increase in salaries.*—Out of the lump provision of Rs. 61,000 a sum of Rs. 8,693 was utilised to meet excesses under sub-head B and the balance, viz., Rs. 52,307 was surrendered as the proposed increase in the scales of pay was not sanctioned during the year.

4. A sum of Rs. 13,063 representing sales tax due from a firm in Calcutta was written off by Government, the assessee having been declared insolvent.

## Grant No. 10.—Irrigation.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept."</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—UNPRODUCTIVE—</b>			
<b>A. 8.—Extensions and Improvements—</b>			
O. . . . .	Rs. 1,00,900	} 24,266	12,229
R. . . . .	-76,634		
See items 2 and 3 of Annexure A.			
<b>A. 9.—Maintenance and Repairs—</b>			
O. . . . .	8,20,800	} 5,47,300	4,97,280
R. . . . .	-2,73,500		
Col. 1.—Provision for special repairs to a section of the Eden Canal not required and certain other works in the same canal postponed pending detailed investigation (Rs. 1,38,000), certain works in the Midnapur Canal deferred till 1949-50 (Rs. 78,000) and a work in the Damodar Canals withheld pending revision of the estimate (Rs. 57,000).			
<b>A. 10.—Establishment—</b>			
Revenue Establishment—			
O. . . . .	3,28,600	} 3,46,390	3,65,690
R. . . . .	17,790		
For rounding . . . . .		-300	+300
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE—</b>			
<b>B. 1.—Extensions and Improvements—</b>			
O. . . . .	5,000	} 5,416	5,416
R. . . . .	416		
See item 1 of Annexure A.			
<b>B. 2.—Maintenance and Repairs—</b>			
O. . . . .	6,79,300	} 4,27,310	4,32,801
R. . . . .	-2,51,990		
Col. 1.—Mainly due to the grab excavator not being available for dredging work and stone metals for road repairs not being available.			
<b>B. 3.—Establishment—</b>			
Revenue Establishment—			
O. . . . .	92,400	} 94,127	86,900
R. . . . .	1,727		
For rounding . . . . .		300	-300
<b>Total—XVII.—Irrigation, etc.—Working Expenses—</b>			
O. . . . .	20,27,000	} 14,44,809	14,00,316
R. . . . .	-5,82,191		

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues."</b>			
<b>C. A.—IRRIGATION WORKS—</b>			
Works for which no Capital Accounts are kept.			
<b>C. 2.—Emergency Irrigation works—</b>			
	Rs.		
O. . . . .	55,000		
R. . . . .	—55,000	..	..
Col. 1.—Postponement of a scheme pending settlement with the Bihar Government (Rs. 50,000) and unutilised provision for land charges for a work of the Pre-partition period payable by the East Bengal Government (Rs. 5,000).			
<b>C. 2-A.—Deduct—Recoveries from the Central Government on account of Emergency Irrigation Schemes—</b>			
O. . . . .	—18,300		
R. . . . .	18,000	—300	+ 300
Col. 1.—See C. 2.			
<b>C. 4.—Maintenance and Repairs—</b>			
O. . . . .	26,000		
R. . . . .	—9,950	16,050	11,072 —4,978
Col. 1.—Mainly due to postponement of certain repair works. Col. 4.—Mainly due to contractors not being available to do some items of work at reasonable rates.			
<b>C. 5.—Establishment—</b>			
Revenue Establishment . . . . .	1,000	..	—1,000
<b>C. 6.—Rehabilitation Programme Works—</b>			
O. . . . .	31,000		
R. . . . .	—30,090	910	1,178 +268
Col. 1.—One scheme dropped (Rs. 15,000), land charges for a work not paid within the year (Rs. 11,000) and land for another work not required (Rs. 4,000). See item 13 of Annexure A.			
<b>C. 6-A.—Deduct—Recoveries from Central Govern- ment—</b>			
O. . . . .	—10,300		
R. . . . .	10,000	—300	+ 300
Col. 1.—See C. 6 ; also paragraph 2 of the Review			
For rounding . . . . .	—400	..	+400

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.</b>			
<b>C. A.—IRRIGATION WORKS—concl'd.</b>			
Miscellaneous Expenditure—			
C. 12.—Other Charges—			
O. . . . . Rs. 47,100	} 50,175	33,694	-16,481
R. . . . . 3,075			
For rounding . . . . .	-100	..	+100
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Works for which no Capital Accounts are kept.			
D. 1.—Works—			
O. . . . . 10,82,800	} 10,69,688	9,51,758	-1,17,930
R. . . . . -13,112			
See items 4 to 6, 9, 10 and 11 of Annexure A.			
D. 2.—Emergency Irrigation Works—			
O. . . . . 1,84,800	} 45,750	21,968	-23,782
R. . . . . -1,39,050			
Col. 1.—Mainly (1) unutilised provision for land charges debitable to Undivided Bengal (Rs. 84,500), (2) delay in the acceptance of tenders (Rs. 30,000) and (3) one scheme not subsidised by the Central Government (Rs. 20,000). Col. 4.—Mainly due to late allotment of funds (Rs. 16,000) and delay in obtaining possession of land (Rs. 4,000). See item 8 of Annexure 'A'.			
D. 2 A.—Deduct—Recoveries from Central Govern- ment on account of Emergency Irrigation Schemes—			
O. . . . . -61,600	} -16,000	1	+16,001
R. . . . . 45,600			
Col. 1.—See D—2. Col. 4 ; also paragraph 2 of the Review.			
D. 3.—Extensions and Improvements—			
O. . . . . 10,100	} 5,400	3,391	-2,009
R. . . . . -4,700			
Col. 1.—Certain works were not taken up within the year. Col. 4.—Due to non-availability of cement for a work. See item 12 of Annexure A.			
D. 4.—Maintenance and Repairs—			
O. . . . . 58,42,800	} 37,02,250	29,26,748	-7,75,502
R. . . . . -21,40,550			
Col. 1.—Mainly modification of the estimate for land compensation for the work "Remodelling the Damodar Left Embankment". Col. 4.—Mainly due to (i) non-adjustment within the year of cost of land acquired by the collector (Rs. 6,62,000), (ii) paucity of materials (Rs. 43,000), (iii) retarded progress of work by the contractors (Rs. 38,000), (iv) liabilities for supplies carried forward (Rs. 21,000) and cumulative petty savings on various works (Rs 10,500).			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>			
Works for which no Capital Accounts are kept — <i>contd.</i>			
<b>D. 4 A.—Deduct—Recoveries from Central Govern- ment on account of remodelling the Damodar Left and Other Embankments—</b>			
Rs.			
O. . . . . —21,00,000	} —12,72,000	..	+ 12,72,000
R. . . . . 8,28,000			
Col. 1.—Same as under D. 4. Col. 1. Col. 4.—See Paragraph 3 of the Review.			
<b>D. 5.—Establishment—</b>			
D. 5 (1).—Revenue Establishment . . . . .	28,500	760	—27,740
Col. 4.—Mainly expenditure included in the bills debitable to Sub-head D. 5 (2).			
<b>D. 5(2).—General Establishment—</b>			
O. . . . . 17,85,000	} 19,02,736	19,33,566	+ 30,830
R. . . . . 1,17,736			
See paragraph 4 of the Review.			
<b>D. 5(3).—Establishment under Collector for collec- tion of revenue on account of Zemindari. Embankment under the contract system—</b>			
O. . . . . 27,500	} 33,206	34,418	+ 1,212
R. . . . . 5,706			
Col. 1.—Employment of additional staff for apportionment work in a district.			
<b>D. 6.—Tools and Plant—</b>			
O. . . . . 2,50,000	} 7,01,900	4,62,791	—2,39,109
R. . . . . 4,51,900			
Col. 1.—Mainly (1) purchase of launches and boats, weapon carrier, trailer pumps and repairs to a launch not originally anticipated (Rs. 3,66,000), (2) cost of air compressors obtained from the Mor Canal Circle for special repair works (Rs. 42,000) and opening of a new division and two sub-divisions (Rs. 34,000). Col. 4.—Mainly due to (i) delay in the payment of the value of boats, etc., and late allotment of funds (Rs. 1,23,000), (ii) cost of air compressor be- less than estimated for (Rs. 22,000), (iii) delay in sanctioning estimates (Rs. 10,000), (iv) non- receipt of supplies (Rs. 22,000) and (v) non-adjustment of the cost of a launch (Rs. 62,000). See paragraph 4 of the Review.			
<b>D. 7.—Suspense—</b>			
O. . . . . —1,400	} 3,54,900	—1,58,789	—5,13,689
R. . . . . 3,56,300			
Cols. 1 and 4.—Mainly due to payment for purchases during the pre-partition period not being adjusted in the post-partition accounts.			
<b>D. 8.—Charges in England—</b>			
R. . . . . 120	120	110	—10
See paragraph 4 of the Review.			
For rounding . . . . .	—200	..	+ 200

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl.</i></b>			
<b>D B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i></b>			
Works for which no Capital Accounts are kept— <i>concl.</i>			
<b>D 9.—Rehabilitation Programme—</b>			
<b>D. 9(1).—Works—</b>			
O. . . . .	3,68,600	33,150	20,459
R. . . . .	—3,35,450		
Col. 1.—Mainly delay in the payment of land charges by the Collector (Rs. 2,18,000) and want of materials (Rs. 1,11,000). Col. 4.—Mainly due to retarded progress of works for want of materials and other troubles.			
<b>9(2).—Deduct—Recoveries from Central Government—</b>			
O. . . . .	—1,22,900	—11,100	+11,100
R. . . . .	1,11,800		
Col. 1.—See D. 9(1) Col. 1. Col. 4.—See paragraph 2 of the Review.			
<b>Miscellaneous expenditure—</b>			
<b>D. 12.—Other Charges—</b>			
O. . . . .	1,81,700	80,525	87,770
R. . . . .	—1,01,175		
Col. 1.—Partial utilisation of the reserve provision of Rs. 1,50,000 for unforeseen surveys.			
<b>D. 13.—Grants-in-aid . . . . .</b>			
	2,500	2,500	..
For rounding . . . . .			
	—200	..	+200
<b>Reserve for Maintenance and Repairs—</b>			
O. . . . .	1,00,000	..	..
R. . . . .	—1,00,000		
The whole of the reserve provision was surrendered as no expenditure was required to be met from the reserve.			
<b>Total—18—Other Revenue Expenditure, etc.—</b>			
O. . . . .	77,09,000	67,28,160	63,33,395
R. . . . .	—9,80,840		
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works."</b>			
<b>G. A.—IRRIGATION WORKS—UNPRODUCTIVE—</b>			
<b>G. 9.—Works—</b>			
O. . . . .	46,000	1,23,810	1,31,996
R. . . . .	77,810		
Col. 1.—To meet land compensation paid by the Collector during the year. Col. 4.—Due to collection of some materials for expediting the progress of some urgent works. See item of Annexure 'A'.			

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—<i>contd.</i></b>			
<b>G. A.—IRRIGATION WORKS—UNPRODUCTIVE—<i>concl'd.</i></b>			
<b>G. 13.—<i>Deduct</i>—Receipts and Recoveries on Capital Account—</b>			
Rs.			
R. . . . .	— 610	—610	—549 +61
<b>I.—DEVELOPMENT PROGRAMME—PRODUCTIVE—</b>			
<b>I. 1.—Mor Reservoir Project—</b>			
<b>I. 1(1).—Works—</b>			
O. . . . .	67,90,286	20,90,900	32,18,244 +11,27,344
R. . . . .	—46,99,386		
Col. 1.—Mainly due to late acceptance of tenders for earth work and manufacture of bricks, difficulty in getting wagons for transport of materials and labour difficulty. Col. 4.—Due to adjustment of the cost of special tools and plant under this sub-head (Rs. 13,45,799) for which provision was made under sub-head I. 1(3), partly counterbalanced by savings in works expenditure aggregating Rs. 2,18,455, due mainly to non-execution of earth work owing to high rates and unprecedented flood. See item 16 of Annexure 'A'.			
<b>I. 1 (2).—Establishment—</b>			
O. . . . .	5,73,800	5,67,605	5,70,579 +2,974
R. . . . .	—6,195		
<b>I. 1 (3).—Tools and Plant—</b>			
O. . . . .	8,40,000	14,18,190	55,434 —13,62,756
R. . . . .	5,78,190		
Col. 1.—Due to adjustment of debits from other divisions and disposals. Col. 4.—See I. 1(1)—Col. 4.			
<b>I. 1(4).—Suspense—</b>			
O. . . . .	4,00,000	—10,27,000	—4,97,042 +5,29,958
R. . . . .	—14,27,000		
Col. 1.—Mainly for adjustment of the cost of certain special tools and plant.			
<b>I. 1(5).—<i>Deduct</i>—Receipts and Recoveries on Capital Account . . . . .</b>			
		—3,241	—3,241
Col. 4.—Sale proceeds of trees, license fee for shops, etc., not originally anticipated.			
For rounding . . . . .	—86	..	+86

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—<i>concl.</i></b>			
<b>I.—DEVELOPMENT PROGRAMME—PRODUCTIVE—<i>concl.</i></b>			
<b>I. 2.—Preparation of a Master Plan for drainage of Calcutta and surrounding Areas</b>			
:	Rs.		
R. . . . .	4,15,147	4,15,147	4,02,200 —12,947
Col. 1.—Change in the classification of the work from "63-B.—Expenditure on Post War Development Schemes (Grant No. 35).			
<b>I. 3.—Damodar Valley Project—</b>			
S. . . . .	50,65,000	91,17,000	.. —91,17,000
R. . . . .	40,52,000		
Col. 1.—Provision for payment to the Damodar Valley Corporation of the West Bengal Governments' share of the cost of the Damodar Valley Project. Col. 4.—Due to the decision after the close of the year to classify the expenditure under the new Major Head 80-A—Sub-head J.			
<b>Total—68.—Construction, etc.—</b>			
O. . . . .	86,50,000	1,27,04,956	38,77,621 —88,27,335
S. . . . .	50,65,000		
R. . . . .	—10,10,044		
<b>Major Head 80-A.—Capital Outlay on Multi-pur- poses River Schemes—</b>			
J.—DAMODAR VALLEY PROJECT . . . . .	..	91, 6,633	+91,16,633
See note under I. 3 ; see also paragraph 6 of the Review.			
<b>Total—80-A.—Capital Outlay, etc. . . . .</b>			
		..	91,16,633 +91,16,633
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . .	35,85,865	35,85,865	.. —35,85,865
R. Deductions . . . . .	—10,12,790	—10,12,790	.. +10,12,790
<b>Total Grant No. 10—</b>			
Gross . . . . .	2,57,64,100	2,07,31,754	—50,32,346
Deductions . . . . .	—23,13,100	—3,789	+23,09,311
Net . . . . .	2,34,51,000	2,07,27,965	—27,23,035

## REVIEW.

The original grant of Rs. 1,83,86,000 was augmented by supplementary grant of Rs. 50,65,000 against which the actual expenditure amounted to Rs. 2,07,27,965 resulting in a saving of Rs. 27,23,035 which was 11·6 per cent. of the total grant, compared with 47·3 per cent. in the post-partition period of 1947-48. There was, however, a saving of Rs. 50,32,346, *i.e.*, 19·5 per cent. of the gross provision which was partly offset by smaller recoveries to the extent of Rs. 23,09,311 due to the reasons mentioned in paragraphs 2 and 3. The surrender of Rs. 25,73,075 sanctioned during the year reduced the saving to Rs. 1,49,960 which was ·7 per cent. of the final modified appropriation.

2. *Recoveries from the Central Government on account of Emergency Irrigation Schemes and Rehabilitation Programme Works—Sub-heads C. 6.A, D. 2A and D. 9(2).*—One-third of the expenditure on the works was recoverable from the Central Government. No adjustment of recoveries could be made in the absence of acceptance of the charges by the Central Government.

3. *Recoveries from the Central Government on account of Remodelling the Damodar Left and Other Embankments—Sub-head D. 4A.*—The question of recovery of cost of the protective works was still under correspondence with the Central Government.

4. *Establishment and Tools and Plant Charges of the Irrigation and Water ways Department.*—The charges for general establishment, ordinary tools and plant and expenditure in England were initially booked in the accounts for 1948-49 under the Major head “18.—Other Revenue Expenditure financed from Ordinary Revenues” and distributed after the close of the year to the different irrigation projects under the Major heads “XVII.—Irrigation, etc.—Working Expenses”, “18.—Other Revenue Expenditure, etc.” and “68.—Construction of Irrigation, etc., Works” in proportion to the outlay on works under those heads. This allocation is technically called *pro rata* distribution. No provision for these charges is, however, made in the budget separately under the different Major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution and consequently no effective control is possible. On the recommendations of the Public Accounts Committee it was, therefore, decided by Government that the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-heads. The provision for the charges in the budget was accordingly made as follows:—

Charges.	Major head and Sub-head.
General Establishment	18.—Other Revenue Expenditure, etc. Sub-head D. 4(2).
Tools and Plant	Ditto D. 5.
Charges in England	Ditto D. 7.

## REVIEW—contd.

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

Major Heads.	General Establishment (sub- head D4) (2).	Tools and plant (sub- head D-5). 3	Charges in England (sub-head D. 8). 4
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.—			
<i>Deduct</i> —Working Expenses . . . . .	2,97,672	88,321	9
18.—Other Revenue Expenditure, etc. . . . .	16,01,919	3,64,524	99
68.—Construction of Irrigation, etc., works . . . . .	33,975	9,946	2
Total . . . . .	19,33,566	4,62,791	110

5. The gross establishment charges of the Department of Irrigation and Waterways during the year 1948-49 excluding those incurred on special establishment entertained for River Research Institute and Mor Reservoir Project as well as for collection of revenue amounted to Rs. 17.39 lakhs, *i. e.* 33.85 per cent. of the total works outlay of Rs. 51.38 lakhs. An aggregate sum of Rs. .29 lakh was recovered during the year on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 17.10 lakhs and were 33.28 per cent. of the total works outlay.

6. In December, 1947, the Provincial Government sanctioned an estimate amounting to Rs. 4,08,000 for the re-excavation of a part of the river Peali with a view to remove the drainage congestion of the neighbouring water-logged area. A bund was erected across the river in January, 1948, for the purpose of re-excavation. Since the erection of the cross-bund, the bed of the river began to be silted up and by the time the excavation work was taken up in the middle of February, 1948, the bed near the bund rose upto 10 ft. above the pre-bund level. The dredging of the channel could not improve the position and the Superintending Engineer stated in May, 1948, that due to tremendous silting, the maintenance of the river as an open channel would be almost an impossible task. A similar attempt made by the District Board to excavate a channel through the silted up bed of the river in April, 1946, had met with the same result. In spite of having this example before their eyes, the local Irrigation Officers proposed excavation. An estimate prepared by them was sanctioned by Government and the work commenced in due course. The expenditure incurred on the work amounted to Rs. 4,02,021 including a sum of Rs. 25,562 spent on dredging. The entire expenditure has proved to be nugatory. This huge loss could have been avoided had the scheme been thoroughly examined before being launched upon. The rapid silting up of the river-bed after the erection of the cross bund should at least have led to a re-examination of the scheme.

REVIEW—*concl'd.*

Government have explained that the scheme was undertaken as an experiment which was considered necessary to give relief to the people of the neighbouring localities, as the progressive deterioration of the river Peali caused acute drainage congestion in the area, as a result of which little crop could be grown there for years together. The expenditure is said to have been considered necessary with a view to see if excavation could not dispense with for a few years the expenditure on relief operations, pending the undertaking and completion of a long term scheme at a much larger cost.

7. *Sub-head J—Damodar Valley Corporation*—A sum of Rs. 91,16,633 representing the West Bengal Government's share of the estimated cost of the Damodar Valley Project was paid to the Corporation during 1948-49. Out of the above contribution, a sum of Rs. 64,77,532 was actually spent by the Corporation during the year leaving an unspent balance of Rs. 26,39,101 which was retained by the Corporation for utilisation during the following year. Except for a sum of Rs. 1,15,098, the above figure of expenditure does not include the charges incurred for the project prior to setting up of the Corporation. Those charges have not yet been finally determined.

The Balance Sheet, the Capital Accounts and the Statement showing the distribution of the Capital Outlay under different heads, as they appear in the Annual Report of the Damodar Valley Corporation (1948-49), are reproduced in Annexure D on pages 56-60.

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation More+ Less—.	Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—</b>					
<i>Deduct—Working Expenses—</i>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
1. Reconstruction of the Alipore Bridge . . . . .	5,000	5,416	5,416	+416	..
Estimate Rs. 1,94,000 ; expenditure to end of 1948-49 Rs. 1,89,413 ; balance Rs. 4,587 ; in progress. See sub-head B. 1.					
II.—Other Major works for which specific provision was made in the budget—					
2. Collectively . . . . .	29,000	4,000	4,045	—24,955	+45
Col. 5.—Two works in the Midnapur Canals not being taken up owing to delay in sanctioning the estimate. See sub-head A. 8.					
IV.—Minor Works—					
3. Collectively . . . . .	71,900	20,266	8,184	—63,716	—12,082
Col. 5.—Non-payment of Land charges and delay in obtaining possession of land (Rs. 48,380) and delay in sanctioning estimates (Rs. 12,300).					
Col. 6.—Readjustment of expenditure on two works originally debited to sub-head A. 9 in the Pre-partition accounts not being made (Rs. 9,200) and delay in obtaining possession of land for a work (Rs. 2,800.) See sub-head A-8.					
<b>Total—XVII.—Irrigation, etc.—Work- ing Expenses . . . . .</b>	<b>1,05,900</b>	<b>29,682</b>	<b>17,645</b>	<b>—88,255</b>	<b>—12,037</b>
<b>18. OTHER REVENUE EXPENDI- TURE FINANCED FROM ORDI- NARY REVENUES—</b>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
B.—Navigation, Embankment and Drainage Works—					
4. Establishment of an Insti- tute for River Research in Bengal . . . . .	38,800	23,300	10,058	—28,742	—13,242
Cols. 5 and 6.—Due to non-availability of materials.					
Estimate Rs. 1,17,011 ; expenditure to end of 1948-49 Rs. 35,727 ; balance Rs. 81,284 in progress. See Sub-head D. 1.					



## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—concl'd.</b>					
<b>B.—Navigation, Embankment and Drainage Works—</b>					
5. Re-excavation of the Peali River from New Arapanch sluce to Uttarbhag . . .	3,28,000	3,23,900	3,22,672	—5,328	—1,228
Estimate Rs. 4,08,979 ; expenditure to end of 1948-49 Rs. 4,03,134 ; balance Rs. 5,845 ; in progress. See sub-head D. 1.					
<b>II.—Other Major works for which specific provision was made in the Budget—</b>					
Collectively—					
<b>B.—Navigation, Embankment and Drainage Works—</b>					
6. Works . . . . .	16,000	30,300	30,095	+14,095	—205
Col. 5.—Revision of the estimate for a protective work (Rs. 26,800), partly offset by postponement of another work for want of materials (Rs. 12,500). See sub-head D. 1.					
7. Emergency Irrigation Works (A-Irrigation Works) . . . . .	55,000	..	..	—55,000	..
See sub-head C. 2.					
8. Emergency Irrigation works (B.—Navigation, Embankment and Drainage Works) . . . . .	1,84,800	45,750	21,969	—1,62,831	—23,781
See sub-head D. 2.					
<b>III.—Major works for which specific provision was not made in the budget</b>					
9.—Investigation in connection with the Ganga Barrage Scheme . . . . .	..	3,50,000	2,94,979	+2,94,979	—55,021
Col. 5.—Post-budget work. Col. 6.—Due to delay in selecting contractors. Estimate not yet sanctioned ; expenditure to end of 1948-49 Rs. 2,97,949 ; in progress. See sub-head D. 1.					
10.—Constructing Hamilton type bridge at Kolaghat . . . . .	..	11,016	21,760	+21,760	+10,744
Cols. 5 and 6.—Work done through the agency of the Works and Buildings Department ; for which an accurate estimate could not be determined in time. Estimate not yet sanctioned ; expenditure to end of 1948-49 Rs. 63,235 ; in progress. See sub-head D-1.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—<i>concl.</i></b>					
<b>IV.—Minor Works—</b>					
Collectively—					
11.—Works . . . . .	7,00,000	3,31,172	2,72,194	—4,27,806	—58,978
Col. 5.—Mainly due to non-utilisation in full of the provision for minor irrigation and drainage schemes owing to delay in land acquisition and late sanction of certain schemes.					
Col. 6.—Mainly due to retarded progress of works owing to paucity of materials and other difficulties. See sub-head D-1.					
12.—Extensions and Improvements . . . . .	10,100	5,400	3,391	—6,709	—2,009
See sub-head D. 3.					
<b>Rehabilitation Programme works—</b>					
Collectively—					
13. A.—Irrigation works . . . . .	31,000	910	1,178	—29,822	+268
See sub-head C. 6.					
14. B.—Navigation, Embankment and Drainage works . . . . .	3,68,600	33,150	12,844	—3,55,756	—20,306
See sub-head D. 9 (1).					
<b>Total—18.—Other Revenue Expenditure, etc. . . . .</b>	<b>17,32,300</b>	<b>11,54,898</b>	<b>9,91,140</b>	<b>—7,41,160</b>	<b>—1,63,758</b>
<b>68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—</b>					
<b>A.—Irrigation Works—</b>					
15.—Damodar Canal—Works . . . . .	46,000	1,23,810	1,31,996	+85,996	+8,186
See sub-head G. 9. Estimate Rs. 9,62,029 ; expenditure to end of 1948-49 Rs. 4,15,399; balance Rs. 5,46,630 ; in progress.					
<b>Development Programme—</b>					
16.—Mor Reservoir Project . . . . .	67,90,286	20,90,900	32,18,244	—35,72,042	+11,27,344
See sub-head I. 1 (1). Estimate Rs. 4,03,93,000 ; expenditure to end of 1948-49 Rs. 71,52,696 ; balance Rs. 3,32,40,304 ; in progress. See paragraph 2 of the Important Comments.					
17.—Preparation of a Master Plan for drainage of Calcutta and surrounding areas . . . . .		4,15,147	4,02,199	+4,02,199	—12,948
See sub-head I. 2. Estimate Rs. 8,74,000 ; expenditure to end of 1948-49 Rs. 5,84,753; balance Rs. 2,89,247; in progress. See sub-head I. 2.					
<b>Total—68.—Construction, etc. . . . .</b>	<b>68,36,286</b>	<b>26,29,857</b>	<b>37,52,439</b>	<b>—30,83,847</b>	<b>+11,22,582</b>

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, I-1 (1) and I-2 of this grant. The figures for appropriation and expenditure for the year were as follows :—

	In thousands of rupees.
Original Appropriation . . . . .	1,62,72
Modified Appropriation . . . . .	86,38
Expenditure . . . . .	87,58

The expenditure was less than the original appropriation by 75,14 and in excess of the modified appropriation by 1,20. The saving in the original appropriation was the net effect of a saving of 80,03 under certain heads and excess of 4,89 under others. The more important savings and excesses are analysed below :—

## Savings in the original appropriation.—

(1) Smaller outlay on Mor Reservoir Project due to late acceptance of tenders for earth work and manufacture of bricks and difficulties in transport and labour ( <i>vide</i> sub-head I-1 (1) ) . . . . .	46,99
(2) Delay in land acquisition ( <i>vide</i> sub-heads C-6, D-2, D-4, and D-9 (1) and item 3 of the Annexure) . . . . .	32,89

## Excesses over the original appropriation.—

(1) Change in the classification of a work originally provided for under Grant No. 35 ( <i>vide</i> sub-head I-2) . . . . .	4,02
(2) Payment of land compensation and collection of materials for expediting the progress of urgent works in the Damodar Canals ( <i>vide</i> sub-head G-9) . . . . .	86

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

2. *Mayurakshi 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 barrage 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 to generate hydro-electric power at the dam site in the State 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 loan sanctioned by the Central Government.

ANNEXURE A—*conold.*IMPORTANT COMMENTS—*conold.*

After the partition of the Province the work is being executed by the West Bengal Government. The expenditure incurred during and up to the end of the year 1948-49 amounted to Rs. 33,43,936 and Rs. 63,67,791 respectively.

It is understood that the Government of West Bengal have undertaken to execute both the parts of the project simultaneously and the estimate for the whole project is under preparation.

## 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 in 1948-49 under this minor head were under three detailed heads, *viz.*, (i) Purchases, (ii) Stock, (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 for a specific work or for stock, their value is credited to "Purchases," so that, *per contra*, the cost may be included at once in the accounts of the 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 stores received but not paid for.

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

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

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

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

## ANNEXURE B—concl'd.

2. The transactions under each unit of suspense during 1948-49 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE, ETC.—</b>					
Purchases . . . . .	—3,08,033	7,88,428	8,81,776	—93,350	—4,01,383
Stock . . . . .	1,62,812	7,118	35,649	—28,531	1,34,281
Miscellaneous P. W. Advances . . . . .	5,24,413	1,35,728	1,72,636	—36,908	4,87,505
<b>Total " 18 "</b>	<b>3,79,192</b>	<b>9,31,272</b>	<b>10,90,061</b>	<b>—1,58,780</b>	<b>2,20,403</b>
<b>68.—CONSTRUCTION OF IRRIGATION, ETC., WORKS—</b>					
Purchases . . . . .	—19,82,501	14,97,130	21,55,023	—6,57,893	—26,40,394
Stock . . . . .	1,66,893	2,53,427	1,73,335	80,092	2,46,985
Miscellaneous P. W. Advances . . . . .	2,75,608	85,397	4,638	80,759	3,56,367
<b>Total " 68 "</b>	<b>—15,40,000</b>	<b>18,35,954</b>	<b>23,32,996</b>	<b>—4,97,042</b>	<b>—20,37,042</b>

(See sub-heads D-7 and I-1 (4).)

## ANNEXURE C.

*Store Accounts of the Department of Irrigation and Waterways for the year 1948-49.*

Name of Division.	Opening Balance.	Receipt during the year.	Disposal by Depreciation, short- utilisation or sale during the year.	tion, short- age, etc. written off during the year.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Special Repairs . . . . .	323	..	323	..	..
2. Canals . . . . .	10,938	5,380	4,421	..	11,897
3. Cossye . . . . .	20,187	1,415	..	..	21,602
4. Damodar Canals . . . . .	1,31,364	..	30,905	..	1,00,459
5. Bankura Irrigation . . . . .	..	323	..	..	323
6. Mayurakshi Construction No. I . . . . .	1,44,345	36,974	16,721	..	1,64,598
7. Mayurakshi Construction No. II . . . . .	..	15,607	..	..	15,607
8. Mayurakshi Construction No. III . . . . .	22,548	2,00,846	1,56,614	..	66,780
<b>Total</b>	<b>3,29,705</b>	<b>2,60,545</b>	<b>2,08,984</b>	<b>..</b>	<b>3,81,266</b>

ANNEXURE C—*concl.*

The increase in the closing balance is due to less issues of materials by the Damodar Canals Division and the three Mayurakshi Divisions than anticipated.

The book balance of stock is reported to have been verified by the Divisional Officers concerned and found correct except in the case of Mayurakshi Construction Division No. III whose stock verification report is awaited. The Stock Registers 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.

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**ACCOUNTS OF THE  
DAMODAR VALLEY CORPORATION  
1948-49.**

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## ANNEX

## DAMODAR VALLEY

## I. Balance Sheet as

1 Liabilities.	2 Rs.	3 Rs.	4 Rs.
<b>CENTRAL GOVERNMENT—</b>			
Power . . . . .	51,93,667	..	..
Flood Control . . . . .	17,33,100	..	69,26,767
<b>WEST BENGAL GOVERNMENT —</b>			
Irrigation . . . . .	21,89,866	..	..
Power . . . . .	51,93,667	..	..
Flood Control . . . . .	17,33,100	..	91,16,633
<b>BIHAR GOVERNMENT—</b>			
Power . . . . .	51,93,158	..	..
Irrigation . . . . .	9,43,842	..	61,37,000
<b>SUNDEY CREDITORS—</b>			
Security Deposits from Contractors . . . . .	48,575	48,575	..
<b>OTHER CREDITORS—</b>			
1. Earnest money deposit . . . . .	47,898	..	..
2. Credits due to Government cleared during 1949-50.			
Audit charges . . . . . 4,067			
On other accounts . . . . . 4,383	8,450	..	..
3. Expenditure incurred by the Secretary to the Administrator, D.V.P. prior to the formation of the Corporation . . . . .	2,07,229	..	..
4. Amounts credited in the Personal Ledger Account of D.V.C. with Hazaribagh Treasury not adjusted for want of particulars . . . . .	10,310	2,73,887	3,22,462
Employee's Provident Fund . . . . .	..	..	73,829
			<u>2,25,76,691</u>

Dated the 23rd September, 1950.

N. GOPALAKRISHNAN,  
Senior Accounts Officer.



URE—D.

**CORPORATION.**

on 31st March 1949.

	5	6	
	Assets.	Rs.	Rs.
Irrigation . . . . .		..	14,53,381
Power . . . . .		..	1,31,47,302
Flood Control . . . . .		..	15,35,428
Sundry Debtors for Current supplied . . . . .		..	..
<b>OTHER DEBTORS—</b>			
(i) Motor Car Advance to officers . . . . .		8,460	..
(ii) Sundry unadjusted items adjusted in 1949-50 . . . . .		5,357	13,817
Imprests and Temporary Advances to officers and Establishment . . . . .		..	24,264
C. P. Funds Investment A/c National Saving Certificates (at cost) . . . . .		..	73,685
Cash at Bank and Treasury . . . . .		..	63,22,995
Cash in hand . . . . .		..	5,819
			2,25,76,691

N. R. CHAKRAVARTI,

*Financial Adviser,**Domodar Valley Corporation.*

I have examined the accounts and the Balance sheet of the Damodar Valley Corporation for the year ending 31st March, 1949, and verified the same with the books of the Corporation. In my opinion, the balance sheet, as at 31st March, 1949, has been properly drawn up and exhibits a true and correct view of the state of affairs of the Corporation according to the best of the information and explanations given to me and as shown in the books of the Corporation.

An Audit Report \* on the accounts is appended.

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

[ \*Not reproduced here. The Audit Report may be seen in the Annual Report of the D. V. C. ].

## ANNEXURE

## DAMODAR VALLEY

## II.—Capital Account for the

Particulars.	To end of previous year.	During the year 1948-49.	To end of the year 1948-49.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—IRRIGATION, WATER SUPPLY AND DRAINAGE.</b>			
1. Irrigation—			
Dams (proportion of common cost) . . . . .	..	11,35,956	11,35,956
Canals and Distributories.—Direct Expenditure . . . . .	..	1,75,359	1,75,359
2. Water Supply . . . . .	..	—	—
3. Drainage . . . . .	..	—	—
Add proportionate overhead and general charges on direct expenditure . . . . .	..	18,049	18,049
—Do. on common cost . . . . .	..	1,24,017	1,24,017
Deduct—Receipts & Recoveries—			
(a) Water tax . . . . .	..	—	—
(b) Betterment levy . . . . .	..	—	—
(c) Miscellaneous . . . . .	..	—	—
<b>Total—Irrigation Expenditure carried over to Balance Sheet.</b>	..	14,53,381	14,53,381
<b>B.—POWER.—</b>			
Hydro-Electric Schemes—			
(1) Generation—Direct Expenditure . . . . .	..	7,89,193	7,89,193
. . . . . Proportion of Common cost . . . . .	..	13,77,347	13,77,347
(2) Transmission { —Direct			
(3) Distribution { Expenditure . . . . .	..	16,05,811	16,05,811
Thermal Schemes—			
1. Generation—Direct Expenditure . . . . .	..	82,19,965	82,19,965
2. Transmission . . . . .	..	—	—
3. Distribution . . . . .	..	—	—
Add proportionate overhead and general charges on direct expenditure and common cost . . . . .	..	11,54,986	11,54,986
Deduct—Receipts from sale of power . . . . .	..	—	—
<b>Total—Power Expenditure carried over to Balance Sheet.</b>	..	1,31,47,302	1,31,47,302
<b>C.—FLOOD CONTROL.—</b>			
1. Schemes in Damodar River (Proportion of common cost). . . . .	..	13,84,204	13,84,204
2. Schemes in Hooghly River . . . . .	..	—	—
3. Navigation—			
(a) Schemes in Damodar River . . . . .	..	—	—
(b) Improvement in Calcutta port . . . . .	..	—	—
Add proportionate overhead and general charges . . . . .	..	1,51,224	1,51,224
Deduct Receipts . . . . .	..	—	—
<b>Total—Net expenditure carried over to Balance Sheet.</b>	..	15,35,428	15,35,428

D—contd.

## CORPORATION—contd.

year ending 31st March, 1949.

Particulars.	To end of previous year.	During the year 1948-49.	To end of the year 1948-49.
5	6	7	8
	Rs.	Rs.	Rs.
West Bengal Government for Durgapur Barrage, etc. . . . .	Rs. 1,93,408	.	.
Proportion of expenditure of Rs. 12,59,973 on common objects in ratio of 9 : 1 . . . . .	11,33,976	13,27,384	13,27,384
Bihar Government proportion of expenditure of Rs. 12,59,973 on common objects in ratio of 9 : 1 .		1,25,997	1,25,997
Total carried over to Balance Sheet .		14,53,381	14,53,381
Central Government . . . . .		43,82,434	43,82,434
West Bengal Government . . . . .		43,82,434	43,82,434
Bihar Government . . . . .		43,82,434	43,82,434
Total carried over to Balance Sheet .		1,31,47,302	1,31,47,302
Central Government . . . . .		7,67,714	7,67,714
West Bengal Government . . . . .		7,67,714	7,67,714
Total carried over to Balance Sheet .		15,35,428	15,35,428

Dated the 23rd September, 1949.

N. GOPALAKRISHNAN,  
Senior Accounts Officer,  
Damodar Valley Corporation.

**DAMODAR VALLEY CORPORATION—concl'd.**  
*Statement showing the distribution of the amounts shown under Irrigation, Power and Flood Control in the Balance Sheet for the year ending 31st March, 1949.*

Particulars.	Irrigation.	Power.	Flood Control.	Total.	Remarks.
	2 Rs.	3 Rs.	4 Rs.	5 Rs.	
Works . . . . .	8,38,774	* 1,12,20,840	10,08,704	1,30,68,318	* includes estt. charges of Rs. 8,65,000 paid to CEC.
Direct Establishment Charges . . . . .	1,35,758	1,84,152	90,001	4,09,911	
Tools and Plant . . . . .	2,46,715	4,81,689	1,76,105	9,04,509	
Materials in stock . . . . .	1,01,782	1,22,040	1,23,877	3,47,699	
Other Suspense Accounts . . . . .	(—)	16,405	(—)	14,483	(—) 42,602
Proportionate share of Overhead and General Charges . . . . .	1,42,966	11,54,986	1,51,224	14,48,276	
<b>Total</b> . . . . .	<b>14,53,381</b>	<b>1,31,47,302</b>	<b>15,35,428</b>	<b>1,61,36,111</b>	

*Dated the 26th October, 1949.*

N. GOPALAKRISHNAN,  
*Senior Accounts Officer,*  
*Damodar Valley Corporation.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations."</b>			
<b>A.—INTEREST ON ORDINARY DEBT—</b>			
Rupce Debt—			
A.-1.—Floating Loans—			
A-1 (1).—Interest on other Floating Loans—			
A-1 (1) (a).—Interest on cash credit advance from Imperial Bank—			
<i>Charged—</i>	Rs.		
O. . . . .	2,00,000	} 2,38,400	2,38,355
R. . . . .	38,400		
			—45
Col. 1.—Based on actual requirements. A fluctuating item.			
A.-2.—Other Items—			
A-2 (1).—Interest on loans taken from Central Government—			
<i>Charged—</i>			
O. . . . .	1,99,000	} 8,40,900	8,40,874
S. . . . .	7,11,000		
R. . . . .	—69,100		
			—20
Col. 1.—Supplementary grant for interest on ways and means advance of Rs. 2½ crores from the Central Government for clearing the debit balance left by the Undivided Bengal. Reduction due to late decision of the Central Government not to charge interest on loan for the Damodar Valley Project within the year.			
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
State Provident Funds—			
B.-1.—Interest on General Provident Fund—			
<i>Charged—</i>			
O. . . . .	8,04,000	} 13,09,900	11,21,290
S. . . . .	4,67,000		
R. . . . .	38,900		
			—1,88,610
Col. 1.—Increase in the number of subscribers and larger deposits than anticipated			
Col. 4.—Due to transfer of balances to Pakistan exceeding anticipations.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations"—<i>contd.</i></b>			
<b>B.—INTEREST ON UNFUNDED DEBT—<i>concl.</i></b>			
State Provident Funds— <i>concl.</i>			
B.-2.—Interest on Indian Civil Service Provident Fund—			
Charged—	Rs.		
O. . . . .	83,000	} 66,000	51,311
R. . . . .	-17,000		
Cols. 1 and 4.—Due to transfer of balances to Pakistan which could not be accurately estimated.			
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
Charged—			
O. . . . .	15,000	} 18,000	16,302
R. . . . .	3,000		
B.-4.—Interest on Contributory Provident Fund—			
Charged—			
O. . . . .	52,000	} 55,000	48,358
R. . . . .	3,000		
Col. 4.—Due to transfer of balances to Pakistan exceeding anticipations.			
B.-5.—Interest on other Miscellaneous Provident Funds—			
Charged—			
R. . . . .	100	100	124
+24			
<b>C.—INTEREST ON OTHER OBLIGATIONS—</b>			
C.-1.—Miscellaneous—			
O. . . . .	1,000	} ..	200
R. . . . .	-1,000		
<b>D.—TRANSFERS TO OTHER ACCOUNTS—</b>			
D.-1.— <i>Deduct</i> —Interest transferred to Commercial Departments—			
D:-1 (a).—Irrigation Department—			
Charged.			
O. . . . .	-4,00,000	} -4,54,000	-2,39,267
R. . . . .	-54,000		

Col. 1.—To meet interest charges on West Bengal Government's share of cost of the Damodar Valley Project and the scheme for the preparation of a Master Plan for the drainage of Calcutta and the surrounding areas. Col. 4.—Mainly due to interest on the contribution to the Damodar Valley Corporation being debited to sub-head D-1 (b) (Rs. 1,82,000) and smaller outlay on Mor Reservoir Project (Rs. 31,000). See sub-head A of Appropriation No. 9. \*Interest on works for which capital accounts are kept", (page 263).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations"—concl'd.</b>			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—concl'd.</b>			
<b>D.-1.—Deduct—Interest transferred to Commercial Departments—concl'd.</b>			
<b>D.-1. (b).—Multipurposes River Scheme—</b>			
<i>Charged</i> . . . . .		—66,434	—66,434
Col. 4.—See sub-head D-1 (a) Col. 4. . The actual amount of interest on the contribution to the Damodar Valley Corporation was smaller than the estimated amount.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
<i>R. Gross</i> . . . . .	2,700	2,700	.. —2,700
<i>R. Deductions</i> . . . . .	54,000	54,000	.. —54,000
<i>Voted—</i>			
<i>R.</i> . . . . .	1,000	1,000	.. —1,000
<b>Totals—</b>			
<i>Charged</i>			
<i>Gross</i> . . . . .	25,31,000	23,16,614	—2,14,386
<i>Deductions</i> . . . . .	—4,00,000	—3,05,701	+94,299
<i>Net</i> . . . . .	21,31,000	20,10,913	—1,20,087
<i>Voted</i> . . . . .	1,000	200	—800

## REVIEW.

The saving in the charged section was 5·6 per cent. of the appropriation compared with an excess of 29·5 per cent. in 1947-48 (Post-partition). The saving in the final modified appropriation was 3·2 per cent.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
<b>A.—HEADS OF PROVINCES (including GOVERNOR AND MINISTERS)—</b>			
<b>A.-1.—Salary of Governor—</b>			
<i>Charged</i> . . . . .	66,000	66,000	..
<b>A.-2.—Sumptuary allowance of Governor—</b>			
<i>Charged</i> . . . . .	30,000	30,000	..
<b>A.-3.—Staff and house-hold of Governor—</b>			
<i>Charged—</i>	Rs		
O. . . . .	1,75,300	} 1,71,550	1,71,562
R. . . . .	-3,750		
<b>A.-4.—Secretarial staff of Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,64,800	} 1,38,636	1,42,584
R. . . . .	-26,164		
Col. 1.—Mainly (i) appointment of an officer on less pay (Rs. 10,541), (ii) temporary vacancy (Rs. 3,359) and (iii) loss foreign telegrams (Rs. 11,000).			
<b>A.-5.—Expenditure from Contract allowance—</b>			
<i>Charged—</i>			
O. . . . .	1,22,500	} 1,29,250	1,37,399
R. . . . .	6,750		
<b>A.-6.—Tour Expenses—</b>			
<i>Charged—</i>			
O. . . . .	83,400	} 1,08,787	93,255
R. . . . .	25,387		
Col. 1.—(i) Unforecast purchase of two motor cars (Rs. 18,603) and (ii) emergency tours (Rs. 6,784). Col. 4.—Mainly (i) abandonment of tours towards the close of the year (Rs. 3,748) and (ii) liabilities carried forward (Rs. 11,408).			
<b>A.-7.—Ministers—</b>			
<b>A.-7(1)—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	1,08,000	} 1,12,000	1,11,947
R. . . . .	4,000		
Voted . . . . .	96,000	96,735	+735



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>A.—HEADS OF PROVINCES (including GOVERNOR AND MINISTERS)—<i>concl.</i></b>			
<b>A.-7.—Ministers—<i>concl.</i></b>			
<b>A.-7 (2).—Pay of Establishment—</b>			
	Rs.		
O. . . . .	24,000	78,000	79,077
R. . . . .	54,000		
Col. 1.—Unforeseen appointment of additional staff.			
<b>A.-7 (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,12,000	1,26,000	1,29,687
R. . . . .	14,000		
<i>Voted—</i>			
O. . . . .	33,000	75,000	74,559
R. . . . .	42,000		
Col. 1.—(i) Increased expenditure on dearness allowance (Rs. 33,000) and (ii) more tours (Rs. 9,000).			
<b>A.-7 (4).—Contingencies—</b>			
O. . . . .	13,000	42,000	53,171
R. . . . .	29,000		
Cols. 1 and 4.—Larger expenditure in respect of the new Cabinet partly incurred towards the close of the year.			
<b>B.—LEGISLATIVE BODIES—</b>			
<b>B.-1.—Provincial Legislative Assembly—</b>			
<b>B.-1 (1).—Pay of Officers—</b>			
O. . . . .	2,18,000	2,09,000	1,96,296
R. . . . .	-9,000		
<b>B.-1 (2).—Pay of Establishment—</b>			
O. . . . .	1,00,000	1,10,300	1,10,000
R. . . . .	10,300		
<b>B.-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,10,000	1,41,500	1,28,872
R. . . . .	-68,500		
Col. 1.—Based on the trend of actuals.			
<b>B.-1 (4).—Contingencies—</b>			
O. . . . .	48,000	59,500	66,893
R. . . . .	11,500		
Col. 1.—(i) Increased cost of books (Rs. 1,500) and (ii) increase in incidental charges (Rs. 10,000). Col. 4.—Adjustment of arrear telephone charges which could not be anticipated.			

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>B.—LEGISLATIVE BODIES—<i>concl'd.</i></b>			
<b>B.-2.—Elections for Legislatures—</b>			
	<b>Rs.</b>		
O. . . . .	1,00,000	} 9,50,000	8,08,853
S. . . . .	9,00,000		
R. . . . .	-50,000		
			-1,41,147
Col. 1.—Supplementary grant for the preparation of electoral rolls under the new Constitution. Col. 4.—Mainly (i) non-completion of the electoral rolls (Rs. 1,00,000) and (ii) liabilities carried forward (Rs. 38,687).			
<b>C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—</b>			
<b>C.-1.—Civil Secretariats—</b>			
<b>C-1 (1).—Pay of Officers—</b>			
O. . . . .	8,78,800	} 10,63,069	10,10,682
R. . . . .	1,84,269		
			-52,387
Col. 1.—Additional officers.			
<b>C-1 (2).—Pay of Establishment—</b>			
O. . . . .	14,80,900	} 18,56,581	18,74,881
R. . . . .	3,75,681		
			+18,300
Col. 1.—Unforeseen appointment of larger staff.			
<b>C-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	7,16,100	} 12,43,026	12,65,626
R. . . . .	5,26,926		
			+22,600
Col. 1.—Larger expenditure due mainly to (i) enhanced rates of dearness allowance and (ii) increase in staff.			
<b>C.-1(4).—Contract Contingencies—</b>			
O. . . . .	10,300	} 9,257	9,155
R. . . . .	-1,043		
			-102
<b>C.-1(5).—Other Contingencies—</b>			
O. . . . .	4,27,900	} 8,15,940	8,30,771
S. . . . .	3,09,000		
R. . . . .	79,040		
			+14,831

Col. 1.—Mainly (i) scheme for the centralisation of publications and publicity works in the Home (Publicity) Department (Rs. 3,09,000), (ii) purchase of furniture for the additional staff (Rs. 40,200), (iii) unforeseen increase in incidental charges (Rs. 16,500) and (iv) cumulative contingent expenditure (Rs. 20,000).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—<i>concl.</i></b>			
C.-1.—Civil Secretariats— <i>concl.</i>			
C.-1(7).—Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O. . . . .	6,000	17,000	11,120
R. . . . .	11,000		
			—5,880
<p>Cols. 1 and 4.—Additional expenditure in connection with the compilation of statistics for the implementation of the Awards of the Arbitral Tribunal was less than anticipated.</p>			
C.-2.—Public Service Commission—			
Charged—			
O. . . . .	1,79,000	1,76,900	1,73,390
R. . . . .	—2,100		
			—3,510
C.-3.—Board of Revenue—			
O. . . . .	2,56,200	2,34,592	2,30,247
R. . . . .	—21,608		
			—4,345
C.-4.—Local Fund Audit Establishment—			
O. . . . .	3,31,000	2,99,300	2,98,790
R. . . . .	—31,700		
			— 510
<b>D.—COMMISSIONERS—</b>			
O. . . . .	2,53,000	3,15,002	3,20,490
R. . . . .	62,002		
			+5,488
<p>Col. 1.—Mainly (i) unforeseen appointment of surplus staff on higher pay (Rs. 20,736) and (ii) enhanced rate of dearness allowance (Rs. 38,356).</p>			
<b>E.—DISTRICT ADMINISTRATION—</b>			
E.-1.—General Establishment—			
E.-1(1).—Pay of Officers . . . . .	17,89,000	17,88,161	—839
E.-1(2).—Pay of Establishment—			
O. . . . .	18,75,000	18,77,446	17,85,530
R. . . . .	2,446		
			—91,916
E.-1(3).—Allowances, honoraria, etc.—			
O. . . . .	15,62,000	18,28,348	20,56,008
R. . . . .	2,66,348		
			+2,27,660
<p>Cols. 1 and 4.—Enhanced dearness allowance. See also paragraph 2 of the Review.</p>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>E.—DISTRICT ADMINISTRATION—contd.</b>			
<b>E.-1.—General Establishment—concl'd.</b>			
E.-1(4).—Contract Contingencies—	Rs.		
O. . . . .	4,75,000	} 5,67,204	6,22,198 +54,994
R. . . . .	92,204		
Cols. 1 and 4.—Same as under E. 1-(3). See also paragraph 2 of the Review.			
E.-1(5).—Other Contingencies—			
O. . . . .	7,26,600	} 6,07,181	6,80,546 +73,365
R. . . . .	-1,19,419		
Col. 1.—Mainly (i) abolition of the Landlords' Fee Department (Rs. 41,000) and (ii) anticipation of fewer criminal cases in the border districts (Rs. 74,000). Col. 4.—The anticipation of fewer criminal cases in the border districts did not materialise.			
E.-1(6).—Grants-in-aid, contributions, etc.—			
R. . . . .	1,39,000	1,39,000	1,28,534 -10,466
Col. 1.—Provision for special allowance to chowkidars and dafadars, not anticipated at the budget stage.			
E.-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .		-29,100	-19,080 +10,020
Col. 4.—Less recovery due to non-completion of apportionment of land revenue and cesses in some districts.			
E.-1(9).—Losses . . . . .		86	+86
<b>E.-2.—Sub-divisional Establishment—</b>			
<b>E.-2(1).—Pay of Establishment—</b>			
O. . . . .	6,55,000	} 6,37,029	7,18,457 +81,428
R. . . . .	-17,971		
Col. 4.—Additional staff not foreseen. See also paragraph 2 of the Review.			
<b>E.-2(2).—Allowances, honoraria, etc.—</b>			
O. . . . .	3,58,000	} 4,59,509	5,88,915 +1,29,406
R. . . . .	1,01,509		
Cols. 1 and 4.—Mainly due to (i) the reason stated under E.-2(1)—Col. 4. (Rs. 56,406) and (ii) enhanced rate of dearness allowance (Rs. 1,74,509). See also paragraph 2 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>E.—DISTRICT ADMINISTRATION—concl'd.</b>			
<b>E.-3.—Other Establishments—</b>	Rs.		
O. . . . .	52,900	79,885	76,205
R. . . . .	26,985		
			-3,680
Col. 1.—Furnishing of some bungalows and a circuit house.			
<b>G.—MISCELLANEOUS—</b>			
<b>G.-1.—Discretionary grants by Heads of Provinces .</b>	45,000	69,715	+24,715
Col. 4.—Unforeseen discretionary grants by Commissioners and District Officers. See also paragraph 3 of the Review.			
<b>G.-2.—Miscellaneous—</b>			
<b>G.-2 (A).—Maintenance of Government Pool Vehicles—</b>			
<b>G.- 2(A)(1).—Pay of Officers—</b>			
O. . . . .	12,000	13,000	12,444
R. . . . .	1,000		
			-556
<b>G.-2 (A)(2).—Pay of Establishment—</b>			
O. . . . .	1,98,000	1,71,600	1,60,305
R. . . . .	-26,400		
			-11,295
Cols. 1 and 4.—Curtaiment of staff which could not be fully assessed before the close of the year.			
<b>G.-2 (A)(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	69,000	98,600	83,591
R. . . . .	29,600		
			-15,009
Col. 1.—Enhanced rate of dearness allowance. Col. 4.—Same as under G.-2-(A)(2).			
<b>G.-2 (A)(4).—Contingencies—</b>			
O. . . . .	5,06,000	6,01,800	5,36,569
S. . . . .	1,00,000		
R. . . . .	-4,200		
			-65,231
Col. 1.—Purchase of additional vehicles. Col. 4.—(i) Liabilities carried forward pending revision of a contract (Rs. 28,640) and (ii) non-receipt of a debit within the year (Rs. 36,591).			
<b>G.- 2(B).—Allowances to I. A. S. probationers on training in the I. A. S. training school at Delhi . . . . .</b>			
			17,479
			+17,479
Col. 4.—Delay in decision to adjust the charges under this new sub-head for which no provision could be made.			

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>G.—MISCELLANEOUS—<i>concl.</i></b>			
<b>G.-3.—Rehabilitation Programme—</b>			
	Rs.		
O . . . . .	4,32,000	} 2,95,000	84,205 —2,10,795
R . . . . .	—1,37,000		
Col. 1.—Post-budget decision to take the charges for rehabilitation work in districts under the head "57—Miscellaneous." See Sub-heads G-(2) and G-(3)(b) on page 230 of Grant No. "33—Miscellaneous." Col. 4.—The charges to be transferred to Grant No. 33 could not be fixed with any degree of accuracy.			
<b>G.-4.—Charges in England—</b>			
<b>High Commissioner for India—</b>			
<b>G.-4(1)—Salaries and expenses of the High Commissioner's Department—</b>			
O . . . . .	83,000	} 60,373	48,267 —12,106
R . . . . .	—22,627		
Cols. 1 and 4. Due to less cost of leave pay, etc.			
<b>G.-4(2)—Other items—</b>			
O . . . . .	95,000	} 34,320	57,810 +23,490
R . . . . .	—60,680		
Col. 1.—Mainly due to curtailment of leave (Rs. 56,900) and cessation of Sterling Overseas pay (Rs. 5,000). Col. 4.—Mainly due to new cases and extension of leave.			
<b>I —LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
<i>Charged</i>			
O . . . . .	59,000	} ..	.. ..
R . . . . .	—59,000		
Col. 1.—See paragraph 4 of the Review.			
<i>Voted—</i>			
O . . . . .	16,61,000	} ..	.. ..
R . . . . .	—16,61,000		
Col. 1.—See paragraph 4 of the Review.			
For rounding . . . . .		400	—400

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>concl.</i></b>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>	Rs.		
<i>R.</i> . . . . .	40,877	40,877	.. —40,877
<i>Voted—</i>			
<i>R.</i> . . . . .	1,86,338	1,86,338	.. —1,86,338
<hr/>			
<i>Totals—</i>			
<i>Charged</i> . . . . .	11,00,000	10,55,824	—44,176
<i>Voted—</i>			
<i>Gross</i> . . . . .	1,71,06,100	1,69,81,243	—1,24,857
<i>Deductions</i> . . . . .	—29,10)	—19,080	+10,020
<i>Net</i> . . . . .	1,70,77,000	1,69,62,163	—1,14,837

REVIEW.

The savings under the "Charged" section were 4 and .3 per cent. of the original and the modified appropriations respectively as against 10.8 and 4.9 per cent. in 1947-48 (Post-partition). In the voted section, however, the surrender of Rs. 1,86,338 converted the saving of .7 per cent. in the grant into an excess of .4 per cent. of the modified appropriation as against 2.9 and .6 per cent. respectively in 1947-48 (Post-partition).

2. *Sub-heads E.-1 (3), E.-1 (4), E.-2(1) and E.-2(2).*—Regarding the final excesses under these sub-heads it has been stated by the controlling officer that these could not be regularised within the year for want of timely intimation by the local officers.

3. *Sub-head G.-I.*—Allotments totalling Rs. 23,000 were sanctioned under the heads "Discretionary grants by Heads of Provinces—(1) Grants by District Officers and (2) Grants by Commissioners of Divisions", under which there was no provision in the original budget. It was stated by Government that funds would be duly provided under the above heads by reappropriation or otherwise. Actually, however, no funds covering the actual expenditure on this account were provided for in the course of the year, and this contributed to the bulk of the final excess under sub-head G.-I. This indicates defective control.

REVIEW—contd.

4. *Sub-head I—charged and voted*—Out of the lump provisions of Rs. 59,000 (charged) and Rs. 16,61,000 (voted), sums aggregating Rs. 22,597 (charged) and Rs. 16,60,663 (voted) were reappropriated to meet mainly (i) pay of the additional officers and staff entertained during the year (Rs. 6,75,915), (ii) allowances for the additional officers and staff; as also enhanced dearness allowance (Rs. 8,44,811), (iii) larger contingent expenditure (Rs. 1,05,700) and (iv) cost of increased tours (Rs. 27,597). The residual savings of Rs. 36,403 (charged) and Rs. 337 (voted) were surrendered.

5. In course of the local audit of a collectorate it was noticed that there was great delay on the part of some Assistant Revenue Officers in remitting the collections of loan money to the treasury. In some cases the delay amounted to about 10 months. One of the Assistant Revenue Officers did not remit to the treasury collections totalling Rs. 742 and defalcated the amount. A case was instituted against him in respect of defalcation of a sum of Rs. 81. The officer was found guilty and sentenced to 18 months' rigorous imprisonment and to pay a fine of Rs. 400 or in default to undergo rigorous imprisonment for a further period of 6 months. The balance of the defalcated amount *viz.*, Rs. 661 was recovered from the insurance company, against his fidelity bond. In another collectorate it was noticed that there was systematic delay on the part of some collecting officers in remitting their collections to the treasury and a substantial portion of the collection was often kept back while remitting the money to the treasury. There were instances in which the amount retained in hand was as high as Rs. 10,000 or so.

Want of strict observance of the checks prescribed by the Board of Revenue facilitated the defalcation and the retention of big amounts in hand by the collecting officers. To minimise the risk of recurrence of such defalcation the Board of Revenue has since tightened up control by requiring the submission of weekly return of collections to the Collector and prescribing that the amounts should be deposited into the treasury every week without fail.

6. At the time of Partition the Government of West Bengal received as its share two aeroplanes formerly belonging to the Government of Undivided Bengal. One of these two planes has been lying unserviceable ever since. In January, 1948, another plane was purchased for Rs. 1,97,467. But on account of damages sustained in an accident on the 18th March, 1948, it remained unfit for flight till May, 1949. A fourth plane costing Rs. 65,000 was purchased on the 23rd November, 1948. But after three or four flights, the same became unserviceable on the 8th January, 1949, and remained so till the 26th October, 1949, when it was again rendered air-worthy.



REVIEW—concl'd.

Thus, only one out of the four planes was in working order throughout the year under review; while another, namely, the fourth plane was serviceable for a period of only six weeks or so during the same year. It was also ascertained that the occasions on which the planes were used for carrying high officials on duty were very few, almost negligible. The position, therefore, is that (i) a pretty large sum of capital has remained locked up in aircrafts which are either not usable or very seldom used, (ii) a big amount of recurring expenditure is being incurred on their maintenance. To end of 1948-49 the maintenance and operational charges amounted to Rs. 49,000 roundly.

In reply to enquiries made by audit, it has been stated by Government that (i) action is being taken for the disposal of one unserviceable plane, (ii) tenders have been invited for a contract for the maintenance and operation of the remaining planes, (iii) "the State must have suitable air transport facilities and such facilities cannot always indicate tangible financial results". The particular aeroplane, which the Government propose to dispose of, has remained out of commission since the 15th August, 1947, and a sum of Rs. 15,507 has been spent on its maintenance from that date to end of May, 1950.

7. The rupee equivalent of a lump sum of £ 100 was paid to an Hon'ble Minister to enable him to meet the expenses of journey and other incidental charges in connection with his visits to certain textile mills in the United Kingdom and the continent of Europe.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
Other Establishment—			
Debt Conciliation Boards—			
	Rs.		
O. . . . .	3,25,000	} 2,55,870	2,61,595
R. . . . .	—69,130		
Col. 1.—Reduced activities of the Boards due to the quicker disposal of the pending cases (Rs. 86,000) partly set off by an excess (Rs. 17,000) due to enhancement in the rates of dearness allowance.			
Lump provision for increase in salaries—			
O. . . . .	50,000	} ..	..
R. . . . .	—50,000		
Col. 1.—Non-materialisation of the scheme for increase in salaries.			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	1,19,130	1,19,130	..
	Total	3,75,000	2,61,595
			—1,13,405

## REVIEW.

There was a saving of 30·2 per cent. in the grant compared with 28·7 per cent. in 1947-48 (Post-partition). In respect of the modified appropriation there was an excess expenditure of 2·2 per cent. against the saving of 7·1 per cent. in 1947-48 (Post-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.
<b>Major Head " 27.—Administration of Justice "</b>			
<b>A.—HIGH COURT—</b>			
<i>Charged—</i>			
Rs.			
<b>A-1.—Pay of Officers—</b>			
<i>O.</i> . . . . .	9,67,600	9,92,600	9,90,828
<i>R.</i> . . . . .	25,000		
<b>A-2.—Pay of Establishment—</b>			
<i>O.</i> . . . . .	6,87,900	6,84,910	6,88,120
<i>R.</i> . . . . .	—2,990		
<b>A-3.—Allowances, honoraria, etc.—</b>			
<i>O.</i> . . . . .	3,28,400	4,92,690	4,93,873
<i>R.</i> . . . . .	1,64,290		
Col. 1.—Mainly increased allowances.			
<b>A-4.—Contingencies</b> . . . . .	1,51,500	1,70,302	+18,802
Col. 4—Mainly purchase of furniture.			
<b>For rounding</b> . . . . .	—400	..	<del>+400</del>
<b>B.—OFFICIAL ASSIGNEE—</b>			
<i>O.</i> . . . . .	1,27,000	1,19,150	1,09,304
<i>R.</i> . . . . .	—7,850		
<b>C.—OFFICIAL RECEIVER—</b>			
<i>O.</i> . . . . .	84,000	93,640	88,150
<i>R.</i> . . . . .	9,640		
<b>D.—LAW OFFICERS—</b>			
<b>D-1.—Pay of Officers—</b>			
<i>Charged</i> . . . . .			
..			
<i>Voted—</i>			
<i>O.</i> . . . . .	1,47,300	1,30,600	1,26,101
<i>R.</i> . . . . .	—16,700		
<b>D-2.—Pay of Establishment—</b>			
<i>O.</i> . . . . .	28,700	32,200	31,763
<i>R.</i> . . . . .	3,500		
<b>D-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	21,000	24,000	25,013
<i>R.</i> . . . . .	3,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
<b>Major Head "27—Administration of Justice"—<i>contd.</i></b>			
<b>D.—LAW OFFICERS—<i>concl'd.</i></b>			
D-3.—Allowances, honoraria, etc.— <i>concl'd.</i>	Rs.	Rs.	Rs.
Voted . . . . .	1,00,300	1,33,735	+ 33,435
Col. 4.—Mainly (i) larger number of law-suits (Rs. 30,000) and (ii) increased dearness allowance (Rs. 4,000).			
D-4.—Contingencies—	Rs.		
O. . . . .	92,200	1,05,400	1,07,487
R. . . . .	13,200		
D-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—7,000	—4,000	+ 3,000
Col. 4.—Smaller recovery from the Government of India than anticipated.			
<b>E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—</b>			
O. . . . .	2,78,000	3,05,600	2,88,857
R. . . . .	27,600		
<b>F.—CORONER'S COURT—</b>			
O. . . . .	8,000	7,869	8,225
R. . . . .	—131		
<b>G.—RESIDENCY MAGISTRATES' COURTS—</b>			
O. . . . .	3,67,900	4,11,050	4,56,619
R. . . . .	43,150		
Col. 4.—Mainly under-estimation due to uncertainties created by the Partition.			
<b>H.—CIVIL AND SESSIONS COURTS—</b>			
<b>H-1.—Pay of Officers—</b>			
O. . . . .	14,41,000	10,93,700	10,88,392
R. . . . .	—3,47,300		
Col. 1.—Mainly over-estimation due to uncertainties created by the Partition.			
<b>H-2.—Pay of Establishment—</b>			
O. . . . .	18,51,000	15,44,610	15,37,516
R. . . . .	—3,06,390		
Col. 1.—Same remarks as under H-1.—Col. 1 above.			
<b>H-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	14,32,000	14,91,387	14,31,825
R. . . . .	59,387		
<b>H-4.—Contract Contingencies—</b>			
O. . . . .	2,50,000	2,40,000	2,24,994
R. . . . .	—10,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "—<i>contd.</i></b>			
<b>H.—CIVIL AND SESSIONS COURTS—<i>concl'd.</i></b>			
H-5.—Other Contingencies—			
	Rs.		
O. . . . .	2,87,000	} 2,16,643	2,14,544
R. . . . .	-70,357		
			-2,099
Col. 1.—Same remarks as under H.-1—Col. 1 above.			
<b>I.—COURT OF SMALL CAUSES—</b>			
O. . . . .	3,48,100	} 3,87,410	3,78,359
R. . . . .	39,310		
			-9,051
<b>J.—CRIMINAL COURTS—</b>			
O. . . . .	25,000	} 24,600	25,443
R. . . . .	-400		
			+ 843
<b>K.—PLEADERSHIP AND MUKTEARSIP EXAMINATION CHARGES—</b>			
O. . . . .	7,300	} 8,700	7,467
R. . . . .	1,400		
			-1,233
Col. 1 —Increased contingent charges for printing of rules and regulations.			
<b>L.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
<i>Charged—</i>			
O. . . . .	46,000	} 19,000	6,956
R. . . . .	-27,000		
			-12,044
Col. 1.—Mainly due to curtailment of leave (Rs. 21,000) and cessation of Sterling Overseas pay (Rs. 6,000). Col. 4 —Due to the first cause mentioned under Col. 1.			
<i>Voted—</i>			
O. . . . .	3,800	} 26,400	43,243
R. . . . .	22,600		
			+ 16,843
Col. 1.—Mainly provision for Privy Council appeal cases. Col. 4 —Mainly new leave cases.			
<b>M.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
<i>Charged—</i>			
O. . . . .	2,00,000	} 700	..
R. . . . .	-1,99,300		
			-700
Col. .—Distribution of the lump provision under appropriate heads.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "—<i>conclū.</i></b>			
<b>M.—LUMP PROVISION FOR INCREASE IN SALARIES.—<i>conclū.</i></b>			
Voted—	Rs.		
O. . . . .	6,79,000	810	..
R. . . . .	—6,78,190		
Col. 1.—Same remark as under "Charged".			
For rounding . . . . .	400	..	--400
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . .	37,000	37,000	.. --37,000
<i>Voted—</i>			
R. . . . .	12,17,531	12,17,531	.. —12,17,531
<b>Totals—</b>			
<i>Charged</i> . . . . .	24,26,000	23,99,092	—26,908
<i>Voted—</i>			
Gross . . . . .	75,58,000	63,02,024	—12,55,976
Deductions . . . . .	—7,000	—4,000	+3,000
Net . . . . .	75,51,000	62,98,024	—12,52,976

### REVIEW.

The saving in the charged appropriation came to 1·1 per cent. against a saving of '6 per cent. in 1947-48 (Post-partition). Compared with the final appropriation, there was an excess expenditure of '42 per cent.

In the voted section the saving in the original grant was 16·6 per cent. against 17·6 per cent. in 1947-48 (Post-partition). Compared with the net modified appropriation the saving came to '56 per cent.

2. Sums of Rs. 715 and Rs. 28,565 being the amounts of (i) several Government decrees and (ii) decrees for court fees in pauper suits were found irrecoverable during the year 1948 and written-off under the orders of competent authorities.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Ex- penditure.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28,—Jails and Convict Settlements "</b>			
<b>A.—JAILS—</b>			
<b>A-1.—Pay of Officers—</b>			
	Rs.		
O . . . . .	98,700	1,18,028	1,16,561
R . . . . .	19,328		
			—1,437
Col. 1.—Mainly unforecast leave salary of officers.			
<b>A-2.—Pay of Establishment—</b>			
O . . . . .	12,18,300	11,16,972	11,01,982
R . . . . .	—1,01,328		
			—14,990
Col. 1.—Mainly provision for extra staff not required in full.			
<b>A-3.—Allowances, honoraria, etc.—</b>			
O . . . . .	6,91,700	7,49,987	7,48,592
R . . . . .	58,287		
			—1,395
<b>A-4.—Contingencies—</b>			
O . . . . .	34,74,900	43,61,386	43,90,900
S . . . . .	1,93,000		
R . . . . .	6,93,486		
			+29,514
Col. 1.—Mainly (i) rise in prison population (Rs. 6,89,500), (ii) increase in prices (Rs. 1,42,300) and (iii) larger purchase of blankets (Rs. 71,600).			
<b>A-5.—Grants-in-aid, Contributions, etc.—</b>			
R . . . . .	1,000	1,000	1,000
<b>A-6. Establishment charges payable to other Governments, Departments, etc.—</b>			
O . . . . .	1,000	200	53
R . . . . .	—800		
			—147
<b>A-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O . . . . .	—500	—1,000	—257
R . . . . .	—500		
			+743

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28.—Jails and Convict Settlements"—<i>contd.</i></b>			
<b>A.—JAILS—<i>concl.</i></b>			
<b>A-5.—<i>Deduct</i>—Cost of basic rations supplied from Jail Stock—</b>			
	Rs.		
O. . . . .	—2,50,000	—4,15,669	—4,68,318
R. . . . .	—1,65,669		
Cols. 1 and 4.—Larger recoveries on account of supply of basic rations to the Jail staff.			
<b>A-9.—Charges for Police custody and Calcutta Police Lock up—</b>			
O. . . . .	1,52,600	2,24,500	2,23,070
R. . . . .	71,900		
Col. 1.—Abnormal increase in the number of undertrial prisoners.			
<b>B —JAIL MANUFACTURES—</b>			
<b>B.1.—Pay of Officers—</b>			
O. . . . .	4,500	4,258	4,256
R. . . . .	—242		
<b>B.2.—Pay of Establishment—</b>			
O. . . . .	24,400	25,000	23,659
R. . . . .	600		
<b>B.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	9,400	12,821	12,836
R. . . . .	3,421		
Col. 1.—Increased rates of dearness allowance.			
<b>B.4.—Contingencies—</b>			
O. . . . .	10,55,500	6,78,497	7,67,599
R. . . . .	—3,77,003		
Col. 1.—Mainly (i) non-availability of some raw materials (Rs. 3,68,000) and (ii) less supply of articles for sale (Rs. 32,000), partly set off by increased expenditure on a dairy farm (Rs. 23,700).			
Col. 4.—Mainly reappropriation of a like amount from this sub-head through a misapprehension.			
<b>B.6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—4,00,000	—4,15,000	—4,15,456
R. . . . .	—15,000		



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Jails and Convict Settlements—<i>concl.</i></b>			
<b>C.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
	Rs.		
R. . . . .	2,520	2,520	5,038 +2,518
Col. 1.—Leave salary of an officer. Col. 4—Duc to re-transfer from Pakistan late in the year.			
<b>D.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	1,90,000		
R. . . . .	—1,90,000		
Col. 1.—Distribution of the provision under appropriate heads.			
For rounding . . . . .		500	.. —500
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . .	—1,81,169	—1,81,169	.. +1,81,169
R. Deductions . . . . .	1,81,169	1,81,169	.. —1,81,169
<b>Totals—</b>			
Gross . . . . .	71,14,500	73,95,546	+2,81,046
Deductions . . . . .	—6,50,500	—8,84,031	—2,33,531
Net . . . . .	64,64,000	65,11,515	+47,515

## REVIEW.

There was an excess of .7 per cent. over the grant as against a saving of 14.7 per cent. in 1947-48 (Post-partition).

2. Contingent charges of the Jail Department are drawn from treasuries in abstract contingent bills in support of which detailed contingent bills with relevant sub-vouchers, payee's receipts, disbursement certificates, etc., are required to be submitted to audit at the end of each month. Detailed accounts for such contingent expenditure of the Department, amounting to nearly Rs. 14 lakhs of rupees incurred during the period from October, 1947 to March, 1949, *i.e.*, Rs. 1.5 lakhs from October, 1947 to March, 1948 and Rs. 12.5 lakhs from April, 1948 to March, 1949 have not been received. The total expenditure on contingencies during the periods amounted to Rs. 19 lakhs and 43 lakhs respectively. The amounts remaining under objection for want of detailed bills thus worked up to 8 per cent. and 29 per cent. of the totals.

*Store Accounts of the Manufactory Departments of the Presidency and Central Jails for the year 1948.*

1	Tools and plant.	Raw materials.	Finished articles.
	Rs.	Rs.	Rs.
1. Opening balance . . . . .	33,124	(a) 2,64,476	27,999
2. Receipts—			
(i) By purchase from the market . . . . .	6,161	2,65,000	..
(ii) From the same jail . . . . .	..	..	6,36,037
(iii) From other jails within the Province . . . . .	99	20,716	..
(iv) From other departments of Government . . . . .	..	3,153	..
(v) From the different departments of the Governments in Provinces other than West Bengal ( <i>excluding</i> Indian Stores Department) . . . . .	155	..	..
(vi) From the Indian Stores Department . . . . .	..	48,114	..
(vii) From overseas (on indent through the Director General of Stores, London) . . . . .	..	..	..
Total . . . . .	39,539	6,01,459	6,64,036
3. Issues—			
(i) To the same jail ( <i>including</i> articles in process of manufacture) . . . . .	3,936	3,03,991	2,00,232
(ii) „ other jails within the Province . . . . .	..	29,762	1,87,358
(iii) „ other departments of Government . . . . .	..	20	1,78,393
(iv) „ different departments of Government in Provinces other than West Bengal ( <i>excluding</i> Indian Stores Department) . . . . .	..	150	3,352
(v) „ the Indian Stores Department . . . . .	..	..	..
(vi) „ Sales to Public . . . . .	..	11	30,496
(vii) „ Written-off.			
On account of—			
(1) Loss . . . . .	440	..	171
(2) Depreciation or revaluation . . . . .	4,701	..	..
Closing balance . . . . .	30,462	2,67,525	55,034
Total . . . . .	39,539	6,01,459	6,64,036

(a) The difference of Rs. 251 between the closing balance of 1947 and the opening balance of 1948 is due to the value of certain articles which was not included in the store accounts for 1947 being included in the opening balance of 1948.

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 Superintendent of Jails concerned except in the case of Alipore Central Jail and by the Travelling Auditor of Prisons Directorate, West Bengal, as well, in the case of Presidency Jail.

CALCUTTA ;  
*The 1st March, 1950.*

}

P. K. BISWAS,  
*Inspector General of Prisons.*

#### AUDIT CERTIFICATE.

The Store Accounts of the Presidency Jail and the Alipore and Dum Dum Central Jails for the year 1948, were test-audited under my supervision with reference to the local records and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;  
*The 24th April, 1950.*

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

## Store Accounts of the Jail Depot, Calcutta, for the year 1948.

Description of stores.	Opening balance.		Receipts during the year.		Sales during the year.		Written-off on account of loss, shortage, etc.		Profit.		Closing balance.	
	Quantity.	Rs.	Quantity.	Rs.	Quantity.	Rs.	Quantity.	Rs.	Quantity.	Rs.	Quantity.	Rs.
1. Dusters, Towels, Swabs, Gamchas, etc.	2,676	1,125	13,264	8,398	11,805	13,634	..	..	6,558	4,135	2,447	2,447
2. Cotton and Silk cloth	2,349	2,300	6,532	3,758	5,788	5,938	..	..	1,655	3,093	1,775	1,775
3. Purdahs, Durries, Joynamaj, Durrie purdahs, Carpet and Carpet ashnies and Bed sheets.	189	984	516	5,369	520	7,810	..	..	3,067	185	1,610	1,610
4. Teakwood furniture	95	504	86	700	95	1,048	..	..	1	391	86	546
5. Cotton newar, Coir string, etc.	1	33	33	1,209	29	1,371	..	..	332	5	203	203
6. Cane articles	2,551	3,769	2,231	5,250	3,860	13,078	..	..	5,685	922	1,626	1,626
7. Coir articles	357	1,925	180	1,517	214	3,042	..	..	3	1,174	323	1,571
8. Woollen articles	143	839	503	3,253	483	4,049	..	..	968	163	1,011	1,011
9. Other Manufactures	1,611	481	70	19	48	107	..	..	91	1,633	484	484
10. Phenyle, Khos Khos purdah and Misc., etc.	1	3	116	7,211	115	9,524	..	..	39	2,356	2	7
Total	..	11,963	..	36,684	..	59,601	..	..	43	22,277	..	11,280

Value at market price or cost whichever is lower.

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

Fraction in totals has not been taken into account.

CALCUTTA; }  
The 11th October, }  
1949.

SUSHIL CHANDRA BHATTACHARJEE,  
Accountant.

B. K. GUHA ROY,  
Manager, Jail Depot.



## AUDIT CERTIFICATE.

The Store accounts and the Profit and Loss accounts of the Manufactory Departments of the Presidency Jail, and the Alipore and Dum Dum Central Jails for 1948 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,
<i>The 25th April, 1950.</i>	}	<i>Examiner, Outside Audit, West Bengal.</i>

## AUDIT COMMENTS.

In the Dum Dum Central Jail, the percentage of loss over the cost of production amounted to 45·1% during 1948 against 40·2% occurring during the previous year. The increase in the percentage of loss during 1948 occurred notwithstanding an increase in the selling rate of some articles. This was apparently due to the rise in the cost of convict labour resulting from employment of a greater number of convicts without any commensurate return. It was explained that the adoption of reformative measures, reluctance to work in the Indian Union Jails on the part of East Bengal prisoners and the influence of undesirable prisoners necessitated a greater number of convicts being employed.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.		
1	2	3	4		
	Rs.	Rs.	Rs.		
<b>Major Head " 29 -Police ",</b>					
<b>A.—PRESIDENCY POLICE—</b>					
<b>A-1.—Pay of Officers.</b>					
O. . . . .	Rs. 2,33,300	} 2,08,000	} 2,37,799	} +29,799	
R. . . . .	—25,300				
Col. 4 —Mainly pay of a certain officer not taken into consideration in estimating the final requirement.					
<b>A-2.—Pay of Establishment.—</b>					
O. . . . .	56,76,850	} 63,80,580	} 64,89,604	} +1,09,024	
S. . . . .	6,34,000				
R. . . . .	69,730				
Col. 1.—Mainly additional staff.					
<b>A-3.—Allowances, honoraria, etc.—</b>					
O. . . . .	23,91,650	} 35,53,660	} 36,39,569	} +85,909	
S. . . . .	25,000				
R. . . . .	11,37,010				
Col. 1.—(i) Enhanced rates of dearness allowance and grant of other allowances (Rs. 11,20,300), (ii) increased cost of railway warrants (Rs. 2,000) and (iii) post-budget transfer of the Public Vehicles Department from the Transport Department (Rs. 40,000).					
<b>A-4.—Contract Contingencies—</b>					
O. . . . .	3,40,000	} 4,95,400	} 5,97,411	} +1,02,011	
S. . . . .	1,06,000				
R. . . . .	49,400				
Col. 1.—(i) Increased dearness allowance (Rs. 31,000), (ii) advertisement charges (Rs. 8,500), (iii) purchase of furniture (Rs. 19,000), (iv) repair of steam launches (Rs. 84,000) and (v) office expenses and miscellaneous (Rs. 12,000). Col. 4.—Mainly increase in the price of commodities.					
<b>A-5.—Other Contingencies—</b>					
O. . . . .	21,98,200	} 28,09,360	} 30,00,090	} +10,90,730	
S. . . . .	6,71,000				
R. . . . .	—59,840				
Col. 1.—Supplementary grant mainly for (i) hiring more buildings for additional staff (Rs. 2,77,218) and purchase of more motor vehicles (Rs. 3,93,782). Col. 4.—Mainly increased clothing charges.					

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Ex- penditure.	Excess + Savi: g—.
1	2	3	4
	Rs.	Rs.	Rs.

**Major Head —“ 29.—Police ”—contd.**

**A.—PRESIDENCY POLICE—concl.**

A-6.—Establishment charges payable to other Governments, Departments, etc. 1,000 .. —1,000

A-7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. —2,94,000 **2,02,072** **+91,928**

Col. 4.—Smaller recovery from the Central Government on account of police expenditure.

**B.—SUPERINTENDENCE—**

	Rs				
O. . . . .	3,42,800	}	4,34,200	4,30,750	+2,550
S. . . . .	43,000				
R. . . . .	48,400				

Col. 1.—Mainly (i) creation of additional posts (Rs. 43,000), (ii) increase in the rate of dearness allowance (Rs. 33,900) and (iii) purchase of furniture, tents and other miscellaneous articles (Rs. 11,500).

**C.—DISTRICT EXECUTIVE FORCE—**

**C-1.—Pay of Officers—**

O. . . . .	3,73,500	}	3,35,500	3,37,482	+1,982
R. . . . .	—38,000				

**C-2.—Pay of Establishment—**

O. . . . .	1,07,61,200	}	1,02,37,400	1,02,60,615	+23,215
R. . . . .	—5,23,800				

**C-3.—Allowances, honoraria, etc.—**

O. . . . .	69,54,000	}	82,16,100	82,91,017	+74,917
S. . . . .	1,70,000				
R. . . . .	10,92,100				

Col. 1.—Mainly (i) allowance of the Armed Police Battalions (Rs. 6,24,300), (ii) increased dearness and travelling allowances (Rs. 4,37,500) and (iii) cost of railway warrants owing to frequent movement of force to tackle border troubles (Rs. 26,300).

**C-4.—Contract Contingencies—**

O. . . . .	5,70,000	}	7,26,000	7,25,636	—364
S. . . . .	1,44,000				
R. . . . .	12,000				

Col. 1.—Mainly (i) purchase of iron cots and lockers and furniture (Rs. 1,10,000), (ii) increased dearness allowance to contingency menials (Rs. 13,500) and (iii) expenditure on boat hire owing to border troubles (Rs. 20,500).



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "29.—Police"—contd.</b>				
<b>C.—DISTRICT EXECUTIVE FORCE—concl.</b>				
C-5 (1).—Petty Construction—				
	Rs.			
O . . . . .	60,000	46,800	46,800	
R. . . . .	—13,200			..
Col. 1.—Transfer of provision for some projects to the sub-head "J.—Works".				
C-5 (2).—Other Contingencies—				
O . . . . .	21,94,100	32,28,700	32,16,362	
S. . . . .	9,59,000			—12,338
R. . . . .	75,600			
Col. 1.—Mainly (i) increased clothing charges (Rs. 1,38,000), (ii) larger purchase of arms and ammunitions (Rs. 4,26,000), (iii) purchase of some launches and speed boats for patrolling rivers in border districts (Rs. 2,26,000), (iv) larger purchase of more wireless equipments (Rs. 1,50,000) and (v) also purchase of equipment for a newly created hospital (Rs. 73,000).				
C-6.—Loss—				
R. . . . .	400	400	395	
			—5	
C-7.—Establishment charges payable to other Governments, Departments, etc. . . . .				
		1,800	1,949	
			+149	
C-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—				
O . . . . .	—1,00,000	..	..	
R. . . . .	1,00,000			..
Col. 1.—No recoveries from the Central Government during the year.				
<b>D.—POLICE TRAINING SCHOOLS—</b>				
O . . . . .	2,13,400	3,15,000	3,25,916	
R. . . . .	1,01,600			+10,916
Col. 1.—Increased expenditure due to the opening of a new Police Training College.				
<b>E.—SPECIAL POLICE—</b>				
E-1.—Pay of Officers—				
O . . . . .	29,000	14,200	14,379	
R. . . . .	—14,800			+179
Col. 1.—Change of incumbents.				
E-2.—Pay of Establishment—				
O . . . . .	2,16,800	2,12,100	2,13,242	
R. . . . .	—4,500			+1,142

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 29.—Police"—<i>contd.</i></b>			
<b>E.—SPECIAL POLICE—<i>concl.</i></b>			
<b>E-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	2,79,400	3,18,100	3,21,175
R. . . . .	38,700		
<b>E-4.—Contract Contingencies—</b>			
O. . . . .	38,000	58,700	58,645
R. . . . .	20,700		
Col. 1.—(i) Purchase of iron cots (Rs. 16,500), (ii) increased dearness allowance to contingency menials (Rs. 2,200) and (iii) cost of furniture (Rs. 2,000).			
<b>E-5.—Other Contingencies—</b>			
O. . . . .	78,060	1,01,760	97,905
R. . . . .	23,700		
Col. 1.—Purchase of trailer pumps and tents.			
<b>E-6.—Establishment charges payable to other Governments, Departments, etc. . . . .</b>			
	440	..	—440
<b>F.—RAILWAY POLICE—</b>			
<b>F-1.—Pay of Officers—</b>			
O. . . . .	28,800	28,400	28,145
R. . . . .	—400		
<b>F-2.—Pay of Establishment—</b>			
O. . . . .	5,00,000	5,35,500	5,36,940
R. . . . .	35,500		
<b>F-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,78,300	3,82,500	3,86,975
R. . . . .	1,04,200		
Col. 1.—(i) Enhanced dearness allowance (Rs. 90,000) and (ii) increased expenditure on travelling and other allowances (Rs. 14,200).			
<b>F-4.—Contract Contingencies—</b>			
O. . . . .	13,700	18,800	19,335
R. . . . .	5,100		
Col. 1.—(i) Increased dearness allowance of contingency menials (Rs. 1,000) and (ii) purchase of furniture (Rs. 4,100).			
<b>F-5.—Other Contingencies—</b>			
O. . . . .	1,14,000	1,24,200	1,32,803
R. . . . .	10,200		

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

## Major Head "29.— Police"—contd.

## F.—RAILWAY POLICE—concl'd.

F.6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—

	Rs.			
O. . . . .	—5,53,500	}	—6,53,500	—6,54,048
R. . . . .	—1,00,000			

Col. 1.—Larger recoveries of the cost of Railway Police due to increased allowances.

## G.—CRIMINAL INVESTIGATION DEPARTMENT—

## G.1.—Pay of Officers—

O. . . . .	97,700	}	93,100	93,917	+817
R. . . . .	—4,600				

## G.2.—Pay of Establishment—

O. . . . .	6,50,000	}	6,05,100	6,10,194	+5,094
R. . . . .	—44,900				

## G.3.—Allowances, honoraria, etc.—

O. . . . .	3,06,200	}	3,61,100	3,65,869	+4,769
R. . . . .	54,900				

Col. 1.—(i) Increased dearness and travelling allowances (Rs. 48,000), (ii) grant of town allowance (Rs. 1,900) and (iii) frequent deputation of officers (Rs. 5,000).

## G.4.—Contract Contingencies—

O. . . . .	27,000	}	31,400	31,348	—52
R. . . . .	4,400				

Col. 1.—(i) Purchase of furniture (Rs. 3,400) and (ii) increased dearness allowance to contingency menials (Rs. 1,000).

## G.5.—Other Contingencies—

O. . . . .	2,62,300	}	3,38,200	3,43,901	+5,701
S. . . . .	50,000				
R. . . . .	25,900				

Col. 1.—(i) Increased expenditure due to the wider incidence of crime (Rs. 50,000), (ii) purchase of motor cars (Rs. 11,000) and (iii) cost of photographic equipments (Rs. 14,900).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>concl.</i></b>			
<b>J.—WORKS—</b>			
	Rs.		
O. . . . .	2,00,000	7,06,800	7,23,712
S. . . . .	5,30,000		
R. . . . .	—23,200		
Col. 1.—Mainly construction of wireless stations and residential quarters for border outposts.			
<b>K.—CHARGES IN ENGLAND—</b>			
High Commissioner for India.			
O. . . . .	16,000	1,20,000	1,61,792
S. . . . .	1,04,000		
Col. 1.—Heavier programme of leave of personnel in the subordinate ranks of the Calcutta Police who opted to serve in West Bengal. Col. 4.—Mainly due to new leave cases (Rs. 34,900) and unforeseen payment of Sterling Overseas pay late in the year (Rs. 6,900).			
<b>L.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	21,57,000	..	..
R. . . . .	—21,57,000	..	..
Col. 1.—Distribution of the provision under appropriate heads.			
For rounding . . . . .		200	..
			—200
<b>Totals—</b>			
Gross . . . . .	4,10,40,500	4,26,47,672	+16,07,172
Deductions . . . . .	—9,47,500	—8,56,120	+91,380
Net . . . . .	4,00,93,000	4,17,91,552	+16,98,552

## REVIEW.

There was an excess of 4·2 per cent. over the grant as against 6·3 per cent. in 1947-48 (Post-partition). The excess was mainly contributed by sub-heads A-3 and A-5.

## REVIEW—contd.

2. The following are the types of irregularities committed by the departmental officers in executing work and repairs estimated to cost over Rs. 5,000 but not exceeding Rs. 15,000 :—

- (1) Detailed bills in support of the expenditure incurred on each individual work have not been submitted to audit.
- (2) Completion certificates required to be obtained from the Communications and Works Department or District Board Engineers are wanting.
- (3) Contractors' accepted estimates have not been furnished.
- (4) References to accepted tenders on the bills with the time of completion stipulated therein are not quoted on the bills nor are the dates of commencement and completion of works noted thereon.

The matter having been brought to the notice of Government, they have asked the departmental officers to comply with the audit requirements.

3. A Cash Box containing a sum of Rs. 395 belonging to a Police Office in a district was stolen from the office almirah on the 11th May 1948. The office duftry was criminally prosecuted and sentenced to rigorous imprisonment for 6 months. The loss did not disclose any defect in the system nor any negligence on the part of any Government servant. It was written off under the orders of competent authority.

4. A special audit of the accounts of a Police Store disclosed the following irregularities :—

- (1) Articles of clothing and foodstuff were purchased at rates higher than the lowest tendered quotations involving extra expenditure to the extent of Rs. 2,28,386. In the majority of cases no reasons for rejecting the lowest rates were on record. In a few instances, the reason recorded for accepting higher rates was that the samples received in respect of the lower rates were not up to the mark.
- (2) Felt hats were purchased at a total cost of Rs. 4,020 without inviting tenders on the ground that no other firm could supply these hats of special make and also that these were urgently required for the Independence Parade. Further, one item of clothing was purchased at a total cost of about Rs. 24,015, without inviting any tender.

In the absence of competitive tenders, it could not be ascertained whether these purchases could not have been made at cheaper rates.

- (3) The concession of supply of rations at subsidised rates was extended to police officers of a certain rank who were not entitled under the rules to get such relief. Such unauthorised supplies had been going on since the establishment of the grainshop in June, 1943, and resulted in an extra expenditure of about Rs. 21,000 up to

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the 28th February 1949, when the concession was stopped after it had been objected to by audit. Orders of Government as to the recovery or otherwise of the total value of concessions are awaited.

- (4) A certain section of the menials of the Police Force had been allowed the supply of foodstuff at subsidised rates and had also been paid cash allowance aggregating Rs. 4,892, simultaneously. This double concession which continued from June, 1947 till January, 1949, was stated to have been due to lack of co-ordination between two different departments of the Police—one dealing with the drawal of pay and allowances and the other with the supply of rations. The matter was brought to the notice of Government whose orders regarding the recovery or otherwise of the overpayment involved are still awaited.
- (5) The log books of the police vehicles which consume petrol worth 40 to 50 thousand rupees per month did not in most cases record the particulars of journey, *i. e.*, the destination at each stage beyond mentioning the words "Training" or "Firm Base Duty", etc. Consumption of petrol was calculated on the number of hours vehicles had been out irrespective of whether they had been running all the time or not. The mile-meters and petrol gauges were usually out of order.
- (6) Uneconomic utilisation of hired buildings in the Police Department intended for accommodating police personnel resulted in a recurring monthly loss to the extent of Rs. 13,685. In one case where the building had an accommodation capacity of more than 100 men, the number in actual occupation was only 19. In another 250 men were allowed to occupy a building which could accommodate 350 men. The injudicious allotment of floor space was glaring in the case of a building in Central Calcutta which was utilised for housing only 325 men and 4 Sub-Inspectors in place of 700 men representing its actual accommodation capacity.
- (7) A Government workhouse had been maintained for Non-Asiatic vagrants at a monthly cost of Rs. 125 including establishment and contingencies although there had been no inmates in the house since the 10th July 1948. The European Vagrancy Act, 1874 under the provisions of which the workhouse was maintained was repealed with effect from the 6th April 1949, but the staff of the workhouse was not disbanded till the 1st September 1949.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "30.—Ports and Pilotage".</b>			
<b>B.—OTHER PORTS—</b>			
A.—Charges for pooled launches—			
	Rs.		
O. . . . .	1,26,400	2,58,400	2,43,964
S. . . . .	1,32,000		
Col. 1.—Partly (i) purchase of additional launches (Rs. 50,000) and partly (ii) starting a new pool for intensive patrolling of rivers in certain areas (Rs. 82,000).			
E.—Ports Establishment—			
O. . . . .	36,400	54,400	55,975
S. . . . .	18,000		
Col. 1.—Increased share of cost of the Provincial Government due to larger expenditure on survey work under the Inland Steam Vessels Act.			
C.—Subsidies to Steam Boat Companies	4,800	..	—4,800
Col. 4.—No subsidies paid, as no trained personnel and crew were required owing to a scheme not having been finalised within the year as anticipated.			
D.—Miscellaneous . . . . .	2,400	1,200	—1,200
Lump provision for increase in salaries . . . . .	5,000	..	—5,000
Total . . . . .	3,25,000	3,01,139	—23,861

## REVIEW.

Savings were 7·3 per cent. of the grant as against 41·7 per cent. of the grant and 29·6 per cent. of the modified appropriation in 1947-48 (Post-partition).

## Grant No. 18.—Scientific Departments.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "36.—Scientific Departments".</b>			
Grants-in-aid and donations to the Scientific Societies and Institutes . . . . .	41,000	48,780	+7,780
Col. 4.—Mainly adjustment of the grant to the Indian Museum in respect of the previ- ous year			
Total . . . . .	41,000	48,780	+7,780

## REVIEW.

The excess was 19 per cent. of the grant against a saving 48.2 per cent. in 1947-48 (Post-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.
<b>Major Head "37.—Education".</b>			
<i>University.</i>			
A.—GRANTS TO UNIVERSITIES . . . . .	14,64,000	14,64,000	..
B.—GOVERNMENT ARTS COLLEGES—			
B-1.—Arts Colleges for men—			
B-1. (1)—Pay of Officers—			
	Rs.		
O. . . . .	8,20,000	8,73,000	8,76,501
R. . . . .	53,000		
B-1 (2).—Pay of Establishment—			
O. . . . .	91,400	1,04,000	1,01,973
R. . . . .	12,600		
B-1(3).—Allowances, honoraria, etc.—			
O. . . . .	2,44,000	3,02,400	3,02,043
R. . . . .	58,400		
Col. 1.—Mainly (1) increase in the rates of dearness allowance (Rs. 47,000) and (2) provi- sion for the allowances of the staff of a certain Government college originally provided in lump under B-1(6) (Rs. 9,000).			
B. 1(4).—Contract Contingencies—			
O. . . . .	22,700	60,881	60,890
R. . . . .	38,181		
Col. 1.—Same as the second clause under B. 1(3).			
B. 1(5).—Other Contingencies—			
O. . . . .	1,64,916	3,54,882	3,56,109
R. . . . .	1,89,966		
Col. 1.—Mainly (1) purchase of laboratory equipments for a certain college (Rs. 94,603), (2) affiliation of a college in a new subject (Rs. 22,250), (3) charges relating to the college for which provision was made in lump under B-1 (6) (Rs. 37,273) and (4) increased contingent charges of certain colleges (Rs. 35,000).			
B-1(6).—Lump Provision—			
B-1(6) (1).—Research grant to Government Colleges—			
O. . . . .	1,00,000	43,927	32,138
R. . . . .	56,063		

Cols. 1 and 4.—Expenditure on research work not coming up to the expectation owing to delay in giving full effect to the scheme.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education—<i>contd.</i></b>			
<i>University—contd.</i>			
<b>B.—GOVERNMENT ARTS COLLEGES—<i>contd.</i></b>			
<b>B-1.—Arts Colleges for men—<i>concl.</i></b>			
<b>B-1 (6).—Lump Provision—<i>concl.</i></b>			
<b>B-1 (6) (2).—Additional Sections in the Hooghly and Krishnagar Colleges—</b>			
	Rs.		
O. . . . .	44,200	}	.. .. .
R. . . . .	—44,200		
Col. 1.—Distributed to the appropriate heads under which the charges were debitable.			
<b>B-1(6) (3).—College at Darjeeling—</b>			
O. . . . .	1,56,000	}	47,788 .. —47,788
R. . . . .	—1,08,212		
Col. 1.—Same as under B-1(6) (2). Col. 4.—Unwanted funds offered for surrender too late in the year. See also paragraph 2 of the Review.			
<b>B-1(6) (4).—Expansion of the Sanskrit College—</b>			
O. . . . .	2,00,000	}	. .. . .
R. . . . .	—2,00,000		
Col. 1.—The scheme was not given effect to during 1948-49.			
<b>B-1(7).—<i>Deduct</i>—Recoveries from other Govern- ments, Departments, etc.—</b>			
R. . . . .	—2,000	—2,000	—2,000 ..
Col. 1.—Contribution from the Agriculture Department for laboratory facility granted to the staff of the Agricultural Chemist.			
For rounding . . . . .		—16	.. +16
<b>B-2.—Arts Colleges for Women—</b>			
<b>B-2 (1).—Pay of Officers—</b>			
O. . . . .	1,69,600	}	1,80,000 1,77,904 —2,096
R. . . . .	10,400		
<b>B-2 (2).—Pay of Establishment—</b>			
O. . . . .	19,200	}	20,000 20,913 +913
R. . . . .	800		
<b>B-2 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	55,200	}	62,017 62,317 +300
R. . . . .	6,817		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>University—concl'd.</i>			
<b>B.—GOVERNMENT ARTS COLLEGES—concl'd.</b>			
<b>B-2.—Arts Colleges for women—concl'd.</b>			
<b>B-2 (4).—Contract Contingencies—</b>			
Rs.			
O. . . . . 39,500	} . 56,194 .	. 55,607	—587
R. . . . . 16,694			
Col. 1.—Mainly replacement of laboratory furniture of a college (Rs. 8,600), increase in the dearness allowance of contingency menials (Rs. 5,100) and extension of the hostel of a college (Rs. 1,400).			
<b>B-2 (5).—Other Contingencies—</b>			
O. . . . . 55,550	} 1,29,369	1,27,722	—1,647
R. . . . . 73,819			
Col. 1.—Mainly (1) extension of a college hostel for accommodation of additional students (Rs. 14,340) and (2) purchase of buses (Rs. 53,079).			
For rounding . . . . .	—50 .	.. .	+50
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
<b>C-1.—Arts Colleges for men—</b>			
O. . . . . 7,21,000	} . 7,83,164 .	. 7,73,937	—9,227
R. . . . . 62,164			
<b>C-2.—Arts Colleges for women—</b>			
O. . . . . 83,000	} 1,07,665	1,08,777	+1,112
R. . . . . 24,665			
Col. 1.—Additional grants to certain non-Government arts colleges.			
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
O. . . . . 4,45,800	} 4,15,564	4,28,058	+10,494
R. . . . . —30,236			
<b>E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—</b>			
R. . . . . 41,000	41,000 .	. 44,700	+3,700
Col. 1.—Post-budget sanction of grant to the Jadabpur College of Engineering and Technology for its overseer classes. Col. 4.—Payment of grant to a training college for which no provision was made.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Secondary.</i>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>F-1.—Secondary Schools for boys—</b>			
<b>F-1 (1).—Pay of Officers—</b>			
O. . . . .	5,77,000	} . 6,02,000 .	5,93,543
R. . . . .	25,000		
<b>F-1 (2).—Pay of Establishment—</b>			
O. . . . .	37,100	} . 36,100 .	35,058
R. . . . .	—1,000		
<b>F-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	1,98,400	} . 2,48,400 .	2,43,940
R. . . . .	50,000		
Col. 1.—Mainly increase in the rates of dearness allowance.			
<b>F-1 (4).—Contract Contingencies—</b>			
O. . . . .	50,000	} . 75,642 .	76,096
R. . . . .	25,642		
Col. 1.—Mainly purchase of furniture due to larger admissions (Rs. 11,200) and increase in the rates of dearness allowance of contingency menials (Rs. 13,000).			
<b>F-1 (5).—Other Contingencies—</b>			
O. . . . .	54,700	} . 77,299 .	76,556
R. . . . .	22,599		
Col. 1.—Mainly purchase of books and appliances for several schools on account of additional admissions (Rs. 12,000) and purchase of a new bus for a school (Rs. 13,000).			
<b>F-2.—Secondary schools for girls—</b>			
<b>F-2 (1)—Pay of Officers—</b>			
O. . . . .	1,20,800	} . 90,653 .	90,486
R. . . . .	—29,947		
Col. 1.—Due to absorption of surplus staff.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>Secondary—contd.</i>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—contd.</b>			
<b>F-2.—Secondary Schools for girls—concl'd.</b>			
F-2 (2).—Pay of Establishment—	Rs.		
O. . . . .	7,200	} 5,100	4,529
R. . . . .	-2,100		
Col. 1.—Same as under F-2 (1).			
F-2 (3).—Allowances, honoraria, etc.—			
O. . . . .	23,200	} 37,100	38,018
R. . . . .	13,900		
Col. 1.—Same as under F-1 (3).			
F-2 (4).—Contract Contingencies—			
O. . . . .	25,700	} 24,128	22,089
R. . . . .	-1,572		
F-2 (5).—Other Contingencies—			
O. . . . .	32,637	} 46,432	46,568
R. . . . .	13,795		
Col. 1.—Mainly purchase of a bus for a school.			
F-2 (6).—Lump provision for new schools for girls—			
O. . . . .	1,66,400	} ..	..
R. . . . .	-1,66,400		
Col. 1.—Post-budget decision to adjust the charges under "Development" budget (Grant No. 35).			
For rounding . . . . .		-37	+37
<b>F-3.—Secondary schools for boys and girls (Anglo-Indian and European Education)—</b>			
<b>F-3 (1).—Pay of Officers—</b>			
O. . . . .	1,20,000	} 1,05,177	1,02,976
R. . . . .	-14,823		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Secondary—conold.</i>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—<i>conold.</i></b>			
<b>F-3.—Secondary Schools for boys and girls (Anglo-Indian and European Education)—<i>conold.</i></b>			
<b>F-3 (2).—Pay of Establishment—</b> Rs.			
O. . . . .	52,516	54,316	51,885
R. . . . .	1,800		
			—2,431
<b>F-3 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	39,400	42,744	42,208
R. . . . .	3,344		
			—536
<b>F-3 (4).—Other Contingencies—</b>			
O. . . . .	2,21,310	2,03,589	2,04,286
R. . . . .	—17,721		
			+ 697
For rounding . . . . .	—26	..	+ 26
<b>G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>G-1.—Secondary Schools for boys—</b>			
O. . . . .	32,08,000	31,77,155	32,82,313
R. . . . .	—30,845		
			+1,05,158
<b>G-2.—Secondary Schools for girls—</b>			
O. . . . .	8,88,000	9,90,876	9,42,617
R. . . . .	1,02,876		
			—48,259
<b>G-3.—Secondary Schools for boys and girls— Anglo-Indian and European—</b>			
O. . . . .	3,44,700	3,34,668	3,10,022
R. . . . .	—10,032		
			—24,64 <sup>6</sup>
<i>Primary.</i>			
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS—</b>			
<b>H-1.—General—</b>			
O. . . . .	3,75,000	4,69,619	5,18,410
R. . . . .	94,619		
			+48,791
Cols. 1 and 4.—Mainly underestimation of requirements.			
<b>H-2.—Anglo-Indian and European—</b>			
O. . . . .	3,63,500	3,70,130	3,51,277
R. . . . .	6,630		
			—18,853

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Primary—conold.</i>			
<b>I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCA- TION FOR BOYS AND GIRLS—</b>			
	Rs.		
O. . . . .	36,23,000	31,40,102	30,85,926
R. . . . .	—4,82,898		
Col. 1.—Mainly accumulation of surplus balances of several District School Boards.			
<i>Special.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>J-1.—Special Schools and Training Schools for masters—</b>			
<b>J. 1(1).—Pay of Officers—</b>			
O. . . . .	1,17,300	1,12,540	1,10,762
R. . . . .	—4,760		
<b>J-1(2).—Pay of Establishment—</b>			
O. . . . .	1,61,300	1,49,276	1,47,828
R. . . . .	—12,024		
<b>J-1(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	87,000	1,05,715	1,08,179
R. . . . .	18,715		
Col. 1.—Same as under F-1(3).			
<b>J-1(4).—Contract Contingencies—</b>			
O. . . . .	19,500	30,621	28,872
R. . . . .	11,121		
Col. 1.—Mainly purchase of furniture for a Madrassa re-opened in December, 1948.			
<b>J-1(5).—Other Contingencies—</b>			
O. . . . .	1,64,629	2,45,037	2,40,534
R. . . . .	80,408		
Col. 1.—Mainly (1) increased stipends in Guru Training Schools (Rs. 63,600), (2) opening of a new hostel for the School of Art (Rs. 6,000), (3) purchase of typewriters for the Commercial Institute (Rs. 6,400) and (4) purchase of books for a Madrassa (Rs. 5,000).			
<b>J. 1(6).—Charges payable to other Govern- ments—</b>			
O. . . . .	65,000	28,000	27,176
R. . . . .	—37,000		
Col. 1.—Based on the demands of the Bihar Government towards the cost of maintenance of the students in the Hazaribagh Reformatory School.			
For rounding . . . . .		—29	+29

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	s.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Special—concl'd.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i></b>			
<b>J-2.—Training Schools for Mistresses—</b>			
<b>J-2(1).—Pay of Officers—</b>			
	Rs.		
O. . . . .	26,000	25,380	25,692
R. . . . .	—620		
<b>J-2(2).—Pay of Establishment—</b>			
O. . . . .	4,600	4,100	4,062
R. . . . .	—500		
<b>J-2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	9,100	12,020	12,343
R. . . . .	2,920		
Col. 1.—Same as under F-1(3).			
<b>J-2(4).—Other Contingencies—</b>			
O. . . . .	40,801	36,361	35,665
R. . . . .	—4,440		
For rounding . . . . .		—	+ 1
<b>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>K-1.—Special Schools for boys and masters—</b>			
O. . . . .	3,37,900	2,58,112	2,37,189
R. . . . .	—79,788		
Col. 1.—The original provision for dearness allowance of teachers of non-Government Schools was high.			
<b>K-2.—Training Schools for girls and mistresses—</b>			
O. . . . .	62,000	75,560	61,174
R. . . . .	13,560		
Col. 1.—Post-budget decision to pay maintenance grants to new schools. Col. 4.—Failure of certain schools to draw the amount within the year.			
<b>K-3.—Special Schools—Anglo-Indian and European</b>			
	1,909	1,210	—690
For rounding . . . . .	100	..	—100



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>General.</i>			
<b>L.—DIRECTION—</b>			
	Rs.		
. . . . .	1,85,500	2,39,900	2,35,966
. . . . .	54,400		
Col. 1.—Mainly due to the amalgamation of the Divisional Inspectorate with the Education Directorate.			
<b>M.—INSPECTION—</b>			
<b>M-1.—Men's Branch—</b>			
<b>M-1(1).—Pay of Officers—</b>			
O. . . . .	3,32,500	3,21,320	3,22,657
R. . . . .	-11,180		
<b>M-1(2).—Pay of Establishment—</b>			
O. . . . .	69,100	70,100	64,874
R . . . . .	1,000		
<b>M-1(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	1,84,700	2,07,136	2,14,223
R . . . . .	22,436		
<b>M-1(4).—Contract Contingencies—</b>			
O. . . . .	19,600	48,500	47,914
R . . . . .	28,900		
Col. 1.—Due to supply of furniture to inspecting offices.			
<b>M-1(5).—Other Contingencies—</b>			
O. . . . .	8,750	9,630	9,798
R. . . . .	880		
For rounding . . . . .		-50	+ 50
<b>M-2.—Women's Branch—</b>			
<b>M-2(1).—Pay of Officers—</b>			
O. . . . .	36,000	38,060	38,501
R. . . . .	2,060		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>General—contd.</i>			
<b>M.—INSPECTION—<i>contd.</i></b>			
<b>M-2.—Women's Branch—<i>concl'd.</i></b>			
M-2(2).—Pay of Establishment . . . . .	18,100	15,423	—2,677
Col. 4.—Same as under L—Col. 1.			
<b>M-2(3).—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	23,200	23,865	25,905
R. . . . .	665		
<b>M-2(4).—Contract Contingencies—</b>			
O. . . . .	7,000	10,325	9,613
R. . . . .	3,325		
Col. 1.—Same as under M-1(4).			
<b>M-2(5).—Other Contingencies—</b>			
O. . . . .	1,425	1,375	1,262
R. . . . .	—50		
For rounding . . . . .		—25	..
			+ 52
<b>M-3.—Inspection—Anglo-Indian and European—</b>			
<b>M-3(1).—Pay of Officers—</b>			
O. . . . .	11,100	11,025	10,100
R. . . . .	—75		
<b>M-3(2).—Pay of Establishment—</b>			
O. . . . .	10,200	10,850	10,866
R. . . . .	650		
<b>M-3(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	11,100	13,370	13,659
R. . . . .	2,270		
Col. 1.—Same as under F-1(3).			
<b>M-3(4).—Contract Contingencies—</b>			
O. . . . .	1,045	1,675	1,684
R. . . . .	630		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>General—contd.</i>			
<b>M.—INSPECTION—<i>concl.</i></b>			
<b>M-3.—Inspection—Anglo-Indian and European—<i>concl.</i></b>			
M-3(5).—Other Contingencies—	Rs.		
O. . . . .	650	450	454
R. . . . .	-200		
For rounding . . . . .	5	..	- 5
<b>N.—SCHOLARSHIPS . . . . .</b>	5,30,500	5,58,168	+ 27,668
<b>O.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATION- ALLY BACKWARD CLASSES . . . . .</b>	10,36,000	10,36,000	..
<b>P.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—</b>			
O. . . . .	11,48,000	10,19,000	8,97,950
R. . . . .	-1,29,000		
Cols. 1 and 4.—Due to late sanction of the scheme.			
<b>Q.—Deduct—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATION- ALLY BACKWARD CLASSES—</b>			
O. . . . .	-11,48,000	-10,19,000	-8,97,950
R. . . . .	1,29,000		
Col. 4.—See Sub-head P.			
<b>R.—MISCELLANEOUS—</b>			
<b>R-1.—Expenses out of the grant from the Indian Central Jute Committee—</b>			
O. . . . .	6,200	8,695	6,710
R. . . . .	2,495		
<b>Col. 1.—Post-budget decision to grant increased pay to the staff employed on the scheme.</b>			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd</i></b>			
<i>General—contd.</i>			
<b>R.—MISCELLANEOUS—<i>contd.</i></b>			
<b>R-2.—Youth Welfare Works under the Physical Director—</b>			
O. . . . .	1,86,700		
R. . . . .	6,730	1,93,430	1,54,249
			—9,181
<b>R-3.—Youth Welfare Works under the Physical Directress—</b>			
O. . . . .	1,900		
R. . . . .	—1,595	305	241
			—64
Col. 1.—Due to the abolition of the office of the Physical Directress.			
<b>R-4.—Expenses of the Provincial Text Book Committee—</b>			
O. . . . .	26,000		
R. . . . .	—12,945	13,055	11,283
			—1,772
Col. 1.—No new text books were received for review within the year.			
<b>R-5.—Examination charges—</b>			
O. . . . .	1,00,000		
R. . . . .	—27,436	72,564	75,919
			+3,355
Col. 1.—It was not possible to frame a more accurate estimate due to the uncertainties following on the partition of the Province.			
<b>R-6.—Grants for the encouragement of literature—</b>			
O. . . . .	40,000		
R. . . . .	8,530	48,530	47,294
			—1,236
Col. 1.—Post-budget sanction of grants to certain institutions.			
<b>R-7.—Grant for the encouragement of training in the Royal Indian Navy—</b>			
O. . . . .	1,800		
R. . . . .	—1,800	..	..
			..
Col. 1.—There was no arrangement for training during the year.			
<b>R-8.—Training abroad of students—</b>			
O. . . . .	25,000		
R. . . . .	—9,603	15,397	4,369
			—11,026
Col. 1.—Scheme held in abeyance.			
<b>R-9.—Miscellaneous—Other Charges—</b>			
O. . . . .	42,100		
R. . . . .	2,612	44,712	38,145
			—6,567
Col. 4.—Mainly due to the failure of pandits to draw their stipends from the treasury.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actul Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>General—contd.</i>			
<b>R.—MISCELLANEOUS—<i>concl.</i></b>			
<b>R-10.—Grants-in-aid, contributions, etc.—</b>			
	Rs.		
O. . . . .	3,48,100	1,71,880	2,06,527
R. . . . .	-1,76,220		
Col. 1.—Mainly (1) non-materialisation of the scheme for research in Arts subjects (Rs. 1,00,000) and (2) less requirements of grants to hostels attached to colleges and schools (Rs. 66,000). Col. 4.—The latter expenditure exceeded anticipations.			
<b>R-11.—Grant for the encouragement of Historical Research—</b>			
O. . . . .	1,000	..	..
R. . . . .	-1,000	..	..
Col. 1.—No scheme was sanctioned during the year.			
<b>R-12.—Other Items—</b>			
O. . . . .	46,000	29,000	26,721
R. . . . .	-17,000		
Col. 1.—Post-budget decision not to award new war stipends.			
<b>R-13.—Miscellaneous—Anglo-Indian and European—</b>			
O. . . . .	17,400	14,921	14,033
R. . . . .	-2,479		
<b>R-14.—Lump provision for two residential Institutions—</b>			
O. . . . .	6,61,000	..	..
R. . . . .	-6,61,000	..	..
Col. 1.—The scheme was not sanctioned within the year.			
<b>S.—WORKS—</b>			
R. . . . .	10,000	10,000	10,000
Col. 1.—Charges in connection with a new college at Darjeeling for which provision was made in lump under B-1 (6) (3).			
<b>T.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	7,04,000	..	..
R. . . . .	-7,04,000	..	..
Col. 1.—Rs. 1,07,007 required to cover increased dearness allowance reappropriated to the appropriate heads and the balance was surrendered as there was no increase in salaries of Government servants during the year.			

Major Head and Sub-head.	Final Grant or Approp- riation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>concl'd.</i></b>			
<i>Charges in England—</i>			
<b>U.—CHARGES IN ENGLAND—</b>			
High Commissioners for India . . . . .	2,38,000	2,04,320	—33,680
Col. 4—Transfer to this sub-head of certain charges on account of Government scholarships booked under Grant Nos. 20, 22, and 25 was not carried out owing to an oversight.			
Surrenders or withdrawals within grant or appropriation—			
	Rs		
R. Gross . . . . .	18,67,746	18,67,746	.. —18,67,746
R. Deductions . . . . .	—1,27,000	—1,27,000	.. +1,27,000
<b>Total Grant No. 19—</b>			
Gross . . . . .	2,26,01,000	2,04,96,915	—21,04,085
Deductions . . . . .	—11,48,000	—8,99,950	+2,48,050
Net . . . . .	2,14,53,000	1,95,96,965	—18,56,035

### REVIEW.

Savings were 8·6 per cent. of the grant and ·1 per cent. of the final modified appropriation compared with 16·9 per cent. and 7·4 per cent. in 1947-48 (Post-partition).

2. Regarding the final saving under sub-head B-1(6) (3) the Controlling Officer stated that due to delay in reporting the surrender the same could not be accepted by Government before the close of the year. This indicates defective control.

3. *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 scheduled castes as well as to other educationally backward classes including Muslims. The receipt side represents the amounts of contribution paid by Government and debited to Sub-head O. The expenditure is booked under sub-head P and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under sub-head Q. The transactions of the Fund during 1948-49 are shown below :—

	Rs.
Opening balance on the 1st April, 1948 . . . . .	5,84,213
Receipts during 1948-49 . . . . .	10,36,000
Expenditure during 1948-49 . . . . .	8,97,950
Closing balance on the 31st March, 1949 . . . . .	7,22,263

REVIEW—*contd.*

4. The local audit of the accounts of a Government Arts College disclosed, *inter alia*, the following irregularities:—

(a) The cash book was very irregularly maintained, the entries therein were not checked, nor was the cash balance verified by any responsible officer from time to time. The cash balance was not checked even at the time when the previous cashier opted and departed for Pakistan. A surplus sum of Rs. 481 outside the cash balance was reported to be lying unaccounted for with the cashier, but the account to which it relates could not be ascertained.

(b) The caution money register was not maintained properly and was incomplete. The caution money deposits of students and withdrawals from the bank were not recorded in any cash book. It was not, therefore, possible to ascertain whether the entire deposits received from the students were remitted to the bank, the amounts deducted on account of loss or damage credited to Government and the sums withdrawn for the purpose of making refunds were paid to the students in full. In a particular case, the counter-foil of a cheque for Rs. 325 drawn on the personal ledger account for caution money deposits showed that the amount had been paid to two members of the college staff but the acquittances of the payees, could not be produced. In another case, out of two amounts withdrawn in October and December, 1947 from the personal ledger account for refunding to the students, a balance of Rs. 620 which had remained undisbursed had not been refunded into the bank up to the time of audit in August, 1948.

(c) The Fee Collection registers of 1947-48 were incomplete. It was stated that this was due to the fact that the work of posting the registers had fallen into arrears and that quite a good number of pay-in-slips were missing when the arrear work was taken up in February, 1948. A scrutiny of the available records, however, showed that sums aggregating Rs. 4,037 due from pupils (of which only about Rs. 1,000 related to the Pre-partition period) were not either realised from them, or, if realised, were not credited in the cash book.

(d) There was also great laxity in watching the return of the library books taken on loan. As many as 237 books have not been returned by former professors and lecturers or ex-students. Out of the 237 books as many as 100 books had been taken away by the late Principal alone.

5. In another Government Arts College important initial records and registers, such as the Admission register, the Demand and Collection register of tuition and other fees, and the Log book for watching the consumption of petrol in running the college buses were either not maintained at all or discontinued after having been maintained for some time in a perfunctory manner.

Articles of furniture and instruments worth Rs. 10,000 and Rs. 9,625 respectively were purchased without inviting open tenders as required under

REVIEW—*contd.*

the rules. In the former case quotations were called from two particular firms only and orders were divided half and half between them while in the latter case purchase was made from a particular firm without even obtaining quotations from anywhere else. A sum of Rs. 6,743 was also paid to two firms for repairing the college buses without inviting tenders before engaging them. These irregularities have been brought to the notice of Government and it has been stated by them that Government have no further observations to make except that it has been found on enquiry that quotations were called for from some firms for the repairs to college buses.

6. (a) Recurring grants are paid to schools on the conditions that they must maintain an approved scale of expenditure and that the total contribution received by them from private and other sources must not be less than a specified amount fixed separately for the school concerned. The rules also enjoin that in the event of deviations from these conditions the amount of the grant should be reduced proportionately. The school authorities are required to submit monthly abstract accounts of income and expenditure in a prescribed form to the sanctioning authorities and these accounts are required to be verified by the Inspecting officers during their inspection of the schools with reference to the local records. During the local audit of the accounts of a District Inspector of Schools it was noticed that grants-in-aid for the year 1948-49 aggregating Rs. 5,400 were paid to three High English schools which had not submitted their monthly abstract accounts as required by the rules. The grants-in-aid bills of three other schools for the same year which made certain deviations from the conditions of the grants warranting a deduction of Rs. 414 from the bills were also noticed to have been passed in full. It also appeared that the monthly abstract accounts submitted with other bills were also not being verified by inspection of actual records.

(b). In the same district furniture and equipment grants for Rs. 6,000 and Rs. 1,500 respectively were paid to different schools during 1948-49 but no vouchers showing the purchase of furniture or equipments by the schools or any reports of actual inspection indicating that the grants had been utilised for the above and no other purpose could be shown to audit.

7. A special audit of the accounts of a Divisional Inspector of Schools undertaken at the instance of Government revealed that a total sum of Rs. 68,166 had been drawn during the period from 1944-45 to 1947-48 on bills (which appeared to be forged) and on behalf of quite a large number of institutions which either did not exist or were not on the approved list.

A further sum of Rs. 11,617 was paid irregularly during the above period on account of dearness allowance grant to 8 Industrial and Commercial schools which were not entitled to receive such grant at all, and to certain tols to which grants had been paid in excess of the amounts admissible to them on the basis of the number of pundits actually engaged.



REVIEW—*concl.*

The total amount of Rs. 79,783 thus irregularly or fraudulently drawn included a sum of Rs. 22,018 paid after the partition of Bengal on the 15th August, 1947.

As a result of the discovery a criminal case has been instituted against a Divisional Inspector of Schools, a clerk, two peons and a pundit of a recognised tal. The case is still in progress.

The wrong payments were facilitated by :—

- (a) the absence of a system of local inspection of institutions for which grants were to be paid,
- (b) the failure of the Education Directorate to issue proper instructions to indicate the categories of institutions to which the dearness allowance grants should be paid and the checks that should be exercised by the countersigning and disbursing officers in connection with the payment of the grant, and
- (c) the failure of the countersigning and disbursing officers to follow the prescribed rules regulating the grants-in-aid and/or to exercise even the most elementary checks with a view to seeing that payments were made only to *bona fide* institutions and rightful claimants.

8. In a residential boys' school the expenditure on account of boarding charges of pupils during 1947-48 and 1948-49 amounted to Rs. 73,850 and Rs. 63,155 against the permissible capitation grant of Rs. 39,638 and Rs. 27,893 respectively. During both the years the expenditure of the School exceeded the receipt by nearly 60 per cent. The deficit occurred in spite of the increase of Rs. 15 per month per child in the monthly fee rate effected from the 1947 session. Although Government called for proposals for the refixation of rates for 1948 and subsequent years no such proposal was submitted to them but fees were levied during 1948 session at the same rates as had been charged during the previous year. In view of the continuing heavy deficits audit suggested that the adequacy of the existing fee rate might be examined by Government.

Again, during 1947-48 and 1948-49 there were 72 and 50 pupils hailing from outside this Province (including Eastern Pakistan) out of a total number of 194 and 135 pupils respectively. As the net expenditure of the Provincial Government on each pupil after deducting the fee income worked out approximately to Rs. 590 during 1947-48 and Rs. 790 during 1948-49 the recovery of a suitable contribution from the different Administrations concerned were also suggested to Government for consideration. The suggestion of audit on both the points are still under the examination of Government.

## STORE ACCOUNTS.

## (i) Store Accounts of the Bengal Engineering College for 1948-49.

	Coal, oil and grease.	Timber.	Tools.	Machine.	Chem- icals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	1,132	9,236	330	..	149	1,650	9,875
<i>Receipts.</i>							
(a) By local purchase . . . . .	2,437	12,505	2,390	2,08,400	1,139	6,150	21,385
(b) From other Government Departments . . . . .	..	..	..	..	..	..	..
(c) From overseas . . . . .	..	..	..	..	..	..	..
(d) From other sources . . . . .	..	2,920	..	..	..	..	1,302
<i>Issues.</i>							
Issued for different works, etc. Depreciation, loss, shortage, etc., written-off . . . . .	2,616	13,708	135	..	1,032	2,908	16,810
Closing balance . . . . .	953	10,953	2,585	2,08,400	256	4,892	15,752

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

SHIBPORE ;  
The 20th July, 1949.

U. GANGULY,  
Accountant.

S. R. SEN GUPTA,  
Principal,  
Bengal Engineering College.

A. K. ROY,  
Store Keeper,  
Bengal Engineering College.

A. C. ROY,  
Superintendent of Workshops,  
Bengal Engineering College.

## AUDIT CERTIFICATE.

The store accounts of the Bengal Engineering College for the year 1948-49 were test-audited under my supervision with reference to local records. 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.

CALCUTTA ;  
The 20th October, 1949.

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

## AUDIT COMMENTS.

There was nothing in the stock register to indicate that the stock had been physically verified. It was, however, stated that the physical verification of stock had actually been made but the verification list was lost during a repair work taken up by the Works and Buildings Department.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—</b>			
<b>A.—MEDICAL ESTABLISHMENT—</b>			
<b>A-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,24,000	} 2,26,887	2,16,708
R. . . . .	2,887		
<b>A-2.—Pay of Establishment</b>			
O. . . . .	3,63,700	} 4,09,218	5,06,016
R. . . . .	45,518		
Col. 4.—Mainly more officers on supernumerary duty.			
<b>A-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,51,000	} 3,01,494	3,94,759
R. . . . .	50,494		
Col. 1.—Enhancement of the rate of dearness allowance (Rs. 35,000) and post-budget sanction to house rent allowances in certain cases (Rs. 12,000). Col. 4.—Same as under A. 2.—Col. 4.			
<b>A-4.—Contract Contingencies—</b>			
O. . . . .	19,000	} 33,700	34,768
R. . . . .	14,700		
Col. 1.—Mainly purchase of more furniture (Rs. 5,000) and expansion of an office (Rs. 7,000).			
<b>A-5.—Other Contingencies—</b>			
A-5(i).—Grants to dispensaries for the supply of medicines to Government officers . . . . .		800	240
—560			
<b>A-5(ii).—Other charges—</b>			
O. . . . .	5,500	} 23,542	28,550
R. . . . .	18,042		
Col. 1.—Mainly purchase of machines and maps (Rs. 4,258) ; <i>ex-gratia</i> payment for studies abroad (Rs. 4,800) and cost of journey abroad of a delegate to the International Congress on Tropical Medicine and Malaria (Rs. 8,442). See also paragraph 2 of the Review. Col 4.—Larger telephone charges in the districts which could not be anticipated.			

Major Head and Sub-head, 1	Final Grant or Approp- riation. 2	Actual Expen- diture. 3	Excess+ Saving— 4
	Rs.	Re.	Rs.
<b>Major Head "38.—Medical"— <i>contd.</i></b>			
	Rs.		
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
B-1 —Pay of Officers . . . . .	2,10,000	2,21,768	+ 11,768
B-2.—Pay of Establishment—			
O. . . . .	6,65,000		
R. . . . .	—47,030		
	6,17,970	6,75,632	+ 57,662
B-3.—Allowances, honoraria, etc.—			
O. . . . .	5,43,000		
R. . . . .	2,14,100		
	7,57,100	7,81,164	+ 24,064
Col. 1.—Increase in the rate of dearness allowance and allowances of the incumbents of the newly created posts.			
B-4.—Contract Contingencies—			
O . . . . .	5,54,000		
R . . . . .	13,570		
	5,67,570	6,33,786	+ 66,216
Col. 4.—Non-provision of funds for a hospital, creation of new posts of contingency menials and increased dearness allowance.			
B-5.—Other Contingencies—			
O . . . . .	22,66,000		
R. . . . .	—20,220		
	22,45,780	21,61,390	—84,390
B-6.—Grants to Hospitals and Dispensaries—			
Charged . . . . .	1,50,000	1,50,000	
Voted—			
O. . . . .	8,62,000		
R. . . . .	—13,500		
	8,48,500	7,44,778	—1,03,722
Col. 4.—Grants to non-Government institutions were met in certain cases from Grant No. 35 towards the close of the year.			
B-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.			
	—3,000		+ 3,000
Col. 4.—Contribution from local bodies not received within the year			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
	Rs.		
O. . . . .	3,91,000	8,22,811	8,73,560
S. . . . .	4,58,000		
R. . . . .	-26,189		
			+50,749
Col. 1.—Mainly grants to certain institutions not originally forecast.			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—</b>			
<b>D-1.—Pay of Officers—</b>			
O. . . . .	5,40,000	5,44,737	5,71,055
R. . . . .	4,737		
			+26,318
<b>D-2.—Pay of Establishment—</b>			
O. . . . .	1,87,000	1,85,900	2,03,429
R. . . . .	-1,100		
			+17,529
<b>D-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,17,000	3,28,370	3,14,600
R. . . . .	1,11,370		
			-13,770
Col. 1.—Same as under B. 3.—Col. 1.			
<b>D-4.—Contract Contingencies—</b>			
O. . . . .	1,01,000	99,000	1,15,556
R. . . . .	-2,000		
			+16,556
Col. 4.—Increased dearness allowance of contingency menials.			
<b>D-5. Other Contingencies—</b>			
O. . . . .	2,80,000	3,67,294	4,22,950
S. . . . .	90,000		
R. . . . .	-2,706		
			+55,686
Col. 1.—Supplementary grant due to the purchase of certain apparatus for the Medical College, Calcutta. Col. 4.—Mainly larger purchase of instruments and increased Corporation taxes.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Ex- penditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>contd.</i></b>			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—<i>contd.</i></b>			
<b>D-6.—Grants-in-aid, Contributions, etc.—</b>			
	Rs.		
O. . . . .	11,300	8,100	8,100
R. . . . .	—3,200		
Col. 1.—Non-utilisation in full of the provision for grants to hostels and medical institutions.			
D-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. .	—66,300	—48,288	+18,012
D-8.—Establishment of a new Medical College .	1,00,000	..	—1,00,000
Col. 4.—The scheme was not given effect to during the year. See also paragraph 3 of the Review.			
<b>E.—MENTAL HOSPITAL—</b>			
<b>E-1.—Pay of Officers—</b>			
O. . . . .	3,000	1,200	1,200
R. . . . .	—1,800		
Col. 1.—Appointment of an officer on lower pay in a new post.			
E-2.—Pay of Establishment . . . . .	5,620	6,221	+611
<b>E-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	8,580	7,580	7,066
R. . . . .	—1,000		
<b>E-4.—Contract Contingencies—</b>			
O. . . . .	14,000	13,500	14,500
R. . . . .	—500		
<b>E-5.—Other Contingencies—</b>			
O. . . . .	8,800	10,785	10,666
R. . . . .	1,985		
Col. 1.—Increased expenditure on certain items.			

**Grant No. 20.—Medical—contd.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"— contd.</b>			
<b>E.—MENTAL HOSPITAL—concl'd.</b>			
<b>E-6.—Establishment charges pay- able to other Governments, Departments, etc.—</b>			
	Rs.		
O. . . . .	5,60,000	} 8,48,380	8,48,762
S. . . . .	3,20,000		
R. . . . .	-31,620		
			+ 382
Col. 1.—Supplementary grant due to larger contribution to the Ranchi Mental Hospitals for meeting the increased cost of maintenance and arrear contribution.			
<b>F.—CHEMICAL EXAMINER—</b>			
O. . . . .	1,10,000	} 1,03,850	1,08,684
R. . . . .	-6,150		
			+ 4,834
<b>G.—CHARGES IN ENGLAND—</b>			
G. 1 Secretary of State . . . . .		2,349	+ 2,349
Col. 4.—Due to an unforeseen charge for leave salary of an officer. Application was made for provision to cover the expenditure.			
G. 2. High Commissioner for India . . . . .	16,000	75,220	+ 59,220
Col. 4.—Mainly new leave cases (Rs. 45,300), liabilities for stores brought forward from 1947-48 (Rs. 4,200) and charges on account of Government scholarships debitable to Grant No. 19—Sub-head U (Rs. 9,000).			
<b>H.—PROVINCIALISATION OF SADAR AND SUB- DIVISIONAL HOSPITALS—</b>			
<b>H-1.—Pay of Officers—</b>			
O. . . . .	65,000	} 58,000	39,214
R. . . . .	-7,000		
			-18,786
Col. 4.—Posting of junior officers during the latter part of the year.			
<b>H-2.—Pay of Establishment—</b>			
O. . . . .	4,25,000	} 4,92,000	5,58,906
R. . . . .	67,000		
			+ 96,906
Col. 1.—Change of incumbents. Col. 4.—Anticipation regarding the posting of lower paid officers as visualised during the latter part of the year was not fulfilled.			
<b>H-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,04,000	} 3,16,712	3,65,291
S. . . . .	63,000		
R. . . . .	49,712		
			+ 48,579
Col. 1.—Increased rates of dearness allowance. Col. 4.—Expenditure on dearness allowance exceeded the anticipations.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>concl'd.</i></b>			
<b>H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—<i>cont'd.</i></b>			
<b>H-4.—Contract Contingencies—</b>			
	Rs.		
O. . . . .	4,32,000	} 6,00,000	6,88,733
S. . . . .	1,98,000		
R. . . . .	—80,000		
			+88,733
Col. 1.—Supplementary grant due to more patients and increased cost of dietary articles and medical and surgical requisites. Col. 4.—Expenditure towards the close of the year exceeded the anticipations.			
<b>H-5.—Other Contingencies—</b>			
O. . . . .	6,21,000	} 10,78,900	13,55,855
S. . . . .	5,34,000		
R. . . . .	—76,100		
			+2,76,955
Cols. 1 and 4.—Same as under H-4.—Cols. 1 and 4 respectively.			
<b>I.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	3,24,000	} ..	..
R. . . . .	—3,24,000		
Col. 1.—Reappropriated to sub-heads A-3, B-3, D-3 and H-3 to meet increased allowances.			
<b>Total Grant No. 20—</b>			
<i>Charged</i> . . . . .	1,50,000	1,59,000	..
<b>Voted—</b>			
Gross . . . . .	1,22,51,300	1,30,21,525	+7,70,225
Deductions . . . . .	—69,300	—48,288	+21,012
Net . . . . .	1,21,82,000	1,29,73,237	+7,91,237

### REVIEW.

The voted expenditure exceeded the grant by 6.5 per cent. against a saving of 12.6 per cent. in 1947-48 (Post-partition), the excess over the grant being mainly contributed by sub-heads A-2, A-3, B-3, D-3, H-2, H-3 and H-5.

2. Sub-head A-5 (ii) includes an *ex-gratia* payment of Rs. 4,800 sanctioned as financial aid to a scholar for defraying a part of the expenses incurred by him to complete his studies in the U.S.A.

3. The controlling authority stated that the saving of Rs. 1 lakh under Sub-head D-8 was not surrendered due to a misunderstanding.



## REVIEW—contd.

4. The local audit of the accounts of a Medical Store established for the acquisition, custody and distribution of medical and surgical requisites disclosed the following irregularities :—

- (a) In many cases the quantities accounted for in the Stock Ledger were much less than those actually purchased. For instance, only 1,120 lbs. of Mag Sulph were found to have been entered in the Stock Ledger against 100 cwts. (11,200 lbs) actually paid for. Similarly, out of 199,500 Sulpha-Thiazol tablets purchased only 99,500 tablets were entered in the Stock Ledger leaving one lakh of tablets unaccounted for. Both these cases were stated to be instances of clerical error. It was, however, noticed that in the first case the balance struck in the bill card was also wrong while in the second case one lakh tablets were found to have been taken into account in calculating the ledger balance on the 31st March, 1948 but left out again in entering the opening balance on the 1st April, 1948.
- (b) The quantities shown as opening balances in the Stock Ledger as on the 15th August, 1947 differed widely from the quantities shewn in a statement as the West Bengal Government's share of stock on the date of partition. It was stated that due to hurry at the time of partition the quantities shewn in the statement were incorrect in some cases and that the quantities actually found in the stores later on were entered in the ledger. There was, however, nothing on record to indicate that any physical verification of stores had been made immediately after partition to reconcile the discrepancies.
- (c) The closing balances worked out on 31st March, 1948 were also found to be incorrect. This was stated to be due to non-postings and wrong postings in the Ledger.
- (d) In respect of issues, acknowledgment of recipients were either wanting or found defective in a large number of cases.
- (e) No proper physical verification of stock was made in the case of medicines. Only a percentage check was conducted in April, 1948 but the discrepancies in respect of the actual stock and the Ledger balance were not noted in the Stock Ledgers nor was any effort made to reconcile the discrepancies where they existed.

The urgency of removing these defects, by correcting the balances in the Stock Ledgers and conducting a complete verification of stock by an agency other than its custodian, has been brought to the notice of Government.

The store accounts of the Central Medical Store Calcutta, for 1948-49 could not be included in the Appropriation Accounts, as it was found on scrutiny that the figures under the "opening balance", "total receipts", "total issues", and "closing balance" on the basis of which the value accounts were prepared had not been correctly taken from the ledgers in many cases and that there were innumerable mistakes in the posting of stock ledgers.

## REVIEW—concl'd.

5. (i) A scrutiny of the requisition sheets of diets supplied to the patients of a hospital shewed that full diets including rice, fish, fowl, mutton, etc., had been requisitioned even for patients undergoing major operations for the days of operation and sometimes also for the days immediately following in disregard of the attending Surgeon's orders recorded on the respective history sheets. The contractors were paid for all such supplies. As the patients were not in a condition to take any food whatsoever on such days, the dietary articles shewn to have been supplied to them were either not supplied at all or even, if supplied, must have been wasted or misused. The payments made for such supplies in 3 wards of the hospital only during the period from December, 1947 to March, 1948 amounted to Rs. 3,140. On the matter being brought to the notice of Government they stated that it had been found on investigation that diet had been actually supplied according to the diet slips submitted by the different wards. Such slips were not, however, scrutinised or checked by House staffs concerned and thus full diets were drawn for the patients. They stated further that as the House staffs concerned had left the hospital on completion of their terms and as their whereabouts were not known, no responsibility could be fixed at this stage. To guard against such irregularities in future the Superintendent of the hospital has since issued orders to all concerned to be very particular in prescribing diets to patients and in preparing diet requisitions.

(ii) The local audit of the accounts of the above hospital also disclosed the following further irregularities :—

- (a) X-ray fees were not realised from some non-paying patients even though they were not certified to be indigent by the appropriate medical officers as required by the hospital rules. It has been stated by Government that steps have since been taken by them for the strict observance of the rules.
- (b) The stock of X-ray films was never subjected to physical verification. On this being pointed out it has been stated that the physical verification has since been made, that the amount of loss is under assessment and that the responsibility for the same is being fixed.
- (c) Medical instruments and other articles worth over Rs. 3,400 shewn as having been purchased in the Purchase Register were not accounted for in the Stock Register. In several cases issues from the general stock to the different wards were not supported by the corresponding entries of receipt in the Ward Stock Books. In many cases no balance was struck in the stock register for months together although articles were issued throughout the year. An investigation carried out by the Health Directorate after the audit revealed shortages to the extent of Rs. 995. A thorough verification of the stores was made later on, but the final verification report is still under the consideration of the Health Directorate. Disciplinary action has been taken against the person held to be responsible for the irregularities in the maintenance of records.
- (d) The physical verification report shewed that 10 per cent. of the stock had been verified but it did not specify the items verified.

*Gonsolidated Store Accounts of the Principal State Hospitals in West Bengal  
for the year 1948-49.*

1	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscella- neous.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance* . . . . .	2,04,502	1,62,271	47,141	2,200	23,021
<i>Receipts.</i>					
By local purchase . . . . .	2,34,073	2,65,016	58,648	1,522	76,666
From other Government Depart- ments . . . . .	1,10,662	12,26,574	58,166	.	36,583
From Overseas . . . . .	1,156	35	..	..	..
From other sources . . . . .	119	907	187	..	..
Issues during the year . . . . .	3,49,172	13,23,496	1,21,584	2,352	1,11,131
Depreciation, loss, shortage, etc. written off . . . . .	4,887	199	..	..	..
Closing balance . . . . .	1,96,453	3,31,108	42,558	1,370	25,139

\*The figures include the adjustments of errors and omission in the closing balance of the account for 1947-48 (Post-partition) in respect of the Hospital for Tropical Diseases—

	Rs.
Under Col. 2 . . . . .	1,923
„ „ 3 . . . . .	491
„ „ 4 . . . . .	8
„ „ 6 . . . . .	7

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers. The closing balance of the stock was not in excess of requirements and the stores were verified by the Departmental Officers.

CALCUTTA ; The 14th June, 1950.	}	SANTI RANJAN DASS, Accounts Assistant.	K. S. MITRA, For Director of Health Services, West Bengal.
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AUDIT CERTIFICATE.

The store accounts of the Campbell Medical Hospital, Calcutta, and the Carmichael Hospital for Tropical Diseases, Calcutta, for 1948-49 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 29th June, 1950.	}	M. K. SANYAL, Examiner, Outside Audit, West Bengal.
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## AUDIT COMMENTS.

1. (a) In the store accounts of one of the Hospitals the opening balance on 1st April, 1948 under the head "Instruments and Appliances" was shown as Rs. 11,119 against the closing balance of Rs. 10,956 on 31st March, 1948. The increase of Rs. 163 in the opening balance was stated to be due to the value of certain articles having been omitted to be included in the store accounts for 1947-48 (Post-partition).
- (b) Value of a number of instruments and appliances, furniture and other miscellaneous articles received during 1948-49 was not included in the store accounts. It was stated that the relevant priced vouchers had not been received inspite of reminders having been issued to the source of supply.
2. (a) In the store accounts of another Hospital the Stock Ledger for Dressings could not be examined as it was not available at the time of audit.
- (b) The opening balance of 1948-49 under the head "Medicines, Drugs and Dressings" was arrived at after deducting the value of certain drugs and medicines which had been found short during 1947-48 but for which no sanction to write-off had been obtained.
- (c) The figures under "Depreciation, etc.," were *nil* as no sanction to the write-off of the deficits, losses, etc., of the stores during the years 1947-48 and 1948-49 had been obtained.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health".</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A. (a).—Director of Health Services—</b>			
<b>A. (a) (1).—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,53,000	} 2,17,300	2,24,046
R. . . . .	-35,700		
			+ 6,746
<b>A. (a) (2).—Pay of Establishment—</b>			
O. . . . .	2,22,000	} 2,26,284	2,17,082
R. . . . .	4,284		
			- 9,202
<b>A. (a) (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,63,000	} 2,56,211	2,53,458
R. . . . .	-6,789		
			- 2,753
<b>A. (a) (4).—Contract Contingencies—</b>			
O. . . . .	13,000	} 21,100	17,313
R. . . . .	8,100		
			- 3,787
Col. 1.—Increased dearness and other allowances for the contingency meniaze. Col. 4.— Economy.			
<b>A. (a) (5).—Other Contingencies—</b>			
O. . . . .	1,54,000	} 1,24,979	1,26,002
R. . . . .	-29,021		
			+ 1,023
Col. 1.—Less purchase for want of requisite supplies (Rs. 24,871) and less rental charges due to transfer of an office from a hired building (Rs. 4,150).			
<b>A. (b).—Public Health Engineering—</b>			
<b>A. (b) (1).—Pay of Officers—</b>			
O. . . . .	71,000	} 64,470	67,242
R. . . . .	-6,530		
			+ 2,772
<b>A. (b) (2).—Pay of Establishment—</b>			
O. . . . .	1,10,000	} 99,185	88,502
R. . . . .	-10,815		
			- 10,683
<b>A. (b) (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	70,000	} 65,558	81,565
R. . . . .	-4,442		
			+ 16,005

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl.</i></b>			
<b>A. (b).—Chief Engineer, Public Health Engineering—<i>concl.</i></b>			
<b>A. (b) (4).—Contingencies—</b>			
	Rs.		
O. . . . .	21,000	} 21,980	21,719
R. . . . .	980		
			—261
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
<b>B.1.—Grants-in-aid towards water works schemes—</b>			
O. . . . .	3,51,500	} 51,500	22,227
R. . . . .	—3,00,000		
			—29,273
Col. 1.—Mainly certain rural water supply schemes not having materialised during the year. Col. 4.—Mainly non-utilisation of the reserve provision for emergencies.			
<b>B.2.—Grants-in-aid towards sewerage schemes—</b>			
O. . . . .	40,600	} 40,100	36,408
R. . . . .	—500		
			—3,692
<b>B.3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—</b>			
O. . . . .	60,000	} 50,000	39,428
R. . . . .	—10,000		
			—10,572
Col. 1.—Certain local bodies did not submit their proposals for grants in time. Col. 4.—Non-drawal in full of the contribution in certain cases.			
<b>B.4.—Other schemes—</b>			
O. . . . .	8,12,400	} 6,84,700	6,76,134
R. . . . .	—1,27,700		
			—8,566
Col. 1.—Mainly proposals for grants not received in time from local bodies (Rs. 93,000) and reduced grants to two institutions (Rs. 20,000).			
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>			
O. . . . .	18,91,000	} 23,91,000	21,94,578
R. . . . .	5,00,000		
			—1,96,422
Col. 1.—Introduction of a scheme not originally forecast. Col. 4.—Mainly (i) non-materialisation of certain major schemes (Rs. 30,911), (ii) non-employment of plague staff (Rs. 60,000) and (iii) liabilities carried forward (Rs. 93,975).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>concl.</i></b>			
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
	Rs.		
O. . . . .	2,70,000	} 2,45,861	1,94,525
R. . . . .	—24,139		
Col. 4.—Mainly liabilities carried forward.			
<b>E.—PASTEUR INSTITUTE—</b>			
O. . . . .	70,000	} 1,01,891	86,347
R. . . . .	31,891		
Col. 1.—(i) Increased temporary staff (Rs. 9,429) and (ii) introduction of 5 per cent. suspension in place of 1 per cent. anti-rabic treatment (Rs. 22,462). Col. 4.—Non-surrender of the provision for certain vacant posts (Rs. 1,544) and non-utilisation in full of the grant for item (ii) above allotted in the middle of March, 1949 (Rs. 14,000).			
<b>F.—WORKS—</b>			
O. . . . .	1,08,100	} 87,407	—3,62,342
R. . . . .	—20,693		
Col. 1.—Less work due to (i) non-availability of certain materials and (ii) transport difficulties. Col. 4.—Mainly materials purchased but not paid for during the year. See also the Annexure.			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India.			
O. . . . .	4,000	} 856	907
R. . . . .	—3,144		
Col. 1.— Mainly liabilities for stores carried forward to 1949-50.			
<b>H.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
	1,09,000	..	—1,09,000
Col. 4.—The decision to increase the salaries of members of the subordinate staff was not given effect to during the year. See also paragraph 2 of the Review.			
For rounding . . . . .	400	..	—400
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	5,34,218	5,34,218	.. —5,34,218
<b>Total Grant No. 21</b>	<b>53,94,000</b>	<b>39,85,139</b>	<b>—14,08,861</b>

### REVIEW.

Savings in the grant and the modified appropriation were 26·2 and 18·4 per cent. respectively against 42·5 and 35·2 per cent. in 1947-48 (Post-partition). The savings in the grant were contributed mainly by sub-heads B. 1, B. 4, C, D, F and H. The savings in the modified appropriation occurred under sub-heads C, D, F and H.

2. It was explained by the controlling authority that the saving under sub-head H was not surrendered due to a misunderstanding.

## ANNEXURE.

(See Sub-head F.)

Details of the transactions for the year 1948-49 under the head "39—Public Health—Works—Suspense" are given below :—

—	Opening balance.	Debits.	Credits.	Net Actuals.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases . . . . .	—10,48,547	8,76,180	12,91,675	—4,15,495	—14,64,042
Miscellaneous Advances . . . . .	786	91,242	64,953	26,289	27,075
Total . . . . .	—10,47,761	9,67,422	13,56,628	—3,89,206	—14,36,967

The credit balance of Rs. 14,64,042 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year. The debit balance of Rs. 27,075 against "Miscellaneous Advances" represents (1) demurrage charges for certain materials awaiting adjustment, (2) the expenditure for the rural water-supply scheme incurred in excess of the contribution made by a local fund awaiting adjustment in the following year and (3) the value of certain materials to be transferred to the respective work in subsequent months.



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"40.—Agriculture".</b>			
<b>A. —DIRECTION—</b>			
	Rs.		
O. . . . .	2,38,000	1,95,600	2,20,519
R. . . . .	—42,400		
Col. 1.—Mainly due to non-implementation of the proposed new set-up of the Department.			
Col. 4.—Mainly purchase of tractors.			
<b>B.—SUPERINTENDENCE—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	74,000	56,500	50,895
R. . . . .	—17,500		
Col. 1.—Non-appointment of certain officers pending sanction to the reorganisation of the Department.			
<b>B.-2.—Pay of Establishment—</b>			
O. . . . .	20,50,000	19,13,000	18,28,089
R. . . . .	—1,37,000		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	15,02,000	14,18,000	13,23,606
R. . . . .	—84,000		
<b>B.-4.—Contingencies—</b>			
O. . . . .	8,02,000	5,57,000	2,53,200
R. . . . .	—2,45,000		
Col. 1.—Mainly due to non-purchase of furniture and equipments for the reason stated under B.-1. Col. 4 —Mainly non-utilisation of the provision for the purchase of furniture and other equipments.			
<b>C.—EXPERIMENTAL FARMS—</b>			
O. . . . .	2,71,000	2,43,609	2,47,785
R. . . . .	—27,391		
<b>D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>			
<b>D.-(2).—Other charges—</b>			
D. (2)-1.—Pay of Officers . . . . .	..	3,120	+3,120
Col. 4.—Provision made under other sub-heads in the new set up pending sanction of Government.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"40.—Agriculture"—<i>contd.</i></b>			
<b>D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>concl.</i></b>			
<b>D. (2).—Other Charges—<i>concl.</i></b>			
<b>D. (2)-2.—Pay of Establishment—</b>			
	Rs.		
R. . . . .	3,400	3,400	10,119 +6,719
Col. 1.—Transfer of provision from E-2 for the reason stated under A. Col. 4.—See note under D(2)-1—Col. 4.			
<b>D. (2)-3.—Allowances, honoraria, etc.—</b>			
R. . . . .	4,200	4,200	11,296 +7,096
Col. 1.—See note under D (2)-2.—Col. 1. Col. 4.—See note under D(2)-1—Col. 4.			
<b>D. (2)-4.—Contingencies—</b>			
O. . . . .	18,000	52,000	55,305 +3,305
R. . . . .	34,000		
Col. 1.—Repairs to weapon carriers.			
<b>D(2)-5.—Cost of seeds, manures, implements, etc., in connection with schemes under Grow More Food—</b>			
O. . . . .	1,26,35,000	80,67,500	55,74,405 —24,93,095
R. . . . .	—45,67,500		
Col. 1.—Mainly due to abandonment of a number of long-term schemes as an anti-inflationary measure.			
<b>D. (2)-6.—Joint establishment charges on the schemes—</b>			
O. . . . .	39,08,000	25,02,000	14,88,750 —10,13,250
R. . . . .	—14,06,000		
Col. 1.—Reduction of establishment charges for the reason stated under D-(2)-5, Col. 1. See paragraph 2 of the Review. Col. 4.—Mainly non-implementation in full of certain schemes.			
D. (2)-7.—Grants-in-aid, contributions, etc. . . . .	35,000	10,350	—24,650
Col. 4.—Mainly smaller number of exhibitions held and liabilities carried forward.			
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
E.-1—Pay of Officers . . . . .	59,000	72,507	+13,507
Col. 4.—Pay of certain officers provided for under other heads but drawn under this sub-head pending sanction to the reorganisation of the Department.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"40.—Agriculture"—<i>contd.</i></b>			
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>concl.</i></b>			
	Rs.		
E.-2.—Pay of Establishment—			
O. . . . .	2,62,000	} 1,76,000	1,50,572
R. . . . .	—86,000		
Col. 1.—Mainly non-appointment of certain staff pending sanction to the reorganisation of the Department. Col. 4.—Same as under E-1.			
E.-3.—Allowances, honoraria, etc.—			
O. . . . .	1,54,000	} 1,27,000	1,54,528
R. . . . .	—27,000		
Col. 1.—See note under E-2, Col. 1. Col. 4.—Same as under E-1.			
E -4.—Contingencies—			
O. . . . .	1,23,000	} 1,43,000	1,58,899
R. . . . .	20,000		
Col. 1.—Purchase of chemicals, apparatus and furniture for the Research Sections mostly transferred from East Bengal.			
E.-5.—Grants-in-aid, contributions, etc.—			
R. . . . .	17,000	17,000	.. —17,000
Cols. 1 and 4.—Grant to an institution for conducting anti-erosion experiments sanctioned too late for payment during the year.			
E.-6.— <i>Add</i> —Charges payable to other Governments, Departments, etc. . . . .			
		..	2,000 +2,000
Col. 4. Late decision to adjust under this sub-head the charges on account of certain schemes originally provided for under another sub-head.			
<b>F.—AGRICULTURAL EDUCATION . . . . .</b>			
	39,000	42,110	+3,110
<b>G.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . .	3,68,000	} 4,00,638	4,03,486
R. . . . .	32,638		
<b>H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>			
O. . . . .	28,000	} 48,240	64,000
R. . . . .	20,240		
Col. 4.—Additional grant sanctioned to a Zoological Garden. See also paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>concl'd.</i></b>			
I.—AGRICULTURAL DEVELOPMENT . . . . .	1,800	..	—1,800
J.—CHARGES IN ENGLAND—			
High Commissioner for India—			
	Rs.		
O. . . . .	200	} 3,240	3,032
R. . . . .	3,040		
Col. 1.—Mainly liabilities for stores brought forward from 1947-48.			
K.—LUMP PROVISION FOR INCREASE IN SALARIES	5,44,000	..	—5,44,000
Col. 4.—Non-implementation of the scheme for increased salaries. See also paragraph 4 of the Review.			
L.—WORKS—			
R. . . . .	4,691	4,691	4,690
<hr/>			
<b>Total—Major Head—"40.—Agriculture"—</b>			
O. . . . .	2,31,12,000	} 1,66,11,418	1,21,33,263
R. . . . .	—65,00,582		
<b>Major Head "71.—Capital Outlay on schemes of Agricultural Improvement and Research".</b>			
M.—DEVELOPMENT PROGRAMME—			
O. . . . .	11,50,000	} 9,14,750	10,15,818
R. . . . .	—2,35,250		
Col. 1.—Reclassification of two schemes as Grow More Food schemes debitable to sub-head D.(2)-5 (Rs. 7,97,250) and detailed examination of another (Rs. 3,50,000) partly counter-balanced by transfer of two works from Grant No. 35 (Rs. 9,12,000). Col. 4.—Mainly expenditure on two schemes transferred to sub-head D.(2)-5. See paragraph 5 of the Review.			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	67,35,832	67,35,832	..
<hr/>			
<b>Total—Grant No. 22.—Charges on account of Agriculture . . . . .</b>			
	2,42,62,000	1,31,49,081	—1,11,12,919

### REVIEW.

Savings in the original grant and the modified appropriation were 45·8 and 25 per cent. respectively as compared with 46 and 38·1 per cent. in 1947-48 (Post-partition). Savings in the Grant were chiefly contributed by sub-heads B. 4, D(2)-5 and K.

2. The original provision of Rs. 39,08,000 and the surrender of Rs. 14,06 000 in Col. 1. under sub-head D(2)-6 were not distributed by the controlling authority to sub-heads D(2)-1 to D(2)-4, as a result of which they could not be included under those sub-heads but shown under a separate sub-head, *viz.* D(2)-6. This indicates defective control.

REVIEW—*contd.*

3. The final excess under sub-head H was due to the failure on the part of the controlling authority to provide funds for the additional grant sanctioned to a Zoological Garden. The controlling authority stated that additional funds were not obtained under the head through oversight.

4. The final saving under sub-head K was due to non-surrender of the original provision which was not required owing to the non-implementation of the scheme for increased salaries. The controlling authority stated that the provision was not surrendered through oversight.

5. The following statement shows the expenditure on the schemes included under sub-head M and the purpose of the schemes :—

Names of schemes.	Expenditure during 1948-49.	Expenditure to end of 1948-49.	Purpose.
1	2	3	4
	Rs.	Rs.	
1. Multiplication of quality potato seeds at Rungbull Farm in Darjeeling and in the plains (a) . . . . .	70,836	1,51,346	To solve the problem of short supply of potato seeds.
2. Establishment of six Seed Multiplication Farms (a) . . . . .	41,556	43,042	To raise improved types of seeds for supply to growers.
3. Establishment of a Jute Seed Multiplication Farm . . . . .	53,453	71,494	To provide the cultivators with improved type of jute seeds.
4. Brooklyn Ice Plant and Cold Storage . . . . .	2,28,164	(b) 2,85,773	To provide cold storage facilities for preservation of seed potato and fresh fruits and production of ice for transport of fish and other uses.
5. Tank Improvement . . . . .	6,21,809	6,21,809	For re-excavation of derelict tanks.
<b>Total</b> . . . . .	<b>10,15,818</b>	<b>11,73,464</b>	

(a) The schemes have lately been reclassified as Grow More Food schemes debitable to sub-head D.(2)-5.

(b) Out of this amount a sum of Rs. 57,609 was debited to Grant No. 35 during 1947-48 (Post-partition).

6. The expenditure shewn under sub-head D includes a sum of Rs. 70,05,297 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 State. The following table gives the detailed account of each scheme :—

REVIEW—*contd.*  
Detailed account of schemes under the Grow More Food Campaign during 1948-49.

Names of the schemes.	1	2	3	4	5	6
Amount of estimate.	Rs.	Rs.	Rs.	Rs.	Amount actually recovered from the Central Government.	Remarks.
<i>Joint Schemes financed by both Central and Provincial Governments.</i>						
1. Scheme for stocking of fodder crop seeds for distribution (Joar, Bazra, Maize, Cowpee).	1,65,000	2,746	8,614	4,307		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—						The figure shewn in Col. 5 includes Central Government's share of loss due to subsidized distribution of seeds purchased and stocked during the previous year (15-8-47 to 31-3-48) in addition to seeds purchased and distributed during 1948-49. This explains the difference between Cols. 3 and 4.
(a) Oil cake . . . . .	15,89,000	4,45,344	*6,40,338	1,05,756		The Central Government agreed to bear 50% of the total subsidy given to cultivators.
(b) Bone-meal . . . . .	12,00,000	8,96,800	3,74,286	1,44,667		Ditto.
(c) Chemical fertiliser . . . . .	39,37,045	37,02,021	17,22,625	4,31,269		Ditto. *Includes value of previous year's stock.
3. Scheme for manufacture and distribution of Persian Wheels.	1,09,498	93,978	12,455	4,020		The Central Government agreed to bear 50% of the cost of the scheme.
4. Scheme for composting town refuse into manure.	74,608	16,161	—	8,082		Ditto

5. Purchase and maintenance of lorries for distribution of seeds, manures, etc., in connection with Grow More Food Campaign.	1,04,020	87,108	—	—	The Central Government agreed to bear 50% of the cost of the scheme. The grant on this account was sanctioned by the Central Government during 1949-50. Adjustment not yet made.
6. Scheme for establishment of Seed Stores	3,15,600	2,32,892	—	—	Ditto.
7. Scheme for free distribution of Dhaincha and Sunhemp seeds for green manuring.	75,000	11,529	—	—	The Central Government agreed to bear 50% of the cost of the scheme. Adjustment of the Central Government's share could not be made as the seeds purchased were not distributed to cultivators.
8. Scheme for multiplication of improved seeds by registered private growers on payment of premium.	5,09,819	3,510	—	—	The Central Government agreed to bear 50% of the cost of the scheme. The grant on this account was sanctioned by the Central Government during 1949-50. Adjustment not yet made.
9. Scheme for distribution of wheat seeds	3,00,000	77,849	48,375	—	Ditto.
10. Scheme for distribution of pulse seeds	6,22,600	27,113	19,985	—	Ditto.
11. Plant Protection scheme	3,81,492	2,00,968	—	96,963	The Central Government agreed to bear 50% of the recurring expenditure on the scheme.
12. Irrigational schemes for extension of cultivation.	2,63,220	2,37,931	10,450	—	The Central Government agreed to bear 50% of the cost of the scheme. The grant on this account was sanctioned by the Central Government during 1949-50. Adjustment not yet made.
13. Calcutta sludge distribution scheme	2,96,490	42,560	10,475	—	Ditto.
<i>Schemes financed by the State Government.</i>					
14. Scheme for stocking of Aman Paddy seeds for distribution.	50,000	47,081	4,137	—	
15. Scheme to encourage production of compost in villages.	2,50,000	33,245	—	—	

**REVIEW—contd.**  
*Detailed account of schemes under the Grow More Food Campaign during 1948-49—contd.*

Names of the schemes.	Amount of estimate.	Expenditure during 1948-49.	Amount realised during 1948-49.	Amount actually recovered from the Central Government.		Remarks.
				2	3	
	Rs.	Rs.	Rs.	Rs.	Rs.	
16. Purchase and distribution of Iron and Steel .	12,51,481	5,57,681	6,30,416	—	—	The figure shown in Col. 4 includes value of previous year's stock.
17. Scheme for distribution of disease-free potato seeds.	1,41,241	1,23,000	68,025	—	—	
18. Manufacture and distribution of improved Agricultural Implements.	22,880	12,225	1,474	—	—	
19. Scheme for reclamation of Waste Lands .	81,966	61,893	—	—	—	
20. Scheme for purchase and distribution of Boro paddy seeds.	23,465*	3,569	730	—	—	*Sanctioned for the period from December, 1947, to November, 1948. Expenditure incurred during 1947-48 (Post-partition period) amounted to Rs. 8,935.
21. Scheme for distribution of Indian summer vegetables.	7,000	1,999	1,734	—	—	
22. Scheme for distribution of cold weather vegetables, seeds and seedlings.	41,500	3,054	10,063	—	—	The figure shown in Col. 4 includes value of previous year's stock.
23. Scheme for raising and supplying seedlings of winter vegetables.	22,560	17,182	6,400	—	—	
24. Scheme for fruit development in West Bengal.	12,760	2,424	1,432	—	—	
25 Poultry Multiplication scheme . . . . .	1,15,576	63,431	27,619	—	—	



REVIEW—*contd.*

7. Seeds, manures, etc., required in connection with the "Grow More Food" schemes are despatched by the suppliers either direct to one or more of the numerous Seed Stores scattered throughout the State or sent to Calcutta where they are taken delivery of and then distributed amongst various Seed Stores according to their needs. Bills of the suppliers are in all cases paid by the head-quarters office of the Directorate concerned, which does not, however, maintain any central stock register to account for the purchases made and their subsequent distribution. In the absence of such a stock register it is not possible to exercise an effective check over the receipts and distribution of the stock nor to ascertain transit losses and take necessary action where such losses happen to be unusually heavy. On this being pointed out by audit, Government stated that when the staff provided for in the set-up of the Directorate of Agriculture, West Bengal, would be recruited it would be possible to maintain the Central Stock Register to account for the purchases made and their subsequent distribution.

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-head D.-7 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 1948-49 is given below :—

	Rs.
Opening balance . . . . .	8,740
Receipts . . . . .	32,680
Charges . . . . .	<i>Nil</i> (a)
Closing balance . . . . .	41,420

	Rs.
(a) Grant No. 22.—Sub-head E—	
Expenditure incurred in 1948-49 . . . . .	<i>Nil</i>
Grant No. 23.—Sub-head D.-7—	
Expenditure incurred in 1948-49 . . . . .	5,682
Deduct—Expenditure incurred in 1948-49 but not debited to the deposit account.	---5,682
Grant No. 26.—Sub-head A.-6—	
Expenditure incurred in 1948-49 . . . . .	3,859
Deduct—Expenditure incurred in 1948-49 but not debited to the deposit account.	---3,859

Total . . . . . *Nil*

## REVIEW—concl'd.

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 the State. The procedure for the 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 R.-1 of Grant No. 19.—Charges on account of Education. An amount equivalent to the expenditure was credited during the year partly to the head XXIX.—Agriculture and partly to XXVI.—Education.

An account of the transactions during the year 1948-49 is given below :—

	Ra.
Opening balance . . . . .	18,796
Receipts . . . . .	<i>Nil</i>
Charges . . . . .	<i>Nil (b)</i>
Closing balance . . . . .	18,796

Ra.

## (b) Grant No. 19.—Sub-head R.-1—

Expenditure in 1948-49 . . . . .	6,710
<i>Deduct</i> —Expenditure incurred in 1948-49 but not debited to the deposit account.	—6,710

## Grant No. 22.—Sub-head E—

Expenditure incurred in 1948-49 . . . . .	2,817
<i>Deduct</i> —Expenditure incurred in 1948-49 but not debited to the deposit account.	—2,817

Total .	<u><u>Nil</u></u>
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## Store Accounts of Articles under Grow More Food Schemes of the Directorate of Agriculture, West Bengal, for the year 1948-49.

Particulars of commodity.	Opening balance.		Purchase and Receipts.		Sales and Issues		Loss due to shortage proposed to be written off.		Sales @ subsidised rate and reduced rate.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.		
Ammon Sulphate .	86,241	9,70,211	274,570	34,41,459	207,241	13,37,281	6,438	81,554	11,30,725	147,132	18,62,110	Transferred to T. O.	
Ammon Phosphate	2,476	31,182	7,194	89,640	3,313	36,539	98	1,224	4,285	6,259	78,774		
Bonemeal .	27,982	2,11,614	135,121	10,21,852	90,163	3,97,374	2,622	19,828	2,84,484	70,318*	5,31,780	*6 Mds. found in excess.	
Groundnut cake	66,734	6,33,973	2,045	19,427	58,985	4,96,147	2,472	23,484	64,210	7,322	69,559	+45	
Mustard oil cake	24,838	2,67,008	45,862	4,85,728	41,565	2,86,077	1,910	20,568	1,80,647	27,225	2,65,444		
Canadian oats	4,883	63,479	8,766	1,09,824	10,303	1,27,172	3,162	41,105	2,634	184	2,392		
Gram seeds .	80	1,920	67	1,069	143	2,153	4	53	783	..	..		
Lentil seeds .	21	525	1,460	24,070	1,426	20,365	55	1,100	3,130	..	..		
Mustard seeds	44	1,320	46	1,426	73	1,608	1	31	627	16	480		
Khesari seeds	754	13,205	330	4,324	1,066	4,335	18	239	12,955	..	..		
Maize seeds .	31	775	793	19,825	762	14,229	41	1,025	4,821	21	525		
Jute seeds .	534	25,365	727	34,532	727	35,510	20	950	..	514	23,437		
Sugarcane cuttings	35	70	..	..	..	..	35	70	..	..	..		
Sunhemp .	10	157	..	..	10	..	..	..	157	..	..		
Dhaincha .	..	..	51	1,100	..	..	..	..	..	51	1,100		

*Store Accounts of Articles under Grow More Food Schemes of the Directorate of Agriculture, West Bengal, for the year 1948-49—concl.*

Particulars of commodity.	Opening balance.		Purchase and Receipts.		Sales and Issues.		Loss due to shortage proposed to be written off.		Sales @ subsidised rate and reduced rate.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Summer vegetable seeds.	..	..	{ 37,241 pkts. + 281 lbs. }	4,325	37,065 pkts. + 274 lbs. }	4,286	14 pkts.	1	..	{ 162 pkts. + 7 lbs. }	38		
Cold weather vegetable seeds.	109 lbs.	1,853	332,871 pkts. + 35 lbs.	30,517	269,339 pkts. + 47 lbs.	22,295	95 " + 47 lbs.	520	..	63,437 pkts. + 50 lbs.	9,555		
Asis paddy . . . . .	66 Mds.	792	1,034 Mds.	8,014	904 Mds.	6,696	..	..	591	196 Mds.	1,519		
Arhan paddy . . . . .	..	..	1,350 "	9,450	740 "	5,970	14 Mds.	100	..	596 "	3,380		
Wheat . . . . .	4 Mds.	120	2,372 "	85,173	2,201 "	54,379	127 "	4,461	24,775	48 "	1,681		
Lime . . . . .	51 "	510	..	..	41 "	410	..	..	..	10 "	100		
Iron and Steel . . . . .	1,975 "	28,773	77,682 Mds. + 28 bndl.	12,67,450	42,908 "	6,93,185	1,798 Mds.	21,863	..	35,451 " + 28 burlles + 42 Mds*.	5,82,176 + 615	*42 Mds. found in excess.	
Persian wheel . . . . .	37 sets	23,014	67 sets	32,160	42 sets	14,744	..	..	10,670	62 sets	29,760		
Grinding chakkis . . . . .	318 pairs	4,412	292 pairs	4,088	244 pairs	2,457	2 pairs	28	919	364 pairs	5,096		
Chuff cutter . . . . .	16 Nos.	2,240	9 Nos.	1,260	12 Nos.	1,185	..	..	495	13 Nos.	1,820		
Cane crusher . . . . .	48 "	..	42 "	..	..	..	..	..	..	90 "	..		
Iron Dones . . . . .	6 "	186	27 "	837	9 Nos.	289	..	..	..	24 "	734		
Plough . . . . .	6 "	150	283 "	4,655	83 "	1,426	..	..	..	206 "	3,379		

Hand Hoe . . . . .	5 "	250	54 "	2,700	17 "	691	..	159	42 "	2,100
Fruit grafts . . . . .	..	..	2,642 Mds.	1,376	2,205 Mds.	1,138	437 Mds.	238	..	..
Egyptian screw . . . . .	..	..	2 Nos.	260	..	..	..	..	2 Nos.	260
Joar . . . . .	..	..	410 Mds.	4,920	302 Mds.	4,169	15 Mds.	175	33 Mds.	396
Castor cake . . . . .	7 Mds.	53	..	..	7 "	53	..	..	..	..

*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 that they agree with the figures recorded in the Departmental Register concerned.

CALCUTTA; }  
The 31st May, 1956.

P. CHOUDHURY,  
*Accountant*

H. K. NANDI,  
*Director of Agriculture, West Bengal.*

## AUDIT CERTIFICATE.

The store accounts under Grow More Food Schemes of the Director of Agriculture, West Bengal, for the year 1948-49 comprise accounts of three Ranges (Eastern, Western and Northern) of which the accounts of Western Range only were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me subject to the remarks contained in the audit comments.

CALCUTTA ;  
 The 6th June, 1950. }

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

## AUDIT COMMENTS.

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

- (1) No effective control over the receipt in the seed stores was exercised for want of receipt of invoices or challans in the Sub-divisional Agricultural offices.
- (2) Receipts were accounted for in the stock ledgers of the seed stores on the basis of 10% weighment of bags and did not represent the actual quantities received.
- (3) The value of stores lost in transit amounting to Rs. 44,039 approximately in respect of consignments despatched by railway under conditional railway receipts could not be recovered from the Railway authorities. Excluding a sum of Rs. 4,375, claims for which are under correspondence with the Railway authorities, a sum of Rs. 39,664 still remained to be written off by Government.
- (4) The closing balances of stock were heavy and the value thereof aggregated to Rs. 24,83,453 approximately. This was attributed to—
  - (a) the receipt of seeds and manures in excess of requirements.
  - (b) the receipt of seeds and manures after the expiry of the sowing season.
  - (c) the receipt of iron and steel implements of unpopular and unwanted varieties.
  - (d) the withdrawal of subsidy on Ammonium Sulphate affecting its sale.
  - (e) the non-materialisation of Intensive Cultivation Scheme in full, and
  - (f) the deterioration of stock of groundnut cake.
- (5) Physical verification of stock was undertaken only in respect of 10% of each item lying in stock. It did not, therefore, constitute a proof that the balances shown in the store accounts of the seed stores on the 31st March, 1949 were actually lying in stock.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "41.—Veterinary".</b>				
<b>A.—SUPERINTENDENCE—</b>				
	Rs.			
O. . . . .	1,74,000	1,75,541	1,71,479	
R. . . . .	1,541			—4,063
<b>B.—VETERINARY EDUCATION AND RESEARCH .</b>	3,10,000	3,29,765	+19,765	
<b>C.—SUBORDINATE ESTABLISHMENT—</b>				
O. . . . .	1,57,000	2,24,450	2,48,638	
S. . . . .	60,000			+24,188
R. . . . .	7,450			
Col. 1.—Supplementary grant due to increased tours (Rs, 50,000) and purchase of a Jeep Car (Rs. 10,000). Addition mainly due to the employment of certain extra staff.				
<b>D.—HOSPITALS AND DISPENSARIES—</b>				
<b>D-1.—Pay of Officers—</b>				
O. . . . .	10,000	14,240	14,783	
R. . . . .	4,240			+543
Col. 1.—Appointment of an additional officer.				
<b>D-2.—Pay of Establishment—</b>				
O. . . . .	1,30,400	1,46,092	2,14,106	
S. . . . .	19,000			+68,016
R. . . . .	—3,308			
Col. 1.—Supplementary provision for the employment of a larger establishment in connection with the schemes financed by the Indian Council of Agricultural Research.				
<b>D-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	1,35,500	1,80,584	1,99,393	
S. . . . .	50,000			+18,809
R. . . . .	—4,916			
Col. 1.—Increased tours,				
<b>D-4.—Contingencies—</b>				
O. . . . .	1,15,000	1,10,000	1,01,226	
R. . . . .	—5,000			—8,774
<b>D-5.—Grants-in-aid, contributions, etc.—</b>				
O. . . . .	100	93	93	
R. . . . .	—7			..

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary"—<i>concl'd.</i></b>			
<b>D.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i></b>			
D-6.— <i>Deduct</i> —Establishment and other charges recoverable from other Governments, Departments, etc. . . . .	—64,000	—5,682	+58,318
Col. 4.—(i) The amount due from the Centre on account of mass inoculation of cattle not adjusted for want of the requisite details (Rs. 52,000) and (ii) less recovery from the Indian Council of Agricultural Research due to less expenditure on schemes financed by that body (Rs. 6,318).			
D-7.— <i>Add</i> —Establishment and other charges payable to other Governments, Departments, etc. . . . .	12,000	5,682	—6,318
Col. 4.—See note under sub-head D-6.—Col. 4, item (ii).			
F.—PRIZES . . . . .	1,000	880	—120
I.—LUMP PROVISION FOR INCREASE IN SALARIES	64,000	..	—64,000
Col. 4.—Anticipations of sanction to increased rates of pay did not materialise.			
<b>Totals—</b>			
Gross . . . . .	12,38,000	12,86,047	+48,047
Deductions . . . . .	—64,000	—5,682	+58,318
Net . . . . .	11,74,000	12,80,365	+1,06,365

### REVIEW.

There was an excess of 9·1 per cent. over the grant as compared with a saving of 2·8 per cent. in 1947-48 (Post-partition period). The excess was chiefly contributed by sub-heads B, C, D-2 and D-6 partly set off by savings under I.



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "42.—Co-operation".—</b>			
<b>A.—SUPERINTENDENCE—</b>			
<b>A.1—Pay of Officers—</b>			
	Rs		
O. . . . .	75,000	64,450	62,329
R. . . . .	-10,550		
<b>A.2—Pay of Establishment—</b>			
O. . . . .	5,04,000	4,88,800	4,87,486
R. . . . .	-15,200		
<b>A.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	4,33,500	4,51,050	4,56,586
R. . . . .	17,550		
<b>A.4.—Contingencies—</b>			
O. . . . .	38,500	34,500	38,991
R. . . . .	-4,000		
Col. 4.—Mainly absence of provision for the fees payable to the Bank for free remittance between Co-operative Societies. See also paragraph 2 of the Review.			
<b>A.5.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	6,000	..	..
R. . . . .	-6,000	..	..
Col. 1.—Non-utilisation of the provision for contribution to a Bank on account of provident fund, leave and pensionary charges for a Banking Expert, the post being filled up departmentally.			
<b>B.—GRANTS-IN-AID</b> . . . . .		1,000	1,000
			..
<b>C.—OTHER CHARGES—</b>			
<b>C (1).—Expenditure in connection with the scheme for Co-operative Training and Education—</b>			
O. . . . .	72,000	55,720	55,604
R. . . . .	-16,280		
Col. 1.—Vacant posts (Rs. 7,480) and liabilities carried forward (Rs. 11,000). partly counterbalanced by addition due to enhanced rates of dearness allowance and increased tours (Rs. 2,200).			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "42.—Co-operation"—<i>concl.</i></b>			
<b>C.—OTHER CHARGES—<i>concl.</i></b>			
C(2).—Expenditure in connection with the schemes for the development of handloom industries—			
O. . . . .	Rs. 50,000	} 63,548	65,296
R. . . . .	13,548		
Col. 1.—Mainly enhanced rates of dearness allowance (Rs. 3,000) and grant-in-aid to a Co-operative Industrial Centre (Rs. 9,140).			
<b>D.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	1,17,000	} ..	..
R. . . . .	—1,17,000		
Col. 1.—Non-utilisation of the provision for increase in salaries not sanctioned during the year.			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	1,37,932	1,37,932	.. —1,37,932
<hr/>			
Total—Grant No. 24	12,97,000	11,67,382	—1,29,618

## REVIEW.

There was a saving of 10 per cent. over the grant which was converted into an excess of '7 per cent. over the final appropriation, as compared with savings of 35·3 and 8·3 per cent. respectively in 1947-48 (Post-partition). The saving in the grant was mainly contributed by sub-head D.

2. The final excess under sub-head A-4—as stated in the explanatory note thereunder (Col. 4)—was due to the lack of provision for the fees payable to the Bank for free remittances amongst Societies under a standing arrangement known to all. In the circumstances, the fact that absolutely no provision for the expenditure was made either in the original estimate or subsequently by reappropriation before the close of the year indicates defective budgeting and control.

REVIEW—*concl'd.*

3. *Deposit Account of Grants from the Central Government for the Development of Handloom Industries.*—These grants are received from the Central Government for the development of handloom industries in 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 1948-49 is given below :—

	Rs.
Opening balance . . . . .	1,08,827
Receipts . . . . .	..
Expenditure . . . . .	65,296
Closing balance . . . . .	43,531

4. *Land Mortgage Banks.*—For providing long term credits to agriculturists, nine Land Mortgage Banks had been 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 became self-supporting. Besides, the Banks are allowed to draw advances to meet the cost of their management to be subsequently adjusted at the close of the account year. Out of these nine Banks mentioned above only two, *viz.*, the Land Mortgage Banks, Birbhum and Burdwan, are situated in West Bengal after the Partition. The total amount paid by Government to each of the Banks in West Bengal up to the 30th June, 1949 is as shown below :—

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

The sub-joined 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, 1949 and their financial relation with the State Government. It will be observed from item 5 of the statement that during the period under report they worked at a 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 by the Registrar of Co-operative Societies, West Bengal, that the financial position of the Banks is satisfactory. The profits realised during the year under report have exceeded the profits in the preceding year.

## Statement showing the revenue position of the Land Mortgage Banks for the year ending June, 1949.

Particulars.	Birbhum,		Burdwan.	
	Rs.		Rs.	
1. Interest earned and other receipts . . . . .	18,229		30,865	
2. Deduct—Interest paid and other charges . . . . .	8,571		16,355	
3. Gross profit . . . . .	9,658		14,510	
4. Management charges . . . . .	9,119		9,237	
5. Difference . . . . .	539		5,273	
6. Government subsidy . . . . .	..		..	
7. Management charges drawn from Government . . . . .	8,585		9,079	
8. Amount recoverable from the Banks . . . . .	8,585		9,079	

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries".</b>			
<b>A.—INDUSTRIES—</b>			
<b>A.1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,40,500	} 2,60,109	2,52,517
R. . . . .	19,609		
<b>A.2.—Pay of Establishment—</b>			
O. . . . .	5,45,500	} 5,07,960	5,14,188
R. . . . .	-37,540		
<b>A.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,52,100	} 4,14,309	4,09,305
R. . . . .	62,209		
Col. 1.—Mainly enhanced rates of house-rent and dearness allowances.			
<b>A.4.—Contract Contingencies—</b>			
O. . . . .	13,000	} 17,200	15,640
R. . . . .	4,200		
Col. 1.—(i) Repairs to a hostel (Rs. 2,500), (ii) enhanced dearness allowance of contingency menials (Rs. 900) and (iii) increased labour charges (Rs. 800).			
<b>A.5.—Other Contingencies—</b>			
O. . . . .	7,56,400	} 6,10,794	6,05,158
R. . . . .	-1,45,606		
Col. 1.—Mainly abandonment of a scheme from a certain centre.			
<b>A.6.—Scholarships—</b>			
O. . . . .	46,400	} 48,550	43,417
R. . . . .	2,150		
<b>A.7.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	3,60,300	} 3,46,591	4,05,993
R. . . . .	-13,709		
Col. 4.—Mainly due to a debit for Rs. 63,980 on account of loss on supply of food-stuff for the Technical Training Scheme being provisionally adjusted under this head for want of requisite information.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries"—<i>concl.</i></b>			
<b>A.—INDUSTRIES—<i>concl.</i></b>			
A-8.—Miscellaneous—			
	Rs.		
O. . . . .	9,300	12,823	12,353
R. . . . .	3,523		
Col. 1.—Mainly (i) training classes in electrical supervision in the coal fields started after the budget stage (Rs. 2,350) and (ii) additional cost for examination charges (Rs. 921).			
A-9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. . . . .			
	—3,07,000	—2,58,060	+48,940
Col. 4.—Due to Central Government not accepting certain items as recoverable from them.			
A-10.— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc.—			
R. . . . .	<del>3,60,250</del> <sup>520</sup>	3,60,520	2,64,532
			—95,988
Col. 1.—Provision for the proportionate cost payable to the Central Government for technical training of demobilised services personnel. See also paragraph 2 of the Review.			
Col. 4.—Due to (i) certain seats allotted to <i>ex-service</i> men being transferred to displaced persons (Rs. 75,554) and (ii) some trainees having left the training centres before completion of full course (Rs. 20,434).			
For rounding . . . . .		500	..
			—500
<b>D.—REHABILITATION PROGRAMME—</b>			
O. . . . .	10,80,000	89,444	3,00,344
R. . . . .	—9,90,556		
Col. 1.—Less demands from artisans due to improved economic condition and local availability of materials. Col. 4.—Unforeseen debit for supplies received after the close of the year.			
<b>E.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	1,00,000	..	..
R. . . . .	—1,00,000		
Col. 1.—Provision transferred mainly to sub-heads A-3 (Rs. 62,500), A-5 (Rs. 10,000) and A-10 (Rs. 23,544). See paragraph 3 of the Review.			
<b>F.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
R. . . . .	2,200	2,200	25,895
			+23,695
Col. 1.—Mainly new leave cases. Col. 4.—See note under Grant No.19—Sub-head U.			
<b>Total Major Head "43.—Industries"—</b>			
O. . . . .	31,97,000	23,64,000	25,06,282
R. . . . .	—8,33,000		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "72.—Capital outlay on Industrial Development".—</b>			
<b>G.—DEVELOPMENT PROGRAMME—</b>			
	Rs.		
O. . . . .	79,18,000	} 20,45,636	18,03,132 —2,42,504
R. . . . .	—58,72,364		
<p>Col. 1.—Mainly (i) late sanction to a scheme (Rs. 9,30,000) and non-implementation of certain schemes (Rs. 12,63,300), (ii) slow progress of work due to (a) non-receipt of requisite materials (Rs. 7,96,000) and (b) late sanction to certain items of expenditure (Rs. 10,02,668) also (iii) contribution to the Centre for a scheme not required as originally anticipated (Rs. 15,00,000). Col. 4.—Mainly due to the reason under Col. 1.—item (ii) (a).</p>			
Surrenders or withdrawals within grant or appropriation—			
R.—Gross . . . . .	67,05,364	67,05,364	.. —67,05,364
Totals—			
Gross . . . . .	1,14,22,000	46,57,474	—67,64,526
Deductions . . . . .	—3,07,000	—2,58,060	+48,940
Net . . . . .	1,11,15,000	43,99,414	—67,15,586

### REVIEW.

Savings were 60·4 per cent. of the original grant as compared with 18·4 per cent. in the previous year and occurred mainly under the sub-head "G.-Development Programme" owing to abandonment of certain schemes and slow progress of certain others. The saving in the modified appropriation was ·2 per cent. against an excess of 132·1 per cent. in 1947-48 (Post-partition).

2. Sub-head A.-10 accommodates the Provincial Government's share of expenditure on "Technical Training of Demobilised Services Personnel" under a standing arrangement with the Central Government. As stated in paragraph 3 of the Review on page 109 of the Appropriation Accounts, 1947-48 (Post-partition) the absence of original provision under the sub-head indicates defective budgeting.

3. Sub-head—“E.—Lump provision for increase in salaries”.—Out of the total grant provided under this sub-head, Rs. 45,283 only was utilised for increase in the scale of dearness allowance ; while the major portion of the grant not being required for the purpose for which provision was made, was transferred to other sub-heads to cover the expenditure thereunder. The bulk of the amount was reappropriated to the following sub-heads :—

Sub-heads.	Rs.
A.3.—Allowances, honoraria, etc. . . . .	62,500
A.5.—Other Contingencies . . . . .	10,000
A.10.— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc. . . . .	23,544
F.—Charges in England . . . . .	2,200

4. The Sub-head “G” includes capital expenditure of the following development schemes :—

Name of the scheme.	Expenditure.	Purpose of the scheme.
1	2	3
	Rs.	
(1) Exploitation of Coastal and Estuarine fisheries and provision of fishing fleet.	1,54,999	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.	11,62,726	Extension of supply of electrical energy to rural areas and thereby helping in the building up of industrial concerns.
(3) Participation in the Government of India's Scheme for the manufacture of fertilisers	..	For contribution to Central Government's Scheme for the production of artificial fertilisers at Sindri with a view to ensure supply of fertilisers to the cultivators of this state at reasonable rates.
(4) Diesel Electric Pool.	9,405	Provision of reserve diesel alternations for the supply of energy where required in areas not yet served by electricity.
(5) Organisation of Silk Reelers' Co-operatives.	3,94,393	Development of Silk reeling industry by organising the reelers on a co-operative basis.
(6) Development of Salt Production.	..	Designed as an experimental measure for the large scale production of salt on an economical basis.
(7) Kharagpur-Midnapore Electrification scheme.	..	For increasing the supply of electric power at Midnapore and Kharagpur and reducing the rate of levy on consumption of electricity.
(8) Increased provision for aid to Industries	..	For encouraging the growth of small cottage industries by offering increased financial assistance in the shape of recoverable loans.
(9) Scheme for Industrial Centres.	81,609	For co-ordination of individual artisans and for development of village industries on progressive lines.



5. For scheme (9) above in respect of "Industrial Centres" no provision was made in the original budget for 1948-49 although the scheme had been approved long before the Partition. This indicates defective budgeting.

Subsequently, a provision of Rs, 1,25,000 for the scheme was sanctioned by reappropriation, against which the booked expenditure came to Rs. 81,609 resulting in the final saving of Rs. 43,391. The Controlling Officer explained the saving as being due to the fact that a part of the expenses on the scheme was met out of the sale proceeds of goods produced in the Centres, the net sum required only being drawn from the treasury.

The appropriation of departmental receipts towards departmental expenditure in this case not only shows lack of financial control but also amounted to an important financial irregularity. As the expenditure incurred out of the receipts was kept entirely out of the Public Account, the booked expenditure on the scheme does not exhibit the actual expenditure incurred thereon during the year under report.

As soon as the irregularity came to the notice of audit, the drawing officer was asked to render due accounts for the sums expended out of the departmental receipts. The matter was brought to the notice of the Government for directing the officer concerned to stop the irregular process immediately. Due action in the matter is awaited.

6. The local audit of the accounts of an Institute for Textile Training disclosed that 550 pieces of dhuti (5 yds. × 44 in.) manufactured by the Institute in 1947-48 had been sold exclusively to the staff and students at the rate of Rs. 2-2-0 per piece, the staff taking about 70 per cent. of the total manufacture. The price was fixed on the basis of (i) cost of raw materials, (ii) labour charges at the rate of 50 per cent. of an experienced local labourer's wages and (iii) other charges at the rate of 10 per cent. of (i) and (ii) above as required by the rules. The wages of an experienced local labourer was taken at As. 2-6 only for each dhuti. This was stated to have been done on the strength of information obtained from the Bengal Millowners' Association. The sale of dhuti at a rate much below the prevailing market rate was unjustified and so far as sale to the staff of the Institute was concerned it amounted to a monetary concession. In reply to a reference made to Government it was stated that (i) the sale of dhuti had been made without ascertaining how far the sale-price was below the prevailing market rate and (ii) in future, the sale of dhuti would be made in the open market by calling for tenders.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries".</b>			
<b>A.—FISHERIES—</b>			
<b>A-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	1,10,000	84,846	87,014
R. . . . .	—25,154		
Col. 1.—Additional staff not entertained in full, as originally contemplated.			
<b>A-2 —Pay of Establishment—</b>			
O. . . . .	1,63,000	1,17,590	1,15,739
R. . . . .	—45,410		
Col. 1.—Same as under A-1.—Col. 1.			
<b>A-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,53,000	1,44,890	1,38,309
R. . . . .	—8,110		
<b>A-4.—Contingencies—</b>			
O. . . . .	3,81,000	2,35,521	1,05,151
R. . . . .	—1,45,479		
Col. 1. Mainly saving due to abolition of a scheme for procurement of fish (Rs. 3,00,000) partly set off by additional provision required for certain schemes sanctioned after the budget stage (Rs. 1,65,487). Col. 4.—Mainly liabilities carried forward.			
<b>A-5—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—1,000	—3,859	—3,859
R. . . . .	—2,859		
Col. 1.—Adjustment on receipt of credit for the previous year in respect of a certain scheme of research.			
<b>A-6.—Add—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	1,000	3,859	3,859
R. . . . .	2,859		
Col. 1.—Same as under A-5.—Col. 1.			
<b>B.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	26,000	..	..
R. . . . .	—26,000		
Col. 1.—Non-utilisation of the grant for the reason mentioned under A-1.—Col. 1.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries"—cont'd.</b>			
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
R. Gross . . . . .	2,47,294	2,47,294	.. —2,47,294
R. Deductions . . . . .	2,859	2,859	.. —2,859
<b>Totals—</b>			
Gross . . . . .	8,34,000	4,50,072	—3,83,928
Deductions . . . . .	—1,000	—3,859	—2,859
Net . . . . .	8,33,000	4,46,213	—3,86,787

#### REVIEW.

There were savings of 46·4 and 23·4 per cent. respectively in the original grant and modified appropriation as compared with the savings of 53·1 per cent. and 2 per cent. in 1947-48 (Post-partition). The savings occurred mainly under the sub-heads A-2 and A-4.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—"43. Industries"—contd.</b>				
<b>C.—CINCHONA PLANTATIONS—</b>				
<b>C.-1.—Pay of Officers—</b>				
	Rs.			
O. . . . .	90,000	} 85,000	84,796	
R. . . . .	-5,000			-204
<b>C.-2.—Pay of Establishment—</b>				
O. . . . .	93,400	} 84,050	83,577	
R. . . . .	-9,350			-473
<b>C.-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	69,000	} 79,450	80,728	
R. . . . .	10,450			+1,273
Col. 1.—Mainly increased tours (Rs. 1,100) and increase in the rate of dearness allowance (Rs. 9,600).				
<b>C.-4.—Contingencies—</b>				
O. . . . .	27,80,400	} 29,85,100	30,15,259	
S. . . . .	2,19,000			+30,159
R. . . . .	-14,300			
<b>C.-7.—Grants-in-aid, contributions, etc. . . . .</b>				
	2,000	1,921	-79	
<b>C.-8.—Deduct—Central Government's share of charges on account of combined works—</b>				
O. . . . .	-1,00,000	} -32,800	-34,706	
S. . . . .	49,000			-1,906
R. . . . .	18,200			
Col. 1.—General reduction in the operations of the Russian Method of cultivation.				
For rounding . . . . .	200	..	-200	
<b>D.—CHARGES IN ENGLAND—</b>				
High Commissioner for India . . . . .	6,680	10,156	+3,476	
Col. 4.—Additional provision of Rs. 2,700 was applied for in the High Commissioner's final estimate.				
<b>E.—LUMP PROVISION FOR INCREASE IN SALARIES . . . . .</b>				
	29,000	..	-29,000	
Col. 4.—Due to oversight the amount was not reappropriated to meet expenditure under sub-heads D and F or surrendered.				
<b>F.—WORKS . . . . .</b>				
	..	2,994	+2,994	
Col. 4.—See note under E.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries"—<i>contd.</i></b>			
For rounding . . . . .	320	..	—320
Surrenders or withdrawals within grant or appro- priation—	Rs.		
R. Gross . . . . .	18,200	18,200	.. —18,200
R. Deductions . . . . .	—18,200	—18,200	.. +18,200
<b>Totals—</b>			
Gross . . . . .	32,90,000	32,79,426	—10,574
Deductions . . . . .	—51,000	—34,708	+16,294
Net . . . . .	32,39,000	32,44,720	+5,720

**REVIEW.**

There was an excess of .2 per cent. of the grant as against 2.2 per cent. in 1947-48 (Post-partition period).

## Store Accounts of the Mungpoo Quinine Factory, 1948-49.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Shortage, loss, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark (a)	550,049	4,12,401	1,773,412	13,30,050	1,811,016	13,58,156	..	..	512,445	3,84,304
Quinine sulphate, purified (b)	68,618	14,40,772	65,703	13,79,763	53,960	11,33,077	..	..	80,361	16,87,458
Quinine sulphate, crude (c)	2,084	36,473	..	..	..	..	..	..	2,084	36,473
Quinine sulphate tablets (d)	7,319	1,46,378	14,400	2,88,000	10,005	2,00,099	..	..	11,714	2,34,279
Other quinine salts (e)	590	12,304	324	8,1'0	385	9,555	..	..	529	10,849
Cinchona febrifuge and other mixed alkaloids (f)	49,162	6,18,454	35,254	4,58,302	18,821	2,40,704	..	..	65,595	8,36,052
Other cinchona products (g)	72	720	..	..	..	..	..	..	72	720
Oil, chemicals, etc.	..	1,15,060	..	2,92,987	..	2,55,907	..	30,191	..	1,21,949

## Rates of receipts.

(a) Bark @ Rs. 12 per lb.

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

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

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

(e) Quinine alkaloids @ Rs. 25 per lb.; other quinine salts and net quinine salt content of tablets @ Rs. 25 per lb.

(f) Totaquina @ Rs. 15 per lb.; other mixed alkaloids @ Rs. 13 per lb.

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

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

## Rates of issues and closing balances.

(a) @ Rs. 0.74994 per lb.

(b) @ Rs. 20.99846 " "

(c) @ Rs. 17.50144 " "

(d) @ Rs. 19.99991 " "

(e) @ Rs. 24.81793 " "

(f) @ Rs. 12.78912 " "

(g) @ Rs. 10.00000 " "

Stock of Quinine Sulphate Crude and Bark not verified ; other stocks were verified by me.

MUNGPOO ;  
The 20th August,  
1949.

}

R. B. LAMA,  
Accountant.

M. SEN,  
Quinologist to the Government  
of West Bengal.

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

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

MUNGPOO ;  
The 20th August,  
1949.

}

M. SEN,  
Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The store accounts of the Government Quinine Factory, Mungpoo. for the year 1948-49 were test-audited under my supervision and I certify that subject to the remarks in the audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
The 23rd December, 1949.

}

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

## AUDIT COMMENTS.

The bark has been valued at As. 12 per lb. in the store accounts of the Quinine Factory while in the store accounts of the Cinchona Plantations the bark has been valued at As. 8 per lb.

A comparison of the valuations adopted in the store accounts of 1941-42 and those of 1948-49 shews that while the value of the bark has increased by 50 per cent. the value of manufactured articles has increased by more than 100 per cent :—

Particulars of stores.	Valuation in 1941-42 per lb.	Valuation in 1948-49 per lb.
Cinchona bark . . . . .	As. 8	As. 12
Quinine sulphate, purified . . . . .	Rs. 9	Rs. 21
Quinine sulphate, crude . . . . .	,, 9	,, 20
Quinine sulphate tablets . . . . .	,, 9	,, 20
Cinchona febrifuge and other mixed alkalies—		
(i) Totaquina . . . . .	,, 7	,, 14
(ii) Other mixed alkaloids . . . . .	,, 6	,, 13

Some items of miscellaneous stores, such as galvanised plain sheet, galvanised corrugated sheets, etc., have been omitted from the store accounts altogether.

Issues of oil, chemicals, etc., as shown in the store accounts include issues of other miscellaneous stores as well. But unlike the issues of oil and chemicals which have been calculated from acknowledged requisitions, the issues of miscellaneous stores have been calculated by deducting the closing balances from the total of opening balances and receipts.



## Stores and Stocks of the Government Quinine Sales Depot, Calcutta for the year 1948-49.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Depreciation, shortage, loss, etc.		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.	
1. Quinine Sulphate powder (G.S.)	4,425	1,63,725	39,308	14,54,396	33,495	12,39,306	..	..	10,238	3,78,815	@ 37 per lb.
2. " " (B.P.)	51	1,914	..	..	8	341	..	..	43	1,573	@ 37 " "
3. " " Tablets (5 gr.)	3,246	1,29,840	10,000	4,00,000	9,733	3,89,310	..	..	3,513	1,40,530	@ 40 " "
4. " " (B.P.) 5 gr. (by number)	10,350	296	..	..	..	..	..	..	10,350	296	@ 28/10, per 1,000 tablets.
5. Quinine Treatment	..	..	3,145 (box) 11 (pkt) 2,686 (tab.)	16,613	..	..	..	..	3,145 (box) 11 (pkt.) 2,686 (tab.)	16,613	@ 5/4- per box of 16 pkts of 9 tabs. in each.
6. " Hydrochlor powder (G.S.)	143	7,287	..	..	9	472	..	..	134	6,815	@ 51 per lb.
7. " " (B.P.)	10	482	..	..	..	..	..	..	10	482	@ 51 " "
8. " " Tablets (by number)	5,050	212	..	..	2,000	84	..	..	3,050	128	@ 42 per 1,000 tabs.
9. " Bi-hydrochlor powder (non-BP)	56	3,006	..	..	48	2,591	..	..	8	415	@ 53/8 per lb.
10. " " (B.P.)	5	244	265	14,178	265	14,154	..	..	5	268	@ 53/8 " "

## Stores and Stocks of the Government Quinine Sales Depot, Calcutta for the year 1948-49—contd.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Depreciation, shortage, loss, etc.		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.	
11. Quinine Di-hydrochlor Ampoules (10 gr.) (by number)	289,026	1,26,450	1,938	848	54,030	23,639	..	..	236,934	1,03,659	@/7/- per Amp.
12. Cinchona Febrifuge, Powder	3,730	74,610	8,400	1,68,000	4,681	92,620	..	..	7,449	1,48,990	@/20/- per lb.
13. " Tablets	1,607	36,961	3,000	69,000	2,379	54,717	..	..	2,228	51,244	@/23/- " "
14. Total-quina	39	1,086	..	..	..	..	..	..	39	1,086	@/27/8/- " "
15. Quinoidine	222	2,776	..	..	..	..	..	..	222	2,776	@/12/8/- " "
16. Cinchona bark	300	306	2,800	2,652	2,200	2,244	..	..	700	714	@/51/- for 50 lbs.
17. Mepacrine tablets (by number)	1,946,791	97,255	709,872	9,939	135,000	1,890	..	..	..	..	@/14/- per 1,000 tabs.
					2,521,663*	35,304					

\*This quantity was handed over to the Director, Health Services, West Bengal, on 1st July 1948.

The stock was verified by the Manager.  
Prepared by Subodh Chandra Mandal, Clerk.

CALCUTTA;

A. M. MUKHERJI,

The 18th October, 1949.

Manager, Government Quinine Sales Depot.

*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 requirement.

CALCUTTA ;  
 The 18th October, 1949. }

M. SEN,  
 Director, Cinchona, West Bengal.

## AUDIT CERTIFICATE.

The store accounts of the Government Quinine Sales Depôt, Calcutta, for the period from the 1st April, 1948 to the 31st March, 1949 were test-audited under my supervision and I certify that subject to the audit comments and to the observations made in the Inspection Report the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
 The 17th April, 1950. }

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

## AUDIT COMMENTS.

1. The closing balance is exclusive of the cinchona products issued from the Sales Depôt to the Civil Surgeons of different districts of West Bengal for sale and held by them on the 31st March, 1949.

2. The closing balance does not also include 23 lbs. 8 oz. and 175 gr. of quinine sulphate issued from stock and held by the Manager on account of repacking for retail sales.

3. Ipecacuanha roots, seeds and plants are received by the Manager from Cinchona Plantations at different places in Darjeeling and sold or otherwise disposed of. But the receipts and issues of the same have not been accounted for in the store accounts.

## Store Accounts of the Mungpoo Cinchona Plantation for 1948-49.

Particulars of stores.	Opening balance.		Receipt.		Utilisation, issue, 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 . . . . .	952,171	4,76,086	722,700	3,61,350	640,000	3,20,000	1,034,871*	5,17,436
Manure, implement and other stores.	..	7,145	..	30,754	..	30,679	..	7,220

\*Includes Russian Method bark :—

1947-48	{	Pre-partition . . . . .	41,470 lbs.
		Post-partition . . . . .	6,120 "
1948-49		. . . . .	64,430 "
		Total . . . . .	112,020 lbs.

The stock was not verified by the Manager on the 31st March, 1949. The physical verification of dry bark stock was not done on the 31st March, 1949, because of storage capacity.

MUNGPOO ;

KRISHNAMAN MOKTAN,  
Accountant.K. S. JONEJA,  
Manager, Government Cinchona  
Plantation, Mungpoo.

The 31st August, 1949.

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 Departmental register.

MUNGPOO ;

M. SEN,

The 31st August, 1949. }

Director, Cinchona, West Bengal.

## AUDIT CERTIFICATE.

The store accounts of the Government Cinchona Plantation, Mungpoo for the year 1948-49 were test-audited under my supervision and I certify that subject to the remarks in the audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
 The 6th January, 1950. }

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

## AUDIT COMMENTS.

1. The cinchona bark has been valued at only As. 8 per lb. since pre-war days. As the major item of expenditure of the plantation, viz., cost of labour, has gone up about five times it seems that the price of bark should also be suitably increased.

2. The store accounts include transactions in respect of bark produced under Russian Method of rapidly producing cinchona alkaloids as shown below. This bark is the property of the Central Government :—

Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4
47,590 lbs.	64,430 lbs.	..	112,020 lbs.

3. They do not, however, include the following transactions in respect of Ipecacuanha Radix.

Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4
62½ lbs.	1,173 lbs.	750 lbs.	485½ lbs.

4. The store accounts do not also include transactions relating to stores received from the offices of the Director, Cinchona and of the General Manager, Cinchona Plantations, West Bengal.

*Store Accounts of the Munsong Cinchona Plantation for the year 1948-49.*

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 . . . . .	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Manures, implements and other stores . . . . .	..	7,820	..	16,953	..	18,911	..	5,862
Cinchona bark . . . . .	921,813	4,60,906	1,100,235	5,50,117	1,122,765	5,61,382	891,283	4,49,641

The stock was verified by the Manager.

MUNSONG ;  
The 17th August, 1949.

BUSHI LALL,  
Accounts Clerk.

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

*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.

MUNGPOO ;  
The 25th November, 1949.

M. SEN,  
Director,  
Cinchona, West Bengal.

## AUDIT CERTIFICATE.

The store accounts of the Government Cinchona Plantation, Munsong, for the year 1948-49 were test-audited under my supervision and I certify that, subject to the remarks in the audit comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
The 6th January,  
1950.

}

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

## AUDIT COMMENTS.

1. The cinchona bark has been valued at only As. 8 per lb. since pre-war days. As the cost of labour, which forms the major item of expenditure of the plantation, has increased to nearly five-fold it seems that the price of bark should also be suitably increased.

2. The issue of 1,122,765 lbs. of cinchona bark includes 120,000 lbs. for sale to the Madras Government. The rate of sale price of this quantity has not yet been fixed. The amount realisable has also not yet been credited to the Government of West Bengal.

3. The store accounts include transactions in respect of Russian Method bark as detailed below. This bark is the property of the Central Government :—

Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4
116,862 lbs.	102,651 lbs.	2,000 lbs.	217,513 lbs.

4. The store accounts do not include transactions relating to stores received from the offices of the Director, Cinchona and of the General Manager, Cinchona Plantations, West Bengal.

CALCUTTA ;  
The 29th December,  
1949.

}

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

*Store Accounts of the Cinchona Plantation, Latpanchor for the year 1948-49.*

Particulars of stores.	Opening balance.		Receipts.		Utilisations, issue, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
Cinchona bark	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
	.	..	57,589	28,794	57,589	28,794	..	..
Manure, implements and other stores.	..	9,827	.	21,283	..	19,553	..	11,557

The stock was verified by the Asstt. Manager, Latpanchor, on the 31st March 1949.

LATPANCHOR ;

NAR DHOJE RAI,  
Sub Grade Clerk.

J. D. MACDONALD,

Asstt. Manager-in-charge,  
Government Cinchona Plantation, Latpanchor,  
Kurseong P.O.

The 10th October, 1949. }

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

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

MUNGPOO ;

M. SEN,

The 4th December, 1949. }

Director, Cinchona, West Bengal.



## AUDIT CERTIFICATE.

The store accounts of the Government Cinchona Plantation, Latpanchor, for the year 1948-49, were test-audited under my supervision and I certify that, subject to the remarks in the audit comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;

*The 7th January, 1950.*

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

## AUDIT COMMENTS.

1. The cinchona bark has been valued at As. 8 per lb. since pre-war days. As the major item of expenditure of the plantation, *viz.*, cost of labour, has gone up five times, it seems that the price of bark should also be suitably increased.

2. The store accounts do not include transactions relating to stores received from the offices of the Director, Cinchona and of the General Manager, Cinchona Plantations, West Bengal.

*Store Accounts of the Cinchona Plantation, Rongo for the year 1948-49.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issue, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
Cinchona bark . . . . .	20,309	10,154	61,970	30,985	53,291	26,645	28,988	14,494
Manure, implements and other stores . . . . .	..	2,410	..	1,693	..	2,501	..	1,602

The stock was verified by the Manager on the 31st March 1949.

METELLI;

}  
The 5th January, 1950.

PREMLAL MOKTAN,  
Accounts clerk.

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

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

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

CALCUTTA;

}  
The 5th January, 1950.

M. SEN,

Director, Cinchona, West Bengal.

## AUDIT CERTIFICATE.

The store accounts of the Government Cinchona Plantation, Rongo, for the year 1948-49 were test-audited under my supervision and I certify that subject to the remarks in the audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
The 5th December, 1949.

}

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

## AUDIT COMMENTS.

The quantity of cinchona bark, *viz.*, 61,970 lbs., shown as received during the year has been calculated by deducting the opening balance on the 1st April, 1948, from the total of the issues during 1948-49 and the closing balance on the 31st March, 1949 and not from independent evidence of receipts.

The bark is being valued at annas 8 per lb. since the very inception though the labour charges which constitute the chief element of the cost of the bark has increased about five times. The store account does not include stores actually received by the Manager but not paid for by him in cash. It also does not include such items as live-stock, furniture, tools and timber.

*See also the Audit Report*

Major Head and Sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess+ Saving—. 4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments".</b>			
<b>A.—LABOUR—</b>			
	Rs.		
O. . . . .	2,39,000	} 1,74,168	1,68,533
R. . . . .	—64,832		
Col. 1 —Mainly due to certain additional Labour Welfare Centres not being opened for want of suitable accommodation and shortage of trained staff.			
<b>B.—INSPECTOR OF FACTORIES—</b>			
O. . . . .	2,01,000	} 1,81,400	1,79,665
R. . . . .	—19,600		
<b>C.—INSPECTOR OF STEAM BOILERS—</b>			
O. . . . .	1,37,000	} 1,45,190	1,41,997
R. . . . .	8,190		
<b>D.—PROVINCIAL STATISTICS—</b>			
O. . . . .	24,000	} 25,369	23,643
R. . . . .	1,369		
<b>E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS . . . . .</b>			
		6,200	6,200
<b>F.—EXAMINATIONS—</b>			
O. . . . .	100	} 9	9
R. . . . .	—91		
<b>G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—</b>			
O. . . . .	7,300	} 8,093	8,035
R. . . . .	793		
<b>H.—ADMINISTRATION OF THE BENGAL MONEY-LEND- ERS' ACT, 1940 . . . . .</b>			
		22,500	17,009
Col. 4.—Retrenchment of staff in certain District Offices.			
<b>I.—MISCELLANEOUS—</b>			
<b>I.1.—Pay of Officers—</b>			
O. . . . .	2,54,600	} 2,17,333	2,21,176
R. . . . .	—37,267		
<b>I.2.—Pay of Establishment—</b>			
O. . . . .	2,90,000	} 3,19,552	2,96,782
R. . . . .	29,552		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 47.—Miscellaneous Departments "—<i>contd.</i></b>			
<b>I.—MISCELLANEOUS—<i>contd.</i></b>			
<b>I-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	2,16,000	2,69,857	2,54,537
R. . . . .	53,857		
Col. 1.—Mainly (i) longer period of enquiry relating to the Family Budget Investigation Scheme (Rs. 17,784) and (ii) increased expenditure on the allowances of the personnel employed in the Provincial Statistical Bureau (Rs. 40,534).			
<b>I-4.—Contingencies—</b>			
O. . . . .	68,800	79,612	78,111
R. . . . .	10,812		
Col. 1.—Mainly purchase of some new machines and parts thereof, and law charges.			
I-5.—Grants-in-aid, contributions, etc. . . . .	16,000	16,000	..
I-6.— <i>Deduct</i> —Amount recoverable from other Govern- ments, Departments, etc. . . . .	—10,000	..	+10,000
Col. 4.—No recovery from the Central Government under a late decision in respect of the Family Budget Investigation Scheme.			
<b>I-7.—<i>Add</i>—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	50,000	1,00,000	1,34,179
S. . . . .	50,000		
Col. 1.—Contribution to the Central Government equivalent to 40 per cent. of the cost of the increased establishment of the Employment Exchange. Col. 4.—Payment for a work late in the year. See also paragraph 2 of the Review.			
<b>I-8.—Provision for accommodation of Employment Exchange—</b>			
S. . . . .	50,000	50,000	58,296
Col. 1.—Liability taken over by the Provincial Government to meet the charges for repairs, additions and alterations to the accommodation for the Employment Exchange. Col. 4.—Increased expenditure towards the close of the year, due to acceleration of work.			

## Grant No. 28.—Miscellaneous Departments—concl'd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments"—concl'd.</b>			
<b>J.—CONTROLLER OF RENTS—</b>			
	Rs.		
O. . . . .	80,000	} 1,51,917	2,01,416
S. . . . .	53,000		
R. . . . .	18,917		
			+49,499
Col. 1.—Mainly appointment of additional staff not originally anticipated. Col. 4.—Mainly enhanced rate of dearness allowance and payment of allowances to the additional staff.			
<b>K.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	12,000	} 51,300	51,326
R. . . . .	39,300		
			+26
Col. 1. Due to new leave cases, etc. (Rs. 48,700) partly set off by cessation of sterling overseas pay (Rs. 9,400).			
<b>L.—LUMP PROVISION FOR INCREASES IN SALARIES—</b>			
O. . . . .	41,000	} ..	..
R. . . . .	-41,000		
			..
Col. 1.—The new set-up was not introduced during the year as the fixation of cadre was not finalised.			
For rounding . . . . .		500	-500
Total Grant No. 28 . . . . .	18,09,000	18,56,914	+47,914

## REVIEW.

There was an excess of 2·6 per cent. over the Grant against a saving of 0·7 per cent. in 1947-48 (Post-partition). The excess was mainly contributed by sub-heads I-7 and J.

2. Regarding the final excess under Sub-head I-7, the controlling authority stated that due to the shortness of time the Central Government could not be consulted as to the final requirements for the year and that the Central Government would be consulted in such cases in future.

*See also the Audit Report*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 50.—Civil Works "</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
	Rs.		
<b>A-1.—Land Revenue—</b>			
O. . . . .	2,200	3,458	152
R. . . . .	1,258		
			—3,306
Col. 4.—Mainly allotment made through a misapprehension for a minor work completed during the previous year. See items 1 and 27 of Annexure A.			
<b>A-2.—Provincial Excise—</b>			
O. . . . .	4,000	4,328	4,405
R. . . . .	328		
			—23
See item 27 of Annexure A.			
<b>A-3.—Registration—</b>			
O. . . . .	8,000	8,556	5,170
R. . . . .	556		
			—3,386
Col. 4.—Unutilised reserve with Government (Rs. 2,052) and cumulative petty savings (Rs. 1,334). See item 27 of Annexure A.			
<b>A-4.—General Administration—</b>			
<i>Charged—</i>			
O. . . . .	63,000	10,255	10,311
R. . . . .	—52,745		
			+56
Col. 1.—Abandonment of a project (Rs. 42,000) and curtailment of expenditure on minor works (Rs. 10,745). See items 12 and 27 of Annexure A.			
<b>Voted—</b>			
O. . . . .	3,13,000	4,15,742	4,14,683
R. . . . .	1,02,742		
			—1,059
Col. 1.—Mainly increased expenditure on minor works. See items 2, 12 to 14 and 27 of Annexure A.			
<b>A-5.—Administration of Justice</b>	24,000	23,081	—919
See items 15 and 27 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 50.—Civil Works "—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>			
	Rs.		
<b>A-6.—Jails and Convict Settlements—</b>			
O. . . . .	3,85,700	} 1,63,895	1,54,957
R. . . . .	-2,21,805		
Col. 1.—Mainly excess provision for a work (Rs. 1,35,500) and scarcity of materials (Rs. 73,000). See items 3 to 5, 12, 26 and 27 of Annexure A.			
<b>A-7.—Police—</b>			
O. . . . .	1,34,500	} 8,77,282	8,86,855
R. . . . .	7,42,782		
Col. 1.—Mainly post-budget decision to take up certain works (Rs. 5.67 lakhs) and under-estimation for another work (Rs. 1.50 lakhs). See items 12, 16 to 22, 26 and 27 of Annexure A.			
<b>A-8.—Education—</b>			
O. . . . .	13,76,000	} 78,341	59,785
R. . . . .	-12,97,659		
Col. 1.—Mainly two works not maturing during the year. Col. 4.—Mainly (1) part of the expenditure on a work debited to "Repairs" (Rs. 6,986), (2) petty savings on minor works (Rs. 4,478) and (3) late surrender (Rs. 3,229). See items 6 to 8, 12, 26 and 27 of Annexure A.			
<b>A-9.—Medical—</b>			
O. . . . .	1,98,300	} 3,31,337	3,21,512
R. . . . .	1,33,037		
Col. 1.—Mainly change in specification of two works (Rs. 56,500), post-budget decision to take up a work (Rs. 30,000) and larger demands for minor works (Rs. 33,500).			
See items 9, 12, 23, 26 and 27 of Annexure A			
<b>A-10.—Public Health</b>	..	930	+930
See item 27 of Annexure A.			
<b>A-11.—Agriculture—</b>			
O. . . . .	11,000	} 31,000	24,172
R. . . . .	20,000		
Col. 1.—Additional works in connection with a poultry scheme.			
Col. 4.—Non-acceptance of tenders for a work (Rs. 2,166) and smaller expenditure on minor works (Rs. 4,662). See items 24 and 27 of Annexure A.			



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	l s.	Rs.
<b>Major Head " 50.—Civil Works"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—concl'd.</b>			
	Rs.		
A-12.—Veterinary—			
O. . . . .	2,000		
R. . . . .	812	2,812	4,490 +1,678
See items 10 and 27 of Annexure A.			
A-13.—Industries . . . . .	7,000	4,881	—2,119
Col. 4.—Mainly transfer of materials from a work. See item 27 of Annexure A.			
A-14.—Civil Works—			
O. . . . .	49,000		
R. . . . .	4,008	53,008	45,532 —7,476
Col. 4.—Mainly less expenditure on minor works. See items 11, 12, 26 and 27 of Annexure A.			
A-15.—Stationery and Printing . . . . .	1,000	..	—1,000
See item 27 of Annexure A.			
A-16.—Miscellaneous Departments—			
O. . . . .	5,000		
R. . . . .	1,619	6,619	—13,082 —19,701
Col. 4.—Saving offered late for surrender. See items 25 and 27 of Annexure A.			
<b>B.—ORIGINAL WORKS—COMMUNICATIONS—</b>			
O. . . . .	16,62,600		
R. . . . .	—8,17,890	8,44,710	7,64,766 —79,944
Col. 1.—Mainly abandonment of a work (Rs. 1,00,000), revision of estimate (Rs. 70,000), change of alignment (Rs. 77,000) and slow progress of work due to scarcity of materials, etc. (Rs. 5,25,000). See items 28 to 50 of Annexure A.			
<b>B-B.—Original works—Miscellaneous—</b>			
R. . . . .	3,31,559	3,31,559	3,71,646 +40,089
Col. 1.—Post-budget works. Col. 4.—Mainly (i) expenditure on a work exceeding anticipations (Rs. 20,387) and (ii) non-provision of funds for another work (Rs. 19,633).			
See items 51 to 53 of Annexure A.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 50.—Civil Works "—contd.</b>			
<b>C.—REPAIRS —</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	3,50,000	} 4,02,745	4,96,394
R. . . . .	52,745		
Col. 1.—Rise in the prices of materials and labour rates.			
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	78,50,000	} 82,64,974	91,37,121
R. . . . .	4,14,974		
Col. 1.—Larger demands for repair works and post-budget sanction to increased rates of pay for the work-charged establishment. Col. 4.—See paragraph 2 of the Review.			
<i>Deduct—Recoveries</i> . . . . .	..	—7,57,991	—7,57,991
Col. 4.—See paragraph 2 of the Review.			
<b>D.—ESTABLISHMENT—</b>			
<i>Charged</i> . . . . .	97,000	96,284	—716
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	26,89,000	} 19,15,404	19,51,368
R. . . . .	—7,73,596		
Col. 1.—The establishment charges on account of Roads Organisation being debited to Sub-head K subordinate to the Major Head "81" (Rs. 5,95,810) and the new set-up for the Normal Organisation not being given effect to during the year (Rs. 1,77,786).			
<i>Deduct—Recoveries—</i>			
O. . . . .	—60,000	} —1,46,000	—4,08,136
R. . . . .	—86,000		
Col. 1.—Based on the first nine months' actuals and the probable recoveries during the remainder of the year. Col. 4.—The actual recoveries during the year exceeded the anticipations.			
<b>E.—TOOLS AND PLANT—</b>			
<i>Charged</i> . . . . .	5,000	4,606	—394
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	3,95,000	} 4,94,033	4,69,287
R. . . . .	99,933		
Col. 1.—Heavy and thorough repairs to lorries, rollers, etc., and new purchases of machinery parts not anticipated at the budget stage.			
<i>Deduct—Recoveries</i> . . . . .	..	—19,546	—19,546
Col. 4.—Provision not made through a misapprehension.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—concl'd.</b>			
<b>F.—GRANTS-IN-AID—</b>			
<i>Charged</i> . . . . .	Rs. 4,00,000	4,00,000	..
<b>Voted—</b>			
O. . . . . 14,09,200	} 14,33,080	14,15,027	-18,053
R. . . . . 23,880			
<b>G.—SUSPENSE—</b>			
<i>Charged</i> . . . . .	..	1,531	+1,531
<b>Voted—</b>			
O. . . . . -1,75,000	} -1,75,134	-39,188	+1,35,946
R. . . . . -134			
Col. 4.—Mainly due to advances made for certain works, but not recovered during the year (Rs. 80,595) and stock purchased, but not issued to works (Rs. 54,945).			
<b>H.—CHARGES IN ENGLAND—</b>			
. High Commissioner for India—			
O. . . . . 25,680	} 34,600	16,630	-17,970
R. . . . . 8,920			
Col. 1. - Due to new leave cases. Col. 4.—Due to transfer to High Commissioner for Pakistan.			
For rounding . . . . .	-180	..	-180
<b>Total—50.—Civil Works—</b>			
<i>Charged</i> . . . . .	9,15,000	9,39,126	+24,126
<b>Voted—</b>			
<b>Gross—</b>			
O. . . . . 1,63,77,000	} 1,51,52,324	1,60,24,082	+8,71,758
R. . . . . -12,24,676			
<b>Deduct—Recoveries—</b>			
O. . . . . -60,000	} -1,46,000	-11,85,673	-10,39,673
R. . . . . -86,000			
<b>Major Head "81.—Capital Account of Civil Works outside the Revenue Account".</b>			
<b>I.—ORIGINAL WORKS—BUILDINGS</b> . . . . .	..	669	+669
See item 54 of Annexure A.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 81.—Capital Account of Civil Works outside the Revenue Account"—<i>concl'd.</i></b>			
<b>J.—ORIGINAL WORKS—COMMUNICATIONS—</b>			
J (i).—Development of Provincial Roads—			
	Rs.		
O. . . . .	1,33,24,000	} 78,89,267	75,93,517
R. . . . .	—54,34,733		
Col. 1.—Mainly non-utilisation of the provision for land. See items 55 to 107 of Annexure A.			
J (ii).—Construction and Improvement of National Highways . . . . .	45,00,000	8,77,449	—36,22,551
Col. 4.—See paragraph 2 of the Review. See items 108 to 114 of Annexure A.			
J (iii).— <i>Deduct</i> —Recovery from the Central Government for National Highways . . . . .	—45,00,000	—8,77,449	+36,22,551
Col. 4.—See paragraph 2 of the Review.			
<b>K.—ESTABLISHMENT—</b>			
R. . . . .	8,65,015	8,65,015	8,20,207
Col. 1.—Post-budget opening of this sub-head.			
<b>L.—TOOLS AND PLANT—</b>			
R. . . . .	18,63,518	18,63,518	18,07,162
Col. 1.—Post-budget opening of this sub-head.			
M.—SUSPENSE . . . . .	..	—14,26,125	—14,26,125
Col. 4.—Mainly materials purchased, but not paid for during the year.			
N.— <i>Deduct</i> —RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT . . . . .	..	—1,221	—1,221
<b>Total—81.—Capital Account of Civil Works outside the Revenue Account—</b>			
<b>Gross—</b>			
O. . . . .	1,78,24,000	} 1,51,17,800	96,72,879
R. . . . .	—27,06,200		
<i>Deduct</i> —Recoveries . . . . .	—45,00,000	—8,78,670	+36,21,330
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . .	39,30,876	39,30,876	..
R. Deductions . . . . .	86,000	86,000	..
			—39,30,876
			—86,000

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Total—Grant No. 29—</b>			
<i>Charged</i> . . . . .	9,15,000	9,39,126	+24,126
<b>Voted—</b>			
Gross . . . . .	3,42,01,000	2,56,96,961	—85,04,039
Deductions . . . . .	—45,60,000	—20,64,343	+24,95,657
Net . . . . .	2,96,41,000	2,36,32,618	—60,08,382

### REVIEW.

The charged expenditure exceeded the appropriations by 2·6 per cent. whilst there was a saving of 6·6 per cent. in 1947-48 (Post-partition).

Voted savings were 20·3 and 7·7 per cent. of the grant and the modified appropriation respectively as compared with 27·6 and 10·9 per cent. in 1947-48 (Post-partition).

2. The final saving of Rs. 36,22,551 under Sub-head "J (ii).—Construction and Improvement of National Highways", corresponding to the final excess under Sub-head "J (iii).—*Deduct*—Recovery from the Central Government for National Highways", was due to non-utilisation of the provision for certain works (items 108, 109 and 111 of Annexure A) which could not be taken up during the year according to the programme (Rs. 39,96,129), partly set off by the excess expenditure of Rs. 3,73,578 on other works (items 110, 112 and 113 *ibid.*). As in the previous year, the savings and excesses were reported to the Central Government by the controlling authority; but in the Provincial budget the grants were not duly modified, leaving unadjusted savings and excesses under the aforesaid sub-heads. The controlling authority, however, stated that the correct procedure in regard to the State budget would be followed in future.

The bulk of the final excess of Rs. 8,72,147 under sub-head "C.—Repairs—Voted—Gross" and the entire saving of Rs. 7,57,991 under "*Deduct*—Recoveries" were also due to no provision being made through a misapprehension, for the gross expenditure on repairs to National Highways and the recoveries from the Central Government.

3. The gross establishment charges of the Works and Buildings Department during the year 1948-49 amounted to Rs. 28·68 lakhs against the total works outlay of Rs. 211·19 lakhs, *i.e.*, 13·58 per cent. A sum of Rs. 4·08 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other Departments and Governments. The net establishment charges stood at Rs. 24·60 lakhs which amount was 11·65 per cent. of the total works outlay.

## REVIEW—contd.

4. *Subventions from the Central Road Fund.*—The proceeds of the extra duty levied on motor spirit for purposes of Road Development, exclusive of the part attributable to motor spirit used for the purposes of civil aviation, are credited as a block grant to the Central Road Fund, 15 per cent. of the block grant being retained as a Central Reserve. Out of the balance allocations are made for expenditure in different States in the proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution passed by the Central Legislature in 1937 the portions allocated for expenditure in the States mentioned in Part A of the First Schedule to the Constitution of India are retained by the Union 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 Union Government to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to the State Governments and local bodies. In addition, special grants from the Reserve are also made by the Union Government for expenditure on such schemes as may be approved by them.

The amounts allotted to the States are credited 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 State Government is debited month by month to the Union Government by credit to the deposit head and the adjustment by debit to the deposit head and credit to the revenue head is made on receipt of the intimation of acceptance of the debit.

An account of the subvention from the 15th August, 1947, to the end of the year 1948-49 is given below :—

Opening balance on the 1st April, 1948 . . . . . Rs. —7,53,319\*

1	To end of the year 1947-48.	During the year 1948-49.	Total to end of the year 1948-49.
	Rs.	Rs.	Rs.
<b>Allotment from the Central Road Fund—</b>			
(i) Ordinary . . . . .	—4,88,704	21,30,536	16,41,832
(ii) Special grant from the reserve . . . . .	58,741	..	58,741
<b>Total</b> . . . . .	<b>—4,29,963</b>	<b>21,30,536</b>	<b>17,00,573</b>
<b>Expenditure on projects financed from subventions from the Central Road Fund—</b>			
(i) Ordinary . . . . .	2,64,615	5,77,457	8,42,072
(ii) Special grant from the reserve . . . . .	58,741	..	58,741
<b>Total Expenditure</b> . . . . .	<b>3,23,356</b>	<b>5,77,457</b>	<b>9,00,813</b>
<b>Closing balance on the 31st March, 1949</b> . . . . .	<b>—7,53,319</b>	<b>15,53,079</b>	<b>7,99,760</b>
<b>The details of expenditure incurred during the year under review are given below :—</b>			
(a) Expenditure on Road Fund works classified as Communications . . . . .	..	..	5,68,384
(b) Grant-in-aid . . . . .	..	..	—1,147
(c) Establishments . . . . .	..	..	..
(d) Tools and plant . . . . .	..	..	10,220
			<b>5,77,457</b>

The total commitments after the close of the year in respect of incomplete works of the State financed from the Central Road Fund amounted to about Rs. 30 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 1948-49.

\*The difference between the closing balance of 1947-48 (Post-partition) as shown in that year's Appropriation Accounts and the opening balance of 1948-49 is due to subsequent corrections made.

## 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. 1 lakh for which specific provision was made in the Budget—

1. Construction of additional floor on the West Bengal Survey Office, Alipore . . . . .	2,200	200	..	--2,200	--200
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Col. 5.—Work completed during the previous year.

Estimate Rs. 1,71,443 ; expenditure to end of 1948-49 Rs. 1,41,227 ; balance Rs. 30,216 ; completion report awaited. See Sub-head A-1.

2. Construction of temporary buildings for New Headquarters of West Dinajpur District, Balurghat . . . . .	2,00,000	1,82,000	1,74,496	--25,504	--7,504
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Estimate Nil, expenditure to end of 1948-49 Rs. 1,74,496 ; excess Rs. 1,74,496 ; in progress. See Sub-head A-4—Voted.

3. Opening of a Special Jail at Berhampore . . . . .	1,000	..	--733	--1,733	--733
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Estimate Rs. 3,33,764 ; expenditure to end of 1948-49 Rs. 3,39,304 ; excess Rs. 5,540 ; in progress. See Sub-head A-6.

4. Extension of Basirhat Sub-Jail	1,42,000	10,000	10,017	--1,31,983	+17
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Col. 5.—The estimated cost was provided in full under a misapprehension.

Estimate not sanctioned ; expenditure to end of 1948-49 Rs. 10,017 ; excess Rs. 10,017 ; in progress. See Sub-head A-6.

5. Provision of family Quarters for married warders and improvement of Jails . . . . .	1,48,000	65,000	56,894	--91,106	--8,106
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Col. 5.—Scarcity of materials. Col. 6.—Non-execution of work by the contractor due to a rise in the market rates (Rs. 5,844) and non-acceptance of supplementary tenders (Rs. 2,262).

Estimate Rs. 1,26,499 ; expenditure to end of 1948-49 Rs. 1,45,556 ; excess Rs. 19,057 ; in progress. See Sub-head A-6.



## ANNEXURE A—contd.

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

Description of work.	Original Appro- priation.	Modified Appro- priation.	Expendi- ture.	Outlay compared with	
				Original Appro- priation. More+ Less—.	Modified Appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
6. Remodelling the electric installations in the B. E. College at Sibpore . . . . .	10,000	23,500	16,514	+6,514	—6,986
Col. 5.—Modification of the original project.					
Col. 6.—Part of the expenditure on the work was debited to "Repairs".					
Estimate Rs. 1,37,374 ; expenditure to end of 1948-49 Rs. 51,720 ; balance Rs. 85,654 ; in progress. See Sub-head A-8.					
7. Lands and buildings for the proposed Darjeeling College . . . . .	2,00,000	..	..	—2,00,000	..
Col. 5.—No work was done as the building was not purchased during the year. See Sub-head A-8.					
8. Two residential schools in West Bengal . . . . .	10,00,000	..	..	—10,00,000	..
Col. 5.—The scheme did not mature during the year. See Sub-head A-8.					
9. Construction of Nurses' Quarters "A" Block in connection with opening of 30 beds, etc., in the Eden Hospital Extension at Medical College Hospital, Calcutta . . . . .	1,28,800	1,00,810	97,049	—31,751	—3,761
Col. 5.—Non-availability of steel materials.					
Estimate Rs. 1,90,823 ; expenditure to end of 1948-49 Rs. 1,25,268 ; balance Rs. 65,555 ; 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
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.					
10. Construction of buildings for Sericultural Farm at Kalimpong . . . . .	1,000	1,000	—416	—1,416	—1,416
Estimate Rs. 1,19,944 ; expenditure to end of 1948-49 Rs. 1,10,306 ; balance Rs. 9,638 ; in progress. See Sub-head A-12.					
11. Construction of a combined electrical and mechanical workshop in Calcutta . . . . .	4,000	4,000	4,438	+438	+438
Estimate Rs. 1,32,605 ; expenditure to end of 1948-49 Rs. 1,20,502 ; balance Rs. 12,103 ; in progress. See Sub-head A-14.					
II.—Other major works for which specific provision was made in the Budget—					
12. Collectively—					
Charged . . . . .	42,000	..	..	—42,000	..
Col. 5.—Abandonment of a project. See Sub-head A-4—Charged.					
Voted . . . . .	4,29,700	1,80,338	1,73,415	—2,56,284	—6,922

Col. 5.—Mainly abandonment of certain works (Rs. 1.67 lakhs) and one work not maturing for execution (Rs. 60,000). See Sub-heads A-4, A-6, A-7, A-8, A-9 and A-14—Voted.

## ANNEXURE A—contd.

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

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More+ Less—.	Modified Appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>					
III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
13. Construction of additional storey over Block V, Writers' Buildings, and also construction of new buildings facing Lyons Range for accommodation of additional staff . . . . .	..	20,500	17,528	+17,528	—2,972
Col. 5.—Re-allotment for work which could not be completed during the previous year due to scarcity of materials.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 8,18,564 ; excess Rs. 8,18,564 ; in progress. See Sub-head A-4—Voted.					
14. Construction of sheds for additional office accommodation at Anderson House, Alipore (Structural and electrical portions) . . . . .	..	19,000	16,606	+16,606	—2,394
Col. 5.—Supplementary works and also works which could not be finished during the previous year.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 4,01,921 ; excess Rs. 4,01,921 ; in progress. See Sub-head A-4—Voted.					
15. Construction of a new Civil Court building at Howrah . . . . .	..	5,100	9,977	+9,977	+4,877
Col. 5.—Resumption of work held in abeyance.					
Estimate Rs. 3,04,175 ; expenditure to end of 1948-49 Rs. 1,25,493 ; balance Rs. 1,78,682 ; in progress. See Sub-head A-5.					

## 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(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.

16. Certain additions and alterations to the Military structures and other buildings in the compound of the Government House at Barrackpore for accommodation of the officers and men of the West Bengal Armed Police . . . . .	..	4,51,992	69,899	+69,899	—3,82,093
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Col. 5.—Post-budget decision to restart the work during the year. Col. 6.—Provision made in lump for items 16 to 19.

Estimate Nil; expenditure to end of 1948-49 Rs. 1,15,702; excess Rs. 1,15,702; in progress. See Sub-head A-7.

17. Providing accommodation of the 2nd Battalion of the Armed Police Force in the compound of the Government House at Barrackpore . . . . .	..	..	1,90,264	+1,90,264	+1,90,264
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Cols. 5 and 6.—See item 16—Cols. 5 and 6.

Estimate Nil; expenditure to end of 1948-49 Rs. 1,90,264; excess Rs. 1,90,264; in progress. See Sub-head A. 7.

18. Providing accommodation for the 1st Battalion of the Armed Police in the compound of the Government House at Barrackpore . . . . .	..	..	38,984	+38,984	+38,984
--	----	----	--------	---------	---------

Cols. 5 and 6.—See item 16—Cols. 5 and 6.

Estimate Rs. 1,85,423; expenditure to end of 1948-49 Rs. 38,984; balance Rs. 1,46,439; in progress See Sub-head A-7.

## ANNEXURE A—contd.

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

Description of work.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original Appropriation. More+ Less—.	Modified Appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.					
19. Rewiring the electrical installation in the existing transit camp in the compound of the Government House at Barrackpore for the accommodation of West Bengal Armed Police and I.A.R.P. Battalion . . . . .	..	..	1,39,801	+1,39,801	+1,30,801
Cols. 5 and 6.—See item 16—Cols. 5 and 6.					
Estimate Nil; expenditure to end of 1948-49 Rs. 1,39,801; excess Rs. 1,39,801; in progress. See Sub-head A-7.					
20. Temporary conversion of F. S. D. Military sheds into barracks for accommodation of 40 constables of E. F. Rifles (Hijli) . . . . .	..	90,000	89,734	+89,734	—266
Col. 5.—Post-budget decision to take up the work.					
Estimate Nil; expenditure to end of 1948-49 Rs. 1,27,385; excess Rs. 1,27,385, in progress. See Sub-head A-7.					
21. Constructing office building, machine shop, etc., at 40, Beltola Road, Calcutta . . . . .	..	..	—1,681	—1,681	—1,681
Estimate Rs. 82,225; expenditure to end of 1948-49 Rs. 83,966; excess Rs. 1,741; in progress. See Sub-head A-7.					
22. Construction of Police lines in the temporary Head Quarters of West Dinajpur District at Balurghat . . . . .	..	1,50,000	1,36,124	+1,36,124	—13,876
Col. 5.—Funds provided by reappropriation from other sources due to inadequate provision for the main project in which this work is included ( <i>vide</i> item 2 of this Annexure).					
Estimate Nil; expenditure to end of 1948-49 Rs. 1,65,198; excess Rs. 1,65,198; 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.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>					
<b>III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—<i>concl.</i></b>					
23. Construction of sheds for storage of medical and non-medical stores at Haritolla Bustec attached to Campbell Hospital.	..	41	24	+24	—17
Estimate Rs. 2,17,648; expenditure to end of 1948-49 Rs. 2,02,546; balance Rs. 15,102; in progress. See Sub-head A-9.					
24. Extension of Poultry Multiplication Centre at Midnapore	..	25,000	22,834	+22,834	—2,166
Col. 5.—Work not anticipated at the budget stage.					
Estimate <i>Nil</i> ; expenditure to end of 1948-49 Rs. 2,67,929; excess Rs. 2,67,929; in progress. See Sub-head A-11.					
25.—Constructing Vagrants' House at Mahalandi	..	..	—24,988	—24,988	—24,988
Col. 6.—Saving offered late for surrender.					
Estimate <i>Nil</i> ; expenditure to end of 1948-49 Rs. 1,52,845; excess Rs. 1,52,845; in progress. See Sub-head A-16.					
<b>III (b).—Other major works for which specific provision was not made in the Budget—</b>					
26. Collectively	..	1,85,170	1,86,906	+1,86,906	+1,736
Col. 5.—Mainly works decided to be taken up after the budget stage.					
See Sub-heads A-4—Voted, A-6, A-7, A-8, A-9 and A-14.					

## ANNEXURE A—contd.

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

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More+ Less—.	Modified Appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—BUILDINGS—concl'd.</b>					
IV.—Minor works—					
27. Collectively—					
Charged . . . . .	21,000	10,255	10,311	—10,689	+56
Col. 5.—Curtailement of expenditure. See Sub-head A-4—Charged.					
Voted . . . . .	2,54,000	4,94,727	5,13,735	+2,59,735	+19,008
Col. 5.—Additional minor works cropping up mostly as a result of the Partition.					
See Sub-heads A-1 to A-16—Voted.					
<hr/>					
*Total—Original Works—Buildings—					
Charged . . . . .	63,000	10,255	10,311	—52,689	+56
Voted . . . . .	25,20,700	20,08,378	19,37,422	—5,83,278	—70,956
<hr/>					
<b>ORIGINAL WORKS—COMMUNICATIONS—</b>					
<b>WORKS MET FROM PROVINCIAL REVENUES—</b>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
28. Construction of a Main Road on the eastern side in Part II of the Kalimpong Development Area . . . . .					
	70,000	..	..	—7,000	..
Col. 5.—Estimate for the work was under revision.					
Estimate Rs. 4,05,990 ; expenditure to end of 1948-49 Rs. 2,80,276 ; balance Rs. 1,25,714 ; in progress. See Sub-head B.					
29. Construction of the West Main Road in Part II of the Development Area at Kalimpong including construction of roads Nos. 5 and 10 . . . . .					
	62,600	12,275	9,163	—53,437	—3,112
Col. 5.—Late acceptance of tender. Col. 6.—Mainly unutilised reserve.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 1,27,319 ; excess Rs. 1,27,319 ; in progress. See Sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original Appro- priation.	Modified Appro- priation.	Expendi- ture.	Outlay compared with	
				Original Appro- priation. More+ Less—.	Modified Appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICA- TIONS—contd.</b>					
<b>WORKS MET FROM PROVINCIAL REVENUES—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget— concl'd.</b>					
30. Construction and improve- ment of landing strips in West Bengal . . . . .	1,00,000	23,000	14,830	—85,170	—8,170
Col. 5.—Due to change of alignment of kutchha landing strips and approach roads.					
Col. 6.—Late commencement of a work due to the revision of specification and non- receipt of coal.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 14,830 ; excess Rs. 14,830 ; in progress. See Sub-head B					
31.—Construction of a diversion of the Darjeeling Hill Cart Road to avoid the slip area in the 17th mile . . . . .	1,02,000	..	..	—1,02,000	..
Col. 5.—Work abandoned. See Sub-head B.					
<b>II.—Other major works for which specific provision was made in the Budget—</b>					
32. Collectively . . . . .	8,000	1,831	177	—7,823	—1,654
Col. 5.—Post-budget decision to classify a work under the Major Head 81. See Sub-head B.					
<b>III (a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—</b>					
33. Improvement to the town- portion of the Contai-Belda Road . . . . .	..	60,000	44,234	+44,234	—15,766
Col. 5.—Post-budget work. Col. 6.—Non-availability of materials.					
Estimate Rs. 1,09,556 ; expenditure to end of 1948-49 Rs. 44,234 ; balance Rs. 65,322 in progress. See Sub-head B.					



## ANNEXURE A—contd.

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

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More+ Less—.	Modified Appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>WORKS MET FROM PROVINCIAL REVENUES—concl'd.</b>					
III (a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
34. Construction of temporary bridges in the West Dinajpur District . . . . .	..	..	78,691	+ 78,691	- 78,691
Cols. 5 and 6.—Expenditure wrongly classified by the Division under Sub-head B instead of under Sub-head-C.—Repairs—Voted—Gross.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 78,691 ; excess Rs. 78,691 ; in progress. See Sub-head B.					
III (b).—Other major works for which specific provision was not made in the Budget—					
35. Collectively . . . . .	..	23,169	41,149	+ 41,149	+ 17,980
Col. 5.—Post-budget work.					
See Sub-head B.					
IV.—Minor works—					
36. Collectively . . . . .	10,000	20,265	8,138	- 1,862	- 12,127
Col. 6.—Mainly reserve for emergencies. See Sub-head B.					
<hr/>					
Total—Works met from Provincial Revenues . . . . .	3,52,600	1,40,540	1,96,332	- 1,56,218	+ 55,842
<hr/>					
<b>WORKS FINANCED FROM THE SUBVENTIONS FROM THE CENTRAL ROAD FUND—</b>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
37. Construction of the Burdwan-Arambagh Road from 10th to 22nd mile . . . . .	75,000	21,000	23,466	- 51,534	+ 2,466
Col. 5.—Construction of a bridge was held up due to diversion of alignment in 22nd mile—					
Estimate Rs. 11,68,308 ; expenditure to end of 1948-49 Rs. 9,19,953 ; balance Rs. 2,48,355 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—	<del>Original</del> Modified Appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—<i>contd.</i></b>					
<b>WORKS FINANCED FROM THE SUBVENTIONS FROM THE CENTRAL ROAD FUND—<i>contd.</i></b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—<i>contd.</i></b>					
38. Improvement of the Road from Sainthia to Sultanpur in the District of Birbhum . . . . .	3,50,000	1,00,970	71,514	—2,78,486	—29,456
Col. 5.—Requisite materials could not be procured.					
Col. 6.—Slow progress of work.					
Estimate Rs. 2,00,411 ; expenditure to end of 1948-49 Rs. 1,84,461 ; balance Rs. 15,950 ; in progress. See Sub-head B.					
39. Improvement of the Alipore-Falakata Road in the District of Jalpaiguri excluding bridges and culverts . . . . .	1,00,000	1,07,000	82,319	—17,681	—24,681
Cols. 5 and 6.—Change in specification and delay in collection of materials.					
Estimate Rs. 11,94,300 ; expenditure to end of 1948-49 Rs. 6,33,594 ; balance Rs. 5,60,706 ; in progress. See Sub-head B.					
40. Improvement of the road from Kandi to Sultanpur in the District of Murshidabad . . . . .	1,00,000	43,000	39,905	—60,095	—3,095
Col. 5.—Slow progress of brick manufacture and non-receipt of steel materials.					
Estimate Rs. 1,42,560 ; expenditure to end of 1948-49 Rs. 2,68,538 ; excess Rs. 1,25,978 ; in progress. See Sub-head B.					
41. Improvement of the road from Krishnagar to Meherpur in the District of Nadia . . . . .	3,00,000	2,45,000	2,66,573	—33,427	+21,573
Estimate Rs. 4,19,939 ; expenditure to end of 1948-49 Rs. 6,98,252 ; excess Rs. 2,78,313 ; in progress. See Sub-head B.					
42. Metalling and modernising the road from Santipur to Krishnagar, 9 miles . . . . .	2,00,000	65,000	56,099	—1,43,901	—8,901
Col. 5.—Bricks could not be supplied according to the programme due to insufficient supply of coal.					
Estimate Rs. 2,63,514 ; expenditure to end of 1948-49 Rs. 2,94,554 ; excess Rs. 31,040 ; in progress. See Sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More+ Less—.	Modified Appropriation. More+. Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
WORKS FINANCED FROM THE SUBVENTIONS FROM THE CENTRAL ROAD FUND—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl.					
43. Construction of bridge over the Damodar on the Burdwan-Arambagh road . . . . .					
44. Collection of materials, etc., for construction of a low level fair weather road in the spill area of the Damodar river . . . . .	10,000	31,100	22,933	+12,933	—8,167
Col. 5.—Mainly for cement.					
Col. 6.—The saving could not be anticipated in time for surrender.					
Estimate Rs. 2,60,980 ; expenditure to end of 1948-49 Rs. 79,308 ; balance Rs. 1,81,672 ; in progress. See Sub-head B.					
45. Improvement to Ranaghat-Santipur Road . . . . .	1,75,000	75,000	66,500	—1,08,500	—8,500
Col. 5.—Required quantity of bricks could not be procured.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 2,96,071 ; excess Rs. 2,96,071 ; in progress. See Sub-head B.					
III (a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
46. Constructing viaduct R. C. Box type for the south approach road to Damodar Bridge . . . . .	..	..	252	+252	+252
Estimate Rs. 64,262 ; expenditure to end of 1948-49 Rs. 50,076 ; balance Rs. 14,186 ; in progress. See Sub-head B.					
47. (a) Construction of reinforced concrete bridge over Bally Khal . . . . .	..	..	4,125	+4,125	+4,125
(b) Constructing north approach road to Bally Khal Bridge . . . . .	..	..	—73,330	—73,330	—73,330
(a) and (b)—Estimate Nil ; expenditure to end of 1948-49 Rs. 9,15,091 ; excess Rs. 9,15,091 ; in progress. See Sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original Appropria- tion.	Modified Appropria- tion.	Expendi- ture.	Outlay compared with	
				Original Appropria- tion. More + Less—.	Modified Appropria- tion. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—concl'd.</b>					
<b>WORKS FINANCED FROM THE SUBVENTIONS FROM THE CENTRAL ROAD FUND—concl'd.</b>					
III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
48. Construction of proposed bridge over River Cossye at Midnapore . . . . .	..	..	—6,220	—6,220	—6,220
Cols. 5 and 6.—Transfer of materials to other works.					
Estimate Rs. 7,32,162 ; expenditure to end of 1948-49 Rs. 5,65,469 ; balance Rs. 1,66,693 ; in progress. See Sub-head B.					
III (b).—Other major works for which specific provision was not made in the Budget—					
49. Collectively . . . . .	..	16,100	14,235	+14,235	—1,865
Col. 5.—Post-budget works. See Sub-head B.					
IV.—Minor works—					
50. Collectively . . . . .	..	..	13	+13	+13
See Sub-head B.					
<hr/>					
Total—Works financed from the subventions from the Central Road Fund . . . . .	13,10,000	7,04,170	5,68,384	—7,41,616	—1,35,786
<hr/>					
Total—Original Works—Communications . . . . .	16,62,600	8,44,710	7,64,766	—8,97,834	—79,944
<hr/>					
<b>ORIGINAL WORKS—MISCELLANEOUS—</b>					
III (a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
51. Construction of Gandhi Ghat at Barrackpore . . . . .	..	3,19,000	3,39,387	+3,39,387	+20,387
Col. 5.—Post-budget work.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 3,39,387 ; excess Rs. 3,39,387 ; in progress. See Sub-head B.-B.					
III (b).—Other major works for which specific provision was not made in the Budget—					
52. Collectively . . . . .	..	12,559	32,191	+32,191	+19,632
Col. 5.—Post-budget works.					
Col. 6.—Non-provision of funds for a work. See Sub-head B.-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—concl'd.					
ORIGINAL WORKS—MISCELLANEOUS—					
—concl'd.					
IV.—Minor works—					
53. Collectively . . . . .	..	..	70	+70	+70
See Sub-head B.-B.					
Total—Original Works—Miscellaneous	..	3,31,559	3,71,648	+3,71,648	+40,089
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—					
ORIGINAL WORKS—BUILDINGS—					
IV.—Minor works—					
54.—Collectively . . . . .	..	..	669	+669	+669
See Sub-head I.					
ORIGINAL WORKS—COMMUNICATIONS—					
DEVELOPMENT OF PROVINCIAL ROADS—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
55. Taldanga-Bansa Road . . . . .	6,00,000	3,60,000	3,40,988	—2,59,012	—19,012
Col. 5.—Non-utilisation in full of the provision for land acquisition.					
Estimate Rs. 33,35,252 ; expenditure to end of 1948-49 Rs. 6,98,262 ; balance Rs. 26,36,990 ; in progress. See Sub-head J (i).					
56. Bankura-Taldanga Road . . . . .	4,00,000	2,68,900	2,28,438	—1,71,562	—40,462
Col 5.—Mainly delay in possession of land in certain sections of the road.					
Estimate Rs. 13,74,300 ; expenditure to end of 1948-49. Rs. 3,41,765 ; balance Rs. 10,32,535 ; in progress. See Sub-head J (i).					
57. Mourigram-Uluberia Road . . . . .	5,00,000	500	491	—4,99,509	—9
Col. 5.—Non-payment of compensation for land as also delay in taking up the work.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 491 ; excess Rs. 491 ; in progress. See Sub-head J (i).					
58. Naldubi-Satberia Road . . . . .	2,00,000	2,000	2,307	—1,97,693	+307
Col. 5.—Work not started for want of land acquisition.					
Estimate Rs. 2,84,800 ; expenditure to end of 1948-49 Rs. 2,307 ; balance Rs. 2,82,493 ; in progress. See Sub-head J (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 WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
DEVELOPMENT OF PROVINCIAL ROADS—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
59. Baidyabati-Tarakeswar-Champadanga Road . . . . .	1,59,000	1,50,000	1,49,934	—9,066	—66
Estimate Rs. 15,00,100 ; expenditure to end of 1948-49 Rs. 1,51,302 ; balance Rs. 13,48,798 ; in progress. See Sub-head J (i).					
60. Chenchuria-Hooghly District Board Border Road . . . . .	5,00,000	520	451	—4,99,549	— 9
Col. 5.—Post-budget decision to suspend the work.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 451 ; excess Rs. 451 ; in progress. See Sub-head J(i).					
61. Diamond Harbour-Kakdwip Road . . . . .	6,00,000	2,49,950	2,49,821	—3,50,179	—129
Col. 5.—Non-utilisation of the provision for acquisition of land and non-manufacture of bricks.					
Estimate Rs. 8,11,600 ; expenditure to end of 1948-49 Rs. 4,61,638 ; balance Rs. 3,49,962 ; in progress. See Sub-head J (i).					
62. Maldah-Balurghat Road . . . . .	15,00,000	6,51,000	6,17,278	—8,82,722	—33,722
Col. 5.—Non-utilisation of the provision for land acquisition and late issue of work order.					
Estimate Rs. 1,09,04,825 ; expenditure to end of 1948-49 Rs. 6,19,129 ; balance Rs. 1,02,85,696 ; in progress. See Sub-head J (i).					
63. Krishnagar-Berhampore-Kandi Road . . . . .	10,00,000	2,73,000	2,51,330	—7,48,670	—21,670
Col. 5.—Late acceptance of (1) tender and (2) amicable settlement of land.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 2,51,330 ; excess Rs. 2,51,330 ; in progress. See Sub-head J (i).					
64. Jagatpur-Dharmapota Road . . . . .	3,00,000	35,620	34,479	—2,65,521	—1,141
Col. 5.—Non-utilisation of the provision for land acquisition and late issue of work order.					
Estimate Rs. 16,83,726 ; expenditure to end of 1948-49 Rs. 45,772 ; balance Rs. 16,37,954 ; in progress. See Sub-head J (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—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
DEVELOPMENT OF PROVINCIAL ROADS—contd.					
i.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
65. Tamluk-Contai Road . . .	6,00,000	15,500	45	—5,99,955	--15,455
Cols. 5 and 6.—Non-acquisition of land.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 45 ; excess Rs. 45 ; in progress. See Sub-head J(i).					
66. Madhubati-Bangai Road . . .	40,000	56,000	4,322	—35,678	—51,678
Cols. 5 and 6.—Non-adjustment of land charges during the year.					
Estimate Rs. 1,34,800 ; expenditure to end of 1948-49 Rs. 4,521 ; balance Rs. 1,30,279 ; in progress. See Sub-head J(i).					
67. Contai-Digha Road . . .	4,00,000	..	..	—4,00,000	..
Col. 5.—Work could not be taken up for want of land acquisition.					
68. Mechada R. S.—Tamluk Road	2,00,000	25,000	16,733	—1,83,267	—8,267
Col. 5.—Final alignment was not decided and no land acquisition was made. See Sub-head J(i).					
Estimate Nil ; expenditure to end of 1948-49 Rs. 16,733 ; excess Rs. 16,733 ; in progress. See Sub-head J(i).					
69. Basudevpur-Sutahata Coast Road.	2,00,000	85,000	35,156	—1,64,844	—49,844
Col. 5.—Delay in land acquisition and also slow progress of work.					
Col. 6.—Late starting of work by contractors.					
Estimate Rs. 11,51,000 ; expenditure to end of 1948-49 Rs. 35,156 ; balance Rs. 11,15,844 ; in progress. See Sub-head J(i).					
70. Contai-Belda Road . . .	6,75,000	5,51,400	5,80,431	—94,569	+29,031
Col. 5.—Delay in land acquisition.					
Col. 6.—Acceleration of work.					
Estimate Rs. 33,78,200 ; expenditure to end of 1948-49 Rs. 11,09,308 ; balance Rs. 22,68,892 ; in progress. See Sub-head J(i).					
71. Mahisadal-Nandigram Road	2,00,000	25,000	31,144	—1,68,856	+6,144
Col. 5.—Delay in starting land acquisition proceedings and earth work.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 31,144 ; excess Rs. 31,144 ; in progress. See Sub-head J(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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>DEVELOPMENT OF PROVINCIAL ROADS—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
72. Bolepur-Palitpur Road .	2,00,000	1,00,000	99,505	—1,00,495	—495
Col. 5.—Late issue of work order.					
Estimate Nil expenditure to end of 1948-49 Rs. 99,644 ; excess Rs. 99,644 ; in progress.					
See Sub-head J(i).					
73. Bolepur-Santiniketan Road .	2,00,000	7,000	7,001	—1,92,999	+1
Col. 5.—Non-utilisation of the provision for land acquisition and late possession of land.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 7,129 ; excess Rs. 7,129 ; in progress.					
See Sub-head J(i).					
74. Bankura-Ranibundh Road .	5,00,000	4,50,300	4,51,156	—48,844	+856
Estimate Rs. 4,64,800 ; expenditure to end of 1948-49 Rs. 7,22,236 ; excess Rs. 2,57,436 ; in progress. See Sub-head J(i).					
75. Taldangra-Simlapal Road .	2,50,000	90,880	80,842	—1,69,158	—10,038
Col. 5.—Earth work and metal collection could not be done up to expectation and provision for land compensation could not be fully spent.					
Estimate Rs. 12,96,195 ; expenditure to end of 1948-49 Rs. 1,33,953 ; balance Rs. 11,62,242 ; in progress. See Sub-head J(i).					
76. Hatuganj-Purba Bishnupur Road	3,00,000	25,657	24,298	—2,75,702	—1,359
Col. 5.—Non-utilisation of the provision for land acquisition, and brick manufacture not taken up.					
Estimate Rs. 6,91,000 ; expenditure to end of 1948-49 Rs. 40,617 ; balance Rs. 6,50,383 ; in progress. See Sub-head J(i).					
77. Bengai-Khatul Road .	1,00,000	30,000	8,214	—91,786	—21,786
Col. 5.—Non-utilisation in full of the provision for land acquisition and slow progress of earth work.					
Col. 6.—Non-adjustment of land charges during the year.					
Estimate Rs. 92,700 ; expenditure to end of 1948-49 Rs. 8,416 ; balance Rs. 84,284 ; in progress. See Sub-head J (i).					
78. Chaitanyapur-Kukrahati Road	1,00,000	30,000	21,858	—78,142	—8,142
Col. 5.—The contractor for earth work failed to complete the work and the contemplated brick manufacture could not be taken up.					
Estimate Rs. 7,05,250 ; expenditure to end of 1948-49 Rs. 21,858 ; balance Rs. 6,83,392 ; in progress. See Sub-head J (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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>DEVELOPMENT OF PROVINCIAL ROADS—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl.</b>					
79. Bolepur-Sriniketan Road .	1,00,000	7,500	7,493	—92,507	—7
Col. 5.—Late issue of work order.					
Estimate Nil; expenditure to end of 1948-49 Rs. 7,493; excess Rs. 7,493; in progress. See Sub-head J(i).					
80. Purba Bishnupur Raidighi Road . . . . .	3,00,000	1,01,240	1,04,592	—1,95,408	+3,352
Col. 5.—Non-utilisation of the provision for land acquisition and brick manufacture not taken up.					
Estimate Rs. 10,27,800; expenditure to end of 1948-49 Rs. 1,13,722; balance Rs. 9,14,078; in progress. See Sub-head J(i).					
81. Lakshmikantapur-Dhola Road . . . . .	50,000	14,285	15,189	—34,811	+904
Col. 5.—Non-utilisation of the provision for land acquisition.					
Estimate Rs. 1,79,800; expenditure to end of 1948-49 Rs. 18,644; balance Rs. 1,61,156; in progress. See Sub-head J(i).					
82. Gangarampur-Ibrahimpur Road . . . . .	8,00,000	..	..	—8,00,000	..
Col. 5.—Work not taken up. See Sub-head J(i)					
83. Hansabad-Hingleganj Road . . . . .	3,00,000	1,30,000	1,28,823	—1,71,177	—1,177
Col. 5.—Brick-manufacturing could not be taken up.					
Estimate Nil; expenditure to end of 1948-49 Rs. 1,28,823; excess Rs. 1,28,823; in progress. See Sub-head J(i).					
84. Lump provision for land acquisition and survey works . . . . .	20,00,000	1,16,253	..	—20,00,000	—1,16,253
Col. 5.—Due to non-completion of land acquisition proceedings in respect of certain projects and certain other projects not maturing for execution owing to change of programme.					
Col. 6.—Mainly saving becoming known too late for surrender. See Sub-head J (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>					
II.—Other major works for which specific provision was made in the Budget—					
85. Collectively . . . . .	50,000	14,200	14,272	—35,728	+72
Col. 5.—Non-utilisation of the provision for land acquisition and brick manufacture not taken up. See Sub-head J(i).					
III (a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
86. Bogula-Dattaphulia-Aran-ghata Road . . . . .		85,000	82,152	+82,152	—2,848
Col. 5.—Post-budget work.					
Estimate Rs. 35,34,000; expenditure to end of 1948-49 Rs. 34,51,848; in progress. See Sub-head J(i).				Rs. 82,152;	balance
87. Basirhat-Swarupnagar Road . . . . .		3,50,426	3,50,468	+3,50,468	+42
Col. 5.—Post-budget work.					
Estimate Nil; expenditure to end of 1948-49 Rs. 3,50,894; excess Rs. 3,50,894; in progress. See Sub-head J (i).				Rs. 3,50,894;	
88. Krishnagar-Sikarpur Road . . . . .		3,90,000	4,09,883	+4,09,883	+19,883
Col. 5.—Post-budget work.					
Estimate Nil; expenditure to end of 1948-49 Rs. 4,09,883; excess Rs. 4,09,883; in progress. See Sub-head J (i).				Rs. 4,09,883;	
89. Sandeshkhali P. S.—Pipa Raghur— <i>from Basirhat to Kalinagar</i> . . . . .		50,000	50,046	+50,046	+46
Col. 5.—Post-budget work.					
Estimate Nil; expenditure to end of 1948-49 Rs. 50,046; excess Rs. 50,046; in progress. See Sub-head J (i).				Rs. 50,046;	
90. Jalpaiguri-Rajganj Road . . . . .		60,000	59,346	+59,346	—654
Col. 5.—Post-budget work.					
Estimate Nil; expenditure to end of 1948-49 Rs. 59,346; excess Rs. 59,346; in progress. See Sub-head J (i).				Rs. 59,346;	

## 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—
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>DEVELOPMENT OF PROVINCIAL ROADS—contd.</b>					
<b>III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.</b>					
91. Berhampore-Jalangi Road . . . . .		4,25,000	4,14,232	+4,14,932	—10,768
Col. 5.—Post-budget work.					
Estimate Rs. 42,68,100 ; expenditure to end of 1948-49 Rs. 4,14,232 ; balance Rs. 38,53,868 ; in progress. See Sub-head J (i).					
92. Basirhat-Hashnabad Road . . . . .		3,11,000	3,17,877	+3,17,877	+6,877
Col. 5.—Post-budget work.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 3,17,877 ; excess Rs. 3,17,877 ; in progress. See Sub-head J (i).					
93. Jalpaiguri-Siliguri Road . . . . .		1,60,000	1,60,045	+1,60,045	+45
Col. 5.—Post-budget work.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 1,60,045 ; excess Rs. 1,60,045 ; in progress. See Sub-head J (i).					
94. Berhampur-Farakka Road (including portion from Bhagawangola to Lalgola) . . . . .		3,26,000	2,85,348	+2,85,348	—40,652
Col. 5.—Post-budget work.					
Estimate Rs. 17,00,200 ; expenditure to end of 1948-49 Rs. 2,85,348 ; balance Rs. 14,14,852 ; in progress. See Sub-head J (i).					
95. Improvement to Road to Sindrani . . . . .		2,00,000	1,99,662	+1,99,662	—338
Col. 5.—Post-budget work.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 1,99,662 ; excess Rs. 1,99,662 ; in progress. See Sub-head J (i).					
96. Matiaguri-Phansidewa Road . . . . .		3,35,000	3,33,704	+3,33,704	—1,296
Col. 5.—Post-budget work					
Estimate Nil ; expenditure to end of 1948-49 Rs. 3,33,704 ; excess Rs. 3,33,704 ; in progress. See Sub-head J (i).					
97. Balurghat-Kumarganj Road . . . . .		27,000	26,756	+26,756	—244
Col. 5.—Post-budget work.					
Estimate Rs. 29,53,800 ; expenditure to end of 1948-49 Rs. 26,756 ; balance Rs. 29,27,044 in progress. See Sub-head J(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—.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>DEVELOPMENT OF PROVINCIAL ROADS—contd.</b>					
<b>III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.</b>					
98. Balurghat-Raniganj Road (Section from Bansihari to Kaligunj) . . . . .	..	50,000	50,438	+ 50,438	+ 438
				Col. 5.—Post-budget work.	
Estimate Rs. 47,81,880 ; expenditure to end of 1948-49 Rs. 50,438 ; balance Rs. 47,31,442 ; in progress. See Sub-head J (i).					
99. Malda-Bamangola (via Gazol) Road . . . . .	..	20,000	20,254	+ 20,254	+ 254
				Col. 5.—Post-budget work.	
Estimate Rs. 24,51,600 ; expenditure to end of 1948-49 Rs. 20,254 ; balance Rs. 24,31,346 ; in progress. See Sub-head J (i).					
100. Branch Road to Rainagar Katlamari . . . . .	..	86,000	97,234	+ 97,234	+ 11,234
				Col. 5.—Post-budget work.	
Estimate Rs. 32,99,754 ; expenditure to end of 1948-49 Rs. 97,234 ; balance Rs. 32,02,520 ; in progress. See Sub-head J (i).					
101. Plassey-Betai Road . . . . .	∴	1,12,000	1,07,501	+ 1,07,501	—4,499
				Col. 5.—Post-budget work.	
Estimate Rs. 41,57,400 ; expenditure to end of 1948-49 Rs. 1,07,501 ; balance Rs. 40,49,899 ; in progress. See Sub-head J (i).					
102. Improvement to Bongaon-Bagda-Boyra Road . . . . .	..	5,30,136	5,23,734	+ 5,23,734	—6,402
				Col. 5.—Post-budget work.	
Estimate Rs. 32,87,600 ; expenditure to end of 1948-49 Rs. 5,23,992 ; balance Rs. 27,63,608 ; in progress. See Sub-head J (i).					
103. Improvement to the bridge at Gaihatta . . . . .	..	1,00,000	96,082	+ 96,082	—3,918
				Col. 5.—Post-budget work.	
Estimate Nil ; expenditure to end of 1948-49 Rs. 96,082 ; excess Rs. 96,082 ; in progress. See Sub-head J (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+ Loss—.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>DEVELOPMENT OF PROVINCIAL ROADS—concl'd.</b>					
<b>III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.</b>					
104. Itinda-Tentulia-Gobardanga-Gaihatta Road . . . . .	..	3,50,000	3,46,200	+3,46,200	—3,800
Col. 5.—Post-budget work.					
Estimate Nil; expenditure to end of 1948-49 Rs. 3,46,200; excess Rs. 3,46,200; in progress. See sub-head J (i).					
105. Calcutta-Delhi Highway (including the work "Earth works, etc. for construction of Calcutta—Delhi National Highway").	..	..	1,05,766	+1,05,766	+1,05,766
Cols. 5 and 6.—Awaiting adjustment under "Construction and Improvement of National Highways" pending the administrative approval of the Central Government.					
Estimate Nil; expenditure to end of 1948-49 Rs. 1,23,370; excess Rs. 1,23,370; in progress. See Sub-head J (i).					
<b>III (b).—Other major works for which specific provision was not made in the budget—</b>					
106. Collectively . . . . .	..	55,000	47,843	+47,843	—7,157
Col. 5.—Post-budget decision to take up certain works.					
<del>Col. 6—</del>					
See Sub-head J (i).					
<b>IV.—Minor works—</b>					
107. Collectively . . . . .	..	..	2,355	+2,355	+2,355
See Sub-head J (i).					
<b>Total—Development of Provincial Roads . . . . .</b>	<b>1,33,24,000</b>	<b>78,89,267</b>	<b>75,93,517</b>	<b>—57,80,483</b>	<b>—2,95,750</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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
108. Calcutta-Delhi Highway . . . . .	5,00,000	5,00,000	..	—5,00,000	—5,00,000
Cols. 5 and 6.—See paragraph 2 of the Review. See also Sub-head J(ii).					
109. Calcutta-Bombay-Madras Highway . . . . .	5,00,000	5,00,000	..	—5,00,000	—5,00,000
Cols. 5 and 6.—See paragraph 2 of the Review. See also Sub-head J(ii).					
110. Through Road Link to Assam (Bihar Border to Bagdogra) . . . . .	5,00,000	5,00,000	7,18,394	+2,18,394	+2,18,394
Cols. 5 and 6.—See paragraph 2 of the Review.					
Estimate Nil ; expenditure to end of 1948-49 Rs. 8,66,175 ; excess Rs. 8,66,175 ; in progress. See Sub-head J(ii).					
111. Lump provision for land acquisition and survey works in connection with National Highways . . . . .	30,00,000	30,00,000	3,871	—29,96,129	—29,96,129
Cols. 5 and 6.—See paragraph 2 of the Review. See also Sub-head J(ii).					
III. (a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
112. Constuction of a new bridge over the Rambhijora—25th mile of T. V. Road . . . . .	..	..	1,30,907	+1,30,907	+1,30,907
Cols. 5 and 6.—See paragraph 2 of the Review.					
Estimate Rs. 2,06,800 ; expenditure to end of 1948-49 Rs. 1,30,907 ; balance Rs. 75,893 ; in progress. See Sub-head J(ii).					
III (b).—Other major works for which specific provision was not made in the Budget—					
113—Collectively . . . . .	..	..	20,608	+20,608	+20,608
Cols. 5 and 6.—See paragraph 2 of the Review. See also Sub-head J(ii).					

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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>concl'd.</i></b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—<i>concl'd.</i></b>					
<b>CONSTRUCTION AND IMPROVEMENT OF PROVINCIAL HIGHWAYS—<i>concl'd.</i></b>					
IV.—Minor works—					
114. Collectively . . . . .			3,669	+3,669	+3,669
See paragraph 2 of the Review. See also Sub-head J (ii).					
<b>Total—Construction and Improvement of National Highways (Gross)</b>	45,00,000	45,00,000	8,77,449	—36,22,551	—36,22,551
<b>Deduct—Recovery from the Central Government for National Highways—</b>	45,00,000	45,00,000	8,77,449	+36,22,551	+36,22,551
See Sub-head J (iii).					
<b>Total—Original Works—Communica- tions</b>	1,33,24,000	78,89,267	75,93,517	—57,30,483	—2,95,750

## ANNEXURE A—contd.

*Important Comments.*

Expenditure on works, maintenance and repairs appears under Sub-heads A. 1 to A. 16, B, B-B, C, J (i) and J (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 . . . . .	3,02·70
Modified appropriation . . . . .	2,42·52
Expenditure . . . . .	2,11·19

The saving of Rs. 91·51 lakhs in the original appropriation was the net effect of a decrease of Rs. 1,67·43 lakhs in the expenditure on certain works and an increase of Rs. 75·92 lakhs in the expenditure on others. The more important savings and excesses are analysed below :—

*Savings in the original appropriation.*

	In Rs. lakhs.
(i) Scarcity and non-receipt of materials ( <i>vide</i> items 5, 38, 40, 42 and 45 of the Annexure) . . . . .	6·86
(ii) Postponement of works ( <i>vide</i> items 7, 28, 58, 60, 67, 82, 108 and 109 of the Annexure) . . . . .	31·68
(iii) Schemes not maturing during the year ( <i>vide</i> items 8 and 12 of the Annexure) . . . . .	10·60
(iv) Non-utilisation of the provision for land ( <i>vide</i> items 55 to 57, 61 to 65, 68 to 71, 73, 75 to 77 and 80 of the Annexure) . . . . .	53·49
(v) Non-utilisation of the lump provision for land acquisition and survey works connected with the Provincial and National Highways ( <i>vide</i> items 84 and 111 of the Annexure) . . . . .	49·96



ANNEXURE A—*concl.**Important Comments—concl.**Excesses over the original appropriation*

	In Rs. lakhs.
(i) Post-budget works ( <i>vide</i> items 16 to 20, 24, 26, 33, 35, 51, 52 and 86 to 99 of the Annexure) . . . . .	51.78
(ii) Additional minor works cropping up as a result of the Partition ( <i>vide</i> item 27 of the Annexure) . . . . .	2.64
(iii) Larger expenditure on repairs ( <i>vide</i> Sub-head C) . . . . .	8.96

2. The saving of Rs. 31.33 lakhs in the modified appropriation was mainly due to non-utilisation of the lump provision for land acquisition and survey works connected with the Provincial and National Highways (*vide* items 84 and 111 of the Annexure).

3. The number of major works in progress during the year was 126 against 73 in the preceding year. The total expenditure on 60 of these works amounted to Rs. 1,20.83 lakhs against the total estimate of Rs. 6,71.29 lakhs. Expenditure of Rs. 86.70 lakhs was incurred on 66. ~~5~~ works for which there was no sanctioned estimate.

**Grant No. 29.—Civil Works—contd.**

**ANNEXURE B.**

(See Sub-heads G and M.)

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to grant No. 10.

The transactions under each unit of Suspense during the year 1948-49 are exhibited below :—

Detailed Units.	Opening Balance.	Debits.	Credits.	Net Actuals.	Closing Balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—</b>					
<i>Charged—</i>					
<i>Purchases</i> . . . . .	—2,488	59,423	57,892	1,531	—957
<i>Stock</i> . . . . .	..	..	..	..	..
<i>Miscellaneous P. W. Advances</i>	1,482	..	.	..	1,482
<i>Total</i> . . . . .	—1,006	59,423	57,892	1,531	525
<i>Voted—</i>					
<i>Purchases</i> . . . . .	—22,96,546	1,06,40,113	1,18,46,562	—12,06,449	—35,02,995
<i>Stock</i> . . . . .	12,76,698*	24,57,034	18,44,300	6,12,734	18,89,432
<i>Miscellaneous P W. Advances</i>	5,52,639	12,76,657	7,22,130	5,54,527	11,07,166
<i>Total</i> . . . . .	—4,67,209	1,48,73,804	1,44,12,992	—39,188	—5,06,397
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—</b>					
<i>Purchases</i> . . . . .	—63,639	..	16,77,482	—16,77,482	—17,41,121
<i>Stock</i> . . . . .	67,357	1,87,831	..	1,87,831	2,55,188
<i>Miscellaneous P. W. Advances</i>	1,47,314	63,526	..	63,526	2,10,840
<i>Total</i> . . . . .	1,51,032	2,51,357	16,77,482	—14,26,125	—12,75,098

\*The difference between the closing balance of 1947-48 (Post-partition) as shown in that year's Appropriation Accounts and the opening balance of 1948-49 under "stock", is due to subsequent corrections made in the opening balance on 15th August 1947.

ANNEXURE C.  
Store Account of the Works and Buildings Department for the year 1948-49.

1	2	3	4	5	6
Name of Division.	Opening Balance.	Receipts during the year.	Disposal by Utilisation or Sale during the year.	Depreciation, Shortage, etc. written off.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. City Division . . . . .	6,89,757	4,98,134	3,54,746	..	8,33,145
2. Suburban Division . . . . .	89,133	2,95,583	1,95,340	..	1,89,376
3 North Calcutta Division . . . . .	1,12,732	1,46,356	1,58,970	..	1,00,118
4. Western Electrical Division . . . . .	1,08,375	3,61,853	3,23,360	..	1,46,868
5. Calcutta Electrical Division . . . . .	6,489	1,06,994	1,09,638	..	3,795
6. Midnapore Division . . . . .	71,207	2,55,418	1,65,183	..	1,61,442
7. Berhampore Division . . . . .	25,204	1,28,922	62,794	..	91,332
8. Burdwan Division . . . . .	96,071	1,45,333	90,349	..	1,51,015
9. Darjeeling Division . . . . .	77,780	4,21,521	2,86,961	..	2,12,340
10. Post-War Road Construction Division . . . . .	67,357	1,92,448	88,987	..	1,70,818
11. Berhampore Construction Division . . . . .	..	9,856	1,727	..	8,129
12. Post-War Road Survey II Division . . . . .	..	37,841	3,608	..	34,233
13. Malda Construction Division . . . . .	..	44,606	2,597	..	42,009
Total . . . . .	13,44,055	26,44,865	18,44,300	..	21,44,620

## ANNEXURE C—concl'd.

The increase in the closing balance is mainly due to (i) heavy receipts in the City Division which is reported to have been entrusted with the work of maintaining the general stock of steel materials required for works in the State, and (ii) less issues of materials by some of the Divisions than anticipated. Requisite sanction has been applied for where stock limit has exceeded the permissible amount. No stock limit has yet been sanctioned for the North Calcutta Division.

The stock of the City Division includes unserviceable stock worth Rs. 10,500 being the value of clodded cement.

The book balance of stock is reported to have been verified by the Divisional Officers concerned and found correct except in the case of the Calcutta Electrical Division whose stock verification report is awaited. The Stock Registers of all the Divisions were audited during local Inspections.

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. No revaluation of stock of the Burdwan Division, North Calcutta Division, and Calcutta Electrical Division was made as the Stock Accounts could not be closed during the year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 54.—Famine ".</b>			
<b>A.—FAMINE RELIEF—</b>			
<b>A-1.—Salaries and Establishment—</b>			
<b>A-1(1).—Pay of Officers—</b>			
	Rs.		
O. . . . .	57,000	7,000	4,770
R. . . . .	—50,000		
			—2,230
Col. 1.—(i) Closure of a number of Famine Relief Emergency Hospitals and (ii) curtailment of expenditure of various relief institutions. Col. 4.—Less officers due to improved economic condition.			
<b>A-1(2).—Pay of Establishment—</b>			
O. . . . .	3,20,000	2,51,000	2,29,744
R. . . . .	—69,000		
			—21,256
Col. 1.—Same as under A-1(1).			
<b>A-1(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,00,000	1,43,000	1,28,703
R. . . . .	—57,000		
			—14,297
Col. 1.—See note under A-1(1).			
<b>A-1(4).—Contingencies—</b>			
O. . . . .	14,93,000	5,99,000	5,84,242
R. . . . .	—8,94,000		
			—14,758
Col. 1.—See note under A-1(1).			
<b>A-2.—Gratuitous Relief—</b>			
O . . . . .	27,92,000	25,25,000	19,59,141
R. . . . .	—2,67,000		
			—5,65,859
Col. 4.—Less requirement owing to improved economic condition under favourable weather.			
<b>A-2(1).—Deduct—Recoveries on account of price of rice, etc., supplied to non-official organisations—</b>			
	Rs. . . . .	—27,000	—27,000
			—30,064
			—3,064
Cols. 1 and 4.—Demands for sale of cloth, etc., at concessional rates were higher than anticipated.			
<b>A-2(2).—Loss . . . . .</b>			
			2,730
			+2,730
Col. 4.—Failure to provide funds through oversight. See also paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine"—<i>concl.</i></b>			
<b>A-3.—Miscellaneous—</b>			
	Rs.		
O. . . . .	10,00,000	1,61,000	37,400
R. . . . .	—8,39,000		
Col. 1.—Test relief works on a large scale were considered unnecessary. Col. 4.—Less expenditure on test works. See also paragraph 2 of the Review.			
<b>A-4.—Rehabilitation Programme—</b>			
<b>A-4(a).—Workhouses and institutions connected there- with—</b>			
O. . . . .	3,00,000	1,30,000	1,42,245
R. . . . .	—1,70,000		
Col. 1.—Closure of four Central Destitutes' Homes.			
<b>A-4(b).—Orphanages—</b>			
O. . . . .	18,50,000	16,80,518	14,79,685
R. . . . .	—1,69,482		
Col. 4.—Mainly smaller grants to aided orphanages due to fall in the number of inmates (Rs. 66,958) and failure of some orphanages to comply with the requirements of the Department (Rs. 1,29,095).			
<b>A-4(c).—Grants to Artisans—</b>			
O. . . . .	1,00,000	17,000	17,422
R. . . . .	—83,000		
Col. 1.—Due to improvement in the economic conditions of the artisans.			
<b>Surrenders or withdrawals within grant or appropria- tion—</b>			
R. Gross . . . . .	25,98,482	25,98,482	..
R. Deductions . . . . .	27,000	27,000	..
<b>Totals—</b>			
Gross . . . . .	81,12,000	45,86,082	—35,25,918
Deductions . . . . .	..	—30,064	—30,064
Net . . . . .	81,12,000	45,56,018	—35,55,982

### REVIEW.

Savings in the grant and the modified appropriation were 43·8 and 17 per cent. respectively as compared with 61 and 40·2 per cent. in 1947-48 (Post-partition). The savings in the grant were mainly contributed by sub-heads A-1(4), A-2 and A-3.

2. The controlling officer stated that the final saving under sub-head A-3 remained unadjusted due to non-surrender of surplus funds by a District Officer. This indicates defective financial administration.

## REVIEW—concl'd.

3. A sum of Rs. 2,730 representing the sale proceeds of relief rice was made over on the 23rd July, 1945 to a Police constable for paying into the treasury. Instead of depositing the amount the constable ran away with the money. He was criminally prosecuted and sentenced to rigorous imprisonment for six months. The loss, which cannot be attributed to any defect in the existing procedure, was written off under orders of the competent authority.

4. In the course of local audit of the accounts of expenditure incurred on famine relief it came to notice that priority lists showing the names of the persons eligible for relief had not been prepared in several districts, before the actual distribution of relief. This contravened the prescribed procedure.

In a certain district muster rolls showing distribution of clothing, blankets, garments, etc., made over to several Union Boards and other selected agencies for distribution had not been submitted by those bodies even after the lapse of a year. In another district, a muster roll showed distribution of rice against the names of 2,421 recipients while thumb impressions of 2,017 persons only were found to have been recorded on it. The rolls had been so clumsily prepared that it was difficult to ascertain the names of the persons whose thumb impressions were wanting. The approximate quantity of rice shown as distributed to 404 persons whose thumb impressions were wanting was 81 mds. the value of which at the prevailing rate of Rs. 16-6-0 per md. comes approximately to Rs. 1,326.

5. *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 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 1948-49 are shown below :—

	Rs.
Opening balance on 1st April, 1948 . . . . .	14,97,370(a)
Receipts during 1948-49 :—	
	Rs.
Transfers from the Revenue Account . . . . .	Nil
Interest receipts . . . . .	2,172(b)
	2,172
Expenditure during 1948-49 . . . . .	Nil.
Closing balance on 31st March, 1949 . . . . .	14,99,542(c)

(a) Differs from the last year's closing balance by reason of correction since made. As stated in footnote (a) on page 154 of the Appropriation Accounts, 1947-48 (Post-partition), the opening as also the closing balance include all the securities held by the Fund before the Partition pending a final decision regarding allocation.

(b) Half-yearly interests on 3 per cent. loans, 1963.65, have not been credited to the Fund by the Reserve Bank of India, but kept in a Suspense Account, pending allocation of the securities between the Governments of East and West Bengal.

(c) This is composed of Rs. 1,06,485 in cash and Rs. 13,93,057 in Government securities. The market value of the Government securities on the 31st March, 1949, was Rs. 14,10,600.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions".</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	46,000	} 99,000	1,08,063
S. . . . .	53,000		
			+9,063
Col. 1.—Unanticipated pension of the retired employees of the High Court.			
<i>Voted—</i>			
O. . . . .	77,25,500	} 71,10,500	79,27,593
R. . . . .	-6,15,000		
			+8,17,003
Col. 1.—Based on actuals. Col. 4.—Mainly late decision to pay a large number of pensioners from East Pakistan.			
<b>B.—COMPASSIONATE ALLOWANCES . . . . .</b>	<b>30,000</b>	<b>30,536</b>	<b>+536</b>
<b>C.—DONATIONS TO PROVIDENT FUNDS—</b>			
O. . . . .	50,900	} 58,500	57,252
R. . . . .	7,600		
			-1,248
<b>D.—GRATUITIES—</b>			
O. . . . .	45,000	} 30,300	14,752
R. . . . .	-14,700		
			-15,548
Col. 1.—Mainly based on actuals. Col. 4.—Non-drawal.			
<b>E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—</b>			
O. . . . .	3,400	} 4,000	2,900
R. . . . .	600		
			-1,100
<b>F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—</b>			
O. . . . .	5,000	} 2,000	..
R. . . . .	-3,000		
			-2,000
Col. 1.—Based on past actuals. Col. 4.—Non-receipt of debit from the Centre.			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 55.—Superannuation Allowances and Pensions"—<i>concl'd.</i></b>			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
<i>Charged—</i>			
	Rs.		
S. . . . .	10,000	10,000	.. —10,000
Col. 1 and 4.—Supplementary grant was provided by Government. No provision was applied for.			
<b>H.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, THEIR FAMILIES AND INSTITUTIONS—</b>			
S. . . . .	1		
R. . . . .	1,70,000	1,70,001	1,31,138 —38,863
Col. 1.—Post-budget decision to grant allowances and gratuities to political sufferers, their families and institutions. Col. 4.—Mainly liabilities carried forward.			
<b>I.—<i>Deduct</i>—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS . . . . .</b>			
	—1,07,000	—1,08,648	—1,648
For rounding . . . . .	200	..	—200
<b>Total—Major Head " 55.—Superannuation Allowances and Pensions"—</b>			
<i>Charged—</i>			
O. . . . .	46,000		
S. . . . .	63,000	1,09,000	1,08,063 —937
<i>Voted—</i>			
O. . . . .	77,53,000		
S. . . . .	1	72,98,501	80,55,433 +7,56,932
R. . . . .	—4,54,500		

218 Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs	Rs.
<b>Major Head " 55-A.—Commutation of Pensions financed from ordinary revenues "</b>			
<b>J.—AMOUNT TRANSFERRED FROM " 83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS "</b>			
<i>Charged—</i>			
S. . . . .	Rs. 7,000	7,000	6,367 —633
Col. 1.—Unforeseen commuted value of pensions of some retired employees of the High Court.			
<i>Voted—</i>			
O. . . . .	5,00,000	9,54,500	10,43,725 +89,225
R. . . . .	4,54,500		
Col. 1.—More commutation payments than anticipated.		Col. 4.—Payments towards the close of the year exceeded the final estimates.	
<b>Major Head " 83.—Payments of commuted value of pensions"</b>			
<b>K.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>			
<b>K-1.—Payments in India—</b>			
<i>Charged—</i>			
S. . . . .	7,000	7,000	6,367 —633
Col. 1.—See J.—Charged—Col. 1.			
<i>Voted—</i>			
O. . . . .	5,00,000	9,54,500	10,43,725 +89,225
R. . . . .	4,54,500		
Col. 1.—See J.—Voted—Col. 1.		Col. 4.—See J.—Voted—Col. 4.	
<b>L.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
S. . . . .	—7,000	—7,000	—6,367 +633
Col. 1.—See J.—Charged—Col. 1.			
<i>Voted—</i>			
O. . . . .	—5,00,000	—9,54,500	—10,43,725 —89,225
R. . . . .	—4,54,500		
Col. 1.—See J.—Voted—Col. 1.		Col. 4.—See J.—Voted—Col. 4.	

**Grant No. 31.—Superannuation Allowances and Pensions, etc.—concl'd. 219**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 83.—Payments of commuted value of Pensions"—concl'd.</b>			
<b>Total—Major Head " 83.—Payments of commuted value of pensions"—</b>			
<i>Charged</i> . . . . .			
<i>Voted</i> . . . . .			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
	Rs.		
R. Gross . . . . .	—4,54,500	—4,54,500	+ 4,54,500
R. Deductions . . . . .	4,54,500	4,54,500	—4,54,500
<hr/>			
<b>Total—Grant No. 31—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	1,23,000	1,20,797	—2,203
<i>Deductions</i> . . . . .	—7,000	—6,367	+ 633
<i>Net</i> . . . . .	1,16,000	1,14,430	—1,570
<i>Voted—</i>			
<i>Gross</i> . . . . .	88,60,001	1,02,51,531	+13,91,530
<i>Deductions</i> . . . . .	—6,07,000	—11,52,373	—5,45,373
<i>Net</i> . . . . .	82,53,001	90,99,158	+ 8,46,157

**REVIEW.**

There was a saving of 1·4 per cent. in the charged appropriation compared with an excess of 79·2 per cent. in 1947-48 (Post-partition). In the voted section, there was an excess of 10·3 per cent. over the grant in comparison with a saving of 31 per cent. in 1947-48 (Post-partition). The excesses were mainly contributed by sub-heads A and J.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing "</b> —			
<i>I.—Stationery—</i>			
<b>A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—</b>			
	Rs.		
O. . . . .	14,00,000	} 10,07,656	11,15,000
R. . . . .	—3,92,344		
			+1,07,344
 <b>B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	8,000	} 8,300	8,715
R. . . . .	300		
			+415
 <b>C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	20,000	} 22,000	..
R. . . . .	2,000		
			—22,000
Col. 4.—Liabilities carried forward.			
 <i>II.—Printing—</i>			
<b>D.—GOVERNMENT PRESSES—</b>			
<b>D.-1.—Pay of Officers—</b>			
O. . . . .	30,400	} 32,700	32,702
R. . . . .	2,300		
			+2
 <b>D.-2.—Pay of Establishment—</b>			
O. . . . .	9,82,500	} 10,31,200	10,30,451
R. . . . .	48,700		
			—749
 <b>D.-3.—Allowances, honoraria, etc.—</b>			
C. . . . .	6,21,800	} 9,24,825	9,30,071
R. . . . .	3,03,025		
			+5,246

Col 1.—Mainly increase in expenditure on overtime and other allowances due to (i) more work, (ii) *ad interim* increases in pay and (iii) improved scales of dearness allowance.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing "—<i>contd.</i></b>			
<i>II.—Printing—contd.</i>			
<b>D.—GOVERNMENT PRESSES—<i>contd.</i></b>			
<b>D.-4.—Contingencies—</b>			
	Rs.		
O. . . . .	1,22,300	1,03,901	98,048
R. . . . .	-18,399		
Col. 1.—Mainly due to the issues of some publications being suspended or discontinued.			
<b>D.-5.—Contract Contingencies—</b>			
O. . . . .	93,000	97,750	83,963
R. . . . .	14,750		
Col. 1.—Increase in overtime and dearness allowances and unforecast repairs to machineries. Col. 4.—Provision for previous year's supplies retained through a mis-apprehension.			
<b>D.-6.—Mechanical Section—</b>			
O. . . . .	22,400	20,690	20,648
R. . . . .	-1,710		
<b>D.-7.—Type Foundry Section—</b>			
O. . . . .	6,200	6,250	6,181
R. . . . .	50		
<b>D.-8.—Provision for depreciation—</b>			
O. . . . .	75,500	76,844	76,844
R. . . . .	1,344		
<b>D.-9.—Stores—</b>			
O. . . . .	41,000	63,200	60,736
R. . . . .	22,200		
Col. 1.—Mainly purchase of metal in implementation of a short-term plan.			
<b>D.-10.—Additions to plant and machinery—</b>			
O. . . . .	500	31,700	30,346
R. . . . .	31,200		
Col. 1.—Purchase of additional machineries and articles.			

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing "—<i>contd.</i></b>			
<i>II.—Printing—contd.</i>			
<b>D.—GOVERNMENT PRESSES—<i>concl'd.</i></b>			
<b>D.-11.—Charges payable to other Departments—</b>			
	Rs.		
O. . . . .	1,41,000	} 1,17,294	1,14,270
R. . . . .	—23,706		
Col. 1.—Mainly paucity of convict labour.			
<b>D.-12.—Renewals and replacements from Depreciation Reserve—</b>			
O. . . . .	34,500	} 68,533	68,537
R. . . . .	34,033		
Col. 1.—Purchase of a printing machine and a van			
<b>D.-13.—<i>Deduct</i>—Amount transferred from Depreciation Reserve—</b>			
O. . . . .	—34,500	} —68,533	—68,537
R. . . . .	—34,033		
Col. 1.—See D-12.			
<b>.E.—PRINTING AT PRIVATE PRESSES—</b>			
O. . . . .	5,000	} 20,000	19,801
R. . . . .	15,000		
Col. 1.—A fluctuating item.			
<b>F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>			
O. . . . .	4,000	} 13,930	14,075
R. . . . .	9,930		
Col. 1.—Larger demands for cheque forms.			
<b>F. 1.—<i>Deduct</i>—Cost of printing works done for other Governments and paying Departments—</b>			
O. . . . .	—8,000	} —4,000	—995
R. . . . .	4,000		
Col. 1.—Less work owing to shortage of paper. Col. 4.—Mainly printing work not taken up for the East Bengal Government pending final decision in the matter by that Government.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing "—<i>contd.</i></b>			
<b>II.—Printing—concl'd.</b>			
<b>G.—CHARGES IN ENGLAND—</b>			
<b>HIGH COMMISSIONER FOR INDIA—</b>			
<b>G.-1.—Leave salaries, deputation pay, overseas pay, etc.—</b>			
	Rs.		
O. . . . .	19,000	14,880	17,160
R. . . . .	—4,120		
Col. 1.—Due to a transfer to High Commissioner for Pakistan. Col. 4.—Mainly due to miscellaneous expenditure late in the year.			
<b>G.-2.—Cost of stores proper—</b>			
O. . . . .	13,800	8,360	7,290
R. . . . .	—5,440		
Col. 1.—Liabilities carried forward to 1949-50.			
<b>G.-3.—Cost of stores purchased from Depreciation Reserve—</b>			
R. . . . .	3,200	3,200	3,163
Col. 1.—Liabilities brought forward from 1947-48.			
<b>G.-4.—Deduct—Amount transferred from Depreciation Reserve for renewals and replacements—</b>			
R. . . . .	—3,200	—3,200	—3,163
Col. 1.—See note under G-3.			
<b>H.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>			
O. . . . .	99,000		
R. . . . .	—99,000		
Col. 1.—Mainly transfer of the provision to sub-head D.-3 to cover increased expenditure on allowances thereunder.			
<b>For rounding—</b>			
O. . . . .	—400		
R. . . . .	400		

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Savings—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing "—<i>concl.</i></b>			
<b>Total—Major Head " 56.—Stationery and Printing "—</b>			
	Rs.		
O. . . . .	36,87,000	35,97,480	36,65,306
R. . . . .	-89,520		
<b>Deposits and Advances—Deposits not bearing interest— Reserve Funds—</b>			
<b>I.—DEPRECIATION RESERVE FUND—</b>			
<b>Government Presses—</b>			
O. . . . .	34,500	71,733	71,700
R. . . . .	37,233		
Col. 1.—See D.-12 and G.-3.			
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. Gross . . . . .	22,254	22,254	.. -22,254
R. Deductions . . . . .	30,033	30,033	.. -30,033
<b>Totals—</b>			
Gross . . . . .	37,64,000	38,09,701	+45,701
Deductions . . . . .	-42,500	-72,695	-30,195
Net . . . . .	37,21,500	37,37,006	+15,506

REVIEW.

There were excesses of .4 and 1.8 per cent. over the grant and the modified appropriation respectively, as compared to the savings of 16.5 and 7.5 per cent in 1947-48 (Post partition), the excesses being contributed mainly by sub-heads D-3 and D-12 partly set off by the saving under sub-head A.



REVIEW—*contd.*

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

The position of the Depreciation Reserve Fund for the year 1948-49 is shown below :—

1	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press . . .	2,54,451	58,500	66,322	2,46,629
Press and Forms Department . . .	2,21,747	18,344	5,378	2,34,713
Total . . .	4,76,198	76,844	71,700	4,81,342

The credits and 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 debitable to the Fund under the existing rules and there was no diversion therefrom except as follows :—

## Credits—

The credit for the West Bengal Government Press amounted to Rs. 37,969 under the rules of the Fund against a sum of Rs. 58,500 adjusted in the accounts under the orders of Government. Further orders of Government regarding readjustment of the difference are awaited. Orders of Government are also awaited regarding the unadjusted credit of Rs. 1,414 on account of depreciation for 1947-48.

The credit for the Press and Forms Department amounted to Rs. 18,354 under the rules of the Fund against a sum of Rs. 18,344 adjusted in the accounts. The difference awaits adjustment.

## Debits—

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

REVIEW—*contd.**Store Accounts of the West Bengal Government Press and its branches for the year 1948-49.*

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2.	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials.	1,05,237	4,42,282	4,30,259	1,17,260
Spare parts and petty plant . . . . .	8,218	20,544	21,261	7,501
Dead stock . . . . .	758	1,07,173	99,441	8,490
Other stores . . . . .	13,497	59,138	55,791	16,844

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.

ALIPORE ;  
The 24th February, 1950. }

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 the Secretary's press for the year from 1st April, 1948 to 31st March, 1949 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 6th April, 1950. }

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

## REVIEW—contd.

## Store Accounts of the Central Jail Press for 1948-49.

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials.	3,96,163	3,18,424 (a)—(f)	4,27,168	2,87,419
Spare parts and petty plant . . . . .	11,703	3,178(j)	1,534(j)	13,347
Dead stock . . . . .	4,370	7,943(k)	6,651(k)	5,662
Other stores . . . . .	33,232(g)	19,764(h)	20,779(i) (h)	32,217

- (a) Includes Rs. 2,12,505 on account of paper received during the year 1948-49 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.
- (b) Includes Rs. 8,440 on account of paper received in 1948-49 the value of which has been intimated but not adjusted by the Central Stationery Office during the year.
- (c) Includes Rs. 2,971 on account of paper received in 1948-49 but adjusted by the Central Stationery Office in 1947-48.
- (d) Excludes Rs. 5,814 on account of paper received in 1947-48 the value of which was intimated but not adjusted by the Central Stationery Office during 1947-48.
- (e) Excludes Rs. 1,83,955 on account of value of paper received in previous year but adjusted by the Central Stationery Office in the year 1948-49.
- (f) Includes Rs. 12,433 being the difference between the figures Rs. 1,71,522 (on account of paper received during the year 1947-48 the value of which had not been intimated by the Central Stationery Office and which had been valued at the rate of similar articles received previously) and Rs. 1,83,955 (the actual value since intimated by the Central Stationery Office).
- (g) Includes Rs. 17 being the value of stores received in 1947-48 but not paid. This was included in the amount of Rs. 15,017 shown in the foot-note (b) (iv) of the store account for 1947-48 (Post-partition).
- (h) (i) Includes Rs. 317 being the value of raw materials (Hastings Hair Beltings) received in 1948-49 for which debit is awaited from the Central Stationery Office.
- (ii) Includes Rs. 511 being the value of other stores (Raw materials—local) received in 1948-49 but not paid for in that year.
- (iii) Excludes Rs. 1,536 being the value of raw materials received in 1947-48 but adjusted in 1948-49.
- (iv) Out of Rs. 15,300 adjusted in the accounts for 1947-48 (Post-partition) on account of value of hessian bags and jute twine, Rs. 15,000 was included in the store account for 1947-48 (Post-partition), the balance of Rs. 300 being included in this store account. (Rs. 11 being the difference of the value of jute twine received and issued during 1947-48 but finally adjusted during 1948-49.)
- (v) Includes Rs. 510 being the value of raw materials (damaged wheat) received and issued during 1947-48 but accounted for in 1948-49.
- (i) Includes Rs. 20 (thread whity Brown No. 5 on Cop.) written-off in 1947-48 (Post-partition) but adjusted in the accounts for 1948-49.
- (j) (i) Excludes Rs. 17 being the value of local spare parts received in 1947-48 but paid for in 1948-49.
- (ii) Includes Rs. 94 being the value of petty plant received in 1948-49 but not paid for in that year.
- (iii) Includes Rs. 6 being the value of lorry spares (Bendix spring and Bendix lock washer) received and issued during 1948-49 but not paid for during that year.

REVIEW—concl'd.

*Store Accounts of the Central Jail Press for 1948-49—concl'd.*

(k) Includes Rs. 475 being the value of types, etc., received and issued without value in 1947-48 as the value was not intimated by the West Bengal Government Press.

The stock was verified by the Travelling Auditor of the Inspector-General of Prisons, West Bengal. Certified that the figures represent substantially a true statement of facts and that the stock at the close of the year was not in excess of requirements.

CALCUTTA ;	}	D. C. TEWARY,	N. C.	H. W. SHEA,
<i>The 6th January, 1950.</i>		<i>Paper Store-keeper.</i>	CHOWDHURY,	<i>Press and Forms Manager, West Bengal.</i>
			<i>Miscellaneous Store-Keeper.</i>	

*Audit Certificate.*

The store account of the Central Jail Press Alipore, for the year 1948-49 was re-audited under my supervision and I certify that the above account is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the Press.

CALCUTTA ;	}	S. K. DEY,
<i>The 14th January, 1950.</i>		<i>For Examiner, Outside Audit, West Bengal.</i>

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57.—Miscellaneous "—</b>			
<b>A.—DONATIONS FOR CHARITABLE PURPOSES—</b>			
Gross—			
	Rs.		
O. . . . .	72,060	97,065	1,19,424
R. . . . .	25,065		
Col. 1.—Unforeseen demands from local officers (Rs. 8,003) and additional grant to a Society (Rs. 17,032). Col. 4.—Mainly funds for (i) expenditure on European vagrants (Rs. 8,570) and (ii) grant to a Society (Rs. 10,000) not provided for through a misapprehension and payment of liabilities of the previous year (Rs. 3,453).			
Deduct—Recoveries from the Central Government	..	—5,840	—5,840
Col. 4.—See note under "Gross"—Col. 4.			
<b>B.—SPECIAL COMMISSIONS OF ENQUIRY—</b>			
R. . . . .	1,26,300	1,26,300	1,24,253
			--2,047
Col. 1.—Post-budget decision to appoint a Commission for the investigation of the affairs of a Corporation.			
<b>C.—PETTY ESTABLISHMENTS—</b>			
C.1.—Pay of Establishment—			
O. . . . .	59,200	46,900	44,974
R. . . . .	—12,300		
Col. 1.—Entertainment of smaller temporary staff in the Central Despatch Section.			
C. 2.—Allowances, honoraria, etc.—			
O. . . . .	33,800	40,430	40,829
R. . . . .	6,630		
Col. 1.—Enhanced scale of dearness allowance.			
C. 3.—Contingencies—			
O. . . . .	2,72,000	4,32,215	4,31,301
R. . . . .	2,21,215		
Col. 1.—Increased expenditure on furniture and telephone charges. Col. 4.—Mainly liabilities carried forward.			
<b>D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN-OFF—</b>			
O. . . . .	2,000	200	11,571
R. . . . .	—1,800		
Cols. 1 and 4.—See paragraph 3 of the review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "57.—Miscellaneous"—<i>contd.</i></b>				
Rs.				
<b>E.—RENTS, RATES AND TAXES—</b>				
O. . . . .	46,000	51,432	47,390	—4,042
R. . . . .	5,432			
<b>F.—CONTRIBUTIONS—</b>				
<i>Charged</i> . . . . .	24,29,000	25,24,698	+95,698	
Voted—				
O. . . . .	84,62,000	1,14,01,792	1,14,58,317	+56,525
R. . . . .	29,39,792			
Col. 1.—Mainly increased grants to (i) local bodies for payment of dearness concession to their employees (Rs. 2,00,000) and (ii) Calcutta Corporation for payment of higher rates of dearness allowance awarded by the Industrial Tribunal (Rs. 21,12,800) and post-budget grant to a new organisation (Rs. 6,57,162), partly set off by petty savings.				
<b>G.—EXPENDITURE ON DISPLACED PERSONS—</b>				
G. 1.—Ministry of Relief and Rehabilitation—				
R. . . . .	1,26,000	1,26,000	1,08,697	—17,303
Col. 1.—Post-budget decision to incur expenditure on displaced persons. Col. 4—Expenditure below the final estimate which could not be assessed more accurately in the absence of past actuals.				
G. 2.—Superintendence—				
R. . . . .	6,50,000	6,50,000	8,19,528	+1,69,528
Col. 1.—See G. 1—Col. 1. Col. 4.—(i) Decision after the close of the year to transfer under this sub-head certain charges initially debited to (a) Grant No. 30—famine—sub-head A.1 (Rs. 87,449) and (b) Grant No. 25—Industries—Industries, sub-head—D (Rs. 22,149); (ii) also additional staff towards the close of the year (Rs. 59,936).				
G. 3.—Attached and subordinate offices—				
G. 3(a).—Works and Buildings and Public Health Establishments—				
R. . . . .	62,500	62,500	81,832	+19,332
Col. 1.—See G. 1—Col. 1. Col. 4.—Entertainment of larger staff towards the close of the year.				
G. 3 b).—District and Sub-Divisional Establishments—				
R. . . . .	1,50,000	1,50,000	2,94,235	+1,44,235
Col. 1.—See G. 1—Col. 1. Col. 4.—(i) Decision after the close of the year to transfer to this sub-head certain charges initially debited to Grant No. 12.—General Administration, sub-head G.(3) (Rs. 1,25,573); (ii) also larger staff towards the close of the year (Rs. 19,000).				
G. 4.—Relief—				
S. . . . .	1	2,00,00,001	1,81,15,162	—18,84,839
R. . . . .	2,00,00,000			
Col. 1.—See G. 1—Col. 1. Col. 4.—Liabilities carried forward.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—<i>contd.</i></b>			
<b>G.—EXPENDITURE ON DISPLACED PERSONS—<i>concl'd.</i></b>			
G. 5.—Rehabilitation—			
G. 5(a).—Contingencies . . . . .	..	472	+472
G. 5(b).—Grants-in-aid—			
Rs.			
R. . . . .	6,00,000	6,00,000	6,70,483 +70,483
Col. 1.—See G. 1.—Col. 1. Col. 4.—Decision towards the close of the year to sanction certain grants to some educational institutions.			
G. 5(c).—Other Charges—			
Gross—			
Rs.			
R. . . . .	5,20,000	5,20,000	10,04,222 +4,84,222
Col. 1.—See G. 1.—Col. 1. Col. 4.—Cost of building materials for displaced persons transferred from sub-head I-4 (d) under a late decision. See sub-head I-4 (d).Col. 4.			
<i>Deduct.</i> —Recoveries on account of sale of building materials . . . . .			
	..	—5,62,724	—5,62,724
Col. 4.—Late decision to adjust under this sub-head recoveries on account of sale of building materials to displaced persons.			
G. 6.— <i>Deduct</i> —Recoveries from the Central Government—			
Rs.			
R. . . . .	—2,20,48,500	—2,20,48,500	—1,83,84,889 +36,63,611
Col. 1.—See G. 1.—Col. 1. Col. 4.—Mainly (1) decision of the central Government towards the close of the year to bear only half instead of the full expenditure on the staff for general administration connected with the relief and rehabilitation works (Rs. 4,63,000) and (2) non-reimbursement of the full quota by the Central Government pending (i) settlement of audit objections (Rs. 18,41,000) and (ii) adjustment of certain items of expenditure (Rs. 12,78,000).			
<b>H.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS . . . . .</b>			
	..	78,839	+78,839
Col. 4.—Failure to provide funds for the family allowances to security prisoners. See paragraph 2 of the Review.			
<b>I.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>			
I. 1.—Rewards for destruction of wild animals . . . . .	1,000	655	—345
I. 2.—Other Items—			
O. . . . .	40,000		
R. . . . .	5,000	45,000	62,333 +17,333
Col. 4.—Unusually large expenditure in the closing month.			
I. 3.—Control of Vagrancy—			
O. . . . .	5,01,000		
R. . . . .	93,700	5,94,700	6,42,099 +47,399
Col. 1.—Mainly purchase of materials and contingent charges in connection with the vocational training scheme of the vagrants.			
I. 4.—Expenditure in connection with riots—			
I. 4(a).—Calcutta—			
O. . . . .	14,70,000		
R. . . . .	6,54,300	21,24,300	16,03,040 —5,21,260
Col. 1.—Post-budget decision to make full payment of rehabilitation grants to riot victims within the year. Col. 4.—Mainly non-payment of rehabilitation grants to riot victims in certain cases pending complete investigation.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess-+ Saving—.	
1	2	3	4	
	Rs	Rs.	Rs.	
<b>Major Head " 57.—Miscellaneous "—<i>contd.</i></b>				
<b>I.—MISCELLANEOUS AND UNFORESEEN CHARGES—<i>concl.</i></b>				
I. 4.—Expenditure in connection with riots— <i>concl.</i>				
I. 4(b).—Other places—				
O. . . . .	Rs. 12,00,000	} 80,200	73,541	-6,659
R. . . . .	-11,19,800			
Col. 1.—Practically no communal disturbances in the districts.				
I. 4(c).—Bihar Refugees—				
R. . . . .	1,900	1,900	1,625	-275
Col. 1.—Unforeseen expenditure.				
I. 4(d).—Calcutta Housing Scheme ..	6,00,000	3,12,277	-2,87,723	
Col. 4.—Late decision to debit the cost of building materials for displaced persons to sub-head G. See also sub-head G. 5(c)—Col. 4.				
I. 4(e).— <i>Deduct</i> —Recoveries on account of sale of building materials to riot victims—				
O. . . . .	-5,00,000	} -2,96,000	-2,96,967	-967
R. . . . .	2,04,000			
Col. 1.—Smaller demands for building materials.				
I. 6.—Chief Purchasing Officer—				
R. . . . .	39,400	39,400	36,932	-2,468
Col. 1.—Anticipations about the closing of the Chief Purchasing Organisation did not materialise.				
I. 7.—Scheme for long-term maintenance of refugee orphans from Burma . . . . .	..	2,522	+2,522	
Col. 4.—Decision after the close of the year regarding the share of the charges to be borne by the State Department.				
I. 8.—Rents and taxes of requisitioned buildings ..		28,112	+8,112	
I. 9.—Charges for requisitioned buildings ..		39,386	+39,386	
Col. 4.—Funds not provided for through a misapprehension.				



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 57.—Miscellaneous "—<i>concl'd.</i></b>				
<b>J.—LOSS OR GAIN BY EXCHANGE—</b>				
<i>Charged</i> . . . . .	..	12	+12	
<b>Voted—</b>				
O. . . . .	Rs 10,000	800	1,400	
R. . . . .	-9,200			+600
Col. 1.—A fluctuating item				
<b>K.—LUMP PROVISION FOR INCREASE IN SALARIES—</b>				
O. . . . .	49,000	..	..	
R. . . . .	-49,000	..	..	
Col. 1.—The scheme for liberalisation of pay scales was not given effect to. See paragraph 10 of the Review.				
<b>L.—CHARGES IN ENGLAND—</b>				
High Commissioner for India . . . . .	..	50	+50	
<b>Total—Major Head " 57.—Miscellaneous "—</b>				
<i>Charged</i> . . . . .	24,29,000	25,24,710	+95,710	
<b>Voted—</b>				
O. . . . .	1,23,18,000	1,55,08,635	1,70,05,981	
S. . . . .	1			+14,96,446
R. . . . .	31,90,634			
<b>Major Head " 82.—Capital Account of other Provincial Works outside the Revenue Account"—</b>				
<b>M.—DEVELOPMENT PROGRAMME—</b>				
O. . . . .	1,70,00,000	20,23,681	19,96,878	
R. . . . .	-1,49,76,319			-26,803
Col. 1.—Non-completion of the proceedings for the acquisition of land for a Land Development Scheme (Rs. 49,50,000), belated decision to start the execution of a Housing Project (Rs. 3,26,319), temporary suspension of a scheme for Co-operative housing (Rs. 50,00,000) and post-budget decision to include expenditure on State Transport Scheme in a separate grant, <i>vide</i> Grant No. 37 (Rs. 50,00,000), partly set off by an addition of Rs. 3,00,000 for a new scheme. See paragraph 4 of the Review.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. Gross . . . . .	Rs. —1,00,58,815	—1,00,58,815	.. +1,00,58,815
R. Deductions . . . . .	2,18,44,500	2,18,44,500	.. —2,18,44,500
<b>Total Grant No. 33—</b>			
<i>Charged</i> . . . . .	24,29,500	25,24,710	+95,710
<b>Voted—</b>			
Gross . . . . .	2,98,18,001	3,82,52,379	+84,34,378
Deductions . . . . .	—5,00,000	—1,92,50,420	—1,87,50,420
Net . . . . .	2,93,18,001	1,90,01,959	—1,03,16,042

### REVIEW.

There was an excess of 3·9 per cent. in the charged appropriation, compared with a saving of 25·8 per cent. in 1947-48 (Post-partition).

In the voted section, the saving of 35·2 per cent. in the grant was converted into an excess of 8·4 per cent. over the modified appropriation, as against the savings of 16 and 1·3 per cent. respectively in 1947-48 (Post-partition period). The saving in the grant was chiefly contributed by sub-head M, partly set off by an excess under F.

2. The actuals under sub-head H represent unforeseen expenditure on the family allowances to certain security prisoners. The controlling authority stated that due to an oversight, requisite provision to cover the expenditure was not obtained before the close of the year.

3. Government directed in October, 1948, that a loss of Rs. 11,318 due to misappropriation should be adjusted in the accounts of 1948-49 under sub-head D and that necessary funds to cover the charge would be provided by reappropriation in due course. Instead of obtaining requisite funds on this account, a reduction of Rs. 1,800 was made in March, 1949 leading to the final excess of Rs. 11,371 under the sub-head. This indicates defective control.

## REVIEW—contd.

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

Names of schemes.	Expenditure during 1948-49.	Expenditure to end of 1948-49.	Purpose.
1	2	3	4
	Rs.	Rs.	
(1) Kanchrapara Area Development Scheme.	30,564	37,606	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 and construction of a Housing Board for the purpose and improvement of slums under the Bengal Slum Improvement Act, 1943.	16,70,944	16,72,234	Provision of better types of houses for persons at present living in the slums and bustees.
(3) Direct Building Programme for housing displaced persons.	2,95,370	2,95,370	For the rehabilitation of displaced persons.
	19,96,878	20,05,210	

5. An Advisory Board was set up by the State Government in August, 1948 to grant loans to refugee businessmen or firms up to Rs. 5,000 in each case. For the operation of the scheme a personal ledger account was opened into which sums aggregating Rs. 2,00,000 were paid up to the end of January, 1949 for distribution. The local audit of the above account disclosed the following irregularities :—

- (a) Although the scheme specifically provided for the grant of loans to refugee businessmen who had been displaced from urban area in Eastern Pakistan, loans aggregating Rs. 55,066 were granted to persons who had come from rural area and thus were not, *prima facie*, eligible for the benefits of the scheme. The payments having been objected to in audit, it was stated that the minutes of the Board sanctioning the loans were forwarded to the State Government who had never objected to the grant of these loans. The minutes, however, did not specify the area from which the particular loanees had come which was an essential information for scrutinising the propriety of the grant. Government have since issued orders that the distinction between 'rural' and 'urban' areas either in respect of place of displacement or in respect of place of resettlement should not be rigidly followed in distributing loans under the rehabilitation schemes.
- (b) In three cases loans aggregating Rs. 10,000 were granted on hypothecation of assets comprising machinery and motor cars.

## REVIEW—contd.

which had been purchased by the loanees on a hire-purchase system and were thus already encumbered. In these cases the hypothecation was of little value to Government, as it did not provide a sufficient cover against the risk of non-recovery of the loans. On this being pointed out, additional security has been obtained to cover the risk.

- (c) In three other cases loans of Rs. 500, Rs. 3,000 and Rs. 5,000 were granted respectively to (i) a refugee who was an *ex-detenu* but not a displaced businessman, (ii) a person who was still carrying on business both in Calcutta and Eastern Pakistan and stated that he had sustained some loss in a riot at the latter place and (iii) a refugee who had joined as a partner with the owner of a cloth shop in Calcutta, on hypothecation of the entire business without the original owner and partner becoming a party to the deed. All these loans were granted in violation of the conditions laid down in the Government order formulating the scheme. It has been intimated by Government that in the case of (i) the *ex-detenu* has been asked to refund the loan; in the case of (ii) the loan has been repaid out of a bigger loan granted by the Rehabilitation Finance Administration and in the case of (iii) the opinion of the Government solicitor has been obtained and a witness to the bond has signed as a surety and the bond has been duly registered.

6. The local audit of the accounts of expenditure incurred in the various districts on the relief of refugees from East Bengal disclosed irregularities of the following nature :—

- (a) The inmates recorded in the Admission Register of Camps were not registered as refugees nor was any declaration taken from them to the effect that they were *bonafide* immigrants from East Bengal. Their identities were also not verifiable from any preserved records such as the dispersal slips sent with the different batches of arrivals from the despatching end.
- (b) No local committees were set up by the Relief Officers to prepare priority lists of refugees residing outside camps, nor were any such lists prepared and used to regulate the distribution of cash doles to them.
- (c) The acquittances in muster rolls were as a rule taken by means of thumb impressions which were either not attested at all or attested in a defective manner.
- (d) In several districts gratuitous relief was given to refugees not residing in camps even after 12th December, 1948 in contravention of the orders of Government.
- (e) In a certain district neither measurement book nor any other record of measurement of work done by the refugees was kept in respect of Test Relief Works carried out through the local Municipality.

## REVIEW—contd.

- (f) Loans were given without obtaining affidavits declaring the intention of the refugees to reside permanently in West Bengal and in one district without even obtaining payees' receipts. Generally speaking, loans were paid for house-building in preference to other prescribed purposes and in some cases without hypothecation of assets. In some districts no loan ledger was opened to watch the recovery of the loans.
- (g) In regard to educational grants, detailed and properly vouched accounts of disbursement were not obtained from the Headmasters to whom the grants had been paid.
- (h) Free distribution of cloths and blankets was made in excess of the sanctioned scale. In one district muster rolls shewing the distribution of 12,956 pieces of blankets and 550 pieces of dhuties could not be produced.

7. In a district where a large number of refugees arrived from East Bengal no proper camp admission register was kept for refugees maintained in camps nor were priority lists prepared for refugees residing outside the camps as required by the ru'cs. A total sum of Rs. 1,56,726 was distributed as gratuitous relief from April to December, 1948 to the refugees by the Relief Officer himself, on defective muster rolls in which acquitances for payments made to all the members of each family were obtained from the respective heads of families only by means of thumb impressions which were attested by the disbursing officer himself without any further identification of the payees. The muster rolls also contained many overwritings and erasures in regard to the number of dependants shown against each head of family as well as to the amounts paid to them. In some cases the names of the payees appearing in the muster rolls could not be traced in the camp admission register. It was explained that this was due to the fact that the register had been copied out from the muster rolls and during that process some names appearing in the muster rolls were left out through oversight. Moreover, as the dispersal slips showing the particulars of the refugees in each batch sent from Calcutta to the camps had been destroyed, the names of the payees in the muster rolls were not verifiable from any original record. The priority lists were also drawn up by the Relief Officer himself and not by non-official Relief Committees required to be set up under the rules and as these lists did not show sufficient details they could not be used for checking the muster rolls. The irregularities having been brought to the notice of Government they observed that direct payment on muster rolls without verification of the payees from other records had been irregular. They also issued orders that in future the thumb impressions in the muster rolls should be attested by a person other than the paying officer and the witness in whose presence the payment is made should sign the muster rolls.

## REVIEW—contd.

The local audit of the expenditure incurred in the district also disclosed the following further irregularities :—

- (a) Cloth worth Rs. 20,000 intended for distribution to the refugees had not been purchased direct from the Mills as ordered by Government but from an agent at a price higher than the *ex-mill* price involving a loss of more than Rs. 2,000 to Government.
- (b) In regard to the receipt entries in the stock book, invoices were not forthcoming in many cases (*e.g.*, in respect of G.I. Sheets and Tubewell materials) and in some cases there were discrepancies between the receipt entries and the quantities sent as per invoices. Physical verification of stock had not been carried out by a responsible officer at any time.
- (c) Tenders were not called for works executed in the camps aggregating Rs. 13,748.
- (d) Loans were given to refugees on defective bonds.
- (e) Out of a sum of Rs. 3,328 drawn on account of the Paddy Husking Scheme in August, 1948, there was an unspent balance of Rs. 2,636 on the 18th February, 1949 showing that the amount had been drawn in excess of requirement.

On these irregularities being brought to the notice of Government, they issued orders that responsibility should be fixed for the loss sustained by Government for purchasing cloth at a price higher than the *ex-mill* price. As regards other irregularities Government have called for detailed reports from the local officer concerned.

8. A sum of Rs. 93,717 was paid from 25th April, 1947 to 6th May, 1948 and another sum of Rs. 23,655 from 15th November, 1947 to 17th January, 1948 in a district to two non-official Relief Committees for administering relief to the victims of the Noakhali disturbance and to refugees coming subsequently from East Bengal, but no muster rolls or other documents showing how the amounts were distributed or utilised were obtained by the District Officer from the Committees and kept on record.

For refugees coming after the Partition to the same district, gratuitous relief amounting to Rs. 2,11,893 was given in the form of cash doles. In respect of the refugees not residing in Government Camps, no local relief committees were set up and priority lists prepared, nor were distributors appointed from such committees for making payments, under the supervision of the Relief Officer and his staff, as required by the rules. Although two-thirds of the payees were unregistered refugees who did not furnish any certificate from any responsible person describing them as refugees no effective procedure was adopted to identify them and to verify that they were, in fact, *bonafide* refugees entitled to relief.

*REVIEW—contd.*

As regards refugees residing in camps, no enumeration of the refugees was made by a competent authority to check the number actually present in camps with that shown in the camp admission register. In several cases the muster rolls showed payments to persons not traceable in the camp register, the number shown as admitted was 241, whereas the forwarding memo sent by the despatching officer showed that 204 refugees had been sent by him.

A sum of Rs. 1,838 was noticed to have been paid after the 12th December, 1948 in contravention of Government order under which gratuitous relief was stopped after the 12th December, 1948 to immigrants from East Bengal who did not reside in Government or other recognised camps except women and children not belonging to the family of an able-bodied male immigrant. There were also no records in support of a payment of Rs. 4,980 for educational purposes of refugee students.

A sum of Rs. 3,000 drawn on the 17th December, 1948 for educational purposes of refugee students and a sum of Rs. 19,850 drawn on different dates up to the 2nd December, 1948 for giving loans to refugees remained undisbursed up to the 12th February, 1949 the date of local audit. It was irregular to draw such large amounts in excess of requirements.

9. The local audit of the accounts pertaining to certain premises, flats and military hutments acquired for the purpose of providing accommodation to refugees from Eastern Pakistan on payment of rent disclosed the following losses and irregularities :—

- (i) In several cases the allotment of residences was made to the refugees long after the premises had been requisitioned. Consequently, Government had to pay rent for the period during which the premises remained vacant, the total infructuous expenditure amounting to Rs. 4 746.
- (ii) Excluding the above amount from the total amount of rent of Rs. 52,393 payable by Government for these premises and military camps in respect of periods counting from the dates of their requisition up to 30th September, 1949 (the period covered by audit) the balance of Rs. 47,647 was the rent payable by the refugee tenants. Against this amount rents aggregating Rs. 7,015 only were realised up to the date of audit in January, 1949, besides a sum of Rs. 13,881 which had been paid as advance by the tenants at the time of occupation. The balance included a sum of Rs. 9,891 representing rent due from certain Calcutta riot victims and refugees from Western Pakistan who had also been allotted accommodation intended for refugees from Eastern Pakistan. The heavy amount outstanding was stated to be due to the occupants displaying great unwillingness to pay rent the recovery of which was not considered feasible through certificate procedure owing to the meagre movable properties owned by them. It was also

## REVIEW—concl'd.

stated that steps could not be taken to evict the tenants in accordance with the ejection clause provided in their agreement owing to public psychology.

- (iii) A building originally requisitioned by the Military and taken over from it along with War Department structures at a total monthly rent of Rs. 590 was let out to refugees, but beyond paying an advance of Rs. 500 the occupants did not pay any rent whatsoever. The building was thereupon decided to be derequisitioned but in the meantime the amount of unpaid rent mounted to Rs. 3,000.
- (iv) Two premises in which rented accommodation had been provided for the refugees were purchased from the owner at a consideration of Rs. 7,15,000 on the 4th January, 1949. The fair rent for the buildings was assessed by the Land Acquisition Collector at Rs. 1,338 only per month. This was far below the amount which was normally leviable as rent at 6 per cent. of the capital cost which works out to Rs. 3,575 per month. It appears, therefore, that either too high a purchase price had been paid or the rent was assessed at a disproportionately low figure.
- (v) The rent of a house let out provisionally on the 29th July, 1948 at Rs. 100 per month was finally fixed at Rs. 150 per month but the difference at Rs. 50 per month up to the date of final assessment was not realised. The tenant also appeared to have let out a portion of the premises to sub-tenants on payment of a salami of Rs. 500 which showed that accommodation had been provided to the tenant in excess of his requirements, and thus enabling him to make the above profit. The tenant was also not a regular payer of rent in spite of his receiving rent from his sub-tenants.

10. The lump provision of Rs. 49,000 under sub-head K, for liberalisation of pay scales, was utilised to meet the expenditure on the items detailed below :—

Items.	Amount. Rs.
1. Miscellaneous and unforeseen charges—other items. . . . .	5,000
2. Rents, rates and taxes . . . . .	785
3. Increased charges for furniture and telephone of Writers' Buildings	43,215
Total .	<u>49,000</u>



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess† Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges".</b>			
<b>A.—CHARGES IN INDIA—</b>			
<b>A.-1.—Miscellaneous—</b>			
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—			
	Rs.		
O. . . . .	45,600	} 53,000	22,401
R. . . . .	7,400		
Cols. 1 and 4.—See paragraph 2 of the Review.			
<i>Deduct</i> —Recoveries from the Centre—			
O. . . . .	—45,600	} —53,000	..
R. . . . .	—7,400		
Cols. 1 and 4.—Same as under sub-head A.-1 (a) (i)—Gross.			
A.-1 (a) (ii).—Police appointed for the performance of Agency functions—			
Gross—			
O. . . . .	6,69,400	} 8,00,000	7,12,538
R. . . . .	1,30,600		
Cols. 1 and 4.—Anticipation of excess expenditure based on the progress of actuals did not fully materialise.			
<i>Deduct</i> —Recoveries from the Centre—			
O. . . . .	—6,69,400	} —8,00,000	—8,11,000
R. . . . .	—1,30,600		
Col. 1.—Larger recovery from the Centre than anticipated.			
A.-1 (a) (iii).—Additional Police employed for the performance of non-agency functions—			
Gross—			
O. . . . .	22,22,000	} 34,18,200	29,96,837
R. . . . .	11,96,200		
Cols. 1 and 4.—Anticipated increase of police force during the year did not fully materialise.			
<i>Deduct</i> —Recoveries from the Centre—			
O. . . . .	—1,34,000	} ..	..
R. . . . .	1,34,000		
Col. 1.—Recovery not effected through oversight,			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
A.-1.—Miscellaneous— <i>contd.</i>			
A.-1 (b).—Provincial Transport Controller—			
Gross—	Rs.		
O. . . . .	1,39,000	} 1,25,000	1,06,244
R. . . . .	—14,000		
			—18,756
Col. 4.—Mainly late decision to draw charges of the Regional Transport Authority under this head from the following year.			
<i>Deduct</i> —Recoveries from the Centre—			
O. . . . .	—16,300	} —1,305	—1,000
R. . . . .	14,995		
			+ 305
Col. 1.—Less recovery due to the withdrawal of a certain Control Order.			
A.-1 (c).—Civil Supplies—			
A.-1 (c) (A).—Secretariat—			
O. . . . .	8,02,200	} 6,54,800	6,44,129
R. . . . .	—1,47,400		
			—10,671
¶ Col. 1.—Mainly (i) less payment of rent owing to acquisition of a building by Government (Rs. 50,000) and (ii) economy (Rs. 97,000).			
A.-1 (c) (B).—Finance—			
O. . . . .	7,53,000	} 7,65,700	7,63,646
R. . . . .	12,700		
			—2,054
A.-1 (c) (C).—Directorate of Procurement and Supply—			
Gross—			
O. . . . .	45,11,500	} 52,22,000	51,71,168
R. . . . .	7,10,500		
			—50,832
Col. 1.—Mainly (i) more staff for procurement operations (Rs. 4,02,000) and (ii) increased rates of house-rent and dearness allowances (Rs. 2,81,000).			
<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	—26,000	} ..	..
R. . . . .	26,000		
			..
Col. 1.—No recoveries owing to purchase scheme being undertaken by the Government.			
A.-1 (c) (D).—Directorate of Rationing and Distribution—			
O. . . . .	2,00,500	} 1,65,100	1,62,294
R. . . . .	—35,400		
			—2,806
Col. 1.—Partly (i) vacancies and abolition of posts (Rs. 19,200) and (ii) partly less work of distribution (Rs. 16,200).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A —CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Miscellaneous—<i>contd.</i></b>			
<b>A.-1 (c).—Civil Supplies—<i>contd.</i></b>			
<b>A.-1 (c) (E).—Calcutta (including Industrial Area)</b>			
Rationing—	Rs.		
O. . . . .	1,45,40,700	} 1,31,71,500	1,28,44,711
R. . . . .	—13,69,200		
<b>A.-1 (c) (F).—Town Rationing—</b>			
O. . . . .	1,40,500	} 1,73,750	1,63,082
R. . . . .	33,250		
Col. 1.—Mainly (i) more staff (Rs. 16,900) and (ii) enhanced rates of dearness allowance (Rs. 20,200) partly counterbalanced by smaller labour charges (5,700).			
<b>A.-1 (c) (G).—District Distribution—</b>			
O. . . . .	28,53,000	} 25,91,800	26,05,563
R. . . . .	—2,61,200		
<b>A.-1 (c) (I).—Directorate of Transportation and Consumers' Goods—</b>			
O. . . . .	42,68,600	} 38,20,800	38,12,496
R. . . . .	—4,47,800		
<b>A.-1 (c) (J).—Directorate of Storage and Inspection—</b>			
<b>Gross—</b>			
O. . . . .	20,78,500	} 17,13,700	17,41,712
R. . . . .	—3,64,800		
Col. 1.—Mainly (i) vacancies (Rs. 10,000), abolition of posts (Rs. 14,400) and appointments at lower rates of pay (Rs. 21,400), (ii) unforecast reduction of staff (Rs. 1,99,200) and (iii) abolition of some storage depots (Rs. 76,500).			
<b>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—22,800	} ..	..
R. . . . .	22,800		
Col. 1.—No recoveries owing to abolition of storing agency system.			
<b>A.-1 (c) (L).—Directorate of Textiles—</b>			
<b>Gross—</b>			
O. . . . .	7,33,600	} 5,25,000	5,17,078
R. . . . .	—2,08,600		
Col. 1.—Decontrol of textiles for a part of the year.			
<b>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—17,100	} —97,800	—94,925
R. . . . .	—80,700		
Col. 1.—Recovery of previous year's arrear rent of a godown.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Miscellaneous—<i>contd.</i></b>			
<b>A.-1 (c) --Civil Supplies—<i>concl.</i></b>			
<b>A-1(c) (N).—Office of Publicity Production—</b>			
	Rs.		
O. . . . .	2,31,500	63,050	62,243
R. . . . .	-1,68,450		
Col. 1.—Mainly decision to meet the cost of publicity from the provision under Grant No. "12—General Administration—C 1.- (5)—Other Contingencies". See also page 66 <i>ante</i> .			
<b>A-1 (d).—Motor Spirit Rationing Scheme—</b>			
<b>Gross—</b>			
O. . . . .	3,23,000	2,70,000	2,55,519
R. . . . .	-44,000		
<b>Deduct—Recoveries from the Centre—</b>			
O. . . . .	-2,50,000	-2,53,700	-1,49,900
R. . . . .	-3,700		
Col. 4.—Smaller recoveries pending final decision on the share of expenditure debitable to the Central Government.			
<b>A.-1 (e).—Loss on sale of subsidised food—</b>			
O. . . . .	18,50,000	1,41,32,000	40,91,923
S. . . . .	1,10,45,000		
R. . . . .	12,37,000		
Col. 1.—Mainly (i) loss on sale of wheat and wheat products to the public (Rs. 1,00,00,000) and (ii) larger outlay on purchase of foodgrains for supply to certain Government servants (Rs. 22,00,000). Col. 4.—The adjustment of certain losses could not be made in the accounts for 1948-49 owing to delay in the compilation of Profit and Loss Account.			
<b>A.-1 (f).—Administration of the Drugs Control Order. . . . .</b>			
		26	+26
<b>A.-1 (g).—Small Savings Scheme—</b>			
<b>Gross—</b>			
O. . . . .	80,900	23,898	24,285
R. . . . .	-57,002		
Col. 1.—Due to administration of the scheme being taken over by the Central Government during the year.			
<b>Deduct—Recoveries from the Centre—</b>			
O. . . . .	-80,900	-20,675	-21,062
R. . . . .	60,225		
Col. 1.—Same as under A.-1 (g)—Gross.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head "63.—Extraordinary Charges"—<i>concl.</i></b>	Rs.	Rs.	Rs.
<b>A.—CHARGES IN INDIA—<i>concl.</i></b>			
<b>A.-1.—Miscellaneous—<i>concl.</i></b>			
<b>A.-1 (h).—Rewards for gallantry in the field—</b>			
Rs.			
R. . . . . 15,000	15,000	15,000	..
Col. 1.—Carry-forward of liabilities from previous year.			
<b>A.-1 (i).—Administration of Paper Control Order—</b>			
O. . . . . 77,100			
R. . . . . 11,300	88,400	89,730	+1,330.
<b>A.-1 (j).—Sugar Transit Insurance Scheme—</b>			
R. . . . . 2,000	2,000	..	—2,000
Cols. 1 and 4.—Provision for unforecast claims of an urgent nature remained unutilised pending issue of orders for payment.			
<b>A.-1 (k).—National Cadet Corps—</b>			
R. . . . . 2,78,737	2,78,737	1,76,693	—1,02,044
Col. 1.—Scheme approved towards the close of the year. Col. 4.—Mainly (i) full strength of units not being raised in time (Rs. 41,931), (ii) less purchases (Rs. 46,113) and (iii) non-completion of the repairs of a building (Rs. 14,000).			
<b>A.-2.—Lump provision for increase in salaries—</b>			
O. . . . . 20,50,000			
R. . . . . —20,50,000	..	..	..
Col. 1.—See paragraph 3 of the Review.			
<b>B.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
R. . . . . 6,360	6,360	6,325	—35
Col. 1.—Due to new cases of leave (Rs. 3,840) and Sterling Overseas Pay (Rs. 2,520).			
For rounding—			
O. . . . . —500			
R. . . . . 500	..	..	..
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . . 15,26,305	15,26,305	..	—15,26,305
R. Deductions . . . . . —35,620	—35,620	..	+35,620
<b>Totals—</b>			
Gross . . . . .	4,96,15,100	3,69,85,641	—1,26,29,459
Deductions . . . . .	—12,62,100	—10,77,887	+1,84,213
Net . . . . .	4,83,53,000	3,59,07,754	—1,24,45,246

## REVIEW.

There was a saving of 25·7 per cent. of the grant as compared with 17 per cent. in 1947-48 (Post-partition). The saving occurred mainly under the Sub-head A. 1(e) as the adjustment of the loss of sale of subsidised food, for which the supplementary grant was obtained, was not effected during the year. The saving in the modified appropriation was 23·4 per cent. against 5·4 per cent. in 1947-48 (Post-partition).

2. Sub-head—"A-1 (a) (i)—Gross and Deduct".—It was stated by the Controlling Authority that additions to the original grants under the "Gross and Deduct heads" were made on the basis of the local officers' estimates. The progress of actuals under the "Gross" head throughout the year was, however, markedly less than proportionate to the grant thereunder; while the total expenditure during the year came to less than half the original grant under the above head. Despite this, the fact remains that instead of reducing any portion of the said grant, additional plus and minus provisions were obtained under the "Gross" and the "Deduct" heads respectively (*vide* Col. 1 of the relative sub-heads). This indicates defective control. Further in the light of the actuals under the "Gross" head, no corresponding recovery whatsoever under the "Deduct" head was made through oversight, as stated by the Controlling Officer. This indicates defective financial administration.

3. Sub head—"A-2.—Lump provision for increase in Salaries"—The lump provision under this sub-head being utilised *in toto* was transferred to other sub-heads to cover the expenditure thereunder. The bulk of the amount was reappropriated to the following sub-heads:—

Sub-heads.	Rs.
A.-1 (a) (iii).—Additional Police employed for the performance of non-agency functions—	
Gross . . . . .	11,96,200
Deduct—Recoveries from the centre : .	1,34,000
A.-1 (e).—Loss on sale of subsidised food—	
To Government servants . . . . .	4,03,695
A.-1 (h).—Rewards for gallantry in the field .	15,000
A.-1 (k).—National Cadet Corps . . . . .	2,78,737

4. A sum of Rs. 4,640 on account of loss of petrol from the petrol pumps of the Calcutta Transport Fleet of a Government Department during the period from the 15th August, 1947 to the 31st July, 1948 was written-off by the State Government. The loss was about 7 per cent. of the total consumption of petrol during the period under report. It was explained by the Department that 5 per cent. of the loss was attributable to normal loss by evaporation and the balance to old hand-operated pumps which could not be properly repaired for want of spare parts.

5. The Store Accounts of ration godowns (Calcutta area) for the year 1948-49, being still in the process of compilation by the Department, it has not been possible to include them in this publication.

*Stock Account of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1948-49.*

Commodity.	Opening balance as on 1-4-48.		Receipts.		Total.		Sales.		Result of stock verification.		Verified balance as on the 31st March, 1949.		Difference in value due to fluctuation in rates. Excess + Deficit—.	
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Value at retail rates (Cols. 3 and 4.)	Quantity. retail rates. (Cols. 2 and 4.)	Value at retail rates (Cols. 3 and 5).	Quantity. retail rates. (Cols. 2 and 4.)	Value at retail rates. Quantity. retail rates.	Quantity. retail rates. Quantity. retail rates.	Value at retail rates. Quantity. retail rates.	Excess + Shortage—.	Value at retail rates. Quantity. retail rates.	Value at retail rates. Quantity. retail rates.	Value at retail rates. Quantity. retail rates.	Value at retail rates. Quantity. retail rates.
Rice 'A'	675	17,719	54,145	14,21,306	54,820	14,39,025	53,996	14,17,395	—212	5,565	612	16,065	..	
Rice 'B'	59,910	10,48,425	2,213,687	3,87,39,523	2,273,597	3,97,87,948	2,171,466	3,80,00,655	—10,066	1,76,155	92,065	16,11,138	..	
Atta	16,533	2,27,329	608,381	1,09,52,789	624,914	1,11,80,118	599,870	1,08,04,211	—2,586	48,488	22,458	4,21,088	+93,669	
Flour	27	405	355,342	75,83,115	355,369	75,83,520	352,084	75,70,024	—1,705	40,494	1,580	37,525	+64,523	
Wheat	3	41	3,959	69,082	3,962	69,123	3,803	71,306	—156	2,925	3	56	+5,164	
Sugar	1,907	53,634	—1,877	52,790	30	844	..	..	—28	788	2	56	..	
			(withdrawn)											
Barley	..	..	3,536	66,300	3,536	66,300	3,427	64,256	—98	1,838	11	206	..	
Paddy	9	90	529	5,290	538	5,380	532	5,320	—1	10	5	50	..	
Gram	100	1,000	—52	520	48	480	29	290	—17	170	2	20	..	
			(withdrawn)											
Dehydrated Potato	57	2,567	9,503	2,45,750	9,560	2,48,315	8,416	2,16,905	+15	375	1,159	28,975	—2,810	

CALCUTTA ;

The 21st August, 1950.

S. P. CHUCKERVERTI, Superintendent, Government Store Accounts.

H. M. MOOKERJI, Assistant Chief Accounting Officer, Rationing.

J. N. ROY, Chief Accounting Officer, Rationing.

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 AUDIT CERTIFICATE.

The Store Accounts of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1948-49 were test-audited under my supervision and I certify that the accounts are correct 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 30th August, 1950.

}

P. MUKHERJEE,  
 Assistant Accountant General,  
 West Bengal.

## AUDIT COMMENTS.

The value of the net deficits, disclosed by the physical verification of stocks conducted on the 31st March, 1949 amounted to Rs. 2,76,058 calculated at the retail rates prevailing on that date. During the year the stocks of each article were verified periodically and the shortages found on each occasion valued at the retail rates prevailing on the date of verification. Against Rs. 2,82,708 being the value of the total shortage revealed by the periodical verifications conducted during the year, Rs. 2,60,736 was covered by the prescribed limit of handling loss while the balance amounting to Rs. 21,972 was charged for recovery from the shop personnel concerned.

Besides Rs. 21,972 recoverable on account of shortages of stocks, a further sum of Rs. 18,341 was charged for recovery from the shop personnel on account of shortages of cash and containers discovered during the verifications. Against the total sum of Rs. 40,313 recoverable up to the 31st March, 1949, Rs. 4,061 only has been recovered up to date.

2. While the percentages of handling loss in the cases of Rice, Atta and Flour were below .5, those in the cases of Barley, Wheat and Gram were 2.9, 4.1 and 58.6 respectively.



*Stock Account of Government Employees' Stores (Police) under the Director of Rationing and Distribution, Calcutta, for the Year 1948-49.*

Commodities.	Opening balance as on 1st April, 1948.		Receipts.		Sales.		Loss on account of subsidy of stock verification allowed.		Results of stock verification.		Closing balance as on 31st March, 1949.		Difference in value due to fluctuation of rates. Excess + Deficit—.
	Quantity	Value (at permit rates).	Quantity.	Value (at permit rates).	Quantity.	Sale proceeds realised.	Value.	Profit on Excess+ account Shortage— of retail sale. Value.	Quantity.	Value (at permit rates).	Quantity.	Value (at permit rates).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Rice 'A'	4	101	266	6,717	251	6,595	..	257	—1	25	18	455	..
Rice 'B'	2,447	40,376	42,488	7,01,052	42,145	4,42,155	2,53,237	..	—231	3,812	2,559	42,224	..
Atta	1,021	13,401	20,056	3,50,298	19,729	1,99,376	1,44,862	..	—131	2,374	1,217	22,058	+ 4,971
Flour	4	58	1,544	29,606	1,529	23,772	7,546	..	—15	347	4	93	+ 2,094
Wheat	..	..	7	128	2	30	..	1	—5	91	..	..	—8
Barley	..	..	4	73	1	22	..	1	—3	55	..	..	+ 3
Sugar	233	6,320	—229	6,212	..	..	..	..	—4	108	..	..	..
				(withdrawn)									
Dehydrated Potato	..	176	9	180	6	149	..	27	..	..	7	140	—94
Ghee	5	1,060	..	..	..	..	..	..	..	..	5	1,060	..

*Stock Account of Government Employees' Stores (Police) under the Director of Rationing and Distribution, Calcutta, for the year 1948-49—concl'd.*

Commodities.	Opening balance as on 1st April, 1948.		Receipts.		Sales.		Loss on account of subsidy allowed.		Results of stock verification.		Closing balance as on 31st March, 1949.		Difference in value due to fluctuation of rates. Excess + Deficit—.	
	Quantity.	Value (at permit rates.)	Quantity.	Value (at permit rates.)	Quantity.	Value.	Profit on account of retail sale. Value.	Excess + Shortage—.	Value (at permit rates.)	Quantity.	Value (at permit rates.)	Quantity.		Value (at permit rates.)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Mustard Oil	1	56	..	..	..	..	..	..	..	..	..	1	56	..
Sweepings .	..	..	..	..	..	04	..	..	..	..	..	..	..	..
Excess realisation due to fractional sales.	..	..	..	..	..	946	1,000	..	..	..	..	..	..	..

CALCUTTA ;

B. BHADURI,

H. M. MUKHERJEE,

J. N. ROY,

*The 8th August, 1950.*

*Superintendent, Permit Audit.*

*Assistant Chief Accounting Officer, Chief Accounting Officer, Rationing.*

## .. AUDIT CERTIFICATE.

The Store Accounts of Government Employees' Stores (Police) under the Director of Rationing and Distribution, Calcutta, for the year 1948-49 were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me subject to the remarks contained in the audit comments.

CALCUTTA ;	}	P. MUKHERJEE,
<i>The 30th August, 1950.</i>	}	<i>Assistant Accountant General, West Bengal.</i>

## AUDIT COMMENTS.

The value of the net shortage revealed by the physical verification of stocks at the close of the 31st March, 1949 amounted to Rs. 6,812 calculated at the permit rates prevailing on that date. During the year the stocks of each store were verified from time to time and the shortages found on each occasion valued at the prevailing retail rates which were higher than the permit rates. The value of the total shortage revealed by such periodical verifications amounted to Rs. 7,309 of which Rs. 6,559 was within the prescribed limit of handling loss and the balance amounting to Rs. 750 was charged for recovery from the shop personnel concerned. Against Rs. 750 recoverable up to the 31st March, 1949, Rs. 99 only, has been realised up to date.

2. The stocks of Ghee and Mustard Oil shown in the account were received in the stores during 1946-47 and were lying there in a deteriorated condition without sale. The stock of Ghee was eventually withdrawn from the stores between the 22nd December, 1949 and the 16th February, 1950 but its final disposal could not be traced. The stock of Mustard Oil is still lying in the stores.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63-B.—Expenditure on Post-War Development Schemes".</b>			
<b>A.—LAND REVENUE—</b>			
	Rs.		
O. . . . .	10,00,000	9,63,292	9,62,396
R. . . . .	—36,708		
<b>B.—FOREST—</b>			
O. . . . .	7,75,000	5,84,000	5,42,007
R. . . . .	—1,91,000		
Col. 1.—Due to delay in the creation of two new Divisions.			
<b>C.—IRRIGATION—</b>			
O. . . . .	60,96,000	12,85,905	12,70,610
R. . . . .	—48,10,095		
Col. 1.—Mainly (i) slow progress of work done by certain contractors (Rs. 14,80,000), (ii) delay on acceptance of tenders (Rs. 6,75,200), (iii) non-availability of requisite materials and land (Rs. 4,05,000), (iv) postponement or abandonment of work relating to certain schemes (Rs. 11,38,130) and (v) post-budget decision to debit the expenditure on a scheme under the Capital Major Head "68-etc." (see sub-head I-2 of Grant No. 10.—Irrigation), (Rs. 5,73,000).			
<b>D.—POLICE . . . . .</b>			
	2,00,000	1,16,066	—83,934
Col. 4.—Non-acquisition of a portion of the land for a scheme.			
<b>E.—EDUCATION—</b>			
O. . . . .	84,02,000	56,40,520	58,89,005
R. . . . .	—27,61,480		
Col. 1.—Mainly due to certain schemes not being sanctioned during the year.			
<b>F.—MEDICAL—</b>			
O. . . . .	2,48,88,000	1,21,61,286	1,48,01,983
R. . . . .	—1,27,26,714		
Col. 1.—Mainly (i) slow progress of work for want of requisite materials and land (Rs. 63,26,485), (ii) opening of less beds in a hospital (Rs. 13,16,000), (iii) provision for works expenditure transferred to Sub-head "P.—Works" (Rs. 19,00,714) and (iv) certain schemes not being implemented fully (Rs. 6,14,000). Col. 4.—Mainly heavy purchase made towards the close of the year.			
<b>G.—PUBLIC HEALTH—</b>			
O. . . . .	65,09,000	26,40,948	25,59,379
R. . . . .	—38,68,052		
Col. 1.—Mainly (i) full effect not having been given to a programme for want of materials (Rs. 12,86,750), (ii) abandonment of certain schemes (Rs. 10,86,000), (iii) non-materialisation of some projects (Rs. 7,68,644) and (iv) less demand by a local institution in respect of a scheme (Rs. 2,64,606).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63-B—Expenditure on Post-War Development Schemes"—<i>contd.</i></b>			
<b>H.—AGRICULTURE—</b>			
	Rs.		
O. . . . .	70,77,000	} 29,59,158	22,64,410
R. . . . .	—41,17,842		
Col. 1.—Mainly (i) curtailment of expenditure as a measure against inflation (Rs. 22,44,000), (ii) non-utilisation of the provision for certain charges taken under the normal Departmental head (Rs. 12,00,000), (iii) certain schemes not being in operation during the year (Rs. 3,41,000) and (iv) some others not sanctioned as a measure of economy (Rs. 2,33,842). Col. 4.—Mainly provision for works expenditure not transferred to Sub-head "P.—Works". See also paragraph 3 of the Review.			
<b>I.—VETERINARY—</b>			
O. . . . .	53,000	} 25,000	21,998
R. . . . .	—28,000		
Cols. 1 and 4.—Saving in the provision for a scheme due to late starting of certain hospitals.			
<b>J.—CO-OPERATION—</b>			
O. . . . .	21,74,000	} 2,72,000	2,68,021
R. . . . .	—19,02,000		
Col. 1.—Mainly a large number of schemes could not be sanctioned pending approval by the Central Government.			
<b>K.—INDUSTRIES—</b>			
O. . . . .	67,51,000	} 10,19,007	9,20,925
R. . . . .	—57,31,993		
Col. 1.—Due to (i) certain schemes not having been sanctioned during the year (Rs. 38,09,000) and (ii) a few other schemes being partially implemented (Rs. 10,27,993) and (iii) non-execution of certain schemes on account of transfer of control to other departments (Rs. 8,95,000).			
<b>L.—FISHERIES—</b>			
O. . . . .	3,12,000	} ..	..
R. . . . .	—3,12,000		
Col. 1.—Abandonment of the schemes.			
<b>M.—CINCHONA—</b>			
O. . . . .	98,000	} ..	..
R. . . . .	—98,000		
Col. 1.—(i) Non-implementation of certain schemes (Rs. 91,000) and (ii) decision to meet the cost of a scheme from the provision under "Grant No. 25.—Industries—A.—Miscellaneous" (Rs. 7,000).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
<b>Major Head " 63-B.—Expenditure on Post-War Development Schemes "—<i>concl'd.</i></b>	Rs.	Rs.	Rs.
<b>N.—LABOUR—</b>			
	Rs.		
O. . . . .	2,08,000	1,55,482	+3,382
R. . . . .	—55,900		
	1,52,100		
Col. 1—(i) Abandonment of a scheme (Rs. 40,000) and (ii) want of suitable accom- modation for the opening of two offices (Rs. 15,900).			
<b>O.—MISCELLANEOUS—</b>			
O. . . . .	12,00,000	22,79,836	+1,29,836
R. . . . .	9,50,000		
	21,50,000		
Col. 1.—Mainly reduction of fire service not being possible as originally anticipated.			
<b>P.—WORKS—</b>			
R. . . . .	22,37,101	23,17,769	+8,668
Col. 1.—Transfer of provisions for works expenditure on certain schemes from the relative sub-heads. See also paragraph 2 of the Review.			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	3,34,52,683	..	—3,34,52,683
<b>TOTAL</b>	<b>6,57,43,000</b>	<b>3,43,69,887</b>	<b>—3,13,73,113</b>

### REVIEW.

There was a saving of 47·7 per cent. in the original grant as compared with 24 per cent. in 1947-48 (Post-partition). The saving occurred mainly under the Sub-heads "C, E, F, G, H, and K" due to certain schemes not being finalised or sanctioned and also to slow progress of work on certain schemes for which requisite land or materials were not available. In the modified appropriation there was an excess of 6·4 per cent. against the saving of 17·7 per cent. in the previous year.

2. In the original budget for the year under report, no sub-head corresponding to the Minor Head "Works" was included, nor was any provision made for the expenditure likely to be incurred thereunder. As far back as January, 1948, orders were duly issued for the opening of the relative Major Head, "63-B, etc." along with the several Minor Heads prescribed thereunder including the particular Minor Head "Works". In the Provincial Budget provision was duly made under Sub-heads

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REVIEW—*concl.* .

corresponding to all the Minor Heads except "Works". The omission to make the necessary provision under "Works" indicates defective budgeting.

3. Regarding the final saving under the sub-head "H—Agriculture" the Controlling Authority received Government orders for opening the Sub-head "Works" in April, 1948, *i.e.*, at the beginning of the financial year, 1948-49. The fact remains, however, that the requisite funds were not transferred to the latter sub-head during the course of the year. This indicates defective control.

## ANNEXURE.

*Detailed Statement of Expenditure on Post-War Development Schemes  
(vide paragraph 18 on page 14 of the Audit Report).*

Schemes approved for purpose of grant by the Centre.	Expenditure (inclusive of charges on works) during	
	1947-48 (Post-partition).	1948-49.
1	2	3
	Rs.	Rs.
Scheme for afforestation in the District of Nadia . . . . .	1,34,497	90,391
Conservation of private forests and afforestation of private waste lands . . . . .	1,14,960	2,15,271
Acquisition and afforestation of waste lands . . . . .	..	2,36,346
Scheme for rehabilitation of existing Government forests . . . . .	1,00,062	..
Scheme for the training of technical and other personnel . . . . .	56,965	..
Scheme for improvement of communications, buildings and water supply in Government forests . . . . .	3,58,473	..
Creation of a soil conservation circle . . . . .	72,691	..
Rukni Khal Irrigation Scheme in Bankura District . . . . .	5,293	42,482
Trans-Damodar Internal Drainage Scheme in the Dis- tricts of Hooghly and Howrah . . . . .	3,305	90,696
Kulaikhal Irrigation Scheme in Bankura District . . . . .	5,256	31,293
Jampoī Irrigation Scheme in Jalpaiguri District . . . . .	1,854	..
Re-excavation of Saraswati Khal in the Districts of Hooghly and Howrah . . . . .	—5,279	93,722
Subankar Danra Scheme in Bankura District . . . . .	144	59,337
Putrangi Irrigation Scheme in Midnapore District . . . . .	553	1,29,063
Jhargram Irrigation Scheme in Midnapore District . . . . .	52	23,749
Preparation of a master plan for drainage of Calcutta and surrounding areas . . . . .	76,805	..
Planning of comprehensive Irrigation and Drainage Projects . . . . .	63,868	46,207
Silt clearance of Jibanti and Banki rivers in Murshi- dabad District . . . . .	8,235	23,287
Hinglow River Embankment Scheme in Birbhum District . . . . .	33,766	6,483
Harahatuganj Drainage Project in 24-Parganas District . . . . .	19	73,395
Dolong Irrigation scheme . . . . .	54	10,871



## ANNEXURE—contd.

## Detailed Statement of Expenditure on Post-War Development Schemes—contd.

Schemes approved for purpose of grant by the Centre.	Expenditure (inclusive of charges on works) during	
	1947-48 (Post-partition).	1948-49.
1	2	3
	Rs.	Rs.
Cut connecting the river Kunti and Chandannagore ditch in Hooghly District . . . . .	..	6,812
Minor Irrigation Scheme in Birbhum District . . . . .	..	23
Panipia Irrigation Scheme in Midnapore District . . . . .	10,607	67,342
Teesta Valley Project . . . . .	..	—7,079
Barai Canal Irrigation Scheme in Bankura District . . . . .	19,820	75,130
Soadighi-Gangakhali Drainage Scheme in Midnapore District . . . . .	13,339	4,97,796
Improvement of Jails . . . . .	41,375	..
Immediate plan of Shibpur Engineering College . . . . .	1,03,266	4,31,760
Grant to Jadavpur College . . . . .	1,04,000	86,325
Strengthening of headquarters staff for supervision of the new system of education . . . . .	9,354	20,514
Physical Instructresses of Training Schools and Colleges for girls . . . . .	500	656
Further education and technical training of <i>ex-service</i> men . . . . .	35,970	54,799
Scheme for sending students abroad . . . . .	13,164	3,30,497
Increasing the salaries of primary school teachers . . . . .	24,08,641	34,75,732
Expansion of training facilities for graduate men and women teachers . . . . .	72,008	69,271
Training of staff for Basic Primary Training Schools . . . . .	19,728	22,727
Basic Training School . . . . .	..	2,17,430
Primary Training College . . . . .	..	80,965
Adult Education . . . . .	..	2,45,104
Bengal Engineering College Final Plan . . . . .	..	3,81,416
Expansion of Girls' Secondary Education . . . . .	..	3,02,402
Equipment of private colleges . . . . .	1,49,000	..
Equipment and machinery for Government Colleges . . . . .	1,35,095	32,059
Colleges for Women . . . . .	75,000	31,000
Increase in the number of Rural Dispensaries and establishment of Public Health Units . . . . .	..	15,10,650
Maintenance of Auxiliary Government Hospitals . . . . .	39,74,968	98,79,764
Study leave <i>ex-India</i> for officers of the Provincial Medical Service (Upper) . . . . .	..	1,650
Children's Wards in Medical College Hospitals, Calcutta . . . . .	30,647	44,712
Creation of an Ambulance Service . . . . .	5,916	44,683
Control and Prevention of Venereal diseases . . . . .	1,51,171	1,66,817
Provision of an Infectious Diseases Hospital in Calcutta . . . . .	731	1,24,422

## ANNEXURE—concl'd.

## Detailed Statement of Expenditure on Post-War Development Schemes—concl'd.

Schemes approved for purpose of grant by the Centre.	Expenditure (inclusive of charges on works) during	
	1947-48. (Post-partition).	1948-49.
1	2	3
	Rs.	Rs.
Establishment of T. B. Sanatorium . . . . .	84	479
Establishment of a T. B. Hospital at Kanchrapara . . . . .	3,25,101	11,83,068
Establishment of a rural Nursing Service and improve- ment of Nursing system . . . . .	..	6,500
Conversion of Campbell Medical School, Calcutta, into a College and provision of 100 additional beds . . . . .	..	2,93,844
Improvement of Jadavpur T. B. Hospital . . . . .	..	873
Improvement of Pharmacy and Pharmacy training . . . . .	..	7,431
Rehabilitation and improvement of Government Hospitals . . . . .	..	17,76,226
Higher Training of Medical personnel . . . . .	..	1,244
Rural water supply . . . . .	12,53,454	21,19,576
Water supply and drainage in Municipal areas . . . . .	4,53,160	2,33,541
Malaria Control in the fringe area of the Salt Lakes to the East of Calcutta . . . . .	62,234	1,97,642
Anti-leprosy scheme . . . . .	91,247	1,69,982
Maternity and child welfare scheme . . . . .	27,000	6,000
Establishment of a Leper Colony . . . . .	..	23,062
Improvement of Livestock Industry . . . . .	2,10,832	—3,891
Development of Publicity and Propaganda Organisa- tion of Agriculture Department . . . . .	..	2,897
Expansion of Commodity Grading Centres . . . . .	86	7,512
Scheme for Development of Agricultural Marketing . . . . .	7,119	4,899
Expansion of District Agriculture staff for working demonstration, etc. . . . .	18,226	..
Organisation of Horticultural section for develop- ment of fruits and fruit product industry . . . . .	604	263
Expansion and reorganisation of Bengal Veterinary College and Veterinary Vaccine Section . . . . .	9,914	..
Provision of better facilities for veterinary aid in Calcutta and its suburbs . . . . .	5,900	21,998
Reorganisation of the staff of the Co-operative Directorate . . . . .	1,03,853	2,68,020
Appointment of Power Engineers and staff for develop- ment of electricity . . . . .	91,705	1,29,793
Reorganisation of the department of Industries . . . . .	17,292	1,01,203
Office of the Adviser on location of Industries . . . . .	6,045	872
Reorganisation of the Ceramic Institute . . . . .	96,926	2,35,849
Reorganisation of the Textile Institute, Serampore . . . . .	—35,373	31,780
Sericultural Institute at Kalithi, Birbhum . . . . .	—41	..
Reorganisation of the Department of Sericulture . . . . .	..	1,089
Expansion and reorganisation of the Tanning Institute, Calcutta . . . . .	..	615
Development of Tank fisheries . . . . .	4,989	..
Establishment of a conciliation machinery for settling industrial disputes, development of Trade Unions on sound lines and opening of new Labour Welfare Centres . . . . .	67,887	1,55,481
Peace time Fire Service . . . . .	11,12,616	23,02,936
<b>TOTAL . . . . .</b>	<b>1,23,36,733</b>	<b>2,86,48,766</b>

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.
<b>Major Head " 64-C.—Pre-Partition Payments. "</b>			
Payments of Pre-partition liabilities of undivided Bengal—			
	Rs.		
S. . . . .	1,00,00,000	}	.. .. .
R. . . . .	—1,00,00,000		
<p>Col. 1.—The supplementary grant represents the estimated sum payable to the Government of East Bengal @ Rs. 35 lakhs for every crore of pre-partition dues paid by that Government under an agreement. The provision was surrendered due to the failure of the said Government to make their full quota of payment during the year under report.</p>			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	1,00,00,000	1,00,00,000	.. —1,00,00,000.
<b>TOTAL</b>	..	1,00,00,000	.. —1,00,00,000.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " XLVIA.—Receipts from Road Transport Scheme."</b>			
<b>A.—WORKING EXPENSES IN CONNECTION WITH STATE TRANSPORT SERVICE—</b>			
S . . . . .	Rs. 8,16,000	8,16,000	5,78,293 —2,37,707
Col. 1.—New scheme introduced for placing a large number of buses on the roads in Calcutta and surrounding areas with a view to ease the traffic problem. Col. 4.—Due to a smaller number of buses being placed on service for want of suitable servicing and garage facilities.			
<b>Major Head " 82-B.—Capital Outlay on Road Transport Scheme outside the Revenue Account "</b>			
<b>B.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—</b>			
S . . . . .	51,84,000	51,84,000	27,67,478 —24,16,522
Col. 1.—Same as under A—Col. 1. Col. 4.—Non-receipt of all the buses ordered for and delay in the construction of a garage for want of a suitable site.			
<b>TOTAL</b>	<b>60,00,000</b>	<b>33,45,771</b>	<b>—26,54,229</b>

## REVIEW.

A provision of Rs. 50 lakhs for the above expenditure was included in the original budget under the Major Head 82.—Capital Outlay on Other Provincial works outside the Revenue Account (Grant No. 33). Owing to the revised classification of the charges in question a supplementary grant of Rs. 60 lakhs was obtained under this new grant.

2. The expenditure was less than the grant by Rs. 26,54,229 which is 44·2 per cent. of the grant.

3. Government purchased 100 buses from Bombay in connection with the State Transport Service in Calcutta. A Special Officer was deputed to Bombay to take charge of the buses which were delivered in 4 batches of 25 each during June, August and September, 1918.

The first and the last two batches were insured against risk of loss during transit by rail from Bombay to Calcutta. The second batch was not so insured. All the four batches (insured as well as un-insured) were received at the destination without any damage *en route*.

## REVIEW—concl'd.

The first batch of buses was insured with a Company on payment of a premium of Rs. 10,097 while the third and the fourth batches were insured with another Company, the premium paid being Rs. 1,515 in each case.

Government explained the huge difference in the rate of insurance paid on the 1st occasion and that paid on the 3rd and 4th occasions as being due to the fact that the Special Officer deputed to Bombay who could not call for tenders in the first case for want of sufficient time contacted several companies over the phone and accepted the terms of the firm which offered the lowest rate. Tenders, however, were duly called for in the case of the 3rd and the 4th instalments and the lowest rate of Rs. 1,515 offered by a certain firm was accepted.

From the comparative costs in the 2 sets of cases the loss in the first case may be taken as Rs. 8,582 (Rs. 10,097 *minus* Rs. 1,515) which could have been avoided if timely steps had been taken to obtain quotations.

It has always been the policy of Government not to insure its properties. There was apparently no reason for departing from this policy in respect of goods carried by Government Railway. Had the usual practice been followed as was done in case of the second batch of buses, the total expenditure of Rs. 13,127 incurred on transit insurance charges would have been saved.

4. The State Transport Service of the Government of West Bengal was started in July, 1948 with only 25 buses, but the number gradually increased to 150 by the end of the year. The total cost of these vehicles amounted to Rs. 28,70,542 approximately. About 55 per cent. of the vehicles purchased could not, however, be put on the road, and remained idle mainly due to lack of garaging facilities. This affected the earnings to a considerable extent due to unremunerative expenditure on the maintenance and depreciation of the idle vehicles. In fact, the buses appeared to have been purchased without preparing a comprehensive scheme and working out its financial results. Detailed accounting procedure relating to the scheme was prescribed by Government as late as May, 1949. Even so, the system of physical verification of stock and the internal check prescribed therein were not introduced till the 1st February, 1950. The costing system envisaged in the accounting procedure has not yet been introduced and until this is done, it will not be possible to test the efficiency of work in the different branches.

The *pro forma* Profit and Loss Account of the Service for the year 1948-49 could not be included in the Appropriation Account as the same was received too late for inclusion therein after check.

262      **Appropriation No. 7.—Charges on Account of Motor Vehicles Acts—  
Charged.**

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

**Appropriation No. 9.—Interest on Works for which Capital Accounts are kept—Charged.** 263

*See also the Audit report*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "17.—Interest on Works for which Capital Accounts are kept".</b>			
<b>A. IRRIGATION WORKS—</b>			
	Rs.		
O. . . . .	12,31,000	} 12,85,000	10,62,135 —2,22,865
S. . . . .	54,000		
<p>Col. 4.—Mainly due to (i) late decision not to charge interest on the amount of contribution to the Damodar Valley Corporation (Rs. 1,82,000), (ii) smaller outlay on Mor Reservoir Project (Rs. 31,000) and (iii) interest on the outlay for the preparation of a Master Plan for the drainage of Calcutta and surrounding areas being debited to Sub-head B (Rs. 10,000).</p>			
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
O. . . . .	1,88,000	} 2,26,000	3,13,820 +87,820
S. . . . .	38,000		
<p>Col. 1.—To meet interest charges on the capital expenditure of West Bengal's portion of the Calcutta and Eastern Canals and the Sundarbans Steamer Route which could not be anticipated at the budget stage Col. 4.—Mainly due to the above share proving larger than estimated for.</p>			
TOTAL . . . . .	15,11,000	13,75,955	—1,35,045

**REVIEW.**

The saving was 8.9 per cent. of the final appropriation compared with 31.2 per cent. in the previous year (Post-partition period).

NOTE.—The expenditure under this head is a *pro forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937 and under "22.—Interest on Debt and Other Obligations" by means of a deduct entry in respect of interest on subsequent outlay. (See Sub-head D.-1 (a) of Grant No. 11 on page 62.)

The interest for the year 1948-49 was calculated at the rate of 4 per cent. per annum.

264 Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading".</b>			
<b>A.—GRAIN PURCHASE SCHEMES—</b>			
A.-(1).—Cost of purchase of grain—	Rs.		
O. . . . .	39,72,28,000	} 44,87,91,000	45,89,97,491 +1,02,06,491
R. . . . .	5,15,63,000		
Col. 1.—Mainly increase in the price of commodities (Rs. 9,45,00,000) partly counter-balanced by smaller procurement of food grains (Rs. 4,35,00,000).			
A.-(2).—Advances—			
O. . . . .	56,00,000	} 41,10,000	64,48,697 +23,38,697
R. . . . .	—14,90,000		
Col. 1.—Based on the progress of actuals. Col. 4.—Larger advances sanctioned according to requirements. See also paragraph 3 of the Review.			
A.-(3).—Suspense—			
(a) Credit—			
O. . . . .	—93,00,000	} —78,00,000	—1,23,22,579 —45,22,579
R. . . . .	15,00,000		
Col. 1.—Same as under A.-(2)—Col. 1. Col. 4.—Mainly transactions being larger than anticipated during the year. See also paragraph 3 of the Review.			
(b) Debit—			
O. . . . .	93,00,000	} 78,00,000	1,23,11,879 +45,11,879
R. . . . .	—15,00,000		
Col. 1.—Same as under A.-(2) Col. 1. Col. 4.—Same as under A.-(3) (a)—Col. 4.			
A.-(4).—Deduct—Receipts and Recoveries on Capital Account—			
(a) Repayment of advances—			
O. . . . .	—26,00,000	} —16,00,000	—42,23,351 —26,23,351
R. . . . .	10,00,000		
Col. 1.—Based on the information from local officers. Col. 4.—Mainly amount of loss adjusted was larger than provided for.			
(b) Other receipts—			
O. . . . .	—38,92,20,000	} —44,31,48,000	—43,93,63,373 +37,84,627
R. . . . .	—5,39,28,000		
Col. 1.—Mainly larger sale proceeds not originally anticipated.			



**Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—*contd.***

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 85.-A.—Capital Outlay on Provincial Schemes of State Trading "—<i>concl.</i></b>			
<b>A.—GRAIN PURCHASE SCHEMES—<i>concl.</i></b>			
A.-(5).— <i>Deduct</i> —Capital expenditure financed from ordinary revenues—			
	Rs.		
O. . . . .	—18,50,000	} —1,09,82,000	—40,91,977 +68,90,023
R. . . . .	—91,32,000		
Col. 1.—Mainly on the basis of the loss assessed for adjustment after the budget stage. Col. 4.—The adjustment of certain losses could not be made in the accounts for 1948-49 owing to delay in the compilation of Profit and Loss Account.			
A.-(6).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O. . . . .	—5,00,000	} —3,31,39,000	—4,88,62,216 —1,57,23,216
R. . . . .	—3,26,39,000		
Col. 1.—Mainly on the basis of subsidy and bonus expected from the Central Government after the budget stage. Col. 4.—Contribution by the Central Government for subsidy and bonus for purchase of foodgrains exceeded anticipation.			
<b>B.—OTHER MISCELLANEOUS SCHEMES—</b>			
B.-(1)—Cost of purchase—			
R. . . . .	98,000	98,000	98,149 +149
Col. 1.—Mainly unforecast transactions relating to sugar.			
B.-(4).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
(b) Other receipts—			
R. . . . .	—2,02,000	—2,02,000	—2,02,310 —310
Col. 1.—Realisation of the sale proceeds of sugar not originally anticipated.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . .	—5,01,71,000	—5,01,71,000	.. +5,01,71,000
R. Deductions . . . . .	9,49,01,000	9,49,01,000	.. —9,49,01,000
<b>Totals—</b>			
Gross . . . . .	40,28,28,000	46,55,33,637	+6,27,05,637
Deductions . . . . .	—39,41,70,000	—49,67,43,227	—10,25,73,227
Net . . . . .	86,58,000	—3,12,09,590	—3,98,67,590

## REVIEW.

Savings were 460·5 per cent. of the original grant as compared with 97·3 per cent. in the previous year and occurred mainly under the Sub-heads A-(4) (b) and A-(6) owing to realisation of larger sale proceeds and grant of subsidy and bonus by the Central Government for the purchase of food grains. Compared with the modified appropriation there was an excess expenditure of 13·5 per cent. against the saving of 96·7 per cent. in 1947-48 (Post-partition).

2. The transactions in respect of the head "Supply of foodstuff at concession rates—to jail staff" are included under the Sub-heads A-(1), A-(4) (b) and A-(5) in the Appropriation Accounts. Government in the administrative department, as the controlling authority stated that in the absence of any effective arrangement for the submission of the figures of expenditure by the local officers it was not possible to conduct Departmental verification of accounts or to take action for the regularisation of the grants in these cases. This indicates defective financial administration.

3. Regarding the final variations under the Sub-heads "A-(2) to A-(3) (b)" the Controlling Officer stated that the final requirements relating to the supply of foodstuff at concession rates to police force and civic guards could not be estimated before the close of the year. The trend of actuals under these heads, however, indicates marked savings and excesses well before the close of the year. The failure to obtain necessary modifications in the grants under these sub-heads, therefore, shows that there was room for better control.

4. 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 :—

In thousands of Rupees.

Amounts placed under objection during the year, 1948-49.	Amount finally admitted.	Balance outstanding at the end of the year.
	<u>(a) CASH PAYMENTS.</u>	
19,27,68	15,79,64	3,48,04
	<u>(b) BOOK DEBITS.</u>	
17,45,82	9,68,42	7,77,40

(a) The amount shown under "Cash Payments", viz., 3,48,04 of which 2,78,97 relates to districts and the balance to Calcutta, has been outstanding for the reasons stated below :—

(i) Expenditure incurred without sanction or in excess of the sanctioned rate :—A list of such items of expenditure was sent to Government as early as July, 1949, but final orders of Government thereon have not yet been issued on all the cases.

REVIEW—*contd.*

- (ii) Want of specific sanction of the Finance Department to payments made of certain Pre-partition charges during the Post-partition period :—A list of such cases was also sent to Government in July, 1949, but the decision of Government is still awaited in some of the cases.
- (b) The amount outstanding under "Book Debits" is for want of acceptances and stock certificates from the Government of West Bengal.

5. *Other topics of interest.*—(i) During the year under review a quantity of 5,915 mds. 12 chs. of foodgrains was lost in transit in course of movement by railway and country boats. The money value of the shortage amounted to Rs. 88,271 against which Rs. 2,466 has been recovered. Action regarding the recovery or write-off of the balance is still awaited.

(ii) Officers entrusted with the local distribution of foodgrains in districts receive their stock from the Central Stock at Calcutta and from other neighbouring places of procurement on payment of railway freight only. As the purchase prices of these foodgrains are not paid by them, audit required that a stock certificate indicating the quantity, quality and condition of the grains should be furnished by these officers on the freight bills which they pay. Government did not, however, agree to the furnishing of quality certificate on the ground that it was not practicable for the local officers to furnish it as they do not pay for the stock. Audit suggested that some arrangement should be made to enable the local officers to check and certify the quality of stock received by them as, otherwise, there would be risk of superior stuff being replaced by inferior or sold at lower than the schedule price. In one case there would be loss to Government, in the other case, the consumer would be defrauded. But in their final reply, Government reiterated the practical difficulties in the submission of quality certificates by the local officers and asked audit not to press for them.

6. Under the Departmental System of Accounts the correctness of the figures of expenditure (except under certain heads of accounts) as booked by the Accountant General in his books is required to be verified from month to month by the Departmental Controlling Officers with reference to the figures of expenditure compiled by themselves from their own records. Such verification, if properly conducted, not only helps the Controlling Officer to set right any possible misclassification or incorrect accounting and thereby to regulate the grant suitably but would also bring to his

REVIEW—*concl'd.*

notice any unauthorised or fraudulent payment. The actuals booked under the Sub-heads A—(1) to A—(5) in respect of supply of foodstuffs at concession rates to (a) jail staff and (b) other Government servants during the years 1947-48 and 1948-49 were not verified by the Controlling Officers as the existing Departmental Accounts Rules were not found to be quite suitable for verification of the actuals in respect of the transactions in question. The matter regarding the evolving of a suitable procedure for the purpose has, however, been taken up at the instance of audit and is now under the consideration of Government.

7. Under the existing procedure for the procurement of rice from rice mills, Government in the first instance sell paddy to the mills which in their turn sell to Government the total outturn of rice therefrom, after milling. Delivery of paddy to the mills under this system is made only on pre-payment of its price and an account of the paddy sold to each rice mill is also maintained by the Departmental Officer concerned.

It was noticed in audit that in the case of certain rice mills no regular account of the paddy sold to them had been maintained. The transactions with these mills commenced prior to the Partition and terminated on the 9th November, 1948. Yet the fact remains that so far the paddy account for only a part period of the transactions has been constructed bringing to light a sum of Rs. 4,503 as recoverable from these mills on account of the value of paddy received by them from Government during this part-period. It has been stated by Government that steps are being taken to recover this amount from the mills without delay and that the paddy account for the remaining period of the transaction is under preparation.

*Running Account of Capital Outlay on Provincial Schemes of State Trading for 1948-49.*

Name of the Scheme.	Expenditure to the end of the previous year.		Expenditure during the year.		Total Expenditure.		Recoveries to the end of the previous year.		Recoveries during the year.		Total Recoveries.		Net Result (4-7) Net Expenditure (-) Excess recoveries (-).	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Grain Purchase Schemes . . . . .	19,90,27,505	46,54,35,488	66,44,62,993	19,31,66,896	49,65,40,917	68,97,07,813	-2,52,44,820							
B. Other Miscellaneous Schemes . . . . .	1,03,33,392	98,149	1,04,31,541	1,58,11,553	2,02,3104	1,60,13,863	-55,82,322							
C. Construction of Boats . . . . .	5,902	..	5,902	..	..	..	..							
<b>Total</b> . . . . .	<b>20,93,66,799</b>	<b>46,55,33,637</b>	<b>67,49,00,436</b>	<b>20,89,78,449</b>	<b>49,67,43,227</b>	<b>70,57,21,676</b>	<b>-3,08,21,240*</b>							

\* Excludes Rs. 1,95,29,848 representing the West Bengal Government's share of expenditure up to the 14th August, 1947, which could not be distributed under the different schemes in the absence of proper allocation.

270 Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—*contd.*

*Summarised Personal Ledger Account of Grain Purchase Schemes for the year 1948-49.*

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 . . .	11,942	1,74,353	1,86,295	1,82,156	4,139
2. Sub-divisional Officer, Bishnupur . . .	13,079	44,377	57,456	49,552	7,904
3. District Magistrate, Birbhum . . .	34,505	1,53,360	1,87,865	1,67,729	20,136
4. Sub-divisional Officer, Rampurhat . . .	5,846	53,876	59,722	54,729	4,993
5. District Magistrate, Burdwan . . .	6,742	32,147	38,889	36,927	1,962
6. Sub-divisional Officer, Asansol	9,287	320	9,607	9,607	..
7. Sub-divisional Officer, Katwa . . .	7,854	..	7,854	7,854	..
8. Sub-divisional Officer, Kalna . . .	89	38,172	38,261	35,686	2,575
9. Officer-in-charge, Government Grain-shop at Ranigunj .	1,586	..	1,586	1,586	..
10. District Magistrate, West Dinajpur . . .	22,325	78,145	1,00,470	78,553	21,917
11. Deputy Commissioner, Darjeeling . . .	119	..	119	..	119
12. Manager, Cinchona Plantation, Mungpoo	24,232	10,08,149	10,32,381	10,00,080	32,301
13. District Movement Officer, Darjeeling .	20,000	..	20,000	..	20,000
14. Sub-divisional Officer, Kurseong . . .	13,902	..	13,902	12,638	1,264
15. Sub-divisional Officer, Kalimpong . . .	27,017	..	27,017	24,751	2,266
16. Sub-divisional Officer, Siliguri . . .	8,208	2,32,298	2,40,506	2,40,021	485

**Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—contd.** 271

*Summarised Personal Ledger Account of Grain Purchase Schemes for the year 1948-49—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.
17. District Magistrate, Hooghly . . .	14,991	..	14,991	44	14,947
18. Sub-divisional Officer, Serampore (Closed)	..	..	..	..	..
19. Sub-divisional Officer, Arambagh . . .	6,232	3,135	9,367	5,393	3,974
20. District Magistrate, Howrah . . .	9,285	30	9,315	..	9,315
21. Sub-divisional Officer, Uluberia . . .	25,857	97,949	1,23,806	1,11,392	12,414
22. Curator, Royal Botanical Garden, Howrah	10,065	..	10,065	..	10,065
23. Deputy Commissioner, Jalpaiguri . . .	8,273	2,51,110	2,59,383	2,38,060	21,323
24. Sub-divisional Officer, Alipur-duar . . .	7,936	1,05,093	1,13,029	1,05,780	7,249
25. District Magistrate, Midnapore . . .	21,534	8,816	33,350	33,350	..
26. Officer-in-charge, Government Grain-shop at <del>India</del> <i>India</i> . . .	9,007	..	9,007	..	9,007
27. Sub-divisional Officer, Contai . . .	2,985	..	2,985	2,984	1
28. Sub-divisional Officer, Tamruk . . .	4,178	1,43,354	1,47,532	1,42,387	5,145
29. Sub-divisional Officer, Ghatal . . .	9,102	46,388	55,490	51,098	4,392
30. Sub-divisional Officer, Jhargram . . .	11,898	68,879	80,777	75,349	5,388
31. District Magistrate, Malda . . .	26,641	1,79,661	2,06,302	2,00,609	5,693
32. District Magistrate, Murshidabad . . .	6,272	2,51,732	2,58,004	2,49,549	8,455

272 Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—contd.

Summarised Personal Ledger Account of Grain Purchase Schemes for the year 1948-49—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.
33. Sub-divisional Officer, Lalbagh . . . .	4,075	55,257	59,332	54,486	4,846
34. Sub-divisional Officer, Kandi . . . .	3,647	39,338	42,985	40,431	2,554
35. Sub-divisional Officer, Jangipur . . . .	5,451	50,824	56,275	55,846	429
36. District Magistrate, Nadia . . . .	13,939	2,24,180	2,38,119	2,28,591	9,528
37. Sub-divisional Officer, Ranaghat . . . .	9,171	92,716	1,01,887	96,056	5,831
38. Assistant Horticulturist, Krishnagar, Nadia . . . .	557	2,972	3,529	3,186	343
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 . . . .	18,849	79,055	97,904	82,763	15,141
42. Sub-divisional Officer, Basirhat . . . .	55,391	79,011	1,34,402	1,20,407	13,995
43. Sub-divisional Officer, Diamond Harbour . . . .	16,392	2,15,158	2,31,550	2,09,878	21,672
44. Sub-divisional Officer, Barrackpore . . . .	20,552	20,606	41,158	20,606	20,552
45. Sub-divisional Officer, Bongaon . . . .	5,825	3,689	9,514	9,514	..
46. Superintendent, Government Printing, West Rengal . . . .	27,564	2,68,588	2,96,152	2,79,985	16,167
47. Controller of Rationing, Calcutta A/c II. . . .	4,93,070	4,31,923	9,24,993	8,57,684	67,309
48. Superintendent of Police, Bankura . . . .	1,16,098	2,38,922	3,55,020	2,48,111	1,06,909
49. Superintendent of Police, Birbhum . . . .	7,464	1,66,628	1,74,092	1,57,602	16,490
50. Superintendent of Police, Burdwan . . . .	75,258	4,08,970	4,84,228	3,76,937	1,07,291



**Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—contd.** 273

*Summarised Personal Ledger Account of Grain Purchase Schemes for the year 1948-49—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.	Rs.	Rs.	Rs.
51. Superintendent of Police, Darjeeling .	12,459	3,63,476	3,75,935	3,52,454	23,481
52. Superintendent of Police, West Dinajpur	33,159	1,66,791	1,99,953	1,93,536	6,417
53. Superintendent of Police, Hooghly .	1,56,410	3,42,006	4,98,416	4,33,048	65,368
54. Superintendent of Police, Howrah .	23,785	6,56,633	6,80,418	6,42,726	37,692
55. Superintendent of Police, Jalpaiguri .	32,326	3,14,254	3,46,580	3,08,974	37,606
56. Superintendent of Police, Midnapore .	6,836	5,07,933	5,14,769	4,95,843	18,926
57. Superintendent of Police, Malda .	32,657	1,95,222	2,27,879	1,82,516	45,363
58. Superintendent of Police, Murshidabad	1,01,386	4,89,772	5,91,158	5,06,444	84,714
59. Superintendent of Police, Nadia .	963	3,14,708	3,15,671	3,14,256	1,415
60. Superintendent of Police, 24-Parganas	18,124	11,91,728	12,09,852	11,74,972	34,880
61. Commandant, Armed Police Battalion, Barrackpore . .	..	6,46,417	6,46,417	5,90,781	55,636
62. Commissioner of Police, Calcutta, A/c No. 2 .	13,203	2,68,066	2,81,269	2,81,269	..
63. Commissioner of Police, Calcutta, A/c No. 3	5,877	14,94,560	15,00,437	13,78,572	1,21,865
64. Commissioner of Police, Calcutta, A/c No. 4	5,123	16,179	21,302	5,415	15,887
65. Deputy Inspector General of Police, I. B. C. I. D. No. I .	1,03,419	2,96,836	4,00,255	3,22,515	77,740
66. Superintendent of Railway Police (B. & A. Ry. subsequently E. I. Ry., Sealdah) .	93,786	56,222	1,50,008	62,994	87,914
<b>TOTAL</b> .	<b>19,48,096</b>	<b>1,26,69,987(a)</b>	<b>1,46,18,083</b>	<b>1,32,06,402(L)</b>	<b>14,12,681</b>

(a) and (b). The corresponding booked figures are Rs. 1,23,22,579 and Rs. 1,23,11,880 respectively. The discrepancies are under settlement.

### AUDIT CERTIFICATE.

The Personal Ledger Accounts at items Nos. 2, 3, 10, 11, 12, 23, 31, 43, 46, 48, 49, 50, 51, 52, 55, 57, 60, 65 and 66 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 17th August, 1950.

}

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

### AUDIT COMMENTS.

The local audit of the Personal Ledger Accounts opened for the purpose of running grainshops disclosed the following types of irregularities :—

(i) The cash balance was not verified by the Officer-in-Charge as required under the rules.

(ii) No security was obtained from the persons handling cash and stores.

(iii) Sale proceeds of foodstuffs were not promptly remitted into the treasury.

(iv) The ration card registers were not properly maintained.

(v) In a certain grainshop it was noticed from the notings recorded in the Committee Register on the 1st March, 1949, that three tenders for the supply of rice had been received but not accepted on the ground that there was requisite stock of rice in the grainshop. This was not, however, borne out by entries in the stock or purchase register. On the other hand the stock register shewed that supplies to the extent of 426 mds. of rice @ Rs. 15-10 per md. were received on that very day, viz., the 1st March, 1949, from a contractor who had quoted a rate of Rs. 14-14 per md. in one of the tenders which were rejected on the ground stated above. This involved Government in a loss of about Rs. 480, which could have been easily avoided had the lowest tendered rate of Rs. 14-8, offered by another contractor, been accepted.

(vi) In another grainshop sale proceeds of foodstuffs amounting to Rs. 444 were not accounted for in the cash-book nor was the amount credited into the treasury till after two months of the omission having been pointed out in audit.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess† Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—ADVANCES REPAYABLE.</b>			
A.-1.—Civil Advances—			
O. . . . .	2,90,000	13,77,000	15,48,997
S. . . . .	10,87,000		
			+1,71,997
Col. 1.—Mainly advances of pay and allowances to a larger number of officers under orders of transfer (Rs. 7,40,000) and unforecast grant of special advances (Rs.3,37,000).			
Col. 4.—Mainly larger advances drawn by the Land Acquisition Officer of a district for payment of compensation for land acquired.			
Total . . . . .	13,77,000	15,48,997	+1,71,997

## REVIEW.

There was an excess of 12·5 per cent. over the grant.

## Grant No. 40.—Loans and Advances bearing Interest.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Municipalities, Port funds, etc."</b>			
<b>A.—LOANS TO PRESIDENCY CORPORATIONS—</b>			
	Rs.		
S. . . . .	28,37,000	} 21,00,000	21,00,000
R. . . . .	-7,37,000		
Col. 1.—Supplementary grant for loans to the Calcutta Corporation for (i) ways and means purposes (Rs. 20 lakhs) and (ii) execution of certain emergent projects (Rs. 8,37,000), partly reduced on later information that the provision under (ii) was not required in full.			
<b>B.—LOANS TO MUNICIPALITIES—</b>			
O. . . . .	82,000	} 3,62,560	8,62,539
R. . . . .	2,80,560		
Cols. 1 and 4.—Mainly due to a post-budget loan to a municipality being partially provided for. See paragraph 2 of the Review.			
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>			
R. . . . .	2,65,000	2,65,000	2,65,000
Col. 1.—Post-budget sanction to loans for meeting the normal requirements of two District Boards (Rs. 2,35,000) and election expenses of another (Rs. 30,000).			
<b>D.—ADVANCES TO CULTIVATORS—</b>			
O. . . . .	25,00,000	} 18,00,000	19,99,535
R. . . . .	-7,00,000		
Col. 1.—Less demands for loans owing to favourable conditions. Col. 4.—Due to some unanticipated payments during the closing months of the year.			
<b>E.—ADVANCES UNDER SPECIAL LAWS—</b>			
O. . . . .	13,000	} 15,000	9,988
R. . . . .	2,000		
<b>F.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—</b>			
O. . . . .	2,00,000	} 50,000	47,035
R. . . . .	-1,50,000		
Col. 1.—Same as under D—Col. 1.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Municipalities, Port Funds, etc."—<i>concl'd.</i></b>			
<b>G.—MISCELLANEOUS LOANS AND ADVANCES—</b>			
	Rs.		
O. . . . .	21,01,000	} 57,30,151	57,22,712
S. . . . .	1,31,49,000		
R. . . . .	—95,19,849		
Col. 1.—Supplementary grant to meet (i) advances to a bank for (i) procurement and distribution of cloth through Co-operative Societies (Rs. 20 lakhs), (ii) procurement and distribution of yarn for handloom weavers (Rs. 10 lakhs), (iii) short fall in the realisation of certain investments of the said bank (Rs. 10,32,000) as also (2) advances to Damodar Valley Corporation (Rs. 91,17,000). Reduction mainly due to the advances to the Damodar Valley Corporation having been adjusted under Grant No. 10.—Irrigation (Sub-head J.-3) and less requirements of short-term crop loans owing to late receipt of applications (Rs. 4 lakhs). See paragraph 1 of the Review.			
<b>H.—LOANS AND ADVANCES TO REFUGEES—</b>			
S. . . . .	50,00,000	50,00,000	40,91,626
Col. 1.—Payment of advances for the relief and rehabilitation of the refugees from East Bengal. Col. 4.—Unutilised provision retained by certain District Officers owing to the failure of the applicants to turn up to receive payments in time.			
<b>Total—Loans to Municipalities, Port Funds, etc.—</b>			
O. . . . .	48,96,000	} 1,53,22,711	1,50,98,435
S. . . . .	2,09,86,000		
R. . . . .	—1,05,59,289		
<b>Major Head—"Advances to Government Servants.</b>			
<b>I.—HOUSE BUILDING ADVANCES—</b>			
O. . . . .	30,000	} 1,00,000	54,074
S. . . . .	70,000		
Col. 1.—Sanction of advances to a larger number of Government servants. Col. 4.—Non-drawal of the advances in full.			
<b>J.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—</b>			
O. . . . .	1,00,000	} 2,00,000	1,64,128
S. . . . .	1,00,000		
Cols. 1 and 4.—Same as under I.			
<b>K.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—</b>			
O. . . . .	1,000	} 5,000	1,346
S. . . . .	4,000		
Cols. 1 and 4.—Same as under I.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Advances to Government Servants"—concl'd.</b>			
<b>TOTAL—Advances to Government servants—</b>			
O. . . . .	Rs. 1,31,000	3,05,000	2,19,548
S. . . . .	1,74,000		
<hr/>			
<b>Surrenders or withdrawals within grant or appro- priation</b>			
R. . . . .	1,05,59,289	1,05,59,289	—1,05,59,289
<hr/>			
<b>TOTAL— Grant No. 40</b>	2,61,87,000	1,53,17,983	—1,08,69,017

#### REVIEW.

Savings were 41·5 per cent. of the grant and 2 per cent. of the final modified appropriation compared with 54·1 per cent. and 18·8 per cent. respectively in the preceding year. The bulk of the saving in the grant was contributed by Sub-head G and was mainly due to the non-utilisation of a supplementary provision of Rs. 91·17 lakhs for advance to the Damodar Valley Corporation due to a change in the procedure of accounting. The said provision was accordingly surrendered.

2. The excess under sub-head B.—Loans to Municipalities was due to the failure of Government to provide funds by reappropriation. This indicates defective control.

**APPENDIX I.**

**ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1947-48 (Post-partition).**

**ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.**

(See paragraph 3 of the Review under Grant No. 5.— Forest— page 33.)

*Production, Trading and Profit and Loss Account of the Siliguri Band Saw Mill Sub-division for the period from the 15th August, 1947 to the 31st March, 1948.*

**Dr.**

**Cr.**

Particulars.	Rs.	Particulars.	Rs.
To opening stock (logs and sawn timber)	2,28,660		
„ value of logs received by transfer from one class to another	2,880		
„ royalty	1,15,801	By sale of logs	23,718
„ extraction charges of logs	1,26,352	„ sale of sawn timber	4,33,191
„ milling expenses	77,473	„ value of timber used departmentally	596
„ administration expenses	6,083	„ miscellaneous receipts	11,928
„ miscellaneous selling expenses	9,561	„ closing stock on 31st March—	
„ interest on capital	2,452	Logs and sawn timber	2,43,182
„ profit for the year	1,43,353		
	TOTAL		TOTAL
	7,12,615		7,12,615

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

SILIGURI;

M. S. MAZUMDAR,

B. B. SARKAR,

*Manager,  
Band Saw Mill, Siliguri.*

*The 29th March, 1950.*

*Accountant, Band Saw Mill, Siliguri.*

## APPENDIX I—contd.

*Cost Sheet of Sawn Timber of the Siliguri Band Saw Mill Sub-division  
for the period from the 15th August, 1947 to the 31st March, 1948.*

Particulars.	1947-48 (Post-partition).
Logs and sawn timber reconverted . . . . .	169,689 c. ft.
Outturn obtained . . . . .	131,302 „
Loss in conversion . . . . .	38,387 „
Percentage of loss . . . . .	22.62

1	Rate per c. ft. 2 As.	Amount. 3 Rs.
1. Cost of timber . . . . .	27.22	2,23,349
2. Milling expenses—		
(a) Direct charges . . . . .		51,175
(b) Depreciation . . . . .	9.44	10,014
(c) Supervising Establishment . . . . .		16,284
3. Administration expenses . . . . .	.74	6,083
4. Miscellaneous expenses of selling and interest on capital.	1.46	12,013
All-in cost per c. ft. . . . .	38.86 or Rs. 2-6-10.3	3,18,918

	Rate per c. ft. As.
Sale of sawn timber . . . . .	72.28
	or
	Rs. 4-8-3.3

## Comparative cost and sale rates.

	Average rate of cost per c. ft.			Average rate of sale per c. ft.		
	Rs.	A.	P.	Rs.	A.	P.
Teak . . . . .	4	2	1.4	4	15	11.8
A class . . . . .	2	8	7.5	4	15	10.8
B class . . . . .	2	8	5.0	3	1	7.5
C class . . . . .	2	0	6.2	2	2	11.9
D class . . . . .	1	15	9.8	2	2	10.3

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

SILIGURI ;	}	M. S. MAZUMDAR, Accountant, Band Saw Mill, Siliguri.	}	B. B. SARKAR, Manager, Band Saw Mill, Siliguri.
The 29 March, 1950.				



*Balance Sheet of the Siliguri Band Saw Mill Sub-division on the 31st March, 1948.*

Capital and Liabilities.	On the 31st March, 1948.		On the 31st March, 1948.	
	1	2	3	5
		Rs.	Property and Assets.	Rs.
Government Capital . . . . .		3,35,364	Plant and Machinery at cost . . . . .	2,36,942
			Less—Depreciation to date . . . . .	1,81,130
				55,812
			Mill Building at cost . . . . .	32,589
			Less—Depreciation to date . . . . .	19,540
				13,049
			Depot Buildings, etc., at cost . . . . .	20,806
			Less—Depreciation to date . . . . .	12,648
				8,158
Liabilities . . . . .			Office furniture at cost . . . . .	977
			Less—Depreciation to date . . . . .	676
		4,378		301
			Rolling Stock at cost . . . . .	15,558
			Less—Depreciation to date . . . . .	15,280
				278
Advance royalty for sawn timber . . . . .		9,722	Truck . . . . .	7,598
			Less—Depreciation to date . . . . .	6,413
				1,185
			Railway siding roads, etc. . . . .	14,863
			Less—Depreciation to date . . . . .	6,091
				8,772
Total carried over . . . . .		3,49,464	Total Carried over . . . . .	87,555

*Balance Sheet of the Siliguri Band Saw Mill Sub-division on the 31st March, 1948—concl'd.*

Capital and Liabilities.	Property and Assets.	
	1	3
On the 31st March, 1948.	On the 31st March, 1948.	
2	4	5
Rs.	Rs.	Rs.
Total brought forward . . . . .		87,555
	Total brought forward . . . . .	
	Well ring . . . . .	594
	Less—Depreciation to date . . . . .	88
		506
	Tools, spares, oils and stores . . . . .	16,820
	Less—Depreciation to date . . . . .	..
		16,820
	Stock in trade—Logs . . . . .	58,052
	Sawn timber . . . . .	1,85,131
	Sundry Debtors . . . . .	1,44,753
	Cash in hand . . . . .	..
	Total . . . . .	4,92,817

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

Subject to the remarks made in the Inspection Report on the accounts of the Band Saw Mill, Siliguri, for 1947-48 and subject to the enclosed audit comments it is certified that the Balance sheet of the Band Saw Mill, Siliguri, as on the 31st March, 1948 was properly drawn up so as to exhibit a true and correct state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books and records maintained.

SILIGURI ; } M. S. MAZUMDAR, B. B. SARKAR,  
 Accountant, Manager,  
 Band Saw Mill, Siliguri. Band Saw Mill, Siliguri.

CALCUTTA ; } S. K. DAS,  
 Assistant Accounts Officer.  
 West Bengal.  
 The 27th June, 1950. }

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**Audit comments.**

1. Several minor discrepancies in the value and quantity of logs shown in the statements were noticed and separately communicated for adjustment in the next accounts.

2. *Log extraction account at the Saw mill depot.*—Some quantities of logs and timbers were found to have been reclassified at the Saw mill depot from lower to higher grades but no authority for such transfer was forthcoming. According to the reclassification made on the debit side, the closing balances of 'C' class and 'D' class logs should have been 2,190·20 c. ft. and 1,974·60 c. ft. respectively instead of 1,885·30 c. ft. and 3,279·50 c. ft. as shown in the statement.

3. *Cost sheet of Sawn timber.*—(i) The cost on account of "stationery and forms" supplied by the Stationery Department of Government was not included.

(ii) Leave and pension contribution was not calculated properly according to Rule 104 of the Bengal Service Rules, Part I. Leave allowances were wrongly taken into account over and above the leave contribution.

(iii) Cost per c. ft. as shown in the cost sheet was wrongly based on the proportion of sawn timber instead of on the proportion of logs sawn into timber.

(iv) No stock account of slabs obtained in the process of conversion of logs into timber which are converted into firewood and mainly used as fuel for the boilers and for consumption by the Mill staff was maintained, such firewood was wrongly accounted for as wastage. The percentage of such wastage was in many cases very high.

4. *Balance sheet and Profit and Loss Account.*—(i) The registers of "plant and machinery", "buildings", and "rolling stock" were not maintained properly so as to exhibit the depreciated values of the fixed assets from year to year and the depreciations charged thereon. Their values and the depreciations charged as shown in the balance sheet were not, therefore, susceptible of verification. No stock register was maintained for such assets as "Railway sidings" and "motor truck" and as such the correctness of the depreciated values thereof shown in the balance sheet could not be verified. The values of many items of assets, *viz.*, Marshal portable Engine with Boiler (present book value Rs. 3/13/8), Skidder Engine and Vertical Boiler (present book value Rs. 10—etc.) were brought down to insignificantly low figures by over-depreciation and stood at figures much below their scrap values although they were reported to be still in good working order.

(ii) The values of some items of stores were not recorded in the relevant registers and as such the correctness of their values shown in the balance sheet was not susceptible of verification. The value of Lathe chunk purchased at Rs. 213 was not shown in the register of assets.

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**Audit comments *concl'd.***

(iii) In the sales account "miscellaneous sales" "cash receipts from sale" which were originally shown as Rs. 24,174 and Rs. 3,19,704 respectively were altered to Rs. 35,647 and Rs. 3,27,726.

(iv) Rs. 3,36,567 originally shown as cost remittance in the Balance sheet was subsequently altered to Rs. 3,36,555.

(v) Sale price of sawn timber which was originally shown as Rs. 4,36,643 was subsequently altered to Rs. 4,33,191 and consequently the profits originally shown were amended subsequently. With the alteration of the net profit and of the amount of remittance referred to in item (iv) above the value of oil and stores shown in the assets side which originally stood at Rs. 14,018 was altered to Rs. 10,578. This subsequent alteration of the figures under oil and stores appear to be fictitious in view of the incomplete state of the store register referred to in item (ii) above and the inability of the office to present the store accounts. The alteration was apparently made with a view to balance the balance sheet consequent on the alteration of the figures referred to above.

(vi) Audit fee was not included in the *Pro forma* accounts.

5. No physical verification of the closing stock as on the 31st March, 1948 was made at the close of the year and the value of stock shown in the Balance sheet represented the value of unverified stock. It cannot, therefore, be certified that the closing balances of stock and stores shown in the balance sheet as on the 31st March, 1948, were correct, especially in view of the large discrepancies referred to above.

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*Financial Review of the Siliguri Band Saw Mill for the period from the 15th August, 1947 to the 31st March, 1948.*

In presenting herewith the audited profit and loss account and balance sheet for the period from the 15th August, 1947 to the 31st March, 1948, I have the pleasure to report that the profit for the period amounted to Rs. 1,43,353.

The total profit for the Pre-partition and Post-partition periods of the year under review amounted to Rs. 1,64,965 as against a profit of Rs. 2,43,211 in 1946-47 and Rs. 2,55,879 in 1945-46.

The working of the year under report was satisfactory. The Saw Mill remained closed for 9 days (*i.e.*, 7 days for want of logs, 1 day for disorder of machinery parts and 1 day for unauthorised holiday having been enjoyed by the mill crew). There was practically no major breakdown save and except the big band saw which went out of order from time to time during the period. Adjustments and replacements were usually done after the working hours and there was very little dislocation of works.

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*Financial Review of the Siliguri Band Saw Mill for the period from the 15th August, 1947 to the 31st March, 1948 - concl'd.*

Some quantity of sawn timber were sold against Government Orders at B.T.P.C. Rates *plus* 50% and the balance by public auction which started from the 1st April, 1947. There were only six auctions during this period yielding a fair amount of revenue.

The mill worked single shift during this period and the outturn of sawn timber during this period under review was 1,31,302 c. ft.

The total outturn including Pre-partition was 171,970.02 c. ft. as against 1,84,193.31 c. ft. in 1946-47 and 300,140 c. ft. in 1945-46 when the mill worked double shift for a part of the year.

The Saw Mill paid the same royalty for logs brought to the mill as in the previous year.

SILIGURI ;  
The 26th May, 1950. }

B. B. SARKAR,  
*Sub-divisional Forest Officer,*  
*Siliguri Forest Sub-division.*

## APPENDIX II.

## Analysis of amounts remaining under audit objection.

(Vide paragraph 21 of the Audit Report on page 16 ante.)

Value in Rs. lakhs.

Name of Department.	Want of estimate.		Want of sanction to excess over estimates.		Want of vouchers including stamped receipts.		For other reasons.	
	No. of items.	Value	No. of items.	Value.	No. of items.	Value.	No. of items.	Value.
1	2	3	4	5	6	7	8	9
<b>1947-48 (Post-partition)</b>								
General Administration .. .. .	..	..	..	..	23	2.38	50	1.26
Jails . . . . .	..	..	..	..	98	1.55	..	..
Police . . . . .	..	..	..	..	..	..	13	.02
Agriculture . . . . .	..	..	..	..	8	.35	..	..
Industries . . . . .	..	..	..	..	8	.12	7	.45
Famine . . . . .	..	..	..	..	..	..	6	.96
Scientific . . . . .	..	..	..	..	..	..	2	.01
Food . . . . .	..	..	..	..	..	..	339	88.23
Miscellaneous . . . . .	..	..	..	..	..	..	37	.53
Communication and Buildings.	683	1,00.04	45	7.48	621	7.22	—	—
Irrigation and Waterways.	58	61.17	2	.05	28	.34	—	—
Public Health . . . . .	11	48.60	1	.81	..	..	..	..
<b>Total</b> . . . . .	<b>752</b>	<b>2,09.81</b>	<b>48</b>	<b>8.34</b>	<b>786</b>	<b>11.96</b>	<b>454</b>	<b>91.46</b>

**1948-49.**

Land Revenue . . . . .	..	..	..	..	..	..	4	5.32
General Administration.	..	..	..	..	60	4.38	76	61
Jails . . . . .	..	..	..	..	168	12.45	42	.17
Police . . . . .	..	..	..	..	20	.49	222	.16
Education . . . . .	..	..	..	..	4	.11	..	..
Medical . . . . .	..	..	..	..	336	31.12	..	..

APPENDIX II.—*concl.*

Name of Department.	Want of estimate.		Want of sanction to excess over estimates.		Want of vouchers including stamped receipts.		For other reasons.	
	No. of items.	Value.	No. of items.	Value.	No. of items.	Value.	No. of items.	Value.
1	2	3	4	5	6	7	8	9
Agriculture . . . . .	..	..	..	..	103	7·18	..	..
Industries . . . . .	..	..	..	..	..	..	26	·27
Famine . . . . .	..	..	..	..	..	..	3	·11
Food . . . . .	..	..	..	..	75	·23	675	11,25·44
Miscellaneous . . . . .	..	..	..	..	3	7·51	209	9·94
Relief and Rehabilitation.	4	·72	..	..	1	·09	..	..
Communications and Buildings.	1,082	95·36	124	9·57	634	7·19	..	..
Irrigation and Waterways.	85	17·53	14	1·32	122	2·08	..	..
Public Health . . . . .	7	11·08	11	·12	..	..	..	..
<b>Total . . . . .</b>	<b>1,178</b>	<b>1,24·66</b>	<b>149</b>	<b>11·01</b>	<b>1,526</b>	<b>72·77</b>	<b>1,257</b>	<b>11,42·02</b>
<b>Grand Total . . . . .</b>	<b>1,930</b>	<b>3,34·50</b>	<b>197</b>	<b>19·35</b>	<b>2,312</b>	<b>84·73</b>	<b>1,711</b>	<b>12,33·48</b>

The heavy outstandings are chiefly due to :—

- (1) delay in sanctioning estimates,
- (2) want of detailed bills and disbursement certificates in respect of advance payments,
- (3) want of orders sanctioning rates of incidental charges of the Food Department,
- (4) want of stock certificates of gunnies purchased for procurement purposes, and
- (5) want of sanction to write off of shortages occurred in storage and transit.

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showing to which accounts specific reference is made in the Report.**

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