

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1951-52

AND



THE AUDIT REPORT

1953



सत्यमेव जयते

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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of West Bengal for 1951-52 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 is submitted by the Comptroller and Auditor General of India to 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. Cases of irregularities, etc., included in the Audit Report relate ordinarily to the year 1951-52. The report includes also cases relating to previous years, which could not be dealt with in the earlier reports, as well as some matters relating to a later year than 1951-52. Every effort is made to obtain an agreement on the statements of facts from the Departments to whom draft paragraphs are sent for the purpose.

PART I.

AUDIT REPORT 1953.

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

CHAPTER I—INTRODUCTORY.

The original budget for 1951-52 provided for a total revenue expenditure of Rs. 38·81 crores. This provision was subsequently increased by supplementary grants (Rs. 1·56 crores) raising the total to Rs. 40·37 crores, as against a total provision of Rs. 40·26 crores in the preceding year. The increase of Rs. 11 lakhs was the net effect of increases under certain heads and decreases under others.

The following are the more important items accounting for the increases :—

- (i) Irrigation (Rs. 21 lakhs)—Increased provision for intensive food production schemes.
- (ii) General Administration (Rs. 32 lakhs)—Expenses in connection with the General Elections.
- (iii) Police (Rs. 57 lakhs)—Implementation of the new set-up of the Calcutta and Port Police, provision for accommodation of officers and men of the Calcutta Police, purchase of arms and ammunitions and re-organisation of the Cooch Behar Police, etc.
- (iv) Education (Rs. 28 lakhs)—Introduction of Free Primary Education, in certain rural areas and increased provision for certain other schemes.
- (v) Medical (Rs. 36 lakhs)—Providing additional beds in certain hospitals, payment of grant to certain non-Government hospitals and increased provision for certain development schemes.
- (vi) Public Health (Rs. 31 lakhs) —Contribution to the Calcutta Corporation for expenditure in connection with the Kulti outfall scheme and increased grants for rural public health units, anti-plague scheme, Malaria control and rural water supply.

The total increase was partly offset by the omission of any provision for payment of (a) contribution to the Contingency Fund (Rs. 50 lakhs) and (b) land compensation charges relating to the Pre-partition period (Rs. 1,44 lakhs).

In the Capital Section the original budget provision of Rs. 14·53 crores was augmented by supplementary grants of Rs. 3·54 crores. The sanctioned budget for the preceding year was 15·52 crores. The increase of Rs. 2·55 crores in the budget for 1951-52 was mainly due to increased provision for the Kanchrapara Area Development Scheme (Rs. 45 lakhs) and larger procurement of food stuff on account of increase in the scale of rations and higher purchase price (Rs. 2,04 lakhs).

CHAPTER II.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

2. *Original Grants and Appropriations.*—Thirty eight demands for grants aggregating Rs. 63,45,16,000 were placed before the Legislature which voted them without any reduction. This amount as well as a further sum of Rs. 1,24,75,000 required to meet expenditure charged on the Consolidated Fund of the State of West Bengal were included in the schedule of the West Bengal Appropriation Act, 1951 (West Bengal Act X of 1951) which was assented to by the Governor on the 31st March, 1951.

The number and arrangement of the Demands were practically the same as in the preceding year except that a new demand "31-Territorial and Political Pensions" which was included in the supplementary schedule of the previous year was included in the original schedule for the year under report.

3. *Supplementary Grants and Appropriations during the year.*—During the year under report two supplementary schedules aggregating Rs. 18,31,47,001 appended to the West Bengal Appropriation (No. 3) Act, 1951 (West Bengal Act XXVI of 1951) and the West Bengal Appropriation Act, 1952 (West Bengal Act I of 1952) were assented to by the Governor on the 26th October, 1951, and the 29th March, 1952 respectively. The above amount consisted of (a) Rs. 5,14,49,001 on account of seventeen supplementary grants including a token grant of Re. 1 under Grant No. "20—Medical" and (b) Rs. 13,16,98,000 on account of eight charged appropriations including a new appropriation "42—Public Debt."

GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	63,45,16,000	63,45,16,000
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State.	1,24,75,000	..	1,24,75,000
2. Supplementary Schedules ^{with Appropriation} of authorized expenditure— And—			
(a) Voted by the Legislature . . . . .	..	5,14,49,001	5,14,49,001
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State.	13,16,98,000	..	13,16,98,000
3. Net aggregate grant or appropriation	14,41,73,000	68 59,65,001	83,01,38,001
4. Aggregate disbursements	17,48,23,190	54,75,90,351	72,24,13,541
5. Less (—) or more (+) than granted	+3,06,50,190	—13 83,74,650	—10,77,24,480
6. Percentage of 5 to 3	21.3	20 2	13

5. *Savings on voted grants.*—Savings occurred in 35 out of 38 voted grants. A list of the more important cases is given below :—

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
10. Irrigation	10,04,36	1,49	10,05,85	8,93,64	1,12,21	11.2
17. Ports and Pilotage .	8,89	1,46	10,35	8,69	1.66	16
18. Scientific Departments	97	50	1,47	1,31	16	10.9
25. Industries—Industries	1,09,12	..	1,09,12	70,93	38,19	35
26. Industries—Fisheries .	19,37	..	19,37	13,36	6.01	31
27. Industries—Cinchona .	35,55	..	35,55	30,04	5,51	15.5
29. Civil Works	7,07,47	..	7,07,47	6,02,94	1,04,53	14.8
30. Famine	29,61	2,71	32,32	26,69	5,63	17.4
31. Territorial and Political Pensions	2,00	10	2,10	1,71	39	18.4
34. Miscellaneous—Miscellaneous	2,77,47	9,47	2,86,94	2,33,95	52,99	18.5
35. Miscellaneous—Expenditure on displaced persons	10,01,13	..	10,01,13	6,80,48	3,20,65	32
36. Extraordinary charges	3,99,65	65,51	4,65,16	3,43,08	1,22,08	26.2
37. Pre-partition payments	27,09	..	27,09	15,01	12,08	44.6
38. Expenditure on Road Transport Scheme.	1,28,56	..	1,28,56	1,00,17	28,39	22.1
39. Capital Outlay on Schemes of State Trading	9,58	3,53.55	3,63,13	—32,59	3,95,72	109
40. Interest-Free Advances	48,69	..	48,69	..	48,69	..
41. Loans and Advances bearing Interest .	1,06,07	10,00	1,16,07	96,93	19,12	16.5

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

10. *Irrigation.*—The contribution to the Damodar Valley Corporation and outlay on the Mayurakshi Reservoir Projects as well as on certain other schemes smaller than originally anticipated.

17. *Ports and Pilotage.*—Smaller expenditure in connection with the training of Inland Water Transport crews and for the establishment of repairing and servicing yards.

18. *Scientific Departments.*—Reduction of grants to certain societies.

25. *Industries—Industries.*—Non-receipt of demands for the payment of the State Government's share of contribution towards the scheme for establishment of a fertiliser factory at Sindri and smaller outlay on certain development schemes.

26. *Industries—Fisheries.*—Certain intensive food production schemes not sanctioned within the year.

27. *Industries—Cinchona.*—Adoption of economy measures for scaling down the cost of production of quinine with a view to competing with similar products in the market and non-availability of certain materials.

29. *Civil Works.*—Smaller outlay on communications.

30. *Famine.*—Improvement in the general economic conditions, closure of some Famine Relief Emergency hospitals and reduction of famine children in non-Government aided institutions by repatriation and rehabilitation.

31. *Territorial and Political Pensions.*—Non-drawal of pensions by some incumbents.

34. *Miscellaneous—Miscellaneous.*—Smaller outlay on the Kanchrapara Area Development Scheme, reduction in the number of State Prisoners and Detenus and expenditure on certain training centres not coming up to expectations.

35. *Miscellaneous—Expenditure on displaced persons.*—Smaller amount of loans paid to displaced agriculturists, artisans, craftsmen and businessmen and non-payment of loans for housing and colonisation schemes.

36. *Extraordinary Charges.*—Non-adjustment of loss on sale of subsidised food owing to non-completion of the *pro forma* Trading and Profit and Loss Account.

37. *Pre-partition Payments.*—Certain claims for Pre-partition dues of contractors passed by the Application Committee being attached under the orders of Courts.

38. *Expenditure on Road Transport Scheme.*—The additional number of buses expected to be purchased and put on the road not being available during the year.

39. *Capital Outlay on Schemes of State Trading.* Larger sale proceeds owing to increase in the scale of rations of wheat and wheat products as also increase in their selling price and grant of subsidy by the Central Government in respect of the quantity of imported wheat in certain areas.

40. *Interest-free Advances.* Expenditure correctly debitable to 'Public Account' and not to the 'Consolidated Fund.'

41. *Loans and Advances bearing Interest.*—Smaller requirement of loans by certain co-operative banks and multipurpose societies and smaller payment of loans for the development of fisheries owing to legal difficulties and other causes.

6. *Savings on charged appropriations.*—Savings also occurred in nine out of sixteen charged appropriations. The more important of these are detailed below :—

Number and Name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
10. Irrigation	16,11	1,27	17,38	15,05	2,33	13.4
32. Superannuation allowances and Pensions	2,11	21	2,32	2,01	31	13.4
35. Miscellaneous—Expenditure on displaced persons	1,00	..	1,00	6	94	94
38. Expenditure on Road Transport Scheme	6,75	..	6,75	1,24	5,51	81.6

The following are the chief causes which brought about the savings under each of the above appropriations :—

10. *Irrigation.*—Debit of a smaller amount of interest consequent on smaller capital outlay on the Mayurakshi Reservoir Project.

32. *Superannuation allowances and Pensions.*—Absence of demand for commutation of pensions.

35. *Miscellaneous Expenditure on displaced persons.*—Smaller amount of interest paid to the Central Government consequent on the realisation of a smaller amount of interest on loans paid to displaced persons.

38. *Expenditure on Road Transport Scheme.*—Interest on capital outlay on the Road Transport Service for 1950-51 and 1951-52 not adjusted during the year owing to delay in the compilation of the *pro forma* Profit and Loss Account.

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

1	Final Appropriations and Grants.	Savings (--) Excess (+).	Percentage of savings or excesses.
	2	3	4
<i>Charged—</i>			
1948-49	1,12,28	--2,08	1.9
1949-50	1,36,17	--22,21	16.3
1950-51	1,45,95	+17,59,08	1,205.3
1951-52	14,41,73	+3,06,50	21.3

	Final Appropriations and Grants	Savings (—) Excess (+).	Percentage of savings or excesses.
1	2	3	4
Voted—			
1948-49	43,70,85	—14,89,42	34·1
1949-50	58,43,28	—16,37,09	28
1950-51	59,26,97	—10,78,39	18·2
1951-52	68,59,65	—13,83,75	20·2
Charged and Voted taken together—			
1948-49	44,83,13	—14,91,50	33·3
1949-50	59,79,45	—16,59,30	27·7
1950-51	60,72,92	+6,80,69	11·2
1951-52	83,01,38	—10,77,25	13

In the charged section the excess which mainly occurred under Appropriation No. 42—Public Debt was due to larger drawal of Cash Credit Advance from the Imperial Bank necessitating larger repayments thereof during the closing months of the year.

In the voted section the large saving was mainly contributed by Grant Nos. 10, 25, 29, 34, 35, 36, 39 and 40.

8. *Excesses over voted grants.*—The voted grant was exceeded in the following three cases which require regularisation under Article 205 of the Constitution :—

Number and Name of Grant.	Original Grant.	Supple- mentary Grant.	Final Grant.	Expendi- ture.	Excess.	Percent- age of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4. Stamps	6,88,000	..	6,88,000	7,01,099	13,099	1·9
6. Registration	16,29,000	1,71,000	18,00,000	18,16,136	16,136	·9
14. Administration of Justice.	72,90,000	1,20,000	74,10,000	76,69,129	2,59,129	3·5

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

4. *Stamps.*—Larger payment of discount consequent on larger sale of stamps and increased contingent expenditure.

6. *Registration.*—Expenditure on dearness allowance in District Offices exceeded anticipations.

14. *Administration of Justice.*—Larger expenditure on account of pay of officers in District Courts and contingencies of the Legal Remembrancer.

9. *Excesses over charged appropriations.*—Charged appropriations were exceeded in the following four cases which require regularisation :—

Number and name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
11. Interest on Ordinary Debt.	9,11,000	2,74,000	11,85,000	17,58,344	5,73,344	48.4
34. Miscellaneous—Miscellaneous.	26,83,000	..	26,83,000	27,45,933	62,933	2.3
36. Extraordinary charges.	..	20,000	20,000	99,049	79,049	395.2
42. Public Debt . . .	..	13,11,00,000	13,11,00,000	16,21,00,000	3,10,00,000	23.6

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

11. *Interest on Ordinary Debt.*—Delay in the adjustment of interest charges on the Capital Outlay on the State Transport service owing to delay in the compilation of the Trading and Profit and Loss Account and reduction of Capital Outlay on irrigation works.

34. *Miscellaneous—Miscellaneous.*—Payment of contributions to local bodies in lieu of fees and fines realised under certain Acts exceeded anticipations.

36. *Extraordinary charges.*—Payment of larger amount of claims for compensation awarded under Courts' decrees.

42. *Public Debt.*—Repayment of larger cash credit advances from the Imperial Bank to finance the procurement of foodgrains during the closing months of the year.

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

Year.	Number.		Amount.	
	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
1948-49	13	2	42,35,879	1,19,836
1949-50	7	2	15,06,248	45,051
1950-51	6	4	91,14,831	17,80,04,630
1951-52	3	4	2,88,364	3,17,15,326

The above table shows marked improvement in the voted section. The excess in the charged section is still too high. The reasons for the excesses have been explained in paragraphs 7, 8, and 9 *ante*.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Voted Grants.*—The budget estimates for 1951-52 provided a total sum of Rs. 63,45.16 lakhs for voted expenditure against which the actual expenditure was Rs. 54,75.90 lakhs causing a saving of Rs. 8,69.26 lakhs; *i.e.*, 13.7 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 5,14.49 lakhs increased the saving to Rs. 13,83.75 lakhs which was 20.2 per cent. of the final grant. Grants Nos. 10, 25, 29, 34, 35, 36, 39 and 40 contributed to about 86 per cent. of the total saving. The saving of Rs. 8,69.26 lakhs in the original grant was the net effect of savings aggregating Rs. 9,18.66 lakhs under thirty heads and a total excess of Rs. 49.40 lakhs under eight heads. The supplementary grant covered the excesses fully under five heads and partially under two heads. In eight cases, however, the supplementary grant increased the saving in the original grant, *vide*, Grants Nos. 5, 10, 17, 30, 34, 36, 39 and 41.

Charged Appropriations.—The budget estimate for charged expenditure was 1,24.75 lakhs against which the expenditure amounted to Rs. 17,48.23 lakhs, causing an excess of Rs. 16,23.48 lakhs which comes to about 1,301 per cent. of the original appropriation. The supplementary appropriation of Rs. 13,16.98 lakhs reduced the excess to Rs. 3,06.50 lakhs or 21.3 per cent. of the final appropriation. The excess of Rs. 16,23.48 lakhs in the original appropriation is the net effect of the excess of Rs. 16,32.43 lakhs under seven heads and a saving of Rs. 8.95 lakhs under seven. The supplementary appropriation covered the excesses fully under three heads and partially under three.

Out of 41 heads for which appropriation accounts have been prepared eighteen showed a variation of above 10 per cent., seven between 5 and 10 per cent., twelve between 1 and 5 per cent. and three below 1 per cent. In one case there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 7, 8 and 9 *ante*.

CONTROL OVER EXPENDITURE.

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

I.—Reappropriations obtained unnecessarily or in excess of requirements.

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of reappropriation.	Saving.
				Rs.	Rs.
1	2	3	4	5	6
1	49	2.—Land Revenue . . .	A.-5	4,058	42,201
2	62	10.—Irrigation . . .	A.-10	27,650	92,426
3	64	Do. . . .	D. 5(1)	25,680	27,680
4	67	Do. . . .	K -1	22,12,600	85,21,990
5	87	12.—General Administration— General Administration.	F(2)2	16,661	91,183
6	88	Do. . . .	G.	38,691	64,795

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of reappropriation.	Saving.
1	2	3	4	5	6
				Rs.	Rs.
7	115	19.—Charges on account of Education.	F.-1(b)(5)	27,883	19,665
8	135	20.—Medical	I.	8,53,504	5,15,498
9	206	28.—Miscellaneous Departments .	B.	13,230	28,311
10	264	33.—Charges on account of Stationery and Printing.	C.	10,110	17,110
11	281	35.—Miscellaneous—Expenditure on displaced persons.	D(vi)	3,75,000	3,93,217

II.—Injudicious reappropriations and surrenders causing excess over allotments

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of reduction.	Excess.
1	2	3	4	5	6
				Rs.	Rs.
1	49	2.—Land Revenue	A.-6	85,925	76,454
2	56	4.—Stamps	A.-1	3,733	2,595
3	64	10.—Irrigation	D.-5(3)	29,500	18,878
4	86	12.—General Administration .	F.-1(3)	1,89,129	2,73,671
5	89	Do.	H(2)B	10,000	2,996
6	92	14.—Administration of Justice .	G3	18,655	17,159
7	93	Do.	H.-3	52,949	31,677
8	147	22.—Charges on account of Agriculture.	D(2)-5	20,08,395	5,97,485
9	149	Do.	E(ii)-4	12,200	22,253
10	207	28.—Miscellaneous Departments .	J	26,587	13,250
11	281	35.—Miscellaneous—Expenditure on displaced persons.	D(vii)	27,46,000	2,75,176
12	293	38.—Expenditure on Road Transport Scheme.	B(i)(b)	3,74,000	1,31,176

III.—Cases of non-surrender of savings.

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
1	57	5.—Forest	A.V.	3,38,134
2	68	10.—Irrigation	C.-5	10,000
3	63	Do.	D.-1.-A	3,12,453
4	84	12.—General Administration—General Administration.	C-2(1)	24,78,508
5	88	Do.	F.-3	11,717
6	120	19.—Charges on account of Education.	L.-4	25,000
7	142	21.—Public Health	A(c)(1)	3,600
8	142	Do.	B.-5	6,000
9	143	Do.	H.	4,35,750
10	174	25.—Industries—Industries .	M.-1.	1,48,071
11	278	34.—Miscellaneous—Miscellaneous	N.	41,50,971

IV.—Cases of unremedied or uncovered excess.

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of Excess.
1	2	3	4	5
				Rs.
1	62	10.—Irrigation	B.-2	1,45,512
2	80	11.—Interest on ordinary Debt .	A.-4 (charged)	2,48,673
3	84	12.—General Administration— (General Administration.)	A-7(5)	14,676
4	84	Do.	C-2(2)	30,00,000
5	86	Do.	F.-1(3)	2,73,671
6	87	Do.	F1(4)	62,788
7	87	Do.	F1(5) (voted)	55,239
8	88	Do.	F(2)-5	8,574
9	89	Do.	H2(A)4	54,835
10	93	14.—Administration of Justice .	H-1	1,46,359
11	97	15.—Jails and Convict Settlements	C.	5,039
12	118	19.—Charges on account of Educa- tion.	K.-1(6)	1,08,401
13	132	20.—Medical	B.-5	2,86,382
14	165	23.—Charges on account of Vete- rinary.	D.-6	81,200
15	206	28.—Miscellaneous Departments .	C.-2	13,214
16	273	34.—Miscellaneous—Miscellaneous	A.-1	50,687
17	277	Do.	L.-17	8,444
18	280	35.—Miscellaneous—Expenditure on displaced persons.	A(ii)	1,40,119
19	280	Do.	C	3,65,103
20	282	Do.	D(xvii)	1,14,669
21	282	Do.	D(xviii)	2,812
22	283	Do.	E(vi)	66,422
23	283	Do.	E(vii)	18,864
24	284	Do.	L.-3	6,39,752
25	284	Do.	L.-5 (charged)	3,061
26	288	36.—Extraordinary charges	A.-1(d)(C)	18,175
27	353	41.—Loans and Advances bearing interest.	F.	82,322

V.—Unnecessary or excessive Supplementary grants.

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of Supplementary grant.	Amount of Saving.
1	2	3	4	5	6
1	54	3.—State Excise Duties	D.	3,74,000	1,43,876
2	66	10.—Irrigation	E.-1 (charged)	1,27,000	1,27,000
3	104	16.—Police	A.-2	9,35,000	29,656
4	105	Do.	C.-2	1,76,000	3,263
5	108	16.—Police	I.	1,29,000	14,253
6	110	17.—Ports and Pilotage	D.	1,46,000	89,501
7	257	30.—Famine	A.-(2)(a)	1,08,000	6,941
8	257	Do.	A.-(3)	1,56,000	15,971
9	264	33.—Charges on account of Stationery and Printing.	A.	5,14,000	1,04,285

VI.—Defective Budgeting.

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of Supplementary grant.	Amount of Saving.
1	2	3	4	5	6
1	120	10.—Charges on account of Education.	L.4		
2	212—214	20.—Civil Works	D, E, F, K(ii)(e)		
3	353	41.—Loans and Advances bearing Interest.	F		

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13. In the voted section there was a saving of Rs. 13,83.75 lakhs in the total voted grant of Rs. 68,59.65 lakhs. A sum of Rs. 7,09.97 lakhs was, however, surrendered to the Finance Department by the various controlling authorities leaving an unadjusted balance of Rs. 6,73.78 lakhs which was 11 per cent. of the final modified grant. The unadjusted saving was the result of savings aggregating Rs. 7,10.53 lakhs under twenty-seven heads partly set off by excesses aggregating Rs. 36.75 lakhs under nine heads. The surrender, converted the savings to excesses under six heads (*vide* Grants Nos. 1, 12, 16, 22, 28 and 35).

In the charged section there was an excess of Rs. 3,06.50 lakhs over the total charged appropriation of Rs. 14,41.73 lakhs. This was the result of excesses aggregating Rs. 3,17.15 lakhs under four heads and savings of Rs. 10.65 lakhs under nine heads. Out of the savings a sum of Rs. 2.99 lakhs was surrendered to the Finance Department. This had the effect of increasing the total excess to Rs. 3,09.49 lakhs over the final modified appropriation.

The following table compares the percentages of unadjusted savings in and excesses over the final modified grants and appropriations for the year under review with those of the three preceding years.

(In Rs. lakhs).

Year.	Final Modified Grants and Appropriations.	Unadjusted excess + saving—.	Percentage of unadjusted excess or saving.
1	2	3	4
Voted—			
1948-49	29,81.62	—1,00.19	3.4
1949-50	38,26.60	+3,70.56	9.9
1950-51	50,72.45	—2,23.87	4.4
1951-52	61,49.68	—0,73.78	11
Charged—			
1948-49	1,10.93	—.73	.7
1949-50	1,16.45	—2.49	2.1
1950-51	1,29.70	+17,75.33	1,368.8
1951-52	14,38.74	+3,09.49	21.5

It will be seen from the above table that the improvement in the voted section noticed in the preceding year was not maintained during the year under review. In the charged section although some improvement is noticed in the year under review there was still scope for better control.

Cases of defective control over expenditure have been mentioned in the Reviews of appropriation accounts and in paragraph 12 *ante*. They show that in quite a large number of cases the control exercised was not up to the mark.

14. Verification of Departmental Accounts.—Accounts are compiled by the Accountant General on the basis of payments made at treasuries and in his own office, as well as of transactions adjusted through book transfer.

The departmental accounts are kept by Drawing Officers on the basis of office copies of the vouchers and Controlling Officers are required under orders of the Government to consolidate these accounts. To ensure correct booking of expenditure in the accounts of the Accountant General and to ensure effective control over expenditure against grant and appropriation and also for other reasons, it is essential that the two sets of figures should be verified with each other. For this purpose, every Controlling Officer is required to depute an assistant at regular intervals to the Accountant General's office, so that this process of verification may be carried out regularly from month to month. But during the year under review, the verification work was not done in a large number of cases inspite of repeated reminders having been issued to the Controlling Officers. The matter having been reported to the Finance

Department of the State Government, the verification was completed by the end of November, 1952, with the following exceptions:—

Head of Accounts.	Name of the Controlling Officers.	Month from which verification is outstanding.
37. Education—		
Development Programme	Education Department . . .	April, 1951.
57. Miscellaneous	(a) Secretary, Relief and Rehabilitation Department.	April, 1951.
	(b) Secretary, Board of Revenue .	April, 1951.
	(c) Secretary, Home (Evacuees) Department.	April 1951.
85A. Capital Outlay—		
(a) Supply of food stuff at concessional rates to jail staff.	Secretary, Home (Jails) Department.	April, 1951.
(b) Supply of food stuff at concessional rates to other Government servants.	Secretary, Finance Department .	April, 1951.

Since 1947-48, there has been no verification of the accounts under "85A.—Capital Outlay" except in respect of transactions for 1949-50 and 1950-51 connected with supply of food stuff to the Jail Department. It was stated by Government that the procedure in the Departmental Accounts Rules was not found suitable for verification of the actuals in respect of these transactions. Although in June, 1950, a detailed procedure to be followed was suggested to Government the matter has not been finalised yet.

The failure to carry out the verification of accounts was also reported in the Appropriation Accounts for 1950-51 and the Audit Report, 1952 (*vide* paragraph 14 on page 13 of the Audit Report).

15. The explanations for variations between the final grant and actual expenditure were not furnished by the Controlling Officers in respect of the Sub-heads mentioned in the following paragraphs of the 'Review' below the Grants :

Page.	Number and name of Grant.	Paragraph of the Review.
61	8—Other Taxes and Duties	3
68	10—Irrigation	2
90	12—General Administration—General Administration .	2
127	19—Charges on account of Education	5
144	21—Public Health	3
216	29—Civil Works	4
258	30—Famine	2
279	34—Miscellaneous—Miscellaneous	5
285	35—Miscellaneous—Expenditure on Displaced Persons	3

CHAPTER III.—FINANCIAL IRREGULARITIES, LOSSES, ETC.

16. Only important cases of loss, irregularity, etc., are mentioned in this chapter. For convenience sake, they have been arranged according to Departments of Government administering the relative grants. Other cases of loss and write-off, etc. (a Summary of which is given in para. 42) appear below the Appropriation Accounts of the particular grants or appropriations which they relate to.

HOME (PUBLICITY) DEPARTMENT.

17. *Loss of Rs. 10,000 due to the issue of a libellous Press Note.*— On the 1st April, 1952, the Home (Publicity) Department issued an order sanctioning the payment of a sum of Rs. 10,000 only to a person being the amount of consent decree passed on the 10th March 1952 by the High Court of Calcutta against the Director of Publicity in Suit No. 3144 of 1949.

On the 18th April, 1952, the following reply was given to an audit memorandum enquiring into the circumstances of the case :

“ On the basis of the material given to the Director of Publicity by the Anti-Corruption Department who in turn got the same from Food Department Shri *** who was then the Director of Publicity drafted a Press Note and issued to the press after it was approved by Government. It was stated in the Press Note which appeared under the heading ‘Checking corrupt practices—action taken against dishonest employees’ among other things that Shri Special Officer, Civil Supply Department, had been discharged from service as a measure of punishment. After the publication of the Press Note in the newspaper Shri filed a suit claiming Rs. 1,01,500 as damages, etc. On the advice of their Law Officers Government instructed the Advocate General to settle the claim of the plaintiff to the best advantage to Government. Accordingly, the Advocate General appeared on the date of hearing of the case and by consent, a decree was passed by High Court for Rs. 10,000 in favour of the plaintiff for his claim and cost in the suit. The above explains the reason why the decretal amount is to be paid by Government. As Shri *** was not to blame for the material of the Press Note, Government will now enquire as to which Officer was responsible for the fact of the note.”

In a letter dated the 5th August, 1952, Government communicated as follows :—

“ The enquiries instituted in this connection indicated that the initiative in the matter of compilation of the Press Note was taken by the Enforcement Branch to give publicity to their activities. Unfortunately, the circumstances under which initiative was taken cannot be ascertained as the services of Shri *** I.C.S., who was both Special Officer, Anti-Corruption and Secretary, Food Department at the time have since been transferred to *** State and he is now serving under the Government of India. It has, therefore, not been possible to fix responsibilities for the Press Note on any particular Government servant.”

Audit having expressed its inability to accept this plea for not fixing responsibility, it was stated by Government that it considered 'that no new light would also come out at this stage' even if a reference were made to the former Special Officer, Anti-Corruption, now serving under the Government of India 'as there is no written record to fix the responsibility on any particular officer.'

It was also stated by the Government that "with a view, however, to preventing recurrence of similar cases in future, instructions have since been issued to all Secretariat Departments and Heads of Departments impressing upon them that in issuing Press Note, care must be taken that no part of the statement should be capable of being construed as a contempt of Court in respect of any pending case and that no part of such statement should be capable of being construed as defamatory or libellous."

It is undeniable that a loss of Rs. 10,000 occurred simply because of gross negligence on the part of certain officer or officers of Government. The reasons which have been advanced for not fixing the responsibility are not regarded by audit as convincing. There must have been some kind of procedure for the drafting and final approval of Press Notes. It would be most surprising if the transfer of a single officer made it impossible to trace the person or persons who had neglected to verify the facts of a Press Note which is stated to have been issued to the press "after it was approved by Government" and for which Government had to take full responsibility in the Court of Law.

HOME (TRANSPORT) DEPARTMENT.

18. *Losses in connection with the expenditure on Road Transport Scheme.*—

(1) On the basis of figures collected by the administration, about 40 per cent. buses remained idle during the year.

(2) Non-observance of rules, and failure to adopt usual business methods in the matter of transactions relating to the purchases resulted in a loss of Rs. 2,47,149 as detailed below :—

- (i) In one case delay in sending the acceptance of an offer made by a contractor led to a loss of Rs. 18,580.
- (ii) In a second case, delay in accepting the quotations sent by a firm for the supply of chassis caused an extra expenditure of Rs. 21,681.
- (iii) In a third case the non-acceptance of the lowest tender for the construction of bodies of 44 Leyland buses resulted in an excess expenditure of Rs. 2,06,888.

(3) In one case, full payment of Rs. 4,16,490 was made to a contractor who had supplied 5 double-deck buses with lesser number of seats than stipulated for, and with quality of painting inferior to what was mentioned in the original specifications. The circumstances under which the Directorate furnished the completion certificate were not explained.

(4) As in previous years the practice continued of purchasing spare parts and accessories without calling for tenders or quotations and even without fixing the prices beforehand.

(5) No system of cost accounts for ascertaining direct cost of labour and materials expended on each job undertaken by the workshop had been introduced. In the absence of any system of cost accounts, no control could be exercised over the quantities of labour and materials expended on particular jobs. There was no system in operation of estimating the cost of jobs before undertaking them.

(6) The system of issuing and accounting of petrol and crude oil was defective. An issue register was maintained in the Petrol Pump Station for recording the quantities of petrol and Diesel oil issued to each bus. But the entries were never initialled by any responsible official nor were they attested by the drivers concerned in token of receipt. No proper control was kept over the use of petrol and other oils the cost of which was the main item of running expenses.

(7) Systematic check was not exercised over the collection of the sale-proceeds of tickets. There were instances in which way bills showed 'nil' figures. A sum of Rs. 9,703 on account of the sale-proceeds of tickets remained outstanding against conductors who had been discharged from service. The amount has not been written off, nor does any attempt appear to have been made for fixing responsibility for the non-realisation of the sale-proceeds in time.

(8) Two vehicles costing about Rs. 36,000 were totally destroyed by fire during the disturbances in February, 1949. Government orders were not obtained to write off the amount.

(9) The working of the Transport Service resulted in a loss of Rs. 14,88,874 in 1950-51 and Rs. 22,04,985 in 1951-52. The Profit and Loss Accounts and Balance Sheets of the concern for these two years as well as the audit comments thereon will be found on pages 295-313.

19. *Loans paid to privately owned railway companies.*—Two sums of Rs. 3,00,000 and Rs. 70,000 were paid during the year 1951-52 as loans to two privately owned railway companies for the rehabilitation and resuscitation of their railways. In both the cases it was enquired by audit as to :

- (i) whether the repayment of the loan (with interest) would form the first charge on the earnings of the railway ;
- (ii) whether any collateral or other security had been furnished by the railway company with regard to the loan ;
- (iii) how the recovery would be effected, if the railway was found to work at a loss.

With regard to the loan of Rs. 3 lakhs, no reply to the audit queries has been received. In respect of the other loan it has been stated that :—

- (i) the repayment of the loan will form the first charge on the earnings of the railway,

- (ii) no security has been furnished by the railway company and Government is contemplating to enter into agreement with the railway for the repayment of the loan, and
- (iii) nothing has been finally settled with regard to the mode of settlement of the loan in case the railway fails to make the repayment.

HOME (POLICE) DEPARTMENT.

20. *Providing accommodation at excessive cost.*—Certain employees of the Police Department are entitled either to rent-free quarters or to house-rent at varying rates in lieu thereof. A number of buildings were requisitioned and hired by Government to provide accommodation for them. The rent paid for these buildings far exceeded the total of the maximum house-rent that would be admissible to the employees, had no such accommodation been provided for them. The excess in 1949-50 amounted to Rs. 65,700 and in 1950-51 to Rs. 1,55,713. The excesses were partly due to non-utilisation in full of the available floor space and partly to the provision of accommodation whose monthly compensation or rent was much in excess of the house-rent admissible to the occupying personnel. Government have stated that though the rents of the buildings have since been standardised, still they have now to incur an excess expenditure of Rs. 95,207 per year. It has further been stated that Government are considering the question as to whether rent for the houses hired for the accommodation of police officers and men in excess of the maximum admissible rent should be borne by Government or by the persons concerned.

EDUCATION DEPARTMENT.

21. *Irregularity in connection with the purchase of certain equipments for Adult Education Centres.*—Sums aggregating Rs. 2,14,083 were drawn by the Head of the Department on the 31st of March, 1949 to meet the cost of 300 radio sets, 200 batteries, 16 projectors and certain other equipments in connection with a scheme for the opening of Adult Education Centres. The opening of the Centres was actually sanctioned by Government on the 23rd July, 1949, that is, nearly four months after the purchases had been made. Apparently, the expenditure was incurred in advance of requirement in order to avoid lapse of budget grant.

The local audit of the accounts disclosed the following irregularities in addition :—

- (i) No tenders or quotations had been invited before making the purchases.
- (ii) Payments were made to the suppliers without receiving actual delivery of the articles.
- (iii) The usual stock certificates were furnished on the bills although the articles had not been received in stock.

With regard to (i) it was stated by the purchasing officer that it was due to shortness of time that no formal tenders could be invited. But from the facts narrated above it would seem that there was no particular cause for hurry in making the purchase before the scheme had been finally sanctioned.

With regard to (ii) and (iii) it was explained that the articles purchased were kept in the godowns of the supplying firms for want of storage capacity in Government buildings, and that the dealers kept them free of charge on their own responsibility. It was stated that no loss had actually occurred on account of the articles having been kept in the custody of the dealers.

The irregularities were reported to Government in November, 1949, and their orders are still awaited.

22. *Misappropriation of Government money.*—A special audit of the accounts of an Art School was undertaken at the request of Government to investigate a case of defalcation. The audit revealed that a total sum of Rs. 18,804 had been misappropriated.

The defalcation could take place because of non-observance of financial rules and slackness in supervision as indicated by the following types of irregularities noticed in course of audit.

(a) Certain items of receipts were not entered in the cash book.

(b) Remittances into Bank for credit to Government were less than those shown in the cash book.

(c) Fictitious or double entries of disbursement of stipends or scholarships to students in the cash book.

(d) Manipulation of the opening balances of the cash book and incorrect summing up of the payment entries in the cash book.

(e) Non-credit of tuition fees in the cash book and improper maintenance of demand and collection registers through which the realisation of the dues from the students are watched.

(f) Many instances of temporary misappropriation of cash were also noticed as the dates on which the amounts were shown as paid to the parties in the cash book did not agree with the dates shown in the payees receipts which bore later dates. Fees and fines received on behalf of Government from the students were not remitted to the Treasury daily but were unduly retained in hand for a long time, in some cases for over a month. Heavy cash balances ranging from Rs. 11,400 to Rs. 21,900 were kept in hand on some days although the cashier was a temporary Government servant and had not furnished any security. The major portion of the heavy cash balances comprised of undischarged amounts retained in hand for pretty long time even upto four years in some cases.

The final Audit Note was issued in May, 1951. At the end of January, 1952, Government intimated that a criminal case lodged against the cashier had been concluded, and that the cashier having been found guilty was sentenced to rigorous imprisonment for one year as well as to a fine of Rs. 1,000, or, in default to rigorous imprisonment for six months. No further information with regard to any disciplinary action taken against the cashier and any other persons at fault had been forthcoming in spite of repeated reminders to Government. In November, 1952, it was intimated by Government that the question of drawing up departmental proceedings against the officers at fault was under their consideration and no further development has taken place since then.

MEDICAL DEPARTMENT.

23. *Infructuous expenditure.*—Terms were settled with a certain firm for the purchase of a lease-hold property in connection with a proposal for the establishment of a Penicillin Factory near Calcutta. This was done before the practicability of establishing such a factory had been considered from all points of view. Ultimately the proposal fell through and Government decided not to purchase the property. A sum of Rs. 46,105 had to be paid to the firm as compensation for withdrawing from the bargain.

PUBLIC HEALTH DEPARTMENT.

24. *Allotment of work to contractors who had tendered rates higher than the lowest.*—Although tenders had been invited for certain works connected with rural water supply schemes, the entire work was not given to the contractor who had tendered the lowest rate ; but it was distributed amongst the several tenderers including the lowest. Had the entire work been allotted to the lowest tenderer there would have been a saving to the extent of Rs. 4,946 on the schemes executed in one district in the particular year. The distribution of work amongst different tenderers was stated to have been made to ensure completion of the work within the stipulated time but the relative agreements executed by the contractors did not contain any stipulation as to the time within which each item of work was to be completed. In fact some of the items of work allotted to the contractors in February, 1949, had not been completed even up to October, 1951. There was, therefore, hardly any justification for allotting any part of the work to contractors quoting rates higher than the lowest.

The irregularity was brought to the notice of Government in January, 1952. In January, 1953, it was intimated to audit for the third time that the matter was still under the consideration of Government in consultation with the Chief Engineer, Public Health Engineering, and the local officers concerned.

AGRICULTURE DEPARTMENT.

25. *Withdrawal of money in excess of requirement to prevent lapse of allotment.*—Sums aggregating Rs. 1,50,062 were drawn on defferent dates in the month of March, 1951, for payments in connection with small irrigation schemes executed in a particular sub-division of a district out of which Rs. 61,525 only was disbursed and Rs. 16,762 refunded to Government, leaving an unspent balance of Rs. 71,775 on the 31st March, 1951. The withdrawal was made apparently without any regard to actual requirements and in order to prevent lapse of allotment. The officer at fault has been warned and at the instance of audit instructions have been issued to guard against such irregularities in future.

LAND AND LAND REVENUE (LAND REVENUE) DEPARTMENT.

26. *Fraudulent withdrawal of public money.*—Sums aggregating Rs. 21,650 were fraudulently withdrawn from the Reserve Bank during the years 1948-1949, 1949-50 and 1950-51 through payment orders purported to have been issued by Head of an Office in Calcutta. The withdrawal was from a Deposit head in respect of which the officer was under an obligation to send extracts of his Receipts and Payments Registers every month to the A. G. but this was not done in spite of repeated reminders. The matter was also reported to the higher authorities inviting attention to the point that the non-submission of such accounts and the consequent omission of audit was fraught with grave risk. In course of a local inspection of the office it had further been pointed out that the Bank Pass Book with regard to the transactions was not being verified by the head of the office as it should have been done.

When the preparation of lists of receipts and returns was at last taken up, the above-mentioned defalcation was discovered by the said officer in August 1951 while making comparison with the Payment Advice lists received from the Reserve Bank. The check exercised was incomplete, and the actual amount defalcated was in all probability more than Rs. 21,650. It was stated by the officer that on account of lack of staff, the check had to be confined to items of Rs. 100 and above.

Police investigation proved ineffectual in finding out the culprits though the case was declared by the police to be true.

No departmental investigation was done nor responsibility fixed for the failures which enabled the fraud to be committed, remain undetected over such a long period. It has been stated by Government that the failure to carry out such investigation was due to the fact that the original papers were in police custody and not made available to the Head of the office for inspection.

No orders on the case had been passed by Government and communicated to Audit even at the end of December, 1953.

IRRIGATION AND WATERWAYS DEPARTMENT.

27. *Execution of a scheme without proper planning and thereby causing waste of public money.*—For irrigating lands in a Government farm by drawing water from a river through one of its tributaries after resuscitation of the latter, a rough estimate for Rs. 2.35 lakhs was administratively approved by Government in 1945. This scheme was found not feasible and a detailed estimate amounting to Rs. 10.68 lakhs was prepared to meet the cost of a more elaborate scheme which provided amongst other things, for the re-excavation of an existing Khal (channel) in order to ensure the natural inflow from the river by action of gravity and from the pumping of the river water therefrom into built-up reservoirs and thence to the fields. The estimate was not sanctioned, but on the basis of this estimate the work was commenced from the middle of 1945 and an expenditure of Rs. 7 lakhs was incurred upto the time of the Partition. With the progress of the work it was found that the bed of the Khal was extremely slushy and difficult to excavate. The estimate was



therefore, modified to Rs. 15.04 lakhs and sanctioned in January, 1952, providing *inter alia* for the excavation of a diversion feeding channel parallel to the existing one which was being used as a sewage outfall channel of the neighbouring municipality. The second estimate of Rs. 10.68 lakhs and the sanctioned estimate of Rs. 15.04 provided also for installation of pumps at the farm-end of the channel on the assumption that water from the river would flow by gravity into the channel which would be excavated to the formation level of 5.50 ft. at the river end. But as the levels taken by the Department were not accurate, the formation level of the diversion feeding channel had to be reduced to 2.50 ft., instead of 5.50 as originally contemplated, involving an estimated extra expenditure of about Rs. 6.5 lakhs against which a sum of about Rs. 5 lakhs had already been spent.

A revised estimate for Rs. 26.36 lakhs was, therefore, prepared and the entire length of the diversion channel was excavated to the designed level of 2.50 ft. Even then it became impossible to maintain this level due to profuse sand blowing through springs appearing in the bed of the channel, and the gravity flow of water into the feeding channel could not be ensured. This idea had, therefore to be abandoned. The work was suspended temporarily and a proposal was mooted to arrange for pumping of water into the feeding channel at the river end by installing the necessary pumps there. The estimate was accordingly further revised to Rs. 29 lakhs and sanctioned by Government in July, 1952.

Thus the extra expenditure of the order of Rs. 5 lakhs already incurred to arrange for gravity flow of water into the feeding channel and all that contingent upon it has been infructuous. This could have been avoided had the levels been correctly taken and the soil of the feeding channel scientifically tested before such a huge amount had been expended.

Another aspect of the matter is that the capital expenditure incurred on the scheme, *viz.*, Rs. 22.76 lakhs to end of December, 1952, is intended to irrigate only 2,000 acres of farm land now under cultivation. When the farm is fully developed the total cultivable area will be 4,000 acres only. Considering the maximum water rate of Rs. 10 per acre per annum levied by Government for irrigating private lands, the cost of the scheme has been disproportionately high.

The formulation and execution of the scheme have been characterised throughout by a lack of foresight and proper investigation into essential points. Furthermore, with all the expenditure incurred from 1945 to 1952, the Department has not yet been able to achieve the desired object. Government was obliged to sanction in July, 1952, the sinking of two tube wells at an estimated cost of Rs. 1 lakh in order to ensure uninterrupted supply of water for irrigating the farm.

The case was reported to Government in November, 1952, and their orders are awaited.

28. *Abnormal delay in the recovery of the cost of construction and maintenance of embankments from the beneficiaries.*— The rules permit the Irrigation and Waterways Department to incur, on behalf of cultivators, expenditure on the construction and maintenance of embankments, before actual deposit of their estimated cost by the persons interested in the work. The usual procedure

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in such cases is to record the expenditure initially in the account books of the Division as an advance and immediately on the completion of the works and acceptance of the completion certificates by the Collector of the district, to pass it on to the latter for apportionment amongst the beneficiaries and for recovery from them like arrears of land revenue.

Two Divisional officers of the Irrigation and Waterways Department executed several construction and maintenance works on embankments in a district before actual deposit of the estimated cost in advance by the persons benefited. One of them completed 14 such works during the period from June 1946 to November, 1951 at a total cost of Rs. 12,97,400 while the other executed 23 annual maintenance works during the four years from 1948-49 to 1951-52 at a total cost of Rs. 27,800. The entire expenditure remained outstanding in the books of the Divisional officers even to the end of December, 1953, with the exception of a sum of about Rs. 2,000 spent by the latter Division on three maintenance works, which has been passed on to the Collector in the accounts for July, 1953, for recovery from the beneficiaries. The balance of the amounts spent, *viz.*, Rs. 13,23,200, has not even been passed on to the Collector for apportionment amongst the persons from whom recovery is to be made.

In respect of six out of the 14 works mentioned above, some Pre-partition claims of contractors are pending with the Application Committee. In April, 1949, it was brought to the notice of Government that on account of non-settlement of the Pre-partition liabilities, the Divisional officer was not passing on to the Collector for recovery, a sum of Rs. 7,97,300 already spent on the above six works. In January, 1951, it was again pointed out to them that the recovery of the expenditure already incurred on the works should not be put off till the decision of the Application Committee, regarding the Pre-partition claims. In November and December, 1953, Government issued orders sanctioning payments and pre partition claims of an aggregate amount of Rs. 63,056. Some pre-partition bills are reported to be still pending with the Application Committee. In November, 1953, Government issued another order to the Divisional Officer concerned directing him to prepare completion certificates of the works for which pre-partition claims have been sanctioned and paid for and also to pass on the expenditure to the Collector for apportionment amongst the beneficiaries. Upto the end of January, 1954, no information was available of any apportionment and recovery having been made.

WORKS AND BUILDINGS DEPARTMENT.

29. *Loss due to the irregular acceptance of earnest money.*— During the local inspection of a Divisional office, it was noticed that a contractor whose tender for a road construction work had been accepted, paid to the Executive Engineer his earnest money amounting to Rs. 4,293 by means of a cheque on a private bank, although the usual procedure is to deposit such money into a Government Treasury and attach the Treasury challan with the tender. The cheque was not encashed by the Divisional office within the period of its

currency. When asked by the Executive Engineer either to replace or re-validate the time-barred cheque, the contractor did not do so, nor did he take up the work. As a result, there was no earnest money that could be forfeited to Government in accordance with the terms of the contract in order to cover any extra cost that might be involved in the execution of the work through another agency. The work actually had to be entrusted to another contractor after calling fresh tenders. This resulted in an unnecessary expenditure of Rs. 5,706.

The case was reported to Government in October, 1951, with a request to fix the responsibility for the loss but no orders had been received even by the end of September, 1953.

30. *Loss in the supply of bricks by a Contractor.*—In January, 1947, an agreement was entered into with a contractor for the manufacture and supply at specified sites of 1,31,96,200 number of bricks by the 30th June, 1947 in connection with a road construction work. In terms of the contract the contractor was liable to pay compensation at 1 per cent. on the total amount of the contract for every day (not exceeding 10 days) in excess of the Stipulated time, unless an extension of time was granted to him in consideration of any hindrance in supply. The contractor, having failed to complete the supply within the stipulated time, was granted an extension of time up to the 31st July, 1948; even so, he could not supply more than 56,50,800 bricks in all. An application made by him for further extension of time up to the 30th June, 1949, on the alleged ground of short supply of coal was rejected by the Superintending Engineer on the 22nd December, 1948. While rejecting the application, the Superintending Engineer ordered that “as the failure to complete the contract was mainly due to short supply of coal and unavailability of suitable site near the 20th mile of the road, the contract might be terminated at the end of the extended period *i.e.*, up to the 31st July, 1948, without inflicting the penalty clause.” The contractor was, however, granted an extension of time upto the 31st May, 1949, for the carriage of material manufactured to the end of June, 1948. Just five days afterwards, *i.e.*, on the 28th December, 1948, the Superintending Engineer reported to the Chief Engineer that tenders from *bona fide* brick manufacturers had been called for, but as none had been received he negotiated with the original supplier whose contract had been terminated. The negotiated rates, which were higher by 119 to 180 per cent. of the original rates for the different categories of bricks, were recommended for sanction. Government issued orders in March, 1949, giving out the work to that particular contractor at the rates recommended on the ground that “re-tendering of the work was not likely to obtain better results as the capable brick manufacturing contractors were already over-booked in connection with the manufacture of bricks for road development works.” A fresh agreement with the contractor was accordingly executed on the 22nd March, 1949, for the supply of 47,70,000 bricks by the 30th June, 1949, as against the unfinished supply of 75,45,400 bricks of the previous contract. To the end of June, 1949, he could supply only, 37,14,500 bricks against new contract. He was granted an extension of time up to the 30th June, 1952, by which date he supplied a total quantity of 63,50,100

bricks at the higher rates against the stipulated quantity of 47,70,000 bricks. For this supply Government had to pay Rs. 1,67,316 in excess of what would have been payable at the rates of the original contract, including Rs. 7,878 paid in excess on account of the carriage of the bricks.

The Superintending Engineer, in his orders of the 22nd December, 1948 had pointed out difficulties of the contractor in completing his previous contract which justified, in terms of the contract, the extension of time which the contractor applied for. Further, the Department was aware that on account of extensive road development programme, capable brick manufacturing contractors might not be available to complete the supply earlier than the time the original contractor had asked for. In spite of this, the Department preferred to terminate the previous contract and to call for fresh tenders with the result that the same contractor was given much higher rates for supplying a smaller quantity of bricks. The time allowed for making the supply was also much longer than the period by which the contractor had asked for the original contract to be extended. The action of the executive caused a loss of Rs. 1,67,316.

The argument of short supply of coal advanced by the Superintending Engineer in support of the non-enforcement of the penal clause of the original contract is not also corroborated by facts inasmuch as coal sufficient to burn not less than 86 lakhs of bricks had been issued to the contractor from December, 1946 to March, 1948. The Department, therefore deprived itself on unjustifiable grounds, of a receipt of about Rs. 35,800 by way of compensation.

The matter was brought to the notice of Government in September, 1951, but no orders have been issued yet.

RELIEF AND REHABILITATION DEPARTMENT.

31. *Non-submission of accounts in respect of advances made for relief work.*—In February and March, 1950, a sum of Rs. 1,13,463 in cash out of the Personal Ledger Account of the Secretary, Co-operation, Credit, Relief and Rehabilitation Department, and 5,316 maunds of cereals, and 13,516 pieces of cloth, blankets, etc., were advanced to certain individuals and social service organisations for distribution amongst people in distress on account of the communal riots. The total number of individuals and institutions to whom these advances in cash and kind had been made was 13 in all. But by far the largest advance had been made to one individual alone, namely, a sum of Rs. 84,444 in cash, 3,962 maunds of cereals, and 9,700 pieces of cloth, blankets, etc.

No detailed account of the moneys and articles advanced could be produced for audit inspection. Neither muster rolls, nor acknowledgments from the persons amongst whom the moneys and articles were intended for distribution

were forthcoming. These defects pertaining to the cash sums advanced from the Personal Ledger Account were pointed out in an inspection report issued in June, 1951. The reply given in September, 1951, was to the effect that the matter was still pending with the Legal Remembrancer and that the decision of Government in the matter would be communicated to audit in due course. The audit objection was reiterated in the next inspection report issued in May, 1952. The advances made in kind came to the notice of audit later on. No orders of Government regarding the adjustment of these advances outstanding have yet been communicated to audit. The Government Officer in whose name the Personal Ledger Account stands is responsible for the proper accounting of any amounts drawn from it. No proper safeguards seem to have been adopted for the proper utilisation of the moneys and articles of food and clothing made over to private persons and institutions for distribution amongst distressed people, and for the rendering of proper account thereof.

32. Non-submission of accounts and vouchers for sums advanced.—

(i) A sum of Rs. 4,96,066 was advanced by a District Relief Officer in five instalments to a co-operative multi-purpose society for payment of maintenance grants and house building and agricultural loans to displaced families from East Bengal; but neither any muster rolls in support of payment of maintenance grants nor any loan bonds and mortgage deeds in connection with the loans could be produced for inspection by audit. A further sum of Rs. 28,052 was paid by the same officer on account of house building materials said to have been supplied to the same multipurpose society; but there was no evidence to show that the suppliers' claim had been accepted by the society.

(ii) A sum of Rs. 1,15,000 was paid in lump to another multi-purpose co-operative society by the same District Relief Officer for the purposes mentioned in sub-paragraph (i) above. In this case also, neither accounts nor other documents in support of the payments made by the society were forthcoming. The payment of the advance was made without any specific sanction of Government.

*33. Fraudulent payment of cattle purchase loan.—*A sum of Rs. 6,000 on account of cattle purchase loans was allotted to a certain circle by a District Relief Officer for distribution through the Circle Officer concerned. The entire amount was paid on the 17th September, 1949, by the District Office without proper identification of the person receiving payment. Later on, the payment was found to have been made on the basis of a forged receipt and a forged letter of authority purported to have been given by the Circle Officer. The cashier of the District Relief Office was arrested on suspicion but was discharged by the Court for want of evidence though the case was declared true. Departmental investigation showed that a deliberate fraud had been committed and that more than one Government servant were at fault in this connection.

It was ordered by Government in April, 1953 that a sum of Rs. 2,000 out of Rs. 6,000 should be recovered in 80 equal instalments from the officer who was responsible for the payment. In June, 1953 it was reported that the cashier had been dismissed, but no final orders were communicated in regard to the write-off or otherwise of the balance of Rs. 4,000.

34. *Avoidable expenditure incurred on sinking tubewells.*—In certain refugee colonies of a district 8 tubewells of varying depths were sunk by Government in two instalments during the year 1950-51 at a total cost of Rs. 7,752. For the first set of four tubewells which cost Rs. 5,365, no tenders had been called for. The second set of tubewells was sunk, after inviting tenders, at a cost of Rs. 2,387 (*i.e.*, at less than 50 per cent. of the cost in respect of the first four wells). The contractor employed for the sinking of the wells was the same in both the cases. At first the firm was asked to quote the rates sanctioned by Government for sinking deep tubewells in the neighbouring district and also the lowest rates at which the firm could undertake the work. The firm quoted the average estimate for a deep tubewell up to 125 ft. at Rs. 1,079-2-0. This rate was accepted by the officer-in-charge on the basis of a declaration made by the contractor himself to the effect that it was less than that sanctioned by Government for similar work in the neighbouring district and for Relief and Refugee camps in the same district. Payment was also made at this rate for one tubewell.

Subsequently tenders were invited for sinking the second set of tubewells. The rate offered by the same firm, which was accepted as being the lowest, was found to be about half of that quoted by it previously. Payment for the sinking of the remaining three tubewells of the first set was, however, made at the original rates quoted by the firm. Due to non-invitation of tenders on the first occasion there was an avoidable expenditure of Rs. 2,978.

FOOD DEPARTMENT.

35. Local audit of the procurement transactions of Food Department in districts as well as in sub-divisions revealed the following irregularities :—

- (i) The Cash Book was not properly maintained in seven districts.
- (ii) The loss in transit of rice (908 Mds.) and paddy (1,456 Mds.) was considerable and orders of write-off were yet to be issued.
- (iii) Value of the godown shortages (paddy—2,411 Mds. and Rice 266 Mds.) detected at the time of physical verification had not been written off under orders of competent authority.
- (iv) Despatches of rice and paddy from the districts to Calcutta as also to other outstations were not acknowledged by the consignees in a large number of cases. In the absence of acknowledgment receipts it was not possible to verify whether the consignments had been received intact by the consignees.

(v)(a) Steps were not taken either to take back the surplus serviceable gunnies from the rice mills or for prompt disposal of damaged and unserviceable gunny bags.

(b) In a certain sub-division of a district the physical verification of gunny bags conducted on the 31st March, 1951, revealed a shortage of 16,664 pieces. Recovery of the value of shortages from the person or persons at fault is awaited.

(vi) Security deposits were either not taken at all or taken only in part from a number of storing Agents, Inspector Assessors, Junior Assessors, Storemen and Nazir-cum-cashiers in disregard of specific Government orders on the subject.

(vii) Cash balances in the hand of the Nazir exceeded on many occasions the amount of security deposit fixed for him.

(viii)(a) Quantities of paddy sold to rice mills for conversion into rice were either not delivered in full or found short on delivery.

(b) 255,903 maunds of Government paddy were stored in the godowns of different rice mills in a certain sub-division of a district against which no securities were obtained from the mills concerned.

Government orders on the point are awaited.

(c) In a certain district the account of each rice mill was not separately and properly maintained as required. The accounts were not balanced each month and finally closed at the end of each financial year. This resulted in non-delivery of resultant rice to the extent of 25,275 maunds 30 seers at the end of 1950-51. Besides this, supply of 1,659 maunds 19 seers 8 ch of Government paddy to the rice mills was left out of account in determining the resultant rice due from them.

Recovery of the resultant rice valued at Rs. 3,53,860 approximately from the mills concerned is awaited.

(ix) Purchase of 10,470 maunds of paddy and 39,622 maunds of rice after the 31st March, 1948, at the rates of Rs. 8-4-0 and Rs. 14-12 0 per maund sanctioned for 1948-49 against directives issued up to that date. instead of at the rates of Rs. 7-4-0 and Rs. 13-4-0 per maund in force up to the 31st March, 1948, resulted in excess payments to the extent of Rs. 10,470 and Rs. 59,433 respectively.

Orders of Government regularising the excess payment are awaited.

(x) Most of the departmental vehicles attached to each circle remained idle for months together and thereby Government had to incur unnecessary expenditure on rent of garages and on pay and allowances of drivers, cleaners who had no work to do.

36. Local audit of cash and store transactions of Food Department in districts as well as in sub-divisions conducted during the year 1951-52 revealed the following types of irregularities :—

(i) The cash book was found to have been kept in an unsatisfactory and incomplete manner.

(ii) Stock accounts of food grains were not properly maintained.

(iii) In several cases no steps were found to have been taken to have the value of the shortages written off under orders of competent authority as soon as the shortages came to notice.

(iv) Settlement of claims preferred against the Railways for shortages of food grains while in transit had been considerably delayed.

(v) Stock accounts of saleable forms, furniture stationery and service postage stamps were not properly maintained and verified periodically.

(vi) Local purchase of stationery articles in excess of the permissible limit was made in some cases without obtaining prior sanction of competent authority.

(vii) In certain cases security deposits were either not taken, or taken only in part inspite of Government orders to the contrary.

(viii) Cash balances in the hand of the Nazir exceeded on many occasions the amount of security deposit fixed for him.

37. The sale of paddy and gunny bags to the rice mills is ordinarily made on prepayment of the price and the sale of wheat is made to the flour mills subject to the payment of the price within 21st of the month following the month of supply. In a number of cases, however, the values were not realised in time. Recoveries outstanding in this respect, which were more than 6 months old, stood at Rs. 48,17,152 on the 31st March, 1951, and Rs. 15,98,215 on the 30th September, 1952. Similar recoveries due on the 31st March, 1951, from the transport and storage contractors for the loss or damage of food grains and gunny bags while in their custody and from the bulk allottees for cost of foodgrains supplied to them amounted to Rs. 64,974 and Rs. 10,63,925 respectively. The outstandings were reduced to Rs. 61,018 and Rs. 2,33,343

on the 30th September, 1952. The following items included in the outstanding amounts on the 30th September, 1952, are very old.

Outstanding for 6 months or more on	Defaulting parties.	Amount.	Total.
1.	2.	3.	4.
		Rs.	Rs.
21st March, 1950	1 Flour Mill	4,21,189	
	15 Rice Mills	3,64,672	
	2 Storage and Transport Contractors.	6,748	
	2 Bulk Allottees	<u>1,34,746</u>	₹ 9,27,355
30th June, 1950	1 Storage and Transport Contractor.	<u>19,163</u>	₹ 19,163
31st December, 1950	3 Rice Mills	4,788	
	6 Storage and Transport Contractors.	<u>16,970</u>	₹ 21,758
31st March, 1951	2 Rice Mills	2,605	
	1 Storage and Transport Contractor.	<u>1,244</u>	<u>3,849</u>
			<u>9,72,125</u>

Government was requested to state the manner in which the accounts of the rice mills which (1) disputed the claims of Government, or (2) changed hands, or (3) ceased to function, were to be settled and when the outstanding dues from the parties concerned were expected to be realised. No reply was forthcoming in spite of repeated reminders.

RATIONING DEPARTMENT.

38. A local test-audit of the accounts of the Rationing Directorate for the year 1950-51 revealed the following irregularities:—

(i)(a) The total security deposit furnished by the cashiers of a certain section of the Rationing Directorate is Rs. 8,000 only. On a scrutiny of the transactions of the year 1950-51, it was found that except on very few occasions the actual cash balance lying with them was much above that figure, frequently, it exceeded Rs. 1 lakh (excluding cheques). In spite of this having been pointed out in audit, no action has been taken either to increase the amount of the security deposits or to reduce the balances kept in hand.

(b) Claims for sales-tax were honoured as a matter of course without reference to the sales-tax registration certificates of the claimants. The total amount paid on this account to certain private presses alone between December, 1947, and December, 1950, exceeded Rs. 10,000.

(ii)(a) In October, 1947, a Rationing Office which had been accommodated in a small building rented on Rs. 250 per month was shifted to a garden house containing a specious compound, a tank, four outhouses and several rooms in addition to the floor space required for that office. At the time of taking over the house from the A. R. P. Organisation on a monthly rent of Rs. 730 the idea seemed to have been to reduce the charge for rent by hiring out or surrendering such portion of the precincts as were not required for the office accommodation. But all that could eventually be utilised was a portion of the compound transferred to another Department of the State Government on Rs. 313 per month from the 26th July, 1949, and three rooms in the outhouses allotted to a Government servant for his residential accommodation on Rs. 10 per month from the 16th November, 1949. As the remaining portion of the surplus accommodation and the tank could not be similarly utilised, the Rationing Office was again shifted on the 1st January, 1951 to another small building rented on Rs. 275 per month. The Directorate attempted to derequisition the garden house partially but as the landlord was not agreeable to such a course, the whole of the residual portions in the possession of the Rationing Office remained vacant from 1st January, 1951 till the 6th September, 1951 on which date it was taken over by the other Department which had occupied a portion of the premises on the 26th July, 1949. The shifting of the Rationing Office in October, 1947 to a garden house thus involved Government in an unnecessary expenditure of Rs. 10,400 being the rent paid for portions which remained unutilised from time to time.

(b) Delay in giving effect to the proposals for winding up or for partial release of the area occupied by several Government stores resulted in the payment of unnecessary rent to the landlord to the extent of Rs. 2,123.

(c) A two-storeyed building originally requisitioned by the Air Raid Precaution Controller, 24 Parganas, was taken over by the Rationing Directorate on the 30th June, 1947, for the accommodation of a Rationing Office at a total monthly rent of Rs. 180. It was subsequently detected that though the Department concerned was paying rent at the full rate of Rs. 180 per month, some of the rooms were retained in possession of the landlord for his own use. This resulted in the restoration of a part of the premises to the landlord and the rent payable by the Department was refixed and reduced to Rs. 93 per month only from the 19th October, 1949. Had the action which was taken 28 months later been taken forthwith at the time of occupation there would have been a saving of Rs. 2,400 (approximately).

(iii)(a) Between December, 1947, and March, 1951, a total sum of Rs. 2,61,000 was paid to several private presses for printing forms and registers. Although the Director was not empowered to incur expenditure for printing at private presses expenditure to the extent of Rs. 2,20,158 out of Rs. 2,61,000 was incurred without the sanction of Government.

(b) The printing at private presses of forms and registers required by the Directorate was entrusted to the Paper Economy Officer attached to the West Bengal Government Press upto November, 1950, when this work was taken over by the Tender Committee due to abolition of the Paper Economy Office. In the Directorate's requisitions to the Paper Economy Officer prior to the 21st April, 1950, an extremely short time, usually 7 to 14 days, was allowed for compliance, although the stock of each item in hand on the date of each

requisition was sufficient to meet several months' requirements. Again, as the Paper Economy Officer was never advised to invite tenders for the purpose, he placed the orders with a few of the large number of presses in the Approved List without calling for tenders. As the rates passed by that officer were on the average, 5 times the rates obtained by the Tender Committee on inviting tenders from different presses, non-invitation of tenders in respect of forms and registers printed through that officer resulted in an estimated loss of Rs. 2,00,000 calculated on the basis of the total expenditure of Rs. 2,61,000 incurred on this account.

(iv) Cloth Rationing was withdrawn in February, 1948, and there was a proposal for its re-introduction in December, 1948. In October, 1948, when the stocks of the necessary forms and registers in hand were sufficient to meet the estimated requirement of the following three years huge stocks were printed afresh at private presses within a fortnight without calling for tenders. Cloth rationing was, however, re-introduced from 4th October, 1950 when the administration of cloth control had already been transferred to a new Directorate. As no attempt was made in time to have the stock utilised by that Directorate the entire stock became surplus to requirement. The surplus stocks which had been printed at a total cost exceeding Rs. 80,000 were sold as waste paper at Rs. 9-1-3 per maund and the sale-proceeds amounted to Rs. 3,000 approximately. Had the stock position and the average off-take of the forms and registers been considered when fresh supplies were ordered in October, 1948, the loss amounting to about Rs. 77,000 could have been avoided.

(v)(a) The stock accounts of non-salable forms including blank ration cards were kept in a most perfunctory manner. The balances were seldom attested in token of check; there was over-writing in numerous instances. Many lakhs of forms received in stock were not accounted for in the stock books at all and the receipts actually accounted for differed widely from those shown in the suppliers' challans. Stocks in hand numbering many lakhs were not carried forward from one account to the next, available balances were often increased by additions from unknown sources and issues often exceeded the available stocks. Claims of private presses for supplies of forms were often preferred before they had supplied the forms fully and the claims were passed for payment without reference to the stock books.

(b) In the stock accounts of Ration Cards the stock in hand on the 8th November, 1947, was shown as 'nil' although 35,000 cards (for adult and manual workers) had been lying in stock since the end of July, 1947. The receipt of 50,000 cards for manual workers from a private press in September and October, 1947, and 205,000 temporary ration cards from the West Bengal Government Press between the 25th August, 1947, and 19th April, 1948 and the disposal of these cards were not accounted for at all, while out of 399,000 temporary cards received from the latter Press between the 18th November, 1947, and the 8th April, 1948, only 199,000 cards were accounted for. Out of a total balance of 513,000 cards for adults, manual workers and children lying in stock on the 21st November, 1949, 11th November, 1949, and 5th May, 1949, respectively, only 364,000 cards were carried forward to the next account, no evidence being produced to show how the remaining 149,000 cards had been disposed of.

(vi) Delay in collection resulted in the huge accumulation of empty gunny bags in Government Stores and in deterioration of their quality and value. The total loss sustained by Government in repairing the damaged bags and in selling unserviceable ones at nominal price exceeded Rs. 2,00,000 and Rs. 2,32,000 during the years 1949-50 and 1950-51 respectively. A scheme for improving the existing system of collection with a view to reduce such losses to the minimum, was suggested to Government by audit in June, 1951. Final orders of Government are still awaited.

(vii) A total amount of Rs. 74,937 remained to be recovered from the Managers of Government Stores out of Rs. 1,02,757 assessed for recovery on account of liabilities for losses occurring in the Stores during 1948-49, 1949-50 and 1950-51.

(viii) While selecting a labour contractor for gunny collection work wrong method adopted in calculating the relative cheapness of quotations resulted in the acceptance of a quotation which was not really the lowest, but the third from the lowest. This led to an extra expenditure of Rs. 7,392.

39. Local audit of Town Rationing scheme in one District headquarters and four Sub-divisional headquarters conducted during 1951-52 revealed the following types of irregularities—

(i) The cash balance at the end of each month was not verified by the Officer-in-Charge as required under the rules.

(ii) Stock accounts of Receipt Books, salable and non-salable forms were not properly maintained and verified periodically.

(iii) In a certain Sub-divisional town, remittances of receipts were either made in part or considerably delayed.

(iv) In another Sub-divisional town, delivery permits were issued much in excess of the quantities authorised by the Directorate. It has been stated by Government that the over-issues were made in order to relieve congestion in Government godowns.

40. Shortages below a certain percentage caused during movement of foodgrains by motor vehicles in Calcutta and Extended Rationed Areas, as also losses in transit repudiated by Railway are being treated by Government as trading loss and no formal orders are being issued for their write-off.

The necessity for the issue of formal orders of write-off in such cases was pointed out in audit more than once. Government have not, however, come to a decision on the point. Items placed under objection on this account only, i.e. pending receipt of formal orders of write-off from the Government, amounted to Rs. 2,02,107 at the end of the year 1951-52. The distribution according to years is given below :—

	Rs.
1948-49	6,825
1949-50	27,888
1950-51	24,002
1951-52 :	1,13,594

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.

41. Other cases of loss and irregularities, etc., have been mentioned in the Reviews of the respective grants. The following table gives the references :—

Page.	Number and name of Grant.	Total number of minor losses irregularities, etc. under each Grant.	Total amount of minor losses, etc. under each Grant.	Brief subject.
1	2	3	4	5
			Rs.	
52	2-Land Revenue . . .	1	10,356	Write-off of the value of maps destroyed by flood.
61	8-Other Taxes and Duties . . .	1	70,544	Remission of revenue.
69	10-Irrigation	2	8,409	Misappropriation of (i) Toll receipts (Rs. 6,945) and (ii) Government money by tampering accounts records (Rs. 1,464).
127	19-Charges on account of Education	1	809	Theft from the store room.
152	22-Charges on account of Agriculture.	4 3	12,625 20,561	(i) Loss due to non-disposal of jute seeds (Rs. 7,935), (ii) Theft from Seed Store (Rs. 1,426), (iii) Defalcation of departmental receipts (Rs. 5,501) and (iv) Shortage in stock. (5,701)
192	26-Industries—Fisheries	1	892	Manila rope stolen from Government vessel.
217	29-Civil Works	4	5,701 1,58,886	(i) Non-acceptance of lowest tender (Rs. 1,52,836) and (ii) Loss of boat (Rs. 5,700).
279	34-Miscellaneous-Miscellaneous.	1	1,530	Defalcation of loan collection money.
320-325	39-Capital Outlay on Schemes of State Trading.	3	27,41,238	(i) Loss in transit (Rs. 1,27,412), (ii) Storage, shortage and deterioration (Rs. 8,97,064), and (iii) Loss for want of weighing facilities (Rs. 17,16,762).

CHAPTER IV.—OTHER TOPICS OF INTEREST.

42. *Merger of the Cooch Behar State.*—The changes consequential to the merger of the Cooch Behar State were detailed in the Appropriation Account's 1950-51 and the Audit Report, 1952—Chapter IV, paragraph 52. Out of Rs. 6,00,000 belonging to the old Cooch Behar State and lying with the State Bank of Cooch Behar, Rs. 4,00,000 has since been credited to Government.

Investments in commercial shares and securities to the value of Rs. 78,03,864 belonging to the Reserve Funds of the former Cooch Behar State remained outside the treasury balance. It has not yet been possible to incorporate the amount in accounts upto the accounts for February, 1953 as the figure reported by the Deputy Commissioner could not be accepted as correct. The matter is still under correspondence with the Deputy Commissioner.

43. *Expenditure on Relief and Rehabilitation.*—Expenditure incurred during 1951-52 on the (i) relief, rehabilitation and census of displaced persons, (ii) dispersal of displaced college students from Calcutta and (iii) registration as Indian citizens of persons displaced from East Bengal amounted to Rs. 3,82,35,140 including expenditure on officers and staff, out of which a sum of Rs. 3,06,69,100 was re-imbursed by the Union Government. The expenditure on relief and rehabilitation proper amounted to Rs. 2,06,12,859 and Rs. 88,77,197 respectively. In addition, a total sum of Rs. 5,50,23,352 was given as loans to displaced persons.

The expenditure incurred on account of pay and allowance of officers and establishment at headquarters as well as in districts and camps and also on account of administration of different schemes amounted to Rs. 61,98,273 as detailed below :—

	Rs.
Staff at headquarters (Calcutta)	17,30,558
Staff in districts	19,36,803
Staff in Camps	16,61,227
Staff on account of different Schemes	8,69,685
	<hr/>
	61,98,273
	<hr/>

Expenditure on staff works out to 7.3 per cent. of the actual amount (Rs. 8,45,13,408) spent on relief and rehabilitation of displaced persons and disbursed as loans. The corresponding percentages in the previous years are indicated below :—

1947-48 (Post-partition)	12.0
1948-49	7.1
1949-50	8.1
1950-51	5.1

The irregularities noticed during local inspections have been mentioned in paragraphs 34 to 39 *ante*. :-

44. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on Secret Service are not subjected to scrutiny by the 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 amounted to Rs. 2,91,973 being included under Grants Nos. 3-State Excise Duties, 12-General Administration—General Administration and 16-Police. The necessary certificates of disbursements in respect of the expenditure were received.

45. *Objections outstanding.*—It is the duty of the departmental officers to give prompt attention to the objections raised by audit and to take effective action for the rectification of the irregularities. That this was not done to the required extent is indicated by the fact that objections for an aggregate sum of Rs. 63,34.72 lakhs on 20,550 items remained outstanding at the end of

the year under report. Up to the time of writing this report (November, 1952) objections on 4,560 items for Rs. 13,78.40 lakhs have been cleared leaving 25,990 items still outstanding comprising a total sum of Rs. 49,56.32 lakhs. The following table shows the distribution of the figures according to the year in which the objections were raised :—

Year or period of objection.	Outstanding on 31st March, 1952.		Adjustments since made.		Balance outstanding.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
1	2	3	4	5	6	7
1947-48 (Post-partition)	604	1,74.20	40	1.18	564	1,73.02
1948-49	1,121 1,124	2,76.43	66	1,16.60	1,055 1,058	1,59.83
1949-50	3,082	4,39.60	147	2,10.86	2,935	2,28.74
1950-51	7,924	11,07.61	1,438	2,89.71	6,486	8,17.90
1951-52	17,819	43,36.88	2,869	7,60.05	14,950	35,76.83
TOTAL	30,560 30,560	63,34.72	4,560	13,78.40	25,990 25,990	49,56.32

A detailed analysis of the outstanding balances is given in Appendix I on pages 356-358.

46. *Local Audit and Inspections.*—During the year under review the Outside Audit Department conducted inspection of the accounts of 5 treasuries, 2 sub-treasuries, 33 Public Works Divisions and 21 Irrigation Divisions. It also carried out a local test-audit of the accounts of 567 Civil offices including 8 Forest Divisions, 3 Collectorates, 111 Relief Camps or offices started for the relief and rehabilitation of refugees from Eastern Pakistan.

The local audits and inspections brought to light numerous irregularities of varying degrees of importance. Some of the more important cases and types of irregularities have been mentioned in paragraphs 18, 20 to 22, 24, 25, 27 to 32, 34 to 40 in Chapter III of this Report. Other types deserving notice are mentioned below :—

(a) *Cash.*—In a certain office the cash balance was kept in deposit with a local bank which subsequently went into liquidation and the amount remained unrealised. In another office the cash book was not signed at all by the head of the office. In several offices the cash book was not maintained properly. Instances were found of (i) cash transactions not being recorded in cash book and (ii) no physical verification of cash balance having been carried out on the prescribed dates or at proper intervals.

(b) *Stock.*—In quite a number of instances (i) no proper stock registers were maintained and (ii) no proper physical verification of stock in hand had been carried out.

(c) At the instance of the State Government a special audit of the personal ledger account of an officer of the Industries Department was undertaken in connection with a misappropriation of Government money to the extent of

Rs. 10,280. The special audit revealed instances of (i) Overpayment and unauthorised advance to contractors, (ii) Defective agreement with contractors, (iii) Failure to obtain earnest money deposits from contractors, (iv) Payment of labour charges without muster rolls, (v) Drawal of money from the treasury far in excess of immediate requirements and retention of heavy cash balance in hand, (vi) Sale of foodstuff on credit and (vii) Failure to carry out verification of stock.

(d) *Public Works Department transactions.*—The following defects were found in the Public Works Department :—

- (1) Abnormal delay in the settlement of Remittance and Suspense Transactions.
- (2) Unusual delay in according sanction to estimates and also in regularising excesses over sanctioned estimates.
- (3) Huge arrears in stock accounts.
- (4) Materials-at-site account either not kept or kept perfunctorily.
- (5) Register of Major works not properly closed.

47. *Disposal of Inspection Reports.*—A statement is annexed below showing therein the number of outstanding Inspection Reports relating to Post-partition period together with the number of items outstanding, arranged year by year, according to Heads of Account. The statement shows the position as at the end of January, 1953.

Name of Department or Major Head.	1948-49.		1949-50.		1950-51.		1951-52.	
	No. of Reports.	No. of items.	No. of Reports.	No. of items.	No. of Reports.	No. of items.	No. of Reports.	No. of items.
1	2	3	4	5	6	7	8	9
1. Forest . . .	1	2	3	9	5	26	9	71
2. Registration . . .	..	..	..	..	..	..	4	9
3. General Administration.	3	15	5	79	6	107	8	144
4. Administration of Justice.	1	1	..	..	..	..	11	53
5. Jails . . .	2	8	6	33	5	64	9	135
6. Police . . .	3	6	4	7	7	42	14	104
7. Education . . .	8	41	17	115	34	241	40	425
8. Medical . . .	12	91	19	150	26	251	34	408
9. Public Health . . .	..	..	1	4	2	7	7	112
10. Agriculture . . .	7	17	16	99	27	226	46	327
11. Industries . . .	4	17	8	93	12	96	18	211
12. Famine Relief . . .	17	133	15	106	15	115	18	146
13. Miscellaneous . . .	4	13	11	93	7	53	17	195
14. Relief and Rehabilitation.	3	41	33	592	93	1,069	148	1,980

Name of Department or Major Head. 1	1948-49.		1949-50.		1950-51.		1951-52.	
	No. of Reports. 2	No. of items. 3	No. of Reports. 4	No. of items. 5	No. of Reports. 6	No. of items. 7	No. of Reports. 8	No. of items. 9
15. Food (Civil Supplies).	31	190	31	222	41	521	37	536
16. Communication and Works.	8	80	14	107	11	123	33	283
17. Irrigation and Waterways.	13	47	11	74	6	63	21	251
18. Land Acquisition for Defence Department.	8	31	8	31	8	45	7	40
19. Grainshops .	6	18	13	34	17	81	22	111
20. Fisheries* .	..	..	1	1	5	10	6	16
21. Co-operative* .	..	..	1	2	2	23	5	64
TOTAL .	131	751	217	1,851	331	4,063	514	5,621

48. *Audit of Grants-in-aid.*—The Examiner, Local Audit Department, who conducted the audit of grants-in-aid paid to local bodies has certified that the grants paid to the end of 1950-51 and audited by him were found to have been utilised properly in accordance with the prescribed conditions with the exception of the following grants paid to District School Boards :—

Nature of grant. 1	District. 2	Amount of grant paid. 3 Rs.	Amount spent for the purpose. 4 Rs.	Amount of unexpended balance. 5 Rs.
Government contribution for establishment of Basic Schools—Building and equipment.	24-Parganas .	(a)1,28,000	92,469	35,531
Ditto	Hooghly	30,000	551	29,449
Ditto	Nadia	(b)46,000	928	45,072
Ditto	Darjeeling	15,000	..	15,000
Ditto	Malda	(b)46,000	31,734	14,266
Ditto	Midnapur	45,000	..	45,000
Ditto	Murshidabad	15,000	..	15,000
Ditto	Howrah	30,000	2,800	27,200

*Included in the previous report under Industries.

(a) Includes Rs. 8,000 paid in 1949-50.

(b) Includes Rs. 1,000 paid in 1949-50.

Nature of grant.	District.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
Development grant for payment of salaries of teachers of recognised primary schools.	Hooghly .	2,97,581	2,70,150	27,431
Ditto	Malda .	1,82,574	1,65,982	16,592
Ditto	Midnapur .	10,75,240	8,92,042	1,83,198
Government grant for payment of Dearness Allowances to the teachers of primary schools.	Malda .	53,210	49,242	3,968
Ditto	Midnapur .	3,12,521	2,51,748	60,773

These unspent balances are either to be refunded or utilised in the following year under orders of Government.

In the case of other institutions, the requisite certificates have been received from the departmental authorities.

49. *Delay in the Submission of Returns.*—Audit and Accounting work was hampered by delay in the submission of the following returns :—

(i) Delay in the submission of Annual Establishment Returns by heads of offices.—Under the rules heads of offices are required to send to the Audit Officer a detailed statement of the Permanent establishment as also of the names of all temporary and officiating Government servants to whom Articles 370 and 371 of the Civil Service Regulations apply, existing on the 1st April. These returns are required to be sent to the Accountant General by the 15th of May. The timely submission of these returns is very necessary for the audit of pay bills of establishment and for the verification of pension cases.

During 1951-52 only about 30 per cent. of these returns were received in time. Repeated reminders had to be issued for obtaining the balance and the response to the reminders was very tardy. Repeated reports were made to the Finance Department. In spite of that, a few returns remained outstanding even at the end of January, 1953. The table below will show the position on different dates :—

Total number of returns due—555.

	15th May, 1951.	15th June, 1951.	15th September, 1951.	15th December, 1951.	15th March, 1952.	15th July, 1952.	31st January, 1953.
1	2	3	4	5	6	7	8
Total number received .	169	243	440	485	514	526	550
Balance outstanding .	386	312	115	70	41	29	*5

* 4 relating to the Directorate of Transportation and 1 to the Chief Engineer, Irrigation and waterways Department in respect of Subordinate Engineering Service.

The failure to submit the returns in time was also reported in the Appropriation Accounts for 1950-51 and the Audit Report 1952 [*vide* paragraph 59(b) on page 44 of the Audit Report].

(ii) Delay in the receipt of treasury and Divisional Accounts.—There was chronic delay in the despatch of the '1st List of Payments' and the monthly accounts by certain treasuries. Similarly a number of Public Works Divisions had neglected to send the monthly accounts in time. Out of 15 treasuries and 59 Public Works Divisions which furnished accounts during the year, 4 treasuries and 2 Divisional Offices were noticed to have often delayed the despatch of their accounts by five days or more.

50. *Maintenance of pro forma accounts of commercial undertakings.*—In July, 1951, Government was requested to consider the desirability of maintaining suitable subsidiary and *pro forma* accounts in respect of certain undertakings of a commercial or quasi-commercial nature. In June, 1952, Government communicated that (a) such accounts would be prepared with regard to ten undertakings and (b) the desirability of preparing such accounts in respect of eight other schemes was still under consideration. The undertakings falling under the first category are (i) Sea-fishing with the help of Danish Cutters, (ii) maintenance of Central pool of pumps and mudhogs for sale, (iii) Production of Shark Liver Oil, fish meal, processed fish, etc., (iv) Cooch Behar Electricity undertakings, (v) State Transport in Cooch Behar, (vi) Electrification of Barasat Town, (vii) Diesel Electricity Pool undertakings, (viii) North Calcutta Rural Electrification Scheme, (ix) Barrackpore Electricity Supply undertakings and (x) State Transport service in Calcutta and suburbs.

The schemes falling under the second category are as follows :—

(i) Supply of Toned Milk, (ii) Live-stock Research-cum-Breeding station at Haringhata, (iii) Brooklyn Ice Plant for Potato seeds, (iv) Silk Reelers' Co-operative Organisation, (v) Scheme for Industrial Centres, (vi) Direct Building Programme and other schemes for rehabilitation of displaced persons, (vii) Tollygunge Land Development Scheme and (viii) Kanchrapara Area Development Scheme.

In November, 1952, instructions were issued for the preparation of such accounts in respect of the category mentioned in (a) above ; but only four *pro forma* accounts have been received and included in the Appropriation Accounts after audit. They will be found at the end of the Appropriation Accounts pertaining to the Grants Nos. 25 and 38.

The decision in respect of category mentioned in (b) above is still awaited.

51. *Deposit of money outside the Public Account.*—Before the coming into force of the Constitution of India, deposits received by Courts were in some cases being kept outside the public account on the plea that they did not form part of the revenues of the Federation or of the Province as defined in the Government of India Act of 1935. Under Article 284 of the Constitution of India all moneys received by or deposited with any Court within the territory of India to the credit of any cause, matter, account or persons, are required to be paid into the Public Account of India or the Public Account of the State as the case may be. As audit had no information as to whether any funds held by any Court in West Bengal were still being kept outside the Public Account, a request was made in February, 1950, to the Finance Department,

of the Government of West Bengal to furnish to Audit information on the point. But the information called for has not been furnished even upto the end of July, 1953, in spite of the issue of repeated reminders.

52. *General comments on the Debt Position of Government.*—The debt position of the Government of West Bengal has been exhibited in paragraph 12 on page 19 of the Audit Report on the Finance Accounts for 1951-52. It will be seen therefrom that the net liability of the State Government at the end of the year amounted to Rs. 29,01·84 lakhs as detailed below :—

Liabilities.	Amounts in Rs. lakhs.
(1) Permanent Loan	1,75·00
(2) Floating Debt	—55·10
(3) Loans from the Central Government	38,99·75
(4) Unfunded Debt	4,37·93
TOTAL Liabilities	44,57·58
<i>Deduct—</i>	
(5) Loans and Advances by the State Government	—15,55·74
NET Liability	29,01·84

Item (1).—The loan was taken in the open market in 1951-52 for financing capital expenditure on certain development schemes of a productive character. The total interest paid during the year amounted to Rs. 2·93 lakhs. The proceeds of the loan have been utilised for the purposes for which it was raised. Amortisation arrangement has been made with effect from the following year (1952-53) and a sum of Rs. 13·32 lakhs provided in the budget for that year under the head “Appropriation for reduction and avoidance of Debt” has been deposited in Sinking Fund created for the purpose. The amount thus deposited has been invested in 4 per cent securities of the West Bengal Government issued in 1952-53 and maturing in 1964.

Item (2).—This item represents cash credit advances made by the Imperial Bank of India for financing the procurement of food stuffs. The minus balance indicates that the Bank was debtor to Government by the amount mentioned on the 31st March, 1952. The transactions have, however, been transferred under ‘P—Deposits and Advances’ with effect from the year 1952-53.

Item (3).—Government did not consider any amortisation arrangement necessary for the repayment of these loans. The question has, however, not yet been finally settled. The total amount paid as interest charges was Rs. 58·67 lakhs.

Item (4).—This represents the balances of the various Provident Funds.
Rs. 13·24 lakhs paid as interest on the balances.

Item (5).—This represents the loan made by Government to local bodies, institutions and individuals on specific terms and conditions. The fulfilment of the conditions and the timely repayment of principal and interest are watched by the departmental authorities administering the loans.

53. *Division of the Assets and Liabilities of Undivided Bengal between East and West Bengal.*—During the year under report no further progress was made towards the implementation of the Award made by the Arbitral Tribunal

which had been set up in accordance with the Arbitral Tribunal Order, 1947, dated the 12th August, 1947.

54. *Points outstanding from previous Reports.*—The following items are outstanding from the Appropriation Accounts, 1947-48 (Post-Partition) and the Audit Report, 1949 and the Appropriation Accounts, 1948-49 and the Audit Report, 1950. They were not examined by the Committee on Public Accounts.—

Appropriation Accounts, 1947-48 (Post-partition) and the Audit Report, 1949.

<i>Particulars of items.</i>	<i>Action to be taken.</i>
(1) Pages 187-188—Grant No. 36—Capital Outlay on Provincial Schemes of State Trading-Review—Paragraphs 2(a)(i) and 2(a)(ii).	Orders of Government for write-off of the shortages in transit.
(2) Page 188 Ditto ditto . . . Paragraph 2(b).	Result of audit conducted by the private firm.
(3) Page 190 Ditto ditto . . . Paragraph 3(b).	Recovery of outstanding dues on account of sale of commodities to retailers on credit.
(4) Page 190 Ditto ditto . . . Paragraph 3(e).	Recovery of Rs. 5 lakhs from collecting agents.

Appropriation Accounts, 1948-49 and the Audit Report, 1950.

(5) Page 94—Grant No. 16—Police—Review—Paragraph 4(4).	Recovery of overpayment due to grant of double concession.
(6) Page 248—Grant No. 34—Extraordinary charges—Sub-paragraph 2 of paragraph 1 of the Audit Comments on the Store Accounts of the Director of Rationing and Distribution.	Recovery of shortages from the shop-personnel.

The Appropriation Accounts, 1949-50 and the Audit Report, 1951 were examined by the Committee on Public Accounts in June, 1953 and their report presented to the Legislative Assembly on the 9th November, 1953.

The Appropriation Accounts for 1950-51 and the Audit Report, 1952 have not yet been examined by the Public Accounts Committee.

CALCUTTA ;

The 5 JUN 1954

K. C. CHAUDHURI,

Accountant General, West Bengal.

Countersigned.

NEW DELHI ;

The 24 JUN 1954

V. NARAHARI RAO,

Comptroller and Auditor General of India.

PART II.

Appropriation Accounts of sums expended during the year ending on the 31st March, 1952 compared with the several sums specified in the schedules of the West Bengal Appropriation Acts (West Bengal Acts X and XXVI of 1951 and I of 1952) passed by the Legislature under Articles 204(1) and 205(1) of the Constitution of India.

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

(b) In the Accounts—

'O' stands for the original grant or appropriation.

'S' stands for the supplementary grant or appropriation.

'R' stands for residual modifications in the grant or appropriation as may have been sanctioned by a competent authority (i.e., reappropriations, 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, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provision under different sub-heads on account of withdrawals or surrenders a sub-head "Surrenders or withdrawals within grant or appropriation" is opened, where necessary. 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 Account of expenditure incurred in England have been furnished by the Accountant General, Commonwealth Relations Office 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.—No explanation is given for variations between the original grant and the final appropriation under individual sub-heads. The note under a sub-head mainly explains divergencies between the final figures in column 2 and the actual expenditure in column 3, the difference between which appears in column 4. No amounts or percentages are prescribed for explaining those divergencies. Explanations of variations in respect of those cases only which are likely to be required by the Public Accounts Committee are included.

**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.
48	1.—Taxes on Income other than Corporation Tax	3,53,000	3,49,207	3,793	..
49	2.—Land Revenue	49,42,000	46,10,894	3,31,306	..
53	3.—State Excise Duties	41,82,000	40,14,961	1,67,039	..
56	4.—Stamps	6,88,000	7,01,099	..	13,099
57	5.—Forest	58,18,000	54,33,414	3,84,586	..
60	6.—Registration	18,00,000	18,16,136	..	16,136
61	8.—Other Taxes and Duties	14,88,000	14,78,635	9,365	..
62	10.—Irrigation—				
	Voted	10,05,85,000	8,93,64,496	1,12,20,504	..
	Charged	17,38,000	15,05,027	2,32,973	..
80	11.—Interest on Ordinary Debt—				
	Voted	1,000	..	1,000	..
	Charged	11,85,000	17,58,344	..	5,73,344
83	12.—General Administration—General Administration.				
	Voted	2,62,86,000	2,39,46,339	23,39,661	..
	Charged	8,07,000	7,82,388	24,612	..
91	14.—Administration of Justice—				
	Voted	74,10,000	76,69,129	..	2,59,129
	Charged	27,40,000	26,36,512	1,03,488	..
96	15.—Jails and Convict Settlements	1,03,81,000	95,57,770	8,23,230	..
104	16.—Police—				
	Voted	5,88,52,000	5,76,37,961	12,14,039	..
	Charged	1,000	709	291	..
110	17.—Ports and Pilotage	10,35,000	8,68,822	1,66,178	..
111	18.—Scientific Departments	1,47,000	1,30,959	16,041	..
112	19.—Charges on account of Education	3,47,25,000	3,36,44,745	10,80,255	..

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.
131	20.—Medical—				
	Voted	3,38,85,001	3,29,67,770	9,17,231	..
	Charged	60,000	60,000	..	..
141	21.—Public Health	1,09,19,000	99,99,393	9,19,607	..
145	22.—Charges on account of Agriculture	2,42,62,000	2,22,73,085	19,88,915	..
165	23.—Charges on account of Veterinary.	17,92,000	17,33,988	58,012	..
167	24.—Charges on account of Co-operative Credit.	19,74,000	18,63,715	1,10,285	..
170	25.—Industries—Industries—				
	Voted	1,09,12,000	70,92,777	38,19,223	..
	Charged	30,000	30,000	..	..
192	26.—Industries—Fisheries	19,37,000	13,36,382	6,00,618	..
194	27.—Industries—Cinchona	35,55,000	30,03,584	5,51,416	..
206	28.—Miscellaneous Departments	24,66,000	22,67,333	1,98,667	..
209	29.—Civil Works—				
	Voted	7,07,47,000	6,02,94,123	1,04,52,877	..
	Charged	11,66,000	11,43,871	22,129	..
257	30.—Famine	32,32,000	26,68,633	5,63,367	..
259	31.—Territorial and Political Pensions	2,10,000	1,71,254	38,716	..
260	32.—Superannuation Allowances and Pensions—				
	Voted	1,23,74,000	1,18,27,463	5,46,537	..
	Charged	2,32,000	2,00,987	31,013	..
264	33.—Charges on account of Stationery and Printing	53,30,000	51,61,266	1,68,734	..
273	34.—Miscellaneous—Miscellaneous—				
	Voted	2,86,94,000	2,33,95,478	52,98,522	..
	Charged	26,83,000	27,45,933	..	62,933

**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.
280	35.—Miscellaneous—Expenditure on Displaced Persons—				
	Voted	10,01,13,000	6,80,47,551	3,20,65,449	..
	Charged	1,00,000	6,061	93,939	..
286	36.—Extraordinary Charges—				
	Voted	4,65,16,000	3,43,07,951	1,22,08,049	..
	Charged	20,000	99,049	..	79,049
290	37.—Pre-partition Payments	27,09,000	15,00,957	12,08,043	..
291	38.—Expenditure on Road Transport Scheme—				
	Voted	1,28,56,000	1,00,17,419	28,38,581	..
	Charged	6,75,000	1,23,660	5,51,340	..
314	7.—Charges on account of Motor Vehicles Acts—				
	Charged	4,50,000	4,50,000	..	..
314	9.—Interest on Works for which Capital Accounts are kept—				
	Charged	11,86,000	11,80,649	5,351	..
315	42.—Public Debt—				
	Charged	13,11,00,000	16,21,00,900	..	3,10,00,000
316	39.—Capital Outlay on Schemes of State Trading	3,63,13,000	—32,58,824	3,95,71,824	..
352	40.—Interest-Free Advances	48,69,000	..	48,69,000	..
353	41.—Loans and Advances bearing Interest	1,16,07,000	96,94,656	19,12,344	..
	TOTAL—				
	Voted	68,59,65,001	54,75,90,351	13,86,63,014	2,88,364
				Net saving 13,83,74,650	
	Charged	14,41,73,000	17,48,23,190	10,65,136	3,17,15,326
				Net excess 3,06,50,190	
	GRAND TOTAL	83,01,38,001	72,24,13,541	13,97,28,150	3,20,03,690

Amounts of excess—

	Rs.
Voted (See paragraph 8 of the Audit Report)	2,88,364
Charged (See paragraph 9 of the Audit Report)	3,17,15,326

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. 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 I certify that the account above is correct, subject to the observations in the report.

NEW DELHI ;

V. Narahari Rao,

The

24 JIII 1954

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Comptroller and Auditor Gen ral of India.

See also the Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "4.—TAXES ON INCOME OTHER THAN CORPORATION TAX".			
A.—Collection of Agricultural Income-Tax—			
	Rs.		
O.	3,53,000	} 3,32,500	3,49,207
R.	—20,500			+16,707
 Col. 4.—Unanticipated debit on account of expenses for collection of Agricultural Income-Tax in an Estate originally managed by the State of Cooch Behar.			
 Surrenders or withdrawals within grant—			
R.	20,500	20,500	.. —20,500
Total .	3,53,000	3,49,207	—3,793

REVIEW.

The surrender of Rs. 20,500 converted the saving of Rs. 3,793 into excess of Rs. 16,707.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "7.—LAND REVENUE".			
A.—Charges of Administration—			
A.-1.—Pay of Officers—			
O.	1,34,900	} 1,32,043	1,34,176
R.	—2,857			+2,133
A.-2.—Pay of Establishment—			
O.	7,94,920	} 8,37,669	8,54,043
R.	42,749			+17,274
A.-3.—Allowances, honoraria, etc.—			
O.	6,51,160	} 7,07,103	7,02,957
R.	55,943			—4,146
A.-4.—Contingencies—			
O.	1,51,970	} 1,71,202	1,63,279
R.	19,232			—7,923
A.-5.—Establishment charges payable to other Governments, Departments, etc.—			
O.	42,000	} 46,058	3,857
R.	4,058			—42,201
Col. 4.—Payment of the proportionate cost of establishment for cess work done in the amalgamated <i>tauzi</i> establishment and Munshikhana and Record room establishments not being effected during the year.			
A.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—2,17,000	} —3,02,925	—2,26,471
R.	—85,925			+76,454
Col. 4.—Recoveries could not be made in full during the year from the District School Boards.			
For rounding.			
O.	50	} ..	..
R.	—50		
B.—Management of Government Estates—			
B.-1.—Pay of Officers—			
O.	30,300	} 31,143	26,827
R.	843			—4,316
Col. 4.—Mainly retrenchment of staff consequent on the acquisition of the Chaklajat Estates by the Pakistan Government.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "7.—LAND REVENUE"—<i>contd.</i>			
B.—Management of Government Estates—<i>concl.</i>			
B.-2.—Pay of Establishment—			
	Rs.		
O.	4,81,800	4,75,327	4,32,121
R.	-6,473			-43,206
Col. 4.—Same as under B. 1.			
B.-3.—Allowances, honoraria, etc.—			
O.	4,46,000	4,21,114	3,95,870
R.	-24,886			-25,244
B.-4.—Contingencies—			
O.	12,18,400	10,07,359	10,12,432
R.	-2,11,041			+5,073
D.-I.—Survey, Settlement and Record Operations—			
.D.-I.-1.—Pay of Officers—			
O.	99,100	91,905	92,153
R.	-7,195			+248
D.-I.-2.—Pay of Establishment—			
O.	1,70,580	1,71,605	1,71,105
R.	1,025			-500
D.-I.-3.—Allowances, honoraria, etc.—			
O.	3,00,070	2,86,770	2,86,292
R.	-13,300			-478
D.-I.-5.—Contingencies—			
O.	3,28,450	2,88,840	2,85,616
R.	-37,810			-3,224

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "7.—LAND REVENUE"—<i>contd.</i>			
D.-I.—Survey, Settlement and Record Operations—<i>concl.</i>			
D.-I.-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O.	—3,000	—1,500	—1,630
R.	1,500		
D.-II.—Survey, Settlement, etc., in Cooch Behar—			
O.	62,000	..	..
R.	—62,000		
E.—Land Records—			
O.	81,700	76,524	72,634
R.	—5,176		
F.—Assignments and Compensations—			
O.	63,000	64,904	59,044
R.	1,904		
G.—Charges in England— High Commissioner for India—			
O.	6,800	4,440	5,042
R.	—2,360		
H.—Development Programme—			
O.	1,01,000	94,163	94,320
R.	—6,837		
I.—Works—			
R.	57,854	57,854	46,127
			—11,727
Col. 4—Mainly due to (1) liability carried forward (Rs. 4,300), (2) less percentage of tender (Rs. 2,900) and (3) saving of the departmental charges not being taken into account (Rs. 2,950).			
For rounding		—200	+200

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "7.—LAND REVENUE"—<i>concl.</i>			
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross	1,96,177	1,96,177	.. —1,96,177
R. Deductions	84,425	84,425	.. —84,425
Gross	51,62,000	48,38,795	—3,23,205
Deductions	—2,20,000	—2,28,101	—8,101
Net	49,42,000	46,10,694	—3,31,306

REVIEW.

There was a saving of Rs. 3,31,306 in the final grant. The surrender of Rs. 2,80,602 reduced the saving to Rs. 50,704.

2. An amount of Rs. 10,356 representing the value of Cadastral maps of a certain district which were badly damaged by flood, was written off under orders of the competent authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—	
1	2	3	4	
MAJOR HEAD "8.—STATE EXCISE DUTIES".	Rs.	Rs.	Rs.	
A.—Superintendence—				
A.-1.—Pay of Officers—				
	Rs.			
O.	1,01,000	} 1,03,500	} 1,01,689	} —1,811
R.	2,500			
A.-2.—Pay of Establishment—				
O.	1,43,000	} 1,57,100	} 1,54,587	} —2,513
R.	14,100			
A.-3.—Allowances, honoraria, etc.—				
O.	2,14,000	} 2,47,200	} 2,42,362	} —4,838
R.	33,200			
A.-4.—Contract Contingencies—				
O.	10,500	} 11,500	} 11,333	} —167
R.	1,000			
A.-5.—Other Contingencies—				
O.	69,200	} 82,000	} 81,466	} —534
R.	12,800			
B.—District Charges—				
B.-1.—Pay of Officers—				
O.	2,83,500	} 2,50,800	} 2,46,419	} —4,381
R.	—32,700			
B.-2.—Pay of Establishment—				
O.	8,42,400	} 8,02,000	} 7,90,378	} —11,622
R.	—40,400			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
		Rs.	Rs.	
MAJOR HEAD "3.—STATE EXCISE DUTIES"—<i>contd.</i>				
B.—District Charges—<i>concl'd.</i>				
B.-3.—Allowances, honoraria, etc.—				
	Ra.			
O.	10,45,650	10,52,700	10,45,237	
R.	7,050			-7,463
B.-4.—Contract Contingencies—				
O.	90,000	1,05,500	93,201	
R.	15,500			-12,299
Col. 4.—Non-receipt of debits on account of freight and insurance charges on opium supplied by the Uttar Pradesh Government within the year.				
B.-5.—Other Contingencies—				
O.	1,94,850	1,97,200	2,19,774	
R.	2,350			+22,574
Col. 4.—Due to adjustment of debits for clothing charges relating to the previous year for which no provision was made.				
D.—Cost of opium supplied to State Excise Department—				
O.	7,09,400	10,68,100	9,24,224	
S.	3,74,000			-1,43,876
R.	-15,300			
Col. 4.—Due to non-receipt of debits from the Uttar Pradesh Government.				
E.—Compensations—				
O.	98,000	97,400	97,340	
R.	-600			-60
F.—Works	7,000	6,951	-49	

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Rs. Rs. Rs. -			
MAJOR HEAD "8.—STATE EXCISE DUTIES"—concl'd.			
For rounding—			
	Rs.		
O.	-500	}	
R.	500		
Total	41,82,000	40,14,961	-1,67,039

REVIEW.

The original grant of Rs. 38,08,000 was augmented to Rs. 41,82,000 by supplementary grant of Rs. 3,74,000 against which the expenditure amounted to Rs. 40,14,961 causing a saving of Rs. 1,67,039. Sub-head D contributed to the bulk of the saving.

Grant No. 4.—Stamps.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "9.—STAMPS"			
A.—Non-Judicial—			
A.-1.—Superintendence—			
	Ra.		
O.	60,800	} 57,067	59,662
R.	—3,733		
A.-2.—Charges for the sale of stamps—			
O.	2,94,300	} 3,28,000	3,37,792
R.	33,700		
A.-3.—Cost of stamps supplied from Central Stamp Stores—			
O.	1,48,200	} 1,19,400	1,06,234
R.	—28,800		
Col. 4.—Final provision based on the actuals of 1949-50.			
B.—Judicial—			
B.-1.—Superintendence—			
O.	30,400	} 28,533	29,831
R.	—1,867		
B.-2.—Charges for the sale of stamps—			
O.	54,000	} 55,000	52,938
R.	1,000		
B.-3.—Cost of stamps supplied from Central Stamp Stores			
		1,00,000	1,14,642
Col. 4.—Same as in A-3 above.			
For rounding—			
O.	300	} ..	..
R.	—300		
Total		6,88,000	7,01,099
			+13,099

REVIEW.

The expenditure exceeded the grant by Rs. 13,099.

See also the Audit Report. †

Major Head and Sub-head	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "10.—FOREST".			
A.—Conservancy and Works—			
A.-I.—Timber and other produce removed from the forests by Government Agency—			
	Rs.		
O.	12,84,900	} 12,21,735	11,82,935
R.	-63,165		
			-38,800
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
O.	2,50,000	} 2,17,522	2,11,202
R.	-32,478		
			-6,320
A.-III.—Construction, purchase and maintenance, etc.—			
O.	4,00,600	} 6,58,704	6,60,724
S.	2,55,000		
R.	3,104		
			+ 2,020
A.-IV.—Conservancy and Regeneration—			
O.	3,02,300	} 3,03,000	2,98,678
R.	700		
			-4,322
A.-V.—Miscellaneous—			
O.	11,55,300	} 11,69,130	8,30,996
R.	13,830		
			-3,38,134
Col. 4.—The supply of sleepers to the Railways by purchase from trade was smaller than anticipated.			
A.-VI.—Suspense	100	-650	-750
A.-VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
O.	-10,67,000	} -10,67,936	-6,78,533
R.	-936		
			+3,89,303
Col. 4.—Smaller recovery due to the reason stated under A. V.			
For rounding—			
O.	-200	} ..	..
R.	200		
			..

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "10.—FOREST"—<i>contd.</i>			
B.—Establishment—			
B.-1.—Pay of Officers—			
	Rs.		
O.	2,00,000	2,22,400	2,28,292
R.	22,400			+5,892
B.-2.—Pay of Establishment—			
O.	8,80,000	8,65,924	8,39,150
R.	-14,076			-26,774
B.-3.—Allowances, honoraria, etc.—			
O.	8,89,100	9,27,684	9,23,550
R.	38,584			-4,134
B.-4.—Contingencies—			
O.	1,40,000	1,44,660	1,49,917
R.	4,660			+5,257
B.-6.—Grants-in-aid, Contributions, etc. . .			
		1,100	1,100
B.-8.—Establishment charges payable to other Governments, Departments, etc.—			
O.	23,500	21,500	21,500
R.	-2,000		
B.-9.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—			
O.	-10,500	-12,698	-10,508
R.	-2,198			-2,190
Col. 4.—Smaller recovery due to retrenchment of a number of Forest guards.			
For rounding—			
O.	-200	..	..
R.	200		
D.—Charges in England—			
High Commissioner for India—			
O.	14,000	15,560	15,499
R.	1,560			-61

Major Head and Sub-head.	Final Grant	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs	Rs	Rs.
Major Head "10.—Forest"—concl'd.			
E.—Development Programme—			
O.	Rs. 11,00,000	7,60,000	7,59,662
R.	—3,40,000			—338
See paragraph 2 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross	3,66,481	3,66,481	.. —3,66,481
R. Deductions	3,134	3,134	.. —3,134
TOTALS—			
Gross	68,95,500	61,22,555	—7,72,945
Deductions	—10,77,500	—6,89,141	+3,88,359
Net	58,18,000	54,33,414	—3,84,586

REVIEW.

The original grant of Rs. 55,63,000 was augmented to Rs. 58,18,000 by supplementary grant of Rs. 2,55,000 against which the expenditure was Rs. 54,33,414 resulting in a saving of Rs. 3,84,586. The surrender of Rs. 3,69,615 reduced the saving to Rs. 14,971.

2. *Sub-head E—Development Programme.*—The details of the schemes included under the sub-head and the expenditure incurred on each of them are shown in the statement below:—

Name of the scheme.	Expenditure during 1951-52.	Expenditure to end of 1951-52.
	Rs.	Rs.
(1) Conservation of private forests and afforestation of private waste lands	4,49,835	12,15,237
(2) Afforestation of Government waste lands by State Agency	3,09,827	17,21,766
(3) Scheme for afforestation in the district of Nadia . . . . .	..	5,96,139
Total	7,59,662	35,33,142

3. The *proforma* accounts of the Siliguri Band Saw Mill for 1951-52 and the Manager's financial review will be found in Appendix II on page. 359.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
MAJOR HEAD "11.—REGISTRATION".				
A.—Superintendence—				
O.	Rs. 96,000	1,02,950	1,02,484	
R.	6,950			—466
B.—DISTRICT CHARGES—				
B.-1.—Pay of Officers—				
O.	3,47,000	3,32,300	3,31,388	
R.	—14,700			—912
B.-2.—Pay of Establishment—				
O.	5,41,900	6,34,500	6,35,838	
S.	91,000			+2,338
R.	1,600			
B.-3.—Allowances, honora ia, etc.—				
O.	4,68,000	5,18,050	5,31,710	
S.	44,000			+13,660
R.	6,050			
<i>Col.-4.—Expenditure on dearness allowance in District Offices exceeded anticipation.</i>				
B.-4.—Contract Contingencies—				
O.	90,500	1,04,300	1,05,240	
S.	17,000			+940
R.	—3,200			
B.-5.—Other Contingencies—				
O.	88,800	1,11,100	1,11,806	
S.	19,000			+706
R.	3,300			
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.				
	—3,300	—3,330	—30	
For rounding	+100	..	—100	
TOTALS—				
Gross	18,03,300	18,19,466	+16,166	
Deductions	—3,300	—3,330	—30	
Net	18,00,000	18,16,136	+16,136	

REVIEW.

The original grant of Rs. 16,29,000 was augmented to Rs. 18,00,000 by supplementary grant of Rs. 1,71,000 against which the expenditure amounted to Rs. 18,16,136 causing an excess of Rs. 16,136.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Ra.	Ra.	Ra.
Major Head "13.—Other Taxes and Duties".			
COLLECTION CHARGES—			
A.-1.—Entertainment Tax—			
O.	Rs. 55,000		
R.	—2,400	52,600	47,167
			—5,433
Col. 4.—See paragraph 3 of the Review.			
A.-2.—Betting Tax	10,000	10,000	..
A.-4.—Tax under Bengal Finance (Sales Tax) Act, 1941—			
A.-4(1).—Pay of Officers—			
O.	2,95,000		
R.	—8,300	2,86,700	2,84,993
			—1,707
A.-4(2).—Pay of Establishment—			
O.	3,65,000		
R.	—23,000	3,42,000	3,41,818
			—182
A.-4(3).—Allowances, honoraria, etc.—			
O.	3,92,000		
R.	—26,400	3,65,600	3,65,341
			—259
A.-4(4).—Contingencies—			
O.	1,38,000		
R.	37,900	1,75,900	1,75,898
			—2
B.—CHARGES UNDER THE ELECTRICITY ACTS—			
O.	2,33,000		
R.	—37,399	1,95,601	1,93,469
			—2,132
D.—WORKS—			
R.	53,500	53,500	59,949
			+6,449
Col. 4.—See paragraph 3 of the Review.			
Surrenders or withdrawals within grant—			
R.	6,099	6,099	..
			—6,099
TOTAL	14,88,000	14,73,635	—9,365

REVIEW.

There was a saving of Rs. 9,365 in the grant of Rs. 14,88,000. The surrender of Rs. 6,099 reduced the saving to Rs. 3,266.

2. Remission of revenue amounting to Rs. 70,544 was sanctioned by the competent authority during the year 1951-52.

3. The explanations of variations in respect of sub-head A-1 and minor head D could not be included as the same were not furnished by the Controlling Officer.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—			
A.-8.—Extensions and Improvements—			
	Rs.		
O.	1,34,500	63,400	52,309
R.	—71,100			—11,091
Col. 4.—Mainly due to failure to take possession of land for execution of a certain work. See items 1 to 3 of Annexure A.			
A.-9.—Maintenance and Repairs—			
O.	8,21,200	10,29,200	10,31,639
R.	2,08,000			+2,439
A.-10.—Establishment—Revenue Establishment—			
O.	3,70,300	3,97,950	3,05,524
R.	27,650			—92,426
Col. 4.—See paragraph 2 of the Review.			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—			
B.-1.—Extensions and Improvements—			
		2,100	2,271
			+171
See item 3 of Annexure A.			
B.-2.—Maintenance and Repairs—			
O.	7,00,000	8,00,200	9,45,712
R.	1,00,200			+1,45,512
Col. 4.—Due to the failure to provide funds by reappropriation to meet additional expenditure anticipated.			
B.-3. Establishment—Revenue Establishment—			
O.	95,900	92,080	86,079
R.	—3,820			—6,001
Total—XVII.—Irrigation, etc.—Deduct—Working Expenses—			
O.	21,24,000	23,84,930	24,23,534
R.	2,60,930			+38,604

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".			
C. A.—IRRIGATION WORKS—			
Works for which no Capital Accounts are kept—			
C.-4.—Maintenance and Repairs—			
	Rs.		
O.	20,000	14,900	14,755
R.	—5,100			—145
C.-5.—Establishment—Revenue Establishment—			
	Rs.		
O.	12,000	10,000	—10,000
R.	—2,000		
Col. 4.—Expenditure adjusted under Sub-head D. 5(2) for want of correct classification.			
Miscellaneous Expenditure—			
C.-12.—Other charges—			
	Rs.		
O.	33,000	27,217	28,386
R.	—5,783			+1,169
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Works for which no Capital Accounts are kept—			
D.-1.—Works—			
	Rs.		
O.	1,68,000	4,09,589	3,25,311
R.	2,41,589			—84,278
Col. 4.—Due to non-payment of land charges (Rs. 70,406), slow progress of works (Rs. 12,025) and cumulative petty savings (Rs. 1,847). See items 4 to 11 of Annexure A.			
D.-1(A).—Add—Charges payable to the Central water power, Irrigation and Navigation Commission on account of the investigation in connection with the Ganga Barrage Scheme—			
	Rs.		
O.	4,00,000	3,02,200	—10,253
R.	—97,800			—3,12,453
Col. 4.—Write-back of the excess debits in the previous year.			
D.-3.—Extensions and Improvements—			
	Rs.		
O.	25,200	12,600	10,026
R.	—12,600			—2,571
Col. 4.—Mainly due to late receipt of modified estimate. See items 7 and 11 of Annexure A.			
D.-4.—Maintenance and Repairs—			
	Rs.		
O.	25,87,000	26,60,519	26,44,138
R.	73,519			—16,381

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i>			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>			
Works for which no Capital Accounts are kept— <i>contd.</i>			
D.-5.—Establishment—			
D.-5(1).—Revenue Establishment—	Rs.		
O.	2,000	} 27,680	.. —27,680
R.	25,680		
Col. 4.—See note under Sub-head C. 5.			
D.-5(2).—General Establishment—			
O.	21,50,000	} 21,36,890	22,17,296 +80,406
R.	—13,110		
Charged—			
R.	119	119	119 ..
D.-5(3).—Establishment under Collector for col- lection of revenue on account of Zemindari Embankment under the contract system—			
O.	60,000	} 30,500	49,378 +18,878
R.	—29,500		
Col. 4.—Due to adjustment of certain establishment charges under this sub-head instead of under D 5(2).			
D.-6.—Tools and Plants—			
O.	3,50,000	} 3,55,000	3,45,862 —9,138
R.	5,000		
D.-7.—Suspense—			
O.	—32,200	} —72,800	—1,75,218 —1,02,418
R.	—40,600		
Col. 4.—Due to certain purchases during the latter part of the year not paid for within the year. See Annexure B.			
Miscellaneous expenditure—			
D.-12.—Other charges—			
O.	90,500	} 88,620	94,506 + 5,976
R.	—10,880		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl.</i>			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i>			
Works for which no Capital Accounts are kept— <i>concl.</i>			
D.-13.—Grants-in-aid—	Rs.		
O	2,500		
R	5,000	7,500	7,500
D.-14.—Development Programme Works—			
O	11,58,000		
R	—2,00,000	9,58,000	8,20,226 —1,37,774
Col. 4.—Due to non-adjustment of land charges (Rs. 59,566), liabilities carried forward (Rs. 43,039) and slow progress of works (Rs. 35,169). See items 12 to 14 of Annexure A.			
D.-15.—Intensive food Production Schemes—			
O	40,32,000		
R	—40,945	39,91,055	34,42,284 —5,48,771
See items 15 to 30 of Annexure A.			
D.-15(A).— <i>Deduct</i> —Recoveries from Central Government.		..	—12,35,033 —12,35,033
Col. 4.—Due to delay in the decision to adjust the recovery as receipt instead of as reduction of expenditure.			
D. 16.—Reserve for Maintenance and Repairs—			
O	1,00,000		
R	—1,00,000	..	..
Total—18.—Other Revenue Expenditure, etc.—			
<i>Charged.</i>			
R	119	119	119
<i>Voted.</i>			
Gross—			
O	1,11,67,000		
R	—2,07,530	1,09,59,470	98,14,290 —11,45,180
Deductions . . . . .		..	—12,35,033 —12,35,033

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 51-A.—Interest on Capital outlay on Multipurpose River Schemes".			
E.—INTEREST—Charged—			
E.-1.—Mayurakshi Reservoir Project— Ra.			
O. 16,11,000	} 16,76,361	15,04,908	-1,71,453
S. 1,27,000			
R. -61,639			
Col. 4.—Due to smaller outlay on the work during the year.			
Major Head—"51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes".			
F.—Mayurakshi Reservoir Project—			
S. 1,49,000	} 89,700	96,693	+6,993
R. -59,300			
Major Head " 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".			
G. A.—IRRIGATION WORKS—DAMODAR CANAL—UNPRODUCTIVE—			
G.-9.—Works—			
O. 19,800	} 25,700	24,418	-1,282
R. 5,900			
See item 31 of Annexure A.			
G.-10.—Deduct—Receipts and recoveries on Capital Account . . . . .	..	-1,50,016	-1,50,016
Col. 4.—Sale proceeds of two machines for which no provision was made.			
For rounding	200	..	-200
Total—" 68.—Construction, etc."—			
Gross—			
O. 20,000	} 25,900	24,418	-1,482
R. 5,900			
Deductions . . . . .	..	-1,50,016	-1,50,016

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A.—Capital outlay on Multipurpose River Schemes".			
K.—DEVELOPMENT PROGRAMME—			
K.-1.—Mayurakshi Reservoir Project—			
	Rs.		
O	2,00,00,000	} 2,22,12,600	1,36,90,610 —85,21,990
R	22,12,600		
Col. 4.—See paragraphs 2 and 7 of the Review.			
K.-2.—Damodar Valley Project—			
Advances to the Damodar Valley Corporation—			
O	6,71,25,000	} 6,46,88,859	6,47,00,000 +11,141
R	—24,36,141		
Total—"80-A.—Capital outlay on Multipurpose River Schemes"—			
O	8,71,25,000	} 8,69,01,459	7,83,90,610 —85,10,849
R	—2,23,541		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R	61,520	61,520	.. —61,520
<i>Voted—</i>			
R	2,23,541	2,23,541	.. —2,23,541
Totals—Grant No. 10.—Irrigation—			
<i>Charged</i>	17,38,000	15,05,027	—2,32,973
<i>Voted—</i>			
Gross	10,05,85,000	9,07,49,545	—98,35,455
Deductions	..	—13,85,049	—13,85,049
Nett.	10,05,85,000	8,93,64,496	—1,12,20,504

 REVIEW.

In the charged section the original appropriation of Rs. 16,11,000 was augmented to Rs. 17,38,000 by supplementary appropriation of Rs. 1,27,000 against which the expenditure for the year was Rs. 15,05,027 causing a saving of Rs. 2,32,973. The surrender of Rs. 61,520 reduced the saving to Rs. 1,71,453.

In the voted section, the original grant of Rs. 10,04,36,000 was augmented to Rs. 10,05,85,000 by supplementary grant of Rs. 1,49,000 against which the expenditure for the year amounted to Rs. 8,93,64,496 resulting in a saving of Rs. 1,12,20,504. The surrender of Rs. 2,23,541 reduced the saving to Rs. 1,09,96,963.

2. The reasons for the variations over the final grant in respect of sub-heads A. 10 and K-1 remained unexplained as the same were not received from the controlling officers in time.

3. *Establishment and tools and plant charges of the Irrigation and Waterways Department.*—The charges for general establishment including the establishment charges of the River Research Institute, and ordinary tools and plant were initially booked in the accounts for 1951-52 under the Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues". After the close of the year, share of expenditure on account of establishment of the Chief Engineer for supervision of the Mayurakshi Reservoir Project was debited to the Major Head "80-A.—Capital Outlay on Multipurpose River Schemes and the balance (excluding the establishment charges of the River Research Institute not being distributable on *pro rata* basis) distributed to the different irrigation projects under the Major Heads XVII.—Irrigation, etc.—Working Expenses", "18.—Other Revenue Expenditure, etc.", "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 charges in the budget was accordingly made as follows:—

Charges.	Major Head and Sub-head.
General Establishment	18.—Other Revenue Expenditure, etc.—Sub-head D.-5(2).
Tools and plant	18.—Other Revenue Expenditure, etc.—Sub-head D.-6.

REVIEW—*contd.*

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

Major Heads.	General Establishment (Sub-head D.-5-2.) Rs.	Tools and plant (Sub-head D.-6). Rs.
XVII.—Irrigation, etc.—		
<i>Deduct</i> —Working Expenses	5,14,636	90,362
18.—Other Revenue Expenditure, etc.	16,78,270	2,62,378
68.—Construction of Irrigation, etc., Works	—39,350	—6,878
80-A.—Capital Outlay on Multipurpose River Schemes	63,740	..
TOTAL	22,17,296	3,45,862

4. The gross establishment charges of the Department of Irrigation and Waterways during the year 1951-52 excluding those incurred on special establishments entertained for the River Research Institute and the Mayurakshi Reservoir Project as well as for collection of revenues amountd to Rs. 20-34 lakhs *i.e.*, 21-77 per cent. of the total works outlay of Rs. 93-47 lakhs. An aggregate sum of Rs. 1-07 lakhs 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. 19-27 lakhs and were 20-62 per cent. of the total works outlay.

5. A Tahsildar of a certain Irrigation Revenue Division, since deceased, defalcated in all a sum of Rs. 3,574 by manipulating and tampering with the accounts records in various ways. An additional sum of Rs. 425 was decreed by the court on account of cost of civil suit instituted against his heirs.

Out of the total amount of Rs. 3,999 recoverable from the deceased Tahsildar, a sum of Rs. 2,535 has been realised from his security deposit and other assets.

The question of write-off of the balance of Rs. 1,464 is reported to be under the consideration of Government. Suggestions for precaution against such misappropriations in future were made to Government in May, 1950. Their orders are still awaited.

6. It came to notice in July, 1949 that a sum of Rs. 6,945 representing toll receipts from launches plying in a canal of the Irrigation and Waterways Directorate, had been defalcated by two assistants who had issued toll-tickets to the parties from two stolen ticket books but did not credit the realisations to Government.

The assistants have been placed under suspension and departmental proceedings are reported to have been drawn up against them under instructions of the Anti-corruption Department. The case was reported to Government in July, 1949 by the chief Engineer. Neither the result of the action taken against the offenders nor orders of Government regarding the recovery or write-off of the amount defalcated have been communicated to audit.

Certain defects in the arrangement for keeping the stock of blank ticket books and in the system of watching the realisation of toll receipts were pointed out by audit. They are reported to have been remedied.

REVIEW—*concl'd.*

7. *Mayurakshi Reservoir Project—Sub-head K. 1.*—The Project is divided into two main parts, namely—(1) the upper part comprising the Dam at Messenjore and the Reservoir area in Santhal Parganas in Behar and (2) the lower part comprising the barrage across the river Mayurakshi at Tilparaghat and main canals on the north and south banks of the river in the district of Birbhūm.

The object of the scheme is to irrigate a substantial portion of the district of Birbhūm, the Western part of the district of Murshidabad and a small area in the district of Burdwan and also to generate hydro-electric power at the Dam site at Messenjore.

The execution of the lower part of the project had been taken up as early as 1945-46 by the Government of Undivided Bengal at an estimated cost of Rs. 4,38 lakhs. Substantial progress has been made in the execution of the work. Construction of the main barrage across the river Mayurakshi at Tilparaghat and the headworks has been completed. Out of the four minor barrages, the Kopai and Bakreswar barrages have been completed, while the work in respect of the Dwarka barrage is expected to be completed by the first half of the year 1953. Work on the 4th, *viz.*, the Brahmani barrage has also started.

Nearly 50 per cent. of the canal excavation work and the construction of 285 out of 1,200 hydraulic structures have been completed. The work in respect of 90 structures is in progress. Irrigation with canal water supplied direct to the fields has already started. The available supply was distributed free of charge during the kharif season of 1951-52. Water-rates were to be charged for the supply during 1952-53; but this could not be done as consequent on sufficient rainfall people did not take any canal water.

The execution of the upper part of the scheme consisting of the construction of a Dam at Messenjore was taken up in 1950-51. It is now in progress.

The Project has been treated as a 'multipurpose river scheme' financed from loans sanctioned for the purpose by the Government of India. The estimate for the entire project has been revised and the total revised estimate for Rs. 16,11.2 lakhs including a provision of Rs. 26.2 lakhs for indirect charges is under the consideration of Government. Financial stock-taking in respect of a small fraction of the works hitherto completed or now in progress, has been undertaken on a tentative basis. The result is yet to be known.

The expenditure incurred during and upto the end of the year 1951-52 amounts to Rs. 1,37,54,350 and Rs. 4,44,99,874 respectively.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—					
<i>Deduct—Working Expenses—</i>					
II.—Other major works for which specific provision was made in the budget—					
1. Collectively	1,02,000	32,750	28,542	—73,458	—4,208
Col. 6.—Mainly due to failure to take possession of land for execution of a certain work. See sub-head A.-8.					
IV.—Other major works for which specific provision was not made in the budget—					
2. Collectively . . . . .	..	16,300	16,665	+16,665	+365
See sub-head A-8.					
V.—Minor works—					
3. Collectively	34,600	16,450	9,373	—25,227	—7,077
Col. 6.—Due to liabilities carried forward (Rs. 377), less tendered rate (Rs. 452) and cumulative petty savings (Rs. 6,248). See sub-heads A.-8 and B.-1.					
Total—XVII.—Irrigation, etc.—					
<i>Deduct—Working Expenses</i> .	1,36,800	65,500	54,580	—82,020	—10,920
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
B.—Navigation, Embankment and Drainage Works—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
4. River Research Institute, West Bengal	30,300	30,138	24,792	—5,508	—5,346
Col. 6.—Expenditure not coming up to expectations.					
Estimate Rs. 1,17,011 ; expenditure to end of 1951-52 Rs. 1,31,911 ; excess Rs. 14,900 in progress. See sub-head D-1.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—<i>contd.</i>					
B.—Navigation, Embankment and Drainage Works—<i>contd.</i>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—<i>concl.</i>					
5. Improvement of Kamakhya Khal and Bater Bil area, district Burdwan.	52,000	..	..	—52,000	..
Estimate <i>Nil</i> ; expenditure to end of 1951-52 <i>Nil</i> ; in progress. See sub-head D.-1.					
6. Re-excavation of the lower reaches of the Nonagong river	80,000	2,34,000	2,36,674	+1,56,674	+2,674
Estimate Rs. 4,30,877 ; expenditure to end of 1951-52 Rs. 2,61,114 ; balance Rs. 1,69,763 ; in progress. See sub-head D.-1.					
II.—Other major works for which specific provision was made in the budget—					
7. Collectively	29,800	13,200	10,638	—19,162	—2,562
Col. 6.—Mainly due to late receipt of modified estimate. See sub-heads D.-1. and D.-3.					
III.—Major works above Rs. 50,000 for which no specific provision was made in the budget—					
8. Constructing Hamilton type bridge at Kolaghat . . . . .	..	30,000	23,321	+23,321	—6,679
Col. 6.—Due to slow progress of work executed by the Works and Buildings Department. Estimate <i>Nil</i> ; expenditure to end of 1951-52 Rs. 93,721 ; in progress. See sub-head D.-1.					
9. Improvement of Aurora Khal in Hooghli District . . . . .	..	70,406	..	..	—70,406
Col. 6.—Due to non-payment of land charges.					
Estimate Rs. 98,279 ; expenditure to end of 1951-52 Rs. 36,973 ; balance Rs. 61,306 ; in progress. See sub-head D.-1.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
B.—Navigation, Embankment and Drainage Works—contd.					
IV.—Other Major works for which no specific provision was made in the budget—					
10. Collectively		40,000	39,825	+39,825	—175
		See sub-head D-1.			
V.—Minor works—					
11. Collectively	1,100	4,445	90	—1,010	—4,355
Col. 6.—See paragraph 2 of the Important comments. See sub-heads D-1. and D-3.					
Development Programme Works—					
12. Subhankar-Danra Scheme in Bankura District	5,00,000	4,50,000	3,90,434	—1,09,566	—59,566
Col. 6.—Due to non-adjustment of land charges.					
Estimate Rs. 13,47,873 ; expenditure to end of 1951-52 Rs. 7,09,453 ; balance Rs. 6,38,420 ; in progress. See sub-head D-14.					
13. Preparation of a Master Plan for drainage of Calcutta and surrounding areas.	1,10,000	1,58,000	1,22,831	+12,831	—35,169
Col. 6.—Due to slow progress of work.					
Estimate Rs. 13,93,254 ; expenditure to end of 1951-52 Rs. 12,04,635 ; balance Rs. 1,88,619 ; in progress. See sub-head D-14.					
14. Development of River Research Institute.	5,48,000	3,50,000	3,06,961	—2,41,039	—43,039
Col. 6.—Liabilities carried forward.					
Estimate Rs. 10,10,000 ; expenditure to end of 1951-52 Rs. 6,15,727 ; balance Rs. 3,94,273 ; in progress. See sub-head D-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.
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
Intensive Food Production Schemes—					
15. Harahatganj Drainage Project, district 24-Parganas	3,00,000	1,51,000	1,49,021	—1,50,979	—1,979
Estimate Rs. 9,54,742 ; expenditure to end of 1951-52 Rs. 10,11,971 ; excess Rs. 57,229 ; in progress. See sub head D-15.					
16. Trans-Damodar internal Drainage Scheme in the districts of Hooghli and Howrah.	2,00,000	63,800	56,660	—1,43,340	—7,140
Col. 6.—Expenditure not coming up to expectations.					
Revised estimate Rs. 4,26,604 ; expenditure to end of 1951-52 Rs. 3,71,260 ; balance Rs. 55,344 ; in progress. See sub-head D-15.					
17. Re-excavation of Saraswati Khal in the districts of Hooghli and Howrah.	2,00,000	86,736	84,025	—1,15,975	—2,711
Revised estimate Rs. 25,12,004 ; expenditure to end of 1951-52 Rs. 2,97,406 ; balance Rs. 22,14,598 ; in progress. See sub-head D-15.					
18. Putrangi Irrigation Scheme, district Midnapur.	50,000	29,500	29,544	—20,456	+44
Estimate Rs. 2,06,809 ; expenditure to end of 1951-52 Rs. 2,13,701 ; excess Rs. 6,892 ; in progress. See sub-head D-15.					
19. Silt clearance of Jibanti and Banki rivers, district Murshidabad.	90,000	88,000	88,692	—1,308	+692
Estimate Rs. 2,99,342 ; expenditure to end of 1951-52 Rs. 1,10,946 ; balance Rs. 1,88,396 ; in progress. See sub-head D-15.					
20. Cut connecting the river Kunti and Chandanagore ditch, district Hoogly.	25,000	25,000	22,463	—2,537	—2,537
Col. 6.—Due to non-payment of bills to a certain contractor within the year.					
Estimate Rs. 1,57,466 ; expenditure to end of 1951-52 Rs. 1,02,931 ; balance Rs. 54,535 ; in progress. See sub-head D-15.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
Intensive Food Production Schemes —contd.					
21. Soadighi-Gangakhali Drainage Scheme, Midnapore	8,50,000	3,63,755	3,64,389	—4,85,611	+634
Revised estimate Rs. 24,07,798 ; expenditure to end of 1951-52 Rs. 18,52,145 ; balance Rs. 5,55,653 ; in progress. See sub-head D-15.					
22. Berai Canal Irrigation Scheme, Bankura.	5,00,000	7,00,000	6,96,018	+1,96,018	—3,982
Revised estimate Rs. 13,82,140 ; expenditure to end of 1951-52 Rs. 11,26,069 ; balance Rs. 2,56,071 ; in progress. See sub-head D-15.					
23. Jhargram Irrigation Scheme, Midnapore.	2,25,000	1,59,000	1,49,591	—75,409	—9,409
Estimate Rs. 6,52,041 ; expenditure to end of 1951-52 Rs. 3,25,351 ; balance Rs. 3,26,690 ; in progress. See sub-head D-15.					
24. Improvement of Mahamaya Sluice Khal, 24-Parganas.	88,000	1,28,000	1,27,351	+39,351	—649
Estimate Nil ; expenditure to end of 1951-52 Rs. 1,74,430 ; completion report not received See sub-head D-15.					
25. Re-excavation of Solatopa Khal	1,00,000	81,556	80,466	—19,534	—1,090
Estimate Rs. 1,97,512 ; expenditure to end of 1951-52 Rs. 1,81,686 ; balance Rs. 15,826 ; in progress. See sub-head D-15.					
26. Re-excavation of Chandreswar Khal.	20,000	25,000	24,290	+4,290	—710
Estimate Rs. 1,42,298 ; expenditure to end of 1951-52 Rs. 1,49,182 ; excess Rs. 6,884 ; in progress. See sub-head D-15.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl.					
Intensive Food Production Schemes—concl.					
27. Kulai Khal Irrigation Scheme' Bankura . . . . .	..	6,687	6,025	+6,025	—662
Estimate Rs. 1,99,940 ; expenditure to end of 1951-52 Rs. 98,005 ; balance Rs. 1,01,935 ; in progress. See sub-head D-15.					
28. Panipia Scheme, Midnapore. . . . .	..	89,000	56,463	+56,463	—32,537
Col. 6.—Due to non-adjustment of land charges.					
Estimate Rs. 3,53,093 ; expenditure to end of 1951-52 Rs. 4,93,123 ; excess Rs. 1,40,030 ; in progress. See sub-head D-15.					
29. Sonarpur-Arapanch Drainage Scheme. . . . .	..	11,00,000	6,39,161	+6,39,161	—4,60,839
Col. 6.—See paragraph 2 of the Important comments.					
Estimate Rs. 44,00,000 ; expenditure to end of 1951-52 Rs. 6,39,161 ; balance Rs. 37,60,839 ; in progress. See sub-head D-15.					
30. Minor Irrigation and Drainage Schemes and Schemes costing less than Rs. 1 lakh—					
Collectively	13,84,000	8,94,021	8,28,707	—5,55,293	—65,314
See sub-head. D-15.					
Total—18.—Other revenue expenditure, etc.	53,83,200	53,71,244	45,58,432	—8,24,768	—8,12,812

(a) Excludes establishment charges (Rs. 39,418) on account of Intensive Food Production Schemes.

ANNEXURE A—concl'd.

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.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
A.—Irrigation Works—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
31. Damodar Canal Works	19,800	25,700	24,418	+4,618	—1,282
Estimate Rs 9,62,029; expenditure to end of 1951-52 Rs. 5,71,090; balance Rs. 3,90,939; in progress. See sub-head G-9.					
Total—68.—Construction, etc.	19,800	25,700	24,418	+4,618	—1,282

IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appear under sub-heads A-8, A-9, B-1, B-2, C-4, C-12, D-1, D-3, D-4, D-12, D-14, D-15 and G-9 of this grant. The figures of appropriation and expenditure for the year were as follows :—

	In thousands of rupees.
Original Appropriation	98,00
Modified Appropriation	1,00,83
Expenditure	94,36

The expenditure was less than the original and the modified appropriation by 3,64 and 6,47 respectively. The important factors which led to the savings in the final appropriation are analysed below :—

- (1) Non-adjustment of cost of land (vide items 12 and 28 of the Annexure) 92
- (2) Non-payment of land charges (vide item 9 of the Annexure) 70
- (3) Liabilities carried forward (vide items 14 and 20 of the Annexure) 46
- (4) Slow progress of works owing to delay in the commencement of works etc., (vide sub-head D. 3 and items 4, 8, 13 and 16 of the Annexure) 57
- (5) Less expenditure on certain Drainage scheme partly offset by excess expenditure on silt clearance and other repair works (vide sub-head B.2 and item 29 of the Annexure) 3,82

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

2. The reasons for the variations over the modified appropriation in respect of items 11 and 29 of the Annexure remained unexplained as the same were not received from the controlling officers in time.

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 1951-52 under this minor head were under three detailed heads; (i) Purchases, (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below:—

(i) *Purchases.*—When materials are received from a supplier, from another division or department for a specific work or for stock, their value is credited to "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores, received but not paid for.

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

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

(a) Sales on credit.

(b) Expenditure incurred on deposit works in excess of deposits received.

(c) Losses, retrenchments, errors, etc.

(d) Other items.

Broadly speaking, the head is debited with all sums which are, eventually to be recovered. The balance under this head represents recoverable amounts.

The transactions under each unit of suspense during the year. 1951-52 are exhibited below:—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases	—4,46,150	5,78,143	7,88,330	—2,10,187	—6,56,337
Stock	1,43,698	64,557	53,683	10,874	1,54,572
Miscellaneous P. W. Advances	4,97,954	4,18,365	3,94,270	24,095	5,22,049
Total	1,95,502	10,61,065	12,36,283	—1,75,218	20,284

ANNEXURE C.

Store Accounts of the Department of Irrigation and Waterways for the year 1951-52.

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation, or sales during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Urban Drainage . . . . .	..	6,110	6,110	..	..
2. Hooghly Irrigation	25,367	4,249	..	..	29,616
3. East Midnapore . . . . .	..	6,417	..	..	6,417
4. Bankura Irrigation	323	..	..	..	323
5. Canals	23,202	8,493	5,441	..	26,254
6. Damodar Canals	94,806	39,288	42,132	..	91,962
Total	1,43,898	64,557	53,683	..	1,54,572

Stock accounts are received from the Executive officers of Public Works Department with certificates of verification of balances. They are consolidated in the account office in the above form. The yearly registers of stock were examined at the time of local audit.

The increase in the closing balance is due to less issue of materials by the Canals Division and no issue of materials by the Hooghly Irrigation and East Midnapur Divisions. The stock of Damodar Canal includes surplus stock of Rs. 4,261-8-0.

The book balance of the stock is reported to have been verified by the Divisional officers concerned.

The stock registers are audited at local inspection and the results are noticed in the Inspection Report.

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

Grant No. 11.—Interest on Ordinary Debt.

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.
Major Head "22.—Interest on Debt and Other Obligations".			
A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—			
Permanent Loans—			
A.-1.—Interest on Permanent Loans—			
Charged—			
S.	Rs. 2,74,000	3,06,000	2,52,953
R.	32,000			-13,047
Floating Loans—			
A.-3.—Interest on Cash Credit advances from the Imperial Bank—			
Charged—			
O.	75,000	..	..
R.	-75,000	..	..
A.-4.—Interest on loans taken from Central Govern- ment—			
Charged—			
O.	53,48,000	56,15,000	58,63,673
R.	2,67,000			+2,48,673
Col. 4.—Unanticipated payment of interest on Dollar loan realised from the Damodar Valley Corporation.			
A.-5.—Other items—			
R.	1,800	1,800	..
Col. 4.—The provision for charges in connection with the issue of loan by State Govern- ment was not utilised.			
B.—INTEREST ON UNFUNDED DEBT—			
State Provident Funds—			
B.-1.—Interest on General Provident Fund—			
Charged	12,10,000	11,86,925	-23,075
B.-2.—Interest on Indian Civil Service Provident Fund—			
Charged—			
O.	44,000	54,000	51,310
R.	10,000			-2,690
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
Charged—	20,800	20,272	-528

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs	Rs.	Rs.
Major Head "22—Interest on Debt and Other Obligations"—<i>contd.</i>			
B.—INTEREST ON UNFUNDED DEBT—<i>contd.</i>			
State Provident Funds— <i>concl.</i>			
B.-4.—Interest on Contributory Provident Fund—			
Charged	76,000	65,514	—10,486
Col. 4.—Transfer of some subscribers to the General Provident Fund.			
B.-5.—Interest on other Miscellaneous Provident Funds			
Charged	200	81	—119
C.—INTEREST ON OTHER OBLIGATIONS—			
C.-1.—Interest on Depreciation Reserves of Govern- ment Commercial undertakings—			
Charged—	Rs.		
O.	73,400	89,600	22,694
R.	16,200			—66,506
Col. 4.—Liabilities carried forward owing to delay in the compilation of the trading and profit and loss accounts of the State Transport Service.			
C.-2.—Other Items—			
Miscellaneous—			
O.	1,000	..	..
R.	—1,000		
D.—TRANSFERS TO OTHER ACCOUNTS—			
D.-1.— <i>Deduct</i> —Interest transferred to Commer- cial Departments—			
Irrigation Department—			
Charged—			
O.	—16,60,000	—17,22,000	—15,48,869
R.	—62,000			+1,73,131
Col. 4.—Mainly due to smaller interest charges recovered from the Ma;urakshi Reser- voir Project on account of the Capital Outlay on the project being smaller than antici- pated.			
D.-2.— <i>Deduct</i> —Interest transferred to Transport Department for State Buses—			
Charged—			
O.	—6,75,000	—6,42,000	—1,23,660
R.	33,000			+5,18,340
Col. 4.—Due to delay in the compilation of the trading and profit and loss account of the transport service.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—<i>cont'd.</i>			
D.—TRANSFERS TO OTHER ACCOUNTS—<i>concl'd.</i>			
D.-3.—<i>Deduct</i>—Interest transferred to Electricity Department for Barrackpore Electricity Supply Scheme—			
<i>Charged—</i>			
<i>O.</i>	Rs. —10,000	} —30,000	} —30,000
<i>R.</i>	—20,000		
D.-4.—<i>Deduct</i>—Interest on Capital Advances to the Damodar Valley Corporation—			
<i>Charged—</i>			
<i>O.</i>	—35,91,000	} —37,94,000	} —40,42,549
<i>R.</i>	—2,03,000		
Col. 4.—See sub-head A.-4.			
Forrounding	—400	..	+ 400
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
<i>R. Gross</i>	—2,52,000	—2,52,000	.. +2,52,000
<i>R. Deductions</i>	2,52,000	2,52,000	.. —2,52,000
<i>Voted—</i>			
<i>R.</i>	1,000	1,000	.. —1,000
Total—			
<i>Charged—</i>			
<i>Gross</i>	71,21,000	75,03,422	+3,82,422
<i>Deductions</i>	—59,36,000	—57,45,078	+1,90,922
<i>Net</i>	11,85,000	17,58,344	+5,73,344
<i>Voted—</i>			
<i>Gross and Net</i>	1,000	..	—1,000

REVIEW.

In the charged section the original appropriation of Rs. 9,11,000 was augmented to Rs. 11,85,000 by supplementary appropriation of Rs. 2,74,000. The expenditure, however exceeded the final appropriation by Rs. 5,73,344. The excess was mainly contributed by sub-heads D. 1 and D. 2.

The voted grant remained unutilised.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration".			
A.—HEADS OF STATES AND MINISTERS—			
A.-1.—Emoluments of the Governor—			
<i>Charged—</i>			
	Rs.		
O	66,000	} 46,000	46,000 ..
R	-20,000		
A.-2.—Sumptuary Allowance of the Governor—			
<i>Charged</i>	22,500	22,500	..
A.-3.—Staff and Household of the Governor—			
<i>Charged—</i>			
O	1,77,000	} 1,72,489	1,67,452
R	-4,511			-5,037
A.-4.—Secretarial Staff of the Governor—			
<i>Charged—</i>			
O	1,50,500	} 1,44,517	1,43,595
R	-5,983			-922
A.-5.—Expenditure from Contract Allowance—			
<i>Charged—</i>			
O	1,30,000	} 1,32,000	1,31,996
R	2,000			-4
A.-6.—Tour Expenses—			
<i>Charged</i>	54,000	63,293	+9,293
Col. 4.—Mainly due to expenditure incurred on account of charges in connection with the Governor's tours by chartered planes.			
A.-7.—Ministers—			
A.-7 (1).—Pay of Officers—			
O	1,79,500	} 1,89,500	1,93,966
R	10,000			+4,466
A.-7 (2).—Pay of Establishment—			
O	1,04,000	} 1,01,000	1,00,314
R	-3,000			-686

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

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Ra.	Ra.	Ra.
Major Head "25.—General Administration"—<i>contd.</i>			
A.—HEADS OF STATES AND MINISTERS—<i>concl'd.</i>			
A.-7—Ministers—<i>concl'd.</i>			
A.-7 (3)—Allowances, honoraria, etc.	2,15,500	2,24,381	+8,881
A.-7 (5)—Other Contingencies—	Ra.		
O.	50,000	} 60,000	} 74,876
R.	10,000		
Col. 4.—Unanticipated larger expenditure towards the closing months of the year.			
B.—STATE LEGISLATURES—			
B.-1.—State Legislative Assembly—			
B.-1 (1)—Pay of Officers—			
<i>Charged</i>	12,000	12,000	..
Voted—			
O.	1,88,000	} 1,96,600	} 1,99,302
R.	8,600		
B.-1 (2)—Pay of Establishment—			
O.	1,12,000	} 1,14,250	} 1,11,288
R.	2,250		
B.-1 (3)—Allowances, honoraria, etc.—			
<i>Charged</i>	6,500	6,458	—42
Voted—			
O.	1,15,500	} 1,44,600	} 1,35,109
R.	29,100		
B.-1 (5)—Other Contingencies—			
O.	76,500	} 85,500	} 81,410
R.	9,000		
C.—ELECTIONS—			
C.-2 (1)—Other Election Charges—			
O.	59,00,000	} 55,85,000	} 31,06,497
R.	—3,15,000		
Col. 4.—See paragraph 2 of the Review.			
C.2(2)—Deduct—Recoveries from other Governments, Departments, etc.—			
R.	—30,00,000	..	+30,00,000
Col. 4.—See paragraph 2 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.
Major Head "25.—General Administration"—<i>contd.</i>			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT—			
D.-1.—Civil Secretariat—			
D.-1 (1).—Pay of Officers—			
	Rs.		
O	12,94,600	} 13,25,847	13,31,183
R	31,247		
D.-1 (2).—Pay of Establishment—			
O	28,77,500	} 29,08,134	29,08,187
R	30,634		
D.-1 (3).—Allowances, honoraria, etc.—			
O	17,82,600	} 19,09,763	19,34,964
R	1,27,163		
D.-1 (4).—Contract Contingencies—			
O	14,500	} 19,147	13,228
R	4,647		
Col. 4.—Contrary to expectation purchase of furniture could not be completed within the year.			
D.-1 (5).—Other Contingencies—			
<i>Charged—</i>			
R	600	600	676
<i>Voted—</i>			
O	10,86,800	} 11,95,374	11,80,248
R	1,08,574		
D.-1 (7).—<i>Deduct</i>—Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O	—50,000	} —57,330	—57,132
R	—7,330		
D.-1 (8).—Establishment charges payable to other Governments, Departments, etc.			
	6,000	6,052	+52

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

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess- Saving--.
1	2	3	4
Major Head "25.—General Administration"—<i>contd.</i>			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT—<i>concl'd.</i>			
D.-2.—Public Service Commission—			
<i>Charged—</i>			
	Rs.	Rs.	Rs.
O.	1,85,500	1,89,035	1,88,418
R.	3,535			-617
D.-3.—Board of Revenue—			
O.	2,58,500	2,46,950	2,46,064
R.	-11,550			-886
D.-4.—Local Fund Audit Establishment—			
O.	3,94,000	3,66,000	3,73,213
R.	-28,000			+7,213
E.—COMMISSIONERS—			
O.	3,42,000	3,37,360	3,06,855
R.	-4,640			-30,505.
Col. 4.—Mainly due to the posting of surplus personnel on lower pay.			
F.—DISTRICT ADMINISTRATION—			
F.-1.—General Establishment—			
F.-1. (1).—Pay of Officers—			
O.	21,07,000	20,53,000	20,00,187
R.	-54,000			-52,813
F.-1 (2).—Pay of Establishment—			
O.	22,12,200	21,26,025	21,33,746
R.	-86,175			+7,721
F.-1 (3).—Allowances, honoraria, etc.—			
O.	23,55,500	21,66,371	24,40,042
R.	-1,89,129			+2,73,671
Col. 4.—Due to transfer of officers and excessive tours not anticipated			

Grant No. 12.—General Administration—General Administration—contd. 87

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration" —contd.			
F.—DISTRICT ADMINISTRATION—contd.			
F.-1.—General Establishment—concltd.			
F.-1(4)—Contract Contingencies—			
	Rs.		
O.	7,21,500	7,41,755	8,04,543
R.	20,255		
			+62,788
Col. 4.—Due to entertainment of larger number of menials owing to increase of work,			
F. 1 (5).—Other Contingencies—			
<i>Charged—</i>			
O.	3,000	145	..
R.	-2,855		
			-145
<i>Voted—</i>			
O.	8,42,100	8,45,334	9,00,573
R.	3,234		
			+55,239
F.-1 (6).—Grants-in-aid, Contribu- tions, etc.—			
O.	2,35,500	2,41,000	2,35,734
R.	5,500		
			-5,266
F.-1 (7).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-20,800	-22,487	-9,413
R.	-1,687		
			+13,074
Col. 4.—Mainly due to the recovery of the proportionate cost of certain establishments not being effected in full during the year.			
F.-2.—Sub-divisional Establishment—			
F.-2-(2).—Pay of Establishment—			
O.	8,85,000	9,01,661	8,10,478
R.	16,661		
			-91,183
Col. 4.—Due to the implementation of the new set-up during the latter part of the year.			

88 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.
Major Head "25.—General Administration"—<i>contd.</i>			
F.—DISTRICT ADMINISTRATION—<i>concl'd.</i>			
F.-2.—Sub-divisional Establishment—<i>concl'd.</i>			
F.-2 (3).—Allowances, honoraria, etc.—			
	Rs.		
O.	6,55,000	} 6,37,133	6,28,760
R.	-17,867		
F.-2 (5).—Other Contingencies . . .	7,500	16,074	+8,574
Col. 4.—See paragraph 2 of the Review.			
F.(2).6—Losses—			
R.	1,206	1,206	..
F.-3.—Other Establishments—			
O.	81,000	} 80,960	60,243
R.	-40		
Col. 4.—Mainly due to non-purchase of some furniture.			
G.—WORKS.			
O.	75,000	} 1,13,691	48,896
R.	38,691		
Col. 4.—See paragraph 2 of the Review.			
H.—MISCELLANEOUS—			
H.-1.—Discretionary grants by Heads of States, etc.—			
O.	71,000	} 95,700	94,697
R.	24,700		
H.-2 Miscellaneous—			
H.-2 (A).—Maintenance of Government Aircraft and Motor Vehicles—			
H.-2 (A) 1.—Pay of Officers	12,000	11,000	-1,000
H.-2 (A) 2.—Pay of Establishment—			
O.	1,95,500	} 1,89,400	1,83,566
R.	-6,100		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "25.—General Administration"—<i>concl'd.</i>			
H.—MISCELLANEOUS—<i>cont'd.</i>			
H.-2—Miscellaneous—<i>concl'd.</i>			
H.-2(A).—Maintenance of Government Aircraft and Motor Vehicles—<i>concl'd.</i>			
H.-2(A) 3.—Allowances, honoraria, etc.—			
	Rs.		
O.	1,15,500	} 1,17,600	1,11,127
R.	2,100		
			—6,473.
H.-2(A) 4.—Contingencies—			
O.	5,46,000	} 6,82,200	7,17,035
R.	1,16,200		
			+54,835
<p>Col. 4.—Mainly purchase of new cars and extra expenditure beyond expectations on account of maintenance, repair and servicing of vehicles in connection with the General Election work.</p>			
H.-2 (B).—Allowances to I. A. S. probationers on training in the I. A. S. Training School at Delhi—			
O.	15,000	} 5,000	7,996
R.	—10,000		
			+2,996
<p>Col. 4.—Due to the continuance of the period of training of three candidates beyond the date originally contemplated.</p>			
H.-3.—Rehabilitation Programme—			
O.	1,11,000	} 1,08,000	1,05,426
R.	—3,000		
			—2,574.
H.-4.—Charges in England—			
High Commissioner for India—			
H.-4(i).—Salaries and Expenses of the High Commissioner's Department—			
O.	82,600	} 1,45,920	1,45,640
R.	63,320		
			—280.
H.-4 (ii).—Other Items—			
O.	33,400	} 11,440	17,013
R.	—21,960		
			+5,573
<p>Col. 4.—Due mainly to an officer on deputation late in the year.</p>			

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—concl'd.			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
	Rs.		
R.	27,214	27,214	.. —27,214
<i>Voted—</i>			
R. Gross	87,379	87,379	.. —87,379
R. Deductions	30,09,017	30,09,017	.. —30,09,017
<i>Totals—</i>			
<i>Charged</i>			
	8,07,000	7,82,388	—24,612
<i>Voted—</i>			
Gross	2,63,56,800	2,40,12,884	—23,43,916
Deductions	—70,800	—66,545	+4,255
Net	2,62,86,000	2,39,46,339	—23,39,661

REVIEW.

There was a saving of Rs. 24,612 in the charged appropriation. The surrender of Rs. 27,214 converted the saving into an excess of Rs. 2,602. In the voted section also there was a saving of Rs. 23,39,661. The surrender of Rs. 30,96,396 converted the saving into an excess of Rs. 7,56,735.

2. The explanations of variations in respect of the sub-heads C(2)-1, C(2)-2 F(2)-5 and G could not be included as the same were not communicated by the controlling officers.

3. *Loss of Rs. 10,000 due to the issue of a libellous Press Note :—*

.See paragraph 17, Pages 13-15 of the Audit Report.

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.
Major Head " 27.—Administration of Justice "			
A.—HIGH COURT—			
<i>Charged—</i>			
A.-1.—Pay of Officers—			
	Rs.		
O.	10,91,600	} 11,09,120	11,09,162
R.	17,520			+ 42
A.-2.—Pay of Establishment—			
O.	8,07,000	} 8,09,800	8,09,721
R.	2,800			—79
A.-3.—Allowances, honoraria, etc.—			
O.	5,64,000	} 5,50,272	5,36,830
R.	—13,728			—13,448
A.-4.—Contingencies—			
O.	1,49,400	} 1,48,350	1,45,701
R.	—1,050			—2,649
B.—OFFICIAL ASSIGNEE—			
O.	1,15,350	} 1,14,300	1,12,876
R.	—1,050			—1,424
C.—OFFICIAL RECEIVER—			
O.	1,23,500	} 1,14,251	1,14,334
R.	—9,249			+ 83
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—			
O.	1,81,100	} 2,12,911	2,16,967
R.	31,811			+ 4,056
D.-2.—Pay of Establishment—			
O.	35,400	} 33,160	33,273
R.	—2,240			+ 113

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "27.—Administration of Justice"—<i>contd.</i>				
D.—LAW OFFICERS—<i>concl'd.</i>				
D.-3.—Allowances, honoraria, etc.—	Rs.			
O.	2,22,200	} 2,00,970	} 2,04,167	
R.	—21,230			} +3,197
D.-4.—Contingencies—				
O.	1,43,350	} 1,93,190	} 2,54,087	
S.	50,000			} +60,897
R.	—160			
Col. 4.—Mainly on account of payment of fees to lawyers as a result of an unusual rise in the number of cases.				
D.-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—10,000	—4,000	+6,000	
Col. 4.—Recovery on account of contingent expenses not made within the year.				
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—				
O.	3,23,100	} 3,21,189	} 3,18,022	
R.	—1,911			} —3,167
F.—CORONER'S COURT				
O.	8,870	} 8,850	} 8,729	
R.	—20			} —121
G.—PRESIDENCY MAGISTRATES' COURTS—				
G.-1.—Pay of Officers	1,28,400	1,37,722	+9,322	
G.-2.—Pay of Establishment—				
O.	1,35,900	} 1,42,564	} 1,44,720	
R.	6,664			} +2,156
G.-3.—Allowances, honoraria, etc.—				
O.	1,64,360	} 1,45,705	} 1,62,864	
R.	—18,655			} +17,159
Col. 4.—Increased dearness and other allowances due to establishment of additional courts.				
G.-4.—Contract Contingencies—				
O.	15,000	} 28,000	} 30,022	
R.	13,000			} +2,022

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—<i>contd.</i>			
G.—PRESIDENCY MAGISTRATES' COURTS—<i>concl.</i>			
G.-5.—Other Contingencies—	Rs.		
O.	88,100	1,01,575	1,10,246
R.	13,475			+8,671
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers—			
O.	11,84,600	11,63,350	13,09,709
R.	-21,250			+1,46,359
Col. 4.—Mainly establishment of some special Courts to try certain categories of criminal cases.			
H.-2.—Pay of Establishment—			
O.	17,96,300	17,95,300	17,31,637
R.	-1,000			-63,663
H.-3A—Allowances, honoraria, etc.—			
O.	16,72,050	16,19,101	16,50,778
R.	-52,949			+31,677
H.-4.—Contract Contingencies—			
O.	2,53,700	2,56,750	2,39,814
R.	3,050			-16,936
H.-5.—Other Contingencies—			
O.	2,48,900	3,22,974	3,76,199
R.	74,074			+53,225
Col. 4.—Mainly increase in the number of processes served.			
I.—COURTS OF SMALL CAUSES—			
O.	4,07,750	4,09,113	4,13,348
R.	1,363			+4,235
J.—CRIMINAL COURTS—			
O.	32,500	32,440	32,887
R.	-60			+447

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head " 27.—Administration of Justice "—<i>concl.</i>			
	Rs.	Rs.	Rs.
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—			
	Rs.		
O.	7,400	6,037	7,336
R.	-1,363			+1,299
L.—SHERIFF AND REPORTER—			
<i>Charged—</i>			
O.	1,04,850	29,308	29,207
R.	-75,542			-101
<i>Voted—</i>			
S.	70,000	70,000	63,397
			-6,613
M.—CHARGES IN ENGLAND—			
High Commissioner for India—			
<i>Charged—</i>			
O.	23,490	5,960	5,891
R.	-17,440			-69
<i>Voted—</i>			
O.	12,300	..	5
R.	-12,300			+5
<i>For rounding—</i>			
<i>Charged</i>		-250	..
			+250
<i>Voted</i>		-130	..
			+130
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	87,440	87,440	..
			-87,440
Total—			
<i>Charged</i>		27,40,000	26,36,512
			-1,03,488
<i>Voted—</i>			
Gross		74,20,000	76,73,129
Deductions		-10,000	-4,000
			+6,000
Net		74,10,000	76,69,129
			+2,59,129

REVIEW.

Out of the saving of Rs. 1,03,488 in the charged appropriation a sum of Rs. 87,440 was surrendered reducing the saving to Rs. 16,048. In the voted section the original grant of Rs. 72,90,000 was augmented to Rs. 74,10,000 by a supplementary grant of Rs. 1,20,000 against which the expenditure amounted to Rs. 76,69,129 resulting in an excess of Rs. 2,59,129. The bulk of the excess was contributed by sub-heads D.-4, H.-1 and H.-5.

Grant No. 15.—Jails and Convict Settlements.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements."			
A.—Jails—			
A.-1.—Pay of Officers—			
	Rs.		
O.	1,59,300	} 1,26,013	1,26,049
R.	—33,287			+36
A.-2.—Pay of Establishment—			
O.	14,57,500	} 14,58,080	14,62,348
R.	580			+4,268
A.-3.—Allowances, honoraria, etc.—			
O.	9,92,300	} 10,32,918	10,27,546
R.	40,618			—5,372
A.-4.—Contingencies—			
O.	75,47,500	} 66,02,100	66,34,458
R.	—9,45,400			+32,358
A.-5.—Grants-in-aid, Contributions, etc.			
		1,000	1,000
A.-6.—Establishment charges payable to other Governments, Departments—			
O.	100	} 1,331	1,330
R.	1,231			—1
A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—300	} —12,100	—12,178
R.	—11,800			—78
A.-8.—Deduct—Cost of basic rations supplied from Jail Stock—			
O.	—4,90,000	} —5,55,000	—6,73,971
R.	—65,000			—1,18,971
Col. 4.—Larger recoveries on account of supply of basic rations to the Jail staff.			
A.-9.—Charges for Police Custody and Calcutta Police Lock-up—			
O.	2,62,700	} 2,76,700	2,78,042
R.	14,000			+1,342

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—<i>concl'd.</i>			
B.—Jail Manufactures—			
B.-1.—Pay of Officers—	Rs.		
O.	6,400	5,710	5,706
R.	690		
B.-2.—Pay of Establishment—			
O.	35,400	31,694	31,120
R.	—3,706		
B.-3.—Allowances, honoraria, etc.—			
O.	17,000	16,855	16,739
R.	—145		
B.-4.—Contingencies—			
O.	13,41,900	16,97,436	17,14,624
R.	3,55,536		
B.-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—9,50,000	—10,61,000	—10,65,781
R.	—1,11,000		
C.—Works			5,039
			+5,039
	Col. 4.—Cost of repairs to a jail.		
D.—Charges in England—			
High Commissioner for India—			
R.	5,840	5,840	5,699
For rounding . . . . .	..	200	..
Surrenders or withdrawals within grant—			
R. Gross	5,65,423	5,65,423	..
R. Deductions	1,87,800	1,87,800	..
Total—			
Gross	1,18,21,300	1,13,09,700	—5,11,600
Deductions	—14,40,300	—17,51,930	—3,11,630
Net	1,03,81,000	95,57,770	—8,23,230

REVIEW.

The saving of Rs. 8,23,230 in the grant was due mainly to a decrease in the number of prisoners. The surrender of Rs. 7,53,223 reduced the saving to Rs. 70,007.

2. Detailed contingent bills in respect of sums of Rs. 42 lakhs and Rs. 68 lakhs drawn on Abstract Contingent Bills during 1950-51 and 1951-52 respectively have not been received from the controlling officer. Consequently, the expenditure continues to remain under audit objection. Under the rules the detailed bills should have been submitted in the month following that in which the advances were drawn.

Store Account of the Jail Depot, Calcutta, for the year 1951.

Description of Stores.	Opening balance.		Receipts during the year.		Sales during the year.		Written off on account of loss, short- age, etc.		Profit.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Dusters, towels, swabs, gamohas, etc..	1,370 Nos.	1,366	14,436	14,682	13,126	22,024	7	4	8,400	2,673	2,420	
2. Cloths of different width	657 Yds.	727	6,806	3,830	6,157	4,863	3	2	1,742	1,303	1,435	
3. Durries, purdahs, durries ashnies, etc.	368 Nos.	3,185	441	2,448	*408	*3,826				401	3,411	
4. Teakwood furniture	79 Nos.	728	739	5,110	570	7,027			2,353	248	1,164	
5. Cane articles	890 Nos.	1,913	2,118	6,955	1,967	10,343	10	3	4,780	1,031	2,702	
6. Cotton newar, coir string	19 Mds.	1,840	4,103	2,00,254	3,916	1,96,816			14,793	206	20,071	
7. Coir articles	91 Nos.	657	99	1,667	85	2,181			1,200	105	1,343	
7A. Coir matings in rolls and miscellaneous	216 Sq.ft.	111	1,795	658	1,808	971			315	203	113	
8. Woolen articles	357 Nos.	5,480	270	3,448	460	9,202			2,777	167	2,503	
9. Other manufactures	1,503 Nos.	530	216	1,012	24	304			86	7,695	1,324	
10. Phenyle, khas khas, purdahs and miscellaneous	34 Nos.	608	390	4,259	402	6,248				22	305	
11. Cotton yarn and waste cotton, etc.	40 Nos.	90	252	11,210	260	979			56	32	377	
TOTAL		17,235		2,45,533		2,65,383			9	39,792		37,168

*Wrong balancing in the previous year adjusted in the year under report.
 †Includes Rs. 48-12-0 provisionally adjusted due to non-receipt of invoice.
 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. The stock of stores was verified by the Travelling Auditor of the office of the Inspector General of Prisons, West Bengal, in January, 1951.

Fractions in totals have been rounded upto the next and those below half ignored.
 Coir matings in rolls, etc., accounts of which are being kept in sq. ft. and which were included in item 7 of the last Store Account have been shown as a separate item 7-A, and this explains the difference between the quantity of closing balance of the previous year and the opening balance shown in this account.

CALCUTTA; }
 SUDDHIR KUMAR BANERJEE }
 Accountant.

NISHI BHUSAN }
 CHAKRABARTY }
 Salesman.
 B. K. GUHA ROY, }
 Manager, Jail Depot.

The 14th January, 1953.

AUDIT CERTIFICATE.

The Store Account of the Jail Depot, Calcutta, for the year 1951, was test-audited under my supervision with reference to local records and I certify that subject to the audit comments the account is correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 6th February, 1953.

}

T. M. GHOSH,
*Examiner, Outside Audit,
West Bengal.*

AUDIT COMMENTS.

The stock was physically verified in January, 1951 and no further verification was made during the year. The closing balance therefore represented the value of unverified stock.

*Consolidated Store Account of the Manufactory Departments of the Presidency
and the Central Jails for the year 1951.*

—	Tools and Plant.	Raw materials.	Finished articles.
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance	68,217	5,22,382	1,11,829
2. Receipts—			
(i) By purchase from the market	11,591	9,13,799	79,065
(ii) From the same jail . . . . .	..	1,408	14,48,338
(iii) From other jails within the State . . . . .	..	88,933	..
(iv) From different Departments of Government in States other than West Bengal (<i>exclud-</i> <i>ing the Director General, Supply and</i> <i>Disposals</i>)	1,557	8,457	..
(v) From other Departments of Government . . . . .	..	..	..
(vi) From the Director General, Supply and Disposals	350	3,29,428	..
TOTAL	81,715	18,64,407	16,30,232
3. Issues-			
(i) To same jail	6,271	10,07,994	3,40,106
(ii) „ other jails within the State	1,515	1,00,192	8,14,735
(iiii) „ other Departments of Government . . . . .	..	..	72,174
(iv) „ different Departments of Government in States other than West Bengal . . . . .	..	..	5,692
(v) „ the Director General, Supply and Disposals . . . . .	..	..	..
(vi) „ Sales to public . . . . .	..	..	2,04,845
(vii) Written off—			
(i) On account of loss	60	234	344
(ii) On account of depreciation or revaluation	9,045	..	168
4. Closing balance	64,824	7,55,987	2,01,108
TOTAL	81,715	18,64,407	16,30,232

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

Certified also that the closing balance shown in the above account was not in excess of the requirements.

The stores were verified by the Superintendents of the jails concerned and as well by the Travelling Auditor of the Prisons Directorate, West Bengal, in such of the jails as were visited by him.

CALCUTTA ; } B. S. VENUGOPAL, P. K. BISWAS,
The 19th August, 1952. } Travelling Auditor, Inspector General of Prisons,
Prisons Directorate. West Bengal.



Consolidated Trading and Profit and Loss Account of the Manufactory Departments of the Presidency and Central Jails of West Bengal for the year 1951.

Dr.			Cr.
1	2	3	4
	Rs.		Rs.
1. To Balance of manufactured articles and unfinished stock in process of manufacture.	2,10,896	1. By Sales and issues of manufactured goods including scraps, etc.	14,36,170
2. „ (a) Stores issued	10,07,994	2. „ Value of materials treated in workshop and returned to stores.	1,381
„ (b) Spares of machines issued	6,271		
3. „ Pay and allowances—		3. „ Miscellaneous receipts (occupiers' share of Municipal tax recovered).	294
(a) Deputy Superintendents or Deputy Jailor.	18,278		
(b) Establishment	40,756		
4. „ Convict labour	2,20,616		
5. „ Contingent charges (including electricity, service stamps, freight, etc.)	31,070	4. „ Closing stock of manufactured goods and unfinished stock in process.	2,86,684
6. „ Stationery and forms	1,105		
7. „ Rents, rates and taxes	23,055		
8. „ Pensionary charges	5,622		
9. Writes-off—			
(a) Loss	638		
(b) Depreciation	9,213		
10. Net Profit	1,49,015		
TOTAL	17,24,529		17,24,529

CALCUTTA ;
The 19th August, 1952.

} B. S. VENUGOPAL,
Travelling Auditor,
Prisons Directorate.

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

AUDIT CERTIFICATE.

The Store Account and the Profit and Loss Account of the Manufactory Departments of the Alipore and Midnapore Central Jails for 1951 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 3rd January, 1953.

} T. M. GHOSH,
Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

In the Alipore Central Jail the closing balance of stock of manufactured articles in the Store Account and the Profit and Loss Account should be Rs. 1,295 and not Rs. 1,298 as the number of prison Jangeas in stock as per ledger was 35 valued at Rs. 2-8-6 each and not 36.

2. The pensionary charges of Rs. 215 as shown in the Profit and Loss Account should be calculated at the percentage of the maximum monthly pay of the grade of Deputy Jailer substantively held and would thus come to Rs. 205.

3. The value of the finished goods manufactured (Receipt) was worked out by deducting the opening balance from the grand total of issues and of the closing balance and not by actual valuation. Similarly, the value of raw materials issued to the same jail was worked out by deducting the total of the closing balance from the total receipt during the year including the opening balance and not by determining the actual value of the issues.

In the Midnapore Central Jail the closing balance of raw materials for 1951 increased to Rs. 2,01,932 as against Rs. 98,534 for 1950 and represented approximately 15 months' requirements. The reasons were that the supplies of the Director General, Supply and Disposals, against indents of 1948 and 1950 reached the Jail in 1951, and the prices in 1951 were considerably higher than in previous years. Also owing to the late receipt of supplies for 1951 in the latter half of 1951 the Munufactory Department mostly concentrated on the sewing work of the Police Department (which supplied cloth for the purpose) resulting in less consumption of raw materials and consequently less manufacture of finished products.

Grant No. 16.—Police.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police".				
A.—Presidency Police—				
A.-1.—Pay of Officers—				
	Rs.			
O.	2,66,100	} 2,84,000	} 2,84,118	
R.	17,900			+ 118
A.-2.—Pay of Establishment—				
O.	86,77,360	} 82,11,323	} 81,81,672	
S.	9,35,000			—29,656
R.	—14,01,032			
A.-3.—Allowances, honoraria, etc.—				
O.	46,38,650	} 45,60,550	} 45,88,351	
S.	2,00,000			+ 27,801
R.	—2,78,100			
A.-4.—Contract Contingencies—				
O.	7,18,580	} 7,99,480	} 7,98,898	
R.	80,900			—582
A.-5.—Other Contingencies—				
<i>Charged—</i>				
S.	1,000	1,000	709	
<i>Voted—</i>				
O.	49,82,614	} 58,04,246	} 59,02,510	
S.	10,50,000			+ 98,264
R.	—2,28,368			
A.-6.—Establishment charges payable to other Governments, Departments, etc.—				
O.	38,700	} 85,600	} 46,891	
R.	46,900			—38,709
Col. 4.—Debit for the treatment of Police patients in a T. B. hospital not raised by the Medical Department owing to a late decision to treat them free.				
A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—2,21,000	} —2,88,778	} —2,90,933	
R.	—67,778			—2,155
For rounding		—4	+ 4	

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police"—contd.				
B.—Superintendence—				
B.-1.—Pay of Officers—				
	Rs.			
O.	1,60,200	1,98,200	1,98,752	
R.	38,000			+552
B.-2.—Pay of Establishment—				
O.	1,77,700	1,79,500	1,79,002	
R.	1,800			—498
B.-3.—Allowances, honoraria, etc.—				
O.	1,17,900	1,28,100	1,28,016	
R.	10,200			—84
B.-4.—Contract Contingencies—				
O.	14,000	13,200	13,032	
R.	—800			—168
B.-5.—Other Contingencies—				
O.	21,000	24,000	24,015	
R.	3,000			+15
O.—District Executive Force—				
C.-1.—Pay of Officers—				
O.	5,14,800	5,60,400	5,60,985	
R.	45,600			+585
C.-2.—Pay of Establishment—				
O.	1,41,94,113	1,33,02,313	1,32,99,050	
S.	1,76,000			—3,263
R.	—10,67,800			
C.-3.—Allowances, honoraria, etc.—				
O.	1,06,94,942	1,11,05,442	1,11,05,530	
S.	69,000			+88
R.	3,41,500			
C.-4.—Contract Contingencies—				
O.	9,12,751	10,66,451	10,66,299	
R.	1,53,700			—152
C.-5(1).—Petty Construction—				
O.	68,000	40,500	42,579	
R.	—27,500			+2,079

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>contd.</i>			
C.—District Executive Force—<i>concl'd.</i>			
C.-5 (2)—Other Contingencies—			
	Rs.		
O.	40,12,791	} 63,45,191	69,47,351
S.	18,59,000		
R.	12,73,400		
C.-6.—Grants-in aid and Contributions—			
R.	14,000	14,000	14,408 + 408
C.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	77,300	} 46,900	46,891
R.	-30,400		
C.-8.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.		-36,000	-37,190 -1,190
For rounding		3	.. -3
D.—Police Training Schools—			
D.-1.—Pay of Officers—			
O.	23,800	} 23,100	23,078
R.	4,300		
D.-2.—Pay of Establishment—			
O.	2,43,800	} 2,54,400	2,54,700
R.	10,600		
D.-3.—Allowances, honoraria, etc.—			
O.	1,33,000	} 1,33,200	1,33,218
R.	200		
D.-4.—Contract Contingencies—			
O.	29,000	} 32,500	32,586
R.	3,500		
D.-5.—Other Contingencies—			
O.	83,900	} 81,000	80,591
R.	-2,900		
E.—Special Police—			
E.-1.—Pay of Officers—			
O.	19,400	} 27,400	27,469
R.	8,000		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>contd.</i>			
E.—Special Police—<i>concl'd.</i>			
E. 2.—Pay of Establishment—			
	Rs.		
O.	3,20,000	} 3,15,800	} 3,15,223
R.	—4,200			} —577
E.-3.—Allowances, honoraria, etc.—			
O.	5,00,000	} 5,35,800	} 5,35,741
R.	35,800			} —59
E.-4.—Contract Contingencies—			
O.	50,000	} 30,000	} 30,394
R.	—20,000			} + 394
E -5.—Other Contingencies—			
O.	1,84,700	} 2,51,700	} 2,52,383
R.	67,000			} + 683
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O.	400	} ..	} ..
R.	—400		
F.—Railway Police—			
F.-1.—Pay of Officers—			
O.	34,700	} 30,600	} 30,667
R.	—4,100			} + 67
F.-2.—Pay of Establishment—			
O	7,00,000	} 5,99,000	} 6,00,119
R.	—1,01,000			} + 1,119
F.-3.—Allowances, honoraria, etc.—			
O.	5,00,000	} 3,83,800	} 3,83,707
R.	—1,16,200			} —93
F.-4.—Contract Contingencies—			
O.	20,000	} 29,000	} 29,276
R.	9,000			} + 276

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police"—<i>contd.</i>				
F.—Railway Police—<i>contd.</i>				
F.-5.—Other Contingencies—				
	Rs.			
O.	1,61,100	1,37,200	1,37,797	
R.	—23,900			+ 597
F.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—	—7,12,000	—7,27,600	—15,600	
G.—Criminal Investigation Department—				
G.-1.—Pay of Officers—				
O.	1,16,600	1,15,400	1,15,479	
R.	—1,200			+ 79
G.-2.—Pay of Establishment—				
O.	9,50,000	9,09,700	9,09,688	
R.	—40,300			—12
G.-3.—Allowances, honoraria, etc.—				
O.	5,20,000	5,65,900	5,66,209	
R.	45,900			+ 309
G.-4.—Contract Contingencies—				
O.	34,000	41,500	41,487	
R.	7,500			—13
G.-5.—Other Contingencies—				
O.	4,25,000	4,27,500	4,24,537	
R.	2,500			—2,963
I.—Works—				
O.	2,50,000	3,21,000	3,06,747	
S.	1,29,000			!—14,253
R.	—58,000			
J.—Charges in England—				
High Commissioner for India—				
O.	16,400	26,520	29,400	
R.	10,120			+ 2,880
Col. 4.—Mainly due to payment of an air passage late in the year.				
For rounding	—300	..	+ 300	

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—concl'd.			
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
R. Gross	11,74,880	11,74,880	.. —11,74,880
R. Deductions	67,778	67,778	.. —67,778
Totals—			
Charged	1,000	709	—291
Voted—			
Gross	5,98,21,000	5,86,93,684	—11,27,316
Deductions	—9,69,000	—10,55,723	—86,723
Net	5,88,52,000	5,76,37,961	—12,14,039

REVIEW.

In the charged section there was a saving of Rs. 291 in the supplementary appropriation of Rs. 1,000. In the voted section the original grant of Rs. 5,46,34,000 was augmented to Rs. 5,88,52,000 by supplementary grant of Rs. 42,18,000 against which the expenditure was Rs. 5,76,37,961 resulting in a saving of Rs. 12,14,039. The surrender of Rs. 12,42,658 converted the saving to an excess of Rs. 28,619.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "30.—Ports and Pilotage".				
B.—Other Ports—				
A.—Charges for pooled launches—				
	Rs.			
O.	4,82,000	4,48,600	4,73,882	
R.	—33,400			+ 25,282
Col.-4.—Unanticipated debit for the purchase of a launch.				
B.—Ports Establishments—				
O.	74,200	73,896	68,571	
R.	—304			—5,325
D.—Miscellaneous—				
O.	3,33,000	4,15,870	3,26,369	
S.	1,46,000			—89,501
R.	—63,130			
Col.-4.—Debit for repair works in respect of a training centre not received within the year.				
For rounding—				
O.	—200	..	..
R.	200	..	..
Surrenders or withdrawals within grant—				
R.	96,634	96,634	—96,634	
TOTAL	10,35,000	8,68,822	—1,66,178	

REVIEW.

The original grant of Rs. 8,89,000 was augmented to Rs. 10,35,000 by supplementary grant of Rs. 1,46,000 against which the expenditure was Rs. 8,68,822 resulting in a saving of Rs. 1,66,178. The saving was mainly contributed by Sub-head D. The surrender of Rs. 96,634, however, reduced the saving to Rs. 69,544.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"36.—Scientific Departments".			
A.—Grants-in-aid and donations to Scientific Societies and Institutes.			
	Rs.		
O.	97,000	1,31,979	1,30,959
S.	50,000		
R.	—15,021		
Surrenders or withdrawals within grant—			
R.	15,021	15,021	..
	TOTAL	1,47,000	1,30,959
			—16,041

REVIEW.

The original grant of Rs. 97,000 was augmented to Rs. 1,47,000 by supplementary grant of Rs. 50,000 against which the expenditure was Rs. 1,30,959 resulting in a saving of Rs. 16,041. The surrender of Rs. 15,021 reduced the saving to Rs. 1,020.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".			
University.			
A.—GRANTS TO UNIVERSITIES.	15,25,000	15,25,000	..
B.—GOVERNMENT ARTS COLLEGES—			
B.-1.—Arts Colleges for men—			
B.-1(1).—Pay of Officers—			
	Rs.		
O.	11,18,500	} 10,98,729	10,95,934
R.	—19,771			—2,795
B.-1(2).—Pay of Establishment—			
O.	1,22,900	} 1,24,000	1,21,973
R.	1,100			—2,027
B.-1(3).—Allowances, honoraria, etc.—			
O.	4,02,800	} 3,80,400	3,85,104
R.	—13,400			—4,296
B.-1(4).—Contract Contingencies			
O.	38,000	} 54,550	53,768
R.	16,550			—782
B.-1(5).—Other Contingencies—			
O.	2,48,916	} 3,02,899	3,05,932
R.	[53,983]			+3,033
B.-1(6).—Lump provision for Research grant to Government Colleges—			
O.	70,000	} 61,440	54,029
R.	—8,560			—6,511
For rounding	—16	..	+16
B.-2.—Arts Colleges for women—			
B.-2(1).—Pay of Officers—			
O.	2,40,300	} 2,30,000	2,32,792
R.	—10,300			+2,792

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
University—<i>contd.</i>			
B.—GOVERNMENT ARTS COLLEGES—<i>concl.</i>			
B.-2.—Arts Colleges for women—<i>concl.</i>			
B.-2(2).—Pay of Establishment—	Rs.		
O.	34,100	} 35,700	35,216
R.	1,600		
B.-2(3).—Allowances, honoraria, etc.—			
O.	89,300	} 92,872	92,565
R.	3,572		
B.-2(4).—Contract Contingencies—			
O.	46,700	} 46,725	44,510
R.	25		
B.-2(5).—Other Contingencies—			
O.	96,200	} 1,44,409	1,46,430
R.	48,209		
B.-3.—Arts Colleges (in Cooch Behar)—			
B.-3(1).—Pay of Officers—			
O.	80,000	} 64,000	67,158
R.	—16,000		
B.-3(2).—Pay of Establishment—			
O.	11,200	} 8,800	8,514
R.	—2,400		
B.-3(3).—Allowances, honoraria, etc.—			
O.	26,800	} 21,150	20,737
R.	—5,650		
B.-3(4).—Contract Contingencies—			
O.	9,500	} 5,302	5,743
R.	—4,198		
B.-3(5).—Other Contingencies—			
O.	11,400	} 6,893	6,935
R.	—4,507		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
University— <i>concl'd.</i>			
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C.-1.—Arts Colleges for men—	Rs.		
O.	5,44,400	8,01,800	8,08,520
R.	2,57,400			+6,720
C.-2.—Arts Colleges for women—			
O.	65,800	1,04,000	1,04,985
R.	38,200			+985
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
O.	6,13,500	5,66,151	4,54,414
R.	—47,349			—1,11,737
Col. 4.—Expenditure in connection with the development of the Bengal Engineering College initially booked under sub-head V—Development Programme, a portion of which is debitable to this sub-head could not be adjusted in the absence of proper allocation.			
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
O.	32,000	36,582	33,848
R.	4,582			—2,734
Secondary.			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F.-1(a).—Secondary Schools for boys—			
F.-1(a)(1).—Pay of Officers—			
O.	6,40,000	6,32,000	6,30,550
R.	—8,000			—1,450
F.-1(a)(2).—Pay of Establishment—			
O.	41,800	42,000	41,018
R.	200			—982
F.-1(a)(3).—Allowances, honoraria, etc.—			
O.	2,70,000	2,66,869	2,64,270
R.	—3,131			—2,599
F.-1(a)(4).—Contract Contingencies—		67,000	65,210
F.-1(a)(5).—Other Contingencies—			
O.	54,700	58,035	56,112
R.	3,335			—1,923

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
Secondary— <i>contd.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i>			
F.-1(b).—Secondary Schools for girls—			
F.-1(b)(1).—Pay of Officers—			
	Rs.		
O.	85,000	} 81,500	80,775
R.	-3,500		
			-725
F.-1(b)(2).—Pay of Establishment—			
O.	8,400	} 8,050	7,756
R.	-350		
			-294
F.-1(b)(3).—Allowances, honoraria, etc.—			
O.	39,800	} 39,950	38,415
R.	150		
			-1,535
F.-1(b)(4).—Contract Contingencies—			
O.	17,600	} 16,000	15,739
R.	-1,600		
			-261
F.-1(b)(5).—Other Contingencies—			
O.	40,187	} 68,070	48,405
R.	27,883		
			-19,665
Col. 4.—Payment of the cost of a bus could not be made owing to delay in the receipt of the sanction of Government.			
For rounding		13	..
			-13
F.-2.—Secondary Schools for boys and girls (Anglo-Indian)—			
F.-2(1).—Pay of Officers—			
O.	1,30,000	} 1,05,500	1,03,507
R.	-24,500		
			-1,993
F.-2(2).—Pay of Establishment—			
O.	54,000	} 49,000	47,249
R.	-5,000		
			-1,751
F.-2(3).—Allowances, honoraria, etc.—			
O.	48,700	} 48,154	45,724
R.	-546		
			-2,430

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37.—Education"—<i>contd.</i>				
<i>Secondary—contd.</i>				
F.—GOVERNMENT SECONDARY SCHOOLS—<i>concl.</i>				
F.-2.—Secondary Schools for boys and girls (Anglo-Indian)—<i>concl.</i>				
F.-2(5).—Other Contingencies—				
O.	2,08,200	} 2,01,618	2,00,517	-1,101
R.	-6,582			
F.-3.—Government Secondary Schools (in Cooh Behar)—				
F.-3(1).—Pay of Officers—				
O.	2,60,000	} 2,40,000	2,24,106	-15,894
R.	-20,000			
F.-3(2).—Pay of Establishment—				
O.	6,420	} 7,300	7,040	-260
R.	880			
F.-3(3).—Allowances, honoraria, etc.—				
O.	1,60,380	} 1,34,980	1,34,478	-502
R.	-25,400			
F.-3(4).—Contract Contingencies—				
O.	9,000	} 7,033	7,315	+282
R.	-1,967			
F.-3(5).—Other Contingencies—				
O.	20,900	} 11,978	8,333	-3,645
R.	-8,922			
Col. 4.—Due to failure of the local officer to report savings in time.				
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—				
G.-1(a).—Secondary Schools for boys—				
O.	35,71,500	} 11,28,300	10,99,237	-29,063
R.	-24,43,200			
G.-1(b).—Secondary Schools for girls—				
O.	9,49,500	} 2,24,100	2,10,483	-13,617
R.	-7,25,400			
G.-2.—Secondary Schools for boys and girls (Anglo-Indian)—				
O.	2,67,800	} 2,74,300	2,72,631	-1,660
R.	6,500			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "37.—Education"—<i>contd.</i>	Rs.	Rs.	Rs.
Secondary—<i>concl.</i>			
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—<i>concl.</i>			
G.3.—Secondary Schools (in Cooch Behar)—			
Rs.			
O. 24,500 } R. —15,500 }	9,000	13,445	+4,445
G.A.—Grants to Local Bodies for Secondary Education—			
R. 32,45,100	32,45,100	32,45,100	..
Primary.			
H.—GOVERNMENT PRIMARY SCHOOLS (IN COOCH BEHAR)—			
O. 4,11,000 } R. —62,170 }	3,48,830	3,48,455	—375
I.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
I.(1).—Primary Schools for boys and girls—			
O. 3,87,000 } R. 22,300 }	4,09,300	3,98,887	—10,413
I.(2).—Primary Schools for boys and girls (Anglo-Indian)—			
O. 3,65,400 } R. 8,900 }	3,74,300	3,71,468	—2,832
I.(3).—Primary Schools (in Cooch Behar)—			
O. 68,500 } R. 14,727 }	83,227	80,972	—2,255
J.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
O. 46,10,000 } R. 72,895 }	46,82,895	46,56,989	—25,906
Special.			
K.—GOVERNMENT SPECIAL SCHOOLS—			
K.1.—Special Schools and Training Schools for Masters—			
K.1(1).—Pay of Officers—			
O. 2,52,200 } R. —31,253 }	2,20,947	2,17,590	—3,357

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
Special— <i>contd.</i>			
K.—GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i>			
K.-1—Special Schools and Training Schools for Masters—<i>concl.</i>			
K.-1(?)—Pay of Establishment—			
	Rs.		
O.	1,51,170	} 1,45,640	1,44,487
R.	-5,530		
			-1,153
K.-1(3)—Allowances, honoraria, etc.—			
O.	1,72,100	} 1,56,949	1,54,759
R.	-15,151		
			-2,190
K.-1(4)—Contract Contingencies—			
O.	34,500	} 34,132	31,831
R.	-368		
			-3,301
K.-1(5)—Other Contingencies—			
O.	3,90,290	} 2,94,072	2,75,373
R.	-96,218		
			-18,699
K.-1(6)—Establishment charges payable to other Governments—			
O.	68,200	} 84,459	1,92,860
R.	16,259		
			+1,08,401
Col. 4.—Due to adjustment of arrear contribution towards expenditure of the Reformatory School in Hazaribagh.			
K.-1(7)—Grants-in-aid, contributions, etc.—			
R.	1,442	1,442	..
			-1,442
K.-1(8)—<i>Deduct</i>—Amount payable from the provision for Development Programme—			
O.	-2,400	} ..	..
R.	2,400		
			..
For rounding		40	..
			-40
K.-2.—Training Schools for Mistresses—			
K.-2(1)—Pay of Officers—			
O.	22,000	} 21,077	20,497
R.	-923		
			-580

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>Special—contd.</i>			
K.—GOVERNMENT SPECIAL SCHOOLS—<i>concl.</i>			
K.-2.—Training Schools for Mistresses—<i>concl.</i>			
K.-2(2).—Pay of Establishment—			
Rs.			
O. 4,000	}	3,500	3,491
R. -500				-9
K.-2(3).—Allowances, honoraria, etc.—			
O. 11,200	}	9,696	9,922
R. -1,504				+226
K.-2(5).—Other Contingencies—			
O. 41,700	}	41,200	40,188
R. -500				-1,012
K.-3.—Training Schools (in Cooch Behar)—			
K.-3 (2).—Pay of Establishment—			
O. 4,300	}	4,430	4,380
R. 130				-50
K.-3.(3)—Allowances, honoraria, etc.—			
O. 2,580	}	2,070	2,061
R. -510				-9
K.-3(5).—Other Contingencies—			
O. 8,050	}	6,250	4,631
R. -1,800				-1,619
For founding			
	-30	..	+30
L.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
L.-1(a).—Special Schools for Boys and Masters—			
O. 4,13,100	}	4,44,144	4,40,311
R. 31,044				-3,833
L.-1(b).—Special Schools for Girls and Mistresses—			
O. 81,000	}	1,08,820	1,12,357
R. 27,820				+3,537
L.-2.—Special Schools (Anglo-Indian)			
	1,900	1,879	-21

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs	Rs	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>Special—concl'd.</i>			
L.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i>			
L-3.—Special Schools (in Cooch Behar)—			
	Rs.		
O.	5,300	} 3,600	3,304
R.	-1,700			-296
L.4.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.			
	..	-25,000	-25,000
Col. 4.—Charges recoverable from the Union Government on account of Deaf and Dumb school, not provided in the budget. See also paragraph 1 of the Review.			
General.			
M.—DIRECTION—			
O.	3,33,700	} 3,27,280	3,27,637
R.	-6,420			+357
N.—INSPECTION—			
N.-1(a).—Men's Branch—			
N.-1(a)(1).—Pay of Officers—			
O.	3,30,000	} 3,08,000	3,10,343
R.	-22,000			+2,343
N.-1(a)(2).—Pay of Establishment—			
O.	1,30,000	} 56,214	55,377
R.	-73,786			-837
N.-1(a)(3).—Allowances, honoraria, etc.—			
O.	2,80,000	} 2,15,906	2,11,525
R.	-64,094			-4,381
N.-1(a)(4).—Contract Contingencies—			
O.	21,800	} 25,396	26,103
R.	3,596			+707
N.-1(a)(5).—Other Contingencies—			
O.	8,600	} 6,220	6,119
R.	-2,380			-101

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>(General—contd.)</i>			
N.—INSPECTION—<i>contd.</i>			
N.-1(b).—Women's Branch—			
N.-1(b)(1).—Pay of Officers—			
	Rs.		
O.	40,000	} 32,700	} 32,175
R.	-7,300			-525
N.-1(b)(2).—Pay of Establishment—			
O.	17,200	} 14,400	} 14,092
R.	-2,800			-308
N.-1(b)(3).—Allowances, honoraria, etc.—			
O.	37,100	} 21,951	} 21,275
R.	-15,149			-676
N.-1(b)(4).—Contract Contingencies—			
O.	8,100	} 8,235	} 8,290
R.	135			+55
N.-1(b)(5).—Other Contingencies—			
O.	2,400	} 1,915	} 1,987
R.	-585			+172
N.-2.—Inspection (Anglo-Indian)—			
N.-2(1).—Pay of Officers—			
O.	8,600	} 12,925	} 12,915
R.	4,325			-10
N.-2(2).—Pay of Establishment—			
O.	10,200	} 9,905	} 9,892
R.	-295			-13
N.-2(3).—Allowances, honoraria, etc.—			
O.	12,750	} 12,920	} 12,978
R.	170			+58
N.-2(4).—Contract Contingencies			
		1,100	1,100

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs
Major Head "37.—Education"—<i>contd.</i>			
<i>General—contd.</i>			
N.—INSPECTION—<i>concl'd.</i>			
N.-2.—Inspection (Anglo-Indian)—<i>concl'd.</i>			
N.-2(5).—Other Contingencies—			
O.	800	2,700	2,683
R.	1,900		
For rounding	50	..	—50
N.-3.—Inspection (in Cooch Behar)—			
N.-3(1).—Pay of Officers—			
O.	20,000	19,000	19,267
R.	—1,000		
N.-3(2).—Pay of Establishment—			
O.	18,200	10,700	10,698
R.	—7,500		
N.-3(3).—Allowances, honoraria, etc.—			
O.	22,200	17,500	17,616
R.	—4,700		
N.-3(4).—Contract Contingencies—			
O.	3,500	3,276	3,314
R.	—224		
N.-3(5).—Other Contingencies—			
O.	200	111	121
R.	—89		
O.—SCHOLARSHIPS—			
O.	5,55,800	5,43,100	4,89,516
R.	—12,700		
Col. 4.—Mainly non-drawal of certain general stipends.			
P.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES			
	8,41,000	8,41,000	..

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
<i>General—contd.</i>			
Q.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
	Rs.		
O.	11,92,587	} 10,55,895	10,40,934
R.	-1,36,692			-14,961
See paragraph 3 of the Review.			
R.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	-11,92,587	} 10,55,895	-10,40,934
R.	1,36,692			+14,961
S.—MISCELLANEOUS—			
S.(a).—Expenses out of the grant from the Indian Central Jute Committee—			
O.	8,300	} ..	..
R.	-8,300		
S.(b).—Youth Welfare Work under the Physical Director—			
O.	2,16,000	} 2,12,905	2,08,065
R.	-3,095			-4,840
S.(c).—Expenses of the Provincial Text Book Committee—			
O.	18,900	} 17,976	17,853
R.	-930			-117
S.(d).—Expenses of the West Bengal Sanskrit Association—			
O.	30,200	} 35,383	35,544
R.	5,183			+161
S.(e).—State Council for Engineering and Technical Education—			
O.	11,500	} 11,713	11,278
R.	213			-435

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
General— <i>contd.</i>			
S.—MISCELLANEOUS—<i>contd.</i>			
S. (f).—National Cadet Corps—			
Rs.			
O. 13,08,100	} 9,98,440	9,44,007	—53,833
R. —3,09,600			
S. (g).—Other Charges—			
S. (g)(1).—Examination Charges—			
O. 1,05,000	} 1,46,300	1,42,934	—3,366
R. 41,300			
S. (g)(2).—Grants for the encouragement of Literature—			
O. 37,300	} 20,500	19,495	—1,005
R. —16,800			
S. (g)(3).—Training abroad of students—			
O. 4,900	} 252	119	—133
R. —4,648			
S. (g)(4).—Other Charges—			
O. 43,100	} 46,800	36,123	—10,677
R. 3,700			
Col. 4.—See paragraph 5 of the Review.			
S. (g)(5).—Grants-in-aid, Contributions, etc.—			
O. 2,44,200	} 2,90,700	[2,62,932	—27,768
R. 46,500			
S. (g)(6).—Other items—			
O. 27,000	} 68,000	59,813	—8,187
R. 41,000			
Col. 4.—See paragraph 5 of the Review.			
S. (g)(7).—Grant for the encouragement of historical research			
	1,000	..	—1,000
S. (g)(8).—Acquisition of lands and buildings for education and welfare of women—			
R. 4,50,000	4,50,000	4,50,000	..

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education"—<i>concl'd.</i>			
<i>General—concl'd.</i>			
S.—MISCELLANEOUS—<i>concl'd.</i>			
S. (g).—Other charges—<i>concl'd.</i>			
S. (g)(9).—<i>Deduct</i>—Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
	Rs.		
R.	—40,000	—40,000	..
S. (h)—Miscellaneous—			
Anglo-Indian Education	18,000	17,108	—892
S. (i)—Miscellaneous—Expenses in Oooch Behar—			
O.	43,400		
R.	13,491	56,891	54,931
			—1,960
T.—WORKS—			
R.	7,000	7,000	5,017
			—1,983
<i>Charges in England.</i>			
U.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	81,400		
R.	11,626	93,026	1,15,398
			+22,372
Col. 4.—Provision for stores could not be augmented as suggested by the High Commissioner for want of details.			
V.—DEVELOPMENT PROGRAMME—			
O.	99,18,000		
R.	—8,24,010	90,93,990	89,03,391
			—1,90,599
See paragraph 2 of the Review.			
For rounding		—400	..
			+400
Surrenders or withdrawals within grant—			
R. Gross	6,34,092	6,34,092	..
R. Deductions	—99,092	—99,092	..
			+6,34,092
			—99,092
Total Grant No. 19—			
Gross	3,59,19,987	3,47,50,679	—11,69,308
Deductions	—11,94,987	—11,05,934	+89,053
Net	3,47,25,000	3,36,44,745	—10,80,255

REVIEW.

There was a saving of Rs. 10,80,255 in the final grant. The surrender of Rs. 5,35,000 (net) reduced the saving to Rs. 5,45,255.

Absence of provision under sub-head L. 4. indicates defective budgeting and control.

2. *Sub-head V—Development Programme.*—The details of the schemes included under this sub-head and the expenditure incurred on each of them are shown in the statement below :—

Name of the scheme.	Expenditure during 1951-52.	Expenditure to end of 1951-52(a).
	Rs.	Rs.
1. Immediate and final plan of the Sibpore Engineering College.	9,08,698	37,22,136
2. Grant to Jadavpur College	1,14,000	4,42,325
3. Strengthening of Headquarters staff for supervision of new system of education.	13,346	80,886
4. Physical Inspectresses of Training Schools and Colleges for girls.	4,530	14,122
5. Schemes for sending students abroad	24,309	6,46,777
6. Increasing the salaries of Primary School teachers	47,75,222	1,98,32,691
7. Expansion of training facilities for graduate men and women teachers.	65,310	3,36,073
8. Basic Training Schools	2,21,752	8,01,827
9. Introduction of Basic Education	9,82,778	22,26,718
10. Primary Training College	1,47,532	6,10,963
11. Adult Education	7,28,033	17,83,690
12. Expansion of girls' secondary education	2,04,091	8,92,561
13. Equipment of private Colleges	1,03,740	4,23,875
14. Increasing efficiency of Primary School Inspection and strengthening staff.	58,817	1,26,088
15. Colleges for women	1,72,232	4,39,812
16. Equipment and machinery for Government Colleges	95,502	4,27,044
17. Further education and training of <i>ex-servicemen</i>	3,780	1,46,332
18. Engineering schools for Diploma course	2,43,020	6,20,436

(a) Excludes expenditure booked under Grant No. 20—Civil Works, Sub-head J and closed schemes.

REVIEW—concl'd.

Name of the scheme.	Expenditure during 1951-52.	Expenditure to end of 1951-52(a).
	Rs.	Rs.
19 Technical High Schools	28,724	28,724
20. Reorganisation of Government Commercial Institute, Calcutta.	7,975	13,866
TOTAL	89,03,391	3,37,08,455

(a) Excludes expenditure booked under Grant No. 29.—Civil Works—Sub-head J and closed schemes.

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 other educationally backward classes including Muslims. The receipt side represents the amounts of contribution paid by Government and debited to sub-head P. The expenditure is booked under sub-head Q, and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under sub-head R. The transactions of the fund during 1951-52 are shown below :—

	Rs.
Opening Balance on the 1st of April, 1951	5,81,256
Receipt during 1951-52	8,41,000
Expenditure during 1951-52	10,40,934
Closing Balance on the 31st March, 1952	3,81,322

3A. *Deposit Account of the Grant made by the Indian Central Jute Committee.*—This deposit account is intended for recording transaction relating to the grant made by the Committee for the conduct of experimental work on the census of jute crop in the State. The expenditure on the scheme is booked under this Grant. 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 head, viz., XXVI—Education.

An account of the transactions during the year 1951-52 is given below :—

	Rs.
Opening Balance	18,156
Receipts	::
Charges	::
Closing Balance	18,156

4. Fifty one blankets, one tin of mobile oil and one stove worth Rs. 809 in all, were stolen in December, 1950 from the store room of a Department of Government. Suspected culprits arrested by police in this connection were discharged by the trying Magistrate for want of proper evidence. The store room is said to have been totally unsuited for the safe-keeping of stores. Precautionary measures are stated to have been adopted in order to avoid recurrence of similar incidents in future. The loss has been written off under orders of Government.

5. The explanations of the variations in respect of the sub-heads S (g) 4 and S (g) 6 could not be included as the same were not communicated by the controlling officer.

STORE ACCOUNTS.

(ii) *Store Account of the Bengal Engineering College for 1950-51.*

—	Coal, oil and grease.	Timber.	Tools.	Machines.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.	
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening Balance	1,333	12,750	2,786	5,044		54	6,502	50,170
<i>Receipts.</i>								
(a) By local purchase	5,760	258	2,445	26,370		740	4,621	27,753
(b) From other Govern- ment Departments . . . . .	..	..	..	..	..	..	..	..
(c) From overseas . . . . .	..	..	..	..	..	..	..	..
(d) From other sources	86	900	48	..	..	..	655	13,534
<i>Issues.</i>								
Issued for different works, etc.	5,290	4,210	2,783	30,502		689	10,586	51,363
Depreciation, loss, short- ages, etc., written off	3	230	21	..	..	..	2	529
Closing Balance	1,877	9,468	2,475	912		105	1,190	48,565

(1) Certified that these figures represent a substantially true account of affairs and that 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.

(2) Certified that the Electrical stores were verified in June, 1950 and other stores in September, 1950 for the year 1950-1951.

SHIBPORE ;	}	S. SARKAR, <i>Accountant.</i>	R. G. P. S. FAIRBAIRN, <i>Superintendent of Workshops, Bengal Engineering College, Shibpore.</i>
<i>The 20th November, 1951.</i>			

P. BOSE,
*Chief Store-keeper,
Bengal Engineering College.*

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

AUDIT CERTIFICATE.

The Store Accounts of the Bengal Engineering College, Shibpore, for the year 1950-51 were test-audited under my supervision with reference to local records and I certify that subject to audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 3rd January, 1952. }

T. NARASIMHAN,
Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

1. A large number of items of stores were lying in stock for a long time.
2. No value account was kept in respect of many articles of stores especially of those which were received from the Disposal department.
3. No stock account was maintained in respect of many articles.
4. The balance under "Miscellaneous" is heavy and indicates, that the purchases were not strictly confined to actual requirements.

STORE ACCOUNTS.

(i) Store Account of the Bengal Engineering College for 1951-52.

	Coal, oil and grease.	Timber.	Tools.	Machines.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance . . .	1,793*	9,468	2,475	912	105	1,190	48,423*
<i>Receipts.</i>							
(a) By local purchase . . .	4,885	6,498	3,369	..	1,524	1,055	25,333
(b) From other Govern- ment Departments . . .	..	25,158	..	..	..	..	..
(c) From overseas . . .	..	..	..	..	..	..	..
(d) From other sources . . .	..	2,322	15,320	..	..	..	6,860
<i>Issues.</i>							
Issued for different works, etc.	5,095	9,960	4,307	172	1,578	1,418	30,436
Depreciation, loss, short- ages, etc.	3	257	1	..	..	..	15
Closing Balance . . .	980	33,220	16,856	740	51	827	50,170

* Differs from the Closing Balance of the previous year by reason of corrections since made.

(1) Certified that these 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.

(2) Certified that the stores were verified in May, 1952 for the year 1951-52.

SHIBPORE ;
The 10th October, 1952. }

N. GANGULY, N. MITRA,
Accountant. Chief Store-keeper.

R. G. P. S. FAIRBAIRN,
Superintendent of Workshops and Principal,
Bengal Engineering College,
Shibpore.

AUDIT CERTIFICATE.

The Store Accounts of the Bengal Engineering College, Shibpore, for the year 1951-52 were test-audited under my supervision with reference to local records and I certify that subject to audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 16th October, 1952. }

T. M. GHOSH,
Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

1. As already pointed out in the comments on the Store Account for 1950-51, a large number of items of stores were lying in stock for a long time, in most cases since Pre-partition time.

2. No value account was kept in respect of many items of stores especially of those which had been received from the Disposal Department. These stores may be priced with reasonable accuracy and their values included in the next Store Account.

3. The entire purchase of timber during the year valued at Rs. 31,600 was in excess of actual requirement of the year. Purchases of Miscellaneous stores also were not made strictly according to actual requirements.

4. The balance under "Tools" also is very heavy and far in excess of average annual consumption.

5. No adjustment was made in the Store Account in respect of shortages and excesses detected in course of physical verification of stores for 1951-52. This may be done under the orders of the competent authority.

6. In many cases entries made in the 'Issue' column of the Store Ledger were not supported by written acknowledgements of the persons to whom the stores were stated to have been issued. In the absence of acknowledgements of the recipients audit could not be satisfied of the bonafides of such issues of stores.

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.
Major Head "38.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
A.-1.—Pay of Officers—			
	Rs.		
O.	3,49,500	2,97,800	2,95,475
R.	-51,700			-2,325
A.-2.—Pay of Establishment—			
O.	3,38,700	3,09,115	3,08,432
R.	-29,585			-683
A.-3.—Allowances, honoraria, etc.—			
O.	3,11,400	2,53,875	2,53,797
R.	-57,525			-78
A.-4.—Contract Contingens.			
O.	31,000	30,500	29,710
R.	-500			-790
A.-5.—Other Contingencies—			
A.-5.(ii)—Other Charges—			
O.	30,400	25,748	25,748
R.	-5,154			+502
A.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O.	4,000	..	..
R.	-4,000		
B.—HOSPITALS AND DISPENSARIES—			
B.-1.—Pay of Officers—			
O.	3,30,600	2,90,300	2,90,270
R.	-40,300			-30

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—<i>contd.</i>			
B.—HOSPITALS AND DISPENSARIES—<i>concl.</i>			
B.-2.—Pay of Establishment—			
	Rs.		
O.	13,47,000	} 13,17,000	13,13,804
R.	—30,000			—3,196
B.-3.—Allowances, honoraria, etc.—			
O.	13,17,900	} 13,02,400	12,86,664
R.	—15,500			—15,736
B.-4.—Contract Contingencies—			
O.	7,32,500	} 7,13,000	6,86,734
R.	—19,500			—26,266
B.-5.—Other Contingencies—			
O.	38,96,840	} 45,66,000	48,52,382
R.	6,69,160			+2,86,382
Col. 4.—Mainly late adjustment of arrear bills for the supply of medical and surgical requisites not anticipated in full at the time of fixing the final requirements.			
B.-6.—Grants-in-aid, Contributions, etc.—			
Grants to hospitals and dispensaries—			
<i>Charged</i>	60,000	60,000	..
Voted—			
O.	11,62,000	} 10,87,000	10,95,644
R.	—75,000			+8,644
B.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	7,500	} ..	..
R.	—7,500		
C.—GRANTS FOR MEDICAL PURPOSES—			
O.	6,80,800	} 5,71,200	5,69,340
R.	—1,09,600			—1,860

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.		
1	2	3	4		
	Rs.	Rs.	Rs.		
Major Head "38.—Medical"—contd.					
D.—MEDICAL COLLEGES AND SCHOOLS—					
D.-1.—Pay of Officers—					
O.	Rs. 7,05,600	} 4,64,700	4,55,905	—8,795	
R.	—2,40,900				
D.-2.—Pay of Establishment—					
O.	1,87,450	} 1,56,300	1,56,813	+513	
R.	—31,150				
D.-3.—Allowances, honoraria, etc.—					
O.	3,20,350	} 2,76,914	2,75,938	—976	
R.	—43,436				
D.-4.—Contract Contingencies—					
O.	73,000	} 54,000	49,720	—4,280	
R.	—19,000				
D.-5.—Other Contingencies—					
O.	4,52,500	} 2,23,964	2,52,695	+28,731	
S.	1				
R.	—2,28,537				
Col. 4.—Mainly due to (i) adjustment of book debit bills (Rs. 20,352) and (ii) payment of larger rents and taxes (Rs. 19,912), partly offset by certain liabilities carried forward (Rs. 15,279), not anticipated at the time of fixing final requirements.					
D.-6.—Grants-in-aid, Contributions, etc.—					
O.	8,100	} 14,087	11,682	—2,405	
R.	5,987				
Col. 4. Segregation of Pre-Partition claims.					
D.-7.—Establishment charges pay- able to other Governments, Departments, etc.—					
R.	580	580	..	—580	
D.-8.—Deduct—Establishment charges recoverable from other Governments, Departments.—					
O.	—28,000	} —32,364	—21,588	+10,776	
R.	—4,364				
Col. 4.—Mainly due to the write-back of the credit of Rs. 12,072 in the previous year on account of capitation charges of some Nepalese students necessitated by the revised procedure of recovery in cash.					
E.—MENTAL HOSPITAL—					
E.-1.—Pay of Officers—					
O.	1,200	} 480	474	—6	
R.	—720				

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—<i>contd.</i>			
E.—MENTAL HOSPITAL—<i>concl'd.</i>			
E.-2. Pay of Establishment—			
	Rs.		
O.	13,640	7,200	7,063
R.	-6,440			-137
E.-3.—Allowances, honoraria, etc.—			
O.	18,060	8,700	8,332
R.	-9,360			-368
E.-4.—Contract Contingencies			
	16,250	15,608	-642
E.-5.—Other Contingencies—			
O.	35,850	25,500	15,366
R.	-10,350			-10,134
Col. 4.—Implementation of a scheme late in the year.			
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O.	8,30,000	8,00,856	8,00,856
R.	-29,144		
F.—CHEMICAL EXAMINER—			
O.	1,34,200	1,42,835	1,40,043
R.	8,635			-2,792
G.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	55,700	60,173	69,999
R.	4,473			+ 9,826
Col. 4.—Due mainly to (i) a transfer in March, 1952 (Rs. 5,700) originally provided under "Grant No. 19—Sub-head U", (ii) officers on study leave late in the year (Rs. 2,400) and (iii) omission to include past liabilities on account of stores in the High Commissioner's estimate (Rs. 2,200) partly set off by non-utilisation of the provision for a passage (Rs. 1,200).			
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—			
H.-1.—Pay of Officers—			
O.	67,800	75,000	77,593
R.	7,200			+ 2,593
H.-2.—Pay of Establishment—			
O.	6,96,700	6,89,500	6,37,747
R.	-7,200			-51,753

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—concl'd.			
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—concl'd.			
H.-3.—Allowances, honoraria, etc.	4,56,900	4,33,096	—23,804
H.-4.—Contract Contingencies	6,75,000	6,92,809	+ 17,809
H.-5.—Other Contingencies—			
	Rs.		
O.	8,64,300	9,03,287	9,58,678
R.	38,987			+ 55,391
I.—WORKS—			
O.	43,51,600	52,05,104	46,89,606
R.	8,53,504			—5,15,498
Col. 4.—Mainly due to (i) reduction of departmental charges (Rs. 43,418) and (ii) non-completion of certain works during the year, contrary to expectations (Rs. 4,71, 080).			
J.—DEVELOPMENT PROGRAMME—			
O.	1,34,09,000	1,05,23,635	1,06,13,625
R.	—28,85,365			+ 89,990
See paragraph 2 of the Review.			
K.—SUSPENSE—			
K.-1. Gross Charges	50,00,000	50,87,710	+ 87,710
See the Annexure.			
K.-2.—Deduct—Issues to other Governments, Departments, etc.—			
O.	—50,00,000	—33,24,000	—34,70,000
R.	16,76,000			—1,46,000
See the Annexure.			
For rounding	—340	..	+ 340
Surrenders or withdrawals within grant or appropriation—			
R. Gross	6,92,940	6,92,940	..
R. Deductions	4,364	4,364	..
Totals—			
Charged	60,000	60,000	..
Voted—			
Gross	3,39,13,001	3,29,89,358	—9,23,643
Deductions	—28,000	—21,588	+ 6,412
Net	3,38,85,001	3,29,67,770	—9,17,231

REVIEW.

In the voted section the original grant of Rs. 3,38,85,000 was augmented to Rs. 3,38,85,001 by a Token supplementary grant at Re. 1 against which the expenditure stood at Rs. 3,29,67,770 resulting in a saving of Rs. 9,17,231. The surrender of Rs. 6,97,304 reduced the saving to Rs. 2,19,927.

2. *Sub-head J.—Development Programme.*—The details of the expenditure incurred under the sub-head are given below :—

Serial No.	Name of the Scheme.	Expenditure for 1951-52.	Expenditure to end of 1951-52(a).
1	2	3	4
		Rs.	Rs.
1.	Increase in the number of rural dispensaries and establishment of Public Health Units	12,61,696	59,52,767
2.	Maintenance of Auxiliary Government Hospitals	48,38,925	2,90,82,429
3.	Rehabilitation and Improvement of existing Hospitals	8,30,961	41,36,563
4.	Provision of an Infectious Diseases Hospital in Calcutta	1,744	1,42,996
5.	Children's Ward in Medical College Hospitals, Calcutta	26,738	1,80,756
6.	Creation of an Ambulance Service	1,55,935	4,41,812
7.	Control and Prevention of Venereal Diseases	2,86,831	10,12,927
8.	Establishment of a Temporary Medical College in the Lake area in Calcutta with a 1,000 bedded Hospital (State Share)	8,88,079	29,68,979
9.	Establishment of a T. B. Sanatorium and Establishment of a T. B. Hospital at Kanchrapara	12,95,530	47,98,682
10.	Establishment of a Rural Nursing Service and Improvement of Nursing System	2,41,693	5,19,195
11.	Conversion of N. R. Sarkar Medical School (Campbell Medical School), Calcutta, into a college and provision of 100 additional beds	5,50,195	16,11,241
12.	Improvement of Pharmacy and Pharmacy Training	21,714	56,149
13.	Health Education	31,470	31,470
14.	Ayurvedic College	23,000	1,08,000
15.	Dental Medical College	1,59,114	1,59,186
	TOTAL	1,06,13,625	5,12,03,152

3. The Store Accounts from 1947-48 to 1951-52 of Kanchrapara T.B. Hospital having large stores could not be included in the Appropriation Account as no value account of the stores had been maintained since the 9th March, 1946 when the hospital was taken over by the Government of Bengal. No effective steps for valuation of the numerous items of stores including instruments, appliances, drugs, furniture, etc., handed over to the hospital have been taken so far.

(a) Excludes expenditure booked under Grant No. 29.—Civil Works—Sub-head J.

REVIEW—concl'd.

No proper and complete physical verification of stores was done at any time. Large quantities of stores have been lying unaccounted for since 1946. The inordinate delay in the preparation of the store accounts and physical verification of stores having been brought to the notice of the State Government on several occasions, it was communicated in May-June, 1953 that one post of Store Verification Officer and two manual workers had been sanctioned for the purpose of carrying out a complete physical verification of all stores, and for the preparation of value and store accounts for the entire period from 1947-48 to 1952-53 and that the work had been taken up.

Consolidated Store Accounts of the Principal State Hospitals (except Kanchrapara T. B. Hospital) in West Bengal for the year 1951-52.

—	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscella- neous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance . . .	(a)2,25,261	(b)3,10,648	39,486	2,185	33,648
<i>Receipts.</i>					
By local purchase . . .	1,46,995	4,91,484	82,144	7,843	71,408
From other Governments, Departments.	2,65,638	12,71,357	78,619	396	28,266
From overseas . . .	19,321	..	..	..	..
From other sources . . .	31,761	..	..	..	..
Issues during the year . . .	3,78,607	17,88,475	1,35,632	8,354	91,727
Depreciation, loss, short- age, etc., written off.	360	672	..	..	..
Closing Balance . . .	3,10,009	2,84,342	64,617	2,090	41,595

(a) Includes Rs. 26 and (b) Rs. 162 which were omitted in the accounts of Nilratan Sarkar Hospital for the year 1950-51.

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 10th February,
1953.

} S. R. DASS,
U. D. Assistant.

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

AUDIT CERTIFICATE.

The Store Accounts of the Presidency General Hospital, Calcutta, and the Medical College Hospitals, Calcutta, for 1951-52 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 27th March,
1953.

}

T. M. GHOSH,
Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

1. In one hospital Store Accounts have been prepared in the same way as the accounts of previous years although audit pointed out the desirability of recasting the Store Accounts in the way suggested in the audit report on the accounts of the Hospital. The suggestion of auditors accepted by the Director of Health Services, West Bengal (in his Circular letter No. 1 M(AD)-1-50/2352, dated the 9th July, 1952), was that the value of stores issued should be arrived at direct from the ledger and not by deducting the value of closing stock from that of the opening balance and receipts.

2. In the same hospital the closing balances have been certified in the Store Accounts to have been physically verified by certain officers. But no verification reports of those verifying officers, other than mere attestations of the balances in pages of the stock ledgers concerned, were on record.

Value Account of Stores of the Central Medical Stores, Health Services, West Bengal for the year 1951-52.

1	Instruments and appliances. 2	Medicines, drugs and dressings. 3	Bedding and clothing. 4	Crookery. 5	Miscellaneous. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance .	21,52,653	27,88,100	1,31,776	23,737	85,909
Addition to or deduction from the Opening Balance due to fluctuation of rates between 1950-51 and 1951-52	-9,38,443	1,30,341	15,759	6,084	60,620
2. Receipts—					
(a) By local purchase	4,79,496	39,19,796	4,10,387	19,706	1,70,396
(b) From other Government Departments.	1,84,671	14,23,180	1,59,811	7,064	75,193
3. Issues during the year	8,17,886	51,08,458	4,93,176	24,818	2,53,215
4. Depreciation, loss, shortage, etc., written off.	..	..	..	..	..
5. Closing Balance .	11,60,491	31,52,959	2,24,557	31,773	1,38,903

Certified that the figures incorporated in the Store Accounts of the Central Medical Stores, for the period from the 1st April, 1951 to the 31st March, 1952 represent a true account of affairs and they agree with the figures recorded in the Departmental Registers. The closing balance of the stock was not in excess of requirements. The figures are on the basis of the Stock Registers. About 80 per cent. of the stock was physically verified.

PROBHAT KUMAR GANGULY,
Assistant-in-Charge of the Store Account.
CALCUTTA ;
The 6th February, }
1953.

P. K. MUKHERJEE,
Administrative Officer (Stores),
Health Services, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores, Calcutta, for the year 1951-52 have been test-audited under my supervision and I certify that subject to the observations contained in the audit comments, the accounts represent the correct state of affairs according to the information and explanations furnished.

CALCUTTA ;
The 11th February, }
1953.

T. M. GHOSH,
Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

1. The value columns were filled up in the Ledger only under receipts. The rest of the value columns in the Ledger was not filled up.

2. About 80 per cent. of the stock was physically verified. The shortage and excesses found as a result of the physical verification had not been completely adjusted in the Ledger under the orders of competent authority at the time of audit.

3. The accounts in the Ledger and those in the store abstracts prepared for the purpose of drawing up the consolidated store accounts were not maintained in accordance with the categories mentioned in the consolidated store accounts. Hence it was not possible for audit to verify the figures under the different categories. Only the total figure could be checked.

4. In respect of stores of the approximate value of Rs. 3,96,409 there was no issue during the year 1951-52 and in respect of stores of the approximate value of Rs. 19,520 there were no issues in the years 1950-51 and 1951-52. The percentage of stagnant store is about 8.

5. The rates at which the stores were valued could not be verified in every case since in adopting the value no uniform principle was followed. In some cases the valuation was done on the basis of the last procurement price. In other cases, average of the purchase prices was followed. In arriving at the average price, the arithmetic mean of the prices only is taken without making allowances for the quantity purchased at each price. The average thus arrived at is, therefore, not a true average. The figures against the second row exhibited against "Addition or deduction due to fluctuation of rates, etc." could not be verified in audit as the individual fluctuations were not worked out in the Ledgers.

It was observed that the Head of the Department had not issued any instructions governing—

- (a) the fixation of prices with reasonable accuracy,
- (b) the periodical review and revision of rates and
- (c) the agency to be employed in carrying out the periodical revaluation as he is required to do under Rule 9 of the model Rules governing the maintenance of Government Stores (Appendix 2A of Bengal Financial Rules).

ANNEXURE (See Sub-head K).

The minor head 'K.—SUSPENSE' accommodates the interim transactions in connection with the purchase of medical stores by the Administrative Officer, Central Medical Stores, and the supply thereof to the different institutions, etc. The transactions during the year 1951-52 under this head were as follows :—

Stock—	Rs.
Opening Balance	55,95,009
Gross Charges	50,87,710
<i>Deduct—</i>	
Issues to other Governments, etc.	—34,70,000
Closing Balance	72,12,719

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health".			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A(a).—Director of Health Services—			
A(a)(1).—Pay of Officers—			
	Rs.		
O.	3,40,000	} 2,55,000	2,53,728
R.	—85,000		
A(a)(2).—Pay of Establishment—			
O.	2,12,000	} 2,32,000	2,31,292
R.	20,000		
A(a)(3).—Allowances, honoraria, etc.—			
O.	3,35,000	} 2,85,000	2,91,410
R.	—50,000		
A(a)(4).—Contract Contingencies—			
O.	18,000	} 20,000	24,306
R.	2,000		
Col. 4.—Due to further distribution of skimmed milk allotted by United Nations International Children's Emergency Fund, which could not be fully anticipated.			
A(a)(5).—Other Contingencies—			
O.	46,200	} 55,000	58,331
R.	8,800		
A(b).—Public Health Engineering—			
A(b)(1).—Pay of Officers—			
O.	73,000	} 79,470	82,457
R.	6,470		
A(b)(2).—Pay of Establishment—			
O.	1,21,500	} 1,15,610	1,16,263
R.	—5,890		
A(b)(3).—Allowances, honoraria, etc.—			
O.	1,04,200	} 1,07,300	1,12,314
R.	3,100		
A(b)(4).—Contingencies—			
O.	25,800	} 28,520	28,345
R.	2,720		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl'd.</i>			
A(c).—Public Health Establishment (in Cooch Behar)—			
A(c)(1).—Pay of Officers	3,600	..	—3,600
Col. 4.—Pay of one Assistant Engineer.			
A(c)(2).—Pay of Establishment—			
	Rs.		
O.	51,000	} 47,000	45,990
R.	—4,000		
A(c)(3).—Allowances, honoraria, etc. ..	36,000	36,009	+9
A(c)(4).—Contingencies	23,000	23,584	+584
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards water works schemes—			
O.	91,500	} 2,11,500	1,57,847
R.	1,20,000		
Col. 4.—See paragraph 3 of the Review.			
B.-2.—Grants-in-aid towards sewerage schemes	10,50,000	10,47,208	—2,792
B.-3.—Grants-in-aid and contributions towards pay of Health Officers and Sanitary Inspectors—			
O.	54,000	} 48,000	49,052
R.	—6,000		
B.-4.—Other schemes—			
O.	11,65,200	} 7,94,200	7,34,741
R.	—3,71,000		
B.-5.—Other Schemes (in Cooch Behar)	6,000	..	—6,000
Col. 4.—Grant for maternity centres and other Public Health purposes not sanctioned due to non-receipt of proposals from the local officers.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>concl.</i>			
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
	Rs.		
O.	20,16,100	} 18,83,050	18,09,919
R.	-1,33,050			-73,131
D.—BACTERIOLOGICAL LABORATORIES—			
O.	2,17,500	} 3,03,720	3,09,011
R.	86,220			+5,291
E.—PASTEUR INSTITUTE—			
O.	1,01,000	} 1,00,700	1,00,491
R.	-300			-209
F.—WORKS—			
O.	39,300	} 39,800	4,35,120
R.	500			+3,95,320
Col. 4.—Purchases for deposit works not adjusted during the year for want of funds. See also the Annexure.			
G.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	8,900	} 2,680	2,225
R.	-6,220			-455
H.—DEVELOPMENT PROGRAMME—			
O.	47,80,000	} 44,75,500	40,39,750
R.	-3,04,500			-4,35,750
Col. 4.—Mainly under "Control of Malaria" owing to late receipt of certain book-debit bills for supplies during the year. See paragraph 2 of the Review.			
For rounding		200	..
Surrenders or withdrawals within grant—			
R.	7,16,150	7,16,150	..
TOTAL—GRANT NO. 21		1,09,19,000	99,99,393
			-9,19,607

REVIEW.

There was a saving of Rs. 9,19,607 in the total grant. The surrender of Rs. 7,16,150 reduced the saving to Rs. 2,03,457. The bulk of the saving was contributed by sub-heads C and H.

2. *Sub-Head H.—Development Programme.*—The details of the schemes included under the sub-head and the expenditure incurred on each of them are shown in the statement below :—

Name of the Scheme.	Expenditure during 1951-52.	Expenditure to end of 1951-52.
	Rs.	Rs.
1. Rural Water Supply	21,15,591	93,44,025
2. Water-supply and Drainage in Municipal Areas . .	11,58,009	26,10,871
3. Control of Malaria	2,30,739	2,30,739
4. Maternity and Child-welfare Scheme	70,470	1,84,751
5. Malaria control in the fringe area of the Salt Lakes to the east of Calcutta.	2,00,818	8,38,385
6. Anti-Leprosy Scheme	1,13,763	5,18,035
7. B. C. G. Vaccination Scheme	1,50,360	3,53,323
TOTAL	40,39,750	1,40,80,129

3 The explanations of the variations in respect of the sub-head B-1 could not be included as the same were not communicated by the controlling officers.

ANNEXURE.

Details of the transaction for the year 1951-52 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	—22,92,259	14,24,846	16,88,592	—2,63,746	—25,56,005
Miscellaneous Advances	2,54,925	7,40,132	66,968	6,73,164	9,28,089
TOTAL	—20,37,334	21,64,978	17,55,560	4,09,418	—16,27,916

The credit balance of Rs. 25,56,005 in column 6 against " Purchases " represents the value of materials purchased but not paid for during the year. The debit balance against " Miscellaneous Advances " represents (1) railway freight or demurrage charges of certain materials awaiting adjustment, (2) expenditures for rural water-supply schemes incurred in excess of the contribution made by the local funds awaiting adjustment in the following year and (3) advance payments against permits for certain materials to be transferred to the respective works in subsequent months on the receipt of materials

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—DIRECTION—			
	Rs.		
O.	3,11,000	3,11,700	3,07,564
R.	700			—4,136
B.—SUPERINTENDENCE—			
B(i).—Superintendence—			
B(i)-1.—Pay of Officers—			
O.	73,200	67,700	67,266
R.	—5,500			—434
B(i)-2.—Pay of Establishment—			
O.	25,48,000	22,66,500	22,12,118
R.	—2,81,500			—54,382
B(i)-3.—Allowances, honoraria, etc.—			
O.	20,00,000	19,03,800	18,87,393
R.	—96,200			—16,407
B(i)-4.—Contingencies—			
O.	3,01,000	3,67,000	3,55,222
R.	66,000			—11,778
B(ii).—Superintendence (in Cooch Behar)—			
B(ii)-1.—Pay of Officers—			
O.	4,400	4,000	4,030
R.	—400			+30
B(ii)-2.—Pay of Establishment—			
O.	1,08,000	1,00,800	87,261
R.	—7,200			—13,539
Col. 4.—Due to non-appointment of the full staff.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "40.—Agriculture"—<i>contd.</i>				
B.—SUPERINTENDENCE—<i>concl'd.</i>				
B(ii).—Superintendence (in Cooch Behar)—<i>concl'd.</i>				
B(ii)-3.—Allowances, honoraria, etc.—				
O.	86,000	} 63,500	58,168	
R.	-22,500			} -5,332
B(ii)-4.—Contingencies—				
O.	9,200	} 14,200	12,552	
R.	5,000			} -1,648
C.—EXPERIMENTAL FARMS —				
C(i).—Experimental Farms		2,82,200	2,68,017	-14,183
C(ii).—Experimental Farms (in Cooch Behar)—				
O.	41,600	} 43,600	51,447	+7,847
R.	2,000			
Col. 4.—Mainly due to the adjustment of the refund of unspent balance on account of purchase of bullocks under receipt head for want of details.				
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—				
D(2).—Other Charges—				
D(2)-2.—Pay of Establishment—				
O.	6,000	} 6,200	6,265	+65
R.	200			
D(2)-3.—Allowances, honoraria, etc.—				
O.	6,900	} 7,000	7,966	+966
R.	100			
D(2)-4.—Contingencies—				
O.	11,000	} 37,000	26,946	-10,054
R.	26,000			
Col. 4.—Non-drawal of the full quota of expenditure sanctioned by Government.				

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>concl'd.</i>			
D(2).—Other Charges— <i>concl'd.</i>			
D(2)-5.—Intensive Food Production Schemes—			
	Rs.		
O.	1,48,63,000	} 1,28,54,605	1,34,52,090 +5,97,485
R.	—20,08,395		
See paragraph 2 of the Review.			
D(2)-6.—Grants-in-aid, Contributions, etc.—			
O.	37,000	} 27,000	20,659 —6,341
R.	—10,000		
Col. 4.—Due to certain exhibitions not being held.			
D(2)-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	8,500	} 9,000	6,952 —2,048
R.	500		
D(2)-9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—8,500	} —9,000	—6,952 +2,048
R.	—500		
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
E(i).—Agricultural Experiments and Research—			
E(i)-1.—Pay of Officers—			
O.	1,19,300	} 97,300	95,914 —1,386
R.	—22,000		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>contd.</i>			
E (i).—Agricultural Experiments and Research—<i>concl'd.</i>			
E(i)-2.—Pay of Establishment—			
	Rs.		
O.	3,37,300	} 3,25,246	3,31,171
R.	-12,054			+5,925
E(i)-3.—Allowances, honoraria, etc.—			
O.	3,10,650	} 3,09,941	3,05,129
R.	-709			-4,812
E(i)-4.—Contingencies—			
O.	3,93,950	} 2,80,012	2,71,206
R.	-1,04,938			-17,806
E(i)-6.—Research Schemes financed jointly by the State Government and the Central Committee—			
O.	2,02,300	} 2,68,700	2,26,541
R.	66,400			-42,159
Col. 4.—Mainly due to (i) liabilities carried forward (Rs. 14,378), (ii) smaller distribution of manures (Rs. 9,492) and (iii) less expenditure on the scheme for rapid enquiry into fat, solids-not-fat and specific gravity of milk (Rs. 13,192).			
E(i)-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	1,00,200	} 1,11,300	1,09,494
R.	11,100			-1,806
E(i)-8.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—			
O.	-1,76,200	} -1,18,800	-1,09,494
R.	57,400			+9,306
E (ii).—Agricultural Experiments and Research (in Cooch Behar)—			
E (ii)-2.—Pay of Establishment—			
O.	12,900	} 6,600	7,265
R.	-6,300			+865

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>concl'd.</i>			
E(ii)—Agricultural Experiments and Research (in Cooch Behar)— <i>concl'd.</i>			
E(ii)-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	9,900	4,100	3,635
R.	—5,800		
E(ii)-4.—Contingencies—			
O.	26,000	13,800	36,053
R.	—12,200		
Col. 4.—Unforeseen expenditure on account of Botanical and other public gardens in Cooch Behar.			
F.—AGRICULTURAL EDUCATION—			
F(i)—Agricultural Education—			
O.	42,000	43,500	43,383
R.	1,500		
F(ii)—Agricultural Education (in Cooch Behar)—			
O.	26,100	..	..
R.	—26,100	..	..
G.—BOTANICAL AND OTHER PUBLIC GARDENS—			
G(i)—Botanical and other Public Gardens—			
O.	3,88,200	3,99,745	4,04,787
R.	11,545		
H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.			
23,000			
J.—WORKS—			
O.	67,000	64,626	50,047
R.	—2,374		
Col. 4.—Mainly non-utilisation in full of the provision for repairs to a building in agricultural farm.			
K.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	2,200	4,820	3,341
R.	2,620		
L.—DEVELOPMENT PROGRAMME—			
O.	16,89,000	15,76,609	15,25,911
R.	—1,12,301		

See paragraph 3 of the Review.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>concl.</i>			
For rounding	—300	..	+300
TOTAL—MAJOR HEAD "40.—AGRICULTURE"—			
	Rs.		
O. 2,42,62,000	} 2,17,76,004	2,21,52,587	+3,76,583.
R. —24,85,996			
Major Head "71.—Capital Outlay on schemes of Agricultural Improvement and Research".			
M.—DEVELOPMENT PROGRAMME—			
R. 1,57,000	1,57,000	1,20,498	—36,502
Col. 4.—Mainly due to (1) non-utilisation of the provision for re-excavation of tanks (Rs. 9,000), (2) non-availability of seeds of standard quality (Rs. 24,979) and (3) economy (Rs. 2,038). See also paragraph 4 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross 23,85,896	23,85,896	..	—23,85,896
R. Deductions —56,900	—56,900	..	+56,900
TOTAL—GRANT No. 22—			
Gross	2,44,46,700	2,23,89,531	—20,57,169
Deductions	—1,84,700	—1,16,446	+68,254
Net	2,42,62,000	2,22,73,085	—19,88,915

REVIEW.

There was a saving of Rs. 19,88,915 in the total grant. The surrender of Rs. 23,28,996 converted the saving into an excess of Rs. 3,40,081 as compared with the final modified grant.

2. Sub-head D(2)-5.—Intensive Food Production Scheme includes expenditure on the following schemes :—

REVIEW—contd.

Names of schemes.	Expenditure during 1951-52.
	Rs.
1. Scheme for reclamation of waste land	6,04,413
2. Small Irrigation Schemes	27,59,398
3. Lift Irrigation by sale of Power Pumping Plants	9,56,125
4. Re-excavation of derelict irrigation tanks	22,50,359
5. Schemes for distribution of manure—	
(i) Cost of oil cake	2,64,465
(ii) Cost of bonemeal	69,255
(iii) Cost of chemical fertilizers	27,70,611
6. Scheme for composting of town refuse into manures	88,265
7. Scheme for distribution of Dhaincha and sunhemp seeds for green manuring.	46,283
8. Composting of water-hyacinth	2,11,287
9. Calcutta Sludge Distribution Scheme	1,22,028
10. Seed Multiplication Farms at Burdwan and Malda	6,34,144
11. Scheme for maintenance of agricultural seed stores	1,09,699
12. Multiplication of improved seeds by registered growers	52,151
13. Scheme for distribution of disease-free potato seeds (Rangbul and Bhanjang Farm).	1,16,074
14. Preservation and distribution of improved seed potatoes in Brooklyn Ice Plant.	3,12,207
15. Scheme for distribution of wheat seeds	2,63,302
16. Establishment of demonstration centres	1,84,375
17. Plant Protection Scheme	5,28,526
18. Scheme for awarding prizes to wheat and paddy growers	10,074
19. Award of prizes for destruction of wild animals	70,718
20. Crop Survey	6,48,966
21. Scheme for publicity of Intensive Food Production Drive	15,694
22. Strengthening of staff at headquarters	34,272
23. Purchase and distribution of paddy seeds	3,15,591
24. Distribution of China Seeds	2,097
25. Distribution of Joar	9,191
26. Distribution of Kaon seeds	234
27. Persian wheel	2,286
TOTAL	1,34,52,090

3. Sub-head L.—Development Programme includes expenditure on the following schemes :—

Names of schemes.	Expenditure during 1951-52.	Expenditure to end of 1951-52.
	Rs.	Rs.
1. Establishment of a Central Livestock Research-cum-Breeding Station at Haringhatta.	13,55,053	39,40,914
2. Improvement of Agricultural School at Chinsura	23,476	69,818
3. Expansion of Commodity Grading Centres	11,310	37,987
4. Agricultural Research	30,231	1,23,027
5. Improvement of Livestock Industry	91,309	3,22,639
6. Artificial insemination	14,354	14,354
7. Establishment of an Agricultural College	178	178
TOTAL	15,25,911	45,08,897

REVIEW—*contd.*

4. Sub-head M.—Development Programme includes Capital expenditure on the following schemes :—

Names of schemes.	Expenditure during 1951-52.	Expenditure to end of 1951-52.
	Rs.	Rs.
1. Establishment of a farm for jute seed multiplication in West Bengal	83,477	1,58,458
2. Procurement and multiplication of jute seeds through registered growers.	37,021	37,021
TOTAL	1,20,498	1,95,479

5. An amount of Rs. 1,426 representing sale proceeds of seeds and manures and undisbursed pay of a darwan was stolen on 14th September, 1948 from a Government seed-store. Police investigation proved ineffectual in recovering the money or in apprehending the culprit. The amount of loss has been written off by Government. The loss was partly due to defect in system, and partly due to negligence. The defects in the system are reported to have since been remedied.

6. A sum of Rs. 5,501 representing departmental receipt and unspent balance of amounts drawn from the Treasury was defalcated by a clerk who was allowed to work as cashier. The defalcation which continued for a very long time came to light on the 3rd March, 1951. The *modus operandi* had been to keep on record faked chalans and false payees' receipts in support of entries of remittances and payments shown in the Cash Book. The clerk absconded with the keys of the iron safe and of his almirah and also the Cash Book and other relevant records. Police investigation ended in declaring the case as true. No security had been taken from the clerk though he worked as cashier. The head of the office did not check the Cash Book daily as required under the rules. The original as well as duplicate keys of the iron safe were kept with the clerk and none with the head of the office. Non-compliance with the prescribed rules facilitated the defalcation.

Out of Rs. 5,501 a sum of Rs. 211 which represents transactions on account of Jute Development Scheme has been written off by the Government of India. The decision of the State Government regarding the balance has not yet been communicated to audit. It was reported in July, 1953 that departmental proceedings had been drawn up against the head of the office.

7. In a certain agricultural store, manure of the value of Rs. 5,701 was found short at the time of stock verification. No report of the case was made to the Accountant General as required under the rules. The officer at fault is said to have been departmentally punished and the State Government is said to have decided to write off the loss.

REVIEW—*concl'd.*

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. The expenditure incurred on the schemes is booked under sub-head E (i)-7 of this Grant. 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 head, *viz.*, XXIX.—Agriculture.

An account of the transactions during the year 1951-52 is given below :—

	Rs.
Opening balance	24,365
Receipts	28,649
Charges . . . . .	..
Closing balance	53,014

9. *Deposit Account of the Grant from Indian Central Sugarcane Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for development of sugarcane cultivation in West Bengal. 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 under sub-head E of this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Committee is debited to this deposit account by corresponding credit to the revenue head, *viz.*, XXIX.—Agriculture.

An account of the transactions during the year 1951-52 is given below :—

	Rs.
Opening balance	1,14,081
Receipts	440
Charges	47,616(a)
Closing balance	66,905

(a) Refund of unspent balances relating to schemes sanctioned in previous years.

10. *Deposit Account of the Grant made by the Indian Oil Seeds Committee.*—The grants received from the Committee towards the cost of oil seed researches in West Bengal undertaken at their instance are credited to this deposit account. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 8 above. The expenditure on the scheme is booked under sub-head E of this grant. An amount equivalent to the share of expenditure to be borne by the Committee is credited at the end of the year to the head XXIX.—Agriculture by debit to this deposit account.

An account of the transactions during the year 1951-52 is given below :—

	Rs.
Opening balance	5,668
Receipts . . . . .	..
Charges	316(b)
Closing balance	5,347

(b) Grant No. 22.—Sub-head E—

Expenditure incurred in 1950-51 but debited to the deposit account in 1951-52 Rs. 316

*Consolidated Store Accounts under Intensive Food Production Schemes of the Directorate of Agriculture, West Bengal,
for the year 1950-51.*

Particulars of commodity.	Opening balance.		Receipt in stores.		Sales and issues.		Loss on account of subsidised or reduced rate.				Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ammonium Sulphate	212,547 Mds.	29,75,638	31,968 Mds.	4,47,524	90,141 Mds.	8,86,890	3,84,712	11,431 Mds.	1,50,000	142,941 Mds.	20,01,640	
2. Ammonium Phosphate.	8,073 "	1,23,113	3,657 "	54,000	7,033 "	64,200	6,405	276 "	41,200	4,421 "	65,248	
3. Super phosphate	10,382 "	1,15,500	1,143 "	12,150	4,892 "	33,120	20,730	222 "	2,350	6,411 "	71,450	
4. Bonemeal	59,845 "	4,67,578	18,827 "	1,50,616	51,813 "	2,10,000	1,92,322	1,622 "	13,376	25,237 "	2,01,896	
5. Mustard oil cake	17,439 "	1,48,231	8,615 "	64,000	21,272 "	78,000	93,481	1,867 "	16,000	2,915 "	24,750	
6. Jute seeds	480 "	32,400	5,065 "	2,03,800	3,791 "	1,48,500	16,340	142 "	5,680	1,642 "	65,680	
7. Sunhemp seeds	247 "	3,458	194 "	3,492	406 "	4,060	2,260	4 "	72	31 "	558	
8. Dhaincha seeds	352 "	7,040	29 "	667	294 "	2,940	3,366	5 "	115	82 "	1,286	
9. Wheat seeds	56 "	1,680	11,315 "	2,54,588	11,064 "	2,20,880	28,634	255 "	5,610	52 "	1,144	
10. Aman paddy	2,527 "	24,796	7,923 "	1,10,922	8,785 "	96,635	15,773	223 "	3,122	1,442 "	20,188	
11. Aus paddy	174 "	1,479	8,272 "	96,252	6,138 "	67,518	5,517	222 "	2,664	2,066 "	25,032	

12. Summer vegetable seeds.	4,161 pkts. 1,639 lbs.	10,094	1,751 pkts. 156 lbs. 13½ tolas	1,007	5,822 pkts. 1,770 lbs. 13½ tolas	10,970	..	45 pkts. 23 lbs.	117	45 pkts. 2 lbs.	14
13. Winter vegetable seeds	71,620 pkts. 97 lbs.	..	4,759 pkts. 202 lbs. 57½ ozs. 5 sr. 5½ ch. 14 tolas	..	67,195 pkts. 281 lbs. 1/12 ozs. 5 sr. 5½ ch. 14 tolas	..	..	1,694 pkts. 14 ozs.	..	7,490 pkts. 17 lbs. 7¼ ozs.	..
14. Persian wheel	151 sets	27,180	74 sets 2 gears	44,621	47 sets 2 gears	10,217	..	..	..	178 sets	61,584
15. Iron Dones	38 Nos.	1,178	11 Nos.	341	32 Nos.	705	287	..	..	17 Nos.	527
16. Cotton seeds	..	..	13 Mds. 214 lbs.	..	10 Mds. 202 lbs.	..	..	12 lbs.	..	3 Mds.	..
17. Jowar seeds	1 Md.	12	528 Mds.	..	519 Mds.	..	..	10 Mds.	..	..	..
18. Groundnut seeds	..	..	56 "	..	50 "	..	..	4 "	..	2 Mds.	..
19. Grinding chakkies	293 sets	4,065	12 sets	168	239 sets	984	2,325	1 set	14	65 sets	910
20. Potato seeds	..	..	115 Mds.	1,725	115 Mds.	1,725	..	..	..	..	..
21. Chaital Mung	..	..	228 "	..	163 "	..	..	1 Md.	..	64 Mds.	..
22. Improved plough	455 Nos.	11,375	417 Nos.	10,425	176 Nos.	1,126	3,982	..	..	696 Nos.	17,292

*Consolidated Store Accounts under Intensive Food Production Schemes of the Directorate of Agriculture, West Bengal,
for the year 1950-51—concl.*

Particulars of commodity.	Opening balance.		Receipt in stores.		Sales and issues.		Loss on account of subsidised or reduced rate.		Loss due to shortage to be written off.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1	2	3	4	5	6	7	8	9	10	11	12	
23. Khesari seeds . . .	250 Mds.	4,375	10 Mds.	175	242 Mds.	4,255	117	8 Mds.	120	18 Mds.	315	
24. Maize . . .	45 "	1,125	2 Nos.	340	36 "	850	220	1 Md.	18	9 Nos.	1,260	
25. Chuff cutter . . .	11 Nos.	1,540	12,158 Mds.	2,30,000	61,409 Mds.	8,95,000	82,221	361 Mds.	6,500	2,003 Mds.	38,000	
26. Iron and steel . . .	51,578 Mds.	7,91,721	37* "		125 bundles							
27. Egyptian screw . . .	12 Nos.	1,560	94 "	18,620	2 Nos.	260	22,986			10 Nos.	1,300	
28. Cane crushers . . .	109 "	20,710	98 Nos.		82 "	884				134 "	15,460	
29. Gur boiling pan . . .	85 "	2,625	29 Nos.	2,175	5 "	240	135			59 "	4,425	
30. Hand hoe . . .	55 "	2,750	21 "	1,050	35 "	1,750				41 "	2,050	
31. Pumping plants . . .			126 sets	2,80,800	94 sets	2,06,800	9,400			32 sets	73,600	
32. China seeds . . .			103 Mds.	2,060						1 Md.	2,040	
33. Lentil seeds . . .	13 Mds.	325	2 "	50	15 Mds.	375				102 Mds.		
34. Gram seeds . . .			22 "	528	19 "	304	152			1 "	24	
35. Mustard seeds . . .			1 "	40	1 "	40						
36. Groundnut cake . . .	1,584 Mds.	15,048	152 "	1,558	1,439 "	9,781	3,855	138 "	1,380	159 "	1,500	
37. Cement . . .	3,970 "	22,527	2,338 "	16,863	6,168 "	31,239	7,336	17 "	115	123 "	1,000	
	1,340 bags (a)		880 bags		2,194 bags			1 bag		25 bags		
	27 tons				27 tons							
38. Barbed wire . . .	518 Mds.	888	9 Mds.	8,288	527 Mds.	8,695				13 bundles	481	
	545 rolls		614 rolls		1,159 rolls							
	24 bundles		235 bundles									
39. Mesta seeds . . .			3,792 Mds.	69,204	3,477 Mds.	63,456		58 Mds.	1,058	257 Mds.	4,690	
40. Boro paddy . . .			19 "	190	19 "	190						

41. Sugarcane cuttings	35 Mds.	105	35 Mds.	105	..	..	..	..	..
42. Potato Fertiliser	2,611 "	31,332	1,969 "	23,628	..	46 Mds.	552	586 Mds.	7,152
43. Papaya seeds	4 lbs.	111	2 lbs.	56	..	..	..	2 lbs.	55
44. Lime	7 Mds.	70	..	..	..	7 Mds.	70	..	75
45. Canadian oats	95 "	950	33 Mds.	330	..	..	..	62 Mds.	620

*37 mds. found excess on physical verification.

†(9 found excess in stocks).

(a) Due to typographical mistake 20 bags were shown in excess by corresponding 20 mds, less in the last year's closing stock,

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

CALCUTTA ;
The 10th April, 1952.

ARUN KUMAR PANDA,
Accountant.

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

AUDIT CERTIFICATE.

The above consolidated store accounts relating to Intensive Food Production Schemes of the Director of Agriculture, West Bengal, for 1950-51 comprise accounts of the central transit godown at Calcutta and of the agricultural stores of the three ranges (Eastern, Western and Northern). The agricultural store accounts of all the three ranges were test-audited during the year and I certify that the accounts of the agricultural stores test-audited which are included in the above consolidated store 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 14th July, 1952.

D. C. GUHA,
Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

A test-audit of the store accounts of the Agricultural stores which are included in the consolidated store accounts disclosed the following irregularities :—

(1) No effective control over the receipt of the stock in the agricultural stores could be exercised by the departmental officers for want of invoices or challans in the Sub-divisional Agricultural offices. The accuracy of quantities of stores received in the Agricultural stores from different sources was not also susceptible of verification in audit for want of the relevant invoices or challans in the Sub-divisional Agricultural offices.

(2) Physical verification of stock was undertaken only in respect of 10 per cent. of each item lying in stock in some of the agricultural stores. It did not therefore constitute a proof that the balances shown in the store accounts of the Agricultural stores on 31st March, 1951 were actually lying in stock.

(3) Surpluses or shortages found on physical verification of stock were adjusted in the agricultural store accounts without prior investigation and sanction of competent authority.

(4) Shortage of stock to the extent of Rs. 15,034 noticed during the physical verification of stock of a certain agricultural store requires departmental investigation.

(5) Losses in transit amounting to Rs. 7,566 approximately in respect of consignments despatched by railway under conditional railway receipts could not be recovered from the Railway authorities and are awaiting sanction to write-off by Government.

(6) Deterioration in stock of Mustard Cake of a certain agricultural store in the Eastern Range resulted in a loss of Rs. 1,400 which requires to be written off by Government.

(7) Non-disposal of jute, mesta and other seeds lying in stock on 31st March, 1951 being of poor germination capacity resulted in a loss of Rs. 1,17,233 approximately which requires to be written off by Government.

(8) Handling and other shortages in three agricultural stores in the Northern Range amounting to Rs. 68,642 approximately were noticed by the departmental authorities. Legal proceedings have been started against some of the persons responsible for the losses. The stock book of one of these stores in which there was a shortage of Rs. 20,438 was not produced in course of audit.

(9) The stock book of a certain agricultural store for 1950-51 in the Eastern Range was so badly maintained that the stock accounts of that store were not susceptible of verification in audit.

(10) The closing balances of stock in some of the agricultural stores were particularly heavy. The value of the closing balances in these stores amounted to Rs. 5,04,959 approximately. This was attributed to :—

(a) Receipt of seeds and manures in excess of requirements.

 AUDIT COMMENTS—*concl'd.*

- (b) Absence of sufficient demand for seeds and manures.
- (c) Receipt of inferior quality of jute and mesta vegetable seeds which could not be disposed of due to low germination capacity.
- (d) Evacuation of Muslim cultivators from the district of Nadia.

(11) The value of the closing stock has been worked out at the purchasing rates shown in the local records.

(12) The value of the closing balance of the following commodities was not shown in the store account for the previous year as the figures were not available. The value has, however, been shown in the opening balance.—

	Rs.
Item 6—Jute seed . . .	32,400
„ 15—Iron dones . . .	1,178
„ 38—Barbed wire . . .	888

Total . . .	34,466

Consolidated Store Accounts under the Intensive Food Production Schemes of the Directorate of Agriculture, West Bengal, for the year 1951-52

Particulars of commodity.	Opening balance.		Receipt in stores.		Sales and issue		Loss on account of subsided, or reduced rate.		Loss due to shortage to be written off		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	
1 Ammonium Sulphate	142,941 Mds.	20,01,640	1,787 Mds.	25,018	137,069 Mds	19,03,730	28,302	6,110 Mds.	85,540	649 Mds	9,086	
2 Ammonium Pho-phate	4,421 "	65,243	4,872 "	74,293	8,317 "	99,098	24,965	292 "	4,301	694 "	10,584	
3 Superphosphate	6,411 "	71,430	4,343 "	36,916	8,891 "	46,183	46,347	217 "	1,845	1,646,	13,991	
4 Bonemeal	25,237 "	2,01,896	11,970 "	92,768	83,860 "	1,83,630	85,075	563 "	4,363	2,784 "	21,576	
5 Mustard Cake	2,915 "	24,750	1,948 "	13,617	3,462 "	30,791	307	178 "	1,002	623 "	5,607	
6 Jute seeds	1,642 "	65,080	1,652 "	1,09,032	2,253 "	64,630	41,392	27 "	1,706	1,014 "	66,924	
7 Sunhemp seeds	31 "	558	3,619 "	20,809	3,573 "	11,569	9,351	32 "	188	45 "	259	
8 Dhaincha seeds	82 "	1,286	1,575 "	9,844	748 "	844	5,059	5 "	29	904 "	5,193	
9 Wheat seeds	52 "	1,144	25,823 "	5,16,460	24,738 "	2,68,183	2,06,681	485 "	9,700	652 "	13,040	
10. Aus Paddy	2,086 "	25,032	9,213 "	1,10,556	9,231 "	1,07,430	3,330	268 "	3,228	1,800 "	21,600	
11. Aman Paddy	1,442 "	20,188	60,381 "	7,24,332	59,824 "	5,31,438	1,88,334	1,710 "	20,520	269 "	3,228	
12. Summer vegetable seeds	45 pkts. 2 lbs.	14	3,046 pkts 165 lbs.	1,764	488 pkts 136 lbs.	1,102	.	1 lb.	6	2,603 pkts, 30 lbs.	670	
13 Winter vegetable seeds	7,480 pkts. 17 lbs 7½ oz.	1,509	17,900 pkts. 4-11-12 ch 383 lbs. 7½ oz.	6,506	16,476 pkts. 4-11-12 ch. 383 lbs. 7½ oz.	6,229	..	15 pkts. 1 lb.	9	8,899 pkts. 18 lbs.	1,777	
14. Persian Wheel	173 sets.	61,584	22 sets	7,616	32 sets.	11,072	.	..	..	168 sets.	58,128	
15. Iron dones	17 "	527	11 "	341	15 "	465	..	..	..	13 "	403	
16. Cotton seeds	(3) mds.	60	872 mds	17,440	846 mds	11,610	6,310	13 mds,	260	16 Mds.	320	
17. Jowar seeds	..	80	6 "	97	5 "	85	..	..	..	1 "	12	
18. Groundnut seeds	2 mds.	80	2 "	80	4 "	107	53	..	..	..	..

Consolidated Store Accounts under the Intensive Food Production Schemes of the Directorate of Agriculture, West Bengal, for the year 1951-52—concd.

Particulars of commodity.	Opening balance.		Receipt in stores.		Sales and issue.		Loss on account of subsidised or reduced rate.		Loss due to shortage to be written off.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
63. Paddy thresher	..	..	2 Nos.	700	2 Nos.	700	..	..	..	..	..
64. Rai seed	..	..	1 md.	16	1 md.	16	..	..	..	..	..
65. Parsya seedling	..	..	900 Nos.	14	900 Nos.	14	..	..	..	..	..
66. F. R. Paddy	..	..	7 mds.	76	7 mds.	76	..	..	..	..	..
67. Goat hand cultivator	..	..	1 No.	..	1 No.	..	..	..	..	..	..
68. Sludge	..	..	1,164 tons	7,018	1,090 tons	6,477	81 tons	369	12 tons	1 No.	88
			2 qr.		2 qr.		10 mds.		56 mds.	12 tons		
			2 qr.		2 qr.				10 cwt.	10 cwt.		
			9 lbs.		9 lbs.							
			1.50 mds.		84 mds.							

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

CALCUTTA ;

The 16/17th April, 1953.

PHANINDRA PROSAD BAGCHI,
Accountant.

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

AUDIT CERTIFICATE.

The above consolidated store accounts relating to Intensive Food Production Schemes of the Director of Agriculture, West Bengal, for the year 1951-52 comprise accounts of the Central transit godown at Calcutta and of the agricultural stores of the three ranges (Eastern, Western and Northern). The agricultural store accounts of all the three ranges were test-audited during the year and I certify that the accounts of the agricultural stores test-audited which are included in the above consolidated store 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 15th May, 1953.

T. M. GHOSH,

Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

A test-audit of the store accounts of the agricultural stores which are included in the consolidated store accounts disclosed the following irregularities :—

- (1) No effective control over the receipt of stock in the agricultural stores could be exercised by the departmental officers for want of invoices or challans in the sub-divisional agricultural offices. The accuracy of the quantities of stores received in the agricultural stores from different sources was not also susceptible of verification in audit for want of relevant invoices or challans in the sub-divisional agricultural offices.
- (2) Physical verification of stock was not undertaken in respect of one store and a 10 per cent. physical verification was made in respect of two stores. It did not therefore constitute a proof that the balances shown in the store accounts of the agricultural stores on the 31st March, 1952 were actually lying in stock.
- (3) A shortage of stock worth Rs. 4,556 approximately was found on physical verification of stock of an agricultural store in which a case is pending in the court against the officer concerned. The matter requires departmental investigation whether there was any defect in the system which made such shortage possible.
- (4) Short receipt of wheatseed in an agricultural store amounting to Rs. 7,258 approximately is stated to be under reference with the Food Department.
- (5) Canadian oats and mustard cakes worth Rs. 44,274 were found short in an agricultural store. In respect of the shortage of oats the officer-in-charge was sentenced by the Court to 3 months' rigorous imprisonment and to a fine of Rs. 500 or in default 3 months' rigorous imprisonment. He was also dismissed from service. The value of mustard cakes found short has been recovered partially from the officer and for the recovery of the balance institution of a civil suit is under contemplation of the Department.
- (6) Emergency distribution of 10,000 mds. of Aman paddy seeds was made in a district but no estimate for the distribution *i.e.* the total acreage of paddy lands, the quantity of seeds required for each acre etc. was prepared. In the application for permit either no mention of actual land possessed by the applicant was made or the lands mentioned got verified by the verifying officer. No data as to the total yield out of the distribution made could also be furnished. In the circumstances it could not be determined whether the seeds were actually utilised for the particular purpose and how far the transactions helped the scheme for Intensive Food Production.

AUDIT COMMENTS—*concl'd.*

- (7) Losses in transit amounting to Rs. 4,860 approximately were incurred in respect of consignments despatched by railway. The claim for the amount was not entertained by the Railway authorities on the ground that the despatch was made at owner's risks. The issue of write-off order by Government is under contemplation. Losses in transit amounting to Rs. 21,678 are stated to have been referred to the railway authorities and final decision in this regard is awaited.
- (8) Godown shortages in the agricultural stores worked up to the tune of Rs. 97,338 approximately. This was mostly attributed to retail sale, storage for long time, driage, damage by insects, etc. and partly to the negligence of the officer-in-charge. Write-off orders of Government are awaited.
- (9) Loss of Rs. 1,10,496 approximately resulted due to destruction of jute and mesta seeds lying in stock being of poor germination. Necessary orders of write-off by Government are awaited.
- (10) Ammonium sulphate amounting to Rs. 17,46,882 approximately was transferred to two Industrial Companies. The amount due from them still awaits recovery.
- (11) The closing balances of stock in some of the agricultural stores were particularly heavy. The value of the closing balances in those stores amounted to Rs. 6,04,093 approximately. This was however attributed to :—
- (a) Receipt of stock in excess of indent or demand.
 - (b) Accumulation of stock for a long time.
 - (c) Less demand of commodities, *e.g.*, unpopular size of iron and steel.
 - (d) Less demand for vegetable seeds being of poor germination capacity.
 - (e) Dislike by cultivators of such implements as Improved plough, Persian wheel, Hand hoe, etc.
 - (f) Non-disposal of jute seeds being of poor germination capacity.
 - (h) The value of the closing stock has been worked out at the purchasing rates shown in the local records.
 - (i) The value of the closing balances of the following commodities was not shown in the store accounts for the previous year as the figures were not available. The value has however been shown in the opening balances.

	Rs.
Item 13. Winter vegetable seeds	1,509
„ 14. Cotton seeds	60
„ 18. Groundnut seeds	80
„ 21. Chaital Mug	1,472

Grant No. 23.—Charges on account of Veterinary.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary".			
A.—SUPERINTENDENCE—			
	Rs.		
O.	2,32,400	} 2,33,700	2,27,546
R.	1,300			—6,154
B.—VETERINARY EDUCATION AND RESEARCH—			
O.	3,97,317	} 4,77,594	4,55,992
R.	80,277			—21,602
C.—SUBORDINATE ESTABLISHMENT—			
O.	3,74,700	} 3,58,202	3,29,462
R.	—16,498			—28,740
Col. 4.—Mainly due to vacant posts (Rs. 21,125), non-drawal of arrears (Rs. 3,867) and liabilities carried forward (Rs. 2,000).			
D.—HOSPITALS AND DISPENSARIES—			
D-1.—Pay of Officers—			
O.	20,000	} ..	..
R.	—20,000		
D-2.—Pay of Establishment—			
O.	3,35,300	} 2,85,700	2,68,009
R.	—49,600			—17,691
D-3.—Allowances, honoraria, etc.—			
O.	2,65,600	} 2,75,950	2,65,410
R.	10,350			—10,540
D-4.—Contingencies—			
O.	1,93,320	} 1,69,663	1,42,312
R.	—23,657			—27,351
Col. 4.—Mainly due to non-purchase of furniture.			
*D-5.—Grants-in-aid, contributions, etc.		..	39
D-6.—Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.		—81,200	+81,200
Col. 4.—(1) No amount being recoverable from the Central Government on account of expenditure on mass inoculation of cattle (Rs. 68,000) and (2) from the Indian Council of Agricultural Research for another scheme (Rs. 13,200). See also paragraph 2 of the Review.			
D-7.—Establishment and other charges payable to other Governments, Departments, etc.		13,200	—13,200
Col. 4.—See item (2) of the note under D-6.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—concl'd.			
F.—PRIZES	1,000	845	—155
I.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA	700	928	+228
K.—DEVELOPMENT PROGRAMME—	Rs.		
O. 40,000	46,000	43,391	—2,609
R. 6,000			
See paragraph 3 of the Review.			
For rounding	—337	..	+337
Surrenders or withdrawals within grant—			
R. Gross 11,828	11,828	..	—11,828
<hr/>			
TOTAL—GRANT No. 23—			
Gross	18,73,200	17,33,988	—1,39,212
Deductions	—81,200	..	+81,200
Net	17,92,000	17,33,988	—58,012

REVIEW.

There was a saving of Rs. 58,012 in the total grant. The surrender of Rs. 11,828 reduced the saving to Rs. 46,184 as compared with the final modified grant.

2. Although it was known to the controlling authorities that no recovery would be made from the Central Government and from the Indian Council of Agricultural Research on account of the relevant schemes, the budget provision of Rs. 68,000 and Rs. 13,200 made on that account under sub-head D-6 was not amended. This indicates defective control. The controlling officer in respect of the recovery from the Central Government stated that this was due to a misapprehension.

3. Sub-head K.—Development Programme exhibits expenditure on the scheme for "Provision of better facilities for Veterinary aid in Calcutta and its suburbs". The expenditure to end of 1951-52 amounted to Rs. 1,37,987.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation".			
A.—SUPERINTENDENCE—			
A(1).—Superintendence—			
A(1)-1.—Pay of Officers—			
	Rs.		
O	1,50,200	} 1,46,150	1,41,840
R	-4,050		
			-4,310
A(1)-2.—Pay of Establishment—			
O	8,15,000	} 6,73,500	7,21,561
R	-1,41,500		
			+48,061
Col. 4.—Due to an error in estimating the final requirements.			
A(1)-3.—Allowances, honoraria, etc.—			
O	7,81,000	} 7,01,500	6,57,510
R	-79,500		
			-43,990
Col. 4.—Late recruitment of staff.			
A(1)-4.—Contingencies—			
O	90,300	} 60,900	56,435
R	-29,400		
			-4,465
A(2).—Superintendence (in Cooch Behar)—			
O	11,000	} 4,900	5,962
R	-6,100		
			+1,062
B.—GRANTS-IN-AID—			
O	37,000	} 6,000	6,000
R	-31,000		
			..
C.—OTHER CHARGES—			
C(1).—Expenditure in connection with the scheme for Co-operative Training and Education—			
O	89,300	} 2,76,500	2,74,407
R	1,87,200		
			-2,093

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation"—<i>concl'd.</i>			
For rounding	200	..	—200
Surrenders or withdrawals within grant—			
	Rs.		
R.	1,04,350	..	—1,04,350
TOTAL—GRANT NO. 24	19,74,000	18,63,715	—1,10,285

REVIEW.

There was a saving of Rs. 1,10,285 in the total grant. The surrender of Rs. 1,04,350 reduced the saving to Rs. 5,935 as compared with the final modified grant.

2. *Land Mortgage Banks.*—There are at present four Land Mortgage Banks for providing long-term credits to agriculturists at Birbhum, Burdwan, Midnapore and Balurghat. Of these the first two were established before the Partition and the other two during the year under review. Government defrayed the entire cost of management of the Banks at Birbhum and Burdwan for the first account year and also paid them subsidies equal to the excess of their management cost over their gross profits for each subsequent account year till they became self-supporting. The total amount paid by the Government to these two Banks is Rs. 31,051. Government have undertaken similar liabilities in respect of the newly-started Banks. Furthermore, all the Banks are allowed to draw advances from Government to meet their management charges to be subsequently adjusted at the close of the account year. The Banks at Birbhum and Burdwan became self-supporting from the year 1947-48.

The sub-joined statement compiled from the audited accounts of the Banks furnished by the Registrar of Co-operative Societies, West Bengal, sets out their general revenue position for the year ending the 30th June, 1952 and their financial relations with the State Government. Item 5 of the statement goes to show that the Banks at Birbhum and Burdwan worked at a profit while the others incurred loss. In view of their profits, the question of paying any subsidy to the former Banks did not arise; as regards the remaining Banks, their entire cost of management is payable by Government.

REVIEW—concl'd.

The amounts recoverable from the Banks on account of drawal of advances from Government and Leave and Provident Fund contribution are shown against item 9 of the statement. These amounts have since been recovered. It will be seen further from items 6 and 7 of the statement that out of Rs. 1,385 and Rs. 834 payable by Government to the Banks at Midnapore and Balurghat respectively, Rs. 657 and Rs. 482 have already been drawn on account of advances from Government, thus leaving a balance of Rs. 728 and Rs. 352 still payable to them.

From the review of the working of the Land Mortgage Banks at Birbhum and Burdwan by the Registrar of Co-operative Societies, West Bengal, it appears that their financial position during the year under review continued to be satisfactory.

*Statement showing the revenue position of the Land Mortgage Banks
for the year ending June, 1952.*

Particulars. 1	Birbhum. 2	Burdwan. 3	Midnapore. 4	Balurghat. 5
	Rs.	Rs.	Rs.	Rs.
1. Interest earned and other receipts	20,519	47,176	11	<i>Nil.</i>
2. <i>Deduct</i> —Interest paid	10,380	24,982	<i>Nil.</i>	<i>Nil.</i>
3. Gross profit	10,139	22,194	11	<i>Nil.</i>
4. Management and other charges	9,257	15,696	1,385	834
5. Difference—				
Net profit (+)	}	(+)	(—)	(—)
Net loss (—)	(+)	(+)	(—)	(—)
	882	6,498	1,374	834
6. Subsidy payable by Government for management charges, etc.	<i>Nil.</i>	<i>Nil.</i>	1,385	834
7. Management charges drawn from Government.	7,810	12,496	657	482
8. Leave and Provident Fund contribution payable by the Banks.	160	253	36	<i>Nil.</i>
Amount recoverable from the Banks	7,970	12,740	36	<i>Nil.</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.
Major Head "43.—Industries and Supplies".—			
A.—INDUSTRIES—			
A-1.—Pay of Officers—			
	Rs.		
O	2,60,600	} 2,64,729	2,62,611
R	4,129			—2,118
A-2.—Pay of Establishment—			
O	6,46,500	} 6,07,557	6,09,469
R	—38,943			+1,912
A-3.—Allowances, honoraria, etc.—			
O	5,22,700	} 5,22,618	5,09,696
R	—82			—12,922
A-4.—Contract Contingencies—			
O	16,000	} 18,570	17,252
R	2,570			—1,318
A-5.—Other Contingencies—			
O	7,86,600	} 6,89,348	6,71,258
R	—97,252			—18,090
See paragraph 2 of the Review.			
A-6.—Scholarships—			
O	51,000	} 40,868	38,434
R	—10,132			—2,434
A-7.—Grants-in-aid, Contributions, etc.—			
O	5,40,000	} 5,50,145	5,42,915
R	10,145			—7,230
A-8.—Miscellaneous—			
O	14,000	} 13,150	16,647
R	—850			+3,497
Col. 4.—Expenditure in connection with the Mining lectures exceeded anticipations.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—<i>concl.</i>			
A.—INDUSTRIES—<i>concl.</i>			
A-9.— <i>Deduct</i> —Establishment Charges recoverable from other Governments, Departments, etc.—			
Rs.			
R.	—5,890	—5,890	—2,128
Col. 4.—Arrear recoveries from the Government of India for the training of demobilised services personnel exceeded anticipation.			
A-10.—Establishment Charges payable to other Governments, Departments, etc.—			
O.	3,07,800		
R.	2,500	3,10,300	2,71,124
			—39,176
Col. 4.—Mainly due to smaller debits raised by the Central Government owing to non-adjustment of book debit vouchers sent at a late stage by the Central Public Works Department.			
B.—SALT—			
O.	12,900		
R.	1,042	13,942	13,657
			—285
D.—WORKS—			
R.	4,341	4,341	3,702
			—639
E.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	7,200		
R.	—1,400	5,800	7,325
			+1,525
F.—DEVELOPMENT PROGRAMME—			
O.	11,55,000		
R.	—5,42,093	6,12,907	5,92,260
			—20,647
See paragraph 3 of the Review.			
For rounding—			
O.	—300		
R.	300	..	..
TOTAL—Major Head "43.—Industries and Supplies"—			
O.	43,20,000		
R.	—6,71,615	36,48,385	35,48,334
			—1,00,051

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLI.—Receipts from Electricity Schemes"—			
WORKING EXPENSES.			
H.—BARBAKPORE ELECTRIC SUPPLY SCHEME—			
H-1.—Establishment and Contingencies—			
Ra.			
O. 2,22,000	} 2,08,300	1,98,063	-10,237
R. -13,700			
H-2.—Other Miscellaneous charges—			
Charged—			
O. 10,000	} 22,000	22,000	..
S. 12,000			
Voted—			
O. 40,000	} 74,000	72,140	-1,860
R. 34,000			
I.—COOCH BEHAR ELECTRIC SUPPLY SCHEME—			
I-1.—Establishment and Contingencies—			
Charged—			
S. 8,000	8,000	8,000	..
Voted—			
O. 1,82,000	} 1,60,000	1,53,279	-6,721
R. -22,000			
I-2.—Other Miscellaneous charges—			
R. 20,000	20,000	23,442	+3,442
Col. 4.—Electricity duly realised from the consumers and credited to "XIII.—Other Taxes and Duties" after the close of the year was larger than anticipated.			
TOTAL—Major Head "XLI.—Receipts from Electricity Schemes"—			
Charged—			
O. 10,000	} 30,000	30,000	..
S. 20,000			
Voted—			
O. 4,44,000	} 4,62,300	4,46,924	-15,376
R. 18,300			
Major Head "52-A.—Other Revenue Expenditure connected with Electricity Schemes".			
J.—DEVELOPMENT PROGRAMME—			
O. 2,00,000	} 1,60,000	1,64,863	+4,863
R. -40,000			

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.
Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue"—			
K.—ELECTRIC SUPPLY SCHEMES—			
K.-1.—Barrackpore Electric Supply Scheme—	2,30,000	2,30,466	+ 466
K.-2.— <i>Deduct</i> —Recoveries on Capital Account—			
Rs. —40,000	—40,000	—40,000	..
K.-3.—Cooch Behar Electric Supply Scheme—			
O. 1,05,000	47,000	41,812	—5,188
R. —58,000			
Col. 4.—Smaller Outlay on temporary extension of the Power House (Rs. 3,500) and late supply of materials (Rs. 1,688).			
TOTAL—Major Head—" 53.—Capital Outlay on Electricity Schemes met out of Revenue"—			
O. 3,35,000	2,37,000	2,32,278	—4,722
R. —98,000			
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—			
L.—DEVELOPMENT PROGRAMME—			
L.-1.—Investment in Government commercial undertakings—			
L.-1(1).—Organisation of the Silk Reelers' Co-operatives—			
O. 60,000	55,000	55,123	+ 123
R. —5,000			
L.-1(2).—Development of Salt Production—			
O. 2,15,000	13,000	10,596	—2,404
R. —2,02,000			
Col. 4.—(i) Non-utilisation of the provision for Contour marking (Rs. 600), Travelling Allowance (Rs. 480), Certain Contingent Expenditure (Rs. 1,074) and (ii) Carrying forward of Liabilities (Rs. 250).			
L.-1(3).—Scheme for Industrial Centres—			
O. 2,98,000	1,83,000	1,81,707	—1,293
R. —1,15,000			
L.-1(4).—Scheme for Establishment of a Fertiliser Factory at Sindri—			
O. 25,00,000	..	..	..
R. —25,00,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—<i>concl'd.</i>			
L.—DEVELOPMENT PROGRAMME—<i>concl'd.</i>			
L.-1.—Investment in Government commercial undertakings— <i>concl'd.</i>			
L.-1(5).—Acquisition of land by the State Government for the establishment of Telephone Cable Factory at Mihijam—			
	Rs.		
O	2,13,000		
R	92,504		
	3,05,504	2,82,660	—22,844
L.-2.—Investment of shares in commercial concerns—			
L.-2(1).—Investment in shares of the Bengal Salt Company			
	50,000	50,000	..
L.-3.—Deduct—Receipts and Recoveries on Capital Account—			
	..	—27,500	—27,500
Col. 4.—Sale-proceeds of three vessels adjusted late in the year.			
<hr/>			
TOTAL—Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—			
O	33,36,000		
R	—27,29,496		
	6,06,504	5,52,586	—53,918
<hr/>			
Major Head "81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account"—			
M.—Development Programme—			
M.-1.—North Calcutta Rural Electrification Scheme.			
	21,51,000	20,02,929	—1,48,071
Col. 4.—Construction of certain staff quarters not done for want of materials (Rs. 90,000) and liabilities carried forward for late receipt of suppliers' bills (Rs. 58,070).			
M.-2.—Diesel Electric Pool—			
O	1,26,000		
R	14,000		
	1,40,000	[1,44,863	+4,863
<hr/>			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
TOTAL	Major Head "81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account"			
		Rs.		
	O.	22,77,000	22,91,000	21,47,792
	R.	14,000			—1,43,208
Surrenders or withdrawals within grant or appropriation—				
	R.—Gross	34,60,921	34,60,921	.. —34,60,921
	R.—Deductions	45,890	45,890	.. —45,890
TOTALS—				
	Charged		30,000	30,000 ..
Voted—				
	Gross		1,09,12,000	71,68,293 —37,43,707
	Deductions . . . . .		..	—75,516 —75,516
	Net		1,09,12,000	70,92,777 —38,19,223

REVIEW.

In the charged section the original appropriation of Rs. 10,000 was augmented to Rs. 30,000 by a supplementary appropriation of Rs. 20,000.

There was a saving of Rs. 38,19,223 in the original voted grant. The surrender of Rs. 35,06,811 reduced the saving to Rs. 3,12,412.

2. Sub-head A.-5.—Includes expenditure on the following Intensive Food Production Scheme :—

Name of the scheme.	Expenditure during 1951 52. Rs
Promotion of Gur Industry.	1,48,406.

REVIEW—*contd.*

3. *Sub-head "F.—Development Programme"*.—The details of the schemes included under the sub-head and the expenditure incurred on each of them are shown in the statement below :—

Name of the Scheme.	Expenditure (a) during	Expenditure
	1951-52.	to the end of 1951-52.
	Rs.	Rs.
1. Reorganisation of the Department of Industries	22,381	2,63,244
2. Reorganisation of the Ceramic Institute	2,52,105	14,51,406
3. Reorganisation of the Department of Sericulture . . . . .	..	76,502
4. Promotion of hand-made paper Industry	27,960	1,38,610
5. Establishment of an Industrial Trade Training Centre . . . . .	..	3,13,416
6. Promotion of Khadi Industry	1,50,000	5,95,000
7. Planning Committee for Heavy Chemical Industries in collaboration with Bihar . . . . .	.	37,632
8. Darjeeling Industrial School and Workshop	86,528	1,81,915
9. Reorganisation of the Silk Technological Institute at Berhampore	3,300	53,298
10. Expansion and reorganisation of the Tanning Institute, Calcutta	31,733	31,733
11. Expansion of Mulberry Cultivation in Darjeeling Hills	5,781	5,781
12. Scheme for Mat Industry	7,390	7,390
13. Scheme for Bee keeping	5,082	5,082
TOTAL	5,92,200	31,61,009

(a) Excludes expenditure booked under Grant No. "29.—Civil Works—Sub-head J".

4. *Sub-head "J.—Development Programme"*—Includes expenditure on the following schemes :—

Name of the Scheme.	Expenditure during	Expenditure
	1951-52.	to the end of 1951-52.
	Rs	Rs
1. Appointment of Power Engineers and staff for Development of Electricity(a)	1,59,556	6,07,938
2. Development of water power in and around Cooch Behar	5,307	5,307
TOTAL	1,64,863	6,73,245

(a) Shown under Sub-head 'G' in the previous year.

REVIEW—concl'd.

5. Sub-head "L.—Development Programme"—Includes Capital expenditure on the following schemes:—

	Expenditure during 1951-52	Expenditure to the end of 1951-52
	Rs.	Rs.
1. Exploitation of Coastal and estuarine Fisheries and provision of fishing fleet	—27,500	16,95,191
2 Organisation of Silk Reelers Co-operatives	55,123	10,56,677
3. Development of Salt Production	10,596	1,45,406
4. Scheme for Industrial Centres	1,81,707	4,85,612
5. Acquisition of land by the State Government for the Establishment of Telephone Cable Factory at Mihjam	2,82,660	2,92,621
6 Investment of shares in commercial concerns of Bengal Salt Company	50,000	1,20,000
TOTAL	5,52,586	37,95,507

6. Sub-head "L.-2(1)".—The total amount invested up to 1951-52 amounted to Rs. 1,20,000 including Rs. 70,000 invested in 1950-51. The details of the shares are given below:—

1. Name of the Private Company—The Bengal Salt Company.
- 2 Number and type of shares purchased—4,800 ordinary shares of Rs. 25 each.
- 3 Market value of the shares on 31st March 1952—Not quoted.
4. Amounts of dividends declared—Nil.
- 5 Amount credited to Government revenues after deduction of Income-tax—Nil.

7. Sub-head "M.—Development Programme"—Includes Capital Expenditure on the following schemes:—

	Expenditure during 1951-52	Expenditure to the end of 1951-52
	Rs.	Rs.
1. North Calcutta Rural Electrification Scheme	20,02,929	37,67,595
2. Diesel Electric Pool	1,44,863	3,84,032
TOTAL	21,47,792	41,51,627

8. *Deposit Account of grant made by the Central Silk Board.*—This deposit head is intended for recording grants received from the Central Silk Board, India in connection with the scheme for the Establishment of a (Silk) Cocoon market. The expenditure on the scheme is booked under the Sub-head "A-5" of the grant and an equivalent amount is debited to the above deposit account by corresponding credit to the revenue head "XXXII.—Industries and Supplies".

An account of transactions during the year 1951-52 is given below:—

	Rs.
Opening Balance	6,882
Receipt . . . . .	..
Charges	6,823
Closing Balance	59

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
Revenue Account for the year ending 31st March, 1951.

Dr.

Cr.

Particulars.	Amount.		Particulars.	Amount.
	1	2			3	4
<i>A. Generation.</i>				
To Fuel		191	By Sale of Energy	Rs. 2,52,872
„ Oil, waste and water		154	„ Sale—Street Lighting	13,026
„ Proportion of Salaries of Engineers, etc.		2,950	„ Rental of meters on consumers, premises	5,365
„ Wages and Gratuities		14,150	„ Service connection	8,678
„ Repairs and maintenance—			„ Miscellaneous receipts from consumers	272
(a) Building	546			
(b) Engine	113			
(c) Dynamo and Balancer	357			
(d) Switch Board	322			
(e) Pump	30			
(f) Power House Fittings	192			
(g) Plant Machinery	47			
(h) Transformer, etc.	56			
„ Bulk Supply from C. E. S. C. Ltd.	1,663			
		73,049		92,157
<i>B. Distribution.</i>				
„ Proportion of Salaries of Engineers, etc.		2,225		
„ Wages and Gratuities		9,079		
„ Repairs to meters		6,259		
„ Repairs to mains		4,571		
				22,114
<i>C. Public Lamps.</i>				
„ Attendance and Repair		1,068		
„ Renewals		700		
				1,768

D. Rents, Rates and Taxes.

.. Rent payable	1,703
.. Rates and Taxes	376
	2,079

E. Management Expenses.

.. General Establishment Charges	37,500
.. Stationery and Printing	285
.. Stamps and Telegrams	404
.. Audit fee	1,000
	39,189

F. Depreciation.

.. Depreciation in respect of Machinery and Plant	2,906
.. Mains	16,150
.. House Service	3,931
.. Meters	4,330
.. Furniture	505
.. Building	1,932
.. Electric Instrument	77
	29,831

G. Special.

.. Rent of Telephones	924
.. Insurance	937
	1,861
.. Balance carried to Net Revenue Account	91,214
	93,075

TOTAL 2,80,213

TOTAL . 2,80,213

A. K. BHAUMIK,
Chief Electrical Engineer,
Electricity Development.

B. K. DE,
Accounts Officer,
Electricity Development.

CALCUTTA ; }
The 1st November, 1952.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Net Revenue Account for the year ending 31st March, 1951.

Dr.		Cr.	
Particulars.	Amount.	Particulars.	Amount
1	2	3	4
	Rs.		Rs.
To Interest on Balance of Purchase price.	₹ 5,013	By Balance from last Account	. 1,19,423
„ Interest on Capital Outlay	. 9,939	„ Balance from Revenue Account	₹ 91,214
„ Provision for interest on Consumer's Deposit.	200		
„ Provision for Doubtful and bad debts.	270		
„ Reserve for replacement and renewal.	5,000		
„ Contingency Reserve	. 6,154		
„ Balance carried down to Balance Sheet.	1,84,061		
TOTAL	. 2,10,637	TOTAL	. 2,10,637

CALCUTTA ;	}	B. K. DE,	A. K. BHAUMIK,
The 1st November, 1952.	}	Accounts Officer,	Chief Electrical Engineer,
		Electricity Development.	Electricity Development.

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
General Balance Sheet as at 31st March, 1951.

Capital and Liabilities.	Amount.		Property and Assets.	
	1	2	3	4
Government Account		Rs. 1,83,597	Fixed capital expenditure—	Rs.
			Building	33,500
			Machinery	1,06,120
			Mains	1,89,729
			House Service	83,435
			Meters	34,341
			Transformer and Switchgear	11,708
			Electric Instrument	1,296
			Furniture and Fittings	4,016
			Stores at cost	4,64,135
				1,10,519
<i>Provisions.—</i>			<i>Book Debts.</i>	
For Depreciation		93,520	Sundry Consumers (Good)	41,125
" Interest on Capital Outlay		21,651	Sundry Consumers (Doubtful)	901
" Bad Debts		901	Others	162
		<u>1,16,072</u>		<u>42,188</u>
			Deposits and Advances with	
			India	Bank of
				22,955
<i>Reserves.—</i>			<i>Cash in hand.</i>	
For Contingencies		23,207	At Head Office	88,186
" Replacement and renewals		16,666	With Station Engineer, Barrackpore	39
Security Deposits from consumers		<u>39,873</u>		<u>88,225</u>
		<u>22,955</u>		

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
General Balance Sheet as at 31st March, 1951—concl'd.

Capital and Liabilities.	Amount.	Property and Assets.	Amount.
1	2	3	4
			Rs.
<i>Liabilities.</i>			
For Goods supplied	1,12,928		
Expenses	68,518		
Other Finance	18		
Balance from Net Revenue Account	1,84,061		
	TOTAL		7,28,022

CALCUTTA ;
The 1st November, 1952.

B. K. DE,
Accounts Officer,
Electricity Development.

A. K. BHANUJIK,
Chief Electrical Engineer, Electricity
Development.

TOTAL 7,28,022

AUDIT CERTIFICATE.

The *pro-forma* accounts, viz. Revenue Accounts and Balance Sheet of the Barrackpore Electric Supply for the year 1950-51 were locally test-audited under my supervision with reference to local records and I certify that subject to audit comments hereunder the accounts are correct according to the best of my information and in consideration of the explanation given to me.

CALCUTTA ;
The 22nd November, 1952.

N. N. DHAR,
Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS.

The sum of Rs. 1,10,519 under "Store" is inclusive of the value of stores found short, damaged or unserviceable which requires to be written off under the orders of Government. The actual value of stores should thus come down by the amount to be written off.

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
Store Account for the period from the 1st April, 1950 to 31st March, 1951.

Particulars.	Opening Balance.			Receipts.		Issue.		Loss or shortage written off.		Closing Balance.	
	1	2	3	3	4	4	5	5	6	6	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Oil											
Meters and Ammeters, etc.		1,288	..	280	..	..	..	..	1,008	
Coppers and Cables		2,306	6,030	5,402	..	..	..	..	2,934	
Poles, Lamps and Fittings		6,101	86,255	68,427	..	..	..	..	25,929	
H. T. and L. T. Switch Cubicles, Transformers and Switch Gears		9,165	7,627	7,383	..	..	..	..	9,409	
Notice Plates and Miscellaneous		11,255	51,480	11,307	..	..	..	..	51,128	
		13,662	20,416	14,267	₹.f)	₹.f)	₹.f)	₹.f)	19,811		
			TOTAL*	43,777	1,73,808	1,07,066	..	..	1,10,519	

*NOTE.—The difference between the Closing Balance of the previous year and the Opening Balance of the current year under individual item is due to regrouping.

The total however remains unaffected.

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL—*contd.*

Store Account for the period from the 1st April, 1950 to 31st March, 1951—concld.

Certified that the figures represent a substantially true account of affair and that they agree with the figures recorded in the Departmental Registers. The Closing Balance of stock was not in excess of requirements. The stock of stores was physically verified at the end of the financial year.

CALCUTTA ;

B. K. DE,

Accounts Officer,

Electricity Development.

The 1st November, 1952.

}
}

A. K. BHATTACHARJEE,

Chief Electrical Engineer,

Electricity Development.

AUDIT CERTIFICATE.

The stores account of the Barrackpore Electric Supply for the year 1950-51 were locally test-audited under my supervision with reference to local records and I certify that subject to audit comments hereunder the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;

The 22nd November, 1952.

N. N. DHAR,

Assistant Accounts Officer, West Bengal.

AUDIT COMMENT.

The store account is inclusive of the value of stores found short, damaged or unserviceable which requires to be written off by the orders of the Government. The actual value of stores should thus come down by the amount to be written off.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.
NORTH CALCUTA RURAL ELECTRIFICATION SCHEME.
Pro-forma Account for the year ending 31st March, 1951.

Capital and Liabilities.	Amount.		Property and Assets.	
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
Government Account—				
Capital Outlay	46,49,655			32,668
				47,541
				7,500
				22,053
				3,55,992
				84,535
				33,700
				1,703
				14,193
				2,665
				389(a)
				6,12,939
Less Receipts deposited under head "XLIC— Receipts from Electricity Scheme".	—90,830			
Reserve—Advance		45,58,825		26,30,896
		10,400		18,501
				26,49,397
Deposits.				
For Security	23,048			5,88,524
" Earnest Money	90			
" Agreement Stamps	92			2,59,436
				10,089
Provision for Interest on Capital Outlay		2,02,799		2,090
				2,71,565
Provision for Depreciation		21,826		5,058
				6,44,019

(a) A sum of Rs. 1,260/14/- included in the Closing Balance of Rs. 1,649/11/- of last year relates to stores. Hence this has been adjusted in the Store Account.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.
NORTH CALCUTTA RURAL ELECTRIFICATION SCHEME—contd.
Pro-forma Account for the year ending 31st March, 1951—concl'd.

	Amount.		Property and Assets.		Amount.
1	2	3	4	5	6
Capital and Liabilities.					
Sundry Creditors.					
For goods supplied	Rs. 1,22,598		Debt Deposits—Deposits and Advances— Deposits bearing Interest	Rs. 21,502	
” expenses	1,40,396		Deposits and Advances—Deposits not bearing interest <i>Cash and other Balances.</i>	90	
	2,62,994		Cash and cheques in hand	2,84,894	
			Cash in transit	1,780	
			TOTAL	50,79,774	50,79,774

CALCUTTA ; }
The 1st November, 1952. }
 B. K. DE,
Accounts Officer,
Electricity Development.

A. K. BHANMIK,
Chief Electrical Engineer,
Electricity Development.

The *pro-forma* Account of the North Calcutta Rural Electrification Scheme for the year 1950-51 was locally test-audited under my supervision with reference to local records and I certify that subject to audit comments hereunder the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ; }
The 22nd November, 1952. }
 N. N. DHAR,
Assistant, Accounts Officer, West Bengal.

AUDIT COMMENT.

The sum of Rs. 26,49,397 under “ Stores, Tools and Plant ” is inclusive of the value of stores found short, damaged and unserviceable which requires to be written off under the orders of Government. The actual value of stores should thus come down by the amount to be written off.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.
NORTH CALCUTTA RURAL ELECTRIFICATION SCHEME—concl'd.

Store Account for the year ending 31st March, 1951.

Description of Stores.	Opening Balance.	Receipts.	Issue.	Loss or shortage written off	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Transformers and Switchgears.	5,21,087	5,77,385	19,453	..	10,79,919
2. Meters	50,592	24,779	37,054	..	38,317
3. Pipes and Poles	1,39,247	24,589	40,001	..	1,23,835
4. Cables, Copper and Steel wires.	13,734	11,42,143	3,03,012	..	8,52,865
5. Clamps . . . . .	..	16,583	8,444	..	8,139
6. Insulators . . . . .	..	2,72,194	16,877	..	2,55,317
7. Structures . . . . .	..	3,24,505	1,62,356	..	1,62,149
8. Other Miscellaneous Stores.	24,288	1,42,872	56,805	..	1,10,355
TOTAL	7,49,848	25,25,050	6,44,002	..	26,30,896

NOTE.—The difference between the Closing Balance of the previous year and the Opening Balance of the current year under individual item is due to regrouping.

The total however remains unaffected.

Certified that the store account as exhibited above represents a substantially true account of affairs and that it agrees with the figures recorded in the departmental registers. The Closing Balance of stocks against each article was not in excess of requirements.

CALCUTTA ; } B. K. DE, A. K. BHAWMIK,
 The 1st November, 1952. } Accounts Officer, Chief Electrical Engineer,
 Electricity Development. Electricity Development.

AUDIT CERTIFICATE.

The store account of the North Calcutta Rural Electrification Scheme for the year 1950-51 was locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments hereunder the account is correct according to the best of my information and in consideration of the explanation given to me.

CALCUTTA ; } N. N. DHAR,
 The 22nd November, 1952. } Assistant Accounts Officer,
 West Bengal.

AUDIT COMMENTS.

The store account is inclusive of the value of stores found short, damaged and unserviceable which requires to be written off under the orders of Government. The actual value of stores should thus come down by the amount to be written off.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.
DIESEL ELECTRIC POOL.

Dr. Revenue Account of Ranaghat, Santipur and Kalna Electric Supply undertakings for the year ending 31st March, 1951. Cr.

Particulars.	Amount.		Particulars.	Amount.
	1	2			3	4
<i>Generation.</i>				
To Fuel	Rs.	Rs.		Rs.
" Oil, waste and water	32,667		By Sale of energy for private lighting	43,090
" Proportion of Salaries of Engineers, etc.	6,124		" Public lighting	6,902
" Wages and Gratuities	5,812		" Rental of meters	1,953
" Repairs and Maintenance as follows :—	17,839		" Service connection charges	41,851
(a) Buildings	86		" Miscellaneous Receipts	133
(b) Plant	13,143		" Balance carried to Net Revenue Account	15,124
		75,671		
<i>Distribution.</i>				
" Proportion of Salaries of Engineers, etc.	5,236			
" Wages and Gratuities	353			
" Repairs, Maintenance and Renewals of meters, switches, etc.	1,454			
		7,043		
<i>Public Lamps.</i>				
" Attendance and Repairs	594			
" Renewals	498			
		1,092		
<i>Management Expenses.</i>				
" General Establishment Charges	22,893			
" Audit Fee	400			
" Depreciation on Diesel Set	23,293			
		1,920		
TOTAL		1,09,019	TOTAL	1,09,019

A. K. BHANMIK,
Chief Electrical Engineer,
Electricity Development.

B. K. DE,
Accounts Officer
Electricity Development.

CALCUTTA ;
The 1st November, 1952.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

DIESEL ELECTRIC POOL—*contd.*

Net Revenue Account of Ranaghat, Sanivpur and Kalna Electric Supply undertakings for the year ending 31st March, 1951—conold.
Dr.

Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
To Balance brought from Revenue Account	Rs. 15,124	By Balance carried forward to General Balance Sheet	Rs. 32,713
" Interest on Capital under Diesel Electric Pool Head.	4,952		
" Interest on capital outlay for these stations (expenditure initially met from the Calcutta head).	12,637	17,589	
TOTAL	32,713	TOTAL	32,713

CALCUTTA ;
The 1st November, 1952.

B. K. DE,
Accounts Officer,
Electricity Development.

A. K. BHADURI,
Chief Electrical Engineer,
Electricity Development.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.
DIESEL ELECTRIC POOL—contd.
General Balance Sheet for the year ending 31st March, 1951.

Capital and Liabilities.	Amount.	Property and Assets.		Amount.
1	2	3	4	5
	Rs.			Rs.
Government Account	2,39,248	Fixed Capital Expenditure—		
Provision for Interest on Capital Outlay	10,642	Plant and Machinery		1,51,620
Provision for Depreciation	7,929	Electric Instrument		739
Suspense Account	42,971	Furniture and Fittings		293
<i>Sundry Creditors.</i>		Stores, Tools and Plant as per <i>tota</i> Account		1,52,652
For Goods supplied	10,384	North Calcutta Electrification Scheme		17,330
For expenses	9,998	Development Expenses Account		55,348
		Deficit as per Net Revenue Account		56,755
		Cash in hand		32,713
				6,374
	TOTAL			TOTAL
				3,21,172

CALCUTTA ;

B. K. DE,
Accounts Officer,
Electricity Development.

A. K. BHANUMIK,
Chief Electrical Engineer,
Electricity Development.

The 1st November, 1952.

AUDIT CERTIFICATE.

The *pro forma* accounts *viz.*, Revenue Account and Balance Sheet of Diesel Electric Pool for the year 1950-51 were locally test-audited under my supervision with reference to local records and I certify that subject to audit comments hereunder the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;

N. N. DHAR,
Assistant Accounts Officer,
West Bengal.

T. M. GHOSH,
Examiner, Outside Audit,
West Bengal.

The 22nd November, 1952.

AUDIT COMMENTS.

(i) The sum of Rs. 17,330 under "Stores, Tools and Plant" is inclusive of the value of stores found short, damaged or un-serviceable which requires to be written off under the orders of Government. The actual value of stores should thus come down by the amount to be written off.

(ii) The early adjustment of the suspense account is desirable.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

DIESEL ELECTRIC POOL—conclld.

Store Account for the year ending 31st March, 1951.

Description of Stores.	Opening Balance.	Receipts.	Issue.	Depreciation, loss, shortage, etc., written off.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Generating Set . . .	1,12,325	..	1,01,195	..	11,130
2. High Speed Diesel Oil	..	35,278	32,667	..	2,611
3. Lubricating Oil and Grease.	124	7,148	6,170	..	1,103
4. Miscellaneous Stores . .	2,664	3,275	3,452	..	2,486
TOTAL . . .	1,15,113	45,701	1,43,484	..	17,330

NOTE.—The difference between the closing balance of the previous year and the opening balance of the current year under individual item is due to regrouping. The total however remains unaffected.

Certified that the Store Account as exhibited above represents a substantially true account of affairs and that it agrees with the figures recorded in the departmental registers. The closing balance of stocks against each article was not in excess of requirements.

CALCUTTA ;
The 1st November, 1952. } B. K. DE, Accounts Officer,
A. K. BHAWMIK, Chief Electrical Engineer,
Electricity Development. Electricity Development.

AUDIT CERTIFICATE.

The Store Account of the Diesel Electric Pool for the year 1950-51 was locally testaudited under my supervision with reference to local records and I certify that subject to audit comments hereunder the account is correct to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 22nd November, 1952. } N. N. DHAR,
Assistant Accounts Officer,
West Bengal.

AUDIT COMMENTS.

The Store Account is inclusive of the value of stores found short, damaged or unserviceable which requires to be written off under orders of Government. The actual value of stores should thus come down by the amount to be written off.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"43.—Industries and Supplies"—			
A.—FISHERIES—			
A.-1.—Pay of Officers—			
	Rs.		
O.	1,33,500	1,23,700	1,21,046
R.	-9,800			-2,654
A.2.—Pay of Establishment—			
O.	1,65,300	1,52,866	1,47,020
R.	-12,434			-5,846
A.3.—Allowances, honoraria, etc.—			
O.	1,80,300	1,80,341	1,74,917
R.	41			-5,424
A.4.—Contingencies—			
A.4 (a).—Other contingencies—			
O.	1,20,500	1,13,699	1,22,492
R.	-6,801			+8,793
A.4 (b).—Intensive Food Production scheme—			
O.	13,37,000	7,78,405	7,70,907
R.	-5,58,595			-7,498
For rounding—			
O.	400	..	..
R.	-400		
Surrenders or withdrawals within grant—			
R.	5,87,989	5,87,989	..
TOTAL	19,37,000	13,36,382	-6,00,618

REVIEW.

There was a saving of Rs. 6,00,618 in the total grant. The surrender of Rs. 5,87,989 reduced the saving to Rs. 12,629 as compared with the final modified grant.

2. One coil of Manilla rope valued at Rs. 892 was stolen from a Government vessel on September, 1951. Police investigation proved ineffective in finding out a clue. The theft occurred due to negligence on the part of a night guard against whom appropriate disciplinary action has been taken. There was no defect in the system. The loss was written off under orders of Government.

REVIEW—concl'd,

3. *Sub-head A. 4 (b).*—Intensive Food Production Schemes include the following items :—

Names of Schemes.	Expenditure during 1951-52.
	Rs.
1. Pilot schemes for development of "Beel" fisheries in West Bengal	18,422
2. Scheme for subsidised distribution of yarn, etc., to needy fishermen	1,05,368
3. Scheme for the development of tank fisheries	3,354
4. Unionwari tank fisheries development scheme	59,621
5. Scheme for demonstration Power Craft Carrier Unit for transport of fish.	47,300
6. Exploitation of coastal and estuarine fisheries and provision of a fishing fleet.	42,461
7. Scheme for the conservation of fresh water fish seedlings	13,129
8. Scheme for maintenance of central pool of pumps and mudhogs	25,957
9. Scheme for sea fishing with the help of Danish Cutters	4,55,295
TOTAL	7,70,907

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"43.—Industries and Supplies"—			
A—CINCHONA PLANTATIONS—			
A-1—Pay of Officers—	Rs.		
O.	90,000	82,263	81,414
R.	-7,737			-849
A.-2.—Pay of Establishment—			
O.	1,26,600	1,09,492	1,08,272
R.	-17,108			-1,220
A.-3.—Allowances, honoraria, etc.—			
O.	1,17,200	1,02,026	99,344
R.	-15,174			-2,692
A.-4.—Contingencies—			
O.	31,26,200	26,66,111	26,38,052
R.	-4,60,089			-28,059
A.-5.—Grants-in-aid, Contributions, etc.—			
O.	2,600	2,562	2,562
R.	-38		
A.-6.—Establishment charges payable to other Governments, Departments, etc.			
R.	2,400	2,400	2,400
B.—Works	..	64,000	64,171
C.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—			
O.	8,500	7,720	7,369
R.	-780			-351
D.—DEVELOPMENT PROGRAMME—			
O.	20,000	..	..
R.	-20,000		
For rounding—			
O.	-100	..	..
R.	100		
Surrenders or withdrawals within grant—			
R.	5,18,426	5,18,426	..
TOTAL	35,55,000	30,03,584	-5,51,416

REVIEW.

There was a saving of Rs. 5,51,416 in the total grant. The surrender of Rs. 5,18,426 reduced the saving to Rs. 32,990 as compared with the final modified grant.

Consolidated Store Account of the Cinchona Plantations in West Bengal for the year 1951-52.

Particulars.	Plantation Office.	Opening Balance.		Receipt.		Utilisation, Issue, etc.		Depreciation, shortage, loss, written off.		Closing Balance.	
		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.
Manures, Implements and other stores.	General Manager's Office.	..	—	6,914	28,548	..	20,177	..	124	..	15,161
	TOTAL	..	6,914	..	28,548	..	20,177	..	124	..	15,161
Cinchona Bark	Manager, Mangpoo	690,870	5,18,002	326,185	2,44,639	256,000	1,92,000	..	..	760,855	5,70,641
Manures, Implements and other stores.		..	27,343	..	20,988	..	40,598	..	..	..	7,738
	TOTAL	690,870	5,45,345	326,185	2,65,627	256,000	2,32,598	..	..	760,855	5,78,374
Cinchona Bark	Manager, Munsong	844,934	6,33,701	702,468	5,26,851	797,938	5,96,454	..	..	749,464	5,62,098
Manures, Implements and other stores.		..	5,169	..	9,742	..	10,100	..	..	..	4,811
	TOTAL	844,934	6,38,870	702,468	5,36,593	797,938	6,06,554	..	..	749,464	5,66,909

Consolidated Store Account of the Cinchona Plantations in West Bengal for the year 1951-52—contd.

Particulars.	Plantation Office.		Receipt.		Utilisation.		Depreciation, shortage, loss, written off.		Closing Balance.		
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	3	4	5	6	7	8	9	10	11	12	
Cinchona	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	
Bark Manager, Rongo	148,286	1,11,214	291,343	2,18,507	425,481	3,19,110	..	..	14,148	10,611
Manures, Implements and other stores.	..	7,016	..	55,586	..	61,204	..	..	..	1,398
TOTAL	148,286	1,18,230	291,343	2,74,093	425,481	3,80,314	..	..	14,148	12,009
Cinchona	Bark	Assistant Manager, Laspanchor.	55,844	41,883	103,477	77,608	84,640	63,480	..	74,681	56,011
Manures, Implements and other stores.	..	1,636	..	13,298	..	14,934	..	..	..	..
TOTAL	55,844	43,519	103,477	90,906	84,640	78,414	..	..	74,681	56,011
GRAND TOTAL	1,739,734	13,52,878	1,423,473	11,95,767	1,564,059	13,20,057	..	124	1,599,148	12,28,464	

CERTIFICATES AND REMARKS OF THE HEAD OF THE DEPARTMENT.

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

Stores accounts consolidated by.

CALCUTTA ;

}

The 14th August, 1952.

B. MALOH,
Head Clerk.

M. SEN,
Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The Store Account of the Government Cinchona Plantations for the year 1951-52 was test-audited under my supervision and I certify that subject to the remarks in the audit comments the account is correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;

}

The 28th November, 1952.

N. N. DHAR,
Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS.

1. The opening stock of dry bark of Munsong Plantation has been shown in the consolidated Store Account as 844,934 lbs. while the same as shown in the Stock Ledger of this plantation is 974,363 lbs.
2. The output and disposal of 'Ipecac Radix' of Mungpoo and Rongo have not been shown.
3. The stocks of dry bark in Latpanchor and Munsong have not been physically verified during the year 1951-52.
4. Cost of bark has been enhanced from as./8/to as./12/per lb. As the accounts of the plantations have not been maintained on commercial lines, the basis on which the cost per unit has been arrived at could not be verified.

Due to this enhancement in the cost price of bark, the value of the closing stock of bark for 1950-51 does not tally with that of the opening stock for 1951-52.

Store Account of Mungpoo Quinine Factory for the year 1951-52.

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, Issues, Sales, etc.		Shortage Loss, etc.		Excess.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona Bark(a)	432,677	3,24,506	1,513,395	11,35,046	1,539,159	11,54,368	..	..	..	..	406,913	3,05,184
Quinine Sulphate B.P.(b)	5,114	1,07,391	49,563	10,40,823	16,978	3,56,537	..	..	..	..	37,699	7,91,677
Quinine Sulphate Tablets B. P. (d) . . . . .	..	..	3,644	72,880	3,413	68,260	..	..	..	..	231	4,620
“ “ Government Standard(d).	1,992	39,840	18	360	1,279	25,580	..	..	..	..	731	14,620
Other Quinine salts(e)	1,319	32,974	9,776	2,44,404	8,376	2,09,401	..	..	..	..	2,719	67,977
Cinchona fabrifuge and other mixed alkaloids(f).	91,532	11,75,950	32,857	4,42,095	23,001	3,09,019	..	..	..	..	101,388	13,09,026
Other Cinchona products(g)	69	690	..	..	8	80	..	..	..	..	61	610
Oil, Chemicals, etc. . . . .	..	2,19,197	..	3,33,825	..	3,14,768	..	1,968	..	1,129	..	2,37,415

Rates of Receipts.

Rates of Issues of closing balance.

	Rs.	As.	P.				
(a) Bark	•	@0	12	0	per lb.	(a) @Rs. 0-749999	•
(b) Quinine sulphate B.P.	•	•	@21	0	0	•	•
(c) " " (B.P. and Government Standard)	•	•	@20	0	0	•	•
(d) " " (B.P. and Government Standard)	•	•	•	•	(net wt.)	(b) @Rs. 20-99994	•
(e) " " Alkaloids	•	@25	0	0	•	(c) @Rs. 20-00000	•
(f) Totsquina	•	•	•	•	Other quinine salts and net quinine salts contents of tablets @ Rs. 25 per lb.	(d) @Rs. 25-00000	•
(g) Other Cinchona products	•	@15	0	0	•	(e) @Rs. 25-00000	•
Stock of Bark and of Crude Cinchona Febrifuge	not verified	•	•	•	Other mixed alkaloids @ Rs. 13 per lb. Reinforced Cinchona Febrifuge tablets @ Rs. 6 per lb. gross wt. of tablets.	(f) @Rs. 14-58839	•
Stock of Bark and of Crude Cinchona Febrifuge	not verified	•	•	•	Other Cinchona alkaloids @ Rs. 12-90149 per lb.	(g) @Rs. 10-00000	•
Other Cinchona products	•	@25	0	0	•		•

MUNGPOO ; }
 The 25th November, 1952. }
 M. K. THAPA, }
 Accountant, Government Quinine Factory, Mungpoo. }
 S. MUKHERJEE, }
 Quinologist to the Government of }
 West Bengal. }

Certificate and remarks of the Head of the Department.
 It is certified that the figures in the stock account 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 requirement.

MUNGPOO ; }
 The 25th November, 1952. }
 M. SEN, }
 Director, Cinchona, West Bengal. }

Store Account of Mungpoo Quinine Factory for the year 1951-52—concl'd.

AUDIT CERTIFICATE.

The Store Account of the Government Quinine Factory Mungpoo for the year 1951-52 was testaudited under my supervision and I certify that subject to the remarks in the Inspection Report and the enclosed audit comments, the account is correct according to the best of my information and in consideration of the explanations given to me.

MUNGPOO ;
The 25th November, 1952.

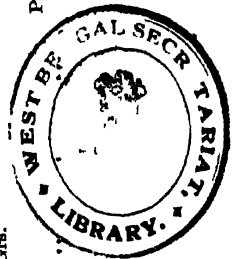
N. DAS,
Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS.

1. Bark'as well as the different items of Quinine and Cinchona products have been valued at rates fixed by the Director, Cinchona and not on any scientific basis of cost accounts.
2. The opening stock of Cinchona Febrifuge and other mixed alkaloids includes 407 lbs. of Totaquinine Tablets and 8 lbs. of Reinforced Cinchona Febrifuge which were stated to be the remnants of old stock. These have been valued at rates applicable to the respective old stock which were considerably less than the rates fixed for the valuation of receipts during the year.
3. The figure under "Receipts" against the items "oils, chemicals" represents the value of the articles paid for during the year ; but some of the stores were not accounted for in the Factory Store Ledger as they were not actually received in the Factory but were lying either at rail heads or at the Calcutta Office.

Stores and Stocks of the Government Quinine Sales Depot, Calcutta, for the year 1951-52.

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, Issues and sales, etc.		Depreciation, loss, shortage, written off.		Closing Balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	Rs. As. P.
1. Quinine Sulphate Powder, (B.P.), 1932.	2,649	1,19,907	2,380	1,02,340	5,029	2,16,247	..	..	..	..	@49 0 0 (per lb.)
2. Quinine Sulphate (B.P.), 1948.	..	..	1,356	65,766	1,356	65,766	..	..	..	..	@48 0 0 "
Quinine Sulphate (B.P.), 1948.	..	..	1,000	49,500	1,000	49,500	..	..	..	..	@49 8 0 "
Quinine Sulphate (B.P.), 1948.	..	..	290	14,500	290	14,500	..	..	..	..	@50 0 0 "
Quinine Sulphate (B.P.), 1948.	3,360	1,72,380	3,306	1,68,616	2,413	1,23,073	..	..	4,273	2,17,923	@51 0 0 "
3. Quinine Sulphate (G.S.).	4	148	4	130	8	278	..	..	..	..	@37 0 0 "
4. Quinine Tablets 5 Gr., B.P., 1932.	..	..	400	19,400	400	19,400	..	..	..	..	@48 8 0 "
Quinine Tablets 5 Gr., B.P., 1932.	..	..	34	1,695	34	1,695	..	..	..	..	@49 8 0 "
Quinine Tablets 5 Gr., B.P., 1932.	..	..	2,966	1,48,294	266	13,294	..	..	2,700	1,35,000	@50 0 0 "
5. Quinine 5 Gr. G.S.	5,489	2,19,570	681	27,220	2,285	91,400	..	..	3,885	1,66,390	@40 0 0 "
6. Quinine 5 Gr. Tablets 5 Gr. G.S.	5,519	5,278	..	..	4,062	3,821	..	..	1,457	1,457	@ 1 0 0 (per phial)
Phial Tablet Grs. (In Phials of 25 tablet of 6 Grs. each)	1,360	1,551	..	..	..	..	..	..	1,360	1,551	@ 1 2 3 per phial and Rs. 40 per lbs.
7. Quinine Sulphate Tablets 6 Gr. G.S.	..	..	..	..	..	..	..	..	..	..	of 1,166 tablets.
Phial Tablet Grs. (In Phials of 25 tablets of 6 Grs. each.)	..	..	..	..	..	..	..	..	..	..	..



Stores and Stocks of the Government Quinine Sales Depot, Calcutta, for the year 1951-52—contd.

Particulars of Stores.	Opening Balance.		Receipts.		Utilisation, Issues and sales, etc.		Depreciation loss, shortage, written off.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
8. Quinine Hydrochlor Powder B. P.	lbs. 174	Rs. 8,874	..	..	lbs. 174	Rs. 8,874	..	..	lbs. ..	Rs. ..	Rs. As. P. @51 0 0 (per lb.)
Quinine hydrochlor Powder, B. P.	..	..	1,651	87,477	578	30,634	..	..	1,073	56,843	@53 0 0 "
9. " " G.S.	174	8,874	5	242	59	2,996	..	..	120	6,120	@51 0 0 "
10. Quinine Tablets 5 Gr. G.S.	40	2,739	32	1,746	3	284	..	..	69	4,201	@55 0 0 "
11. Bihydrochlor Powder B. P.	12,500(Nos.) 917	50,298	1,851	1,01,777	2,500 Nos. 917	50,270	..	..	10,000 Nos. 1,851	1,01,805	@Rs. 42 per lb. @55 0 0 (per lb.)
12. Bihydrochlor Tablets 5 Gr. B. P.	..	..	200	11,600	..	..	..	..	200	11,600	@58 0 0 "
13. *Bihydrochlor Tablets 5 Gr. G.S.	57	3,306	14	783	48	2,799	..	..	23	1,290	@58 0 0 "

*These items " were declared in the Store Accounts for 50-51 as B.P. products through mistake of the Quinine Factory Mungpo which has however been detected as Government Standard products and has accordingly been changed in the store accounts for this year.

14. Bihydrochlor Bisulphate powder B.P.	230	9,890	2	86	99	4,257	..	133	5,719 @43	0 0	(per lb.)
15. Bihydrochlor Bisulphate Tablet 5 Gr. B.P.	..	..	150	6,761	16	709	..	134	6,052 @45	0 0	"
16. *Bihydrochlor Bisulphate Tablet 5 Gr. G.S.	14	630	10	439	24	1,069	..	..	@45	0 0	"
17. *Bihydrochlor Hydrobromide powder.	15	765	..	..	1	51	..	11	714 @51	0 0	"
18. Bihydrochlor Hydrobromide Tablets G.S.	..	..	3	165	3	165	..	..	@55	0 0	"
19. Bihydrochlor Bihydrobromide Tablet B.P.C.'s 34	..	..	..	..	..	..	..	..	@61	0 0	"
20. Bihydrochlor Bihydrobromide G.S.	..	..	2	122	2	122	..	..	@61	0 0	"
21. Bihydrochlor Salicylate B.P.C. 49	..	..	1	54	1	54	..	..	@54	0 0	"
22. Bihydrochlor Salicylate G.S.	..	..	2	107	2	107	..	..	@53	8 0	"
23. Quinidine Sulphate B.P.	..	..	6	225	5	225	..	..	@45	0 0	"
24. Quinidine Sulphate G.S.	..	..	3	115	3	115	..	..	@45	0 0	"

Cinchona Fabrifuge powder	..	12	234	..	12	234	..	234	..	..	@19 8 0(per lb.)
"	"	1,412	28,240	1,988	39,755	1,317	26,335	..	2,083	41,660	@20 0 0 "
34. Tablets 5 Grs.	..	..	..	1,610	32,200	1,610	32,200	..	..	..	@20 0 0 "
"	"	271	6222	1,390	31,970	23	529	..	1,638	37,663	@23 0 0 "
35. Cinchona Bark	..	450	459	..	..	400	408	..	50	51	@51 0 0 "
"	"	39	40	..	..	7	7	..	33	34	@ 1 0 3 (per lb.)
36. Ipecac roots	..	..	..	504	16,136	504	16,136	..	..	..	@32 0 0 "
"	"	..	..	2,200	83,600	2,200	83,600	..	..	..	@38 0 0 "

*The difference between the closing Balance of 1950 51 and the opening Balance of 1951-52 is due to increase in price.

The stock was verified by the Manager, Government Quinine Sales Depot, Calcutta.

CALCUTTA ;
The 1st July, 1952. }

A. M. MUKHERJEE,
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 requirements.

MUNGEFOO ;
The 21st July, 1952. }

M. SEN,
Director,
Cinchona, West Bengal.
AUDIT CERTIFICATE.

Prepared by
B. P. CHAKRABARTY,
Clerk.

The store accounts of the Government Quinine Sales Depot, Calcutta, for the year 1951-52 were test audited under my supervision and I certify that subject to the remarks in the Inspection Report and 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 December, 1952. }

I. K. MATTHEWS,
Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS.

Cinchona products worth Rs. 39,637 lying in different post offices in West Bengal for purposes of sale, are included under the head "Utilisation, Issues, Sales, etc." and are not included in the Closing Balance.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".			
A.—LABOUR—			
	Rs.		
O.	2,44,500	} 2,26,695	2,28,141
R.	—17,805			+1,446
B.—Inspector of Factories—			
O.	2,24,400	} 2,37,630	2,09,319
R.	13,230			—28,311
Col. 4.—Non-drawal of allowances by certain Officers for want of sanction and other causes (Rs. 10,600), payment for furniture not made owing to delay in obtaining sanction (Rs. 8,000), demand for rent of requisitioned portion of a building not received from the Land Acquisition Collector (Rs. 5,500) and cumulative petty savings (Rs. 4,200).			
C.—Inspector of Steam Boilers—			
C-1.—Gross—			
O.	3,51,400	} 2,79,600	2,75,577
R.	—71,800			—4,023
C-2.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—67,500	—54,286	+13,214
Col. 4.—Less recoveries due to a number of trainees leaving the training prematurely. See paragraph 2 of the Review.			
D.—State Statistics—			
O.	48,000	} 54,180	53,808
R.	6,180			—572
E.—Preservation and Translation of Ancient Manuscripts			
	6,200	6,200	..
F.—Examinations—			
O.	100	} ..	..
R.	—100		
G Administration of Indian Partnership Act, 1932—			
O.	9,300	} 9,538	9,471
R.	238			—67
H.—Administration of the Bengal Money Lenders Act, 1940—			
O.	13,600	} 13,400	13,179
R.	—200			—221

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—<i>contd.</i>			
I.—MISCELLANEOUS—			
I.-1.—Pay of Officers—			
	Rs.		
O.	2,16,800	1,88,574	1,89,792
R.	—28,226			+1,218
I.-2.—Pay of Establishment—			
O.	3,75,300	3,00,106	3,00,191
R.	—75,194			+85
I.-3.—Allowances, honoraria, etc.—			
O.	2,89,800	2,53,875	2,50,242
R.	—35,925			—3,633
I.-4.—Contingencies—			
O.	90,050	91,305	1,30,741
R.	1,255			+39,436
Col. 4.—Unforeseen payment of rent of requisitioned premises on the last day of the financial year without previous intimation.			
I-5.—Contribution to the National Library	16,000	32,000	+16,000
Col. 4.—Due to adjustment of arrears.			
I.-6.—Employment Exchange—			
O.	2,02,000	2,06,650	1,74,271
R.	4,650			—32,379
Col. 4.—Mainly due to (i) the debit for the rent of a building not raised during the year (Rs. 28,439) and (ii) arrear pay and allowances of some members not drawn as the fixation of pay was not finalised during the year (Rs. 2,378).			
I.-7.—Administration of the Societies Registration			
Act—	800	519	+19
For rounding	50	..	—50
J.—CONTROLLER OF RENTS—			
O.	2,55,400	2,28,813	2,42,063
R.	—26,587			+13,250
Col. 4.—Mainly increased postage charges for the issue of notices of rent deposits to landlords. See paragraph 3 of the Review.			
K.—WORKS—			
R.	10,100	10,100	9,411
			—609

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—concl'd.			
L.—CHARGES IN ENGLAND—			
High Commissioner for India—			
	Rs.		
R.	14,100	14,108	+8
M.—DEVELOPMENT PROGRAMME—			
O.	1,90,000	1,81,000	1,82,406
R.	—9,000			+1,406
For rounding	—200	..	+200
Surrenders or withdrawals within grant—			
R. Gross	2,15,084	2,15,084	.. —2,15,084
TOTALS—			
Gross	25,33,500	23,21,619	—2,11,881
Deductions	—67,500	—54,286	+13,214
Net	24,66,000	22,67,333	—1,98,667

REVIEW.

There was a saving of Rs. 1,98,667 in the total grant. The surrender of Rs. 2,15,084 converted the saving into an excess of Rs. 16,417 over the final modified grant.

2. Although the provision for expenditure on the scheme for training of Boiler attendants included under sub-head C.-1 was reduced owing to less expenditure on the scheme, corresponding reduction in the provision for recovery was not made under sub-head C.-2. This indicates defective control.

3. The excess under the Sub-Head "J.—Controller of Rents" was due to the anticipated expenditure on account of service postage stamps required for the issue of notices to landlords not being taken into account at the time of surrender of funds.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works."			
A.—ORIGINAL WORKS—BUILDINGS—			
A.-1.—Land Revenue—			
	Rs.		
O.	1,34,000	70,174	46,347
R.	— 63,826			—23,827
Col. 4.—Mainly unutilised provision for expenditure on a work wrongly classified by a Division under Sub-head A.-4—Voted (Rs. 19,876). See items 1, 23 and 37 of Annexure A.			
A.-2.—State Excise Duties—			
O.	46,230	46,988	43,344
R.	758			—3,644
See items 23, 36 and 37 of Annexure A.			
A.-3.—Registration—			
O.	79,331	53,620	54,412
R.	—25,711			+792
See items 23 and 37 of Annexure A.			
A.-4.—General Administration—			
<i>Charged—</i>			
O.	26,000	23,457	23,453
R.	—2,543			—4
See item 37 of Annexure A.			
<i>Voted—</i>			
O.	28,90,761	26,15,679	25,82,475
R.	—2,75,082			—33,204
Col. 4.—Mainly due to non-execution of a work during the year on account of delay in the carrying out of preliminary arrangements (Rs. 91,000), partly counterbalanced by (i) excessive surrender from the provision for a certain work (Rs. 19,738), (ii) larger expenditure on minor works (Rs. 7,000), and (iii) the reasons stated under Sub-heads A.-1 (Rs. 19,876) and A.-16 (Rs. 9,207). See items 2—6, 23—25 and 36—37 of Annexure A.			
A.-5.—Administration of Justice—			
O.	2,63,800	2,74,361	2,51,347
R.	10,561			—23,014
See items 7, 23, 36 and 37 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>			
A.-6.—Jails and Convict Settlements—			
	Rs.		
O.	4,54,800		
R.	—46,429	4,08,371	3,72,272 —36,099
Col. 4.—Failure of a contractor to complete work in time. See items 8—12, 23, 26, 36 and 37 of Annexure A.			
A.-7.—Police—			
O.	21,26,846		
R.	—80,963	20,45,883	20,24,204 —21,679
See items 13-17, 23, 27-28 and 36-37 of Annexure A.			
A.-9.—Education—			
O.	3,82,788		
R.	1,11,103	4,93,891	4,90,494 —3,397
See items 18-19, 23, 29 and 36-37 of Annexure A.			
A : 10.—Medical—			
O.	1,31,100		
R.	7,46,968	8,78,068	8,66,807 —11,261
See items 20, 23, 30-32, 35 and 36-37 of Annexure A.			
A.-12.—Agriculture—			
O.	67,000		
R.	5,145	72,145	71,410 —735
See items 23, 33 and 36-37 of Annexure A.			
A.-13.—Veterinary—			
O.	12,000		
R.	—3,100	8,900	8,455 —445
See items 23, 36 and 37 of Annexure A.			
A.-14—C-operation . . . . .	..	5,140	÷ 5,140
Col. 4.—Expenditure wrongly classified by a Division. See item 37 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>concl'd.</i>			
A.-15.—Industries—			
	Rs.		
O.	1,49,000	52,600	40,087
R.	—96,400			—12,513
Col. 4.—Mainly lower rate of tender (Rs. 5,921) and less expenditure on minor works (Rs. 5,761).			
See items 21, 23 and 36—37 of Annexure A.			
A.-16.—Civil Works—			
O.	2,22,000	3,04,456	2,90,057
R.	82,456			—14,399
Col. 4.—Expenditure on a work wrongly classified by a Division under Sub-head A.-4. Voted (Rs. 9,207). See items 22-23 and 36-37 of Annexure A.			
A.-17.—Stationery and Printing—			
O.	1,000	9,458	8,851
R.	8,458			—607
See item 37 of Annexure A.			
A.-18.—Miscellaneous Departments—			
O.	25,000	48,638	55,284
R.	23,638			+6,646
Col. 4.—Expenditure on some minor works wrongly classified under this Sub-head by a Division.			
See items 34 and 36-37 of Annexure A.			
A.-19.—Buildings in Cooch Behar—			
O.	1,21,700	..	..
R.	—1,21,700	..	..
Col. 1.—See paragraph 2 of the Review.			
B.—ORIGINAL WORKS—COMMUNICATIONS—			
O.	1,05,95,300	85,86,451	79,83,856
R.	—20,28,849			—5,82,595
Col. 4.—Mainly expenditure on certain Road Fund Works being debited to Sub-head K (1) (a) for want of approval of the Government of India. See items 38—64 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
C.—ORIGINAL WORKS—MISCELLANEOUS—			
	Rs.		
O.	25,000		
R.	1,01,451		
	1,26,451	1,19,247	-7,204
See items 65—68 of Annexure A.			
D.—REPAIRS—			
<i>Charged—</i>			
O.	5,00,000		
S.	1,35,000		
R.	4,543		
	6,39,543	6,38,647	-896
<i>Voted—</i>			
<i>Gross—</i>			
O.	1,25,00,000		
R.	37,44,596		
	1,62,44,596	1,62,96,750	+52,154
<i>Deduct—Recoveries—</i>			
R.	-28,57,000	-28,57,000	-28,38,475
			+18,525
Col. 1.—See paragraph 3 of the Review.			
E.—ESTABLISHMENT—			
<i>Charged</i>	1,00,000	1,08,003	+8,003
<i>Voted—</i>			
<i>Gross—</i>			
O.	26,00,000		
R.	70,291		
	26,70,291	26,16,576	-53,715
<i>Deduct—Recoveries—</i>			
R.	-6,50,000	-6,50,000	-6,08,705
			+41,295
Col. 1.—See paragraph 3 of the Review.			
F.—TOOLS AND PLANT—			
<i>Charged</i>	5,000	4,998	-2

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
F.—TOOLS AND PLANT—contd.			
Voted—			
Gross—			
	Rs.		
O.	5,50,000	6,05,438	5,98,230
R.	55,438		
<i>Deduct—Recoveries—</i>			
R.	—1,00,000	—1,00,000	—75,460
Col. 1.—See paragraph 3 of the Review. Col. 4.—See paragraph 4 of the Review.			
G.—GRANTS-IN-AID—			
<i>Charged</i>			
	..	4,00,000	4,00,000
Voted—			
O.	11,11,200	7,74,368	7,57,196
R.	—3,36,832		
H.—SUSPENSE—			
<i>Charged—</i>			
R.	—2,000	—2,000	—31,230
Col. 4.—See paragraph 4 of the Review. See also the Annexure B.			
Voted			
		57,000	—11,60,377
Col. 4.—See paragraph 4 of the Review. See also the Annexure B.			
J.—DEVELOPMENT PROGRAMME—			
O.	65,01,000	79,12,525	81,32,994
R.	14,11,525		
Col. 4.—Mainly write-back of previous year's expenditure on certain roads in Cooch Behar from Sub-head K (ii) (a) (Major Head 81) to this Sub-head owing to a change in classification. See paragraph 6 of the Review.			
<i>For rounding</i>			
		144	..
TOTAL—50.—CIVIL WORKS—			
<i>Charged—</i>			
O.	10,31,000	11,66,000	11,43,871
S.	1,35,000		
Voted—			
Gross—			
O.	4,10,47,000	4,43,40,496	4,25,55,458
R.	32,93,496		
Deductions—			
R.	—36,07,000	—36,07,000	—35,22,640
			+84,360

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account."			
K.—DEVELOPMENT PROGRAMME—			
K.-(i)—Original Works—Buildings—			
	Ra.		
O.	5,50,000	} 1,74,600	1,61,973
R.	—3,75,400			—12,627
See items 69-71 of Annexure A.			
K.-(ii)—Development of State Roads—			
K.-(ii)(a)—Original Works—			
Communications—			
O.	2,55,03,000	} 2,14,71,366	2,10,63,932
R.	—40,31,634			—4,07,434
See items 72—168 of Annexure A.			
K.-(ii)(b)—Establishment—			
O.	20,27,000	} 18,88,700	18,22,347
R.	—1,38,300			—66,353
K.-(ii)(c)—Tools and Plant—			
O.	22,00,000	} 21,90,012	17,77,572
R.	—9,988			—4,12,440
Col. 4.—Non-delivery of certain Tools and Plant and non-adjustment of the cost of rollers (Rs. 2,12,440) and excessive net grants due to an error (Rs. 2,00,000).			
K.-(ii)(d)—Suspense—			
O.	—5,80,000	} 32,600	—30,91,884
R.	6,12,600			—31,24,484
Col. 4.—Due mainly to non-payment for stocks procured, non-clearance of purchase accounts for want of debit notes and larger issue of stocks. See also the Annexure B.			
K.-(ii)(e)—Deduct—Receipts and Recoveries on Capital Account—			
R.	—3,00,000	—3,00,000	—4,72,635
Col. 1.—See paragraph 3 of the Review. Col. 4.—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.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—concl'd.			
L.—Construction and Improvement of National Highways—			
Gross—	Rs.		
O.	83,59,000	} 60,02,000	64,47,748
R.	—28,57,000			} +4 45,748
See items 169—197 of Annexure A.			
Deduct —Recovery from the Central Government for National Highways—			
O.	—83,59,000	} —60,02,000	—64,47,748
R.	23,57,000			} —4,45,748
TOTAL 81.—Capital Account of Civil Works outside the Revenue Account—			
Gross—			
O.	3,80,59,000	} 3,17,59,278	2,81,81,689
R.	—62,99,722			} —35,77,590
Deductions—			
O.	—83,59,000	} —63,02,000	—69,20,383
R.	20,57,000			} —6,18,383
Surrenders or withdrawals within grant or appro- priation—			
R. Gross	30,06,226	30,06,226	.. —30,06,226
R. Deductions	15,50,000	15,50,000	.. —15,50,000
Total—Grant No. 29—			
<i>Charged</i>	11,66,000	11,43,871	—22,129
Voted—			
Gross	7,91,06,000	7,07,37,146	—83,68,854
Deductions	—83,59,000	—1,04,43,023	—20,84,023
Net	7,07,47,000	6,02,94,123	—1,04,52,877

REVIEW.

In the charged section the original appropriation of Rs. 10,31,000 was augmented to Rs. 11,66,000 by supplementary appropriation of Rs. 1,35,000 against which the expenditure amounted to Rs. 11,43,871 resulting in a saving of Rs. 22,129.

In the voted section the expenditure amounted to Rs. 6,02,94,123 against the grant of Rs. 7,07,47,000 resulting in a saving of Rs. 1,04,52,877. The surrender of Rs. 45,56,226 reduced the saving to Rs. 58,96,651 in the final modified grant.

2. *Sub-head A.-19*—The lump provision of Rs. 1,21,700 originally made under this Sub-head was transferred to the relevant Sub-heads under which the charges were adjustable.

3. Absence of provision in the original budget for the recoveries under Sub-heads D.—Voted, E.—Voted, F.—Voted and K.—(ii)(e) indicates defective budgeting.

4. The reasons for the final variations under Sub-heads F.—Voted—Deduct—Recoveries—H.—Charged and Voted and K.—(ii)(e) were not communicated by the controlling authorities.

5. The gross establishment charges of the Works and Buildings Department during the year 1951-52 amounted to Rs. 45.47 lakhs against the total works outlay of Rs. 6,80.82 lakhs, i.e., 6.68 per cent. A sum of Rs. 8.77 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. 36.70 lakhs which were 5.39 per cent. of the total works outlay.

6. *Sub head J.—Development Programme.*—The details of the schemes included under the Sub-head and the expenditure incurred on each of them are given below :—

Name of the Scheme.	Expenditure during 1951-52(a).	Expenditure to end of 1951-52 (a).
	Rs.	Rs.
1. Establishment of Police Wireless Headquarters at Tollygunge	15,89,578	24,64,135
2. Immediate and final plan of Sibpur Engineering College	14,58,361	46,17,740
3. Basic Training Schools	34,491	3,71,284
4. Primary Training College	29,909	2,84,938
5. Technical High Schools	4,158	1,05,098
6. Expansion of Girls' Secondary Education	22,441	57,768
7. Engineering Schools for Diploma Courses	1,22,935	1,86,618
8. Extension of the Presidency College	99,727	99,727
9. Reorganisation of the Government Commercial Institute	5,45,325	5,45,325
10. Maintenance of Auxiliary Government Hospitals	2,68,652	9,83,745
11. Rehabilitation and improvement of existing Hospitals	9,48,831	15,01,683
12. Control and Prevention of Venereal Diseases	3,760	34,696
13. Establishment of T.B. Sanatorium and establishment of a T.B. Hospital at Kanchrapara.	6,85,784	16,47,649
14. Establishment of rural nursing, service and improvement of nursing system.	6,510	6,510
15. Conversion of N. R. Sarkar Medical School, Calcutta, into a College and provision of 100 additional beds.	4,53,763	13,96,725
16. Dental Medical College	97,678	1,21,222
17. Anti-Leprosy Scheme	2,53,912	4,05,755
18. Establishment of a Central Live-stock Research-cum-Breeding Station at Haringhata.	92,178	9,55,689
19. Darjeeling Industrial School	36,940	36,940
20. Reorganisation of Bengal Ceramic Institute	20,186	1,26,547
21. Reorganisation of the Department of Sericulture	140	140

REVIEW—contd.

Name of the Scheme.	Expenditure during 1951-52(a).	Expenditure to end of 1951-52(a).
22. Provision for Infectious Diseases Hospital . . . . .	..	9,645
23. Peace-time Fire Service . . . . .	..	10,668
24. West Bengal National Volunteers Force Training Centre . . . . .	..	4
<i>Cooch Behar Development.</i>		
25. Landing ground at Cooch Behar	2,47,977	2,47,977
26. Improvement of Boxirhat-Jorai Road	99,539	99,539
27. Improvement of Gosainmari-Sitai Road.	19,726	19,726
28. Improvement of Dinhata-Gosainmari Road	79,472	79,472
29. Improvement of Rajarhat-Mathabhanga Road	5,05,579	5,05,579
30. Improvement of Meckliganj-Changrabandha Road	1,78,722	1,78,722
31. Improvement of Haldibari-Dewanganj-Teesta Ferry-Meckliganj Road.	1,44,204	1,44,204
32. Construction of new fair weather village road from Meckliganj to Uponchowki-Kulchibari.	31,754	31,754
33. Improvement of Gosainmari-Sitalkuchi Road	50,762	50,762
TOTAL	81,32,994	1,73,27,986

(a) Represents expenditure on works portions only debitabale to 50.—Civil Works.

7. In a certain district six bills of the total value of Rs. 5,815 were endorsed for the purpose of collection from the Imperial Bank of India, in favour of a peon who had no substantive appointment under Government. Immediately after encashing the bills the peon decamped with the entire money on the 1st June, 1949. He was subsequently apprehended and a sum of Rs. 4,800 was ultimately recovered from him.

Of the six bills proceeds of which were misappropriated, one was a pay bill (Rs. 3,012) of establishment of the office to which the peon belonged, two were pay bills (Rs. 905) of establishment of a different office, and the remaining three were pay bills (Rs. 1,898) of three gazetted officers. The latter could entrust the encashment of their pay bills to peon at their own risk only. But Government allowed the officers to redraw the misappropriated amount, and treated this as an advance repayable—pending final settlement of the case.

It was stated by Government in May, 1952 that the question of adjustment of the advances granted to the three officers was under their consideration, that formal orders would be issued as soon as a decision was taken, and that efforts were being made to expedite the matter. No further communication has been sent to audit on the subject.

It was pointed out by audit that the employment of a peon, and that too a temporary one, for the encashment of bills of such large amounts contravened rules and instructions laid down by Government on the subject.

The question whether the amount recovered from the peon (viz. Rs. 4,800) should first cover the entire loss suffered by the three gazetted officers or should be shared rateably between them and the Government has been under the consideration of Government. Final orders are awaited.

8. A Twin Marh boat received by an Executive Engineer in March, 1950 was swept away by strong current and lost in August, 1950. The loss of Rs. 5,700 being the book value of the boat was written off by Government in September, 1952. It was stated that the loss occurred under circumstances beyond control.

REVIEW—*contd.*

9. The bulk of the expenditure from the proceeds of the tax imposed by the Bengal Motor Vehicles Tax (West Bengal Amendment) Act, 1951, appears under Sub-head G.

The *pro-forma* account of the Bengal Motor Vehicles Tax Fund for the year 1951-52 is given below:—

	Rs.
1. Opening Balance	1,03,04,049*
2. Receipts during the year	73,08,856
3. Expenditure—	Rs.
(I) Cost of Collection	1,75,442
(II) Contribution to Howrah Bridge	2,00,000
(III) Statutory payment to Calcutta Corporation	4,50,000
(IV) Contributions to local bodies	1,88,475
Total	<u>10,13,917</u>
Closing Balance	<u>1,65,98,988</u>

10. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit used for the purpose of civil aviation, are credited as a block grant to the Central Road Fund, 20 per cent. of the block grant being retained as a Central Reserve. Out of the balance, allocations are made for expenditure:—

- (a) in each Part-A State,
- (b) in Part-B and C States and
- (c) elsewhere in the Indian Union

in the proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution of the Central Legislature in 1937 the portions allocated for expenditure in Governors' Provinces (Part-A States) 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 maintenance of roads and bridges belonging to State Governments and local bodies. In addition, grants from the ordinary reserve and the special 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 in the State books to the Deposit head "Subventions from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50-Civil Works" 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

* The Closing Balance on the 31st March, 1951 was shown in the account for 1950-51 as Rs. 1,03,03,753. The discrepancy is due to amendments made in the revised statement of average pay of the Head Ass'tant and others of the Public Vehicles Department, Calcutta, for the year 1950-51.

REVIEW—concl'd.

deposit head by credit to the head "XXXIX—Civil Works Transfer from Central Road Fund". The accounting procedure in respect of the schemes financed from the grants from the ordinary Reserve and the special 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 subventions to end of the year 1951-52 is given below :—

Opening Balance on the 1st April, 1951	Rs. 42,02,003		
—	To end of the year 1950-51.	During the year 1951-52.	Total to end of the year 1951-52.
Allotment from the Central Road Fund—			
(i) Ordinary	Rs. 1,14,03,632	Rs. 22,19,200	Rs. 1,36,22,832
(ii) Ordinary Reserve	11,09,806	18,90,194	30,00,000
(iii) Special grant from the Reserve	58,741	..	58,741
Total	1,25,72,179	41,09,394	1,66,81,573
Expenditure on projects financed from subventions from the Central Road Fund—			
(i) Ordinary	72,01,629	34,19,920	1,06,21,549
(ii) Ordinary Reserve	11,09,806	18,90,194	30,00,000
(iii) Special grant from the Reserve	58,741	..	58,741
Total	83,70,176	53,10,114	1,36,80,290
Closing Balance on the 31st March, 1952	42,02,003	—12,00,720	30,01,283
The details of expenditure incurred during the year under review are given below :—			
(a) Expenditure on Road Fund Works classified as Communications—			Rs.
(i) Road Development (Ordinary)			34,19,920
(ii) Road Development (Ordinary Reserve)			18,90,194
Total			53,10,114

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 Rs. 60.22 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 1951-52.

11. *Loss due to the irregular acceptance of earnest money*—See paragraph 29, page 22 of the Audit Report.

12. *Loss in the supply of bricks by a contractor*—See paragraph 30, page 23 of the Audit Report.

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
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 West Bengal Survey Institute Buildings at Bandel in Hooghly	60,000	45,000	45,261	—14,739	+261
Estimate Rs. 1,17,015; expenditure to end of 1951-52 Rs. 45,261; balance Rs. 71,754; in progress. See Sub-head A.-1.					
2. Construction of a new office building on Government land at Hastings Street, Calcutta	25,00,000	19,74,627	20,02,344	—4,97,656	+27,717
Estimate not yet sanctioned; expenditure to end of 1951-52 Rs. 25,03,234; excess Rs. 25,03,234; in progress. See Sub-head A.-4.—Voted.					
3. Construction of a new four-storeyed building between Blocks Nos. 1 and 2, Writers' Buildings	55,000	—8,500	11,238	—43,762	+19,738
Col. 6.—Excessive surrender. Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 7,07,023; excess Rs. 7,07,023; in progress. See Sub-head A. 4.—Voted.					
4. Providing fire-fighting appliances in several blocks of the Writers' Buildings	64,000	26,200	25,766	—38,234	—434
Estimate for electrical expenditure Rs. 22,654; expenditure to end of 1951-52 Rs. 25,766; excess Rs. 3,112; in progress. See Sub-head A.-4.—Voted.					
5. Construction of temporary buildings for new head quarters of West Dinajpur District at Balurghat	15,000	5,000	5,272	—9,728	+272
Estimate Rs. 3,05,748; expenditure to end of 1951-52 Rs. 2,46,000; balance Rs. 59,748; in progress. See Sub-head A.-4.—Voted.					
6. Construction of officers' quarters No. III (3 bed rooms) in Cooch Behar	10,500	20,100	14,396	+3,896	—5,704
Col. 6.—Work not done up to the programme. Estimate Rs. 2,65,000; expenditure to end of 1951-52 Rs. 45,977; balance Rs. 2,19,023; in progress. See Sub-heads A.-4.—Voted and A.-19.					

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—contd.					
7. Construction of a new Civil Court building at Howrah	2,00,000	2,00,000	1 99,810	—190	—190
Estimate Rs. 3,04,175 ; expenditure to end of 1951-52 Rs. 3,57,176 ; excess Rs. 53,001 ; in progress. See Sub-head A. 5.					
8. Construction of a new Central Jail at Dum Dum (additions and alterations to Superintendent's quarters)	39,300	..	—802	—40,102	—809
Estimate Rs. 11,03,465 ; expenditure to end of 1951-52 Rs. 9,49,576 ; balance Rs. 1,53,889 ; in progress. See Sub-head A. 6.					
9. Opening of a special jail at Berhampore	6,000	7,892	6,997	+997	—895
Estimate Rs. 3,33,764 ; expenditure to end of 1951-52 Rs. 3,57,177 ; excess Rs. 23,413 in progress. See Sub-head A. 6.					
10. Extension of Basirhat sub-jail	35,000	45,000	45,587	+10,587	+587
Estimate Rs. 2,63,519 ; expenditure to end of 1951-52 Rs. 1,77,793 ; balance Rs. 85,726 ; in progress. See Sub-head A. 6.					
11. Conversion of service privies and urinals into water borne system in the Dum Dum Central Jail	67,000	97,000	97,271	+30,271	+271
Estimate Rs. 67,000 ; expenditure to end of 1951-52 Rs. 1,37,350 ; excess Rs. 70,350 ; in progress. See Sub-head A. 6.					
12. Construction of a two storeyed barrack for 150 prisoners at Krishnagar Jail	1,26,000	1,01,010	64,914	—61,086	—36,096
Col. 6—Failure of the contractor to complete the work in time. Estimate Rs. 1,92,452 ; expenditure to end of 1951-52 Rs. 1,60,221 ; balance Rs. 32,231 ; in progress. See Sub-head A. 6.					
13. Construction of Police Lines in the temporary head quarters of West Dinajpur District at Balurghat	10,000	500	439	—9,561	—61
Estimate Rs. 1,92,570 ; expenditure to end of 1951-52 Rs. 1,89,960 ; balance Rs. 2,610 ; completed. See Sub-head A. 7.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
14. Construction of barracks for constables in the Body-guard Lines at Alipore	12,10,000	11,12,110	11,04,703	—1,05,297	—7,407
Estimate Rs. 24,16,823; expenditure to end of 1951-52 Rs. 23,54,148; balance Rs. 62,675; in progress. See Sub-head A. 7.					
15. Acquisition of land and construction of buildings for Hijli Police Station in West Dinajpur	1,08,000	71,000	69,262	—38,738	—1,738
Estimate Rs. 1,43,865; expenditure to end of 1951-52 Rs. 98,728; balance Rs. 45,137; in progress. See Sub-head A. 7.					
16. Construction of the permanent head quarters of the E. F. R. at Salua	37,500	75,836	96,998	+59,498	+21,162
Col. 6.— Work accelerated towards the close of the year. Estimate Rs. 5,68,860; expenditure to end of 1951-52 Rs. 7,81,759; excess Rs. 2,12,899; in progress. See Sub-head A. 7.					
17. Construction of married men's quarters for the E.F.R. at Salua	4,00,000	4,47,000	4,44,353	+44,353	—2,647
Estimate nil; expenditure to end of 1951-52 Rs. 4,97,457; excess Rs. 4,97,457; in progress. See Sub-head A. 7.					
18. Construction of additional accommodation required by the Government School of Art in connection with the scheme for training of Industrial Design	27,000	29,895	29,409	+2,409	—286
Estimate Rs. 1,61,551; expenditure to end of 1951-52 Rs. 1,38,937; balance Rs. 22,614; in progress. See Sub-head A. 9.					
19. Provision for additional buildings in Government Primary Training Schools	1,20,000	1,33,550	1,32,959	+12,959	—591
Estimate Rs. 48,100; expenditure to end of 1951-52 Rs. 1,32,959; excess Rs. 84,859; 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.					
20. Construction of an outdoor ward for the Sadar Hospital in Cooch Behar	82,000	89,800	91,019	+9,019	+1,219
Estimate Rs. 1,53,000 ; expenditure to end of 1951-52 Rs. 1,47,309 ; balance Rs. 5,691 ; in progress. See Sub-heads A.10. and A.19.					
21. Cooch Behar Industrial School and Workshop	1,04,000	..	..	-1,04,000	..
See Sub-head A. 15.					
22. Construction of two sets of barracks and six sets of staff quarters for accommodation of the staff of the Superintending Engineer, Northern Circle, and the Executive Engineer, Jalpaiguri Division at Jalpaiguri	86,000	1,25,300	1,17,830	+31,830	-7,470
Estimate Rs. 1,56,000 ; expenditure to end of 1951-52 Rs. 1,27,897 ; balance Rs. 28,103 ; in progress. See Sub-head A. 16.					
II.—Other major works for which specific provision was made in the Budget—					
23. Collectively	11,69,869	9,03,716	7,61,582	-4,08,287	-1,42,134
Col. 6—Mainly (i) one work not maturing for execution (Rs. 91,000) ; (ii) contractor's inability to complete certain work (Rs. 15,000) and (iii) accumulated petty savings on some other works (Rs. 36,000).					
See Sub-heads A. 1—A. 7, A. 9—A. 10, A. 12.—A. 13, A. 15—A. 16, and A. 19.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
24. Construction of 12 units of residential quarters and 3 units of office shed with brick wall and C.I. sheet roofing at Cooch Behar for accommodation of Government offices and Government officers . . . .	..	1,48,743	1,49,242	+1,49,242	+499
Estimate Rs. 1,40,184 ; expenditure to end of 1951-52 Rs. 1,49,242 ; excess Rs. 9,058 ; in progress. See Sub-heads A. 4.—Voted and A. 19.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.					
25. Construction of officers' quarters No. 1 at Cooch Behar (4 bed rooms)	1,400	196	+196	—1,204
Estimate Rs. 51,300 ; expenditure to end of 1951-52 Rs. 36,267 ; balance Rs. 15,033 ; in progress. See Sub-heads A. 4—Voted and A. 19.					
26. Additions and alterations to Buxa Jail Buildings	2,000	2,001	+2,001	+1
Estimate Rs. 1,93,871 ; expenditure to end of 1951-52 Rs. 87,270 ; balance Rs. 1,06,401 ; in progress. See sub-head A. 6.					
27. Purchase of a house at Midnapore for accommodation of District Intelligence Office	78,590	77,390	+77,390	—1,200
Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 77,390 ; excess Rs. 77,390 ; in progress. See Sub-head A. 7.					
28. Construction of office building and machine shop at 40 Beltala Road	—42	—42	—42
Estimate Rs. 82,225 ; expenditure to end of 1951-52 Rs. 83,814 ; excess Rs. 1,589 ; in progress. See Sub-head A. 7.					
29. Construction of a Sanskrit Research Block in the Compound of the Hindu School, Calcutta	1,50,000	1,52,451	+1,52,451	+2,451
Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 1,52,451 ; excess Rs. 1,52,451 ; in progress. See Sub-head A. 9.					
30 Construction of Nurses' quarters "A" Block in connection with the opening of 30 beds in the Eden Hospital Building at Medical College Hospital, Calcutta	—3,724	—4,259	—4,259	—535
Estimate Rs. 3,22,641 ; expenditure to end of 1951-52 Rs. 2,65,949 ; balance Rs. 56,692 ; in progress. See Sub-head A. 10.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
31. Establishment of Mugniram Bhangoor Hospital at Tollygunge ..		6,00,475	6,01,584	+6,01,584	+1,109
Estimate not yet sanctioned; expenditure to end of 1951-52 Rs. 6,01,584; excess Rs. 6,01,584; in progress. See Sub-head A. 10.					
32. Construction of a 56 bedded hospital at Berhampore		75,000	71,551	+71,551	—3,449
Estimate nil; expenditure to end of 1951-52 Rs. 71,551; excess Rs. 71,551; in progress. See Sub-head A. 10.					
33. Extension of Poultry Multiplication Centre at Midnapore	2,151	+2,151	+2,151
Col. 6.—Expenditure at the fag end of the year. Estimate nil; expenditure to end of 1951-52 Rs. 2,07,665; excess Rs. 2,07,665; in progress. See Sub-head A. 12.					
34. Construction of Vagrants' Home at Mahalandi	625	+625	+625
Estimate Rs. 12,98,033; expenditure to end of 1951-52 Rs. 84,614; balance Rs. 12,13,419; in progress. See Sub-head A. 18.					
35. Proposed extension of the existing class room of the Physiology Department of the Pathology block in the Medical College, Calcutta	—154	—154	—154
Estimate Rs. 87,252; expenditure to end of 1951-52 Rs. 82,719; balance Rs. 4,533; in progress. See sub-head A. 10.					
IV.—Other major works for which specific provision was not made in the Budget—					
36. Collectively		2,61,594	2,38,977	+2,38,977	—22,617
See Sub-heads A. 2, A. 4—A. 7, A. 9, A. 10, A. 12—A. 13, A. 15—A. 16. and A. 18—A. 19.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—concl'd.					
V.—Minor Works—					
37. Collectively—					
Charged	26,000	23,457	23,453	-2,547	-4
See Sub-head A. 4.—Charged.					
Voted	5,75,187	5,67,318	5,52,665	-22,522	-14,653
See Sub-heads A. 1—A. 7, A.9—A.10, A.12—A.19.					
<hr/>					
Total—Original Works—Buildings—					
Charged	26,000	23,457	23,453	-2,547	-4
Voted	71,07,356	73,83,232	72,10,986	+1,03,630	-1,72,246
<hr/>					
ORIGINAL WORKS—COMMUNICATIONS—					
Works met from State Revenues—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
38. Construction of a Main Road on the eastern side in part II of the Kalimpong Development Area	1,000	..	13	-287	+13
Estimate Rs. 4,05,990 ; expenditure to end of 1951-52 Rs. 3,99,318 ; balance Rs. 6,672 ; in progress. See sub-head B.					
39. Construction of Kutcha landing strips at Balurghat	60,000	72,000	56,080	-3,920	-15,920
Col. 6.—Full payment on account of land compensation could not be made during the year. Estimate Rs. 2,92,552 ; expenditure to end of 1951-52 Rs. 2,34,190 ; balance Rs. 58,362 ; in progress. See Sub-head B.					
40. Construction of the air-strip at Balurghat with P. S. P. Sheets	17,000	30,300	32,951	+15,951	-6,349
Col. 6.—Liabilities carried forward. Estimate Rs. 5,00,039 ; expenditure to end of 1951-52 Rs. 5,12,461 ; excess Rs. 12,422 ; 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 met from State Revenues— <i>concl.</i>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl.					
41. Strengthening of bad curves of Ghoshpara Road on					
(i) 30th mile	} 85,000	..	..	—85,000	..
(ii) 19th mile					
(iii) 20th mile					
	See Sub-head B.				
II.—Other major works for which specific provision was made in the Budget—					
42. Collectively	42,300	63,115	53,291	+10,991	—9,824
Col. 6.—Debit on account of acquisition of land not received during the year. See Sub-head B.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget					
43. Improvement to the road leading from the Head Quarters to the aircraft landing ground at Balurghat . . . . .	..	—17,517	—27,115	—27,115	—9,598
Col. 6.—See paragraph 1 of Important comments. Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 96,941; excess Rs. 96,941; in progress. See Sub-head B.					
44. Improvement of the town portion of Contai Belda Road . . . . .	..	2,000	4,163	+4,163	+2,163
Col. 6.—See paragraph 1 of Important comments. Estimate Rs. 1,73,270; expenditure to end of 1951-52 Rs. 97,382; balance Rs. 75,888 in progress. See Sub-head B.					
IV.—Other major works for which specific provision was not made in the Budget—					
45. Collectively . . . . .	..	—29,181	4,979	+4,979	+34,160
Col. 6.—Anticipated transfer of materials from a work not effected during the year. See Sub-head B.					
V.—Minor Works—					
46. Collectively	33,000	26,113	39,561	+6,561	+13,448
Col. 6.—Additional urgent minor works. See sub-head E.					
Total—Works met from State Revenues	2,38,300	1,55,830	1,63,923	—74,377	+8,098

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—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
47. Improvement to Burdwan— Arambag Road towards Arambag end	3,00,000	99,000	99,996	—2,00,004	+996
Estimate Rs. 7,20,000; expenditure to end of 1951-52 Rs. 1,32,481; balance Rs. 5,87,519; in progress. See Sub-head B.					
48. Improvement of the Road from Kandi to Sultanpur in the district of Murshidabad	6,00,000	4,00,000	..	—6,00,000	—4,00,000
Col 6.—Expenditure debited to "81—Capital Account of Civil works, etc." for want of approval of the Government of India. See Sub-head B as also item 155 of the Annexure.					
49. Improvement of Ranaghat— Santipur Road within Santipur Municipality	2,00,000	..	..	—2,00,000	..
See Sub-head B.					
50. Berhampore—Jalangi Road	10,00,000	6,00,000	5,71,278	—4,28,722	—28,722
Estimate Rs. 42,68,100; expenditure to end of 1951-52 Rs. 34,26,551; balance Rs. 8,41,549; in progress. See Sub-head B.					
51. Plassey—Betai Road	10,00,000	4,00,000	4,00,000	—6,00,000	..
Estimate Rs. 41,57,400; expenditure to end of 1951-52 Rs. 19,81,208; balance Rs. 21,76,192; in progress. See Sub-head B as also item 152 of the Annexure.					
52. Bongaon-Bagdah-Boira Road	4,00,000	4,00,000	3,80,298	—19,702	—19,702
Estimate Rs. 32,87,600; expenditure to end of 1951-52 Rs. 26,59,030; balance Rs. 6,28,570; in progress. See Sub-head B.					
II.—Other major works for which specific provision was made in the Budget—					
53. Collectively	32,000	32,000	32,000	..	..
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—concltd.					
IV.—Other major works for which specific provision was not made in the Budget—					
54. Collectively		1,121	140	+140	—981
		See Sub-head B.			
Total—Works financed from the Subventions from the Central Road Fund					
	35,32,000	19,32,121	14,83,712	—20,43,238	—4,48,409
Works met partially from State Revenues and partially from the Subventions from the Central Road Fund—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
55. Gazol-Banshihari-Bajurghat Road	25,00,000	33,52,000	30,95,138	+5,95,138	—2,56,862
Col. 6.—Mainly write back of expenditure erroneously debited to this work in the preceding year (Rs. 5,02,725), partly counterbalanced by expenditure written back from Major Head "81" to "50—Civil works—Road Development Fund works" on receipt of approval of the Government of India (Rs. 2,45,577). Estimate Rs. 1,20,89,000; expenditure to end of 1951-52 Rs. 66,93,763; balance Rs. 53,95,237; in progress. See Sub-head B as also items 64 and 154 of the Annexure.					
56. Improvement to Burdwan—					
Arambag Road from 10th to 22nd mile					
	20,000	10,000	9,996	—10,004	—4
Estimate Rs. 11,68,308; expenditure to end of 1951-52 Rs. 9,27,500; balance Rs. 2,40,808; in progress. See Sub-head B.					
57. Construction of low level fair weather road in the spill area of the Damodar River to connect Burdwan with newly constructed Burdwan—Arambag Road at 4½ M. P.					
	5,000		—10	—5,010	—10
Estimate Rs. 1,88,839; expenditure to end of 1951-52 Rs. 2,27,210; excess Rs. 38,371; in progress. See Sub-head B.					
58. Improvement of the Alipore Falakata Road in the district of Jalpaiguri excluding bridges and culverts					
	3,00,000	3,00,000	2,09,268	—90,732	—90,732
Col. 6.—Mainly non-surrender of saving due to write-back of expenditure met from the State Revenues.					
Estimate nil; expenditure to end of 1951-52 Rs. 8,50,332; excess Rs. 8,50,332; 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 met partially from State Revenues and partially 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—contd.					
59. Improvement to Sainthia— Sultanpur Road	6,00,000	5,50,000	5,09,164	—90,836	—40,836
Estimate Rs. 2,00,411; expenditure to end of 1951-52 Rs. 19,05,499; excess Rs. 17,05,088; in progress. See Sub-head B.					
60. Improvement to Ranaghat— Santipur Road	3,00,000	3,00,000	2,75,116	—24,884	—24,884
Estimate Rs. 2,65,457; expenditure to end of 1951-52 Rs. 7,65,838; excess Rs. 5,00,381; in progress. See Sub-head B.					
81. Metalling and modernising the road from Santipur to Krishna- gar	2,00,000	2,95,000	2,85,679	+85,679	—9,321
Estimate Rs. 2,63,514; expenditure to end of 1951-52 Rs. 8,33,258; excess Rs. 5,69,744; in progress. See Sub-head B.					
62. Improvement of the Road from Krishnagar to Hridaypur in the district of Nadia	2,00,000	2,00,000	196	—1,99,804	—1,99,804
Col. 6.—Expenditure debited to "81-Capital Account of Civil works outside the Revenue Account" for want of approval of the Government of India. Estimate Rs. 4, 19,939; expenditure to end of 1951-52 Rs. 10,29,959; excess Rs. 6,10,020; in progress. See Sub-head B and item 153 of the Annexure.					
63. Construction of Belgatchia Bridge	17,00,000	5,84,500	5,78,992	—11,21,008	—5,508
Estimate Rs. 31,34,403; expenditure to end of 1951-52 Rs.9,74,655; balance Rs. 21,59,748; in progress. See Sub-head B.					
64. Banshihari-Kaliaganj Road	10,00,000	8,87,000	13,72,683	+3,72,683	+4,85,683
Col. 6.—Rectification of an erroneous adjustment of the preceding year. Estimate Rs. 47,81,880; expenditure to end of 1951-52 Rs. 23,24,698; balance Rs. 24,57,182; in progress. See Sub-head B as also item 55 of the Annexure.					

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—COMMUNICATIONS					
<i>—concl'd.</i>					
Works met partially from State Revenue and partially from the Subventions from the Central Road fund—concl'd.					
Total—Works met partially from State Revenues and partially from the Subventions from the Central Road Fund					
	68,25,000	64,78,500	63,36,222	—4,88,778	—1,42,278
Total—Original Works—Communications					
	1,05,95,300	85,66,451	79,83,857	—26,11,443	—5,82,594
ORIGINAL WORKS—MISCELLANEOUS—					
I—Major works above Rs 1 lakh for which specific provision was made in the Budget—					
65. Construction of Gandhighat at Barrackpore					
	25,000	35,400	31,075	+6,075	—4,325
Estimate Rs 3,65,440, expenditure to end of 1951-52 Rs. 4,12,952; excess Rs 47,512; in progress See Sub head C.					
III—Major works above Rs 50,000 for which specific provision was not made in the Budget—					
66. Completion of abandoned construction of Mahajati Sadan					
	..	70,551	70,489	+70,489	—62
Estimate Rs 75,814, expenditure to end of 1951-52 Rs 1,55,630, excess Rs 79,816; in progress. See Sub head C					
IV.—Other major works for which specific provision was not made in the Budget—					
67. Collectively					
	..	15,000	15,081	+15,081	+81
See Sub-head C.					
V.—Minor Works—					
68. Collectively					
	..	5,500	2,602	+2,602	—2,898
Col. 6—See paragraph 1 of Important Comments. See Sub-head C.					
Total—Original Works—Miscellaneous					
	25,000	1,26,451	1,19,247	+94,247	—7,204

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—					
ORIGINAL WORKS—BUILDINGS—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
69. Scheme for establishment of a Mechanical Workshop . . .	3,70,000	1,41,000	1,28,025	—2,41,975	—12,975
Estimate Rs. 4,70,000; expenditure to end of 1951-52 Rs. 3,09,360; balance Rs. 1,60,640; in progress. See Sub-head K(i).					
70. Research Laboratory . . .	1,00,000	..	..	—1,00,000	..
See Sub-head K(i).					
II.—Other major works for which specific provision was made in the Budget—					
71. Collectively . . .	80,000	33,600	33,948	—46,052	+348
See Sub-head K(i) (a).					
TOTAL—Original Works—Buildings	5,50,000	1,74,600	1,61,973	—3,88,027	—12,627
ORIGINAL WORKS—COMMUNICATIONS—					
Roads of State Categories—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
72. Sainthia-Suri Road . . .	1,10,000	8,000	6,563	—1,03,437	—1,437
Estimate nil; expenditure to end of 1951-52 Rs. 6,563; excess Rs. 6,563; in progress. See Sub-head K(ii)(a).					
73. Suri—Dubrajpur -Illumbazar-Bolepur Road.	5,00,000	3,00,000	3,33,799	—1,66,201	+33,799
Col. 6.—More progress of the work. Estimate Rs. 9,20,950; expenditure to end of 1951-52 Rs. 4,19,596; balance Rs. 5,01,354; in progress. See Sub-head K(ii) (a).					
74. Dubrajpur-Pandaveswar Road.	1,10,000	5,000	7,434	—1,02,566	+2,434
Col. 6.—Same as under item 73. Estimate nil; expenditure to end of 1951-52 Rs. 7,434 excess Rs. 7,434; in progress. See Sub-head K(ii) (a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
75. Raghunathganj-Lalgola—					
Bhagawangola-Jaganj-Berhampore Road	11,00,000	5,00,000	4,70,316	—6,29,684	—29,684
Estimate Rs. 17,00,200; expenditure to end of 1951-52 Rs. 20,70,712; excess Rs. 3,70,512; in progress. See Sub-head K(ii) (a).					
76. Krishnagar-Berhampore-Kandi Road—					
(i) Krishnagar-Plassey	24,00,000	22,44,000	22,53,123	—1,46,877	+9,123
(ii) Plassey-Berhampore-Kandi					
Estimate nil, expenditure to end of 1951-52 Rs. 52,97,689; excess Rs. 52,97,689; in progress. See Sub-head K(ii) (a).					
77. Diamond Harbour-Kakdwip Road					
	12,00,000	13,81,867	14,03,270	+2,03,270	+21,403
Estimate Rs. 8,11,600; expenditure to end of 1951-52 Rs. 43,34,988; excess Rs. 35,23,388; in progress. See Sub-head K(ii) (a).					
78. Taldangra-Goaldanga - Bansa Road					
	70,000	86,000	1,01,592	+31,592	+15,592
Col. 6.—Transfer of materials at the fag end of the year. Estimate Rs. 33,55,252; expenditure to end of 1951-52 Rs. 14,76,533; balance Rs. 18,58,719; in progress. See sub-head K(ii)(a)					
79. Bankura—Goaldanga — Rani bundh Road					
	1,20,000	1,84,000	1,70,120	+50,120	—13,880
Estimate Rs. 27,69,278; expenditure to end of 1951-52 Rs. 16,49,601; balance Rs. 11,19,677; in progress. See Sub-head K(ii) (a).					
80. Bankura-Indus Road					
	3,80,000	10,000	13,778	—3,66,222	+3,778
Col. 6.—Acceleration of the work. Estimate nil; expenditure to end of 1951-52 Rs. 13,778; excess Rs. 13,778; in progress. See Sub-head K(ii) (a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
81. Indus - Sadarghat - Burdwan Road	1,20,000	..	..	—1,20,000	..
See Sub-head K(ii)(a).					
82. Mourigram-Uluberia Road	3,50,000	1,85,000	1,84,945	—1,65,055	—55
Estimate nil; expenditure to end of 1951-52 Rs. 3,37,446; excess Rs. 3,37,446; in progress. See Sub-head K(ii)(a).					
83. Kaliagunj-Raiganj Road	3,00,000	4,45,000	4,44,991	+1,44,991	—9
Estimate Rs. 16,86,745; expenditure to end of 1951-52 Rs. 6,68,732; balance Rs. 10,18,013; in progress. See Sub-head K(ii)(a).					
84. Jalpaiguri-Haldibari Road	5,00,000	8,05,000	7,90,045	+2,90,045	—14,955
Estimate Rs. 22,24,556; expenditure to end of 1951-52 Rs. 10,35,965; balance Rs. 11,88,591; in progress. See Sub-head K(ii)(a).					
85. Jalpaiguri-Siliguri Road	7,75,000	3,45,000	3,49,584	—4,25,416	+4,584
Estimate nil; expenditure to end of 1951-52 Rs. 27,95,605; excess Rs. 27,95,605; in progress. See Sub-head K(ii)(a).					
86. Bankura-Taldangra Road	75,000	82,700	62,058	—12,942	—20,642
Col. 6.—Mainly transfer of materials to another work. Estimate Rs. 13,74,300; expenditure to end of 1951-52 Rs. 7,51,470; balance Rs. 6,22,830; in progress. See Sub-head K(ii)(a).					
87. Taldangra-Simplal Road	50,000	33,000	12,937	—37,063	—20,063
Col. 6.—Mainly non-receipt of debit for land acquisition charges (Rs. 8,000) and stoppage of painting works beyond Joypanda river (Rs. 12,000). Estimate Rs. 12,96,195; expenditure to end of 1951-52 Rs. 3,67,957; balance Rs. 9,28,238; in progress. See Sub-head K(ii)(a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
88. Bolepur-Sriniketan Road .	50,000	24,000	20,799	—29,201	—3,201
Col. 6.—Non-receipt of certain painting materials ordered for. Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 2,07,704; excess Rs. 2,07,704; in progress. See Sub-head K(ii)(u).					
89. Bolepur-Santiniketan Road .	2,000	7,000	4,755	+ 2,755	—2,245
Col. 6.—Same as under item 88. Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 1,25,977; excess Rs. 1,25,977; in progress. See Sub-head K(ii)(a).					
90. Bolepur-Palitpur Road . .	3,50,000	2,58,500	1,20,387	—2,29,613	—1,38,113
Col. 6.—Non-receipt of debit for land acquisition charges (Rs. 1,29,500) and transfer of materials to other works (Rs. 8,613). Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 6,53,655; excess Rs. 6,53,655; in progress. See Sub-head K(ii)(a).					
91. Katwa-Kusumgram-Manteswar Memari Road	3,50,000	8,00,000	7,96,949	+ 4,46,949	—3,051
Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 12,60,792; excess Rs. 12,60,792; in progress. See Sub-head K(ii)(a).					
92. Saptagram-Tribeni-Guptipara-Kalna-Nabadwip-Katwa Road .	13,00,000	6,50,000	6,43,977	—6,56,023	—6,023
Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 10,75,062; excess Rs. 10,75,062; in progress. See Sub-head K(ii)(a).					
93. Contai-Belda Road	7,05,000	8,70,000	8,76,099	+ 1,71,099	+ 6,099
Estimate Rs. 50,70,400; expenditure to end of 1951-52 Rs. 47,08,911; balance Rs. 3,61,489; in progress. See Sub-head K(ii)(a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
94. Contai-Tamluk Road	8,03,000	12,25,800 ^{12.5}	12,52,332	+4,27,332	+48,532
Estimate Rs. 1,18,20,300; expenditure to end of 1951-52 Rs. 27,73,749; balance Rs. 90,46,551; in progress. See Sub-head K(ii)(a).					
95. Contai-Digha Road	2,00,000	4,57,600	4,57,616	+2,57,616	+16
Estimate Rs. 24,65,900; expenditure to end of 1951-52 Rs. 7,27,799; balance Rs. 17,38,101; in progress. See Sub-head K(ii)(a).					
96. Panskura-Tamluk Road	1,50,000	1,11,750	1,11,760	-38,240	+10
Estimate Rs. 3,23,488; expenditure to end of 1951-52 Rs. 2,42,105; balance Rs. 81,383; in progress. See Sub-head K(ii)(a).					
97. Panskura-Ghatal Road	1,80,000	..	..	-1,80,000	..
See Sub-head K(ii)(a).					
98. Ranichak-Ghatal-Chandrakona.					
Chandrakona Road Station Road. 6,50,000	4,04,150	4,93,927	-1,56,073	-223	
Estimate Rs. 79,15,500; expenditure to end of 1951-52 Rs. 15,56,296; balance Rs. 63,59,204; in progress. See Sub-head K(ii)(a).					
99. Basudevpur - Sutahata Coast Road	3,97,000	3,97,000	3,93,747	-3,253	-3,253
Estimate Rs. 11,51,000; expenditure to end of 1951-52 Rs. 8,27,799; balance Rs. 3,23,201; in progress. See Sub-head K(ii)(a).					
100. Mahisadal-Nandigram Road	3,85,000	3,34,500	3,35,416	-49,584	+916
Estimate Rs. 36,35,900; expenditure to end of 1951-52 Rs. 9,20,043; balance Rs. 27,15,857; in progress. See Sub-head K(ii)(a).					
101. Chaitanyapur - Kukrahati Road	1,50,000	1,25,000	1,04,249	-45,751	-20,751
Col. 6.—Write-back of a previous year's debit due to transfer of materials. Estimate Rs. 7,05,250; expenditure to end of 1951-52 Rs. 1,75,271; balance Rs. 5,29,979; in progress. See Sub-head K(ii)(a).					
102. Baidyabati - Tarakeswar-Champadanga Road	9,00,000	15,65,000	15,65,469	+6,65,469	+469
Estimate Rs. 15,00,100; expenditure to end of 1951-52 Rs. 36,62,537; excess Rs. 21,62,437; in progress. See Sub-head K(ii)(a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
103. Jagatpur-Khatul-Dharmapota Road	1,00,000	95,234	95,268	—4,732	+34
Estimate Rs. 16,83,736; expenditure to end of 1951-52 Rs. 1,85,193; balance Rs. 14,98,543; in progress. See Sub-head K(ii)(a).					
104. Naldubi-Madhubati - Satberia Road	1,00,000	6,500	6,600	—93,400	+100
Estimate Rs. 3,78,400; expenditure to end of 1951-52 Rs. 1,90,705; balance Rs. 1,87,695; in progress. See Sub-head K(ii)(a).					
105. Madhubati-Bengai Road	50,000	9,800	9,799	—40,201	—1
Estimate Rs. 1,34,800; expenditure to end of 1951-52 Rs. 1,21,861; balance Rs. 12,939; in progress. See Sub-head K(ii)(a).					
106. Bengai-Khatul Road	50,000	15,500	37,786	—12,214	+22,286
Col. 6.—Unforeseen debit for land acquisition charges received towards the close of the year. Estimate Rs. 6,16,650; expenditure to end of 1951-52 Rs. 1,38,064; balance Rs. 4,78,586; in progress. See Sub-head K(ii)(a).					
107. Howrah-Domjur-Amta Road	4,00,000	5,00,000	4,99,963	+99,963	—37
Estimate Rs. 3,56,418; expenditure to end of 1951-52 Rs. 10,87,751; excess Rs. 7,31,333; in progress. See Sub-head K(ii)(a).					
108. Hatuganj - Purbabishnupur Road	2,08,000	2,55,000	2,59,510	+51,510	+4,510
Estimate Rs. 6,91,000; expenditure to end of 1951-52 Rs. 4,18,567; balance Rs. 2,72,433; in progress. See Sub-head K(ii)(a).					
109. Purbabishnupur - Raidighi Road	50,00,000	2,16,00	2,24,995	—2,75,005	+8,995
Estimate Rs. 6,86,000; expenditure to end of 1951-52 Rs. 6,99,761; excess Rs. 13,761; in progress. See Sub-head K(ii)(a).					
110. Krishna Chandrapur - Nalua Road	76,000	14,600	2,531	—73,469	12,569
Col. 6.—Non-receipt of debit for land acquisition. Estimate Rs. 2,40,000; expenditure to end of 1951-52 Rs. 34,170; balance Rs. 2,05,830; in progress. See Sub-head K (ii)(a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
111. Lakshmikantapur-Dhola Road	1,25,000	75,000	79,722	—45,278	+4,722
Estimate Rs. 1,79,800 ; expenditure to end of 1951-52 Rs. 2,18,302 ; excess Rs. 38,502 ; in progress. See Sub-head K(ii)(a).					
112. Basirhat-Hasnabad Road	2,00,000	2,25,000	2,08,869	+8,869	—16,131
Estimate nil ; expenditure to end of 1951-52 Rs. 9,21,071 ; excess Rs. 9,21,071 ; in progress. See Sub-head K(ii)(a).					
113. Hasnabad-Hingleganj Road	4,75,000	3,73,000	3,60,966	—1,14,034	—12,034
Estimate Rs. 9,99,052 ; expenditure to end of 1951-52 Rs. 6,64,521 ; balance Rs. 3,34,531 ; in progress. See Sub-head K(ii)(a).					
114. Kholapota-Baduria-Maslandpur Habra Road	5,25,000	1,60,000	1,48,754	—3,76,246	—11,246
Estimate nil ; expenditure to end of 1951-52 Rs. 14,70,744 ; excess Rs. 14,70,744 ; in progress. See Sub-head K(ii)(a).					
115. Itinda-Tentulia - Gobardanga-Gaighatta Road	2,00,000	1,18,000	1,18,515	—81,485	+515
Estimate nil ; expenditure to end of 1951-52 Rs. 4,76,584 ; excess Rs. 4,76,584 ; in progress. See Sub-head K(ii)(a).					
116. Bagdah-Sindrani Road	2,00,000	10,000	—14,265	—2,14,265	—24,265
Col. 6.—Mainly transfer of materials to other works. Estimate Rs. 18,33,000 ; expenditure to end of 1951-52 Rs. 1,84,046 ; balance Rs. 16,48,954 ; in progress. See Sub-head K(ii)(a).					
117. Basirhat-Swarupnagar Road	1,00,000	1,83,493	1,67,975	+67,975	—15,518
Estimate nil ; expenditure to end of 1951-52 Rs. 12,85,105 ; excess Rs. 12,85,105 ; in progress. See Sub-head K(ii)(a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
118. Road to Sandeskhali from Basirhat to Kalinagar (Basirhat-Pipa-Raghabpur)	60,000	1,00,000	99,689	+ 39,689	-311
Estimate nil; expenditure to end of 1951-52 Rs. 4,06,861; excess Rs. 4,06,861; in progress. See Sub-head K(ii)(a).					
119. Krishnagar-Karimpur-Sikarpur Road (Chapra Sikarpur)	14,00,000	19,50,000	19,49,175	+ 5,49,175	-825
Estimate Rs. 1,10,93,700; expenditure to end of 1951-52 Rs. 56,73,357; balance Rs. 54,20,343; in progress. See Sub-head K(ii) (a).					
120. Krishnagar-Hanskhali - Bogula Road	50,000	1,15,000	1,17,927	+ 67,927	+ 2,927
Estimate Rs. 9,87,800; expenditure to end of 1951-52 Rs. 4,90,459; balance Rs. 4,97,341; in progress. See Sub-head K(ii)(a).					
121. Aranghata-Dattaphulia-Bagula Road with link road from Dattaphulia to Sindrani	1,50,000	1,70,000	1,70,390	+ 20,390	+ 390
Estimate Rs. 35,34,000; expenditure to end of 1951-52 Rs. 4,86,898; balance Rs. 30,47,102; in progress. See Sub-head K(ii) (a).					
122. Krishnagar-Majdia Road	2,50,000	2,50,000	2,51,209	+ 1,209	+ 1,209
Estimate Rs. 19,92,400; expenditure to end of 1951-52 Rs. 7,53,981; balance Rs. 12,38,449; in progress. See Sub-head K(ii) (a).					
123. Islampur-Raninagar-Katlamari Road	2,00,000	2,50,000	2,40,887	+40,887	-9,113
Estimate Rs. 32,99,754; expenditure to end of 1951-52 Rs. 14,01,855; balance Rs. 18,97,899; in progress. See Sub-head K(ii) (a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
124. Karimpur-Jalangi Road	48,000	52,000	50,174	+ 2,174	—1,826
Estimate nil; expenditure to end of 1951-52 Rs. 50,174; excess Rs. 50,174; in progress. See Sub-head K(ii)(a).					
125. Malda-Manikchak - Sadarghat Road	10,00,000	4,50,000	4,49,754	—5,50,246	—246
Estimate nil; expenditure to end of 1951-52 Rs. 10,38,905; excess Rs. 10,38,905; in progress. See Sub-head K(ii)(a).					
126. Gazol-Bamangola Road	1,00,000	30,000	30,049	—69,951	+ 49
Estimate Rs. 24,51,600; expenditure to end of 1951-52 Rs. 1,31,678; balance Rs. 23,19,922; in progress. See Sub-head K(ii)(a).					
127. Habibpur-Bulbulchandi Road with extension to Bulbulchandi R. S.	25,000	55,000	54,735	+ 29,735	—265
Estimate nil; expenditure to end of 1951-52 Rs. 62,897; excess Rs. 62,897; in progress. See Sub-head K(ii)(a).					
128. Patirampur-Kumarganj Road.	8,000	9,700	9,689	+ 1,689	—11
Estimate Rs. 2,90,577; expenditure to end of 1951-52 Rs. 90,321; balance Rs. 2,00,256; in progress. See Sub-head K(ii)(a).					
129. Branch Road to Rajganj (Section from Phatapukri to Rajganj)	20,000	2,000	1,913	—18,687	—687
Estimate nil; expenditure to end of 1951-52 Rs. 1,57,304; excess Rs. 1,57,304; in progress. See Sub-head K(ii)(a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
130. Moinaguri-Changrabandha Road	1,75,000	..	..	—1,75,000	..
See Sub-head K(ii)(a).					
131. Haldibari - Dewanganj-Teesta Ferry-Meckliganj Road	3,00,000	..	—11,834	—3,11,834	—11,834
Col. 6.—Write-back of expenditure of previous years to Sub-head J owing to a change in classification. See Sub-head K(ii)(a).					
132. Meckliganj-Mathabhanga Road—					
(i) Meckliganj-Changrabandha } (ii) Changra Bandharailway } Station-Mathabhanga.	7,00,000	..	—78,605	—7,78,605	—78,605
Col. 6.—Same as under item 131. See Sub-head K(ii)(a).					
133. Rajarhat-Mathabhanga Road.	3,00,000	..	—2,57,876	—5,57,876	—2,57,876
Col. 6.—Same as under item 131. See Sub-head K(ii)(a).					
134. Boxirhat-Jorai Road	1,20,000	..	..	—1,20,000	..
See Sub-head K(ii)(a).					
135. Dinhat-Gosainmari-Sitalkuchi Road	2,00,000	..	..	—2,00,000	..
See Sub-head K(ii)(a).					
136. Sitalkuchi-Mathabhanga Road	1,25,000	..	..	—1,25,000	..
See Sub-head K(ii)(a).					
137. Gosainmari-Sitai Road	50,000	..	..	—50,000	..
See Sub-head K(ii)(a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
138. Algora-Pedong - Rishi River Road	1,63,000	2,00,000	2,02,181	+ 39,181	+ 2,181
Estimate Rs. 89,494 ; expenditure to end of 1951-52 Rs. 3,22,808 ; excess Rs. 2,33,314 ; in progress. See Sub-head K(ii)(a).					
139. Matigara-Phansidewa Road	1,50,000	1,50,000	1,58,319	+ 8,319	+ 8,319
Estimate nil ; expenditure to end of 1951-52 Rs. 11,81,441 ; excess Rs. 11,81,441 ; in progress. See Sub-head K(ii)(a).					
140. Atpur-Rajbalhat Road	50,000	24,600	24,577	—25,423	—23
Estimate Rs.1,70,198 ; expenditure to end of 1951-52 Rs. 1,54,517 ; balance Rs. 15,681 ; in progress. See Sub-head K(ii)(a).					
141. Kandi-Panchthubi Road	1,00,000	1,00,000	99,667	—333	—333
Estimate Rs. 6,51,600 ; expenditure to end of 1951-52 Rs. 4,40,830 ; balance Rs. 2,10,770 ; in progress. See Sub-head K(ii)(a).					
142. Ranihati-Panpur Road	70,000	..	..	—70,000	..
See Sub-head K(ii)(a).					
143. Dosahat-Gocharan Road	44,000	35,000	35,240	—8,760	+ 240
Estimate Rs. 1,41,855 ; expenditure to end of 1951-52 Rs. 39,792 ; balance Rs. 1,02,063 ; in progress. See Sub-head K(ii)(a).					
144. Diversion of District Board Roads Nos. 5 and 68 in West Dinajpur District	8,000	25,000	24,577	+ 16,577	—423
Estimate nil ; expenditure to end of 1951-52 Rs. 71,147 ; excess Rs. 71,147 ; in progress ; See Sub-head K(ii) (a).					

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.					
Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.					
145. Kandi-Bharatpur Road	63,000	10,000	9,955	—53,042	—42
Estimate Rs. 1,43,130 ; expenditure to end of 1951-52 Rs. 42,473 ; balance Rs. 1,00,657 ; in progress. See Sub-head K(ii)(a).					
146. Birsingha-Radhanagar Road	30,000	..	..	—30,000	..
See Sub-head K(ii)(a).					
147. Lump provision for village Roads	1,60,000	..	..	—1,60,000	..
See Sub-head K(ii)(a).					
148. Lump provision for village Roads as aid to contribution works	5,00,000	..	..	—5,00,000	..
See Sub-head K(ii)(a).					
149. Construction of a road bridge over Mayurakshi Barrage at Tilpara	4,00,000	4,00,000	3,95,827	—4,173	—4,173
Estimate nil ; expenditure to end of 1951-52 Rs. 4,25,351 ; excess Rs. 4,25,351 ; in progress. See Sub-head K(ii)(a).					
150. Improvement of ferry crossing at Gobranala over Chota Bhairab near Daulkata Bazar	60,000	7,000	6,933	—53,067	—67
Estimate nil ; expenditure to end of 1951-52 Rs. 22,389 ; excess Rs. 22,389 ; in progress. See Sub-head K(ii)(a).					
II.—Other major works for which specific provision was made in the Budget—					
151. Collectively	3,61,000	1,26,039	1,05,168	—2,55,832	—20,871
Col. 6.—Mainly change in classification of a work. See Sub-head K(ii)(a).					

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.					
Roads of State Categories—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
152. Plassey-Betai Road	2,294	+ 2,294	+ 2,294
Col. 6.—Expenditure in excess of the amount approved by the Government of India from Road Development Fund, debited to Major Head "81". See Sub-head K(ii)(a) as also item 51 of the Annexure.					
153. Improvement to the road from Kishinogai to Hridaypur in the district of Nadia	2,22,220	+ 2,22,220	+ 2,22,220
Col. 6.—See item 62 of the Annexure, as also Sub-head K(ii)(a).					
154. Gazol-Balurchat Road	—2,45,577	—2,45,577	—2,45,577
Col. 6.—See item 55 of the Annexure, as also Sub-head K(ii)(a).					
155. Kandi-Sultanpur Road	3,99,401	+ 3,99,401	+ 3,99,401
Col. 6.—See item 48 of the Annexure. Estimate Rs. 6,92,560; expenditure to end of 1951-52 Rs. 9,38,332; excess Rs. 2,45,772; in progress. See Sub-head K(ii)(a).					
156. Chinsura-Dhaniakhali Road	1,00,000	99,817	+ 99,817	—183
Estimate nil; expenditure to end of 1951-52 Rs. 99,817; excess Rs. 99,817; in progress. See Sub-head K(ii)(a).					
157. Pandua-Kalna Road	1,00,000	99,559	+ 99,559	—441
Estimate nil; expenditure to end of 1951-52 Rs. 99,559; excess Rs. 99,559; in progress. See Sub-head K(ii)(a).					

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.
SI.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Roads of State Categories—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.					
158. Dhap Dhap-Dhap Dhap Railway Station Road	7,200	7,206	+ 7,206	+6
Estimate Rs. 1,01,308; expenditure to end of 1951-52 Rs. 1,01,178; balance Rs. 130; in progress. See Sub-head K(ii)(a).					
159. Improvement to Mogra-Khanpur Road	1,000	1,307	+ 1,307	+307
Estimate nil; expenditure to end of 1951-52 Rs. 1,307; excess Rs. 1,307; in progress. See Sub-head K(ii)(a).					
160. Improvement to Uttarpara Kalipore Road	25,000	24,856	+ 24,856	-144
Estimate nil; expenditure to end of 1951-52 Rs. 24,856; excess Rs. 24,856; in progress. See Sub-head K(ii)(a).					
161. Improvement to Boinchee Jamna Road	25,000	24,524	+ 24,524	-476
Estimate nil; expenditure to end of 1951-52 Rs. 24,524; excess Rs. 24,524; in progress. See Sub-head K(ii)(a).					
162. Improvement of Road from Pursura to Radhanagar	40,000	39,931	+ 39,931	-69
Estimate nil; expenditure to end of 1951-52 Rs. 39,931; excess Rs. 39,931; in progress. See Sub-head K(ii)(a).					
163. Improvement to Thakurpukur-Bibinagar Road	30,500	30,772	+ 30,772	+ 272
Estimate nil; expenditure to end of 1951-52 Rs. 30,772; excess Rs. 30,772; in progress. See Sub-head K(ii)(a).					

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.					
Roads of State Categories—concl'd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
164. Bridge at Gaighata	26,000	11,584	+ 11,584	—14,416
Col. 6.—Non-payment of a bill within the year. Estimate Rs. 6,33,261; expenditure to end of 1951-52 Rs. 6,68,954; excess Rs. 35,693; in progress. See Sub-head K(ii)(a).					
165. Construction of a R.C. Bridge over the River Darakeswar on the 2nd mile of the Bankura-Taldangra Road in the district of Bankura	3,00,000	96,629	+ 96,629	—2,03,371
Col. 6.—Unanticipated delay in the acceptance of tender. Estimate Rs. 17,36,600; expenditure to end of 1951-52 Rs. 96,629; balance Rs. 16,39,971; in progress. See Sub-head K(ii)(a).					
166. Improvement to Kriparampur-Srikrishnapur Goltahat Road	17,700	17,305	+ 17,305	—395
Estimate nil; expenditure to end of 1951-52 Rs. 17,305; excess Rs. 17,305; in progress. See Sub-head K(ii)(a).					
167. Badkulla-Dignagar Road	5,000	4,981	+ 4,981	—19
Estimate Rs. 1,28,300; expenditure to end of 1951-52 Rs. 4,981; balance Rs. 1,23,319; in progress. See Sub-head K(ii)(a).					
IV.—Other major works for which specific provision was not made in the Budget—					
168. Collectively	1,12,633	98,975	+ 98,975	—13,658
Col. 6.—Write-back of expenditure of the previous year to Sub-head J owing to a change in classification. See Sub-head K(ii)(a).					
TOTAL—Roads of State Categories	2,55,03,000	2,14,71,366	2,10,63,932	—44,30,068	—4,07,434

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—					
<i>Calcutta-Siliguri National Highway—</i>					
169. Malda-Gazol Section	9,10,000	4,00,000	3,99,878	—5,10,122	—122
Estimate Rs. 25,00,000; expenditure to end of 1951-52 Rs. 11,80,635; balance Rs. 13,19,365; in progress. See Sub-head L.					
170. Malda-Pagla River Section	13 65,000	11,54,000	12,65,452	—99,548	+1,11,452
Col. 6.—Non-adjustment of a minus expenditure (Rs. 97,383) and transfer of materials to other works held back till the following year (Rs. 14,069).					
Estimate Rs. 36,61,000; expenditure to end of 1951-52 Rs. 29,58,926; balance Rs. 7,07,074; in progress. See Sub-head L.					
171. Pagla River to left Bank of Ganga River Section	91,000	97,000	93,269	+2,269	—3,731
Estimate Rs. 3,83,000; expenditure to end of 1951-52 Rs. 1,31,156; balance Rs. 2,51,844; in progress. See Sub-head L.					
172. Construction of the portion from Dhulyan Ferry to Baghuanathganj	9,10,000	6,60,000	6,95,809	—2,14,191	+35,809
Estimate Rs. 21,96,700; expenditure to end of 1951-52 Rs. 6,95,820; balance Rs. 13,00,880; in progress. See Sub-head L.					
173. Construction of the Section from Dalkhola to Raiganj	10,00,000	2,50,000	2,49,9.6	—7,50,084	—84
Estimate Rs. 30,87,400; expenditure to end of 1951-52 Rs. 3,24,690; balance Rs. 27,62,710; in progress. See Sub-head L.					

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—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.					
<i>Bihar-Assam National Highway—</i>					
174. Improvement of the District Board Road from Bagdogra to Kamala Tea Estate and new Construction from there to the Provincial Border (phases I and II)	4,11,000	1,08,000	1,07,862	—3,03,138	—138
Estimate Rs. 15,42,000; expenditure to end of 1951-52 Rs. 15,11,413; balance Rs. 20,587; in progress. See Sub-head L.					
175. Improvement of the Cooch-Bihar portion of National Highway No. 31—Cooch Behar to Boxirhat	3,00,000	—35,000	2,43,430	—56,570	+2,78,430
Col. 6.—Unanticipated adjustment of pre-merger expenditure in Cooch Behar. Estimate Rs. 32,69,000; expenditure to end of 1951-52 Rs. 29,09,537; balance Rs. 3,59,463; in progress. See Sub-head L.					
176. Construction of a road diversion from Falakata to Cooch Behar	6,00,000	..	..	—6,00,000	..
See Sub-head L.					
177. Kaljani Bridge	9,00,000	5,63,000	5,65,461	—3,34,539	+2,461
Estimate Rs. 10,45,843; expenditure to end of 1951-52 Rs. 10,24,749; balance Rs. 21,094; in progress. See Sub-head L.					
178. Gadadhar Bridge	3,00,000	3,04,000	3,07,404	+7,404	+3,404
Estimate Rs. 4,11,322; expenditure to end of 1951-52 Rs. 3,15,778; balance Rs. 95,546; in progress. See Sub-head L.					
179. Raidak Bridge	9,00,000	8,77,000	8,79,349	—20,651	+2,349
Estimate Rs. 10,13,882; expenditure to end of 1951-52 Rs. 8,92,387; balance Rs. 1,21,495; in progress. See Sub-head L.					
180. Ghesh Bridge	4,00,000	2,01,000	2,02,738	—1,97,262	+1,738
Estimate Rs. 9,31,300; expenditure to end of 1951-52 Rs. 2,02,738; balance Rs. 7,28,562; in progress. See Sub-head L.					
181. Toraa Bridge	2,00,000	..	..	—2,00,000	..
See Sub-head L.					

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—contd.					
II.—Other major works for which specific provision was made in the Budget—					
182. Collectively	22,000	38,000	40,911	+18,911	+2,911
					See Sub-head L.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
183. Widening the portion of Bihar-Assam National Highway No. 31 between Matigora and Bagdogra from 3.5 miles to 8 miles . . . . .	..	1,00,000	97,585	+97,585	—2,415
Estimate Rs. 1,45,000; expenditure to end of 1951-52 Rs. 97,585; balance Rs. 47,415; in progress. See Sub-head L.					
184. Permanent restoration of monsoon damages to National Highway No. 31-A—Portion lying in West Bengal . . . . .	..	10,00,000	10,15,500	+10,15,500	+15,500
Estimate nil; expenditure to end of 1951-52 Rs. 12,61,367; excess Rs. 12,61,367; in progress. See Sub-head L.					
185. Permanent restoration works to Sevoke Bagrakote Section of National Highway No. 31 . . . . .	..	64,000	66,491	+66,491	+2,491
Estimate nil; expenditure to end of 1951-52 Rs. 1,09,301; excess Rs. 1,09,301; in progress. See Sub-head L.					
186. Reconstruction of 60' R.C. Slab Bridge in the 9th mile of Moinaguri-Chalsa Section of Bihar Assam National Highway No. 31 . . . . .	..	8,000	8,373	+8,373	+373
Estimate Rs. 84,000; expenditure to end of 1951-52 Rs. 8,373; balance Rs. 75,627; in progress. See Sub-head L.					
187. Replacement and remodelling of the bridge over Cossye River on National Highway No. 6 in West Bengal . . . . .	..	1,06,000	1,07,136	+1,07,136	+1,136
Estimate nil; expenditure to end of 1951-52 Rs. 1,37,129; excess Rs. 1,37,129; in progress. See Sub-head L.					

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.
21.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Construction and Improvement of National Highways—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.					
188. Construction of 555 span boat bridge consisting of 30 Nos. of boats on river Mahananda	51,000	55,935	+55,935	+4,935
Estimate Rs. 1,89,268 ; expenditure to end of 1951-52 Rs. 1,88,196 ; balance Rs. 1,072 ; in progress. See Sub-head L.					
189..Permanent restoration of flood damages caused to Siltorsa Ferry Ghat at Silbari and approaches on Falakata-Patlahawa Section of Bihar-Assam National Highway No. 31	10,000	10,905	+10,905	+905
Estimate Rs. 53,000 ; expenditure to end of 1951-52 Rs. 10,905 ; balance Rs. 42,095 ; in progress. See Sub-head L.					
190. Bridge on Behula on Malda-Gazol Section of National Highway No. 34	4,000	3,800	+3,800	—200
Estimate Rs. 2,16,800 ; expenditure to end of 1951-52 Rs. 3,800 ; balance Rs. 2,13,000 ; in progress See Sub-head L.					
191. Construction of bridge over Tutia Nala on National Highway No. 34	4,000	299	+299	—3,701
Col. 6—Mainly non-adjustment of a minus expenditure (Rs. 3,300). Estimate nil ; expenditure to end of 1951-52 Rs. 299 ; excess Rs. 299 ; in progress. See Sub-head L.					

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Construction and Improvement of National Highways—concld.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concld.					
192. Construction of a bridge over Falgoo on Raghunathganj-Dhulyan Section of National Highway No. 34	1,000	990	+990	—10
Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 990 ; excess Rs. 990 ; in progress. See Sub-head L.					
193. Construction of a bridge over Bhagrathi on the 8th mile of Malda-Pagla Section of National Highway No. 34	4,000	215	+215	—3,785
Col. 6.—Mainly non-adjustment of an expenditure (Rs. 3,480). Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 215 ; excess Rs. 215 ; in progress. See Sub-head L.					
194. Construction of a bridge over Akheri on National Highway No. 34	1,000	990	+990	—10
Estimate <i>nil</i> ; expenditure to end of 1951-52 Rs. 990 ; excess Rs. 990 ; in progress. See Sub-head L.					
195. Construction of ferryghat with new approaches on the East and West sides of Siltorsa Ferry at Silbari	5,864	+5,864	+5,864
Col. 6.—Adjustment of a debit relating to the previous year. Estimate Rs. 1,72,900 ; expenditure to end of 1951-52 Rs. 1,50,595 ; balance Rs. 22,305 ; in progress. See Sub-head L.					

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— <i>concl'd.</i>					
ORIGINAL WORKS—COMMUNICATIONS— <i>concl'd.</i>					
Construction and Improvement of National Highways— <i>concl'd.</i>					
IV.—Other major works for which specific provision was not made in the Budget—					
196. Collectively			23,000	13,953	+13,953 —9,047
Col. 6—Acceptance of tender at lower rates. See Sub-head L					
V. Minor works—					
197. Collectively		50,000	9,000	8,233	—41,767 —767
					See Sub-head L.
TOTAL—Construction and Improvement of National Highways		83,59,000	60,02,000	64,47,748—19,11,252	+4,45,748

Important Comments.

Items 43, 44 and 68.—The reasons for the final variations under these items were not received from the controlling authorities.

2. Expenditure on works, maintenance and repairs appears under Sub-heads A-1 to A-19, B, C, D, J, K(i), K(ii)(a) and L. The figures of appropriation and expenditure under these Sub-heads for the year under review were as follows :—

	In Rs. lakhs.
Original appropriation	7,16.67
Modified appropriation	6,85.44
Expenditure	6,80.82

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

3. The saving in the modified appropriation was 4.62 lakhs, *i.e.*, .01 per cent. only. Large variations between the modified appropriation and the expenditure occurred under items 23, 90, 165, 170 and 175 of the Annexure for the reasons stated under each.

4. The number of major works in progress (included in the Annexure) during the year was 249 against 187 in the preceding year. The total expenditure on 158 of these works amounted to Rs. 9,13.87 lakhs against the total estimate of Rs. 15,53.01 lakhs. Of these, expenditure on 35 works exceeded the sanctioned estimate (*vide* items 4, 7, 9, 11, 16, 19, 23—24, 28, 36, 40, 57, 59—62, 65—66, 75, 77, 102, 107, 109, 111, 138, 151, 155, 164 and 182 of Annexure A). Expenditure of Rs. 2,79.65 lakhs was incurred on the remaining 91 works for which there was no sanctioned estimate (*vide* items 2, 3, 17, 23, 27, 29, 31—33, 36, 42—43, 45, 54, 58, 67, 71—72, 74, 76, 80, 82, 85, 88—92, 112, 114—115, 117—118, 124—125, 127, 129, 139, 144, 149—151, 156—157, 159—163, 166, 168, 184—185, 187 and 191—194 of Annexure A).

5. The works detailed below were completed during the year under review :—

Name of work.	Sanctioned estimate.	Expenditure to end of 1951-52.	Expenditure compared with the estimate Excess+ Saving—
	Rs.	Rs.	Rs.
. Construction of temporary huts for accommodation of Inspector and Sub-Inspector of Exoise at Hijli (Included in item 36 of the Annexure).	16,350	19,480	+3,130
Construction of Police Lines in the temporary headquarters of West Dinajpur District at Balurghat (<i>vide</i> item 13 of the Annexure).	1,92,570	1,89,960	—2,610

ANNEXURE B.

See Sub-heads H and K(ii)(d)

The nature of the transactions under the minor head "Suspense" is explained in paragraph I of Annexure B to Grant No. 10-Irrigation.

The transactions under each unit of Suspense during the year 1951-52 are exhibited below :—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS.					
<i>Charged—</i>					
<i>Purchases</i>	—2,659	67,270	67,994	—724	—3,383
<i>Miscellaneous P. W. Advances</i>	45,849	—30,166	340	—30,500	15,343
<i>Stock</i> . . . . .	..	..	..	..	..
<i>Total</i>	43,190	37,104	68,334	—31,230	11,960
<i>Voted—</i>					
<i>Purchases</i>	—68,59,448	91,24,517	1,07,13,928	—15,89,411	—84,48,859
<i>Miscellaneous P. W. Advances</i>	22,84,308	14,68,462	11,06,244	3,62,218	26,46,526
<i>Stock</i>	19,37,293	54,18,496	53,51,680	66,816	20,04,109
<i>Total</i>	—26,37,847	1,60,11,475	1,71,71,852	—11,60,377	—37,98,224
81.—CAPITAL ACCOUNT, etc.—					
<i>Purchases</i>	—47,03,738	1,61,18,977	1,83,50,656	—22,31,679	—69,35,417
<i>Miscellaneous P. W. Advances</i>	28,15,592	—91,649	13,76,811	—14,68,460	13,47,132
<i>Stock</i>	9,32,261	39,49,851	33,41,596	6,08,255	15,40,516
<i>Total</i>	—9,55,885	1,99,77,179	2,30,69,063	—30,91,884	—40,47,769

ANNEXURE C.

Stock Accounts of the Department of Works and Buildings for the year 1951-52.

Name of Division.	Opening balance.		Receipts during the year.		Disposal by utilisation or sale during the year.		Depreciation, shortage, etc., written off during the year.		Closing balance.
	1	2	3	4	5	6			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. City Division	4,69,554	2,82,325	5,80,064	1,72,815	..	3,10,934	..	1,56,818	
2. Suburban Division	5,34,024	4,37,602	6,60,692	3,10,934	..	1,56,818	..	63,308	
3. North Calcutta Division	72,287	2,42,831	1,56,300	1,56,818	..	63,308	..	—	
4. Burdwan Division	32,023	4,71,088	3,75,757	—	..	3,49,821	..	11,953	
5. Darjeeling Division	96,207	11,71,989	12,65,473	3,49,821	..	4,14,997	..	5,861	
6. Midnapore Division	3,00,814	4,45,467	3,96,460	11,953	..	4,49,907	..	2,03,968	
7. Calcutta Electrical Division	14,001	1,06,013	1,08,061	11,953	..	5,861	..	53,828	
8. Western Electrical Division	3,19,449	6,85,366	5,89,818	4,14,997	..	1,81,583	..	16,862	
9. Northern Electrical Division	5,874	6,152	6,175	4,14,997	..	2,10,623	..	—3,761	
10. Jalpaiguri Division	1,02,071	9,03,237	5,65,401	4,49,907	..	1,87,634	..	6,77,178	
11. Berhampore Division	2,47,440	3,04,960	3,48,441	4,49,907	..	1,22,133	..	..
12. Darjeeling Special Repair Division . . . . .	..	3,60,466	3,07,038	..	..	..	..	..
13. 24 Parganas Construction Division	1,64,046	3,55,304	3,71,386	..	..	..	..	..
14. Malda Construction Division	1,51,454	6,44,765	6,14,636	..	..	..	..	..
15. Murshidabad Construction Division	91,591	5,00,937	5,75,666	..	..	..	..	..
16. Post-war Roads Construction Bankura Division	1,53,043	1,88,891	1,31,311	..	..	..	..	..
17. Post-war Roads Survey Division II.	—4,058	297	..	..	..	..	..	..
18. North Bengal Roads Construction Division	1,25,421	4,98,275	4,35,762	..	..	..	..	..
19. Mechanical Division	1,87,426	13,74,588	8,84,836	..	..	..	..	..
20. West Dinajpur Construction Division	63,338	3,86,794	3,27,999	..	..	..	..	..
Total	28,69,554	93,68,347	86,93,276	..	..	..	..	35,44,625

ANNEXURE C—concl'd.

Stock accounts are received from the Executive Officers of Public Works Department with certificates of verification of balances. They are consolidated in the account office in the above form. The yearly registers of stock were examined at the time of local audit.

The increase in the closing balance is due to less issue of materials by some of the divisions. Requisite sanction has been applied for where stock balance has exceeded the permissible limit but it has not yet been communicated to audit. The stock of Suburban Division includes a surplus stock of Rs. 22,583.

The book balance of stock is reported to have been verified by the Divisional Officers concerned. The Stock Registers of all the divisions are audited during local inspection and the results are noticed in the Inspection Reports.

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. The revaluation of stock of some of the divisions was not made as the stock accounts could not be closed during the year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine".			
A.—FAMINE RELIEF—			
A-(1).—Salaries and Establishment—			
	Rs.		
O.	3,60,000	2,86,016	2,48,360
R.	—73,984		
			—37,656
Col. 4.—Mainly closure of some famine relief hospitals.			
A-(2).—Gratuitous Relief—			
(a) Gratuitous Relief—			
O.	4,50,000	4,25,212	4,18,271
S.	1,08,000		
R.	—1,32,788		
			—6,941
A-(2) (a) (i).—Deduct—Recovery on account of price of cloth, rice, etc., supplied to non-official organisations—			
R.	—4,000	—4,000	—16,193
			—12,193
Col. 4—See paragraph 2 of the Review			
A-(2) (b).—Gratuitous Relief in Cooch Behar—			
O.	20,000	5,120	3,492
R.	—14,880		
			—1,628
A-(3).—Miscellaneous—			
O.	2,50,000	2,53,331	2,37,360
S.	1,56,000		
R.	—1,52,669		
			—15,971
A-(4).—Rehabilitation Programme—			
A-(4)(a).—Workhouses and institutions connected therewith—			
O.	66,000	53,260	38,935
R.	—12,740		
			—14,325
Col. 4.—See paragraph 2 of the Review.			
A-(4)(b).—Orphanages—			
O.	15,55,000	13,03,000	12,87,872
R.	—2,52,000		
			—15,128
A-(4)(c).—Artisans' Relief and Rehabilitation—			
O.	35,000	30,465	31,201
R.	—4,535		
			+ 736
A-(5)—Works—			
O.	2,25,000	4,41,150	4,19,335
S.	7,000		
R.	2,09,150		
			—21,815

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine"—concl'd.			
Surrenders or withdrawals within grant—			
R. Gross	Rs. 4,34,446	4,34,446	.. —4,34,446
R. Deductions	4,000	4,000	.. —4,000
Total—			
Gross	32,32,000	26,84,826	—5,47,174
Deductions . . . . .	..	—16,193	—16,195
Net	32,32,000	26,68,633	—5,63,367

REVIEW.

The original grant of Rs. 29,61,000 was augmented to Rs. 32,32,000 by supplementary grant of Rs. 2,71,000 against which the expenditure was Rs. 26,68,633 resulting in a saving of Rs. 5,63,367. The surrender of Rs. 4,38,446 reduced the saving to Rs. 1,24,921. The saving was chiefly contributed by Sub-heads A-(1), A-(2) (a), A-(3), A-(4) (a) and A-(4) (b).

2. Explanations of variations in Col. 4 under Sub-heads A-2 (a) (i) and A-4 (a) could not be given as the same had not been communicated to audit by the controlling authority.

3. *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 1951-52 are shown below :—

Opening balance on 1st April, 1951	Rs. (a) 15,02,754
Receipts during 1951-52—	
Transfers from the Revenue Account	Rs. Nil.
Interest receipts	(b) 1,313
Expenditure during 1951-52	Nil.
Closing balance on 31st March, 1952	(c) 15,04,007

(a) The opening as also the closing balances 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. 1,10,958 in cash and Rs. 13,93,109 in Government securities. The market value of the Government securities on the 31st March, 1952, was Rs. 13,33,542.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess ÷ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54-A.—Territorial and Political Pensions".			
A.—PRIVY PURSES AND ALLOWANCES OF <i>ex</i>-RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—			
A-1.—Integrated States—			
A-1(1).—Allowances to the relatives of the <i>ex</i>-Ruler of Cooch Behar—			
	Rs.		
O.	1,86,000	} 1,61,000	1,43,831
R.	—25,000		
			—17,169
Col. 4.—Non-drawal of pensions by certain members.			
A-1(2).—Allowances to palace servants of the <i>ex</i>-Ruler of Cooch Behar—			
O.	2,000	} ..	..
R.	—2,000		
			..
A-2.—Charges in England—			
High Commissioner for India—			
O.	12,000	} 28,000	27,453
S.	10,000		
R.	6,000		
			—547
Surrenders or withdrawals within grant—			
R.	21,000	21,000	..
			—21,000
Total	2,10,000	1,71,284	—38,716

REVIEW.

The original grant of Rs. 2,00,000 was increased to Rs. 2,10,000 by a supplementary grant of Rs. 10,000 against which the expenditure was Rs. 1,71,284 resulting in a saving of Rs. 38,716. The surrender of Rs. 21,000 reduced the saving to Rs. 17,716. Sub-head A-1(1) contributed to the saving.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions".			
A.—SUPERANNUATION AND RETIRED ALLOWANCES—			
<i>Charged—</i>	Rs.		
O.	1,13,000		
S.	21,000		
R.	32,000		
<i>Voted—</i>			
O.	94,04,200		
S.	1,39,000		
R.	—89,200		
B.—COMPASSIONATE ALLOWANCES—			
O.	31,500		
R.	1,700		
C.—DONATIONS TO PROVIDENT FUNDS—			
O.	84,800		
R.	10,300		
D.—GRATUITIES—			
O.	71,000		
R.	—37,700		
Col. 4.—Expenditure in March, 1952 exceeded anticipations.			
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—			
O.	9,000		
R.	—3,000		
F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—			
R.	1,600		
G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, THEIR FAMILIES AND INSTITUTIONS—			
O.	7,00,000		
R.	—1,55,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions"—<i>concl'd.</i>			
H.—CHARGES IN ENGLAND—			
H-1.—High Commissioner for India—			
<i>Charged—</i>			
	Rs.		
O.	48,400	} 44,000	37,128
R.	—4,400		
<i>Voted—</i>			
O.	2,32,000	} 2,96,000	3,14,631
R.	64,000		
H-2.—Secretary of State . . . . .	..	341	+341
I.—<i>Deduct</i>—Pensionary charges transferred to Commercial Departments—			
O.	—1,63,500	} —1,50,000	—2,57,048
R.	13,500		
Col. 4.—Pensionary charges of the establishment of the Mayurakshi Reservoir Project debited to the Major head "80-A" not included in the final estimate.			
For rounding.			
<i>Charged</i> . . . . .	..	—400	+400
<hr/>			
Total Major Head "55-Superannuation Allowances and Pensions."			
<i>Charged—</i>			
O.	1,61,000	} 2,09,600	2,00,987
S.	21,000		
R.	27,600		
<i>Voted—</i>			
O.	1,03,69,000	} 1,03,14,200	1,02,55,175
S.	1,39,000		
R.	—1,93,800		
<hr/>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess +. Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55-A.—Commutation of Pensions Financed from Ordinary Revenues".			
K.—AMOUNT TRANSFERRED FROM "83—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—			
<i>Charged—</i>			
O.	Rs. 50,000		
R.	—50,000	..	..
<i>Voted—</i>			
O.	14,50,000		
S.	4,16,000	17,66,000	15,72,288
R.	—1,00,000		—1,93,712
	Col. 4.—See sub-head L. 1 (i) voted.		
Major Head "83.—Payments of commuted value of Pensions".			
L.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—			
L-1.—Payments in India—			
L-1 (i)—Other payments—			
<i>Charged—</i>			
O.	50,000		
R.	—50,000	..	..
<i>Voted—</i>			
O.	14,50,000		
R.	3,16,000	17,66,000	15,22,922
			—2,43,078
	Col. 4.—Saving was mainly due to (i) non-drawal of claims sanctioned during the close of the year, (ii) smaller number of cases matured than anticipated and (iii) provision for payment actually made in England not transferred to Sub-head L-2.		
L-2.—Payments in England—High Commi- ssioner for India			49,366 + 49,366
	Col. 4.—Provision included under Sub-head L1 (i).		
M.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—			
<i>Charged—</i>			
O.	—50,000		
R.	50,000	..	..
<i>Voted—</i>			
O.	—14,50,000		
R.	—3,16,000	—17,66,000	—15,72,288
			+ 1,93,712
	Col. 4.—See Sub-head K—Voted.		
Total—Major Head "83.—Payments of commuted value of pensions".	..	..	..
Charged . . . . .	..	..	..
Voted . . . . .	..	..	..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appro- priation—			
	Rs.		
<i>Charged—</i>			
<i>R. Gross</i>	72,400	72,400	.. —72,400
<i>R. Deductions</i>	—50,000	—50,000	.. +50,000
<i>Voted—</i>			
<i>R. Gross</i>	—8,700	—8,700	.. +8,700
<i>R. Deductions</i>	3,02,500	3,02,500	.. —3,02,500
Total—Grant No. 32—			
<i>Charged—</i>			
<i>Gross</i>	2,82,000	2,00,987	—81,013
<i>Deductions</i>	—50,000	..	+50,000
<i>Net</i>	2,32,000	2,00,987	—31,013
<i>Voted—</i>			
<i>Gross</i>	1,39,87,500	1,36,56,799	—3,30,701
<i>Deductions</i>	—16,13,500	—18,29,336	—2,15,836
<i>Net</i>	1,23,74,000	1,18,27,463	—5,46,537

REVIEW.

The original charged appropriation of Rs. 2,11,000 was augmented to Rs. 2,32,000 by supplementary appropriation of Rs. 21,000 against which the expenditure for the year was Rs. 2,00,987 resulting in a saving of Rs. 31,013. The surrender of Rs. 22,400 reduced the saving to Rs. 8,613.

In the voted section the original grant of Rs. 1,18,19,000 was augmented to Rs. 1,23,74,000 by supplementary grant of Rs. 5,55,000 against which the expenditure amounted to Rs. 1,18,27,463 resulting in a saving of Rs. 5,46,537. The surrender of Rs. 2,93,800 reduced the saving to Rs. 2,52,737.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing".			
<i>I.—Stationery.</i>			
A.—STATIONERY SUPPLIED BY OTHER GOVERN- MENTS—			
	Rs.		
O.	12,26,000	} 17,40,000	16,35,715
S.	5,14,000		
			—1,04,285
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS .	10,000	10,639	+639
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—			
O.	72,000	} 87,110	70,000
S.	5,000		
R.	10,110		
			—17,110
Col. 4.—Liabilities carried forward to 1952-53			
<i>II.—Printing.</i>			
D.—GOVERNMENT PRESSES—			
D-1.—Pay of Officers—			
O.	47,800	} 41,812	41,408
R.	—5,988		
			—404
D-2.—Pay of Establishment—			
O.	12,02,700	} 12,34,920	12,10,307
S.	38,000		
R.	—5,780		
			—24,613
D-3.—Allowances, honoraria, etc.—			
O.	9,52,050	} 8,89,750	8,86,785
R.	—62,300		
			—2,965
D-4.—Contract Contingencies—			
O.	1,05,700	} 90,260	90,188
R.	—15,440		
			—72

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—<i>contd.</i>			
<i>II.—Printing—contd.</i>			
D.—GOVERNMENT PRESSES—<i>concl'd.</i>			
D-5.—Other Contingencies—			
O.	1,30,930	1,46,930	1,35,018
R.	16,000			—11,912
D-6.—Mechanical Section—			
O.	24,300	23,730	25,169
R.	—570			+1,439
D-7.—Type Foundry Section—			
O.	4,750	4,850	4,778
R.	100			—72
D-8.—Provision for Depreciation—			
O.	67,000	59,660	59,660
R.	—7,340		
D-9.—Stores—			
O.	45,000	72,000	71,645
S.	15,000		
R.	12,000			—355
D-10.—Additions to plant and machinery—			
O.	4,500	7,40,708	7,40,616
S.	6,85,000		
R.	51,208			—92
D-11.—Charges payable to other Departments—			
O.	1,32,000	1,40,800	1,40,345
S.	20,000		
R.	—11,400			—255
D-12.—Renewals and Replacements from Depreciation Reserve—			
O.	4,000	6,500	4,950
R.	2,500			—1,550
D-13.—<i>Deduct</i>—Amount transferred from Depreciation Reserve—			
O.	—4,000	—6,500	—4,950
R.	—2,500			+1,550
For rounding	—30	..	+30

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
Major Head "56.—Stationery and Printing"—concl'd.	Rs.	Rs.	Rs.	
<i>II.—Printing—contd.</i>				
E.—PRINTING AT PRIVATE PRESSES—				
	Rs.			
O.	25,000	22,500	22,556	
R.	-2,500			+56
F.—COST OF PRINTING WORKS DONE BY OTHER GOVERNMENTS—				
O.	2,700	4,668	5,446	
R.	1,968			+778
F.1.— <i>Deduct</i> —Cost of printing work done for other Governments and paying Departments .	-28,000	-2,035	+25,965	
Col. 4.—Recovery of the cost of printing work done for Central Departments could not be effected during the year.				
G.—CHARGES IN ENGLAND—				
High Commissioner for India—				
G-1.—Leave salaries, deputation pay, overseas pay, etc.—				
R.	5,760	5,760	5,733	
G-2.—Cost of stores proper—				
O.	21,200	7,520	7,293	
R.	-13,680			-227
G-3.—Cost of stores purchased from Depreciation Reserve—				
O.	3,000	2,040	2,587	
R.	-960			+547
G-4.— <i>Deduct</i> —Amount transferred from Depreciation Reserve—				
O.	-3,000	-2,040	-2,587	
R.	960			-517
Total—Major Head "56.—Stationery and Printing"				
O.	40,46,000	52,95,148	51,61,266	
S.	12,77,000			-1,33,882
R.	-27,852			
For rounding	400	..	-400	

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	R	Rs.
P. Deposit and Advances—Deposits not bearing Interest.—			
Reserve Fund—			
1.—Depreciation Reserve Fund Government Presses—			
O.	7,000	..	..
R.	—7,000	..	..
Rs.			
Surrenders or withdrawals within grant—			
R. Gross	33,312	33,312	.. —33,312
R. Deductions	1,540	1,540	.. —1,540
<hr/>			
Total—Grant No. 33.—Charges on account of Stationery and Printing—			
Gross	53,65,000	51,70,838	—1,94,162
Deductions	—35,000	—9,572	+ 25,428
Net	53,30,000	51,61,266	—1,68,734

REVIEW.

The original grant of Rs. 40,53,000 was augmented to Rs. 53,30,000 by supplementary grant of Rs. 12,77,000 against which the expenditure for the year was Rs. 51,61,266 leading to a saving of Rs. 1,68,734. The surrender of Rs. 34,852 reduced the saving to Rs. 1,33,882.

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

REVIEW—*concl'd.*

The position of the Depreciation Reserve Fund for the year 1951-52 is as shown below :—

—	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press . .	3,23,998	40,800	..	3,69,798
Press and Forms Department . .	2,57,793	18,860	7,537	2,69,116
Total .	5,86,791	59,660	7,537	6,38,914

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

Credits—

The credit for the Depreciation Fund Account of the West Bengal Government Press during 1950-51 amounted to Rs. 40,716 under the rules of the Fund. Against this credit Government have sanctioned an adjustment of Rs. 40,800. The credit of Rs. 84 has been adjusted in the accounts for 1952-53.

The credit for the Press and Forms Department amounted to Rs. 18,897 under the rules of the Fund against a sum of Rs. 18,860 adjusted in the accounts. The difference awaits adjustment.

Store Accounts of the West Bengal Government Press and Secretary's Press for the year 1951-52.

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials.	1,17,236	4,52,397	4,55,352	1,14,281
Spare parts and petty plants . .	7,676	22,601	22,575	7,702
Other stores	15,034	57,530	63,413	9,151
Dead stock	9,113	7,41,368	7,42,151	8,330

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.

B. K. DAS,
Head Clerk and Accountant,
West Bengal Government
Press, Alipore.

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

AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press and Secretary's Press for the year from 1st April, 1951 to 31st March, 1952, 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 explanation given to me and as shown by the books of the Press, subject to the audit comments.

CALCUTTA ;
The 29th November, 1952. }

T. M. GHOSH,
Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

(i) Stock balances as on 31st March, 1952 had not been subjected to physical verification up to the time of audit of store account.

(ii) The Deputy Controller of Stationery, Calcutta, advised for a total debit of Rs. 4,67,953 for the supplies of paper and other stationery stores during 1951-52 in support of which debit memoranda for Rs. 3,78,605 only were available to audit. In respect of those articles for which debit memoranda were not received from the Deputy Controller of Stationery, valuations were made at the rates of similar articles of previous year. The estimated value, thus, calculated by the office comes to Rs. 73,636. The value of the total receipts from the Deputy Controller of Stationery as per records of the West Bengal Government Press was Rs. 4,52,241 including the estimated value of Rs. 73,636. Early steps should be taken to effect an agreement between the figures worked out by the West Bengal Government Press and those reported by the Government of India Stationery Office.

270 Grant No. 33.—Charges on account of Stationery and Printing—*contd.*

(iii) The discrepancies of Rs. 49,676 on account of short debit for supplies made by the stationery office during 1950-51 and Rs. 13,559 on account of sales tax, charged for the direct supplies made by the mills during 1948-49 and 1949-50 respectively as noticed in the store accounts for the previous year, still await reconciliation.

Statement showing the Store Account of Alipore Central Jail Press under the Press and Forms Department, West Bengal, during the year 1951-52.

Description of stores.	Opening Balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery Paper and binding materials.	2,42,514	5,16,084 (a) to (g) and (h)	5,48,955	2,09,643
Other stores (Raw materials).	33,033	22,643	22,882	32,794
Spare parts and Petty Plants.	15,795	7,195	2,601	20,389
Dead Stock articles.	5,864	11,140	6,616	10,388

Includes :—

- (a) Rs. 168 on account of difference in value between the value of Rs. 90,353 of stores adjusted at similar rates during 1950-51 and their value of Rs. 90,521 as intimated and adjusted by Central Stationery Office in 1951-52.
- (b) Rs. 162 being the sale-tax on stores supplied during 1950-51 but adjusted by Central Stationery Office in 1951-52.
- (c) Rs. 130 being the part value of white tape $\frac{1}{2}$ " received in 1950-51 but adjusted by Central Stationery Office in 1951-52.
- (d) Rs. 16,477 being value at similar rate of stores received during 1951-52 of which no debit memo has been received.
- (e) Rs. 397 being the value of stores transferred from Miscellaneous Stores on account of purchase on indent from England.
- (f) Rs. 7,330 being the part value of white Double F^cCap 20 lbs. 735 Reams of paper received in 1951-52 and awaiting adjustment in 1952-53.
- (g) Rs. 35 being the commission charge for arranging the supply of Press materials.

Excludes :—

- (h) Rs. 1,99,076 being the value of paper received in 1950-1951, the value of which was intimated in 1950-51 but adjusted by Central Stationery Office in 1951-52.

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.

ALIPORE ;	}	N. C. CHOWDHURY,	B. C. MUKERJI,	H. W. SHEA,
<i>The 18th December 1952.</i>		<i>Paper Store-keeper.</i>	<i>Miscellaneous Store-keeper.</i>	<i>Press and Forms Manager, West Bengal.</i>

AUDIT CERTIFICATE.

The store account of the Central Jail Press, Alipore for the year 1951-52 was test-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, subject to the audit comments.

CALCUTTA ;	}	<i>The 24th December, 1952.</i>	T. M. GHOSH,
		Examiner, Outside Audit, West Bengal.	

AUDIT COMMENTS.

Paper and binding materials.

1. Against a total supply to the value of Rs. 5,26,930 made by the Central Stationery Office during 1951-52, the value of papers and binding materials accounted for in the books of the local office was Rs. 5,15,192 leaving a balance of Rs. 11,738 still to be reconciled.

Miscellaneous Stores (raw materials, spare parts and petty plants and dead stock articles).

2. The stock verification list relating to stock of Miscellaneous Stores for 1951-52 was not available to audit.

3. 8 Rotary numbering boxes found in stock verification for 1950-51 had not been accounted for in the Stock ledger for 1951-52.

4. Against an amount of Rs. 9,503 adjusted in the accounts during the year on account of value of stores purchased in England, stores to the value of Rs. 10,351 had been accounted for in the stock ledger. The difference of Rs. 848 requires reconciliation.

5. Stores to the value of Rs. 317 and of Rs. 391 (£29-6s-0) adjusted in the accounts for 1950-51, had not so far been accounted for in the stock ledger as the articles were stated not to have been received by the Press. The matter requires early settlement.

*Consolidated Store Accounts of the West Bengal Government Press, Cooch Behar
for the year 1951-52.*

Description of stores.	Opening balance.	Receipts.	Total.	Issues.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Paper (Stationery, Binding and Printing Materials).	19,344	38,496	57,840	13,344	44,406
Spare Parts and Petty Plants	101	684	785	688	97
Other Store	395	1,356	1,751	1,065	686
Dead Stock . . . . .	..	3,468	3,468	3,059	409
Stationery Stores	4,394	..	4,394	2,698	1,696

Certified that the stock as on 31st March 1952 was verified by an Assistant of the West Bengal Government Press, Alipore and that the figures represent substantially a correct statement of facts.

COOCH BEHAR ;	} N. G. LAHIRI, Head Clerk.	A. S. BAGCHI, Controller, Government Press, Cooch Behar, West Bengal.
The 16th March, 1953.		

AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press, Cooch Behar for 1951—52 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 subject to the Audit comments.

CALCUTTA ;	} T. M. GHOSH, Examiner, Outside Audit, West Bengal.
The 27th March, 1953.	

AUDIT COMMENTS.

1. The stores of the following categories had not been subjected to physical verification since the merger of the State—

- (1) Petty Plants and spare parts.
- (2) Stationery articles for use in the Press.
- (3) Type Metal.

The correctness of their opening balances could not therefore be certified.

2. Out of the opening balance of stationery articles worth Rs. 4,394 carried over from the pre-merger period, issues of articles worth Rs. 1,591 and Rs. 637 were made respectively to other offices and to the department itself. After the write-off of Rs. 470 sanctioned by Government, there was still a residual balance of articles worth Rs. 1,696 left in stock which should be quickly disposed of to prevent deterioration due to prolonged storage.

3. Annual consumptions of paper during 1950—51 and 1951—52 stood at Rs. 11,215 and Rs. 13,021 respectively working out to an average of Rs. 12,118. The closing stock of paper worth Rs. 43,892 as on 31st March, 1952 against the above average annual consumption of Rs. 12,118 indicated therefore overstocking.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".			
A.—DONATIONS FOR CHARITABLE PURPOSES—			
A-1.—Gross—			
	Rs.		
O.	90,100	} 96,440	1,47,127 + 50,687
R.	6,340		
Col. 4.—Mainly due to absence of provision of funds for the capitation allowances paid to a Society for the maintenance of destitute children.			
A-2—Deduct—Recoveries from Central Government	—3,000	—56	+ 2,944
Col. 4.—Adjustment carried forward to the following year owing to delay in the receipt of information from Government (Rs. 1,086) and fluctuating item (Rs. 1,858).			
(.—PETTY ESTABLISHMENTS—			
C-1.—Pay of Establishment—			
O.	59,900	} 60,238	57,541 —2,697
R.	338		
C-2.—Allowances, honoraria, etc.—			
O.	50,800	} 53,246	52,038 —1,208
R.	2,446		
C-3.—Contingencies—			
O.	5,13,000	} 5,35,518	5,56,924 + 21,406
R.	22,518		
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—			
O.	4,000	} 1,700	1,200 —500
R.	—2,300		
E.—RENTS, RATES AND TAXES—			
O.	97,700	} 76,800	79,371 + 2,571
R.	—20,900		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "57.—Miscellaneous"—<i>contd.</i>				
F.—CONTRIBUTIONS—				
<i>Charged</i>	26,83,000	27,45,858	+62,858	
Voted—				
O.	Rs. 1,16,19,500	1,16,47,209	—7,621	
R.	35,330			
H.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—				
O.	3,25,000	1,20,027	1,18,560	
R.	—2,04,973			—1,467
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—				
I.-1.—Rewards for destruction of wild animals—				
O.	700	780	480	
R.	80			—300
I.-2.—Other Items—				
O.	67,000	1,26,900	1,20,143	
S.	65,000			—6,757
R.	—5,100			
I.3.—Control of Vagrancy—				
O.	6,51,000	5,88,368	5,96,333	
R.	—62,632			+7,965
I.-4.—Expenditure in connection with riots—				
I.-4(a).—Calcutta—				
O.	10,000	1,27,576	1,27,988	
S.	1,00,000			+412
R.	17,576			
I.-4(a)(i).— <i>Deduct</i> —Recoveries from Central Government—				
O.	—7,500	—95,682	—96,383	
S.	—75,000			—701
R.	—13,182			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.			
I.-4.—Expenditure in connection with riots—concl'd.			
I.-4(b).—Other places—			
	Rs.		
O.	2,00,000	} 3,09,585	} 3,27,391
S.	2,00,000		
R.	-90,415		
I.-4(b)(i).—Deduct—Recoveries from Central Government—			
O.	-1,50,000	} -2,32,650	} -2,44,943
S.	-1,50,000		
R.	67,350		
I.-4(c)—Bihar Refugees—			
R.	576	576	.. -576
I.-4(d)—Cooch Behar—			
O.	5,000	} ..	} ..
R.	-5,000		
I.-4(d)(1)—Deduct—Recoveries from Central Government—			
O.	-3,700	} ..	} ..
R.	3,700		
I.-4(e)—Calcutta Housing Scheme—			
R.	39	39	.. -39
I.-5.—Republic Day Celebration . . . . .	..	..	355 + 355
I.-6.—Expenditure in connection with West Bengal National Volunteer Force—			
I.-6(i)—Directorate—			
O.	80,000	} 52,000	} 69,295
R.	-27,100		
Col. 4.—Mainly due to larger expenditure on the maintenance of motor cars, cost of petrol and travelling allowance of officers, than anticipated.			
I.-6(ii).—Kanchrapara Training Centre—			
O.	6,08,000	} 5,77,200	} 5,35,308
R.	-30,800		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>contd.</i>			
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—<i>contd.</i>			
I.6.—Expenditure in connection with West Bengal National Volunteer Force—<i>concl.</i>			
I.6(iii).—Halisahar Training Centre—			
	Rs.		
O.	6,40,000	5,28,100	3,26,252
R.	-1,11,900		
I.6(iv).—Cooch Behar Training Centre—			
O.	1,89,000	1,11,100	1,11,901
R.	-77,900		
I.6(v).—District Officers—			
O.	28,000	13,000	8,762
R.	-15,000		
Col. 4.—Smaller expenditure than anticipated.			
I. 6(vi).—District Battalions—			
I.6(vi)(a).—Periodical Training—			
O.	1,87,000	35,600	30,258
R.	-1,51,400		
Col. 4.—Smaller expenditure on travelling and subsistence allowances of recruits than anticipated.			
I.6(vi)(b).—Collective Training (annual camp)—			
O.	1,68,000	4,33,600	4,24,752
R.	2,65,600		
I.6(vii).—Bangiya Agragami Dal—			
O.	5,00,000	2,92,000	2,84,404
R.	-2,08,000		
I.7.—Scheme for long-term maintenance of refugee orphans from Burma—			
O.	5,000	4,325	3,438
R.	-675		
I.7(i).—<i>Deduct</i>—Recoveries from Central Government.			
	-2,500	..	+2,500
Col. 4.—Mainly due to adjustment being carried forward to the following year owing to late receipt of information from Government.			
I.8.—Charges in connection with requisitioned buildings—			
O.	5,18,000	6,44,518	6,35,900
R.	1,26,518		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
Major Head "57.—Miscellaneous"—contd.	Rs.	Rs.	Rs.	
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.				
I.-10.—Chief Purchasing Adviser—				
	Rs.			
O	35,000	31,520	31,373	
R	—3,480			—147
I.-11.—Cooch Behar—				
O	40,900	10,755	1,741	
R	—30,145			—9,014
Col. 4.—Mainly due to (i) non-utilisation of the provision for maintenance of Silbari Ferry owing to some administrative issues remaining unsettled (Rs. 5,400).				
I.-12.—Peace-time Fire Service—				
O	25,24,000	29,82,436	28,88,017	
S	5,50,000			—94,419
R	—91,564			
I.-13.—State Sailors', Soldiers' and Airmen's Board—				
O	7,100	8,046	7,827	
R	946			—219
I.-14.—Enquiry about non-migrant displaced Muslims in West Bengal—				
S	57,000	37,500	37,274	
R	—19,500			—226
I.-15.—Administration of Evacuee Property—				
S	2,00,000	1,84,191	1,02,163	
R	—15,809			—82,008
Col. 4.—Mainly pay and allowances of some officers and staff not adjusted under this head pending settlement of the question of re-imbursment of the cost by the Central Government.				
I.-16.—National Tree Planting Celebrations—				
R	13,000	13,000	8,641	
Col. 4.—Mainly due to non-utilisation of the provision for publicity scheme pending settlement of a question of procedure.				
I.-17.—Charges in connection with Government Housing Scheme—				
	..	..	8,444
Col. 4.—Failure to provide funds for the post-budget expenditure. See paragraph 2 of the Review.				
J.—LOSS OR GAIN BY EXCHANGE—				
Charged . . . . .	..	75	+75
Voted—				
O	1,000	900	1,572	
R	—100			+672

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "57.—Miscellaneous"—<i>concl'd.</i>			
K.—CHARGES IN ENGLAND—	Rs.	Rs.	Rs.
High Commissioner for India . . . . .	..	4,793	+4,793
Col. 4.—The Administration has stated that no provision was made due to a misapprehension.			
M.—DEVELOPMENT PROGRAMME—	Rs.		
O.	80,000		
R.	—78,143	1,857	1,687
			—170
See paragraph 3 of the Review.			
TOTAL—"57.—Miscellaneous—Miscellaneous"—			
<i>Charged—</i>	26,83,000	27,45,933	+62,933
<i>Voted—</i>			
O.	1,91,38,000		
S.	9,47,000	1,93,81,339	1,92,18,130
R.	—7,03,661		—1,63,209
Major Head "82.—Capital Account of other State Works outside the Revenue Account".—			
N.—DEVELOPMENT PROGRAMME—			
O.	86,09,000		
R.	—2,74,681	83,34,319	41,77,348
			—41,56,971
Col. 4.—Mainly due to (i) larger deposits by the <i>bustee</i> dwellers than anticipated towards the close of the year (Rs. 80,098), (ii) non-surrender of savings (Rs. 63,109), (iii) liabilities carried forward (Rs. 42,673) and (iv) savings (Rs. 39,63,444) under Kanchrapara Area Development Scheme.			
See also paragraphs 4 and 5 of the Review.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	10,36,210	10,36,210	..
R. Deductions	—57,868	—57,868	..
			—10,36,210
			+57,868
TOTAL—Grant No. 34—			
<i>Charged</i>	26,83,000	27,45,933	+62,933
<i>Voted—</i>			
Gross	2,90,85,700	2,37,36,860	—53,48,840
Deductions	—3,91,700	—3,41,382	+50,318
Net	2,86,94,000	2,33,95,478	—52,98,522

REVIEW.

There was an excess of Rs. 62,933 in the total charged appropriation. In the voted section the original grant of Rs. 2,77,47,000 was augmented to Rs. 2,86,94,000 by the supplementary grant of Rs. 9,47,000 against which the expenditure amounted to Rs. 2,33,95,478 resulting in a saving of Rs. 52,98,522. The surrender of Rs. 9,78,342 reduced the saving to Rs. 43,20,180 as compared with the final modified grant.

2. Although the expenditure under sub-head I-17 was sanctioned by Government in April and May of 1951 and an estimate of Rs. 10,200 was made in the Revised Estimate on that account, necessary funds were not provided for under the sub-head by reappropriation or otherwise. The controlling authority stated that this was due to a misapprehension in the controlling office.

3. Sub-head M shows the expenditure on the following scheme :—

Name of the scheme.	Expenditure during 1951-52.	Expenditure to end of 1951-52.
	Rs.	Rs.
Village Panchayats	1,687	8,832

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

Names of the schemes.	Expenditure during 1951-52.	Expenditure to end of 1951-52.
	Rs.	Rs.
1. Kanchrapara Area Development Scheme	41,34,775	70,06,410
2. Re-housing of <i>bustee</i> -dwellers and constitution of a Housing Board for the purpose.	—1,60,098	16,48,183
3. Community Development Projects	5,153	5,153
4. Tollygunge Land Development Scheme	1,97,518	14,29,643
Total	41,77,348	1,00,89,389

5. Reasons for savings in col. 4 on account of Kanchrapara Area Development Scheme under sub-head N could not be included in the Appropriation Accounts as the same were not communicated by the controlling authority in time.

6. A sum of Rs. 1,539 being repayment of loan advanced by the State Government to agriculturists was collected by an Assistant Circle Officer and defalcated by him. The officer was prosecuted and sentenced to R. I. for 6 months and to pay a fine of Rs. 1,000 or in default to R. I. for 4 months more. The defalcation took place in 1944, but the first report to audit was made in November, 1951 though the rules require a report of defalcation to be made to audit immediately. The Assistant Circle Officer concerned was allowed to collect money without furnishing any security. This was also irregular. It has been stated that the responsibility of superior officers could not be assessed after the lapse of so many years when the major portion of records was not available.

280 Grant No. 35.—Miscellaneous—Expenditure on Displaced Persons.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".			
Expenditure on Displaced Persons—			
A (ii).—SUPERINTENDENCE—			
	Rs.		
O.	10,00,000	} 17,50,000	18,90,119 + 1,40,119
R.	7,50,000		
B.—ATTACHED AND SUBORDINATE OFFICES—			
B (i).—Works and Buildings and Public Health Establishments—			
O.	1,00,000	} 2,60,000	2,37,375 —22,625
R.	1,60,000		
B (ii).—District and Sub-divisional Establishments—			
O.	9,00,000	} 16,60,000	17,18,517 + 58,517
R.	7,60,000		
C.—RELIEF—			
O.	27,03,000	} 76,00,000	79,65,103 + 3,65,103
R.	48,97,000		
D.—REHABILITATION—			
D (i).—Pay and Allowances—			
O.	1,50,000	} 3,00,000	2,18,542 —81,458
R.	1,50,000		
Col. 4.—See paragraph 3 of the Review.			
D (ii).—Contingencies—			
O.	50,000	} 6,25,000	3,34,435 —2,90,515
R.	5,75,000		
Col. 4.—See paragraph 3 of the Review.			
D (iii).—Grants-in-aid—			
O.	12,00,000	} 43,28,000	41,35,961 —1,92,039
R.	31,28,000		
D (iv).—Other charges (Training schemes)—			
O.	13,50,000	} 3,00,000	1, 71,928 —1,28,072
R.	—10,50,000		
Col. 4.—See paragraph 3 of the Review.			

Grant No. 35.—Miscellaneous—Expenditure on Displaced Persons—contd. 281

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
Expenditure on Displaced Persons—contd.			
D.—REHABILITATION—contd.			
D (v)(a).—Building and other materials for displaced persons—			
	Rs.		
O.	72,85,000	} 36,06,000	32,55,235
R.	—36,79,000		
			—3,50,765
Col. 4.—See paragraph 3 of the Review.			
D (v)(b).—Deduct—Recoveries on account of sale, etc.—			
O.	—87,85,000	} —21,50,000	—25,66,048
R.	46,35,000		
			—4,16,048
Col. 4.—See paragraph 3 of the Review.			
D (vi).—Primary Education—			
O.	26,25,000	} 30,00,000	26,06,783
R.	3,75,000		
			—3,93,217
Col. 4.—See paragraph 3 of the Review.			
D (vii).—Homes for unattached women and children—			
O.	27,46,000	} ..	2,75,176
R.	—27,46,000		
			+ 2,75,176
Col. 4.—See paragraph 3 of the Review.			
D (viii).—Other Schemes—Handloom schemes—			
D (viii)(b).—Pay and Allowances of Establishment—			
O.	20,000	} 75,000	70,043
R.	55,000		
			—4,957
D (ix).—Census—			
R.	70	70	79
			+9
D (x).—Charges for Exhibition at Delhi—			
R.	6,000	6,000	..
			—6,000
Col. 4.—See paragraph 3 of the Review.			
D (xii).—Citizenship Registration			
		597	+597

282 Grant No. 35.—Miscellaneous—Expenditure on Displaced Persons—*contd.*

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>contd.</i>			
Expenditure on Displaced Persons—<i>contd.</i>			
D —REHABILITATION—<i>concl.</i>			
	Rs.		
D (xiv).—Sinking of tube-wells in Colonies—			
R.	50,000	50,000	46,198 —3,802
D (xv).—Enumeration of Displaced Persons—			
R.	4,000	4,000	3,522 —478
D(xvi).—Technical training of displaced persons in Technical Institutions through Education Department—			
R.	6,15,000	6,15,000	5,72,742 —42,258
D (xvii).—Training <i>cum</i> -Work Schemes	.. ..	1,14,669	+ 1,14,669
Col. 4.—See paragraph 3 of the Review.			
D (xviii).—Scheme for Technical Training	.. ..	2,812	+ 2,812
Col. 4.—See paragraph 3 of the Review.			
D (xix).—Administration of Rehabilitation of Displaced Persons and Eviction of Persons in Unauthorised Occupation of Land Act, 1951—			
R.	49,000	49,000	45,426 —3,574
E.—EXPENDITURE ON DISPLACED PERSONS MIGRAT- ING FROM 1ST JANUARY, 1950—			
E. (i).—Evacuation—			
R.	50,000	50,000	12,018 —37,982
Col. 4.—See paragraph 3 of the Review.			
E (ii).—Relief—			
O.	93,50,000	1,70,00,000	1,43,08,984 —26,91,016
R.	76,50,000		
Col. 4.—See paragraph 3 of the Review.			
E (iii).—Rehabilitation—			
O.	1,25,000	2,75,000	2,80,746 +5,746
R.	1,50,000		
E (iv).—Losses—			
O.	15,000	5,000	.. —5,000
R.	—10,000		
Col. 4.—See paragraph 3 of the Review.			

Grant No. 35.—Miscellaneous—Expenditure on Displaced Persons—*concl.* 283

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>concl.</i>			
Expenditure on Displaced Persons—<i>concl.</i>			
E.—EXPENDITURE ON DISPLACED PERSONS MIGRATING FROM 1ST JANUARY, 1950—<i>concl.</i>			
E (v).—Relief to returning Muslim migrants—			
Rs.			
R.	1,00,000	1,08,202	+ 8,202
E (vi).—Boiler Attendants' Training Scheme . . . . .	..	66,422	+ 66,422
Col. 4.—See paragraph 3 of the Review.			
E (vii)—Scheme for Primary Education . . . . .	..	18,864	+ 18,864
Col. 4.—See paragraph 3 of the Review.			
E (viii)—Handloom Schemes . . . . .	..	1,378	+ 1,378
E (ix)—Homes for unattached women and children . . . . .	..	393	+ 393
E (x)—Building materials to Displaced persons . . . . .	..	1,129	+ 1,129
E (xi)—Training Scheme (Other charges) . . . . .	..	334	+ 334
F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—			
O.	15,000		
R.	—15,000	..	..
F.(a).—Deduct—Recoveries from the Central Government—			
O.	—2,00,36,000		
R.	—1,53,44,000	—3,53,80,000	—3,06,69,100 + 47,10,900
Col. 4.—See paragraph 3 of the Review.			
G.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—			
O.	20,00,000		
R.	2,62,000	22,62,000	23,37,407 + 75,407
TOTAL—Major Head—"57.—Miscellaneous- Expenditure on Displaced Persons"—			
O.	48,13,000		
R.	15,77,070	63,90,070	75,66,041 + 11,75,971
Major Head "22.—Interest on Debt and Other Obligations—Expenditure on Displaced Per- sons—Interest on Ordinary Debt—Rupee Debt".			
H.—INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT—			
<i>Charged—</i>			
O.	1,00,000		
R.	—97,000	3,000	3,000 ..

284 Grant No. 35.—Miscellaneous—Expenditure on Displaced Persons—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works outside the Revenue Account".			
I.—EXPENDITURE ON DISPLACED PERSONS—			
I.-1.—Direct Building Programme for housing displaced persons—			
	Rs.		
O.	94,50,000	} 1,05,00,000	41,04,787
R.	10,50,000		
Col. 4.—See paragraph 3 of the Review.			
I.-1 (a).— <i>Deduct</i> —Receipts and Recoveries on Capital Account	—60,00,000	—38,489	+ 59,61,511
Col. 4.—See paragraph 3 of the Review.			
I.-2.—Scheme for colonisation of displaced persons—			
O.	90,00,000	} 60,00,000	13,21,287
R.	—30,00,000		
Col. 4.—See paragraph 3 of the Review.			
I.-2 (a).— <i>Deduct</i> —Receipts and Recoveries on Capital Account	—45,00,000	—13,502	+ 44,86,498
Col. 4.—See paragraph 3 of the Review.			
I.-3.—Handloom Scheme for rehabilitation of displaced persons			
	6,00,000	12,39,752	+ 6,39,752
Col. 4.—See paragraph 3 of the Review.			
I.-3 (a).— <i>Deduct</i> —Receipts and Recoveries on Capital Account	—7,50,000	—13,26,691	—5,76,691
Col. 4.—See paragraph 3 of the Review.			
I.-4.—Other Schemes for rehabilitation of displaced persons—			
O.	6,70,000	} 1,50,000	16,659
R.	—5,20,000		
Col. 4.—See paragraph 3 of the Review.			
I.-4 (a).— <i>Deduct</i> —Receipts and Recoveries on Capital Account	—50,000	..	+ 50,000
Col. 4.—See paragraph 3 of the Review.			
I.-5.—Miscellaneous—			
<i>Charged</i> . . . . .	..	3,061	+ 3,061
Col. 4.—See paragraphs 2 and 3 of the Review.			
TOTAL—Major Head "82.—Capital Account of other State Works Outside the Revenue Account"—			
<i>Charged</i> . . . . .	..	3,061	+ 3,061
Voted—			
O.	84,20,000	} 59,50,000	53,03,803
R.	—24,70,000		
—6,46,197			

Grant No. 35.—Miscellaneous—Expenditure on Displaced Persons—concl'd. 285

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Loans and Advances by State Governments".			
J.—LOANS AND ADVANCES TO DISPLACED PERSONS—			
	Rs.		
O.	8,68,80,000	} 5,32,00,000	5,51,77,707 + 19,77,707
R.	-3,36,80,000		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	97,000	97,000	.. —97,000
<i>Voted—</i>			
R. Gross	2,38,63,930	2,38,63,930	.. —2,38,63,930
R. Deductions	1,07,09,000	1,07,09,000	.. —1,07,09,000
TOTAL—Grant No. 35—			
<i>Charged</i>		1,00,000	6,061 —93,939
<i>Voted—</i>			
Gross		13,82,34,000	10,26,61,381—3,55,72,619
Deductions		-3,81,21,000	-3,46,13,830 +35,07,170
Net		10,01,13,000	6,80,47,551—3,20,65,449

REVIEW.

There was a saving of Rs. 93,939 in the total charged appropriation. The surrender of Rs. 97,000 converted the saving into an excess of Rs. 3,061 as compared with the final modified appropriation.

In the voted section, there was a saving of Rs. 3,20,65,449 in the total grant. The surrender of Rs. 3,45,72,930 converted the saving into an excess of Rs. 25,07,481 as compared with the final modified grant. The saving in the original grant was mainly contributed by sub-head J.

2. Although a part of the expenditure under sub-head I-5 was incurred in August, 1951 it was not regularised during the year, in spite of timely intimation from audit. This indicates defective control.

3. The reasons for variations in col. 4 under sub-heads D(i), D(ii), D(iv), D(v)(a), D(v)(b), D(vi), D(vii), D(x), D(xvii), D(xviii) E(i), E(ii), E(iv), E(vi), E(vii), F(a), I-1, I-1(a), I-2, I-2(a), I-3, I-3(a), I-4, I-4(a) and I-5 could not be included in the Appropriation Account as they were not communicated in time by the controlling authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—			
A.—CHARGES IN INDIA—			
A.1.—Miscellaneous—			
A.1(a).—Extra Police Force (including extra staff for a seaplane base)—			
A.1(a)(i).—Police appointed at the instance of Military Authorities—			
Gross—			
	Rs.		
O.	4,000		
R.	—4,000	..	..
Deduct—Recoveries from the Centre—			
O.	—4,000		
R.	4,000	..	..
A.1(a)(ii).—Police appointed for the performance of Agency functions—			
Gross—			
O.	8,75,000		
R.	25,000	9,00,000	8,41,031 —58,969
Col. 4.—Saving was mainly due to the (i) appointment on lower rates of pay and allowances (Rs. 35,070) and (ii) smaller contingent expenses (Rs 19,970).			
Deduct—Recoveries from the Centre—			
O.	—8,75,000		
R.	—25,000	—9,00,000	..
A.1(a)(iii).—Additional Police employed for the performance of non-agency functions			
	26,11,000	24,20,240	—1,90,760
Col. 4.—Saving was mainly due to the (i) appointment on lower rates of pay and allowances (Rs. 1,50,000) and (ii) smaller contingent expenses (Rs. 40,182).			
A.1(c).—Food—			
A.1(c)(A).—Secretariat—			
O.	6,23,700		
R.	58,200	6,81,900	6,99,828 + 17,928
A.1(c)(B).—Finance—			
O.	8,63,600		
R.	—6,800	8,56,800	8,54,450 —2,350
A.1(c)(C).—Directorate of procurement and supply—			
Charged—			
S.	2,000	2,000	81,006 +79,006
Col. 4.—Payments in satisfaction of Court decrees and awards of Arbitral Tribunals late in the year.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges."—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A.-1.—Miscellaneous—<i>contd.</i>			
A.-1(c).—Food—<i>contd.</i>			
A.-1(c)(C).—Directorate of Procurement and Supply—<i>contd.</i>			
	Rs.		
Voted—			
O.	69,58,000	} 80,78,200	80,72,289
S.	11,99,000		
R.	—78,800		
A.-1(c)(D).—Directorate of Rationing and Distribution—			
O.	1,46,200	} 1,48,400	1,48,856
R.	2,200		
A.-1(c)(E).—Calcutta (including Industrial Area) Rationing—			
O.	1,19,14,500	} 1,19,01,300	1,19,44,510
R.	—13,200		
A.-1(c)(F).—Town Rationing—			
O.	5,01,600	} 5,09,400	5,15,524
R.	7,800		
A.-1(c)(G).—District Distribution—			
S.	3,31,000	} 14,14,600	14,49,325
R.	11,13,600		
A.-1(c)(H).—Directorate of Transportation—			
<i>Charged—</i>			
S.	11,000	11,000	11,009
Voted—			
O.	30,48,000	} 33,40,600	33,73,669
R.	2,92,600		
A.-1(c)(I).—Directorate of Storage—			
<i>Charged—</i>			
S.	7,000	7,000	7,034
Voted—			
O.	13,30,500	} 13,64,100	13,61,924
R.	23,600		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A.-1.—Miscellaneous—<i>contd.</i>			
A.-1(c).—Food—<i>concl.</i>			
A.-1(c)(J).—Inspection Branch—			
	Rs.		
O.	3,28,500	3,38,900	3 39,022
R.	10,400			+ 122
A.-1(d).—Supplies—			
A.-1(d)(A).—Secretariat—			
O.	1,99,900	1,69,550	1,73,160
R.	—30,350			+ 3,610
A.-1(d)(B).—Directorate of Consumers' Goods—			
O.	6,60,300	6,72,000	6,74,892
R.	11,700			+ 2,892
A.-1(d)(C).—Directorate of Textiles—			
Gross—			
O.	6,80,000	7,55,050	7,73,225
R.	75,050			+ 18,175
See paragraph 2 of the Review.			
Deduct—Establishment charges, recoverable from other Governments, Departments, etc.	..	—26,536	—26,536
Col. 4.—Due to realisation of rent in respect of requisitioned buildings. See paragraph 2 of the Review.			
A.-1(d)(D).—District Distribution—			
O.	31,25,100	15,97,800	15,78,337
R.	—15,27,300			—19,463
A.-1(e).—Motor Spirit Rationing Scheme—			
Gross—			
R.	3,700	3,700	2,925
Deduct—Recoveries from the Centre—			
R.	—3,700	—3,700	..
Col. 4.—The claim was not accepted by the Central Government.			
A -1(f).—Loss on sale of subsidised food—			
O.	69,00,000	1,19,21,000	..
S.	50,21,000			—1,19,21,000
Col. 4.—Due to non-adjustment of losses during the year owing to delay in the compilation of the Profit and Loss Accounts. See sub-heads A(5) and B(5) of Grant No, 39, pages 316 and 317.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—concl'd.			
A.—CHARGES IN INDIA—concl'd.			
A.-1.—Miscellaneous—concl'd.			
A.-1(g).—Sugar transit Insurance scheme—			
	Rs.		
O.	5,000	..	..
R.	—5,000		
A.-1(h).—Expenses incidental to running food- stuff scheme in Cooch Behar—			
O.	69,000	11,200	11,280
R.	—57,800		
For rounding . . . . .	..	100	..
Surrenders or withdrawals within grant or appropriation—			
R. Gross	99,400	99,400	..
R. Deductions	24,700	24,700	..
Totals—			
<i>Charged</i>	20,000	99,049	+79,049
Voted—			
Gross	4,73,95,000	3,52,34,487	—1,21,60,513
Deductions	—8,79,000	—9,26,536	—47,536
Net	4,65,16,000	3,43,07,951	—1,22,08,049

REVIEW.

In the charged section the expenditure exceeded the supplementary appropriation by Rs. 79,049 which was mainly contributed by sub head A-1(c) (C). In the voted section the original grant of Rs. 3,99,65,000 was augmented to Rs. 4,65,16,000 by supplementary grant of Rs. 65,51,000 against which the expenditure during the year was Rs. 3,43,07,951 resulting in a saving of Rs. 1,22,08,049. The surrender of Rs. 1,24,100 reduced the saving to Rs. 1,20,83,949 in the final modified grant. Sub-head A.-1(f) contributed to the bulk of the saving.

2. *Sub-head A.-1(d)(C)—Directorate of Textiles.*—The excess in the gross expenditure and saving under the *Deduct* head were due to failure to sanction reappropriation of funds from the latter to the former head.

Grant No. 37.—Pre-partition Payments.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "64-C.—Pre-partition Payments".			
B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—			
	Rs.		
O.	26,09,000	} 15,05,100	15,00,957
R.	—11,03,900			—4,143
C.—OTHER MISCELLANEOUS CHARGES—			
O.	1,00,000	} ..	..
R.	—1,00,000		
Surrenders or withdrawals within grant—			
R.	12,03,900	12,03,900	.. —12,03,900
TOTAL	27,09,000	15,00,957	—12,08,043

REVIEW.

The saving of Rs. 12,08,043 in the grant was due to smaller payment of Pre-partition dues of contractors in consequence of some of the claims passed by the Application Committee being attached by orders of courts. The surrender of Rs. 12,03,900 reduced the saving to Rs. 4,143.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road Transport Scheme".			
A.—WORKING EXPENSES—			
A.-I.—State Transport Service in Calcutta and surrounding areas—			
A.-I(1).—Direction—			
A.-I(1)(a).—Pay of Officers—	Rs.		
O.	65,000	} 64,980	46,232
R.	—20		
			—18,748
Col. 4.—Mainly half the pay of the Director General being drawn under 25-General Administration direct against the decision to adjust the full amount initially under this head and subsequently transferred to the former head by adjustment under sub-head A. 1(1)(e).			
A.-I(1)(b).—Pay of Establishment—			
O.	2,16,000	} 1,22,000	1,20,888
R.	—94,000		
			—1,112
A.-I(1)(c).—Allowances, honoraria, etc.—			
O.	1,40,000	} 90,000	88,963
R.	—50,000		
			—1,037
A.-I(1)(d).—Contingencies—			
O.	66,000	} 41,790	42,239
R.	—24,210		
			+ 449
A.-I(1)(e).—Deduct—Cost of establishment transferred to other heads—			
O.	—21,000	} —18,750	..
R.	2,250		
			+ 18,750
Col. 4.—Same remarks as under A. 1(1)(a) Col. 4.			
A.-I(2).—Operation—			
A.-I(2)(a).—Pay of Officers—			
O.	79,000	} 46,300	45,674
R.	—32,700		
			—628
A.-I(2)(b).—Pay of Establishment—			
O.	16,50,000	} 11,10,000	11,03,115
R.	—5,40,000		
			—6,885
A.-I(2)(c).—Allowances, honoraria, etc.—			
O.	9,55,000	} 6,83,000	6,83,502
R.	—2,72,000		
			+ 502

292 Grant No. 38.—Expenditure on Road Transport Scheme—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road Transport Scheme"—<i>concl.</i>			
A —WORKING EXPENSES— <i>contd.</i>			
A.-I.—State Transport Service in Calcutta and surrounding areas— <i>concl.</i>			
A.-I(2).—Operation— <i>concl.</i>			
A.-I(2)(d).—Contingencies—			
	Rs.		
O.	26,86,000	} 34,29,100	35,48,199 + 1,19,099
R.	7,43,100		
Col. 4.—Unforeseen heavy expenses on petrol, spares etc.			
A.-I(3)(e).—Other Miscellaneous Charges—			
Charged	6,75,000	1,23,660	—5,51,340
Col. 4.—Non-adjustment of interest charges owing to delay in the compilation of <i>pro-forma</i> accounts.			
Voted—			
O.	18,08,000	} 11,000,000	5,60,677 —5,39,323
R.	—7,08,000		
Col. 4.—Non-adjustment of the contribution to the Depreciation Reserve Fund for reasons stated under A-I (3) (e)— <i>Charged.</i>			
A.-I(2)(f).—Renewals and Replacements—			
O.	2,50,000	} ..	..
R.	—2,50,000		
A.-I(2)(g).— <i>Deduct</i> —Amount transferred from Depreciation Reserve Fund—			
O.	—2,50,000	} ..	. ..
R.	2,50,000		
A(1)(2)(h).— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	..	—49,523	—4, 523
Col. 4.—Recovery on account of supply of petrol to an office.			
A.-II.—Bus Service in Cooch Behar—			
A.-II(1).—Direction—			
O.	23,200	} 20,861	20,247 —614
R.	—2,339		

Grant No. 38.—Expenditure on Road Transport Scheme—*concl.* 293

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road Transport Scheme"—<i>concl.</i>			
A —WORKING EXPENSES—<i>concl.</i>			
A -II.—Bus Service in Cooh Behar—<i>concl.</i>			
A.-II(2).—Operation—			
Rs.			
O 3,39,800	}	4,00,060	4,07,296
R 69,260				—1,764
<hr/>			
Total—XLVI.A.—Receipts from Road Transport Scheme—Working Expenses—			
<i>Charged</i>	6,75,000	1,23,660	—5,51,340
Voted—			
O 80,07,000	}	70,98,341	66,17,509
R —9,08,659				—4,80,832
<hr/>			
Major Head "82-B.—Capital Outlay on Road Transport Scheme outside the Revenue Account".			
B.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—			
B(i).—Passenger Bus Service—			
B(i)(a).—Cost of Buses—			
O 31,00,000	}	26,19,000	23,71,161
R —4,81,000				—2,47,839
<hr/>			
Col. 4.—Mainly non-delivery of certain buses in time and reduction in prices.			
B(i)(b).—Cost of Land and Buildings—			
O 11,50,000	}	7,76,000	9,07,176
R —3,74,000				+1,31,176
<hr/>			
Col. 4.—More work done than anticipated.			
B(i)(c).—Furniture—			
O 1,00,000	}	50,000	21,088
R —50,000				—28,912
<hr/>			
Col. 4.—Full supplies not received within the year as anticipated.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82-B.—Capital Outlay on Road Transport Scheme outside the Revenue Account"—<i>contd.</i>			
B.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—<i>concl'd.</i>			
B(i).—Passenger Bus Service—<i>concl'd.</i>			
B(i)(d).—Plant and Machinery—			
O.	Rs. 2,00,000	} 1,50,000	72,803
R.	—50,000			—77,195
Col. 4.—Same as under B(i)(c) Col. 4.			
B(i)(e).—Tools and Implements—			
O.	2,20,000	} 50,000	27,187
R.	—1,70,000			—22,813
Col. 4.—Claims for supplies not preferred within the year in full.			
B(i)(f).—Suspense—			
O.	79,000	} ..	493
R.	—79,000			+ 493
Total—Major Head 82-B—			
O.	48,49,000	} 36,45,000	33,99,910
R.	—12,04,000			—2,45,090
Surrenders or withdrawals within grant or appropriation—			
R. Gross	23,64,909	23,64,909	..
R. Deductions	—2,52,250	—2,52,250	..
Totals—			
<i>Charged</i>	6,75,000	1,23,660	—5,51,340
Voted—			
Gross	1,31,27,000	1,31,66,942	—30,60,058
Deductions	—2,71,000	—49,523	+2,21,477
Net	1,28,56,000	1,00,17,419	—28,38,531

REVIEW.

The saving in the charged appropriation amounted to Rs. 5,51,340. In the voted section the saving of Rs. 28,38,581 was reduced to Rs. 7,25,922 as a result of surrender of Rs. 21,12,659.

2. Losses in connection with the expenditure on Road Transport Scheme.—see paragraph 18(2), pages 15 of the Audit Report.

Revenue Account of the State Transport Service in Calcutta and surrounding areas for the year 1950-51.

Particulars.	Amount.		Particulars.		Amount.
	1	2	3	4	
To Sundries—					
(1) Direction—					
(a) Pay of Officers		43,970			41,13,318
(b) Pay of Establishment		1,15,077			
(c) Allowances, honoraria, etc.—					
<i>Rs.</i>					<i>Rs.</i>
Travelling allowance		864			9,052
House rent and other allowances		12,127			12,037
Dearness allowance		64,053			21,089
Overtime allowance		1,584			33,908
				78,628	
(d) Contingencies—					
Rents, rates and taxes		23,712			41,68,315
Stationery and printing		3,335			14,88,874
Electric and telephone charges		2,190			
Office expenses and miscellaneous audit fees		23,910			
Total—Direction		53,147			
					2,91,422
				Net deficit for the year	

Revenue Account of State Transport Service in Calcutta and surrounding areas for the year 1950-51—concl'd.

Particulars.		Amount.		Particulars.		Amount.	
1		2		3		4	
		Rs.		<i>Income</i>		Rs.	
<i>Expenditure.</i>							
(2) Operation—							
(a) Pay of Officers			35,362				
(b) Pay of Establishment			8,68,509				
(c) Allowances, honoraria, etc.—		Rs.					
Travelling allowance			3,820				
House rent and other allowances			87,067				
Dearness allowance			4,01,494				
Overtime allowance			1,174				
			<u>4,93,555</u>				
(d) Contingencies—							
Cost of petrol			17,10,639				
Diesel oil			33,652				
Lubricating oil, etc.			66,257				
Tyres and tubes			1,95,883				
Registration charges, road, tax, etc.			32,225				
Stationery and printing			67,163				

Uniforms and liveries	17,346	
Repairs and maintenance of buses	5,51,976	
Repairs to furniture and fittings	363	
Rents, rates and taxes	19,298	
Electric and telephone charges	14,972	
Office expenses and miscellaneous	1,13,341	
	<hr/>	
(c) Other miscellaneous charges—	28,23,115	
Contribution to Depreciation Reserve Fund	8,37,160	
Interest on Capital	3,08,066	
	<hr/>	
Total—Operation	53,65,767	
	<hr/>	
TOTAL	56,57,189	
		TOTAL 56,57,189

CALCUTTA, }
 The 17th January, 1953. }
 S. DUTT, }
 Director of Administration and Accounts, }
 Directorate of Transportation, }
 West Bengal. }
 N. C. GHOSH, }
 Director General of Transportation, }
 West Bengal. }

Capital Account of the State Transport Service in Calcutta and surrounding areas for the year 1950-51.

EXPENDITURE.		INCOME.				
Particulars.	Expenditure incurred upto 31st March, 1950.	Expenditure incurred during the year.	Total Expenditure.	Particulars.	Amount.	Total.
1	2	3	4	5	6	7
(a) Cost of buses—	Rs.	Rs.	Rs.	By Amount charged against "82-B—Capital Outlay"—	Rs.	Rs.
Petrol buses	35,17,362	..	35,17,362	Up to 1949-50	66,26,132	
Diesel buses	8,77,923	16,00,523	24,78,446	During 1950-51	54,63,281	1,20,88,413
Other vehicles	35,415	34,057	69,472	Balance of Capital Account transferred to General Balance Sheet	1,00,086	
(b) Cost of Land and Buildings—						
Land	13,81,221	4,84,978	18,66,199			
Buildings	2,25,155	22,57,306	24,82,461			
Sheds	1,64,229	2,60,452	4,24,681			
Fixture and fittings	1,63,761	3,19,473	4,83,234			
(c) Furniture	49,147	48,944	98,091			
(d) Plant and machinery	1,42,109	3,84,114	5,26,223			
(e) Tools and implements	1,10,765	1,31,565	2,42,330			
TOTAL	66,67,087	55,21,412	1,21,88,499	TOTAL	1,21,88,499	

CALCUTTA :

The 17th January, 1953.

S. DUTT,
Director of Administration
and Accounts, Directorate of Transportation, West Bengal.

N. C. GHOSH,
Director General of Transportation,
West Bengal.

Store Account of the State Transport Service in Calcutta and surrounding areas for the year 1950-51.

Serial No.	Name of Article.	Opening balance.	Receipts during the year.	Total Receipts.	Issues.	Balance on 31st March, 1951.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1.	Petrol	14,813	17,11,686	17,26,499	17,10,639	15,860
2.	Diesel oil	156	35,043	35,199	33,652	1,547
3.	Lubricating oil	3,039	69,802	72,841	66,257	6,584
4.	Tyres and tubes	11,334	1,89,702	2,01,036	1,95,883	5,153
5.	Sundry stores and spares	1,44,373	8,48,214	9,92,587	4,35,233	5,57,354
6.	Uniform and liveries	6,015	12,757	18,772	17,346	1,426
7.	Stationery and printing	669	71,882	72,551	70,498	2,053
TOTAL		1,80,399	29,39,086	31,19,485	25,29,508	5,89,977

CALCUTTA; }
 S. DUTT, }
 Director of Administration and Accounts, }
 Directorate of Transportation, }
 West Bengal. }
 N. C. GHOSH,
 Director General of Transportation,
 West Bengal.

The 17th January, 1953.

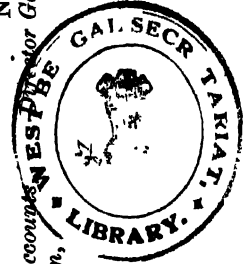
General Balance Sheet of the State Transport Service in Calcutta and surrounding areas as on 31st March, 1951.

LIABILITIES.		ASSETS.			
Particulars.	Amount.	Particulars.	Amount.	Amount.	
1	2	3	4	4	
	Rs.		Rs.	Rs.	
Suspense Purchase—		Balance of Capital Account	1,00,086	1,00,086	
Sundry creditors	28,26,248	Cash and Cheques in hand		21,64,090	
Outstanding liabilities	2,41,258	Amount due on account of—			
P. Deposits and Advances—		Short Collections	11,757		
Permanent Advance	3,500	Chartered Trips	7,690		
Security Deposit—		Collections	18,146		
Amount of Security money—	Rs.	Interest on Depreciation Reserve			
Amount realised	30,630	Fund—			
Less—Amount deposited	10,125	Provision for 1949-50	22,694		
		Provision for 1950-51	33,908		
			<u>56,602</u>	94,195	
Depreciation Reserve Fund—		Stock in hand—			
For 1948-49, 1949-50	8,47,700	Petrol	15,860		
For 1950-51	8,37,160	Diesel oil	1,547		
	<u>16,84,860</u>	Lubricating oil, etc.	6,584		

Interest on Capital Outlay—					
For 1949-50	1,23,660				5,153
For 1950-51	3,08,066				5,57,182
		4,31,726			1,426
Net Profit for 1948-49		28,995			2,053
Bank Account—					5,89,805
Investment under P. Deposits and Advances—					
Amount withdrawn from Reserve Bank of India under 'XLVIA' to meet Working Expenses	32,012				2,87,023
Deficits for 1949-50					5,47,031
Deficits for 1950-51					14,88,874
TOTAL	52,71,104				20,35,905

CALCUTTA ;
 S. DUTT,
 Director of Administration and Accounts
 Directorate of Transportation,
 West Bengal.

N. C. GHOSH,
 Director General of Transportation,
 West Bengal.



The 17th January, 1953.

AUDIT CERTIFICATE.

The *Pro forma* Revenue Account, Capital Account, Store Account and General Balance Sheet of the State Transport Service in Calcutta and surrounding areas for the year ending the 31st March, 1951 were locally test-audited under my supervision with reference to local records and subject to the remarks in the audit comments I am of opinion that the General Balance sheet exhibits a true state of affairs of the undertaking, according to the best of my information and as shown in the books of accounts maintained and on consideration of the explanations given to me.

B. C. GANGULY,

Assistant Accounts Officer, West Bengal.

CALCUTTA, }
The 29th April, 1953. }

AUDIT COMMENTS.

REVENUE ACCOUNT.

The Revenue Account for the year 1950-51 shows a net loss of Rs. 14,88,874 as against a net loss of Rs. 5,47,031 during 1949-50.

The following tabular statement gives at a glance the efficiency of working :—

	1948-49.	1949-50.	1950-51.
	Rs. AS. P.	Rs. AS. P.	Rs. AS. P.
Earning per bus mile	1 0 3	0 13 9	0 13 5
Cost per bus mile	0 15 10	1 0 0	1 2 0

The percentage of vehicles put on the road as compared with the number of vehicles in stock was about 60 as against 45 during 1948-49 and 55 in 1949-50.

Repairs and maintenance of buses, etc. Rs. 5,51,976.

2. The expenditure shown under this head consists of the following :—
 Rs.

Payments to outside contractors mainly for repair of tyres	1,16,743
Value of stores consumed for repairs and maintenance work carried out in the department's workshop	4,35,233

To exhibit the correct cost incurred for the repairs and maintenance of buses, etc., labour and overhead charges incurred in the department's workshops should also have been added to the above figures ; but this could not be done for want of a cost accounting system. These charges have thus been shown merged with the various heads of accounts under 'Direction' and 'Operation' and as such the expenditure shown under 'Direction' and 'Operation' do not also exhibit the correct position.

Sale of tickets.

3. Details of Rs. 3,611 being the amount excess collected from conductors on account of sale proceeds of tickets were not available. In 1949-50 also there was a difference of Rs. 224 being the amount short collected (*vide* para. 4 of the Audit comments on the *Pro forma* Accounts for 1949-50). Such differences seem to indicate lack of adequate control over sales and accounting of tickets. The short collection of Rs. 224 has not been recovered from the conductors concerned or written off under proper sanction, if found irrecoverable.

Receipts on account of Interest on Depreciation Reserve Fund.

4. In the absence of necessary intimation in due time, the amount of contribution during 1950-51 to the Depreciation Reserve Fund of Rs. 8,37,160 could not be adjusted in the accounts for that year and no interest on this amount has been credited to the Revenue Account. It will also be seen from the General Balance Sheet that there was an overdrawal of Rs. 32,012 by the State Transport Service from the Reserve Bank of India. There was thus no money available for contribution to the Depreciation Reserve Fund even if necessary intimation for such an adjustment had been received in time. It may be stated in this connection that as no interest is levied on the net overdrawal from the public exchequer due to the total working expenses being more than the receipts, no credit should be taken in the *Pro forma* (Revenue) Account on account of interest on the contribution to the Depreciation Reserve Fund in respect of those years in which the receipts do not cover the working expenses including such contribution.

5. The total working expense as shown in the Revenue Account for the years 1950-51 is Rs. 56,57,189 and the corresponding figure booked in the books of the Accountant General, West Bengal, is Rs. 50,37,385. No reconciliation between these two sets of figures has been effected.

CAPITAL ACCOUNT.

6. Cost of buses—Petrol buses—Rs. 35,17,362. This amount includes Rs. 36,081 being the cost of two buses which were destroyed by fire in 1948-49. Instead of writing off the value of these non-existent assets, usual provision for the contribution to the Depreciation Reserve Fund in respect of them is being made in the yearly Revenue Account and Rs. 15,738 was provided in the accounts for 1948-49 to 1950-51. To this extent the capital account does not, therefore, represent the true state of affairs.

7. Capital goods valued at Rs. 1,92,472 were purchased from the Disposals Organisation through M/s. Tata Aircrafts Ltd. Most of them seem to have been lying unused. Their physical existence and condition do not seem to have been verified.

8. No certificate was forthcoming showing that the capital assets had been verified and found in good condition.

GENERAL BALANCE SHEET.

9. Suspense—purchase (sundry creditors) Rs. 28,28,248.

The above amount has been arrived at as follows :—

	Rs.
Opening balance of sundry creditors on 1-4-50	20,34,787
Purchases made during 1950-51 (Stores and office expenses and miscellaneous)	30,08,240
	<u>50,43,027</u>
Payments made during 1950-51	22 14,779
	<u>28,28,248</u>

It would be seen from the above that a sum of Rs. 22,14,779 was only paid during 1950-51 against the total outstanding value of purchase of Rs. 50,43,027. It appeared that there was delay in the payment of contractor's bills even in previous years. For obvious reasons it is desirable to make such payments with expedition and not to carry over such heavy liabilities from one year to another.

Amounts due to suppliers have not been verified by obtaining statement of accounts from them.

SECURITY DEPOSIT OF Rs. 20,505.

10. The amount of security deposit is realised in cash each month from the conductors, etc., at the time of disbursement of their pay. It has been ordered by Government that security deposit money should be invested in the Post Office Savings Bank Account by opening individual pass books for each conductor and the same pledged to the Director General of Transportation. It will be seen from the General Balance sheet that out of Rs. 30,630 realised as security money, a total sum of Rs. 10,125 only was invested in the Post Office Savings Bank Account. A cash amount of Rs. 20,505 was, therefore, lying in hand. This is highly irregular.

CASH AND CHEQUES IN HAND Rs. 21,64,090.

11. This includes large amounts on account of undisbursed pay and allowances lying in hand for over three months which under the rules should

have been refunded to Government either in cash or by short drawal in subsequent bills. The retention of such amounts in hand for an indefinite period was highly irregular.

AMOUNT DUE ON ACCOUNT OF SHORT COLLECTIONS Rs. 11,757.

12. The sum of Rs. 11,757 includes Rs. 9,776 due from conductors already discharged (cf. Para. 12 of the Audit comment's on the *Pro forma* Accounts for 1949-50). It is irregular to show such amount as asset in the Balance Sheet.

AMOUNT DUE ON ACCOUNT OF CHARTERED TRIPS Rs. 7,690.

13. Out of a total income of Rs. 9,052 from chartered trips during the year 1950-51, a sum of Rs. 1,362 only was realised leaving a balance of Rs. 7,690 as outstanding.

I

STORE ACCOUNT.

14. The value of closing stock of sundry stores and spares has been shown in the General Balance Sheet as Rs. 5,57,182 and in the Store Account as Rs. 5,57,354. The discrepancy has not been reconciled.

The total purchase and consumption of sundry stores and spares during the year were Rs. 8,48,214 and Rs. 4,35,233 respectively. The value of the closing balance thus increased from Rs. 1,44,373 to Rs. 5,57,354 on 31st March, 1951. The closing stock in hand on 31st March, 1951 represented more than one year's consumption. As these stores are obtainable locally such heavy purchase and consequent locking up of Government money could have been avoided.

15. No report of reconciliation between the value of closing stock of stores as per General Ledger and as compiled from the Stores Ledger by valuation of individual items was forthcoming.

No complete physical verification of the stock in hand has yet been made.

16. The Directorate has not recorded on the Store Account the usual certificate that the figures represent substantially a true and correct statement of affairs and that they agree with the figures recorded in the departmental registers and that the closing balance of stock was not in excess of requirements.

Revenue Account of the State Transport Service in Calcutta and surrounding areas for the year 1951-52

EXPENDITURE.		INCOME.			
Particulars.	Amount.	Particulars.	Rs.	Rs.	Amount.
1	2	3	Rs.	Rs.	4
To Sundries—					
(1) Direction—					
(a) Pay of Officers . . . . .	..		44,789	..	47,65,992
(b) Pay of Establishment . . . . .	..		1,21,963	.	
(c) Allowances, honoraria, etc. . . . .	..		..	Receipts from Chartered Trips	47,958
Travelling allowances	3,435		..	Miscellaneous	23,076
House rent and other allowances	13,212		..	—————	71,034
Dearness allowance	73,037		89,684	(2) Receipts on account of Interest on Depreciation Reserve Fund.	..
(d) Contingencies—					48,37,026
Rents, rates and taxes	23,712				
Electric and telephone charges	3,246				22,04,985
Stationery and printing	351				
Uniforms and liveries	36				
Law charges	802				
Repairs to furniture	437				
Office expenses and miscellaneous	28,481				
Total Direction	57,065				
	3,13,501			Net Deficit for the year	

(2) Operation—		
(a) Pay of Officers . . . . .	..	47,261
(b) Pay of Establishment . . . . .	..	11,27,864
(c) Allowances, honoraria, etc.		
Travelling allowance	3,156	
House rent allowance	1,11,519	
Dearness allowance	5,96,668	
(d) Contingencies—	—————	7,11,343
Cost of petrol	11,44,697	
Diesel oil	2,97,240	
Lubricating oil, etc.	1,36,687	
Tyres and tubes	2,10,071	
Registration charges and road taxes	38,581	
Stationery and printing	66,047	
Uniforms and liveries	13,480	
Repairs and maintenance of buses	8,05,580	
Repairs to furniture	136	
Rents, rates and taxes	41,840	
Electric and telephone charges	23,612	
Office expenses and miscellaneous	2,20,133	
	—————	29,98,104

Revenue Account of the State Transport Service in Calcutta and surrounding areas for the year 1951-52—concd.

EXPENDITURE.		INCOME.	
Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
	Rs.		Rs.
(c) Other miscellaneous charges—			
Interest on Capital	5,42,345		
Contribution to Depreciation Reserve Fund	13,01,593		
	—————		
Total Operation	67,28,510		
	—————		
		TOTAL	70,42,011
		TOTAL	70,42,011

CALCUTTA ;
The 11th June, 1953.

S. DUTT,
Director of Administration and Accounts,
Directorate of Transportation, West Bengal.

J. N. TALUKDAR,
Director General of Transportation,
West Bengal.

Capital Account of the State Transport Service in Calcutta and surrounding areas for the year 1951-52.

EXPENDITURE.		INCOME.					Total.
Particulars.	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		Rs.	Rs.
(a) <i>Cost of Buses—</i>							
Petrol buses		35,17,362	— 1	35,17,361	By Amount charged against 82-B—Capital outlay—		
Diesel buses		24,78,446	23,35,712	48,14,158	Upto 1950-51	1,20,88,412	
Other vehicles		69,472	21,985	91,407	During 1951-52	33,99,911	
(b) <i>Land and Buildings—</i>					Balance of Capital Account transferred to General Balance Sheet.	1,54,88,323	74,698
Land		18,66,199	1	18,66,200			
Buildings		24,82,461	7,75,997	32,58,458			
Sheds		4,24,681	..	4,24,681			
Fixtures and fittings		4,83,233	1,30,606	6,13,839			
(c) Furniture		98,091	13,559	1,11,650			
(d) Plant and machinery		5,26,223	76,059	6,02,282			
(e) Tools and implements		2,42,330	20,655	2,62,985			
TOTAL		1,21,88,498	33,74,523	1,55,63,021	TOTAL	1,55,63,021	

CALCUTTA: }
 The 11th June, 1953.

S. DUTTI,
 Director of Administration and Accounts,
 Directorate of Transportation, West Bengal.

J. N. TALUKDAR,
 Director General of Transportation,
 West Bengal.

Store Account of the State Transport Service in Calcutta and surrounding areas for the year 1951-52.

Serial No.	Name of Article.	Opening balance.	Receipts during the year.	Total Receipts.	Issues.	Balance on 31st March, 1952.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1.	Petrol	15,860	11,90,247	12,06,107	11,94,195	11,912
2.	Diesel oil	1,547	3,00,412	3,01,959	2,97,239	4,720
3.	Lubricating oil	6,584	1,41,146	1,47,730	1,36,688	11,042
4.	Tyres and tubes	5,153	2,29,121	2,34,274	2,10,070	24,204
5.	Sundry stores and spare parts	5,57,354	11,27,443	16,84,797	7,62,845	9,21,952
6.	Uniforms and Liveries	1,426	13,480	14,906	13,516	1,390
7.	Stationery and printing	2,053	66,985	69,038	66,399	2,639
TOTAL		5,89,977	30,68,834	36,58,811	26,80,952	9,77,859

CALCUTTA ;

S. DUTT,

The 11th June, 1953.

*Director of Administration and Accounts,
Directorate of Transportation, West Bengal.*

J. N. TALUKDAR,

Director General of Transportation, West Bengal.

General Balance Sheet of the State Transport Service in Calcutta and surrounding areas as on 31st March, 1952.

LIABILITIES.		ASSETS.	
Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
	Rs.	Rs.	Rs.
Suspense—Purchase :— (Sundry Creditors)	..	Balance of Capital Account	74,698
Outstanding Liabilities	..	Cash and Cheques in hand	15,72,552
P—Deposits and Advances :—		<i>Amount due on account of :—</i>	
(Permanent Advance)	..	Short collections	14,395
		Chartered trips	34,398
		Collections	23,948
		Interest on Depreciation Reserve Fund for 1950-51	33,908
<i>Security Deposit :—</i>			1,06,649
Amount realised by deduction from salaries of staff	81,396	<i>Stock in hand :—</i>	
Less Amount invested in Postal Savings Bank Account.	66,550	Petrol	11,912
		Diesel oil	4,720
		Lubricating oil	11,042
<i>Depreciation Reserve Fund :—</i>		Tyres and tubes	24,204
Upto 1950-51	16,84,860	Sundry stores and spare parts	9,21,952
For 1951-52	13,01,593	Uniform and liveries	1,390
		Stationery and printing	2,639
<i>Interest on Capital Outlay :—</i>			9,77,859
For 1950-51	3,08,066	<i>Investment under P. Deposits and Advances :—</i>	
For 1951-52	5,42,345	Depreciation Reserve Fund :—	
		For 1948-49	2,87,023
<i>Net Profit for 1948-49</i>		For 1949-50	5,60,677
			8,47,700
<i>Bank Account :—</i>		Net Deficits for 1949-50	5,47,031
Amount Overdrawn from Reserve Bank of India	15,26,212	" " 1950-51	14,86,874
under "XLVIA" to meet Working Expenses.		" " 1951-52	22,04,985
			42,40,890
		TOTAL	78,20,348
		TOTAL	78,20,348

CALCUTTA ;

S. DUTT.

The 11th June, 1953.
Director of Administration and Accounts,
Directorate of Transportation, West Bengal.

J. N. TALUKDAR,
Director General of Transportation, West Bengal.

AUDIT CERTIFICATE.

The *Pro forma* Revenue Account, Capital Account, Store Account and General Balance Sheet of the State Transport Service in Calcutta and surrounding areas for the year ending the 31st March, 1952 were locally test-audited under my supervision with reference to local records. Subject to the remarks in the Audit comments, I am of opinion that the General Balance Sheet exhibits a true state of affairs of the undertaking, according to the best of my information and as shown in the books of accounts maintained and on consideration of the explanations given to me.

CALCUTTA ;
The 19th June, 1953. }

B. C. GANGULY,
Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS

REVENUE ACCOUNT.

The Revenue Account for the year 1951-52 shows a net deficit of Rs. 22,04,985 as against a net deficit of Rs. 14,88,874 in 1950-51 and Rs. 5,47,031 during 1949-50.

The following tabular statement gives at a glance the efficiency of working

Year.	Earning per bus mile.			Cost per bus mile.		
	Rs.	AS.	P.	Rs.	AS.	P.
1948-49	1	0	3	0	15	10
1949-50	0	13	9	1	0	0
1950-51	0	13	5	1	2	0
1951-52	0	13	11	1	3	11

2. An undercharge of Rs. 3,852 on account of depreciation on capital assets has been made and excess credit taken for Rs. 243 on account of two cancelled chartered trips. Liability of Rs. 3,654 outstanding on account of two electric bills for the month of March, 1952 has not been also taken into account.

3. Rs. 8,05,580 shown under "Repairs and maintenance of buses" does not give a complete picture of the expenditure incurred on this particular item as it does not include labour charges and proportionate share of overhead charges. The labour charges are included under the head "Operation-Pay of establishment".

4. Details of excess deposit by conductors amounting to Rs. 2,731 on account of sale proceeds of tickets were not available.

5. Reconciliation between the *Pro forma* Revenue Account prepared on annual basis and Government Account maintained on cash basis which is essential for proving the accuracy of the former account has not been carried out since 1948-49.

CAPITAL ACCOUNT.

6. No adjustment was made in respect of conversion of 102 petrol buses to Diesel buses and transfer of the original petrol engines to stock as spares. No proper stock account of these engines was kept.

7. No complete physical verification of plant and machinery, buildings sheds, fixtures and fittings was made during the year 1951-52.

8. Discrepancies were noticed between the figures booked in the General Ledgers and those in the Block Registers of capital assets.

GENERAL BALANCE SHEET,

9. The Directorate obtained about 50 per cent. of the suppliers' statements of accounts and huge differences were noticed between the suppliers' figures and the figures of the Directorate under "Sundry Creditors".

10. "Cash and cheques in hand" include (i) undisbursed pay and allowances lying in hand for more than three months and (ii) a sum of Rs. 14,846 received from the staff as security money but not deposited in the Postal Savings Bank Account. There is also a discrepancy of Rs. 86 between the conductors' bag money as per ledger and as per cash book.

11. No account of securities received from the staff in the shape of G. P. notes and also for earnest money deposited by the parties directly into the treasury was maintained.

No detailed account of the following amounts was available for audit scrutiny :—

(a) Amount realised by deductions from salaries of staff—Rs. 81,396.

(b) Postal Savings Bank Account—Rs. 66,550.

The correctness of the investments of Rs. 66,550 could not be checked.

STORE ACCOUNT.

12. No physical verification of stock in hand in respect of hardware materials and aluminium sheets, petrol engines, etc., was carried out during the year 1951-52.

13. The receipt under "Sundry stores and spare parts" during the year far exceeded the issue under the same head resulting in large accumulation of stock in hand.

14. In spite of the omission having been pointed out by Audit, the Directorate has not recorded on the Store Account the usual certificate that the figures represent substantially a true and correct statement of affairs and that they agree with the figures recorded in the departmental registers and that the closing balance of stock was not in excess of requirements.

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

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS".			
C.—COMPENSATION TO LOCAL BODIES, ETC.	4,50,000	4,50,000	..
<i>N.B.—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.</i>			
TOTAL	4,50,000	4,50,000	..

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

	Rs.	Rs.	Rs.
MAJOR HEAD "17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT".			
A.—IRRIGATION WORKS—	Rs.		
O.	8,80,000	} 8,77,000	8,74,873
R.	—3,000			—2,127
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		3,06,000	3,05,776
Surrender or withdrawal within appropriation—			—224
R.	3,000	3,000	—3,000
TOTAL	11,86,000	11,80,649	—5,351

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. of Grant No. 1 on page 81.)

The Interest for the year 1951-52 was calculated at the rate of 4 per cent. per annum.

See also the Audit Report.

Major Head and Sub-head.	Final Approp- riation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
A.—DEBT RAISED IN INDIA—			
A.-II.—Floating Debt—			
A.-II(2).—Other Floating Loans—			
	Rs.		
S.	13,00,00,000	} 13,05,00,000	16,15,00,000 + 3,10,00,000
R.	5,00,000		
Col. 4.—Larger requirement of cash credit advance for financing procurement operations and larger repayments thereof during the closing month of the year than estimated.			
A.-III.—Loans from the Union Government—			
S.	11,00,000	} 6,00,000	6,00,000 ..
R.	—5,00,000		
TOTAL		13,11,00,000	16,21,00,000 + 3,10,00,000

REVIEW.

The expenditure exceeded the supplementary appropriation by Rs. 3,10,00,000. The excess was contributed by sub-head A.-II(2).

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Ex- penditure.	Excess+ Saving—
1	2	3	4
Major Head "35-A.—Capital Outlay on State Schemes of Government Trading".	Rs.	Rs.	Rs.
A.—GRAIN PURCHASE SCHEMES—			
A.-1.—Cost of Purchase of Grain—			
	Rs.		
O.	50,30,48,000	} 63,23,92,000	56,71,01,612 —6,52,90,388
S.	3,53,55,000		
R.	9,39,89,000		
Col. 4.—Due to (1) non-adjustment of arrear losses (Rs. 97,24,000), (2) smaller procurements in districts (Rs. 97,79,349) and (3) non-adjustment of the cost of purchases for (i) want of adjustment bills (Rs. 2,09,66,233) and (ii) delay in the receipt of debits from the Food and Relief Department (Rs. 2,34,84,108).			
A.-2.—Advances—			
O.	82,00,000	} 80,50,000	92,22,900 +11,72,900
R.	—1,50,000		
Col. 4.—Larger advances consequent on increase in the Police Force as well as in the prices of commodities (Rs. 9,59,900).			
A.-3.—Suspense—			
(a) Credit—			
O.	—1,45,00,000	} —1,57,00,000	—1,63,48,820 —6,48,820
R.	—12,00,000		
(b) Debit—			
O.	1,45,00,000	} 1,57,00,000	1,61,44,960 +4,44,960
R.	12,00,000		
A.-4.—Deduct—Receipts and Recoveries on Capital Account—			
(a) Repayment of advances—			
O.	—73,00,000	} —1,18,24,000	—1,387 +1,18,22,613
R.	—45,24,000		
Col. 4.—Non-adjustment of losses owing to delay in the compilation of the Profit and Loss Accounts.			
(b) Other Receipts—			
O.	—49,74,50,000	} —56,80,85,000	—55,56,11,173 +1,24,73,827
R.	—7,06,35,000		
Col. 4.—Mainly due to realisation of smaller sale proceeds owing to lower off-take consequent on increase in the selling price.			
A.-5.—Deduct—Capital Expenditure financed from ordinary revenues—			
O.	—69,00,000	} —1,18,24,000	.. +1,18,24,000
R.	—49,24,000		
Col. 4.—Same as under A.-4(a).			

Grant No. 39.—Capital Outlay on Schemes of State Trading—*contd.* 317

Major Head and Sub-head 1	Final grant. 2	Actual Ex- penditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on State Schemes of Government Trading"—<i>contd.</i>			
A.—GRAIN PURCHASE SCHEMES—<i>concl.</i>			
A.-6.— <i>Deduct</i> —Recoveries from other Govern- ments, Department, etc.—			
	Rs.		
R.	—1,61,75,000	—1,61,75,000	—1,85,01,423
			—23,26,423
Col. 4.—Due to larger amount of subsidy received from the Government of India which could not be anticipated.			
B.—OTHER MISCELLANEOUS SCHEMES—			
B.-1.—Cost of purchase—			
O.	6,31,65,000	7,20,15,000	6,79,99,728
R.	88,50,000		
			—40,15,272
Col. 4.—Mainly due to smaller purchases on account of poorer off-take.			
B.-2.—Advances	1,00,000	..	—1,00,000
B.-4.—Non-adjustment of the transactions in connection with the supply of toned milk in Calcutta			
B.-3.—Suspense—			
(a) Credit	—6,00,000	..	+6,00,000
Col. 4.—Same as under B.-2.			
(b) Debit	6,00,000	..	—6,00,000
Col. 4.—Same as under B-2.			
B.-4.— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
(a) Repayment of advance	—75,000	..	+75,000
Col. 4.—Same as under B.-2.			
(b) Other receipts—			
O.	—6,18,30,000	—7,28,52,000	—7,32,65,221
R.	—1,10,22,000		
			—4,13,221
B.-5.— <i>Deduct</i> —Capital Expenditure financed from ordinary revenues—			
R.	—97,000	—97,000	+97,000
Col. 4.—Non-adjustment of loss owing to delay in the compilation of the <i>pro forma</i> Trading and Profit and loss account.			

318 Grant No. 39.—Capital Outlay on Schemes of State Trading—*contd.*

Major Head and Sub-Head. 1	Final Grant. 2	Actual Ex- penditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on State Schemes of Government Trading"—<i>concl.</i>			
Rs.			
Surrenders or withdrawals within grant—			
R. Gross—	—10,26,89,000	—10,26,89,000	.. +10,26,89,000
R. Deductions—	10,73,77,000	10,73,77,000	.. —10,73,77,000
<hr/>			
Totals—			
Gross	60,98,68,000	64,41,20,380	+3,42,52,380
Deductions	—57,35,55,000	—64,73,79,204	—7,38,24,204
Net	3,63,13,000	—32,58,824	—3,95,71,824

REVIEW.

The original grant of Rs. 9,58,000 was augmented to Rs. 3,63,13,000 by the supplementary grant of Rs. 3,53,55,000 owing to increase in the ration scale necessitating larger procurement of wheat and wheat-products. The net expenditure, however, amounted to Rs. 32,58,824 (inclusive of the recovery of Rs. 64,73,79,204 resulting in a saving of Rs. 3,95,71,824 in the total grant. The surrender of Rs. 46,88,000 reduced the saving to Rs. 3,48,83,824.

2. STATE TRADING—The following schemes continued to be operated on during the year 1951-52 and the expenditure incurred thereon was booked under the head "85A-Capital outlay on State Schemes of Govt. Trading" :—

(i) Grain Purchase Scheme—

- (a) Purchase of Food grains other than wheat,
- (b) Purchase of Wheat and Wheat products,
- (c) Supply of Food-stuffs at Concession rates to Government servants.

(ii) Other Miscellaneous Schemes—

- (a) Purchase of Sugar,
- (b) Purchase of Iraqui dates,
- (c) Distribution of toned milk in Calcutta.

Grains Purchase Schemes.—The object of these schemes is to purchase and stock large quantities of food-grains, such as Rice, Paddy, Wheat and Wheat products with a view to their equitable distribution by sale to the public at controlled rates and to certain classes of Govt. servants at concessional rates.

REVIEW—*contd.*

Other Miscellaneous Schemes.—The Scheme for the purchase of sugar has been introduced with the object of its controlled distribution to the public through ration shops.

The Scheme for the purchase of Iraqui dates was introduced with a view to providing the public with a supplement to their rations of rice and atta.

The Scheme for the distribution of toned milk in Calcutta is similarly meant to ensure the supply of unadulterated milk to the public at controlled rates.

Accounting procedure—No change has been brought about in the accounting procedure. As in the past each scheme has been accounted for under the following sub-heads (with suitable additions to, and modifications of, the existing heads where necessary) opened within the Capital Account:—

- (1) Cost of purchase.
- (2) Advance.
- (3) Suspense (Personal Deposits).
- (4) *Deduct*—Receipts and recoveries on Capital Account.
- (5) *Deduct*—Capital expenditure financed from ordinary revenues.
- (6) *Deduct*—Recoveries from other Govts., Deptts., etc.
- (7) *Add*—Surcharge collected with sale-proceeds for improvement or village roads in heavy procurement areas transferred to revenue receipts.

When 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 out-goings relating to the personal ledger accounts also appear under head 3. All recoveries including repayment of advances ~~made~~ 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). Head (6) is designed to accommodate the receipts on account of recoveries due from other Govt. departments for value of rationed commodities supplied from the District Officers' grain-shops as also those on account of subsidy paid by the Central Govt. on imported food-grains.

Surcharge collected with the sale proceeds of rice and paddy remains merged as Capital receipts under head (4) while the actual expenditure incurred by the Works and Buildings Department on improvement of village roads in heavy procurement areas against the collected surcharge is transferred at the end of the year for adjustment under head (7).

The charges for establishment employed on these schemes except those connected with the supply of food stuffs at concessional rates to Government servants and distribution of toned milk in Calcutta are adjusted under the head "63—Extra-ordinary charges in India-Miscellaneous—"Food". The expenditure on the rest of the schemes is debited to the Capital head.

REVIEW—*contd.*

The net expenditure on schemes (i) and (ii) as booked in the Capital Account, amounted to Rs. 20,06,669 and Rs.(—)52,65,493 respectively. The minus expenditure was due to the total reduction of capital expenditure under head (4) mentioned above being in excess of the gross expenditure in connection with the schemes adjusted under (ii) above.

3. The following cases of losses came to notice in course of a local audit of the accounts of a Directorate under the Food Department for the year 1950-51 :—

- (i) In November, 1949, 26,000 mds. of broken rice was delivered to ration godowns to be blended with whole grains so that the blended stuff might be disposed of as 'B' grade rice. After the blending was done in February, 1950, 1,900 mds. was left over to be blended with further stocks of whole grains but, though the stuff was found unfit for blending in March 1950, it was not disposed of till September, 1950 when 1,856 mds. only was available for disposal, the remaining 44 mds. being a shortage due to long storage. The sale of the deteriorated stuff at Rs. 5-8 per md. as against the wholesale rate of Rs. 16-2 per md. entailed a loss exceeding Rs. 20,400.
- (ii) Between the 20th and the 24th April, 1950, 368 mds. of deteriorated rice was supplied to 6 Government Stores. Although the stuff was inspected and found unfit for human consumption as early as May, 1950, it was not disposed of till June, 1951 when the quantity available for disposal was found to be 67 mds. short. The loss resulting from the sale of the residual stuff of 301 mds. at Rs. 9-15-6 per md. as against the retail rate of Rs. 16-14 per md. was about Rs. 3,200.

4. The local audit of the expenditure on the purchase and distribution of food stuffs (Rice and Paddy) during the year 1950-51 disclosed the following losses and irregularities :

(a) Out of a consignment of imported rice obtained from the godowns of the Regional Food Commissioner 30,549 maunds 33 seers was sent to a Government Food Depot by rail but 30,159 maunds 4 seers was received in the Depot as seen from the local records resulting in a shortage of 390 maunds 29 seers. Out of the above, claim was preferred against the Railway for shortage of only 24 maunds 12 seers. Orders for the recovery of the balance of shortage amounting to 366 maunds 17 seers valued at Rs. 8,428 from the parties responsible for the loss or its write-off are awaited.

(b) During transit by boat of commodities from districts to Calcutta, there were shortages of 129 bag-loads of rice weighing 258 maunds and 491 bag-loads of paddy weighing 736 maunds 20 seers valued at Rs. 4,160 and

REVIEW—*contd.*

Rs. 7,641 respectively. Recoveries due to be made from the carrying contractors responsible for the losses are still awaited.

(c) Two boatloads of commodities involving 790 maunds of rice and 450 maunds of paddy valued at Rs. 12,739 and Rs. 4,669 respectively despatched from the districts to Calcutta did not at all reach their destination. Recovery of their values from the carrying contractors responsible for the losses is awaited.

(d)(i) Storage shortages in respect of the stocks of the officers-in-charge of the Government Food Depots and the Extended Rationing Areas and also of the District Controllers of Food amounted to 8,350 maunds 25 seers of paddy and 28,946 maunds 18 seers of rice valued at Rs. 86,638 and Rs. 4,56,762 respectively. Orders of the competent authority for the write-off of the shortages are awaited.

(ii) Shortages noticed in the stocks of empty gunnies at the time of physical verification of stock on the 31st March, 1951, showed a shortage of 111,720 pieces valued at Rs. 83,790. Out of the above 6,493 pieces were returned by the storing Agents and the value of 39,925 pieces was recovered from the parties responsible for the losses. The value of the balance of 65,302 pieces amounting to Rs. 48,976 has neither been recovered nor written off under the orders of the competent authority. Abnormally heavy shortages ranging from 3.1 to 7.7 per cent. of the book balance as on the 31st March, 1951, were noticed in the case of three stock holders.

(e)(i) Deteriorated stock aggregating 8,182 maunds 39 seers of rice and 229 maunds 21 seers of paddy were sold out at reduced rates from the Government Food Depots resulting in losses amounting to Rs. 69,487 and Rs. 1,352 respectively. Orders for the write-off of the losses are awaited.

While the Department propose to treat such losses as normal trading loss requiring no write-off orders, audit holds such orders to be necessary so that before passing such orders responsibility for the losses, if any, may be examined and fixed.

(ii) Losses due to the disposal at reduced rates of deteriorated stocks of rice owned by Government and lying in the godown of a reconditioning agent of the Government of undivided Bengal amounted to Rs. 29,551. As the agent could not be held responsible for the deterioration, orders of Government for the write-off of the loss are awaited.

(f) There were heavy outstanding dues to be recovered from the rice mills and other parties. The outstanding dues as on the 30th September, 1952 which were generally more than one year old amounted to Rs. 6,27,813. The bulk of these outstanding related to rice mills to whom paddy was issued without prepayment of price during 1947-48 (Post-partition period) and the first half of 1948-49. The clearance of the outstanding dues is awaited.

(g) A system of continuous physical verification of the Departmental stocks by a squad attached to the office of the Controller of Finance was introduced with effect from November, 1948. It is found that in course of a period

REVIEW—*contd.*

of 4 years up to November, 1952, physical verification has been done only once in most of the depots, godowns, etc.

On the insufficiency of the periodical verification by an independent agency being pointed out to Government it was stated that the question of having the stocks verified more frequently was under their consideration. The decision of Government on the matter is awaited.

(h) Prior to the introduction of 100 per cent. weighment facilities at the Docks by installation of weigh bridges with effect from the 17th April, 1950, there were heavy shortages every year during transit from the Docks to the Government Food Depots, the responsibility for which could not be fixed on the carrying contractors concerned for want of weighment facilities as would be evident from the comparative statement of losses due to shortages in excess of the permissible limit of .5 per cent. furnished below :

Year.	Commodity.	Quantity of shortage in excess of .5 per cent.	
		3	4
1	2	Mds.	Rs.
1947-48 (Post-partition)	Rice	18,254	2,30,629
1948-49	Ditto	48,926	11,15,307
1949-50	Ditto	14,862	3,41,820
			16,96,756

But all shortages exceeding .5 per cent. occurring after the 17th April, 1950, came under the scope of recoverable losses from the carrying contractors concerned under Government orders and there were very few cases of shortages exceeding the permissible limit of .5 per cent. during 1950-51.

Had the weigh bridges been installed in time, there would have been a considerable saving in the shape of recoverable loss to the extent of Rs. 16,96,756 to the State Government.

(i) The percentage of shortages up to .5 per cent. of stock handled under a delivery order allowed by the State Government as normal loss in transit has been fixed very high in view of the fact that since 17th April, 1950, the date of installation of the weigh bridges at Docks, it was found that out of 92 cases of lorry loads of rice which were weighed both at Dock and at a Government food depot, shortages in respect of 63 lorries were less than .1 per cent., 11 less than .2 per cent., 10 less than .3 per cent., 5 less than .4 per cent., 2 less than .5 per cent., and 1 only in excess of .5 per cent.

The matter has been brought to the notice of the State Government and final orders regarding revision of the percentage rate are awaited.

REVIEW—contd.

(j) Large quantities of rice were supplied to the godowns of the Bulk Allottees from the Government Food Depots other than the one nearest to the destination. Supplies to one of the Bulk Allottees during one quarter alone resulted in payment of heavier transport charges to the extent of Rs. 28,006.

(k) Sale of 3,500 maunds of Burma rice to a Bulk Allottee at the wholesale selling rate of Rs.16-2-0 per maund fixed for Aman rice (other than fine) instead of at the purchase price thereof at Rs. 22 on a "no loss no profit" basis resulted in a loss of Rs. 20,562. Recovery of the amount from the party or its write-off is awaited.

5. A local test audit of the expenditure incurred on the purchase and distribution of wheat, wheat-products and allied food grains for the year 1950-51 disclosed the following irregularities:—

(i) A total quantity of 5,32,923 maunds 14 seers only was acknowledged by the Government food depots against despatches from the Docks of a total quantity of 5,37,684 maunds 6 seers of overseas wheat and wheat-products (cleared from six ships). Thus there was a shortage of 4,760 maunds 32 seers valued at Rs. 71,400 (approximately).

The shortage works out to .89 per cent. on an average and is much in excess of the permissible limit of .5 per cent. No orders have been passed either for recovery or for write-off of the loss.

(ii) Introduction of 100 per cent. weighment facilities at the Docks by installation of weigh bridges with effect from the 17th April, 1950, resulted in considerable saving of avoidable losses to the State Government as will be evident from the comparative statement of losses due to shortages (exceeding 1.5 or 2 per cent.) furnished below :

Year.	Shortage (Exceeding 1.5 per cent. or 2 per cent.).		Money value. Rs.
	Mds.	Srs.	
1947-48 (15-8-47 to 31-3-48)	8 593	4	1,14,904
1948-49 (1-4-48 to 30-9-48)	8,415	5	1,46,164
1948-49 (1-10-48 to 31-3-49)	11,638	20	1,83,070
1949-50	29,815	29	4,34,000
1950-51	4,170	14	62,555

Prior to the introduction of weigh bridge State Government were unable to fix responsibility in the absence of weighment facilities at the Docks and necessary write-off orders for all these losses are still awaited.

But all shortages exceeding .5 per cent. occurring after the 17th April, 1950, came under the scope of recoverable loss from the carrying contractors concerned in terms of the Government orders and there were very few abnormal cases of shortages exceeding 2 per cent. during the year 1950-51. Had the weigh bridge been installed earlier as suggested by audit, a considerable amount of loss would have been avoided.

REVIEW—*contd.*

(iii) Due to prolonged or defective storage, 2,431 maunds 2 seers of wheat and wheat-products valued approximately at Rs. 40,256 was declared as "bad stock" unfit for human consumption, 87 maunds 7 seers valued approximately at Rs. 1,373 as "off-quality stock" and 577 maunds 5 seers valued approximately at Rs. 7,538 as "deteriorated stock."

Out of the above, a quantity of 765 maunds 32 seers was sold for Rs. 28 for composting, 922 maunds 5 srs. was sold at reduced rate for use as cattle fodder, etc., for Rs. 5,506 and 29 maunds 30 seers was sold as good stock for Rs. 435. 1,717 maunds 27 seers was thus sold for Rs. 5,969. A quantity of 1,210 maunds 13 seers was declared as invisible loss and the balance of 167 maunds 14 seers is still awaiting disposal.

Orders of Government for regularising the actual and "invisible" losses involved are awaited.

(iv) In the Food Depots at several districts the stock (good quantity) of wheat and wheat-products as on the 31st March, 1951, was found short by 1,616 maunds 33 seers valued approximately at Rs. 25,922. No orders have been passed by Government for either recovery or write-off of the loss.

(v) A comparison of the entries in the central stock ledgers with the monthly returns of receipts of the District and Sub-divisional Controllers of Food revealed,—

(a) In respect of certain consignments, a loss of more than 2 per cent. in the contents of the bags while in transit from the Central Stock Depots to the districts and sub-divisions.

The total loss amounted to 567 maunds 3 seers valued approximately at Rs. 8,938 out of which claim for Rs. 686 is stated to have been accepted by the Railway.

(b) In respect of certain other consignments the disappearance of 353 entire bags of Atta and other wheat-products in transit from Calcutta to districts, including the shortage found in those bags which reached the destinations, the value of the total shortage amounted to Rs. 13,410 approximately. Out of this, 285 bags relate to despatches to Darjeeling, during August to December, 1950. It is stated that due to land-slide at Darjeeling in July, 1950, the detailed linking up of the consignment was not possible.

No orders of Government have been passed for either recovery or write-off of the losses.

(vi) Out of a total quantity of 94,891 maunds 22 seers 8 ch. of overseas semolina (Suji) purchased at the rate of Rs. 27-11-0 per maund by the State Government between April, 1949, and October, 1949, 75,394 maunds 21 seers 6 ch. only were sold during the years 1949-50 and 1950-51 at the rate of Rs. 31-14-0 (wholesale) and Rs. 32-8-0 (retail) per maund. 1,607 maunds 26 seers 9 ch. were lost in transit and 1,137 maunds 13 seers 1 ch. treated as godown shortage. Due to long storage and deterioration 16,635 maunds 14 seers and 55 maunds 14 seers had to be sold by auction at the reduced rates of Rs. 21-2-0 and Rs. 4-2-0 per maund respectively. The total loss on the different categories amounted to Rs. 1,86,476 approximately.

It is stated that the excess stocking of semolina was due to allotment made by the Government of India. Had the acquisition been limited to

REVIEW—concl'd.

requirement and timely action taken for disposal, loss to the extent of Rs. 1,41,964 due to long storage and deterioration of such a heavy stock, could have been easily avoided.

(vii) The permissible limit of shortage in transit, namely, .5 per cent. of the stock handled under a Delivery Order seems to have been fixed too high by the State Government since 17th April, 1950, *i.e.*, the date of installation of weigh bridge at the Docks. It has been found that out of 322 lorry-loads of goods which were weighed both at the Docks and at a Government Food Depot, 193 lorries delivered excess quantities, 9 equal quantities, 49 quantities less than .1 per cent., 34 less than .2 per cent., 26 less than .3 per cent., 8 less than .4 per cent. and 3 only less than .5 per cent.

The matter has been brought to the notice of the State Government and final orders regarding revision of the permissible limit are awaited.

Running Account of Capital Outlay on Schemes of State Trading for 1951-52.

1	2	3	4	5	6	7	8
Name of scheme.	Expenditure to end of the previous year.	Expenditure during the year.	Total Expenditure.	Recoveries to end of the previous year.	Recoveries during the year.	Total Recoveries.	Net Result (Cols. 4—7) Net Expenditure (+) Net Recoveries(—).
A. Grain Purchase Schemes	1,70,99,87,970	57,61,20,652	2,28,61,08,622	1,73,73,13,683	57,41,13,983	2,31,14,27,666	-2,53,19,044
B. Other Miscellaneous Schemes	9,33,15,907	6,79,99,728	16,13,15,635	10,09,48,721	7,92,65,221	17,42,13,942	-1,28,98,307
C. Construction of Boats	5,901	..	5,901	..	..	..	+5,901
Total	1,80,38,09,778	64,41,20,380	2,44,74,30,158	1,83,82,62,404	64,73,79,204	2,48,56,41,608	-3,82,11,450

NOTE.—(a) The figures of total expenditure and total recoveries do not include those of the Pre-partition period.

Summarised Personal Ledger Account of Grainshops for the year 1951-1952.

(1) POLICE GRAINSHOP.

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. Superintendent of Police, Bankura .	1,03,122(a)	2,55,055	3,58,177	2,57,113	1,01,064
2. Superintendent of Police, Birbhum .	5,755	1,60,236	1,65,991	1,75,556	(—)9,565
3. Superintendent of Police, Burdwan .	74,073	4,62,671	5,36,744	4,62,266	74,478
4. Superintendent of Police, Cooch Behar .	36,420	2,54,214	2,90,634	2,78,786	11,848
5. Superintendent of Police, Darjeeling .	51,191(b)	3,82,152	4,33,343	3,77,736	55,607
6. Superintendent of Police, West Dinajpur .	57,506	2,78,866	3,36,372	2,81,017	55,355
7. Superintendent of Police, Hooghly .	98,557	5,61,499	6,60,056	5,11,199	1,48,857
8. Superintendent of Police, Howrah .	44,734	8,42,079	8,86,813	8,12,351	74,462
9. Superintendent of Police, Jalpaiguri .	51,341(c)	3,59,273	4,10,614	3,53,443	57,171
10. Superintendent of Police, Malda .	19,843	2,06,017	2,25,860	2,34,752	(—)8,892
11. Superintendent of Police, Midnapur .	28,400	5,72,913	6,01,313	5,55,653	45,660
12. Superintendent of Police, Murshidabad .	1,24,937	6,14,151	7,39,088	6,06,064	1,33,024
13. Superintendent of Police, Nadia .	22,524	4,27,338	4,49,862	4,34,382	15,480
14. Superintendent of Police, 24-Parganas .	1,14,621	14,36,564	15,51,185	13,68,029	1,83,156
15. Commandant, Armed Police Battalion, Barrackpur .	68,597	12,49,095	13,17,692	12,35,791	81,901
16. Commissioner of Police, Calcutta, A/c. No. III .	77,594	16,33,836	17,11,430	17,00,820	10,610
17. Commissioner of Police, Calcutta, A/c. No. IV .	8,869	1,576	10,445	1,806	8,639
18. Deputy Inspector General of Police, I. B., C.I.D.	6,416	4,01,871	4,08,287	3,97,346	10,921
19. Superintendent, Government Railway Police, Sealdah	73,310	1,57,860	2,31,170	1,63,867	67,303
TOTAL—Police Grainshops	10,67,810	1,02,57,266	1,13,25,076	1,02,07,997	11,17,079

(a) Differs from the closing balance of the previous year by Rs. (—)1,000 due to corrections since made.

(b) Differs from the closing balance of the previous year by (—) 5,688 due to the above reason.

(c) Differs from the closing balance of the previous year by (+) 43,394 due to the above reason.

Summarised Personal Ledger Account of Grainshops for the year 1951-52—contd.

(2) OTHER GOVERNMENT GRAINSHOPS.

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
20. Deputy Magistrate, Bankura	31,935	2,72,113	3,04,048	2,53,912	45,136
21. Sub-divisional Officer, Vishnupur	7,298	66,688	73,986	59,330	14,656
22. Deputy Magistrate, Birbhum	31,936	1,78,540	2,10,503	1,87,612	22,891
23. Sub-divisional Officer, Rampurhat	931	83,689	84,620	83,523	1,092
24. Deputy Magistrate, Burdwan	4,736	54,976	59,712	46,982	12,730
25. Sub-divisional Officer, Kalna	7,312	48,039	55,351	51,599	3,752
26. Deputy Commissioner, Cooch Behar . . . . .	..	2,80,183	2,80,183	2,73,032	7,151
27. Sub-divisional Officer, Dinhata . . . . .	..	84,994	84,994	72,976	12,018
28. Sub-divisional Officer, Mathabhanga . . . . .	..	62,463	62,463	57,616	4,847
29. Sub-divisional Officer, Tufanganj . . . . .	..	47,206	47,203	42,317	4,889
30. Sub-divisional Officer, Mekligunj . . . . .	..	46,168	46,168	44,645	1,523
31. General Manager, Cinchona Plantation, Mungpoo	84,640	10,35,369	11,20,009	10,02,859	1,17,150
32. Sub-divisional Officer, Siliguri	(—)509	3,18,559	3,18,050	3,16,880	1,170
33. Sub-divisional Officer, Kurseong	1,203	..	1,203	20	1,183
34. Sub-divisional Officer, Kalimpong	2,266	..	2,266	..	2,266
35. District Movement Officer, Darjeeling	20,000	..	20,000	..	20,000
36. Deputy Commissioner, Darjeeling	119	..	119	..	119
37. District Magistrate, West Dinajpur	31,197	1,23,689	1,57,886	1,21,531	36,355
38. District Magistrate, Howrah	8,285	..	8,285	..	8,285
39. Sub-divisional Officer, Uluberia	31,031	1,68,659	1,99,740	1,54,277	45,463
40. Curator Indian Botanic Garden, Howrah	10,065	..	10,065	..	10,065
41. District Magistrate, Jalpaiguri	32,690	3,37,300	3,69,990	3,54,972	15,018
42. Sub-divisional Officer, Alipur Duar	3,796(d)	1,70,819	1,74,615	1,57,840	16,775
43. District Magistrate, Malda	2,653	2,60,405	2,63,058	2,55,979	7,079
44. Sub-divisional Officer, Tamluk	3,066	1,44,642	1,47,703	1,35,766	11,942

(d) Differs from the closing balance of the previous year by reason of corrections since made.

Summarised Personal Ledger Account of 'Grainshops for the year 1951-52—concl'd.

(2) OTHER GOVERNMENT GRAINSHOPS—*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.
45. Sub-divisional Officer, Ghatal	12,779	52,903	65,682	61,057	4,625
46. Sub-divisional Officer, Jhargram	63	98,498	98,561	88,493	10,068
47. Sub-divisional Officer, Contai	1	..	1	..	1
48. Officer-in-charge Government Grainshop at Inda	9,007	..	9,007	..	9,007
49. District Magistrate, Murshidabad	20,189	3,49,511	3,69,700	3,27,038	42,662
50. Sub-divisional Officer, Kandi	16,309	75,614	91,923	81,497	10,426
51. Sub-divisional Officer, Lalbagh	16,857	61,266	78,123	71,205	6,918
52. Sub-divisional Officer, Jangipur	8,730	88,690	97,420	75,082	22,338
53. District Magistrate, Nadia	5,814	3,36,724	3,42,538	3,30,398	12,140
54. Sub-divisional Officer, Ranaghat	4,705	2,40,718	2,45,423	2,22,028	23,395
55. Assistant Horticulturist, Nadia	624	5,801	6,425	5,328	1,097
56. Sub-divisional Officer, Barasat	4,846	1,49,863	1,54,709	1,51,806	2,903
57. Sub-divisional Officer, Basirhat	5,570	1,52,641	1,58,211	1,27,816	30,395
58. Sub-divisional Officer, Diamond Harbour	10,003	1,86,093	1,96,096	1,86,615	9,481
59. Superintendent, Government Printing	13,088	4,16,419	4,30,407	3,85,759	44,648
60. District Magistrate, 24-Parganas	10,348	..	10,348	..	10,348
61. Sub-divisional Officer, Barrackpur	20,552	..	20,552	..	20,552
62. District Judge, 24 Parganas	31,943	..	31,943	..	31,943
63. Sub-divisional Officer, Bongaon	(—)1,645(e)	..	(—)1,645	..	(—)1,645
64. Superintendent, Government A/c No. VI Printing,	19,251(r)	78,684	97,935	83,219	14,716
65. Controller of Rationing, A/c. No. II	1,95,861	7,54,445	9,50,306	8,24,887	1,25,419
TOTAL—Other Government Grainshops	7,29,525	68,35,401	75,64,926	67,00,931	8,63,995
GRAND TOTAL	17,97,335	1,70,92,667(f)	1,88,90,002	1,69,08,928(g)	19,81,074

(e) The item was omitted in the previous year.

(f) & (g) The corresponding booked figures are Rs. 1,69,48,840 and Rs. 1,67,44,001 respectively. The discrepancies are under settlement.

AUDIT CERTIFICATE.

The Personal Ledger Accounts at item Nos. 7, 8, 12, 15, 16, 17, 18, 32, 39, 46, 52, 53, 54, 56, 57 and 58 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 to the best of my information and on consideration of the explanation given to me.

CALCUTTA ;	}	T. M. GHOSH,
<i>The 3rd January, 1953.</i>		<i>Examiner, Outside Audit, West Bengal.</i>

AUDIT COMMENTS

The local audit of the Personal Ledger Accounts opened for running grain-shops disclosed the following types of irregularities :—

1. The cash balance was not verified by the Officer-in-charge as required under the rules.
2. Security was not always obtained from the persons handling cash and stores.
3. There was considerable delay in the deposit of sale-proceeds of ration shops in the treasury.
4. Lowest tenders were not always accepted and purchases were made at higher rates involving extra expenditure.
5. Contract agreement were defective in some cases.
6. Overpayments were made due to wrong fixation of pay.
7. Stock account of cash memo books was not properly maintained nor the stock physically verified.
8. In a certain Police Grainshop non-rationed commodities were issued to non-Police personnel at concessional rates in contravention of orders of Government which resulted in an irregular expenditure of Rs. 10,000.

The irregularity was referred to Government whose orders are still awaited.

STATE TRADING ON RICE AND PADDY.

Stock, Trading and Profit and Loss Account (Pro forma) for the year 1949-50.

Dr.	Particulars.	Quantity.	Value.	Total amount.	Particulars.	Quantity.	Value.	Total amount.	Cr
		2	3	4	5	6	7	8	
		Mds. Srs.	Rs.	Rs.		Mds. Srs.	Rs.	Rs.	
	<i>To opening stock—</i>								
	Paddy	1,721,291-37	1,27,41,603						
	Rice	3,173,567-15	4,86,26,425			13,625,775-10	22,63,30,208		
	Gram	72-0	828			8,178,732-27	7,43,56,253		
	Gunnies	4,644,655 bags	30,48,055			70-0	364		
				6,44,16,971				30,06,86,825	
	<i>„ Purchases account—</i>								
	(Paid and outstanding)—								
	(a) Paddy	9,860,682-12	7,29,91,478			37,825-25			
	(b) Rice	13,639,214-31	20,01,47,788			54,836-17			
				27,31,39,266		92,662-2			
	<i>„ Gunnies account—</i>								
	(Paid and outstanding)	6,533,300 bags		1,01,10,448		82,761-32			
						54,730-28			
						1,37,492-20			

By sales—

(Realised and outstanding)—

Rice

Paddy

Gram

30,06,86,825

„ Shortages account—

Paddy Transit Shortage

Godown Shortage

Rice Transit Shortage

Godown Shortage

37,825-25

54,836-17

82,761-32

54,730-28

1,37,492-20

STATE TRADING ON RICE AND PADDY.—contd.
Stock, Trading and Profit and Loss Accounts (Pro forma for the year 1949-50)—contd.

Dr.	Particulars.	Quantity.	Value.		Particulars.	Quantity.	Value.		Total amount
			Mds.	Rs.			Md. Sr.	Rs.	
	1		2	3	4	5	6	7	8
	To <i>Incidental charges</i> —								
	(Paid and Outstanding)		..	..	1,75,87,125		..	..	2,01,021
	.. Railway Freight account		..	..	33,61,892		..	..	74,80,573
	.. <i>Interest charges</i> —								
	(Paid and Outstanding)		..	..	46,556				
	.. share of overhead charges incurred under the head '63'*		..	..	1,43,83,027		3,310,579-20	2,44,97,482	
	.. Road Development charges		..	..	11,46,691		3,049,514-16	4,46,76,363	
	Audit charges		..	..	1,99,057		4,966,576 bags	31,36,045	7,23,09,890
	TOTAL				38,48,91,033		Net Loss	42,12,724	38,48,91,033

*Excludes cost of Secretariat establishment and the pay and allowances of Financial Adviser and Assistant Financial Adviser.

CALCUTTA;

K. N. CHAUDHURI,

B. K. MALLIK,

The 5th December, 1952.

Deputy Controller of Finance.

Controller of Finance.

—contd.

Balance Sheet as on the 31st March, 1950.

LIABILITIES.		ASSETS.			
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
1. 63.—Extraordinary charges in India—Overhead—					
Balance as per last account	2,53,64,419				51,22,225
For the year	1,43,83,027	3,97,47,446			
2. 22.—Interest Account—					
Balance as per last account	1,98,572				64,862
For the year	52,485	2,51,057			5,63,291
3. Outstanding interest . . . . .	..	10,153			
4. 26.—Audit charges—					
Balance as per last account	3,77,309			29,04,772	
For the year	1,99,057	5,76,366		40,19,415	
5. Sundry creditors—					
(i) Government of India—for purchases	37,38,558				
(ii) Other purchases	82,62,080				40,52,818
(iii) Miscellaneous	25,65,429	1,46,66,067			11,39,166
					51,91,984

STATE TRADING ON RICE AND PADDY—*concl.*
Balance Sheet as on the 31st March, 1950—*concl.*

	Liabilities.			Assets.		
1	2	3	4	5	6	
	Rs.	Rs.			Rs.	
6. Road Developmental Fund—						
Balance as per last account	15,64,325					
For the year	11,46,691					
	27,11,016					
7. Reserve for schemes of Procurement Bonus.						
Balance as per last account . . . . .	..	37,85,310			12,77,640
8. Refund due to parties . . . . .	..	50,65,728			5,16,630
9. Excess of assets over liabilities as per last account.		22,21,614			7,23,09,890	
10. Suspense Account.						
(A.R.O.P.'s Personal Ledger account and Cash Credit account.)		1,28,680				
11. Profit and Loss Account—						
Balance as per last account	2,20,19,996					
Less Loss for the year	42,12,724	1,78,07,272				
TOTAL		9,19,70,709			9,19,70,709	

Certified that to the best of our information and belief the above Balance Sheet and the Trading and Profit and Loss Accounts, for the period ending 31st March, 1950, have been correctly drawn up from the records of this office maintained from the returns and reports of the Departmental Officers concerned.

CALCUTTA :

The 5th December, 1952.

K. N. CHAUDHURY,

Deputy Controller of Finance.

B. K. MALLIK,

Controller of Finance.

—contd.

STATE TRADING ON WHEAT AND WHEAT-PRODUCTS—contd.
Pro forma Balance Sheet as on the 31st March, 1950.

LIABILITIES.		ASSETS.			
1	2	3	4		
	Rs.	Rs.	Rs.	Rs.	Rs.
1. <i>Net Outlay.</i>					4,13,001
(Gross Expenditure Minus Gross Receipts under 85A Capital Outlay).		43,35,522		3,46,63,474	
2. 63.— <i>Extraordinary charges in India (Overhead)</i> —					3,52,50,958
Balance as per last account	1,32,40,588				
For the year	1,05,90,181				
3. <i>Interest account</i> —		2,38,30,769		69,62,986	1,50,000
Balance as per last account	1,19,077				
For the year	83,856				
4. Outstanding Interest					1,36,58,378
		2,02,933			
		10,029			
5. <i>Audit charges</i> —					8,00,000
Balance as per last account	1,97,016				
For the year	1,46,565				
		3,43,581			1,44,58,378

STATE TRADING ON WHEAT AND WHEAT-PRODUCTS—concl'd.
Pro forma Balance Sheet as on the 31st March, 1950—concl'd.

Liabilities.		Assets.	
1	2	3	4
	Rs.	Rs.	Rs.
6. <i>Sundry Creditors</i> —			
(i) Government of India—for Purchases and incidentals.	72,11,213		1,32,61,234
(ii) Government of India—for Subsidy	54,65,865		96,69,976
(iii) Mills and Agents	2,17,37,229		
(iv) U. P. Government	10,81,122		
(v) Suspense Account (Rice)	42,796		2,29,31,210
		3,57,38,225	
7. Security Deposit—Flour Mills.	..	1,50,000	
8. Undivided Bengal Suspense Account.	..	1,44,58,378	
9. Excess of Assets over Liabilities.	..	12,97,096	
		8,01,66,533	8,01,66,533

Certified that, to the best of our information and belief the above Balance Sheet and the foregoing Trading and Profit and Loss Accounts, which have been drawn up on the basis of accounts and returns rendered by Departmental Officers, are correct.

CALCUTTA;

S. N. SEN GUPTA,

B. K. MALLIK,

The 6th December, 1952.

Assistant Controller of Finance

Controller of Finance.

—contd.

STATE TRADING ON SUGAR—contd.

Balance Sheet as on the 31st March, 1950.

LIABILITIES.		ASSETS.	
1	2	3	4
	Rs.		Rs.
1. 63 Extraordinary Charges in India	11,64,565	1. Net Deposit into the Bank and the Treasuries.	9,46,492
2. 23 Interest Account	22,989	(Gross receipts minus expenditure under 85A Capital Outlay) . . . . .	..
3. Outstanding Interest	240	2. Sundry Debtors	44,170
4. Audit Charges	16,117	3. Stock in Trade	14,80,057
5. Sundry Creditors	13,86,413	4. Profit and Loss Account—	
6. Refund due to Parties	1,37,374	Loss for the year	2,56,979
			<u>27,27,698</u>
			<u>27,27,698</u>

Certified that to the best of our information and belief the above balance sheet and the foregoing Trading and Profit and Loss Accounts, which have been drawn up on the basis of accounts and returns rendered by Departmental Officers, are correct.

CALCUTTA,

R. B. DAS,

B. K. MALIK,

The 6th December, 1952.

Assistant Controller of Finance.

Controller of Finance.

EXPLANATORY MEMORANDUM RELATING TO STOCK, TRADING AND PROFIT AND LOSS ACCOUNTS.

1. The money values shown against (a) purchases and (b) incidental charges (*i.e.* handling, transport and other charges) on the debit side of the account include not only the amounts paid but also the amounts payable on account of supplies and services received during the period of account.

2. Railway freight represents the amounts actually adjusted in the books of the Accountant General during the year of account.

3. The figures shown against "Interest charges" include only the amounts actually paid or payable on account of Cash Credit Advances taken from the Imperial Bank of India. No amount has been added on account of interest on the capital at charge, *i.e.*, the total outlay on material assets and Government cash used as trading capital.

4. The figure shown against "Overhead charges" represents proportionate share of the charges actually paid and adjusted under the head "63.—Extraordinary charges". Any liabilities remaining outstanding are not taken into account.

5. The amount shown against "Audit charges" has been calculated on the basis of actual man-days spent on audit work and not at the usual rate of 1 per cent. on total expenditure.

6. The figures shown against "Sales" on the credit side of the account include amounts realisable on account of transactions during the period of account.

7. The opening and closing stocks have been valued on the principle of average cost of procurement or average selling price whichever is lower.

EXPLANATORY MEMORANDUM RELATING TO THE BALANCE SHEET.

Item No. 6 (Rice and Paddy) on the Assets side (*viz.*, Undivided Bengal Suspense Account) represents the value of foodgrains supplied by West Bengal Government against amounts deposited by wholesale traders and mill owners prior to the partition.

Item 8 on the Liabilities side and item 5 on the Assets side of the Balance Sheet of wheat and wheat-products (*viz.*, Undivided Bengal Suspense Account) represent realisation of Pre-partition claims from the mills and their deposit in the Bank.

2. Items 1, 2 and 4 (Rice and Paddy and Sugar, and items 2, 3 and 5 (Wheat) on the Liabilities side giving the progressive totals of expenditure are debited direct and finally to certain revenue heads. Since no relief is ever given to the revenue heads concerned, the amounts remain as outstanding liabilities and must go on steadily increasing from year to year.

3. Item 3 (Rice and Sugar) and Item 4 (Wheat) on the Liabilities side represent amounts payable to the Imperial Bank of India as interest on Cash Credit Advances.

4. Items 6 and 7 *ibid* (Rice and Paddy) represent amounts awaiting transfer to the appropriate Revenue and 'Deposit heads' respectively.

5. Item 9 (Rice and Paddy) and (Wheat and Wheat-products) represents the difference between the value of the opening stock on the 15th August, 1947 and West Bengal's share of liabilities outstanding on account of the Cash Credit Advances taken from the Imperial Bank of India by Undivided Bengal, prior to the partition.

6. The outlay on buildings, transport vehicles, equipments, furniture, etc., is all met out of revenue. Such outlay incurred during the Pre-partition period is not shown at all in the balance sheet, whereas the outlay on such items during the Post-partition period is included in item 1 (rice and paddy) and item 2 (wheat and wheat products) on the Liabilities side. The Profit and Loss Account and Balance Sheet as prepared by the Controller of Finance relate (except for comparatively small amounts spent on fixed assets during Post-partition period) to the trading or circulating capital, which again is not a fixed amount. It expands and contracts from time to time with the flow and ebb of transactions.

AUDIT CERTIFICATE.

Subject to the audit comments, I certify that the Stock, Trading and Profit and Loss Accounts and Balance Sheets of the foregoing accounts as on the 31st March, 1950 have been properly drawn up so as to exhibit a true and correct state of affairs of the State Trading Schemes according to the best of my information and as a result of the test-audit of the books and records maintained for them and on consideration of the explanations given to me.

CALCUTTA ;
The 1st November, 1952. }

B. BASU,
*Assistant Examiner, Outside Audit,
 West Bengal.*

AUDIT COMMENTS.

A—General.

The opening balances of stock represented stock which had been physically verified by officers-in-charge of godowns and not by an independent agency.

A system of continuous verification of stock by verifiers under the administrative control of the Controller of Finance was, however, introduced with effect from the 15th November, 1948. The different godowns are taken up by rotation. About three years' time was taken to complete the first round. The second round was taken up in 1951-52 and is in progress.

2. The assets shown in the balance sheet do not include outlay on buildings, equipments, etc. Government had decided that a complete list of such fixed assets should be appended to the Balance Sheet. This has not been done.

3. 'Interest'—represents only the amounts paid or payable as such to the Imperial Bank on account of Cash Credit Advance. It does not represent interest on the entire capital utilised by the scheme. If interest on total capital outlay, and also depreciation of fixed capital were taken into account the net loss appearing in the Trading Accounts would be more than what it is shown to be.

4. The Trading and Profit and Loss Accounts exhibit transit and godown shortages but do not show separately the losses caused by :—

- (i) deterioration or destruction of foodgrains,
- (ii) sale of off-quality foodstuff at reduced rates, and
- (iii) accident, theft, fraud etc.

The shortages shown in the accounts still remain to be formally written off by Government. In the case of wheat and wheat-products even transit and godown shortages have not been shown separately.

5. Under the orders of Government the following principles have been adopted with regard to the inclusion of indirect charges in the Profit and Loss Accounts.

- (a) No leave or pensionary contribution on account of the permanent establishment employed in the department have been included on the ground that the actual expenditure on this account would be very small compared with the size of the total cost of the establishment.
- (b) Overhead charges based on the booked figures under the head "63.—Extraordinary charges" have been allocated among the different commodities in the ratio of their purchase price ignoring incidental charges incurred thereon.
- (c) No interest has been charged on sums not borrowed from outside, *vide* item 3 of Explanatory Memorandum relating to Profit and Loss Account.

6. The total figures of cash sales, book adjustments, and subsidy account as per departmental books have been taken pending reconciliation with the figures in the books of the Audit Office.

B—Sectional.

(i) *Rice and Paddy.*

1. There was a net loss of Rs. 42,12,724 in 1949-50 against a net profit of Rs. 30,21,276 in 1948-49. The loss was mainly due to higher incidental charges, increased cost of purchase of gunny bags and higher price paid for imported rice.

2. The stock of dehydrated potatoes with the Government of Undivided Bengal was partitioned in 1948-49 between the Government of East and West Bengal. The bulk of the stock was disposed of by the end of 1949-50. Discrepancies were found in the accounts of the total transactions as submitted to Audit. The submission of the final accounts is awaited.

(ii) *Sugar.*

1. *Opening Balance*—The accounts for the period from 15th August, 1947 to 31st March, 1948 closed with a balance in hand of 3,285 mds. 37 srs. of Sugar. Although no accounts of the disposals of this balance and of the adjustment of the outstanding liabilities and claimers of that period have been made available to Audit, the accounts for the period under review has been started with a 'Nil' opening balance.

2. The figures in the Purchase Register showed an excess purchase of 258 mds. 23srs. over the figures of the stock accounts. Pending reconciliation the figures of the Purchase Register have been taken into account.

3. *Sales*.—Sales of 11,622 mds. to bulk allottees and 2,722 mds. 20srs. to Government of India were not included in the Stock Account. The sale proceeds of the former could not be shown to audit.

4. The net loss of Rs. 2,56,979 was mainly due to the fact that in fixing the selling price of the commodity overhead charges to the extent of Rs. 11,65,565 were not taken into account.

5. Rs. 1,37,374 shown as refund due to Extended Rationing Area wholesalers could not be verified as the Personal Ledger Accounts of the wholesalers were not available to audit.

(iii) *Wheat and Wheat-Products.*

1. There was a net loss of Rs. 96,69,976 for the year as against Rs. 57,86,085 for the year 1948-49. The appreciable increase in the size of the loss during the year was mainly due to sale of larger quantities of wheat to flour mills at the subsidised rate and enhanced overhead charges calculated on the value of the purchases which were much in excess of those of the previous year. Of the total net loss of Rs. 96,69,976 a sum of about Rs. 1,08,210 is attributable to heavy reduction made in the value of the closing stock of 18,013 mds. of Semolina. There seems to have been no real necessity for the heavy purchase of Semolina made in 1949-50.

2. The storage and transit shortages of Barley and Maize work out to 1.2 per cent. and 12.4 per cent. as against 1.3 per cent. and 19 per cent. in the previous year.

*Stock Account of Government Stores (General) under the Directorate of Rationing and Distribution, Calcutta,
for the year 1951-1952.*

Commodity.	Opening balance as on the 1st April, 1951.		Supply.		Total.		Sales.		Result of stock verification.		Verified balance on the 31st March, 1952.		Difference in value due to fluctuation in rates. Shortage—Excess+.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Rice 'A'	816	21,394	38,278	10,04,797	39,093	10,26,191	38,735	10,16,794	—164	—4,305	194	5,092	..
Rice 'B'	61,418	10,36,459	1,441,286	2,45,33,969	1,502,704	2,55,70,398	1,438,740	2,44,76,799	—9,524	—1,66,670	54,440	9,52,700	+25,771
Aus Rice	10	156	..	..	10	156	10	156	..	..	..	..	..
Atta	3,431	68,620	119,020	23,81,349	122,451	24,49,969	116,988	23,59,237	—629	—14,939	4,834	1,14,807	+39,014
Flour	1,498	32,355	92,817	21,35,925	94,255	21,68,280	90,950	21,33,050	—524	—12,772	2,781	67,787	+45,338
Wheat	36,334	5,67,719	1,375,526	2,20,97,025	1,411,860	2,26,64,744	1,363,377	2,19,09,528	—8,249	—1,80,447	40,234	8,80,119	+3,05,350
Sugar	19,869	7,35,407	526,564	1,94,17,047	546,453	2,01,50,454	525,392	1,93,73,830	—3,588	—1,32,307	17,473	6,44,317	..
Iraq Dates	1,055	21,100	4,714	94,280	5,769	1,15,380	5,467	1,09,340	—302	—6,040	..	..	..

Stock Account of Government Stores (General) under the Directorate of Rationing and Distribution, Calcutta, for the year 1951-1952—concl.

Commodity.	Opening balance as on the 1st April, 1951,		Supply,		Total,		Sales,		Result of stock verification.		Verified balance on the 31st March, 1952.		Difference in value due to fluctuation in rates. Excess+.
	Quantity.	Value.	Quantity.	Value.	Quantity (Columns 2 and 4).	Value (Columns 3 and 5).	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Dehydrated Potato	16	400	—13	—325	3	75	..	..	—3	—75	..	..	..
Suji	16	520	—10	—325	6	195	2	8	—2	—65	2	65	—57
Barley	1	19	—1	—19	..	..	..	..	..	..	..	..	..
Paddy	34	363	360	4,027	304	4,410	381	4,163	—1	—11	12	132	—104

CALCUTTA;

N. GUPTA,
Accountant, Government
Store Accounts.

J. BARMAN,
Superintendent, Government
Store Accounts

H. MOOKERJI,
Assistant Chief Accounting Officer.

S. K. DAS GUPTA,
Chief Accounting Officer, Rationing.

The 20th October, 1952

AUDIT CERTIFICATE.

The Store Accounts of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1951-52 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 explanation given to me, subject to the remarks contained in the audit comments.

CALCUTTA ;
 The 29th October, 1952. }

T. M. GHOSH,
*Examiner, Outside Audit,
 West Bengal.*

AUDIT COMMENTS.

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 dates of verification.

The value of net deficits, disclosed by the physical verification of stocks conducted on the 31st March, 1952, amounted to Rs. 5,17,631 calculated at the retail rates prevailing on that date. Against Rs. 4,66,763 representing the value of total shortage revealed by the physical verification conducted during the year, Rs. 3,66,302 was covered by the prescribed limit of handling loss (including the value of loss of Iraqi Dates to the extent of 1 per cent. not yet approved by Government) while a sum of Rs. 98,347 was charged for recovery from the shop personnel concerned for loss of commodities and Rs. 1,614 represented value of loss of commodities due to burglary.

In addition to these losses, a sum of Rs. 1,502 accounted for a loss due to sale of deteriorated commodities at reduced rates. The total value of deteriorated commodities withdrawn and destroyed within the year was Rs. 935. Besides these deteriorated commodities of a total value of Rs. 5,593 were also withdrawn from the stores for sale at reduced rates.

In addition to Rs. 98,347, sums of Rs. 976 and Rs. 7,941 were also charged for recovery on account of loss of cash and containers respectively disclosed during verification. Against the total assessment of Rs. 1,97,264 for recovery, a sum of Rs. 9,713 was realised and credited to Government upto the 16th July, 1952 and a net amount of Rs. 122 adjusted through supplementary liability statements.

The handling loss for each commodity except Iraqi Dates, Suji, Dehydrated Potatoes was within 1 per cent. of its total sale. The percentage of loss in respect of Iraqi Dates and Suji were 5.52 per cent. and 100 per cent. respectively. In respect of Dehydrated Potato there was no sale but the shortage was to the extent of 3 mds. which was lying in the stores.

Stock Account of Government 'Employees' (Police) stores under the Directorate of Rationing and Distribution, Calcutta, for the year 1951-1952.

Commodity.	Opening balance as on the 1st April, 1951.		Receipts.		Sales.		Loss on account of subsidy allowed.		Profit on account of retail sale.		Result of Stock verification.— Shortage— Excess +.		Verified closing balance as on the 31st March, 1952.		Difference in value due to fluctuation of rates and rounding up to figure.	
	Quan- tity.	Value.	Quan- tity.	Value.	Quan- tity.	Rs.	Value.	Rs.	Value.	Quan- tity.	Rs.	Value.	Quan- tity.	Value.	Excess +.	Deficit—.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
Rice 'A'	60	1,515	542	13,686	569	14,959	..	577	—0	152	27	682	15	..	..	..
Rice 'B'	1,634	26,348	30,051	4,89,094	30,081	3,16,819	1,72,294	..	—225	3,769	1,379	23,098	538	..	..	..
Atta	2,167	41,986	53,765	10,40,692	53,823	5,45,396	4,97,088	..	—383	8,857	1,726	39,914	8,577	..	..	..
Flour	..	..	236	5,487	236	3,547	1,995	..	—1	24	..	..	79	..	..	..
Sugar	118	4,300	2,659	96,887	2,579	51,586	42,397	..	—23	838	175	6,377	11	..	..	..
Iraqi Dates	66	1,221	41	—759	29	594	..	47	—3	56	..	..	11	..	..	..
Mustard Oil	1	56	..	..	..	..	..	..	—1	56	..	..	..	..	..	..
Excess amount realised due to fractional sales.	..	..	..	..	..	1,146	—1,146	..	..	..	..	..	..	..	..	..

CALCUTTA;

B. BHADURI,
Superintendent, Government
Employees' Stores and Permit Audit.

H. MUKHERJEE,
Assistant Chief Accounting
Officer, Rationing.

S. K. DAS GUPTA,
Chief Accounting Officer,
Rationing.

The 15th April, 1952.

AUDIT CERTIFICATE.

The Store Accounts of Government Employee's Stores (Police) under the Director of Rationing and Distribution, Calcutta for the year 1951-52 were test-audited under my supervision and I certify that the accounts are correct to the best of my information and consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA ;
The 19th October, 1952. }

T. M. GHOSH,
Examiner, Outside Audit.

AUDIT COMMENTS.

The value of the net shortage revealed by the physical verification of stocks at the close of the 31st March, 1952 amounted to Rs. 13,752 calculated at the permit rates as prevalent on that date (permit rates are lower than the retail rates, but in case of Atta the permit rate on the 31st March, 1952 was much higher than the retail rate prevalent from 1st April, 1951 to 2nd March, 1952). The stocks of the stores were verified from time to time during the year and the shortages found on each occasion were valued at the prevailing retail rates. The value of total shortages of commodities amounted to Rs. 12,712. This represented (i) Rs. 8,575 on account of handling loss within the permissible limit, (ii) Rs. 3,852 for loss in excess of permissible limit of handling loss and assessed for recovery from the shop personnel concerned, (iii) Rs. 115 due to burglary, (iv) Rs. 111 for deterioration of commodities which were withdrawn and either destroyed during the year or awaiting destruction and (v) Rs. 59 for loss due to shortage of Iraqi Dates which could neither be charged nor written off due to non-fixation of the permissible limit of handling loss by Government as yet.

Besides the above losses in commodities, sums of Rs. 7 and Rs. 251 were also charged for recovery on account of loss of cash and containers respectively disclosed during verification. Against the total assesment of Rs. 4,111 from shop personnel, a sum of Rs. 204 was realised and credited to Government and Rs. 18 adjusted upto date through supplementary liability statements leaving a balance of Rs. 5,889 still to be realised. Out of the amount of Rs. 115 on account of burglary, a sum of Rs. 20 was realised by forfeiture of the outstanding dues of the darwan of the Store.

The sale of food stuff to the Police and Fire Brigade personnel at subsidised rate during the year accounted for a loss of Rs. 7,12,004 (Rs. 7,12,628—Rs. 624) in commodities and Rs. 1,36,676 in meeting the establishment charges. The average number of employees was 14,040. The loss *per capita* on this account approximated to Rs. 5 per month.

AUDIT CERTIFICATE.

The Store Accounts of the Calcutta Rationing Area godowns under the Director of Rationing and Distribution, Calcutta and Industrial Area, for the year 1951-52 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 28th October, 1952

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}

T. M. GHOSH,
Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

1. (a) The Receipts and Issues shown in Cols. 3 and 8 respectively include the following commodities which were delivered direct to Government Stores from sources other than the ration godowns :—

	Mds.		Mds.
Rice 'A'	86,693	Rice 'B'	1,005,668
Atta	122,671	Flour	71,923
Sugar	528,733	Wheat	642,610
		Paddy	360

(b) The figures shown in Cols. 3 and 8 against Sugar include 190,322 mds. which was delivered direct to certain block allottees and permit holders from sources other than the ration godowns.

2. The Issues shown in Col. 8 consist partly of deliveries to Government stores against delivery orders issued by the Storage and Transport Section and partly of deliveries to other parties against delivery permits granted by the Permit Section of the Directorate.

3. The closing stock of sugar shown in Col. 14 excludes 342 mds. of sweepings which was sold by auction in August, 1952 at rates varying from Rs. 4 to Rs. 6 per md. and includes 1,052 mds. of off-quality stuff which was sold on rebates varying from 6% to 44% and the total loss on account of rebates and shortages found at the time of delivery from the godowns exceeded Rs. 8,000.

4. The issue of Iraqi dates shown in Col. 8 includes 5,431 mds. of deteriorated stuff of which 4,361 mds. was sold @ Re. 1-4 per md. and 1,070 mds. Re. 1-6 per md. and the total loss sustained by Government on the transactions exceeded Rs. 93,550.

5. The stocks in all the godowns on 31st March, 1952 were packed in 1,74,623 bags including 90,774 non-standard bags, 83,620 standard bags and 229 loose bags but excluding 2,830 bags which had been kept out of account pending receipt of the consigners' chalans. Again, as the physical verification was carried out by weighing only 229 loose bags and 4,181 standard bags which were together less than 2.5% of the total number of bags the figures shown in Col. 14 did not disclose the correct position.

The Store Account of

Particulars of Commodities.	Opening stock on the 1st April, 1951.	Receipts.	Gain
1	2	3	4
	Mds.	Mds.	M
Rice 'A'	6,179	201,254	
Rice 'B'	116,034	4,712,807	1
Atta	3,224	389,475	
Flour	27,015	550,528	
Wheat	57,854	5,347,303	6
Sugar	56,066	1,655,549	
Iraqi Dates	20,878	10,005	
Paddy . . . . .	..	360	..

(a) 35,83,508 Mds. @ Rs. 16-

(b) 2,90,720 Mds. @ Rs 19-6

(c) 4,05,751 Mds. @ Rs. 21-14

(d) 49,89,580 Mds. @ Rs. 15

(e) 35,31,429 Mds. @ Rs. 16-

(f) 2,92,451 Mds. @ Rs. 19-6

(g) 3,20,038 Mds. @ Rs. 21-i

(h) 49,19,477 Mds. @ Rs. 15

CALCUTTA ;
The 23rd October, 1952.

}

K. M. D¹
Inspector-in-
Statistics and

AUDIT CERTIFICATE.

The Store Accounts of the Calcutta Rationing Area godowns under the Director of Rationing and Distribution, Calcutta and Industrial Area, for the year 1951-52 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 28th October, 1952

}

T. M. GHOSH,
Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

1. (a) The Receipts and Issues shown in Cols. 3 and 8 respectively include the following commodities which were delivered direct to Government Stores from sources other than the ration godowns :—

	Mds.		Mds.
Rice 'A'	86,693	Rice 'B'	1,005,668
Atta	122,671	Flour	71,923
Sugar	528,733	Wheat	642,610
		Paddy	360

(b) The figures shown in Cols. 3 and 8 against Sugar include 190,322 mds. which was delivered direct to certain block allottees and permit holders from sources other than the ration godowns.

2. The Issues shown in Col. 8 consist partly of deliveries to Government stores against delivery orders issued by the Storage and Transport Section and partly of deliveries to other parties against delivery permits granted by the Permit Section of the Directorate.

3. The closing stock of sugar shown in Col. 14 excludes 342 mds. of sweepings which was sold by auction in August, 1952 at rates varying from Rs. 4 to Rs. 6 per md. and includes 1,052 mds. of off-quality stuff which was sold on rebates varying from 6% to 44% and the total loss on account of rebates and shortages found at the time of delivery from the godowns exceeded Rs. 8,000.

4. The issue of Iraqi dates shown in Col. 8 includes 5,431 mds. of deteriorated stuff of which 4,361 mds. was sold @ Re. 1-4 per md. and 1,070 mds. Re. 1-6 per md. and the total loss sustained by Government on the transactions exceeded Rs. 93,550.

5. The stocks in all the godowns on 31st March, 1952 were packed in 1,74,623 bags including 90,774 non-standard bags, 83,620 standard bags and 229 loose bags but excluding 2,830 bags which had been kept out of account pending receipt of the consigners' chalang. Again, as the physical verification was carried out by weighing only 229 loose bags and 4,181 standard bags which were together less than 2.5% of the total number of bags the figures shown in Col. 14 did not disclose the correct position.

Grant No. 40—Interest. Free Advances.

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess+ Saving—. 4
	Rs.	Rs.	Rs.
Major Head "Advances Repayable".			
A.—ADVANCES REPAYABLE—			
A-1.—Civil Advances	48,69,000	..	—48,69,000
Col. 4.—The expenditure does not come under the Consolidated Fund of West Bengal.			
TOTAL .	48,69,000	..	—48,69,000

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expen- diture. 3	Excess + Saving—. 4	
Major Head "Loans to Municipalities, Port Funds, etc."				
	Rs	Rs.	Rs.	
A.—LOANS TO PRESIDENCY CORPORATIONS—				
	Rs.			
O.	1,55,000	} 5,55,000	} 5,55,000	
R.	4,00,000			..
B.—LOANS TO MUNICIPALITIES—				
O.	4,45,000	} 9,18,600	} 9,03,112	
S.	4,80,000			—15,488
R.	—6,400			
C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—				
O.	1,00,000	} 4,38,000	} 4,38,000	
R.	3,38,000			..
D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—				
O.	1,00,000	} 96,600	} 54,200	
R.	—3,400			—42,400
Col. 4.—Savings reported too late by the Departmental officers for surrender.				
E.—ADVANCES TO CULTIVATORS—				
O.	30,50,000	} 25,30,450	} 24,20,999	
R.	—5,19,550			—1,09,451
F.—ADVANCES UNDER SPECIAL LAWS				
	25,000	1,07,222	+82,222	
Col. 4.—Provision not made through oversight.				
G.—MISCELLANEOUS LOANS AND ADVANCES—				
O.	64,02,000	} 49,13,305	} 49,61,491	
S.	5,20,000			+47,986
R.	—20,08,495			

Major Head and Sub-head. 1	Final Grant 2	Actual Ex- penditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
Major Head "Loans to Municipalities, Port Funds, etc."—<i>concl'd.</i>			
TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—			
Rs.			
O. 1,02,77,000	94,77,155	94,40,024	—37,131
S. 10,00,000			
R. —17,99,845			
<hr/>			
Major Head "Loans to Government Servants."			
H.—HOUSE BUILDING ADVANCES—			
O. 1,18,000	1,73,000	1,20,704	—52,296
R. 55,000			
Col. 4.—Smaller advances drawn by Government servants than the amounts originally applied for.			
I.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—			
O. 2,00,000	1,68,000	1,23,607	—44,393
R. —32,000			
Col. 4.—Same as under sub-head H			
J.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—			
O. 10,000	12,000	9,361	—2,639
R. 2,000			
Col. 4.—Same as under sub-head H			
K.—PASSAGE ADVANCES	..	960	+960
L.—OTHER ADVANCES—			
O. 2,000	..	..	..
R. —2,000			
<hr/>			
TOTAL—LOANS TO GOVERNMENT SERVANTS—			
O. 3,30,000	3,53,000	2,54,632	—98,368
R. 23,000			

Major Head and Sub-head. 1	Final Grant. 2	Actual Ex- penditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant—			
Rs.			
R.	17,76,845	17,76,845	.. —17,76,845
TOTAL—GRANT NO. 41	1,16,07,000	96,94,656	—19,12,344

REVIEW.

The original grant of Rs. 1,06,07,000 was augmented to Rs. 1,16,07,000 by supplementary grant of Rs. 10,00,000 against which the expenditure for the year was Rs. 96,94,656 leading to a saving of Rs. 19,12,344. The surrender of Rs. 17,76,845 reduced the saving to Rs. 1,35,499.

APPENDIX I.

ANALYSIS OF AMOUNTS REMAINING UNDER AUDIT OBJECTION.

(Vide paragraph 45 of the Audit Report on pages 34-35 ante.)

(Value in Rs. lakhs.)

Name of Department or Major Head.	Want of estimate.		Want of sanction to excess over estimate.		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
1947-48 (Post-partition)								
General Administration . . . . .	..	..	..	..	13	1-56	20	40
Jails . . . . .	..	..	..	..	10	03	..	..
Agriculture . . . . .	..	..	..	..	8	32	..	..
Food . . . . .	..	..	..	..	..	..	92	4-05
Communication and Buildings	262 ²⁶²	73-82	6	07	142	1-56	..	..
Irrigation and Waterways	12	42-75	..	..	..	..	..	..
Public Health	9	48-46	..	..	..	..	..	..
Total	273	1,65-03	6	07	173	3-47	112	4-45
1948-49.								
General Administration . . . . .	..	..	..	..	29	2-07	23	20
Jails . . . . .	..	..	..	..	6	17	..	..
Education . . . . .	..	..	..	..	..	..	2	06
Agricultural . . . . .	..	..	..	..	34	5-48	..	..
Food . . . . .	..	..	..	..	..	..	198	75-81
Rehabilitation and Miscellaneous	4	73	..	..	..	..	60	3-05
Communication and Buildings	400	55-38	24	1-57	211	2-19	..	..
Irrigation and Waterways	46	2-05	8	53	..	..	..	..
Public Health	2 ⁵	10-45	3	09	..	..	..	..
Total	452 ⁴⁵⁵	68-61	35	2-19	280	9-91	288	79-12

APPENDIX I—contd.

(Value in Rs. lakhs.)

Name of Department or Major Head.	Want of estimate.		Want of sanction to excess over estimate.		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
1949-50.									
General Administration . . . . .	..	..	..	..	..	48	4.33	27	6.80
Jails . . . . .	..	..	..	..	..	12	.19	..	..
Education . . . . .	..	..	..	..	..	2	.08	..	..
Medical . . . . .	..	..	..	..	..	..	..	7	.01
Agriculture . . . . .	..	..	..	..	..	48	.66	42	.02
Food . . . . .	..	..	..	..	..	..	..	161	45.52
Relief and Rehabilitation	100	17.96	1	.01	..	..	..	677	17.56
Miscellaneous . . . . .	..	..	..	..	..	..	..	12	3.00
Communication and Buildings	1131	93.57	35	9.96	503	5.72	..	..	..
Irrigation and Waterways	58	6.59	18	1.43	24	1.03	..	..	..
Public Health	15	12.65	14	1.56	..	..	..	..	..
Total	1,304	1,30.77	68	12.96	637	12.01	926	73.00	..
1950-51.									
Excise . . . . .	..	..	..	..	..	..	..	9	.12
General Administration . . . . .	..	..	..	..	..	78	6.22	87	9.90
Jails . . . . .	..	..	..	..	..	404	5.15	..	..
Ports and Pilotage . . . . .	..	..	..	..	..	9	.14	..	..
Education . . . . .	..	..	..	..	..	14	.52	..	..
Medical . . . . .	..	..	..	..	..	113	4.15	27	.22
Agriculture . . . . .	..	..	..	..	..	135	6.60	282	1.40
Industries . . . . .	..	..	..	..	..	..	..	5	7.02
Famine . . . . .	..	..	..	..	..	..	..	8	.34
Road Transport . . . . .	..	..	..	..	..	2	.23	..	..
Food . . . . .	..	..	..	..	..	..	..	283	1,88.95
Relief Rehabilitation	132	1,07.97	4	.62	482	46.52	1,192	50.90	..

APPENDIX I—*concl'd.*

(Value in Rs. lakhs.)

Name of Department or Major Head.	Want of estimate.		Want of sanction to excess over estimate.		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
1950-51—concl'd.								
Miscellaneous . . . . .	..	..	..	..	63	14.30	..	..
Communication and Buildings . .	1,856	2,03.21	85	36.74	820	12.08	..	..
Irrigation and Waterways	142	44.91	27	24.39	111	1.81	..	..
Public Health	84	40.06	7	3.03	25	40	..	..
Total	2,214	3,96.15	123	64.78	2,256	98.12	1,893	2,58.85
1951-52.								
Land Revenue . . . . .	..	..	..	..	..	..	6	1.45
Excise . . . . .	..	..	..	..	..	..	49	.89
General Administration . . . . .	..	..	..	..	1,002	29.00	229	10.05
Jails . . . . .	..	..	..	..	2,227	51.47	55	.34
Police . . . . .	..	..	..	..	118	4.00	31	.16
Ports and Pilotage . . . . .	..	..	..	..	8	.14	14	.3
Education . . . . .	..	..	..	..	314	3.42	25	.10
Medical . . . . .	..	..	..	..	231	13.52	95	.95
Agriculture . . . . .	..	..	..	..	1,557	37.80	52	2.81
Veterinary . . . . .	..	..	..	..	13	.11	..	..
Industries . . . . .	..	..	..	..	10	1.51	14	1.09
Famine . . . . .	..	..	..	..	..	..	31	1.49
Road Transport . . . . .	..	..	..	..	..	..	75	16.44
Food . . . . .	..	..	..	..	193	2.79	940	23,83.27
Relief and Rehabilitation	349	88.89	7	7.23	1,433	57.23	1,343	93.67
Miscellaneous . . . . .	..	..	..	..	128	2.35	169	6.04
Communication and Buildings . .	2,163	3,08.91	102	82.54	894	19.72	..	..
Irrigation and Waterways	354	2,31.19	94	23.41	260	5.77	..	..
Public Health	293	78.97	32	3.44	40	4.64	..	..
Total	3,159	7,07.96	235	1,16.62	8,428	2,33.47	3,128	25,18.78
GRAND TOTAL	5,400	14,68.52	467	1,96.62	11,774	3,56.98	6,347	29,34.20

The heavy outstandings are chiefly due to :—

- (1) Delay in sanctioning estimates.
- (2) Want of detailed bills in final adjustment of advance payments.
- (3) Want of disbursement certificates, payee's receipts, etc.
- (4) Want of Government orders sanctioning certain payments on account of relief and rehabilitation.
- (5) Want of orders sanctioning rates for incidental charges of the Food Department
- (6) Want of stock certificates.
- (7) Want of sanction to write-off of shortage occurred in storage, etc.

APPENDIX II.
ACCOUNTS AND REVIEW OF GOVERNMENT COMMERCIAL CONCERNS FOR 1951-52.

ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.

(See paragraph 3 of the Review under Grant No. 5.—Forest.—page 59.)

Comparative Extraction, Manufacturing and Profit and Loss Account of the Band Saw Mill, Siliguri for the year 1951-52.

Dr.

Cr.

	1	1950-51.	1951-52.	4	1950-51.	1951-52.
		Rs.	Rs.		Rs.	Rs.
To opening stock—Log and Sawn timber		6,35,644	5,14,432		2,298	..
„ Royalty of logs		2,23,743	2,12,085			
„ Extraction charges		1,38,729	1,46,586		5,12,237	6,39,916
„ Audit fees (Kurseong Division)		1,125	1,412			
„ Audit fees (Jalpaiguri Division)	713			
„ Milling expenses (Kurseong Division)		1,54,228	1,13,724		8,259	5,172
„ Sawing charges (Jalpaiguri Division)	57,485			
„ Administration expenses (Kurseong Division) 14,577		16,120	16,120		8,275	2,758
„ Administration expenses (Jalpaiguri Division) ..		18,575	8,148		38,414	9,606
„ Miscellaneous selling expenses		7,824	43,908			
„ Interest on capital outlay	7,955			
„ Value received by Collection		6,473	3,154		365	..
„ Value received by re-measurement	90		97,381	..
„ Sal slab	6,496			
„ Transfer of sleepers	583			
„ Old Broad Gauge siding (Kurseong Division)	4,248		17,429	85,913
„ Old Broad Gauge siding (Jalpaiguri Division)	2,147			
„ Value of timber used departmentally	2,758		5,75,973	4,29,489
„ Sal slab converted into firewood and burnt into boiler	5,627			583
„ Net profit		59,713	31,393			5,627
TOTAL		12,60,631	11,79,064	TOTAL	12,60,631	11,79,064

Certified correct according to the Books of the Band Saw Mill, Siliguri.

SILIGURI:

}
The 1st December, 1952.

N. N. BISWAS,
Store Forester.

J. K. BANERJEE,
Accountant.

I. B. SIRCAR,
Manager, Band Saw Mill, Siliguri.

APPENDIX II—contd.
Comparative Balance Sheet of the Siliguri Band Saw Mill for the year 1951-52.

	1950-51.		1951-52.	
	1	2	3	4
Capital and Liabilities.		Rs.	Rs.	Properties and Assets
Opening Balance		10,04,905	8,49,502	Plant and Machinery
Less due to devaluation	61,541	Mill Building
		<u>10,04,905</u>	<u>7,87,961</u>	Depot Building
<i>Add—</i> Withdrawals		4,48,400	4,44,862	Railway siding
		<u>14,53,305</u>	<u>12,32,823</u>	Rolling stock.
<i>Deduct—</i> Remittance		6,07,522	4,25,153	Motor truck
		<u>7,85,783</u>	<u>8,07,670</u>	Furniture
Liabilities		940	22,868	Bicycle
Royalty Outstanding		3,066	4,989	Well-ring
Audit Fee	1,412	Tools, spare parts and oil and stores, etc.
Net profit		59,713	31,393	Stock in trade
		<u>8,49,502</u>	<u>8,68,332</u>	Logs
GRAND TOTAL		8,49,502	8,68,332	Sawn timber
				Sundry Debtors
				Saving charges recoverable.
				GRAND TOTAL
				8,49,502
				8,68,332

Certified correct according to the Books of the Band Saw Mill, Siliguri.

SILIGURI;

J. K. BANERJEE,
Accountant,

I. B. SIRCAR,
Manager, Band Saw Mill, Siliguri.

The 1st December, 1952.

APPENDIX II—concl'd.

Comparative Cost Sheet of Sawn Timber of the Siliguri Band Saw Mill for the year 1951-52.

	1950-51.	Kurseong Division.	Jalpaiguri Division.	1951-52.
1. Logs sawn	1,63,988-17 cft.	1,42,801-04	+ 72,913-44 cft.	= 2,15,714-48 cft.
2. Output of sawn timber	1,17,059-51 "	1,00,365-90	+ 50,733-27 cft.	= 1,51,099-17 cft.
3. Loss in conversion	46,928-66 "	42,435-14	+ 22,180-17 cft.	= 64,615-31 cft.
4. Percentage of loss	28-62%	20-95%		
Cost of logs sawn	Rs. 4,01,494	Rs. 3,39,865	@ 3-6-2	
Miscellaneous—				
Direct charges	Rs. 1,04,533	Rs. 1,16,168	average 12-30 as.	
Depreciation	Rs. 16,189	Rs. 14,438	" 1-53 as.	
Supervising establishment	Rs. 33,505	Rs. 40,603	" 4-29 as.	
Administration expenses	Rs. 14,578	Rs. 24,268	" 2-57 as.	
Miscellaneous expenses—				
On selling including interest on capital outlay	Rs. 26,400	Rs. 51,863	average 5-49 as.	
All-in cost	Rs. 5,96,699	Rs. 504,142	Kurseong Divn. Rs. 5 0 4	
Sale of sawn timber	Rs. 5,12,237	Rs. 83,053	Jalpaiguri Divn.* Rs. 1 10 2	
		Rs. 6,39,916	Kurseong Divn. Rs. 4 14 7	*sawing charge
				charge realised.
				Average rate realised.
	Rs. as. p.	Rs. as. p.	Rs. as. p.	Rs. as. p.
Teak—	5 14 6	7 1 5	5 11 5	8 14 7
'A' Class	5 2 3	5 6 3	5 1 11	5 4 0
'B' Class	5 0 0	6 2 11	4 12 10	5 7 3
'C' Class	4 7 6	4 2 11	4 4 4	2 14 7
'D' and 'E' Classes	4 3 5	2 1 7	3 14 0	1 14 7

Certified correct according to the Books of the Band Saw Mill, Siliguri.

SILIGURI; }
 N. N. BISWAS,
 Store Forester.

J. K. BANERJEE,
 Accountant.

I. B. SIRCAR,
 Manager, Band Saw Mill,
 Siliguri.

The 9th August, 1952.

APPENDIX II—*contd.**Financial Review of the Siliguri Band Saw Mill for the year 1951-52.*

In presenting herewith the audited profit and loss account and balance sheet of the Government Band Saw Mill at Siliguri for the year 1951 52, I have to report that the profit for the year under review amounted to Rs. 31,393 as against profit of Rs. 59,713-0-9 in 1950-51 and Rs. 1,01,858-13-2 in 1949-50.

The working of the year under report was satisfactory on the whole. The Saw Mill remained closed for 43 days (*i.e.*, 1 day for disorder of machinery parts and 42 days for annual overhauling, stock taking and clearance of outturn) except mill holidays.

There was practically no serious breakdown in the mill except minor disorder to the boilers, electric generator and machinery parts which were set right promptly by adjustment and replacement of machinery parts as necessary by the existing staff. These were usually done after working hours without any dislocation of normal works.

Timber was sold mostly to Railways in considerable quantities in form of sleepers and to various other Government Departments specially Works and Building Directorate of this State besides their sale to casual purchasers and displaced persons at scheduled rates to meet their individual requirements. The balance was disposed of by public auction which started from 14th April, 1951 twice a month.

The total volume of timber sold was 1,30,239 cft. during the year as against 97,903 cft. in the previous year. As the local market could not consume the whole outturn, nor any purchaser from Calcutta side came forth for purchase of our timber specially for transport difficulty and loss in transit, etc., we despatched 6 wagon loads of timber amounting to 88 tons to the Forest Utilisation Officer, West Bengal, Calcutta, for direct sale as an experiment. The result was satisfactory on the whole.

The mill worked single shift during the year and the outturn of sawn timber during the period under review was 151,099·17 cft. (*viz.*, 1,00,365·90 cft. of Kurseong Division and 50,733·27 cft. of Jalpaiguri Division) as against 1,17,959·51 cft. (Kurseong Division) in 1950-51 and 1,35,991·50 cft. (Kurseong Division) in 1949-50.

Less profit is due to less demand and less sale on account of slump in the timber trade combined with acute transport difficulty. As a result quite a considerable quantity of sawn timber is still lying unsold at the close of the year. A small quantity of timber was sold to East Pakistan towards the close of the year under review by private parties by purchase from the saw mill. But it is expected that the sale to East Pakistan would increase in the next financial year provided the present trade agreement with Pakistan in respect of timber continues to be in force.

SILIGURI ;
The 1st December, 1952.

I. B. SIRKAR,
Sub-Divisional Forest Officer,
Siliguri Forest Sub-Division.

APPENDIX II—*contd.*

AUDIT CERTIFICATE.

Subject to the audit comments it is certified that the balance sheet of the Band Saw Mill, Siliguri as on 31st March, 1952 was properly drawn up so as to exhibit a true and correct state of affairs of the concern according to the best of information and explanation given to me and as shown by the books and records maintained.

CALCUTTA ;
 The 3rd January, 1953. }

T. M. GHOSH,
 Examiner, Outside Audit,
 West Bengal.

Audit comments on the Pro forma Accounts of the Siliguri Band Saw Mill for the year 1951-52.

1. Under the orders of the Conservator of Forests, Northern Circle, contained in his No. 4294/1H-17, dated 9th June, 1952 the value of the opening balances of sawn timber was reduced from Rs. 5,56,970 to Rs. 4,95,429, *i. e.*, by Rs. 61,541 as shown in the Profit and Loss account of the Saw Mill. Approval of Government is necessary for the devaluation of the assets.

2. As in the previous years the percentage of loss due to sawing of logs exceeded in some cases the permissible limit of 30 per cent. sanctioned by Government. The overall position of conversion loss due to sawing during the year under review is given below :—

Logs sawn	2,15,714·48 cft.
Outturn of sawn timber received	1,51,099·17 cft.
Loss due to conversion	64,615·31 cft.

It seems the maximum limit of loss due to conversion sanctioned by Government is rather liberal. Any excesses over this percentage require special vigilance.

3. A Marshall Portable Boiler Engine with a book value of Rs. 17,148 appeared to have been sold out for Rs. 5,100 in July, 1951 by the Divisional Forest Officer, Kurseong, but the article with its book value was included as an asset in the balance sheet for the year 1951-52. Full particulars of the sale effected by the Divisional Forest Officer were not available for audit scrutiny.

4. A sum of Rs. 6,395 representing the depreciated value of broad gauge siding since replaced by metre gauge siding has been written off from the books. Action taken requires sanction of Government.

APPENDIX II—*contd.*

5. The closing stock of logs and sawn timber as shown in the balance sheet represents the book value which differs from the actual balance of stock of the articles found on stock verification on 31st March, 1952 as noted below :—

A/C Round logs.		Shortage found
Book balance as on 31-3-52 . . .	17,825.26 cft. upto 1950-51	1,389.12 cft.
Actual balance found on verification	16,436.14 cft. during 1951-52	<i>Nil</i>
	Total . . .	1,389.12 cft.
Shortage	1,389.12 cft.	
	valuing Rs. 1,484 approximately.	

A/C Sawn timber.

Book balance as on 31-3-52 . . 83,530.84 cft.

		Shortage found		
		during—	In cft.	Value Rs.
Actual balance found on verification	. . 65,948.91 cft.			
		1949-50	16,874.67	43,865
		1950-51	470.84	1,912
	Shortage 17,581.93 cft.	1951-52	236.42	957
	valuing Rs. 46,734.	Total	17,581.93	46,734

The accumulated shortages of logs and sawn timber referred to above until written off from the books continue to show an inflated balance of the closing stock. Action may, therefore, be taken to regularise the loss of stores and set right the accounts as early as possible so as to exhibit the correct position in the balance sheet.

6. A sum of Rs. 7,955 has been charged to profit and loss account for the year under the head—Interest on Capital. The figures have been worked out at the rate of 4 per cent. pending a decision of Government on the point. The amount charged to profit and loss account is therefore subject to variation according to final orders of Government. Adjustment may be carried out in the next year's account, if necessary.

7. A sum of Rs. 195 has been deducted from the opening balance of sales account due to correction resulting from erroneous charges in a bill issued last year under the orders of the Divisional Forest Officer, Kurseong Division.

APPENDIX II—*concl'd.*

8. The net effect of the above comments on the profit and loss account of the year may be summarised as under :—

	Rs.
Net profit shown in the Profit and loss account of the year	31,393
Less inflation due to devaluation of opening balance referred to in para. 1 above.	61,541
	30,148
Loss (—)	30,148
Add cost of asset sold not taken into account <i>vide</i> para. 3 above	17,148
	47,296
Add shortages of sawn timber found on stock verification during 1951-52 <i>vide</i> para. 5 above.	957
	48,253
Net loss	48,253

Thus against the net profit of Rs. 31,393 as shown in the Profit and Loss Account, the net loss as shown above would come to Rs. 48,253 only.



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