

GOVERNMENT OF WEST BENGAL

---

# APPROPRIATION ACCOUNTS

1952-53

AND

# THE AUDIT REPORT

1954



सत्यमेव जयते

PRINTED BY THE GOVERNMENT OF  
INDIA PRESS, CALCUTTA, INDIA, 1956.

Recd. from the Dy. Secy.  
Finance, Appropriation  
Dept. Govt. of West Bengal  
on 11.7.57 for 1000 Bids  
1957. Bids no 2d-3/5

Price not mentioned.



33982

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# PART I.

## AUDIT REPORT 1954.

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

### CHAPTER I—INTRODUCTORY.

This report recounts only important financial irregularities, etc., noticed in the course of audit of the accounts of the year 1952-53 and of previous years, which could not be dealt with in the earlier reports.

In pursuance of Article 206 of the Constitution of India, an Appropriation (Vote on Account) Act was passed by the newly elected Legislature in March, 1952, to meet the charges for a part of the year—pending consideration of, and voting on the Budget Estimates presented to it for the whole financial year. A further statement showing 'Final Demands for Grants and Appropriations for the year 1952-53' was presented to the Legislature in June, 1952. The Final Demands appearing therein were identical with those shown in the Budget Estimates presented in March, 1952, except in the case of Grants No. 30-Famine and 43-Loans and Advances bearing interest. The Final Demands under these two Grants were more than the original ones, because of provision made for the purpose of relief of distress and for larger payment of loans in famine-stricken areas. A new Demand, namely, Grant No 35-A, was introduced to provide funds for expenditure on three Rural-cum-Urban Community Projects approved by the Government of India and on Self-Financing Schemes of the State Government under the Community Development Project.

The Budget Estimate, as finally passed, provided for a total revenue expenditure of Rs. 42·04 crores. This provision was subsequently increased by supplementary grants (Rs. 1·35 crores) raising the total to Rs. 43·39 crores, as against a total provision of Rs. 40·37 crores in the preceding year. The following are the more important items accounting for the increase :—

- (i) Appropriation for reduction of debt—For contribution to the Sinking Fund and Depreciation Fund in connection with the repayment of loan of Rs. 175 lakhs raised in the open market during 1951-52 (Rs. 13·32 lakhs).
- (ii) Education—Increased provision for development schemes and other new schemes (Rs. 52·44 lakhs).
- (iii) Medical—Larger provision for development schemes and other new schemes (Rs. 40·40 lakhs).
- (iv) Capital Outlay on Industrial Development within the Revenue Account—Investment in share capital of the West Bengal Provincial Co-operative Bank, Ltd., under Government guarantee to cover short fall in realisation of Pre-partition investments of the Bank in East Bengal (Rs. 15 lakhs).
- (v) Famine—Larger provision for relief of distress prevailing in certain districts (Rs. 61·86 lakhs).

- (vi) **Miscellaneous—Community Development Projects**—New provision required to meet expenditure on three Rural-Cum-Urban Community Projects (Rs. 61·32 lakhs).
- (vii) **Extraordinary charges**—Provision for adjustment (in arrears) of loss incurred on supply of foodstuff to certain classes of Government servants at concessional rates (Rs. 42·28 lakhs).

In the Capital section the budget provision of Rs. 23·68 crores was augmented by supplementary grant of Rs. 0·05 lakh only. The sanctioned budget for the preceding year was Rs. 18·07 crores. The increase of Rs. 5·66 crores was mainly due to increased provision under 80-A—Capital Outlay on Multipurpose River Schemes outside the Revenue Account (Rs. 5·88 crores) for the Mayurakshi Project and Government's share of Outlay on the Damodar Valley Project.

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

2. *Original Grants and Appropriations.*—(i) **Vote on Account.**—In respect of the estimated expenditure for the first five months of the year, 1952-53, the Legislature passed 'Votes on Account' in advance amounting to Rs. 30,67,03,001. This amount as well as a further sum of Rs. 37,02,100 required to meet expenditure charged on the Consolidated Fund of the State for a part of the year were included in the Schedule of the West Bengal Appropriation (Vote on Account) Act, 1952 (West Bengal Act. II of 1952) which was assented to by the Governor on the 29th March, 1952. In the absence of a system of Exchequer Control, and because of the time-lag in making book adjustments in respect of payments by transfer, any excess of expenditure over the 'Votes on Account' could neither be prevented, nor accurately determined by audit.

(ii) **Final Demands.**—The West Bengal Appropriation (No. 2) Act, 1952 (West Bengal Act XVI of 1952) as assented to by the Governor on the 26th August, 1952, authorised payment and appropriation from and out of the Consolidated Fund of the State of a sum of Rs. 41,95,49,900 voted by the Legislature and Rs. 2,66,48,000 required to meet the expenditure charged on the consolidated fund of the State in addition to the sum of Rs. 31,04,05,101 authorised to be withdrawn and appropriated for a part of the year under the West Bengal Appropriation (Vote on Account) Act, 1952.

The total number of voted grants during the year was thirty-nine as against thirty eight in the previous year. The increase is due to the presentation of a demand for Community Development Projects (Grant No. 35-A). The provision hitherto included in the Demand for 54-A—Territorial and Political Pensions (Grant No. 31) was transferred to the demand for 54-B—Privy Purses and Allowances of Indian Rulers (Grant No. 32) due to change of classification. In the 'Charged' section, there was a new item for 'Appropriation for Reduction or Avoidance of Debt' (Appropriation No. 12).

3. *Supplementary Grants and Appropriations.*—During the year under report supplementary grants aggregating Rs. 1,50,02,900 were included in the schedule of the West Bengal Appropriation (No. 2) Act, 1953 (West Bengal Act XII of 1953) which was assented to by the Governor on the 31st March, 1953. The above amount consisted of (a) Rs. 1,39,46,900 on

account of four supplementary grants voted by the Legislature and (b) Rs. 10,56,000 on account of six charged appropriations.

4. *General Results of Appropriation Audit.*—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 . . . . .	..	72,62,52,901	72,62,52,901
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State . . . . .	3,03,50,100	..	3,03,50,100
2. Supplementary Schedules to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	1,39,46,900	1,39,46,900
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State . . . . .	10,56,000	..	10,56,000
3. Net aggregate grant or appropriation . . . . .	3,14,06,100	74,01,99,801	77,18,05,901
4. Aggregate disbursements . . . . .	3,35,97,126	56,42,67,282	59,78,64,388
5. Less (—) or more (+) than granted . . . . .	+21,91,026	—17,59,32,539	—17,37,41,513
6. Percentage of 5 to 3 . . . . .	7	23.8	22.5

5. *Savings on voted grants.*—Savings occurred in 36 out of 39 voted grants. A list of the more important items 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 . . . . .	16,19,70	..	16,19,70	12,02,36	4,17,34	25.8
15. Jails and Convict Settlements . . . . .	1,00,06	..	1,00,06	77,34	22,72	22.7
20. Medical . . . . .	3,79,23	..	3,79,23	3,24,77	54,46	14.4
21. Public Health . . . . .	1,10,76	..	1,10,76	92,50	18,26	16.5
25. Industries—Industries . . . . .	1,06,97	..	1,06,97	88,76	18,21	17
30. Famine . . . . .	60,05	34,13	94,18	49,86	44,32	47.1
35A. Miscellaneous—Community Development Projects . . . . .	1,55,69	..	1,55,69	4,54	1,51,15	97.1
36. Miscellaneous—Expenditure on displaced persons . . . . .	9,13,56	..	9,13,56	5,28,83	3,84,73	42.1
37. Extraordinary charges . . . . .	4,17,04	90,46	5,07,50	3,54,92	1,52,58	30.1
38. Pro-partition payments . . . . .	18,00	..	18,00	98	17,02	94.6
39. Expenditure on Road Transport Scheme . . . . .	1,62,50	..	1,62,50	96,93	65,57	40.4
40. Capital Outlay on Schemes of State Trading . . . . .	(a)	..	..	(—)1,94,99	1,94,99	..
42. Interest-Free Advances . . . . .	29,00	..	29,00	..	29,00	100
43. Loans and Advances bearing Interest . . . . .	1,05,55	14,82	1,20,37 <sup>a</sup>	1,01,24	19,13	15.9

(a) Nominal grant of Re. 1.

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 Project as well as on certain other schemes—smaller than originally anticipated due to curtailment of loan by the Union Government.

15. *Jails and Convict Settlements*.—Mainly large scale release of detenus and abolition of a special Jail.

20. *Medical*.—Smaller expenditure on Health Centres due to slow progress of construction.

21. *Public Health*.—Non-implementation of the Kulti Outfall scheme and the scheme relating to provincialisation and reorganisation of a Health School and smaller expenses in connection with epidemic diseases.

25. *Industries*.—Industries—Smaller outlay on certain development schemes and electricity schemes due mainly to failure of contractors to supply materials.

30. *Famine*.—Adjustment of grant-in-aid from the Government of India on account of loss incurred in issuing subsidised wheat and wheat products in distressed areas.

35-A. *Miscellaneous—Community Development Projects*.—Belated commencement of work on the schemes due mainly to the late receipt of the Union Government's approval of the estimates.

36. *Miscellaneous—Expenditure on displaced persons*.—Smaller expenditure on cost of acquisition and development of land for rehabilitation purposes due mainly to abandonment of a scheme and belated sanction of the Government of India in respect of another.

37. *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.

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

39. *Expenditure on Road Transport Scheme*.—Non-payment of outstanding bills for certain buses pending settlement of some disputes relating to the fulfilment of the conditions of the agreement and work not undertaken as well as non-adjustment of credit to the Depreciation Fund for delay in the compilation of the *pro forma* Profit and Loss Account.

40. *Capital Outlay on Schemes of State Trading*.—The estimated net expenditure was a *minus* figure for which a nominal grant of Re. 1 was taken.

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

43. *Loans and Advances bearing Interest*.—Smaller payment of loans to cultivators on account of improvement in the condition of the people in several districts and smaller payment of loans for the development of fisheries.

6. *Savings on charged appropriations.*—Savings also occurred in 13 out of 18-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 . . . . .	29,30	..	29,30	22,76	6,54	22.3
39. Expenditure on Road Transport Scheme . . . . .	7,62	..	7,62	3,08	4,54	59.6

The reasons for the savings are briefly indicated below :—

10. *Irrigation.*—Debit of a smaller amount on account of interest consequent on smaller Capital Outlay on the Mayurakshi Reservoir Project.

39. *Expenditure on Road Transport Scheme.*—Non-adjustment of interest charges 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 :—*

1	Final Appropriations and Grants.	Savings (—) Excess (+).	Percentage of savings or excesses.
1	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
1952-53 . . . . .	3,14,06	+21,91	7
<i>Voted—</i>			
1948-49 . . . . .	43,70,85	—14,89,42	34.1
1949-50 . . . . .	53,43,28	—16,37,09	28
1950-51 . . . . .	59,26,97	—10,78,39	18.2
1951-52 . . . . .	68,59,65	—13,83,75	20.2
1952-53 . . . . .	74,02,00	—17,59,33	23.8
<i>Charged and voted taken together—</i>			
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
1952-53 . . . . .	77,16,06	—17,37,42	22.5

In the charged section the excess which mainly occurred under Appropriation No 41—Public Debt was due to larger drawal of Cash Credit Advances from the Imperial Bank necessitating larger repayments thereof. The percentage of excess is much lower than in previous year.

In the voted section the large savings were mainly contributed by Grants Nos. 10, 20, 30, 35-A, 36, 37, 39, and 40. The percentage of saving is higher than last year.

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.	Supplementary Grant.	Final Grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4. Stamps . . . . .	6,86,000	..	6,86,000	7,10,240	24,240	3.5
14. Administration of Justice . . . . .	78,08,000	..	78,08,000	78,35,411	27,411	4
23. Veterinary . . . . .	19,09,000	..	19,09,000	19,29,126	20,126	1.1

Reasons for the excesses are briefly stated below :—

4. *Stamps.*—Due to revision in the rates of manufacturing cost of stamps and the establishment of a Reserve Stamp Store.

14. *Administration of Justice.*—Increase in the number of law suits.

23. *Veterinary.*—Adjustment of liabilities of the previous year.

9. *Excesses over charged appropriations.*—Charged appropriations were exceeded in the following three cases which require regularisation under Article 205 of the Constitution :—

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 . . . . .	16,05,000	4,86,000	20,91,000	25,68,639	4,77,639	22.8
28. Miscellaneous Departments . . . . .	..	..	..	170	170	100
41. Public Debt . . . . .	1,42,14,000	..	1,42,14,000	1,72,35,595	30,21,595	21.3

Brief reasons for the excesses are given 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 *pro forma* Profit and Loss Account and less interest on capital advances to the Damodar Valley Corporation.

28. *Miscellaneous Departments.*—Payment of decretal amount.

41. *Public Debt.*—Larger repayment of Cash Credit Advances from the Imperial Bank of India to finance the procurement operations.

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.
	2	3	4	5
			Rs.	Rs.
1948-49 . . . . .	13	2	42,35,879	1,19,336
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
1952-53 . . . . .	3	3	71,777	34,99,404

The table shows marked improvement during the year under review in the voted as well as in the charged sections. The reasons for the excesses have been explained in paragraphs 8 and 9 *ante*.

## GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Voted Grants.*—The budget estimates for 1952-53 provided a total sum of Rs. 72,62·53 lakhs for voted expenditure against which the actual expenditure was Rs. 56,42·67 lakhs causing a saving of Rs. 16,19·86 lakhs, *i.e.*, 22·3 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs 1,39·47 lakhs increased the saving to Rs. 17,59·33 lakhs which was 23·8 per cent of the final grant. Grants Nos. 10, 35-A, 36, 37, 39 and 40 contributed to about 77·7 per cent. of the total saving. The saving of Rs. 16,19·86 lakhs in the original grant was the net result of a saving of Rs. 16,20·59 lakhs under 35 heads and an excess of Rs. ·73 lakh under 4 heads. The supplementary grant covered the excess under one head. In three cases, however, the supplementary grant increased the saving in the original grant, *vide* grants Nos. 30, 37 and 43.

*Charged Appropriations.*—The budget estimate for charged expenditure was Rs. 3,03·50 lakhs against which the expenditure amounted to Rs. 3,35·97 lakhs, causing an excess of Rs. 32·47 lakhs which comes to about 10·7 per cent. of the original appropriation. The supplementary appropriation of Rs. 10·56 lakhs reduced the excess to Rs. 21·91 lakhs or 7 per cent. of the final appropriation. The excess of Rs. 32·47 lakhs over the original appropriation was the net effect of an excess of Rs. 44·94 lakhs under six heads and a saving of Rs. 12·47 lakhs under nine. The supplementary appropriation increased the saving in one case and covered the excess fully under three heads and partially under one. In one case (*viz.* Appropriation No. 30—Famine) the supplementary provision of Rs. 100 was not utilised.

Out of 43 heads for which appropriation accounts have been prepared nineteen showed a variation above 10 per cent., nine between 5 and 10 per

cent., nine between 1 and 5 per cent. and three below 1 per cent. In one case there was a *minus* expenditure against a nominal grant of Re. 1 while in two cases there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 8 and 9 *ante*.

### CONTROL OVER EXPENDITURE.

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

#### *I.—Unnecessary or excessive Supplementary grants.*

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of Supplementary grant.	Amount of saving.
1	2	3	4	5	6
				Rs.	Rs.
1	244	30.—Famine . . . . .	A(2)(a)	44,26,000	7,38,078
2	244	Do. . . . .	A(3)	2,06,900	2,18,495

#### *II.—Reappropriations obtained unnecessarily or in excess of requirements*

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of reappropriation.	Amount of saving.
1	2	3	4	5	6
				Rs.	Rs.
1	52	10.—Irrigation . . . . .	D-1	2,55,180	57,756
2	54	Do. . . . .	D-13	30,400	30,400
3	80	11.—Interest on Ordinary Debt . . . . .	A-5	19,505	21,509
4	81	Do. . . . .	D-4	4,45,647	3,13,071
5	88	13.—General Administration—General Administration.	F-3	33,007	19,505
6	145	22.—Agriculture . . . . .	L	6,52,583	1,35,072
7	249	33.—Supersannuation Allowances and Pensions, etc.	I	20,000	54,002
8	274	36.—Miscellaneous—Expenditure on Displaced Persons.	K-6	1,60,000	4,95,418
9	274	Do. . . . .	K-7	2,90,000	2,63,523



*III.—Injudicious reappropriations and surrenders causing excess over allotments.*

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of reduction.	Amount of excess.
1	2	3	4	5	6
				Rs.	Rs.
1	54	10.—Irrigation . . . . .	D-15	25,30,200	2,12,424
2	80	11.—Interest on Ordinary Debt . . . . .	A-4	4,99,715	3,13,071
3	87	13.—General Administration—General Administration.	F-1(3)	2,10,003	1,92,320
4	88	Do. . . . .	F-2(2)	61,265	98,997
5	244	30.—Famine . . . . .	A(1)(Voted)	21,975	37,351
6	260	35.—Miscellaneous—Miscellaneous . . . . .	A(i)	33,854	35,854
7	262	Do. . . . .	I-6(ii)	1,40,372	58,765
8	263	Do. . . . .	I-6(viii)(a)	1,53,804	2,99,999
9	272	36.—Miscellaneous—Expenditure on Displaced Persons.	on F(A)	57,32,000	44,35,010

*IV.—Cases of non-surrender of savings.*

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
1	87	13.—General Administration—General Administration.	F-1(2)	1,00,500
2	127	20.—Medical . . . . .	D-5 (voted)	1,08,588
3	142	22.—Agriculture . . . . .	D(2)6	12,872
4	244	30.—Famine . . . . .	A(2)(b)	27,80,000
5	248	33.—Superannuation Allowances and Pensions	D(voted)	53,827
6	249	Do. . . . .	K(voted)	54,895
7	250	Do. . . . .	L-1(voted)	54,954
8	252	34.—Charges on account of Stationery and Printing.	A . . . . .	1,57,965
9	261	35.—Miscellaneous—Miscellaneous . . . . .	I-4(a)(i)	44,804
10	261	Do. . . . .	I-4(b)(i)	46,330
11	262	Do. . . . .	I-4(d)	15,191
12	264	Do. . . . .	I-18 . . . . .	2,84,938
13	235	Do. . . . .	N-4(i)	15,00,000

## IV.—Cases of non-surrender of savings—concl'd.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
14	267	35-A.—Miscellaneous—Community Development Projects.	F-2 .	92,539
15	270	36.—Miscellaneous—Expenditure on Displaced Persons.	C(iii) . .	2,33,519
16	272	Do.	D(xxv) . .	1,77,243
17	272	Do.	D(xxvi) . .	1,52,123
18	272	Do.	D(xxvii) . .	54,064
19	272	Do.	H . . . .	61,151
20	273	Do.	I(ii) . . . .	83,453
21	273	Do.	I(iii) . . . .	78,599
22	274	Do.	K-4 . . . .	43,972
23	274	Do.	L . . . .	34,54,865
24	275	Do.	N . . . .	53,438
25	275	Do.	O . . . .	54,176
26	275	Do.	P-2 . . . .	1,22,550
27	280	37.—Extraordinary charges . . . .	A-1(f) . . . .	1,51,27,595
28	285	39.—Expenditure on Road Transport Scheme .	B(i)(a) . . . .	4,47,108
29	285	Do. . . . .	B(i)(b) . . . .	2,63,511

## V.—Cases of unremedied or uncovered excesses.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
1	39	2.—Land Revenue . . . . .	A-6 . . . .	42,173
2	81	11.—Interest on Ordinary Debt . . . . .	D-2 . . . .	3,63,934
3	126	20.—Medical . . . . .	B-5(voted) . . . .	8,76,854
4	145	22.—Agriculture . . . . .	I . . . . .	1,29,993
5	159	23.—Charges on account of Veterinary . . . . .	D-4 . . . .	21,813
6	250	33.—Superannuation Allowances and Pensions, etc.	M—Voted . . . .	54,895
7	260	35.—Miscellaneous—Miscellaneous . . . . .	C-4 . . . .	66,846
8	271	36.—Miscellaneous—Expenditure on Displaced Persons.	D(xiv) . . . .	1,32,255
9	273	Do.	I(iv) . . . .	3,21,187
10	275	Do.	N-1 . . . .	81,775
11	284	39.—Expenditure on Road Transport Scheme .	A-1(2)(g) . . . .	2,50,000
12	290	41.—Public Debt . . . . .	A-II(2) . . . .	30,21,655

## GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13. In the voted section there was a saving of Rs. 17,59.33 lakhs in the total voted grant of Rs. 74.02 lakhs. A sum of Rs. 14,18.17 lakhs was, however, surrendered to the Finance Department by the various controlling authorities leaving in their hands a net unsent and unsurrendered balance of Rs. 3,41.16

lakhs which was 5·7 per cent. of the final modified grants. The net balance was the result of savings aggregating Rs. 4,08·56 lakhs under twentynine heads—partly set off by excesses aggregating Rs. 67·40 lakhs under eight other heads. The surrender had the effect of increasing the excess under two heads (*viz.*, Grants Nos. 14 and 23) while in five other cases it converted the savings to excesses (*vide* Grants Nos. 13,15,21,22, and 36).

In the charged section there was an excess of Rs. 21·91 lakhs over the total charged appropriation of Rs. 3,14·06 lakhs. This was the result of excesses aggregating Rs. 34·99 lakhs under three heads and savings of Rs. 13·08 lakhs under thirteen other heads. Out of the savings, a sum of Rs. 10·42 lakhs was surrendered to the Finance Department. This had the effect of increasing the total excess to Rs. 32·33 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 four preceding years :—

					(In Rs. lakhs)				
Years.					Final modified Grants and Appropriations.	Unadjusted Excess+ Saving—.	Percentage of unadjusted excess or saving.		
1					2	3	4		
<b>Voted—</b>									
1948-49 . . . . .					29,81·62	—1,00·19	3·4		
1949-50 . . . . .					38,26·60	+3,79·59	9·9		
1950-51 . . . . .					50,72·45	—2,23·87	4·4		
1951-52 . . . . .					61,49·68	—6,73·78	11		
1952-53 . . . . .					59,83·83	—3,41·16	5·7		
<b>Charged—</b>									
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	21·6		
1952-53 . . . . .					3,03·64	+32·33	10·6		

It will be seen from the above table that the position has somewhat improved during the year under report.

Cases of defective control over expenditure have been mentioned in the Reviews below the Appropriation Accounts and in paragraph 12 *ante*. They show that in quite a number of cases the control exercised was not upto the mark.

14. *Verification of Accounts office figures with the Departmental Accounts.*—Accounts are compiled in the Accountant General's office on the basis of vouchers paid at the counter of that office and at treasuries.

The Departmental Accounts are kept by Drawing Officers on the basis of office copies of bills and certificates of payment (bill extracts) issued by treasuries. The controlling officers are required under the orders of Government to consolidate these accounts. To ensure correct booking of expenditure in the accounts of the Accountant General, for the purpose of 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, the controlling officers are required to depute an assistant at regular intervals to the Accountant General's office so that this process of verification may be carried out from month to month. But during the year under review the verification remained undone in a large number of cases even long after it had fallen due and in spite of repeated reminders having been issued to the controlling officers. The matter having been reported to the Finance Department, the verification was completed by the end of September, 1953, with the following exceptions :—

Head of Accounts	Name of the Controlling Officers.	Month from which verification remained outstanding.
25—General Administration	Joint Secretary, Home (C. & E.) Department. Election—other Charges.	April 1952. Election
37—Education . . .	Secretary, Education Department Development Programme.	April 1952.
82—Capital Outlay, etc. . .	(a) Secretary, Development Department, Kanchrapara Development Scheme.	November 1952.
	(b) Secretary, Refugee, Relief, and Rehabilitation Department, Direct Building Programme.	October 1952.
85—Capital Outlay, etc. . .	Secretary, Finance Department (Supply of foodstuff at concessional rate to other Government servants).	April 1952.

The failure to carry out the verification of accounts in time was also reported in the Appropriation Accounts of 1951-52 and the Audit Report of 1953 (*vide* paragraph 14 on pages 12-13 of the Audit Report).

15. The explanations for variation 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 or Appropriation.	Paragraph of the Review.
56 10—Irrigation . . . . .	3
82 11—Interest on Ordinary Debt . . . . .	2
121 19—Charges on account of Education . . . . .	2
139 21—Public Health . . . . .	3
151 22—Charges on account of Agriculture . . . . .	14
169 25—Industries—Industries . . . . .	2
203 28—Miscellaneous Departments . . . . .	2
246 30—Famine . . . . .	2
254 34—Charges on account of Stationery and Printing . . . . .	2
269 35-A—Miscellaneous—Community Development Projects . . . . .	2
277 36—Miscellaneous—Expenditure on Displaced persons . . . . .	2
293 40—Capital Outlay on schemes of State Trading . . . . .	2

### CHAPTER III.—FINANCIAL IRREGULARITIES, LOSSES, ETC.

16. Only important cases of losses, irregularities, etc., are mentioned in this Chapter. For convenience, they have been arranged according to the Departments of Government administering the relative grants. Other cases of loss and write-off, etc. (summary of which is given in paragraph 29) appear below the Appropriation Accounts of the respective grants or appropriations.

#### IRRIGATION AND WATERWAYS DEPARTMENT.

17. *Infructuous expenditure on a drainage work.*—In May, 1949, Government decided to undertake a drainage work at an estimated cost of Rs. 95,400. It was decided that the work would be done through the agency of a local non-official Committee under the guidance of the officers of the concerned Directorate. The undertaking of the work was sanctioned on certain conditions,—namely, (1) that the local people should contribute a sum of Rs. 20,000 in cash and this contribution should be spent first, (2) that the land required for the execution of the scheme should be made over to the Government free of cost by the local people, and (3) that the local people should do earth work at Rs. 20 per thousand cft. No formal agreement was, however, executed between Government and the local Committee embodying the conditions and the work was allowed to commence without waiting for the fulfilment of either of the first two conditions mentioned above. In June, 1949, when the local Committee had done some excavation work and followed an alignment different from that in the sanctioned scheme, Government issued an order saying that the Committee should execute the work under the general supervision of the Collector of the District, who would also be the disbursing officer in respect of the work and that the Committee should be allowed to complete the unfinished portion of the work taken up on the unauthorised alignment. Even before Government had decided upon the undertaking of the drainage work the Secretary of the local Committee mentioned above had sent an intimation (in April, 1949) through the Collector that it had raised a subscription of Rs. 20,000 as its contribution towards the cost of the work. Instead of realising the amount from the Committee and making payments for the work done by them from that sum in terms of condition (1) or getting work of equivalent value done by them, the Collector paid to the Committee an aggregate sum of Rs. 14,457 during 1949-50 in two instalments against work done and measured, namely, Rs. 6,500 in January, 1950 and Rs. 7,957 in March 1950.

With respect to this work the Chief Engineer, Irrigation reported to Government in October, 1952 that the Committee excavated the channel in a haphazard way and adopted the canal alignment in such a way that the work done by the Committee could not be dovetailed with the departmental scheme, nor could it be completed by the Department to make it useful. The expenditure of Rs. 14,457 thus turned out to be wholly infructuous.

#### JUDICIAL DEPARTMENT.

18. *Inadequacy of fees realised for the management of estates and trusts under the Administrator General's Act and the Official Trustee's Act.*—In respect of the

duties which the Administrator General and Official Trustee, West Bengal, is to perform under the Administrator General's Act and the Official Trustee's Act, he is required to realise from the estates and trusts under his management certain fees prescribed by Government and credit the same to the revenues of the State. The State Government bear the charge on account of salaries and all other expenses incidental to the working of these Acts.

The Acts referred to above also provide that these fees either by way of percentage or otherwise as prescribed by Government shall, so far as may be, be so arranged as to produce an amount sufficient to discharge the above liabilities which are *ab initio* met by the State Government from their revenues. From the financial statements prepared by the Administrator General and Official Trustee, West Bengal, for his offices it, however, appears that the fees realised by him from the estates and trusts and credited to Government each year seldom covered the actual expenditure. During the quinquennium ending 31st March, 1953, the deficit amounted to not less than a lakh of rupees per annum on an average. This heavy deficit was found to be mainly due to (1) revision of the scales of pay of the staff, (2) creation of additional posts and (3) certain new charges, *e.g.* dearness allowance, compensatory allowance, cash allowance, etc., which were payable to his staff but were non-existent in 1938 when the present percentage of fees recoverable from the estates and trusts had been prescribed by Government. The matter was, therefore, brought to the notice of the Government in October, 1952, with the suggestion that suitable steps might be taken either to reduce the expenditure or to increase the scale of fees or to adopt both the measures in order to fulfil the statutory obligation and to stop the unnecessary drain on general revenues of the State. No decision of Government on the matter has been communicated to audit upto the end of November, 1954.

#### MEDICAL DEPARTMENT.

19. *Infructuous expenditure on a requisitioned house taken over for accommodating a hospital.*—In an order issued in February, 1951, by the Medical and Public Health Department (Medical Branch) sanction was accorded to the payment of Rs. 1,350 per month for the 20th May, 1948, and at Rs. 1 650 per month from the 21st May, 1948, to the 31st January, 1951, in respect of a requisitioned house taken over for the purpose of accommodating an Infectious Diseases Hospital, but said to have been occupied forcibly by displaced persons before it could be put to such use. The sanction was renewed from time to time, the last renewal having been made in June, 1954, authorising payment upto the 31st August, 1954, or till the derequisition of the premises, whichever is earlier. In all the orders issued, the charge was shown as debitable to Grant No 20—Medical.

It has been stated by Government that the house had been originally requisitioned by the Police Department which made over the major portion of the building to the Refugee, Relief and Rehabilitation Department, which in its turn, transferred the same on the 20th May, 1948, to the Directorate of Health Services for the purposes of accommodating an Infectious Diseases Hospital which was then functioning in some other locality. That portion of the building which had remained in the occupation of the Police Department was surrendered by it to the Directorate of Health Services on the 21st May, 1948.

The unauthorised occupation of the premises by displaced persons is said to have taken place sometime in June, 1948. The exact date was said to be "not available yet". No rent was ever recovered from the occupants who were in unauthorised possession of the premises.

No infectious Diseases Hospital was at all set up at the said premises ; but a total sum of Rs. 1,20,934 has been paid as rent to the end of June, 1954 and debited to Grant No. 20—Medical. By way of explanation it has been stated by the Government that

(a) before the house could be made ready after necessary repairs and renovation for use as an Infectious Diseases Hospital, it was occupied by displaced persons.

(b) As the house was not surplus to requirement, before it was occupied by displaced persons, the question of its derequisition did not arise.

(c) No rent was recovered from the occupants since the latter were in unauthorised occupation of the premises, and

(d) the charge on account of the rent had to be debited to the head from which the charge would have been met had the house been utilised for the purpose for which it was taken over.

It was pointed out by audit that (i) the fact that the displaced persons occupying the house had neither been evicted nor alternative accommodation elsewhere was found for them during the long period of five years—tends to show that the shifting of the Infectious Diseases Hospital from its existing habitation to the said premises was never regarded as a matter of urgent necessity and (ii) the expenditure incurred had served no useful purpose and the debiting of it to the Medical Grant instead of to Grant No. 36—Miscellaneous Expenditure on Displaced persons was based merely on hypothetical consideration.

To the above contention of audit, Government replied as follows :—

"It is not a fact that the shifting of the Infectious Diseases Hospital to the premises in question was never regarded as a matter of urgent necessity. It could not be done as the eviction of the displaced persons who were in unauthorised occupation of the premises was not possible forthwith. It is only with the enactment of Act XVI of 1951 (Rehabilitation of Displaced Persons and Eviction of Persons in unauthorised occupation of Lands Act) that Government have been vested with the necessary legal authority for taking action against the persons in unauthorised occupation of the premises in question and Government are already taking steps for the eviction of the above persons through the competent authority under the aforesaid Act."

Government was requested to state the steps actually taken to evict the displaced persons and the date on which each such step was taken. The information furnished in a letter dated the 3rd July, 1954, is as follows :—

"With considerable difficulty, this Department have been able to collect a complete list of the persons who are in unauthorised occupation of the premises in question as well as a list of those among them who are displaced persons and as such are eligible for alternative accommodation under the provisions of Act XVI of 1951. The Refugee, Relief and Rehabilitation Department have also been persuaded to agree to provide alternative accommodation



to the displaced persons. Necessary application to be submitted to the 'competent authority' under the aforesaid Act has already been drafted by the Government Solicitor. These pre-requisites have been complied with and arrangement for filing the application to the competent authority for the eviction of the unauthorised persons is nearing completion. It is hoped that it will be possible to file the application shortly".

The facts stated above and the explanations furnished lead to the conclusion that

(i) no steps had been taken to guard against the unauthorised occupation of the premises by refugees, who, it was well known at the time, were everywhere on the look out for vacant and unguarded houses.

(ii) A good deal of the infructuous expenditure could have been avoided had more prompt and effective measures been taken to recover possession of the premises.

#### AGRICULTURE DEPARTMENT.

20. *Large purchases without calling for tenders.*—The local inspection of an office revealed that insecticides and apparatus for applying the same had been purchased for a total sum of Rs. 1,56,360 without inviting tenders or quotations. In reply to an enquiry into the reasons for such omission it was stated as follows :—

"The purchases were made from firms approved by the Government of India. The price is also fixed for Government supply. So the question of tender does not arise".

A further enquiry was made as to whether the purchases had been made on the basis of any running contracts between the supplying firms and the Director General of Supplies. No reply was given to this enquiry ; but Government issued an order condoning "the action taken in purchasing insecticides, dust-ers, equipments, etc. during the year 1949-50 at a total cost of Rs. 1 56,360 without inviting tenders as required under Rule 47(13) of the West Bengal Financial Rules." It was further mentioned in the same order that the Director of Agriculture had been instructed to see that such irregularities are not repeated.

#### FISHERIES DEPARTMENT.

21. *Loss due to rejection of best tender.*—Three beels, namely Kulia, Matikata and Dhokardah—lying within the Kanchrapara Development area were transferred or proposed to be transferred by the Local Self-Government Department to the Agriculture, Forest and Fisheries Department in 1950-51 for the purpose of implementing a Pilot Scheme for the Development of Beel Fisheries in West Bengal.

The area comprised was described as below :—

	Effective water area.	Additional solid land around the beel.	Total.
	Acres.	Acres.	Acres.
Kulia Beel . . . . .	172	6	178
Matikata Khal . . . . .	69	3	72
Dhokardah Beel . . . . .	110	7	117
			367

(2). On or about the 31st July, 1950, the Director of Fisheries issued a public notice inviting sealed tenders "for taking lease of Dhokardah Beel (approximately 110 acres), Matikata Khal (approximately 69 acres) and Kulia Beel (approximately 172 acres) for purposes of pisciculture for period upto 31st March, 1961, from the 1st April, 1951, in the cases of the first two, and with immediate effect in the case of the last one". On being requested to furnish a copy of the Government Order on the basis of which the notice was issued, Government intimated in April, 1953 that the decision about leasing out this property was taken in discussion between the various authorities of the Government concerned and no formal orders of Government were issued.

(3). The tender notice contained *inter alia* the following terms and conditions :—

(a) "Tenderers should quote rent offered by them (i) for the period upto 31st March, 1951, in respect of Kulia Beel only and (ii) for annual period thereafter *in respect of all the three beels and not on any individual beel*."

(b) "The successful tenderer shall have to execute a registered document in the form prescribed by Government accepting the said terms and conditions within three weeks from the date of acceptance of tender".

(c) "The annual rent will have to be paid three months in advance of the year for which due and in default the lessee shall be liable to pay interest thereon at the rate of 6½ per cent. per annum until the date of recovery and in the registered document to be executed by lessee he shall agree to any arrear of rent together with interest due under this clause being recoverable from him as an arrear of public demand".

(d) "On the infringement of any of the conditions laid down above of which the Director of Fisheries shall be sole judge, the lease shall be liable to immediate cancellation; and the lessee shall become liable to immediate ejection with forfeiture of all rights to any fish or structures remaining on the property".

(4). The tenderer, who made the highest bid, offered Rs. 7,500 for the Kulia Beel up to the 31st March, 1951, and Rs. 36,000 per annum thereafter for all the three beels. The person whose tender was the next highest, offered to pay rent at Rs. 30-4-0 per acre, per year (*i.e.* Rs. 10,617-12-0) for all the three beels from the 1st April, 1951, to the 31st March, 1961, and at the same rate in respect of Kulia beel for the period ending 31st March, 1951 (*i.e.* Rs. 2,692-4-0).

(5). After examining the tenders and also the discussion with the two highest tenderers Government imposed the following new conditions which, in their opinion, were necessary.

(i) Lessee to furnish at the start one year's rent as security.

(ii) Catch of fish to be sold by him at a wholesale price not exceeding Rs. 70 per maund.

(iii) All structures to be erected on the banks of the beels to be such as would fit in with the Development Area and generally approved by the Development Board of the Kanchrapara Area.

(6). Thereupon the tenderer of the highest offer pointed out that

(i) the imposition of the new terms made the whole lease a different proposition from what was stated in the notice calling for tenders.

(ii) The second condition was unfair in that it would bind him to a ceiling price without protecting him against market fluctuations.

(iii) In view of the terms mentioned in subparagraph (3) above, the stipulation regarding one year's rent as additional amount to be kept as security was not really necessary for the purpose of safeguarding Government interest. He also argued that in this case one year's rent which would be deposited by him in advance (namely Rs. 36,000) [and which would be forfeited for any failure to fulfil the terms of the contract] was much higher than Rs. 21,236 which the next highest bidder would have to pay *in all* under the new terms. Even so, he intimated his readiness to accept the new conditions *in toto* subject to some clarification of condition No. (iii) and provided that Government agreed to accept the yearly rent for the three Beels at Rs. 20,000 per annum. Financially, this modified offer was more advantageous to Government than the next highest tender, nevertheless, Government accepted the latter in preference to the former. The loss of revenue resulting from non-acceptance of the highest original tender amounted to Rs. 4,808 for the period from the 1st October, 1950, to the 31st March, 1951, and at Rs. 25,382 per annum thereafter for ten years.

In support of their action in rejecting the highest tender Government stated as follows:—

“The whole question was considered by Government who after discussion with the tenderers concerned, came to the decision that the highest tenderer had little or no experience in fishery work, inasmuch as the rate which had been quoted by him was entirely uneconomic and could not be met out of the likely profits to be obtained from the Beels, two of which in particular were in semi-derelict condition and a large outlay was also necessary in the third. The highest tenderer was, in the circumstances, given the option of taking lease of any one of the three Beels with an area of about 170 acres to give him a chance. As the tenderer did not take advantage of this offer, the lease was given to the next tenderer. This resulted in an apparent recurring loss of revenue to Government to the extent of Rs. 9,383 per annum”.

In view of the offer made by the tenderer to pay Rs. 36,000 in advance, and the persistent eagerness shown by him to take the lease the reasons for rejecting the tender are not convincing. Moreover, the penalty clauses in the draft terms and conditions were there to safeguard the interest of Government against any default or misconduct on the part of the lessee. It is also not clear how the annual loss has been calculated at Rs. 9,383 per annum.

(7). It seems that the second highest tender was formally accepted towards the end of September 1950 and possession of the three Beels subsequently

made over to the party on various dates. It also appears that the party deposited the following amounts in connection with the lease :—

<i>Name of Beel.</i>	<i>Particulars of Dues.</i>	<i>Amounts Deposited.</i>	<i>Date.</i>
		Rs.	
Kulia, Matikata and Dhokardah. . . . .	Security Deposit.	11,102	9-10-50.
Kulia . . . . .	Rental from 1-10-50 to 31-3-51.	2,601	7-10 50.
Kulia . . . . .	Rental from 1-4-51 to 31-3-52.	5,203	3-4-51.
Matikata and Dhokardah.	Advance rent from May 1951 to March 1952.	5,241	14-5-51.
Kulia . . . . .	—	274	14-5-51.
	Total .	24,421	

In addition to the areas mentioned in the original tender notice, 138 acres of land on the banks of the three Beels were offered to the lessee who actually took possession of 82 acres only by the side of the Kulia Beel. It has been stated by Government that the rent of this land is being fixed in consultation with the Collector of the district concerned and that the land was not given for pisciculture but for other purposes.

(8). The lessee did not execute a registered document within three weeks of the date of the acceptance of tender, which he was under an obligation to do. On the other hand, he made various pleas and complaints from time to time. Instead of cancelling the lease in accordance with the terms of the tender notice, Government allowed the lessee to do fishing in the Beels. In support of this action Government stated :

“ Before execution of a formal lease, the position was that these Beels had been, since taking over possession by Government, lying unused and unproductive. As releasing of fish fry and development work needed can only be carried out in particular seasons of the year, it was felt that unless possession was given to the selected lessee without any delay, another useful season might be lost with the result that the rent recoverable for that period would become a loss to Government. In this situation, while steps were being taken for obtaining a suitable form of lease drafted by the Law Advisers of Government, the selected lessee was given possession after his consent in writing was obtained to the terms and conditions which had been agreed upon. Besides, at that time, it was hoped that this lease agreement would be executed within the next few weeks. Later developments about the difficulties of the Defence Department and the case in the High Court and certain other matters, however, stood in the way of achieving this object ”.

With regard to Kulia Beel the lessee complained that he could not freely carry out the operations because of a number of refugees who had squatted on a portion of its bank. In one of his letters to the Secretary, Fisheries Department, the lessee himself writes “ Long before I came in the picture

there were thousands of refugees in this area including a large portion of the area leased to me and demarcated". This admission makes it clear that the lessee was fully aware at the time of submitting his tender that there was a number of refugees settled on the bank of the Kulia Beel, and in fact, while making the tender, he had offered to help such refugees if he was given the lease of the *Jalkar*. The fact that a number of refugees were staying on the banks of the Beel could not, therefore, be a valid ground for not fulfilling the terms of the contract.

In reply to enquiries made by audit, the Director of Fisheries intimated as follows in his letter, dated the 21st November 1952 :—

" Shortly after the Department arranged the lease, it came to light that entire and unrestricted possession of Matikata Beel could not be given to the prospective lessee as the Defence Department had to use a part of the Beel for certain purposes. It was also reported that the Dhokardah Beel could not be properly exploited unless certain additional areas around the Beel are given on lease. While these matters were under consideration, a party, who was the previous owner of the Kulia Beel, filed a suit in the High Court in respect of the acquisition of that Beel and an interim injunction was issued by the High Court staying further acts of possession. As a result of these, the lease agreement could not be executed. At a later stage, the Matikata Beel was excluded from the area of the lease and has been restored to the Local Self-Government Department. The question of taking back the Dhokardah Beel from the lessee is also under consideration of Government. For these reasons, no formal lease agreement has yet been executed though the lessee had agreed in writing to accept the terms. The whole matter is at present under consideration of this Department in consultation with Development Department".

In April, 1953, Government stated that certain difference of opinion having arisen between the Fisheries Department and the lessee the matter had been referred to an arbitrator who is an officer of the West Bengal Government.

The arbitrator gave the following award :—

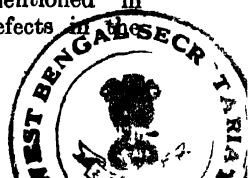
(i) The rent should be reduced by half for the six months (October to March, 1950-51) and the four subsequent years (that is, 1951-52, 1952-53, 1953-54 and 1954-55) and full rent should be charged from 1955-56 onwards.

(ii) The entire deposit money for Matikata Beel should be returned to the lessee.

(iii) For the Dhokardah Beel the lessee should be charged rent for three months of 1951-52 (that is, May to July) and the balance of his deposit should be refunded to him,—the surrender of the Beel be accepted from the 1st August, 1951.

(9) The result of the arbitrator's award is that Government has been put to considerable recurring loss over and above what is mentioned in sub-paragraph (6) above. The facts of the case reveal serious defects in the formulation and execution of the scheme.

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## WORKS AND BUILDINGS DEPARTMENT.

22. *Disregard of financial rules and non-acceptance of lowest tenders.*—The rules of the State Government require that for all works estimated to cost more than Rs. 1 lakh, open competitive tenders should be invited by advertisement in the Press and that the invitation of tenders for works estimated to cost less should be restricted to contractors who are on the approved list. It was, however, noticed that during the four years from 1949-50 to 1952-53 the execution of 28 construction works estimated to cost about Rs. 180 lakhs was entrusted to a particular firm. Excepting two, each of these 28 works was estimated to cost more than Rs. 1 lakh. Disregarding the financial rules mentioned above, 16 works costing about Rs. 87 lakhs were given to the particular firm on the basis of negotiation without calling for any tenders at all. Only in 7 cases out of the remaining 12, the quotations of the firm happened to be the lowest. But even with regard to them, open competitive tenders were not called for in all cases. For two works estimated to cost Rs. 6.85 lakhs, invitation of tenders was confined to four selected firms only, of whom two responded to the call. In the remaining 5 cases, the tenders of the particular firm amounting to Rs. 37.20 lakhs were accepted in preference to the lowest tenders, the aggregate value of which came to Rs. 34.84 lakhs. The extra expenditure caused thereby amounted to Rs. 2.36 lakhs.

In one of the five cases mentioned above, unusual and severely restrictive conditions for payment were imposed on the lowest tenderer after the tenders had been opened and evaluated. It was stipulated that against the tender amounting to Rs. 19 lakhs the payment of as much as Rs. 10 lakhs would be held back for six months from the date of completion of the work, which as per notice, was the 30th April, 1951. The balance of Rs. 9 lakhs was to be paid during 1950-51 in the shape of material supplied by the Department and in cash against work actually done. The lowest tenderer having expressed his inability to accept the new and unusual condition imposed the particular firm referred to above, whose tender happened to be the second lowest, got the contract in February, 1950, by agreeing to the terms. But soon afterwards the firm pleaded for the relaxation of the restrictive clauses and Government issued orders in March, 1950, saying that all sums payable during 1950-51 on passed bills for work done and for supply of materials collected at site should be paid in full by the 31st May, 1951, the bills passed after 31st March, 1951, only being payable after six months from the date of completion of the work. The course actually followed had the effect of removing the lowest tenderer from the field. The same firm received preferential treatment in another case in which tenders were invited twice for a certain work. In the second call only one tender amounting to Rs. 2.39 lakhs was received but it was not accepted by Government as being unsuitable. Government preferred to accept the second lowest tender (Rs. 2.65 lakhs) of the first call rejecting the lowest tender (Rs. 2.49 lakhs).

23. *Execution of work at a rate higher than the tendered rate.*—For the construction of a building estimated to cost Rs. 94,292 a tender for Rs. 80,068 was accepted in 1949-50 which included a condition that if any additional item of work was done for which no rate was specified in the contract, it would be carried out at the rates entered in the "Schedule of rates" of the Circle

concerned minus or plus the percentage which the tendered amount bore to the estimated cost of the entire work put to tender. The tender provided for a rate of Rs. 2 less 13 per cent. *i.e.* Rs. 1-12-0 per running foot of 8" diameter Salbulla piling complete with wrought iron shoes and rings at top including driving upto 18' feet depth from bed of foundation". The contractor was paid for 12,642 running feet of 9" diameter Salbulla piling complete with wrought iron shoes and rings at top including driving upto 26' feet depth from the bed of foundation"—an item not provided for in the tender at a rate of Rs. 3-4-0 per foot. In view of the abovementioned clause in the contract, the rate for this additional item should have been fixed at Rs. 1-14-6 per running foot the rate according to the schedule of rates being Rs. 2-4-0 per running foot less 15·1 per cent. On the basis of this calculation, the contractor was over-paid a sum of Rs. 16,987.

The matter was brought to the notice of Government in February, 1953. In September, 1954, Government replied that the rate for 9" diameter Salbulla piling was arrived at by actual analysis and that the rate of Rs. 3-4-0 per running foot paid to the contractor was very fair and reasonable. The contention of Audit is that there was no necessity for preparing any analysis of rate for driving 9" diameter Salbulla because the schedule of rates of the circle contained a distinct item for such work, with a rate per running foot irrespective of the length of drive and in terms of the conditions of contract mentioned above, the contractor could not claim any rate higher than Rs. 1-14-6 per running foot.

24. *Irregularities in connection with a contract for supply of bricks.—*

In a contract entered into by the Development (Roads) Directorate for supply of bricks, it was stipulated that coal would be issued to the supplier at specified stacking yards at Rs. 35 per ton and that the supplier would be allowed carriage charges of the coal from stacking yards to the kiln sites at Rs. 0-9-0 per ton per mile for a distance of 75 miles. The distance between two places was, however, taken at 94 miles and carriage paid accordingly. A sum of Rs. 11,153 paid to the contractor on account of carriage of 1043·49 tons of coal at Rs. 0-9-0 per ton per mile for a distance of 19 miles in excess of what was stipulated in the contract amounted to an excess payment and was, therefore, recoverable from him. The Departmental Officers explained that the coal was actually carried by river over 94 miles which was the shortest distance. It was admitted by the Executive Engineer that the contract neither showed carriage by road nor by river specifically. Since the deed of agreement specifically mentioned that carriage would be allowed at Rs. 0-9-0 per ton per mile for 75 miles only, the contractor was not entitled to payment for any longer distance.

25. *Payments in excess of amounts admissible under contract.—*

Separate tenders for two groups of a road work were called for through a single notice and on the basis of the same schedule of quantities and rates, offers being invited at a percentage, above or below the rates shown therein. At the bottom of the notified schedule, there was a distinct condition that in the case of carriage of bats, the volume actually measured would be reduced by 25 per cent. to cover voids. In the case of Group No. I the tender accepted by the Superintending Engineer, quoted 10 per cent. below

the schedule rates, but made no mention of this condition at all. In the case of Group No. II the tender which was accepted by the same authority quoted 11 per cent. below the schedule rates and also contained the said stipulation. The omission of this vital condition from the former tender submitted on the basis of a schedule containing the condition was not noticed by the departmental authorities even at the time of its acceptance by the Superintending Engineer. After the lapse of about seven months and a half of its acceptance, the Superintending Engineer deleted this important condition from the accepted tender of Group No. II as well, without recording any reasons therefor. Payments for the carriage of bats were made against the two tenders on the gross quantity without making any deduction for voids.

As the departmental rates on the basis of which tenders were invited were fixed with reference to the condition of voids mentioned above and as the condition was specifically mentioned in the schedule appended to the tenders, 25 per cent. of the payments made for the carriage of bats against the two tenders from which the condition was omitted, represented *ex-gratia* payment to the contractors. The total extra payment made on this account came up to Rs. 8,466.

The matter was brought to the notice of Government in March, 1953. In November, 1954, they issued orders according *ex post facto* sanction to the acceptance of the tender for Group No. I which omitted the clause for deduction of voids and also to the subsequent deletion of the same from the accepted tender for Group No. II. In justification of this sanction it has been stated, (i) that the general schedules of rates of the department do not indicate any deduction for voids nor is it the practice to make any such deduction and (ii) that the inclusion of the clause regarding voids in the notified schedule was a *bona fide* mistake which was rectified by the Superintending Engineer in the accepted tender for Group No. II, when it was brought to his notice. These arguments not convincing tenable in view of the fact that the contractor quoted rates on the basis of a schedule which included a specific condition for deduction on account of voids and that in a division under the same circle of Superintendence, tenders for supply of bats containing similar condition for deduction on account of voids had been accepted by the Superintending Engineer.

## RELIEF AND REHABILITATION DEPARTMENT.

26. *Irregularities in the disbursement of cash doles and other charges relating to displaced persons.*—(i) Advances totalling Rs. 78,469 were taken by an Officer of the Rehabilitation Department, on different occasions, for payment of cash doles and for meeting other expenses relating to displaced persons in a camp under his charge. No account was submitted by him in respect of a sum of Rs. 9,020 out of the total advance. The sum of Rs. 9,020 is, therefore, recoverable from him. Out of the balance amount of Rs. 69,449 for which account had been submitted, vouchers and muster rolls for a total sum of Rs. 15,692 could not be produced for audit. There was, therefore, no record to prove that the amount of Rs. 15,692 was spent at all by the Officer



(ii) Further, two sums of Rs. 3,077 and Rs. 1,687 (total Rs. 4,764 representing the pay of the Camp staff) had been made over to the same officer for disbursement. But no acquittances of payees had been submitted by him to the extent of Rs. 3,156 (*viz.* Rs. 1,469 out of the first item and the entire amount of the second item).

(iii) A total advance of Rs. 1,19,705 was paid to an officer of the Rehabilitation Department for meeting expenses in connection with displaced persons. No account was submitted by him in respect of an amount of Rs. 7,414.

(iv) A further sum of Rs. 627 was paid to the same officer on account of the pay of certain staff but no evidence could be furnished to show that the amount had actually been disbursed.

(v) In a certain refugee camp doles were given to members of refugee family at the prescribed rates but without reference to the maximum amount fixed by Government for each family. The total overpayment amounted to Rs. 5,094 approximately. The matter was duly reported to Government but no reply has been received.

#### FOOD DEPARTMENT.

27. *Irregularities in the handling of cash and stores.*—(a) Local audit of cash and stores transactions of the Food Department in districts as well as in sub-divisions conducted during the year 1952-53 revealed the following types of irregularities :—

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

(ii) Losses in transit of food stuffs were in many cases very heavy.

(iii) Security deposits were either not taken at all or taken *only* in part from Nazirs and Cashiers in spite of Government orders to the contrary.

(iv) Stock accounts of saleable forms were not properly maintained.

(b) Local audit also disclosed the following irregularities :—

(i) In a certain sub-division of a district food-stuff valued at Rs. 1,863 was sold to a private party on credit in the month of September, 1951, but the amount was not recovered.

(ii) In the same sub-division a net loss of Rs. 6,223 was incurred on the sale of Iraqi dates at Rs. 5 per maund as against the purchase price of Rs. 19-1-0 per maund.

(iii) In another sub-division of the same district food grains of the value of Rs. 1,651 (approximately) were distributed free of cost to the employees of two tea estates without any orders of Government.

(iv) In another district supplies to retailers were made at wholesale rates instead of at retail rates prescribed by Government. As a result Government sustained a loss of Rs. 1,648.

#### RATIONING DEPARTMENT.

28. *Irregularities in the handling of cash and stores, and defective accounting of ration cards.*—A local test-audit of the accounts of the Directorate of Rationing and Distribution under the Food, Relief and Supplies Department (Food Branch) for the year 1951-52 revealed the following irregularities :—

(a) Contrary to the provisions of the Financial Rules, cash and stores were allowed to be handled by officials who had furnished no security.

(b) The Civil Adult Ration Cards, Manual Workers' Ration Cards and Child Ration Cards in stock on the 14th September, 1950, 14th February, 1951, and 22nd October, 1950, numbered 12,000, 39,000, and 4,000 respectively. The total aggregated to 55,000. There was nothing on record to show how these cards were finally dealt with. It was stated that they formed part of a certain stock of obsolete cards which were destroyed by fire in May, 1951. As no particulars were available of the cards so destroyed, audit could not verify this statement.

(c) The stock of Child Ration Cards for weeks Nos. 391 to 416 on the 23rd May, 1951, was shown as 40,000 of which 30,000 cards were carried forward to the next account on the 5th July, 1951. The shortage of 10,000 cards was stated to have been investigated for over a year but without any result.

29. The following table gives the references to the less important cases of loss, etc., which have been mentioned below the Appropriation Accounts of the Grants concerned—

Page.	Number and Name of Grant.	Total number of minor losses, irregularities, etc. under each grant.	Total amount of minor losses, irregularities, etc. under each grant.	Brief subject.
1	2	3	4	5
			Rs.	
38	1.—Taxes on Income other than Corporation Tax.	1	2,458	Remission of revenue.
43	3.—State Excise Duties . . . .	1	1,513	Remission of revenue.
49	6.—Registration . . . . .	1	350	Loss due to theft.
50	8.—Other Taxes and Duties	1	8,596	Remission of revenue.
94	14.—Administration of Justice	2	18,860	Irrecoverable loss written off.
123	19.—Charges on account of Education.	1	1,998	Loss due to theft.
147, 148	22.—Charges on account of Agriculture.	2	2,056	Loss due to theft of type-writers.
172	25.—Industries—Industries . . . .	1	2,220	Remission of revenue.
214	29.—Civil Works . . . . .	1	435	Loss of Electrical equipments.
277	36.—Miscellaneous—Expenditure on displaced persons.	1	822	Loss of type-writer.
281	37.—Extraordinary Charges	7	6,913	Loss of commodities.
295, 302	40.—Capital Outlay on Schemes of State Trading.	31	40,24,824	Loss of food grains due to drriage, shortage in transit, etc.
	Total . . . . .	50,	40,71,045	

## CHAPTER IV.—OTHER TOPICS OF INTEREST.

30. *Merger of the Cooch Behar State.*—The changes consequential to the merger of the Cooch Behar State were detailed in the Appropriation Accounts, 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 continued to remain outside the treasury balance. The terms and conditions regulating the Reserve Funds are said to be under examination by Government.

31. *Expenditure on Relief and Rehabilitation.*—Expenditure incurred during 1952-53 on the (i) relief and rehabilitation of displaced persons, (ii) dispersal of displaced college students from Calcutta, (iii) administration of rehabilitation of displaced persons and eviction of persons in unauthorised occupation of land and (iv) administration of Fulia Township from the 1st November, 1952, amounted to Rs. 4,72,03,159 including the expenditure on officers and staff. Out of this amount a total sum of Rs. 3,38,47,990 was reimbursed by the Government of India. The expenditure on relief and rehabilitation proper amounted to Rs. 2,51,02,272 and Rs. 1,41,54,156 respectively. In addition, a total sum of Rs. 3,92,89,321 was given as loans to displaced persons.

The expenditure incurred on account of pay and allowances of officers and establishments at headquarters as well as in the districts and camps and also on account of the staff connected with the administration of different schemes amounted to Rs. 71,40,848 as detailed below :

	Rs.
Staff at headquarters (Calcutta) . . . . .	16,73,690
Staff in districts . . . . .	19,65,675
Staff in camps . . . . .	18,23,984
Staff on account of different schemes . . . . .	16,77,499
	<hr/>
	71,40,848
	<hr/>

Expenditure on staff works out at 9·1 per cent. of the amount spent on relief and rehabilitation proper and advanced as loans. The corresponding percentages in the previous years were as follows :—

1947-48 (Post partition) . . . . .	12·0
1948-49 . . . . .	7·1
1949-50 . . . . .	8·1
1950-51 . . . . .	5·1
1951-52 . . . . .	7·3

The irregularities noticed during local inspections have been mentioned in paragraph 26 *ante* and paragraph 4 of the Review under Grant No. 36.

32. *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 office. Administrative officers furnish periodical certificates of disbursements to the audit office in a prescribed form. The expenditure incurred during the year on this account amounted to Rs. 2,82,803 being included under Grants Nos. 3-State Excise Duties, 13-General Administration, and 16-Police. The necessary certificates of disbursement in respect of the expenditure incurred were duly received.

33. *Objections outstanding*.—The total number of objections outstanding in the books of the Audit office and their money value as at the end of September, 1954 are 15,693 and Rs. 24,70.99 lakhs respectively. Some of these objections relate to periods as far back as 1947-48 (Post-partition) and include the following important types of irregularities :—

- (a) Delay in sanctioning estimates.
- (b) Want of detailed bills in final adjustment of advance payments.
- (c) Want of disbursement certificates, payee's receipts, etc.
- (d) Want of Government orders sanctioning certain payments on account of relief and rehabilitation.
- (e) Want of stock certificates.
- (f) Want of sanction to write-off of shortage occurred in storage and transit irrecoverable advances, etc.
- (g) Delay in effecting recoveries of overpayments, etc.

Full details of the objections showing the departments concerned, the years to which they relate and their nature in brief, will be found in Appendix I on pages 337-341. It will be seen therefrom that Agriculture, Food, Relief and Rehabilitation, Communication and Buildings, Works and Buildings and Irrigation and Waterways Departments have the largest outstandings.

34. *Local Audit and Inspections*.—During the year under review the Outside Audit Department conducted inspection of the accounts of 5 treasuries, 2 sub-treasuries, 41 P. W. Divisions (including Construction Board Divisions) and 16 Irrigation Divisions. It also carried out a local test-audit of the accounts of 642 civil offices including 8 Forest Divisions, 4 Collectorates, 249 relief camps or offices started for the relief and rehabilitation of displaced persons 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 17, 20 and 22-28 of Chapter III of the Report. Other types deserving notice are mentioned below :—

(a) *Cash*.—In several offices the cash book was not properly maintained. In one office the cash book was not signed at all by the head of the office. Instances were found of the cash balance not having been physically verified on the prescribed dates or at proper intervals. In some districts it was noticed that money had been withdrawn from the treasury merely for the purpose of avoiding lapse of budget grant.

(b) *Stock*.—In several instances (i) no proper stock accounts were maintained, (ii) no proper physical verification of stock in hand had been carried out.

(c) At the instance of the State Government a special audit was carried out of payments made by a Collectorate (during the period from 1949-50 to 1951-52) of moneys kept under Revenue Deposit for the purpose of land acquisition. It was done in connection with misappropriation of Government money to the extent of Rs. 4,44,499. The special audit revealed fraudulent withdrawal and double payment of further sums of Rs. 99,439 and Rs. 977 respectively.

(d) *Public Works Department Transaction*.—The following defects were noticed in the Public Works Department—

- (i) Abnormal delay in according sanctions to estimates.
- (ii) Inordinate delay in regularising excesses over sanctioned estimates.
- (iii) Materials-at-site account either not kept or perfunctorily kept.
- (iv) Stock accounts in chronic state of arrears.
- (v) Register of major works not properly closed.
- (vi) Non-recovery of rents.
- (vii) Overpayments to contractors.
- (viii) Abnormal delay in settlement of Remittance and Suspense transactions.

35. *Inspection Reports outstanding*.—The total number of outstanding Inspection Reports and the number of outstanding items relating to Post-partition period as at the end of October, 1954, are 1,586 and 13,416 respectively. The objections raised therein relate to important defects and financial irregularities found in course of the local audit of initial accounts. A statement showing the departments or Heads of Account concerned and the years to which the items relate, will be found in Appendix II on pages 338-339. It will be seen therefrom that the Education, Agriculture, Food, Medical and Relief and Rehabilitation Departments have the heaviest number of items outstanding.

36. *Audit of Grants-in-aid*.—(a) In course of the local audit of the accounts of expenditure incurred by an office in connection with the development schemes, it was noticed that grants-in-aid amounting to Rs. 27,000 and Rs 8,000 were paid in the year 1946 to two Committees for the construction of Maternity and Child Welfare Centre buildings, but the grants remained unutilised even up to January, 1954.

(b) A grant-in-aid amounting to Rs. 27,000 was also paid in the year 1947 to another centre for the above purpose but there was nothing on record to show that the grant was properly utilised.

(c) In yet another case a grant-in-aid of Rs. 6,000 was paid in 1949 to a Committee whose Secretary was also the Chairman of a Municipality, for the purchase of equipment for a Maternity and Child Welfare Centre. But the purchase of equipment for the Centre was reported to have been made for Rs. 2,536 only (out of which Rs. 227 only was vouched) and the balance expended on other work of the Municipality.

The irregularities have been brought to the notice of the State Government but no orders have yet been passed and communicated to audit in spite of reminders.

(d) The Examiner, Local Audit Department, who conducted the audit of grants-in-aid paid to local bodies has certified that the grants which had been paid to the end of 1951-52 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 the grant.	District.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
Payment of Government contribution in connection with the maintenance of Government sponsored Junior Basic Schools.	Birbhum .	(a)23,298	14,631	8,667
	Burdwan .	23,448	21,312	2,136
Grant for meeting the cost of salary of teachers and contingency for the schools brought under the Compulsory Primary Education Scheme.	Burdwan .	13,530	Nil.	13,530
	Hooghly .	31,680	2,842	28,838
	Murshidabad .	10,300	1,431	8,869
	Nadia .	44,140	4,445	39,695
Development grant for payment of salaries of teachers of recognised Primary Schools.	Bankura .	3,18,150	3,10,814	7,336
	Birbhum .	(b)3,50,167	2,85,056	65,111
	Darjeeling .	(c)40,328	33,720	6,608
	Howrah .	(d)2,72,327	2,50,908	21,419
	Midnapore .	(e)13,80,566	8,11,537	5,69,029
	Murshidabad .	3,67,410	3,04,206	63,204
	Nadia .	(f)1,54,992	1,49,771	5,221
Government grant for payment of D.A. to Primary Teachers.	Bankura .	1,04,300	86,610	17,690
	Birbhum .	77,900	67,894	10,006
	Darjeeling .	(g)16,105	13,368	2,737
	Howrah .	(h)91,645	77,872	13,773
	Midnapore .	(i)3,98,528	2,28,408	1,70,120
	Murshidabad .	86,000	73,669	12,331
	Nadia .	55,000	39,293	15,797

(a) Includes Rs. 1,698 being the balance of the previous year.

(b) Includes Rs. 16,527 balance of the previous year.

(c) Includes Rs. 7,128 balance of the previous year.

(d) Includes Rs. 16,957 balance of the previous year.

(e) Includes Rs. 1,22,368 and Rs. 1,83,198 balances for 1949-50 and 1950-51 respectively.

(f) Includes Rs. 17,672 being the balance of the previous year.

(g) Includes Rs. 3,505 being the balance of the previous year.

(h) Includes Rs. 14,645 being the balance of the previous year.

(i) Includes Rs. 32,755 and Rs. 60,773 being the balances of 1949-50 and 1950-51 respectively.

Nature of the grant.	District.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
Government contribution for establishment of Basic Schools—Buildings.	Bankura .	56,000	17,603	38,397
	Birbhum .	(a)2,15,786	60,775	1,55,011
	Burdwan .	(b)3,19,000	Nil	3,19,000
	Howrah .	(c)55,200	44,196	11,004
	Nadia .	(d)1,08,500	Nil.	1,08,500
Grant for the purchase of equipment for Junior Basic School.	Bankura .	4,000	35	3,965
	Birbhum .	11,000	2,089	8,911
	Burdwan .	(e)16,142	3,820	12,322
	Howrah .	2,000	752	1,248
	Murshidabad .	1,000	31	969
	Nadia .	(f)10,072	108	9,964

(a) Includes Rs. 55,786 paid in 1950-51 and Rs. 78,000 as an advance.

(b) Includes Rs. 2,10,000 paid in 1950-51.

(c) Includes Rs. 27,200 paid in 1950-51.

(d) Includes Rs. 42,000 paid in 1950-51.

(e) Represents balance of the previous year.

(f) Includes Rs. 3,072 representing balance of the previous year.

37. *Delay in the submission of Returns.*—Inordinate delay occurred, as during previous years, in the submission to the Audit office of Annual Establishment Returns by numerous Heads of offices.

There was chronic delay in the despatch of 'First List of Payments' and the monthly accounts by many of the treasuries. Similarly, quite a number of Public Works Divisions neglected to send the monthly accounts in time. Out of 15 treasuries and 60 Public Works Divisional offices which furnished accounts during the year, one treasury and three Divisional offices were noticed to have made persistent delays of over five days in the despatch of their accounts.

38. *Debt Position of Government.*—The debt position of the Government of West Bengal has been set forth in paragraph 12 on page 20 of the Audit Report on the Finance Accounts for 1952-53. It will be seen therefrom that the net liability of the State Government at the end of the year amounted to Rs. 43,46·96 lakhs as detailed below :—

Liabilities.	Amount in Rs. lakhs.
(1) Permanent Debt . . . . .	3,75·00
(2) Loans from the Central Government . . . . .	54,53·52
(3) Unfunded Debt . . . . .	4,80·14
	Total Liabilities . . . . .
	63,08·66
<i>Deduct—</i>	
(4) Loans and Advances by the State Governments . . . . .	19,61·70
	Net Liability . . . . .
	43,46·96

*Item (1).*—The figure represents the proceeds of two loans to meet the capital expenditure on certain development schemes. The total interest paid during the year amounted to Rs. 9.72 lakhs. The proceeds of the loan (Rs. 200 lakhs) raised during 1952-53 were utilised for the purposes for which it was raised. A sum of Rs. 2,62,500 was appropriated to a Depreciation Fund and another sum of Rs. 10,69,500 to a Sinking Fund, created for the purpose of liquidating the debt—the total sum of Rs. 13.32 lakhs being invested in the 4 per cent. West Bengal Loan, 1964, raised during the year.

*Item (2).*—Government considered that no amortisation arrangement is necessary for repayment of these loans. The total amount paid as interest charges was Rs. 91.18 lakhs.

*Item (3).*—This is the sum total of the balances of the various Provident Funds. Rs. 14.73 lakhs was paid as interest for this item of debt.

*Item (4).*—This represents the loans granted 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.

39. *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 Awards made by the Arbitral Tribunal which had been set up in accordance with the Arbitral Tribunal Order, 1947, dated the 12th August, 1947.

40. *Investment.*—With a view to encourage salt production in the State, Government purchased shares of a joint-stock company known as the Bengal Salt Company in the year 1950-51. The total amount invested upto 1952-53 came to Rs. 1,70,000 including Rs. 70,000 invested in 1950-51 and Rs. 50,000 in each of the two succeeding years. The details of the investments are given in paragraph 7 under Grant No. 25.

41. *Multipurpose River Project.*—(a) *Mayurkshi Reservoir Project.*—The Audit Comments on the working of the Mayurakshi Reservoir Project have been given in para. 6 of the "Review" under Grant No. 10, page 57.

(b) *Damodar Valley Corporation.*—The Audit Report on the accounts of this Corporation are laid before the Legislature separately. Only the Balance sheet, the Capital Account and other subsidiary accounts, as they appear in the Annual Report of the Damodar Valley Corporation are reproduced in Annexure D on pages 72-78 under Grant No. 10.

42. *State Trading Schemes.*—The Audit Comments on the working of the Schemes or State Trading have been given under the 'Review' under Grant No. 40.

CALCUTTA ;  
 The 195 . }  
 6 JUL 1956

S. NATARAJAN,

Accountant General, West Bengal.

Countersigned.

NEW DELHI ;  
 The 195 . }

A. K. CHANDA,

Comptroller and Auditor General of India.



## PART II.

**Appropriation Accounts of sums expended during the year ending on the 31st March, 1953 compared with the several sums specified in the schedules of the West Bengal Appropriation Acts (West Bengal Acts II and XVI of 1952 and XII of 1953) passed by the Legislature under Articles 204(1), 205(1) and 206(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.*, re-appropriations, withdrawals or surrenders).

(c) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against 'Totals' represent merely the totals of the original and supplementary grants, 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 Accounts of expenditure incurred in England have been furnished by 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.
38	1.—Taxes on Income other than Corporation Tax.	3,55,000	3,42,649	12,351	..
39	2.—Land Revenue . . . .	42,69,000	39,91,564	2,77,436	..
42	3.—State Excise Duties . . . .	41,25,000	38,58,260	2,66,740	..
44	4.—Stamps . . . . .	6,86,000	7,10,240	..	24,240
46	5.—Forest . . . . .	57,98,000	55,45,974	2,52,026	..
49	6.—Registration . . . . .	18,14,000	17,96,105	17,895	..
50	8.—Other Taxes and Duties . . . .	16,22,000	15,58,155	63,845	..
51	10.—Irrigation—				
	Voted . . . . .	16,19,70,000	12,02,35,833	4,17,34,167	..
	Charged . . . . .	29,30,000	22,76,485	6,53,515	..
80	11.—Interest on Debt and Other Obligations—				
	Voted . . . . .	1,000	..	1,000	..
	Charged . . . . .	20,91,000	25,68,639	..	4,77,639
83	13.—General Administration—				
	General Administration.				
	Voted . . . . .	2,46,34,000	2,43,89,982	2,44,018	..
	Charged . . . . .	8,52,000	8,51,223	777	..
91	14.—Administration of Justice—				
	Voted . . . . .	78,08,000	78,35,411	..	27,411
	Charged . . . . .	26,94,000	26,56,436	37,564	..
95	15.—Jails and Convict Settlements	1,00,06,000	77,33,821	22,72,179	..
102	16.—Police . . . . .	6,05,02,009	5,70,64,833	34,37,167	..
107	17.—Ports and Pilotage . . . . .	8,08,000	7,16,891	91,109	..
108	18.—Scientific Departments . . . .	97,000	77,660	19,340	..
109	19.—Charges on account of Education.	3,99,69,000	3,91,48,589	8,20,411	..

**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.
125	20.—Medical—				
	Voted . . . .	3,79,22,900	3,24,77,095	54,45,805	..
	Charged . . . .	62,000	61,953	47	..
136	21.—Public Health . . . .	1,10,76,000	92,50,240	18,25,760	..
141	22.—Charges on account of Agriculture.	2,30,64,000	2,25,72,925	4,91,075	..
158	23.—Charges on account of Veterinary.	19,09,000	19,29,126	..	<b>20,126</b>
160	24.—Charges on account of Co-operative credit.	20,25,000	18,12,305	2,12,695	..
163	25.—Industries—Industries—				
	Voted . . . .	1,06,97,000	88,76,475	18,20,525	..
	Charged . . . .	41,000	40,500	500	..
186	26.—Industries—Fisheries . . . .	15,17,000	13,80,195	1,36,805	..
188	27.—Industries—Cinchona . . . .	31,87,000	28,88,558	2,98,442	..
201	28.—Miscellaneous Departments—				
	Voted . . . .	58,27,000	51,15,055	7,11,945	..
	Charged . . . .	..	170	..	170
204	29.—Civil Works—				
	Voted . . . .	7,26,87,000	6,85,50,413	61,36,587	..
	Charged . . . .	16,56,000	16,00,801	55,799	..
244	30.—Famine—				
	Voted . . . .	94,17,900	49,86,112	44,31,788	..
	Charged . . . .	100	..	100	..
247	32.—Privy Purses and Allowances of Indian Rulers.	1,75,000	1,70,606	4,394	..

**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.
248	33.—Superannuation Allowances and Pensions—				
	Voted . . . . .	1,26,66,000	1,20,32,574	6,33,426	..
	Charged . . . . .	2,61,000	2,50,225	10,775	..
252	34.—Charges on account of Stationery and Printing.	51,25,000	48,38,075	2,86,925	..
260	35.—Miscellaneous—Miscellaneous—				
	Voted . . . . .	2,77,78,000	2,51,37,845	26,40,155	..
	Charged . . . . .	28,10,000	27,28,690	81,310	..
267	35-A.—Miscellaneous—Community Development Projects.	1,55,69,000	4,54,273	1,51,14,727	..
270	36.—Miscellaneous—Expenditure on Displaced Persons—				
	Voted . . . . .	9,13,56,000	5,28,82,555	3,84,73,445	..
	Charged . . . . .	55,000	43,936	11,064	..
278	37.—Extraordinary Charges—				
	Voted . . . . .	5,07,50,000	3,54,91,592	1,52,58,408	..
	Charged . . . . .	14,000	13,104	896	..
282	38.—Pre-partition Payments . . . . .	18,00,000	97,845	17,02,155	..
283	39.—Expenditure on Road Transport Scheme—				
	Voted . . . . .	1,62,50,000	96,92,859	65,57,141	..
	Charged . . . . .	7,62,000	3,08,066	4,53,934	..
287	7.—Charges on account of Motor Vehicles Acts—				
	Charged . . . . .	4,50,000	4,50,000	..	..
288	9.—Interest on Works for which Capital Accounts are kept—				
	Charged . . . . .	11,82,000	11,79,303	2,697	..
289	12.—Appropriation for Reduction or Avoidance of Debt—				
	Charged . . . . .	13,32,000	13,32,000	..	..

**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.
290	41.—Public Debt—				
	<i>Charged</i> . . . .	1,42,14,000	1,72,35,595	..	30,21,595
291	40.—Capital Outlay on Schemes of State Trading.		1 -1,94,99,054	1,94,99,055	..
320	42.—Interest-free Advances .	29,00,000	..	29,00,000	..
330	43.—Loans and Advances bearing interest.	1,20,37,000	1,01,23,626	19,13,374	..
<hr/>					
	TOTALS—				
	Voted . . . . .	74,01,99,801	56,42,67,262	17,60,04,316	71,777
				Net saving .	17,59,32,539
	<i>Charged</i> . . . . .	3,14,06,100	3,35,97,126	13,08,378	34,99,404
				Net excess .	21,91,026
<hr/>					
	GRAND TOTAL . . . . .	77,16,05,901	59,78,64,388	17,73,12,694	35,71,181

Amount of excess—

	Rs.
Voted (See Paragraph 8 of the Audit Report) . . . . .	71,777
<i>Charged</i> (See Paragraph 9 of the Audit Report) . . . . .	34,99,404

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;                    }                    A. K. CHANDA,  
The                            195 . }                    Comptroller and Auditor General of India.

2 JUL 1956

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

. See also the Audit Report.

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“4—Taxes on Income other than Corporation Tax”.</b>			
<b>A.—COLLECTION OF AGRICULTURAL INCOME TAX—</b>			
	Rs.		
O. . . . .	3,55,000	3,44,595	3,42,649
R. . . . .	—10,405		
Surrenders or withdrawals within grant—			
R. . . . .	10,405	10,405	—10,405
<b>TOTAL</b>	<b>3,55,000</b>	<b>3,42,649</b>	<b>—12,351</b>

## REVIEW.

There was a saving of Rs. 12,351 in the grant. The surrender of Rs. 10,405 reduced the saving to Rs. 1,946.

2. Remission of revenue on account of Agricultural Income Tax amounting to Rs. 2,458 was sanctioned by the competent authority during the year 1952-53.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“7—Land Revenue”.</b>			
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A.-1.—Pay of Officers—</b>			
Rs.			
O . . . . .	1,38,000	} 1,59,435	1,52,893
R . . . . .	21,435		
<b>A.-2.—Pay of Establishment—</b>			
O . . . . .	8,44,200	} 8,69,471	8,70,480
R . . . . .	25,271		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O . . . . .	7,15,460	} 7,37,353	7,30,844
R . . . . .	21,893		
<b>A.-4.—Contingencies—</b>			
O . . . . .	1,52,340	} 1,63,259	1,58,047
R . . . . .	10,919		
<b>A.-5.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O . . . . .	16,000	} 59,656	..
R . . . . .	43,656		
<p>Col. 4.—Mainly non-adjustment of the proportionate cost of certain establishments employed on Education cess work due to the failure of the District Officers to furnish figures in time.</p>			
<b>A.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O . . . . .	-1,94,000	} -3,00,685	-2,58,512
R . . . . .	-1,06,685		
<p>Col. 4.—Same as under 'A.-5'.</p>			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
<b>B.-1.—Pay of Officers—</b>			
O . . . . .	31,300	} 20,610	18,606
R . . . . .	-10,690		
<b>B.-2.—Pay of Establishment—</b>			
O . . . . .	4,76,550	} 3,90,150	3,96,487
R . . . . .	-86,400		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O . . . . .	4,27,200	} 3,39,220	3,54,459
R . . . . .	-87,980		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“7—Land Revenue”—concl'd.</b>			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—cont'd.</b>			
<b>B.-4.—Contingencies—</b>			
	Rs.		
O. . . . .	6,36,050	} 5,84,159	5,36,183
R. . . . .	-51,891		
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>			
<b>D.-1.—Pay of Officers—</b>			
O. . . . .	1,05,950	} 98,098	97,952
R. . . . .	-7,852		
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	1,71,950	} 3,34,050	3,33,659
R. . . . .	1,62,100		
<b>D.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,02,110	} 3,11,718	3,10,908
R. . . . .	9,608		
<b>D.-4.—Contingencies—</b>			
O. . . . .	2,82,590	} 1,34,297	1,32,916
R. . . . .	-1,48,293		
<b>D.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	-3,000	} —	-6,476
R. . . . .	-3,000		
<b>E.—LAND RECORDS—</b>			
O. . . . .	78,800	} 84,815	76,728
R. . . . .	6,015		
<b>F.—ASSIGNMENTS AND COMPENSATIONS—</b>			
O. . . . .	63,000	} 63,460	59,108
R. . . . .	460		
<b>G.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	18,500	} 17,280	16,981
R. . . . .	-1,220		
<b>H.—DEVELOPMENT PROGRAMME . . . . .</b>			
		6,000	5,997
<b>I.—WORKS—</b>			
R. . . . .	4,546	4,546	4,304
			-242



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant—	Rs.		
R. Gross . . . . .	88,423	88,423	.. —88,423
R. Deductions . . . . .	1,09,685	1,09,685	.. —1,09,685
<b>TOTALS—</b>			
Gross . . . . .	44,66,000	42,56,552	—2,09,448
Deductions . . . . .	—1,97,000	—2,64,988	—67,988
Net . . . . .	42,69,000	39,91,564	—2,77,436

#### REVIEW.

There was a saving of Rs. 2,77,436 in the grant of Rs. 42,69,000. The surrender of Rs. 1,98,108 reduced the saving to Rs. 79,328.

## Grant No. 3.—State Excise Duties.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving-
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“8—State Excise Duties”.</b>			
<b>A.—SUPERINTENDENCE—</b>			
A-1.—Pay of Officers—	Rs.		
O. . . . .	97,700	1,01,100	99,478
R. . . . .	3,400		
A-2.—Pay of Establishment—			
O. . . . .	165,900	1,66,900	1,62,753
R. . . . .	1,000		
A-3.—Allowances, honoraria, etc.—			
O. . . . .	2,46,500	2,42,100	2,39,789
R. . . . .	—4,400		
A-4.—Contract Contingencies—			
O. . . . .	13,000	14,500	14,481
R. . . . .	1,500		
A-5.—Other Contingencies—			
O. . . . .	72,500	74,800	71,786
R. . . . .	2,300		
<b>B.—DISTRICT CHARGES—</b>			
B-1.—Pay of Officers—			
O. . . . .	2,83,000	2,68,900	2,66,603
R. . . . .	—14,100		
B-2.—Pay of Establishment—			
O. . . . .	8,32,000	8,16,300	8,04,803
R. . . . .	—15,700		
B-3.—Allowances, honoraria, etc.—			
O. . . . .	10,74,100	11,15,700	11,11,298
R. . . . .	41,600		
B-4.—Contract Contingencies—			
O. . . . .	93,000	94,800	77,787
R. . . . .	1,800		
Col. 4.—Mainly due to non-receipt of debits for freight Charges.			
B-5.—Other Contingencies—			
O. . . . .	2,14,300	2,06,400	1,96,425
R. . . . .	—7,900		
<b>D.—COST OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT—</b>			
O. . . . .	6,63,000	8,07,200	8,07,200
R. . . . .	1,44,200		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“3—State Excise Duties”—concl'd.</b>			
<b>E.—COMPENSATIONS—</b>			
	Rs.		
O. . . . .	98,000	97,340	..
R. . . . .	—660		
Col. 4.—Payment not preferred within the year.			
<b>F.—WORKS—</b>			
O. . . . .	7,000	5,960	5,857
R. . . . .	—1,040		
<b>H.—LUMP PROVISION FOR PROHIBITION—</b>			
O. . . . .	2,00,000	..	..
R. . . . .	—2,00,000	..	..
<b>I.—LUMP PROVISION FOR REGISTRATION OF OPIUM ADDICTS AND RATIONING OF SUPPLY OF OPIUM—</b>			
O. . . . .	65,000	..	..
R. . . . .	—65,000	..	..
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	1,13,000	1,13,000	..
	Total	41,25,000	38,58,260
			—2,66,740

## REVIEW.

There was a saving of Rs. 2,66,740 in the grant. The surrender of Rs. 1,13,000 reduced the saving to Rs. 1,53,740. Sub-head E contributed to the bulk of the saving.

2. Remission of revenue amounting to Rs. 1,513 was sanctioned by the competent authority during the year 1952-53.

## 3. Stock Account of Excise Opium—

	Mds.	Srs.
Opening Balance on the 1st April 1952 . . . . .	63	5
Receipts during 1952-53 . . . . .	370	13
Sales during 1952-53 . . . . .	396	39
Issues on other Account . . . . .	..	21
Closing Balance on the 31st March, 1953 . . . . .	35	38

The Stock Account has been prepared in the Audit Office on the basis of the monthly Plus and Minus Memoranda submitted by the respective Treasury Officers in this regard. In each monthly Plus and Minus Memorandum, the Treasury Officer certified that he has personally weighed the balance in hand and found it correct.

## Grant No. 4.—Stamps

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“ 9—Stamps ”</b>			
<b>A-NON-JUDICIAL—</b>			
<b>A-1.—Superintendence—</b>			
	Rs.		
O. . . . .	60,600	} 58,900	67,295
R. . . . .	—1,700		
			+8,395
Col. 4.—See paragraph 2 of the Review.			
<b>A-2.—Charges for the sale of stamps—</b>			
O. . . . .	3,40,000	} 3,37,700	3,48,823
R. . . . .	—2,300		
			+11,123
<b>A-3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	1,00,000	} 1,04,900	1,13,442
R. . . . .	4,900		
			+8,542
Col. 4.—Closer estimate not possible as the items of expenditure were fluctuating.			
<b>B.—JUDICIAL—</b>			
<b>B-1.—Superintendence—</b>			
O. . . . .	30,300	} 29,500	33,647
R. . . . .	—800		
			+4,147
<b>B-2.—Charges for the sale of stamps—</b>			
O. . . . .	55,000	} 54,900	57,816
R. . . . .	—100		
			+2,916
<b>B-3.—Cost of stamps supplied from Central Stamp Stores.</b>			
	1,00,000	89,217	—10,783
Col. 4.—Same as under sub-head A-3.			
For rounding . . . . .	100	..	—100
<b>Total . . . . .</b>	<b>6,86,000</b>	<b>7,10,240</b>	<b>+24,240</b>

**REVIEW.**

The expenditure exceeded the grant by Rs. 24,240.

## REVIEW—concl'd.

2. Sub-head A.-1.—Expenditure for freight charges was not provided for. This shows defective budgeting.

*Stock Account of Stamps for the year 1952-53.*

Particulars of Stamps.	Opening Balance on 1st April, 1952	Receipts.	Total.	Issues.	Closing Balance on 31st March, 1953.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A-Non-Judicial . . .	1,54,64,704	1,84,63,801	3,39,28,505	1,91,29,243	1,47,99,262
B-Judicial . . .	1,08,96,817	1,02,60,372	2,11,57,189	1,09,34,262	1,02,22,927
Total . . .	2,63,61,521	2,87,24,173	5,50,85,694	3,00,63,505	2,50,22,189

The Stock Account is based on the audited treasury accounts and the figures therein agree with those in the half-yearly certificates of verification of balances furnished by the districts and the treasury officers for the half year ending on 31st March, 1953.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 10.—Forest "</b>			
<b>A.—CONSERVANCY AND WORKS—</b>			
<b>A.-I.—Timber and other produce removed from the forests by Government Agency—</b>			
	Rs.		
O . . . . .	12,35,000	11,83,699	11,84,053
R . . . . .	—51,301		
<b>A.-II.—Timber and other produce removed from the forests by consumers and purchasers—</b>			
O . . . . .	2,36,000	2,57,912	2,38,197
R . . . . .	21,912		
<b>A.-III.—Construction, purchase and maintenance, etc.—</b>			
O . . . . .	6,14,300	6,79,165	6,66,394
R . . . . .	64,865		
<b>A.-IV.—Conservancy and regeneration—</b>			
O . . . . .	2,68,200	2,54,049	2,53,828
R . . . . .	—14,151		
<b>A.-V.—Miscellaneous—</b>			
O . . . . .	8,55,700	7,30,422	7,32,907
R . . . . .	—1,25,278		
<b>A.-VI.—Suspense . . . . .</b>			
	100	..	—100
<b>A.-VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—</b>			
O . . . . .	—7,60,000	—6,15,510	—6,14,615
R . . . . .	1,44,490		
<b>B.—ESTABLISHMENT—</b>			
<b>B.-1.—Pay of Officers—</b>			
O . . . . .	2,31,000	2,65,319	2,63,452
R . . . . .	34,319		
<b>B.-2.—Pay of Establishment—</b>			
O . . . . .	9,10,000	8,21,889	8,20,020
R . . . . .	—88,111		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“ 10.—Forest ”—contd.</b>			
<b>B.—ESTABLISHMENT—concl'd.</b>			
B.-3.—Allowances, honoraria, etc.—	Rs.		
O. . . . .	9,30,200	9,28,851	9,30,424
R. . . . .	—1,349		
B.-4.—Contingencies—			
O. . . . .	1,50,000	1,71,094	1,68,312
R. . . . .	21,094		
B.-6.—Grants-in-aid, contributions, etc.—			
O. . . . .	1,100	1,160	1,160
R. . . . .	60		
B.-8.—Establishment charges payable to other Governments, Departments, etc. . . .		18,500	18,500
B.-8.—Establishment charges payable to other Governments, Departments, etc. . . .		18,500	18,500
B.-9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	—8,600	—14,950	—15,374
R. . . . .	—6,350		
<b>D.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	16,300	11,680	11,629
R. . . . .	—4,620		
<b>E.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	11,00,000	9,34,200	8,87,087
R. . . . .	—1,65,800		
See paragraph 2 of the Review.			
<b>For rounding—</b>			
O. . . . .	200	..	..
R. . . . .	—200	..	..

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10. Forest"—concl'd.</b>			
Surrenders or withdrawals within grant—			
R. Gross . . . . .	Rs. 3,08,560	3,08,560	.. —3,08,560
R. Deductions . . . . .	—1,38,140	—1,38,140	.. +1,38,140
<b>TOTALS—</b>			
Gross . . . . .	65,66,600	61,75,963	—3,90,637
Deductions . . . . .	—7,68,600	—6,29,989	+1,38,611
Net . . . . .	57,98,000	55,45,974	—2,52,026

#### REVIEW.

The original grant was Rs. 57,98,000 against which the expenditure amounted to Rs. 55,45,974 resulting in a saving of Rs. 2,52,026. The surrender of Rs. 1,70,420 reduced the saving to Rs. 81,606.

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 1952-53.	Expenditure to end of 1952-53.
	Rs.	Rs.
(1) Conservation of private forests and afforestation of private waste lands . . . . .	3,88,587	16,03,824
(2) Afforestation of Government waste lands by State Agency . . . . .	4,98,500	22,20,266
(3) Scheme for afforestation in the district of Nadia . . . . .	..	5,96,139
<b>Total</b> . . . . .	<b>8,87,087</b>	<b>44,20,229</b>

3. The *proforma* accounts of the Siliguri Band Saw Mill for 1952-53 and the Manager's financial review will be found in Appendix III on page 340.



Grant No. 6.—Registration.

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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.
<b>Major Head—" 11.—Registration "</b>			
<b>A.—SUPERINTENDENCE—</b>			
O. . . . .	1,03,300	1,00,000	99,565
R. . . . .	—3,300		
<b>B.—DISTRICT CHARGES—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	3,36,000	3,24,000	3,18,864
R. . . . .	—12,000		
<b>B.-2.—Pay of Establishment—</b>			
O. . . . .	6,67,200	6,35,500	6,34,151
R. . . . .	—31,700		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	5,03,800	5,39,000	5,38,931
R. . . . .	35,200		
<b>B.-4.—Contract Contingencies—</b>			
O. . . . .	1,11,500	1,01,300	99,915
R. . . . .	—10,200		
<b>B.-5.—Other Contingencies—</b>			
O. . . . .	95,500	1,07,500	1,08,198
R. . . . .	12,000		
<b>B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>			
	—3,300	—3,519	—219
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	10,000	10,000	—10,000
<b>TOTALS—</b>			
Gross . . . . .	18,17,300	17,99,624	—17,676
Deductions . . . . .	—3,300	—3,519	—219
Net . . . . .	18,14,000	17,96,105	—17,895

REVIEW.

There was a saving of Rs. 17,895 in the grant. The surrender of Rs. 10,000 reduced the saving to Rs. 7,895.

2. A sum of Rs. 350 was stolen on 1st May, 1953 out of the day's collection from the office of a Sub-Registrar during the working hours. The theft could be perpetrated because of some defects in the drawer in which the moneys used to be kept and its easy accessibility to outsiders,—the Sub-Registrar's room being too small. Measures have been taken to prevent such occurrences in future. No Government servant could be held responsible for the loss which has been written off by Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"13.—Other Taxes and Duties".</b>			
<b>A.—COLLECTION CHARGES—</b>			
<b>A.-1.—Entertainment Tax—</b>			
O. . . . .	Rs. 55,000	57,296	56,727
R. . . . .	2,296		
A.-2.—Betting Tax . . . . .	10,000	10,000	..
<b>A.-4.—Tax under Bengal Finance (Sales Tax) Act, 1941—</b>			
<b>A.-4(1).—Pay of Officers—</b>			
O. . . . .	3,35,000	2,99,785	2,95,196
R. . . . .	—35,215		
<b>A.-4(2).—Pay of Establishment—</b>			
O. . . . .	3,85,000	2,69,880	3,65,537
R. . . . .	—15,120		
<b>A.-4(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	4,05,000	3,89,520	3,81,147
R. . . . .	—15,480		
<b>A.-4(4).—Other contingencies—</b>			
O. . . . .	1,87,000	2,31,740	2,24,088
R. . . . .	44,740		
<b>B.—CHARGES UNDER ELECTRICITY ACTS—</b>			
<b>B(i).—Electric Inspector—</b>			
O. . . . .	2,34,000	2,15,172	2,14,774
R. . . . .	—18,828		
<b>B(ii).—Charges connected with the examination of Supervisors, Certificates and Workmen's permits . . . . .</b>			
		11,000	10,686
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	37,607	37,607	—37,607
<b>Total . . . . .</b>	<b>16,22,000</b>	<b>15,58,155</b>	<b>—63,845</b>

## REVIEW.

There was a saving of Rs. 63,845 in the grant. The surrender of Rs. 37,607 reduced the saving to Rs. 26,238.

2. Remission of revenue amounting to Rs. 8,596 was sanctioned by the competent authority during the year 1952-53.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" XVII.—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept".</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—</b>			
<b>A.-8.—Extensions and Improvements—</b>			
O. . . . .	Rs. 1,12,600	77,125	65,743
R. . . . .	—35,475		
Col. 4.—See paragraph 3 of the Review and also items 1 to 3 of Annexure A.			
<b>A.-9.—Maintenance and Repairs—</b>			
O. . . . .	9,96,000	8,27,868	8,10,868
R. . . . .	—1,68,132		
<b>A.-10.—Establishment—Revenue Establishment—</b>			
O. . . . .	3,62,400	3,18,440	3,23,359
R. . . . .	—43,960		
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>UNPRODUCTIVE WORKS—</b>			
<b>B.-2.—Maintenance and Repairs—</b>			
O. . . . .	8,00,000	8,50,300	8,53,150
R. . . . .	50,300		
<b>B.-3.—Establishment—Revenue Establishment—</b>			
O. . . . .	97,000	1,01,000	87,774
R. . . . .	4,000		
Col. 4.—See paragraph 3 of the Review.			
<hr/>			
<b>Total—XVII.—Irrigation, etc.—</b>			
<i>Deduct—Working Expenses—</i>			
O. . . . .	23,68,000	21,74,733	21,40,894
R. . . . .	—1,93,267		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 18.—Other Revenue Expenditure financed from ordinary Revenues".</b>			
<b>C.-A.—IRRIGATION WORKS—</b>			
Works for which no Capital Accounts are kept—			
C.-4.—Maintenance and Repairs—			
O. . . . .	Rs. 20,000	} 10,000	20,632
R. . . . .	—10,000		
Col. 4.—Due to a change in the classification of a certain special repair work from sub-head D.-4.			
C.-5.—Establishment—Revenue Establishment—			
O. . . . .	27,000	} 14,345	3,443
R. . . . .	—12,655		
Col. 4.—Due to adjustment of certain establishment charges under sub-head D.-5(2) for want of correct classification.			
Miscellaneous Expenditure—			
C.-12.—Other charges—			
O. . . . .	43,000	} 93,089	74,335
R. . . . .	50,089		
Col. 4.—See paragraph 3 of the Review.			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Works for which no Capital Accounts are kept—			
D.-1.—Works—			
O. . . . .	2,76,600	} 5,31,780	4,74,024
R. . . . .	2,55,180		
Col. 4.—Mainly due to slow progress of work (Rs. 14,252) and erroneous provision for a certain repair work under this sub-head instead of under D. 4. (Rs. 43,500). See paragraph 2 of the Review and items 4 to 10 of Annexure A.			
D.-1(A).—Add—Charges payable to the Central Water Power, Irrigation and Navigation Commission on account of the investigations in connection with the Ganga Barrage scheme—			
O. . . . .	3,75,000	} 2,06,000	2,05,561
R. . . . .	—1,69,000		
D.-3.—Extensions and Improvements—			
O. . . . .	17,000	} 19,010	16,652
R. . . . .	2,010		
Col. 4.—Mainly due to adjustment of expenditure on a certain work under sub-head D.-1. See items 7, 9 and 10 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"18.—Other Revenue Expenditure financed from ordinary Revenue"—contd.</b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.</b>			
Works for which no Capital Accounts are kept— contd.			
	Rs.		
D.-4.—Maintenance and Repairs—			
O. . . . .	30,00,000	} 37,27,888	37,01,504
R. . . . .	7,27,888		
D.-5.—Establishment—			
D.-5(1).—Revenue Establishment—			
O. . . . .	25,000	} 27,815	..
R. . . . .	2,815		
Co. 4.—Expenditure adjusted under sub-head D.-5(2) for want of correct classification.			
D.-5(2).—General Establishment—			
O. . . . .	22,00,000	} 24,28,700	23,95,695
R. . . . .	2,28,700		
See paragraph 4 of the Review.			
D.-5(3).—Establishment under Collector for collection of revenue on account of Zemin- dary Embankment under the contract system—			
O. . . . .	36,000	} 42,900	86,145
R. . . . .	6,900		
Col. 4.—Due to adjustment of certain establishment charges under this sub-head instead of under D.-5(2).			
D.-6.—Tools and Plant—			
O. . . . .	4,05,000	} 4,51,050	4,57,632
R. . . . .	46,050		
D.-7.—Suspense—			
O. . . . .	—68,600	} —87,500	90,782
R. . . . .	—18,900		
Col. 4.—See paragraph 3 of the Review and also Annexure B.			
<b>Miscellaneous Expenditure—</b>			
D.-12.—Other charges—			
O. . . . .	1,10,000	} 83,627	95,289
R. . . . .	—26,373		
Col. 4.—See paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 18—Other Revenue Expenditure financed from ordinary Revenues"—concl'd.</b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.</b>			
Works for which no Capital Accounts are kept—concl'd.			
D.-13.—Grants-in-aid—	Rs.		
O. . . . .	5,000		
R. . . . .	30,400		
	35,400	5,000	—30,400
Col. 4.—Due to erroneous provision for a certain repair work already completed in previous year. See paragraph 2 of the Review.			
D.-14.—Development Programme Works—			
O. . . . .	8,23,000		
R. . . . .	—1,01,100		
	7,21,900	6,63,715	—58,185
See items 11 to 13 of Annexure A.			
D.-15.—Intensive Food Production Schemes—			
O. . . . .	59,76,000		
R. . . . .	—25,30,200		
	34,45,800	36,58,224	+2,12,424
See items 14 to 29 of Annexure A.			
D.-16.—Reserve for Maintenance and Repairs—			
O. . . . .	1,00,000		
R. . . . .	—1,00,000		
	..	..	..
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TOTAL—18—Other Revenue Expenditure, etc.—			
O. . . . .	1,33,70,000		
R. . . . .	—10,18,196		
	1,17,51,804	1,19,48,633	+1,96,829
<hr/>			
<b>Major Head—" 51-A.—Interest on capital outlay on Multipurpose River Schemes".</b>			
<b>E.—INTEREST—Charged—</b>			
E.-1.—Mayurakshi Reservoir Project—			
O. . . . .	29,30,000		
R. . . . .	—6,32,000		
	22,98,000	22,76,485	—21,515
<hr/>			
<b>Major Head—" 51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes".</b>			
<b>F.—MAYURAKSHI RESERVOIR PROJECT—</b>			
O. . . . .	2,28,000		
R. . . . .	26,700		
	2,54,700	2,39,501	—15,199
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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 68.—Construction of Irrigation, Naviga- tion, Embankment and Drainage Works."</b>			
<b>G.-A.—IRRIGATION WORKS—DAMODAR CANAL—</b>			
<b>UNPRODUCTIVE—</b>			
<b>G.-9.—Works—</b>			
O. . . . .	Rs. 40,000	} 88,563	88,002
R. . . . .	48,563		
See item 30 of Annexure A.			
<b>Major Head—" 80-A.—Capital Outlay on Multipurpose River Schemes".</b>			
<b>K.—DEVELOPMENT PROGRAMME—</b>			
<b>K.-1.—Mayurakshi Reservoir Project—</b>			
O. . . . .	3,40,00,000	} 2,61,07,374	2,47,18,803
R. . . . .	-78,92,626		
See paragraph 6 of the Review.			
<b>K.-2.—Damodar Valley Project—</b>			
<b>Advances to the Damodar Valley Corpora- tion—</b>			
O. . . . .	11,19,64,000	} 8,49,72,000	8,11,00,000
R. . . . .	-2,69,92,000		
<b>TOTAL—" 80-A.—Capital Outlay on Multipurpose River Schemes"—</b>			
O. . . . .	14,59,64,000	} 11,10,79,374	10,58,18,803
R. . . . .	-3,48,84,626		
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
<b>Charged—</b>			
R. . . . .	6,32,000	6,32,000	.. -6,32,000
<b>Voted—</b>			
R. . . . .	3,66,20,826	3,66,20,826	.. -3,66,20,826
<b>TOTALS—Grant No. 10—Irrigation—</b>			
<b>Charged</b>	29,30,000	22,76,485	-6,53,515
<b>Voted</b>	16,19,70,000	12,02,35,833	-4,17,34,167

## REVIEW.

There was a saving of Rs. 6,53,515 in the charged appropriation. The surrender of Rs. 6,32,000 reduced the saving to Rs. 21,515.

In the voted section the saving was Rs. 4,17,34,167 in the final grant. The surrender of Rs. 3,66,20,826 reduced the saving to Rs. 51,13,341.

2. The erroneous provisions under sub-heads D-1 and D-13 indicate defective control.

3. The reasons for the final variations under sub-heads A-8, B-3, C-12, D-7 and D-12 were not communicated by the controlling authorities.

4. *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 1952-53 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.

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.)	Tools and plant (Sub-head D.-6).
	Rs.	Rs.
XVII.—Irrigation, etc.—		
<i>Deduct</i> —Working Expenses . . . . .	3,72,204	79,145
18.—Other Revenue Expenditure, etc. . . . .	19,03,637	3,75,068
68.—Construction of Irrigation, etc., Works . . . . .	14,150	3,419
80-A.—Capital Outlay on Multipurpose River Schemes . . . . .	1,05,704	..
TOTAL . . . . .	23,95,695	4,57,632



## REVIEW—contd.

5. The gross establishment charges of the Department of Irrigation and Waterways during the year 1952-53 excluding those incurred on special establishments entertained for the River Research Institute and the Mayurakshi Reservoir Project as well as for collection of revenues amounted to Rs. 22.77 lakhs i.e., 21.55 per cent. of the total works outlay of Rs. 1,05.66 lakhs. An aggregate sum of Rs. 0.75 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. 22.02 lakhs and were 20.84 per cent. of the total works outlay.

6. *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 the Santhal Parganas in Bihar 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 Birbhum.

The Project has been treated as a 'multipurpose river scheme' financed from loans sanctioned for the purpose by the Government of India. The object of the scheme is to irrigate a substantial part of the district of Birbhum, the western part of the district of Murshidabad and small areas in the district of Burdwan and also to generate hydro-electric power at the Dam site at Messenjore.

## PROGRESS OF WORK.

The execution of the lower part of the Project consisting of the barrage and the canals had been taken up as early as 1945-46 by the Government of undivided Bengal at an estimated cost of Rs. 4.38 lakhs which has since been revised to Rs. 10.70 lakhs. Substantial progress has been made in the execution of this part of the Project. Construction of the main barrage across the river Mayurakshi at Tilparaghat, the Head works and three out of the four minor barrages namely—the Kopai, Bakreswar and the Dwarka barrages have been completed. The work on the fourth viz., the Brahmani barrage is in progress. Nearly 66 per cent. of the canal excavation work and the construction of 330 out of 1,426 hydraulic structures have also been completed.

The execution of the upper part of the scheme consisting of the construction of a Dam and a Reservoir at Messenjore at an estimated cost of about Rs. 5.41 lakhs was taken up in 1950-51. Substantial progress has also been made in the execution of this part of the scheme and the work is expected by the department to be completed within the target date viz., the 31st May, 1955.

The expenditure incurred on the Project during and up to the end of 1952-53 amounted to Rs. 2,48,24,507 and Rs. 6,93,24,381 respectively.

The revised estimate for the Project amounting to Rs. 16,11,24,316 has since been technically sanctioned and allocated between the two parts of the Project as follows :—

Part I : Dam and Reservoir	.	.	.	.	.	.	Rs.	5,40,80,000
Part II : Barrage & Canals	.	.	.	.	.	.	Rs.	10,70,44,316
						TOTAL	Rs.	16,11,24,316

## REVIEW—contd.

## REHABILITATION OF DISPLACED PERSONS.

The scheme contemplates rehabilitation in Bihar at the cost of the Government of West Bengal, of about 14,000 villagers displaced from the area to be sub-merged at the Dam site. For the execution of the portion of work to be done by the Bihar Government in connection with this rehabilitation, an advance payment of Rs. 25 lakhs has been made to that Government during the year 1953-54.

## IRRIGATION WITH CANAL WATER.

Irrigation with canal water supplied direct to the fields has already started. The available supply was distributed free of charge during the Khariff season of 1951-52. Water rate was to be charged for supply during 1952-53, but this could not be done, as consequent on sufficient rainfall, people did not take any canal water. With the object of encouraging the local people, local land-owners and cultivators to utilise the irrigation facilities, a system of rebate on water rate during the Khariff season of 1953-54 was introduced and the lessees of the year 1953-54 had also been given the option of paying water rate either in cash or in kind by delivering paddy at the procurement godowns. The Revenue Officer of the Project reported in January, 1954 that even though leases for irrigating 6,560 acres of land during 1953-54 were executed, water could not be given without passing it over unleased areas and besides there was no demand also due to sufficient rainfall.

Under the rules governing the supply of water from the Mayurakshi canals, it is optional with the agriculturists to take water to the fields and execute leases therefor. This system is bad from the financial and administrative points of view. It also gives wide scope for malpractice by farmers and subordinate employees. A good irrigation system is really an insurance against drought and famine. This being so, it is only proper that the water tax should be levied at fixed rates from all persons whose fields fall within the irrigable area irrespective of whether they use the canal water or not, and irrespective of the plenitude or scarcity of rainfall in a particular year.

## REVENUE RECEIPTS.

The revised estimate of the Project contemplates that the construction works will be completed in 1955-56, that the Project will commence earning irrigation revenue from the year 1953-54 and revenue from electric from 1955-56. It further contemplates that from the 7th year after its completion *viz.*, from 1962-63, the Project will fetch a net revenue of 4.14 per cent. exclusive of interest on Capital Outlay. Revenue account of the Project was opened in the year 1951-52 during which it earned no revenue, but incurred a revenue expenditure of Rs. 96,693. During 1952-53 the revenue income was Rs. 1,454 as against a revenue expenditure of Rs. 2,39,501.

## FINANCIAL STOCK-TAKING.

No comprehensive and up-to-date stock-taking has been done for the Project as a whole though some piecemeal and belated reviews have been done.

## REVIEW—contd.

## SCHEDULE OF RATES.

Apart from the rates fixed by the Rates Board with respect to certain types of works, there are no sanctioned schedule of rate in general either for the canal or Dam divisions of the Project. This makes it impossible both for the administrative authorities and also for audit to exercise proper check or control of the rates adopted in the detailed estimates or in the payments made to contractors. It is very necessary that a schedule of rates for the Project should be sanctioned by Government without further delay. It is observed that in the meanwhile, the bulk of the expenditure on the Project has been proceeding against unsanctioned estimates. Upto the end of March, 1953, the expenditure against unsanctioned estimates for 169 items of works was found to be Rs. 4.82 crores. It is not clear to audit how it became necessary to incur an expenditure of about five crores of rupees without sanctioned detailed estimates.

## RATES BOARD.

A special feature of this Project is the creation of an organisation known as Rates Board consisting of (i) the Minister, Irrigation as Chairman, (ii) the Administrator of the Project, (iii) Consulting Engineer (Irrigation and Waterways), (iv) Chief Engineer (Irrigation and Waterways), (v) Superintending Engineer, Mayurakshi canal circle and (vi) Superintending Engineer, Mayurakshi dam circle as members. Works costing up to Rs. 1 lakh in the Project are not generally given out by openly calling tenders. Instead, the Rates Board calls for sample tenders for certain selected types of works out of the programme of the ensuing season, and after receipt of the tenders, considers in the light of these offers, what would be the 'fair' rates for the various types of works and on the basis of these 'fair' or 'standard' rates distributes the works amongst registered and also amongst unregistered contractors, if necessary. The works distributed to the contractors at the "standard" rates fixed by the Rates Board amounted to :—

Year.	Number of works distributed.	Value of total works given.
1950-51 . . . . .	102	Rs. 32,86,177
1951-52 . . . . .	251	Rs. 16,62,962
1952-53 . . . . .	51	Rs. 30,60,058

A departure from the general principle of calling for competitive tenders in respect of works exceeding Rs. 1 lakh was, however, made in 1952-53 in the cases of eight works, the aggregate cost of which came up to about Rs. 19.41 lakhs. The works were distributed amongst contractors at the Rates Board rates. In course of test checking the accounts of three Divisions, it was noticed that some works were given out in 1952-53 at Rates Board rates which were in excess of the rates obtained on competitive basis for similar works in adjacent localities during the year. The giving of the works at the higher rates as fixed by the Rates Board resulted in an extra expenditure of about Rs. 83,000.

REVIEW—*concl.*

## DEFECTIVE CONTRACT.

The financial rules of the State Government require the terms of a contract to be precise and definite. In connection with the purchase of certain under-sluice gates from Germany, a contract was, however, executed with the Indian Agent of a German firm which stipulated that the price of the gates or part thereof would vary according to the variation in the price of raw materials and rates of wages in Germany as determined by authorities and Trade Unions in that country. Because of the price-variation clause committing Government to an indefinite liability, the department had to pay an additional sum of Rs. 32,657 for the first consignment of the structure alone.

## IRREGULAR ADVANCE PAYMENT.

Rules permit the payment of an advance to a contractor for work done but not measured subject to the condition that actual measurements should be taken at the earliest opportunity and the lump sum advance should be adjusted against the value of the item of work as actually measured. Successive advance payments for the same work were, however, noticed to have been made by some divisions of the Project without adjusting the previous lump advances by detailed measurements. In some cases no measurements were taken at all before completion of the work and before the items of work concerned were covered up. The departmental officers explained that the covered up works in the foundations were measured by boring holes. The process of measuring by boring holes cannot show the actual quantity of work done. The payment was thus made on an assumed quantity only.

## ARREARS IN ACCOUNTS.

The works accounts and stores accounts of the Divisions of the Project are heavily in arrears. In spite of the employment of additional staff for the clearance of arrears, no noticeable improvement of the position has occurred. The matter has been brought to the notice of Government.

7. *Damodar Valley Corporation—Sub-head K.-2.*—The balance sheet, the capital account and the statement showing the distribution of the capital outlay under different heads, as they appear in the Annual Report of the Damodar Valley Corporation (1951-52) are reproduced in Annexure D on pages 72-78.

ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appropriation during 1952-53.	Modified appropriation during 1952-53.	Expenditure during 1952-53.	Outlay compared with		Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 & 8 Excess+ Balance—.	Remarks.
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.				
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—									
Deduct—Working Expenses—									
II.—Other major works for which specific provision was made in the budget—									
1. Collectively . . .	72,300	59,080	46,654	-25,646	-12,426	..	..	..	See sub-head A-8.
IV.—Other major works for which specific provision was not made in the budget—									
2. Collectively . . .	..	5,190	5,241	+5,241	+51	..	..	..	See sub-head A-8.
V.—Minor works—									
3. Collectively . . .	40,300	12,855	13,848	-26,452	+993	..	..	..	See sub-head A-8.
Total XVII.—Irrigation, etc.—									
Deduct—Working Expenses.	1,12,600	77,125	65,743	-46,857	-11,382	..	..	..	

## ANNEXURE A.—contd.

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

Description of work.	Original appropriation during 1952-53.	Modified appropriation during 1952-53.	Expenditure during 1952-53.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 & 8 Excess + Balance—.	Remarks.
				Original appropriation More + Less—.	Modified appropriation More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
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.	18,000	40,000	25,748	+ 7,748	- 14,252	1,17,011	1,57,659	+ 40,648	In progress. See sub-head D.1.	
5. Improvement of Kamathya Khal and Batar Bil area, district Burdwan.	93,000	1,55,000	1,53,085	+ 60,085	- 1,915	3,52,056	1,53,085	- 1,98,971	Completion report not yet received. See sub-head D.1.	
6. Re-excavation of the lower reaches of the Nonagong River.	1,55,000	1,92,000	1,91,686	+ 36,686	- 314	4,30,877	4,52,800	+ 21,923	In progress. See sub-head D.1.	

Col. 6.—Due to slow progress of work.

II.—Other major works for which specific provision was made in the budget—																			
7. Collectively . . .	15,600	97,000	97,673	+82,073	+673	..	..	..	..	..	..	..	..	..	..	..	..	..	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.	..	5,680	5,681	+5,681	+1	1,12,600	99,402	-13,198	In progress. See sub-head D.-1. Work executed by the Works and Buildings Department.										
IV.—Other major works for which no specific provision was made in the budget—																			
9. Collectively . . .	..	47,200	3,828	+3,828	-43,372	..	..	..	See sub-heads D.-1 and D.-3.										
Col. 6.—Due to erroneous provision for a certain repair work.																			
V.—Minor works—																			
10. Collectively . . .	12,000	13,910	12,975	+975	-935	..	..	..	See sub-heads D.-1 and D.-3.										
DEVELOPMENT PROGRAMME WORKS.																			
11. Subhankar Damr Scheme in Bankura district.	5,00,000	3,55,100	3,57,477	-1,42,523	+2,377	13,47,873	10,66,930	-2,80,943	In progress. See sub-head D.-14.										
12. Preparation of a Master Plan for drainage of Calcutta and surrounding areas.	45,000	35,000	37,155	-7,845	+2,155	13,93,254	12,41,790	-1,51,464	In progress. See sub-head D.-14.										
13. Development of River Research Institute.	2,78,000	3,31,900	2,69,083	-8,917	-62,717	10,10,000	8,84,810	-1,25,190	In progress. See sub-head D.-14.										
Col. 6.—See paragraph 2 of Important Comments.																			

## ANNEXURE A.—contd.

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

Description of work.	Outlay compared with						Expenditure to end of 1952-53.	Difference between Cols. 7 & 8 Excess+ Balance—.	Remarks.
	Original appropriation during 1952-53.	Modified appropriation during 1952-53.	Expenditure during 1952-53.	Original appropriation More+ Less—.	Modified appropriation More+ Less—.	Sanctioned estimate.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.									
B.—Navigation, Embankment and Drainage Works—contd.									
INTENSIVE FOOD PRODUCTION SCHEMES.									
14. Harahatganj Drainage Project, district 24-Parganas.	1,58,000	4,500	4,517	-1,53,483	+17	9,54,742	10,16,488	+61,746	In progress. See sub-head D.-15.
15. Sonarpur-Arapanch Drainage Scheme.	33,00,000	18,74,000	23,23,236	-9,76,764	+4,49,236	44,00,000	29,62,397	-14,37,603	In progress. See sub-head D.-15.
						Col. 6.—See paragraph 2 of Important Comments.			
16. Trans-Damodar inter-nal Drainage Scheme in the districts of Hooghly and Howrah.	25,000	54,000	..	-25,000	-54,000	4,26,604	3,71,260	-55,344	In progress. See sub-head D.-15.
						Col. 6.—See paragraph 2 of Important Comments.			



17. Re-excavation of Saraswati Khal in the districts of Hooghly and Howrah.	75,000	2,44,700	2,42,918	+1,27,918	-41,782	25,12,004	5,00,324	-20,11,680	In progress. See sub-head D.-15.
Col. 6.—Due to non-payment of land charges.									
18. Soedighi-Gangakhali Drainage Scheme, district Midnapur.	2,98,000	3,13,000	3,22,181	+24,181	+9,181	24,07,798	21,74,326	-2,33,472	In progress. See sub-head D.-15.
19. Putrangi Irrigation Scheme, district Midnapur.	50,000	1,890	1,928	-48,072	+38	2,06,809	2,15,629	+8,820	In progress. See sub-head D.-15.
20. Cut connecting the river Kunti and Chandannagore ditch, district Hooghly.	25,000	34,400	30,439	+5,439	-3,961	1,57,466	1,33,370	-24,096	In progress. See sub-head D.-15.
Col. 6.—Due to slow progress of work.									
21. Berai Canal Irrigation Scheme, district Bankura.	5,55,000	2,90,000	2,74,619	-2,80,361	-15,381	14,04,033(a)	14,00,688	-3,345	In progress. See sub-head D.-15.
22. Jhargram Irrigation Scheme, district Midnapur.	3,90,000	1,18,910	1,04,529	-2,85,471	-14,381	6,52,041	4,29,880	-2,22,161	In progress. See sub-head D.-15.
Col. 6.—Expenditure not coming upto expectation due partly to non-payment of land charges and partly to slow progress of works by contractors.									
23. Re-excavation of Solatopa Khal.	18,000	4,400	4,946	-13,054	+546	1,97,512	1,86,632	-10,880	In progress. See sub-head D.-15.
24. Re-excavation of Chandreswar Khal.	24,000	35,200	34,755	+10,755	-445	1,42,298	1,83,937	+41,639	In progress. See sub-head D.-15.
25. Hinglow River Embankment Scheme, district Birbhum.	94,000	19,200	12,475	-81,525	-6,725	1,62,298	1,16,658	-45,640	In progress. See sub-head D.-15.
Col. 6.—Due to non-payment of land charges.									
(a) Estimate since revised.									

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

Description of work.	Original appropriation during 1952-53.	Modified appropriation during 1952-53.	Expenditure during 1952-53.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 & 8 Excess+ Balance—.	Remarks.
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl'd.</b>										
<b>B.—Navigation, Embankment and Drainage Works—concl'd.</b>										
<b>INTENSIVE FOOD PRODUCTION SCHEMES—concl'd.</b>										
26. Panipia Scheme, district Midnapore.	8,000	36,300	30,820	+22,820	—5,480	5,53,093	5,23,943	+1,70,850	In progress. See sub-head D.-15.	
			Col. 6.—Mainly due to non-adjustment of land charges.							
27. Silt clearance of Jibanti and Banki rivers, district Murshidabad.	..	13,200	13,139	+13,139	—61	2,99,342	1,24,085	—1,75,257	In progress. See sub-head D.-15.	
28. Kulai Khal Irrigation Scheme, district Bankura.	..	15,700	11,826	+11,826	—3,874	1,99,940	1,09,831	—90,109	In progress. See sub-head D.-15.	
			Col. 6.—Due to non-payment of land charges.							

29. Minor Irrigation and Drainage Schemes and Schemes costing less than Rs. 1 lakh—						
Collectively . . .	9,56,000	3,86,400	2,85,896	-6,70,104	-1,00,504	See sub-head D.-1f.
Col. 6.—Mainly due to (i) non-payment of land charges (Rs. 63,682), (ii) slow progress of works (Rs. 14,288) and (iii) non-adjustment of land charges (Rs. 8,800).						
Total—18.—Other Revenue expenditure, etc.	70,92,600	47,18,490	48,12,615	-22,79,985	+94,125	.. ..
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—						
30. Damodar Canal Works.	40,000	88,563	88,002	+48,002	-561	10,93,128(a) 6,59,092 -4,34,036 In progress. See sub-head G.-9.
Total—68.—Construction, etc.	40,000	88,563	88,002	+48,002	-561	.. ..

(a) Estimate since revised.

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 IMPORTANT COMMENTS.

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

	In thousands of rupees.
Original appropriation . . . . .	1,27,89
Modified appropriation . . . . .	1,08,13
Expenditure . . . . .	1,08,46

The expenditure was less than the original and in excess of the modified appropriation by 19,43 and 33 respectively. Large variations between the modified appropriation and the expenditure occurred under items 13, 15, 16 and 29 of the Annexure.

2. *Items 1, 13, 15 and 16.*—The reasons for the final variations under these items were not received from the controlling authorities.

## 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 1952-53 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 1952-53 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 . . . .	—6,56,337	10,90,830	9,32,835	1,57,995	—4,98,342
Stock . . . . .	1,54,572	86,866	1,08,888	—22,022	1,32,550
Miscellaneous Public Works Advances.	5,22,049	1,23,819	1,69,010	—45,191	4,76,858
<b>TOTAL . . . . .</b>	<b>20,284</b>	<b>13,01,515</b>	<b>12,10,733</b>	<b>90,782</b>	<b>1,11,066</b>

See sub-head D.-7.

## ANNEXURE C.

*Store Accounts of the Department of Irrigation and Waterways for the year 1952-53.*

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. Damodar Canals . . .	91,962	56,706	69,392	..	79,276
2. Canals . . .	26,254	13,073	12,236	..	27,091
3. East Midnapore . . .	6,417	30,456	24,635	..	12,238
4. Hooghly Irrigation . . .	29,616	—13,369	2,625	..	13,622
5. Bankura Irrigation . . .	323	..	..	..	323
<b>TOTAL . . .</b>	<b>1,54,572</b>	<b>86,866</b>	<b>1,08,888</b>	<b>..</b>	<b>1,32,550</b>

Stock Accounts are received from the Executive Officers of the Irrigation and Waterways Department with certificates of verification of balances. They are consolidated in the accounts office in the above form. The yearly registers of stock are examined at the time of local audit.

The increase in the closing balance under Canals and East Midnapore Divisions is due to less issue of materials.

The stock registers are audited during local inspections and results are noticed in the Inspection Reports.

The revaluation of stock has been reported to have been made under the orders and supervision of the Divisional Officers concerned except some Divisions where Stock Accounts could not be closed during the year.

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**ACCOUNTS OF THE  
DAMODAR VALLEY CORPORATION,  
1951-52.**

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## Annexure

## ACCOUNTS OF THE DAMODAR

## I.—Balance Sheet as

LIABILITIES.	To end of 1950-51.	During 1951-52.	Total.	Rs.
	Rs.	Rs.	Rs.	
<b>CENTRAL GOVERNMENT</b>				
Power . . . . .	4,21,43,293	3,13,75,641	7,35,18,934	
Flood Control . . . . .	84,84,874	63,24,359	1,28,09,233	
<b>TOTAL</b>	<b>4,86,28,167</b>	<b>3,77,00,000</b>	<b>8,63,28,167</b>	<b>8,63,28,167</b>
<b>WEST BENGAL GOVERNMENT.</b>				
Power . . . . .	4,44,74,943	3,13,75,641	7,58,50,584	
Irrigation . . . . .	1,79,99,056	2,70,00,000	4,49,99,056	
Flood Control . . . . .	65,83,634	63,24,359	1,29,07,993	
<b>TOTAL</b>	<b>6,90,57,633</b>	<b>6,47,00,000</b>	<b>13,37,57,633</b>	<b>13,37,57,633</b>
<b>BIHAR GOVERNMENT</b>				
Power . . . . .	4,20,24,703	3,13,75,641	7,34,00,344	
Irrigation . . . . .	12,78,297	12,03,359	24,81,656	
<b>TOTAL</b>	<b>4,33,03,000</b>	<b>3,25,79,000</b>	<b>7,58,82,000</b>	<b>7,58,82,000</b>
				<b>29,59,67,800</b>
<b>SUNDRY CREDITORS.</b>				
Security Deposit from Contractors . . . . .			6,30,791	6,30,791
<b>OTHER CREDITORS.</b>				
(i) Earnest Money Deposit . . . . .			3,64,360	
(ii) Expenditure incurred by the Secretary to the Administrator, D.V.P. prior to the formation of the Corporation . . . . .			1,82,833	
(iii) Rationshop Deposit . . . . .			1,63,659	
(iv) Deposit for work done . . . . .			17,066	7,27,918
<b>EMPLOYEES' PROVIDENT FUND . . . . .</b>			<b>15,51,708</b>	<b>15,51,708</b>
<b>TOTAL</b>				<b>29,88,78,217</b>

Note.—Rs. 1,13,175 due to the Sindri Fertilizers and Chemicals Ltd. on account of the power purchased during 1951-52 was actually paid during 1952-53. Non-inclusion of this liability in the Annual Balance Sheet is due to the fact that the basis of assessment of the liability was determined after the annual accounts for 1951-52 were finalised.

A. B. GANGULI,  
Member,  
Damodar Valley Corporation.

P. P. VARMA,  
Chairman,  
Damodar Valley Corporation.

N. GOPALAKRISHNAN,  
Senior Accounts Officer,  
Damodar Valley Corporation.  
15-10-52.

S. SEN,  
Secretary,  
Damodar Valley Corporation.

S. M. BANERJEE,  
Financial Adviser,  
Damodar Valley Corporation.  
9-3-54.



—D.

## VALLEY CORPORATION, 1951-52.

at 31st March, 1952.

ASSETS.	To end of 1950-51	During 1951-52.	Total.	Rs.
	Rs.	Rs.	Rs.	
POWER (as per Statement F*) . . . . .	12,52,38,020	9,05,24,215	21,57,62,235	
IRRIGATION . . . . .	1,68,75,993	2,96,13,958	4,64,89,951	
FLOOD CONTROL . . . . .	1,28,42,691	56,28,071	1,84,70,762	
TOTAL	15,49,56,704	12,57,66,244	28,07,22,948	28,07,22,948
SUNDRY DEBTORS FOR CURRENT SUPPLIED.			2,93,161	2,93,161
OTHER DEBTORS				
(i) Motor Car, Cycle and Other Advances to D.V.C. Employees.			17,239	
(ii) Advances to Port Commissioners and Collector of Customs, Calcutta.			14,45,883	
(iii) Miscellaneous accounts adjustable with Governments (Net).			1,950	
(iv) Sundry unadjustable items being adjusted in 52-53.			22,87,627	37,52,699
IMPREST & TEMPORARY ADVANCES TO OFFICERS.			76,939	76,939
INVESTMENT OF C. P. FUND . . . . .			12,12,565	12,12,565
OTHER ITEMS—				
(i) Advance Deposits with D. A. G., I. & S. towards I. S. M. Expenditure.			66,17,565	66,17,565
CASH AT BANK/TREASURY . . . . .			61,12,267	61,12,267
CASH IN HAND . . . . .			90,073	90,073
TOTAL				29,88,78,217

I have examined the accounts and the Balance Sheet of the Damodar Valley Corporation for the year ended 31st March, 1952, and verified the same with the books of the Corporation. In my opinion, the Balance Sheet, as at 31st March, 1952, has been properly drawn up and exhibits a true and correct view of the state of affairs of the Corporation according to the best of the information and explanations given to me and as shown in the books of the Corporation.

An audit report on the accounts is appended.\*

## COUNTERSIGNED

B. K. T. IYENGAR,  
Chief Auditor,  
Damodar Valley Corporation  
and Sindri Projects.

Calcutta,  
Dated 10th July, 1954.

V. NARAHARI RAO,  
Comptroller & Auditor General  
of India.  
New Delhi, dated 14th August,  
1954.

\*Not reproduced here. The statement 'F' and the audit report may be seen in the printed annual report for 1951-52 of the Damodar Valley Corporation, Part II at pages (14-15) and (16-19), respectively.

## ACCOUNTS OF THE DAMODAR

## II—Capital Account for the

Particulars	To end of 31-3-51	During 1951-52	To end of 31-3-52
	Rs.	Rs.	Rs.
<b>1. POWER—</b>			
<b>HYDRO-ELECTRIC SCHEMES—</b>			
<b>(1) Generation—</b>			
Direct Expenditure . . . .	34,05,473	8,07,506	42,12,979
Proportion of Common cost . . . .	1,18,79,789	2,68,99,868	3,87,79,657
<b>THERMAL SCHEMES—</b>			
<b>(1) Generation—</b>			
Direct Expenditure . . . .	7,28,26,477	3,56,94,850	10,85,21,327
<b>Transmission and Distribution</b>			
Direct Expenditure . . . .	1,89,28,202	1,53,05,000	3,42,33,202
<b>Sindri Power</b>			
Direct Expenditure . . . .	—	21,965	21,965
Deduct Receipts from Sale of Power . . . .	—	—3,68,852	—3,68,852
<b>Mining and Ropeway</b>			
Direct Expenditure . . . .	—	28,78,399	28,78,399
Add Proportionate overhead and general charges on direct expenditure and on common cost . . . .	1,81,98,079	92,85,479	2,74,83,558
<b>TOTAL—Power Expenditure carried over to Balance Sheet . . . .</b>	<b>12,52,38,020</b>	<b>9,05,24,215</b>	<b>21,57,62,235</b>

—D—*contd.*VALLEY CORPORATION, 1951-52—*contd.**year ended 31st March, 1952.*

Particulars	To end of 31-3-51	During 1951-52	To end of 31-3-52
	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT . . . . .	4,17,46,006	3,01,74,739	7,19,20,745
WEST BENGAL GOVERNMENT . . . . .	4,17,46,007	3,01,74,738	7,19,20,745
BIHAR GOVERNMENT . . . . .	4,17,46,007	3,01,74,738	7,19,20,745
<b>TOTAL—Carried over to Balance Sheet . . . . .</b>	<b>12,52,38,020</b>	<b>9,05,24,215</b>	<b>21,57,62,235</b>

## ACCOUNTS OF THE DAMODAR

## II—Capital Account for the

Particulars	To end of 31-3-51	During 1951-52	To end of 31-3-52
	Rs.	Rs.	Rs.
<b>2. IRRIGATION, WATER SUPPLY AND DRAINAGE—</b>			
<b>(i) DURGAPUR BARRAGE AND CANALS—</b>			
Direct Expenditure . . . . .	55,12,644	77,28,557	1,32,41,201
Overhead and General Charges . . . . .	8,86,801	10,85,645	19,72,446
<b>TOTAL</b> . . . . .	<b>63,99,445</b>	<b>88,14,202</b>	<b>1,52,13,647</b>
<b>(ii) IRRIGATION IN UPPER VALLEY—</b>			
Direct Expenditure . . . . .	26,876	1,687	28,563
Overhead and General Charges . . . . .	5,638	—1,383	4,255
<b>TOTAL</b> . . . . .	<b>32,514</b>	<b>304</b>	<b>32,818</b>
<b>COMMON COST—</b>			
<b>(i) Tilaiya Project</b>			
Direct Expenditure . . . . .	23,34,613	58,02,025	81,36,638
Overhead and General Charges . . . . .	3,70,652	8,41,404	12,12,056
<b>TOTAL</b> . . . . .	<b>27,05,265</b>	<b>66,43,429</b>	<b>93,48,694</b>
<b>(ii) Other Project—</b>			
Direct Expenditure . . . . .	66,65,731	1,23,90,406	1,90,56,137
Overhead and General Charges . . . . .	10,73,038	17,65,617	28,38,655
<b>TOTAL</b> . . . . .	<b>77,38,769</b>	<b>1,41,56,023</b>	<b>2,18,94,792</b>
<b>TOTAL—Irrigation Expenditure carried over to Balance Sheet</b> . . . . .	<b>1,68,75,993</b>	<b>2,96,13,958</b>	<b>4,64,89,951</b>
<b>3. FLOOD CONTROL—</b>			
<b>1. SCHEME IN DAMODAR RIVER (Proportion of common cost) . . . . .</b>			
	1,10,68,057	50,07,975	1,60,76,032
<b>2. SCHEME IN HOOGHLY RIVER . . . . .</b>			
	—	—	—
<b>3. NAVIGATION—</b>			
<b>(a) Scheme in Damodar River . . . . .</b>			
	—	—	—
<b>(b) Improvement in Calcutta Port . . . . .</b>			
	—	—	—
<b>Add—Proportionate Overhead and General Charges</b> . . . . .	<b>17,74,634</b>	<b>6,20,096</b>	<b>23,94,730</b>
<b>Deduct—Receipts</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL—Flood Control Expenditure carried over to Balance Sheet</b> . . . . .	<b>1,28,42,691</b>	<b>56,28,071</b>	<b>1,84,70,762</b>
<b>GRAND TOTAL</b> . . . . .	<b>15,49,56,704</b>	<b>12,57,66,244</b>	<b>28,07,22,948</b>

Irrigation—contd.

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—D—contd.

VALLEY CORPORATION, 1951-52—contd.

year ended 31st March, 1952—concl'd.

Particulars	To end of 31-3-51	During 1951-52	To end of 31-3-52
	Rs.	Rs.	Rs.
<b>WEST BENGAL GOVERNMENT</b>			
	Rs.		
Durgapur Barrage as on 31-3-52 . . . . .	1,52,13,647		
78% of Common Expenditure, viz. Rs. 93,48,694 on Tilaiya Dam . . . . .	72,91,982		
Common Expenditure on other Dam . . . . .	2,18,94,792		
	4,44,00,421	1,57,99,076	2,86,01,345
			4,44,00,421
<b>BIHAR GOVERNMENT</b>			
Irrigation in Upper Valley from Tilaiya Reservoir as on 31-3-52 . . . . .	32,818		
22% of Common Expenditure, viz., Rs. 93,48,694 on Tilaiya Dam . . . . .	20,56,712		
	20,89,530	10,76,917	10,12,613
			20,89,530
<b>TOTAL—Carried over to Balance Sheet . . . . .</b>	<b>1,68,75,993</b>	<b>2,96,13,958</b>	<b>4,64,89,951</b>
<b>CENTRAL GOVERNMENT . . . . .</b>	<b>64,21,346</b>	<b>28,14,035</b>	<b>92,35,381</b>
<b>WEST BENGAL GOVERNMENT . . . . .</b>	<b>64,21,345</b>	<b>28,14,036</b>	<b>92,35,381</b>
	<b>1,28,42,691</b>	<b>56,28,071</b>	<b>1,84,70,762</b>
<b>TOTAL—Carried over to Balance Sheet . . . . .</b>	<b>1,28,42,691</b>	<b>56,28,071</b>	<b>1,84,70,762</b>

N. GOPALAKRISHNAN,  
Senior Accounts Officer,  
DAMODAR VALLEY CORPORATION.  
15-10-52

## Annexure—D—contd.

## ACCOUNTS OF THE DAMODAR VALLEY CORPORATION, 1951-52—concl'd.

IV.—Statement showing the amounts of the share of the Capital provided by the Participating Governments and the actual Capital expenditure incurred up to the end of March, 1952.

PARTICULARS	CAPITAL PROVIDED			CAPITAL EXPENDITURE ALLOCATED TO PARTICIPATING GOVERNMENTS			UNSPENT BALANCE
	To end of 31st March, 1951	During 1951-52	TOTAL	To end of 31st March, 1951	During 1951-52	TOTAL	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>CENTRAL GOVERNMENT</b>							
For Power	4,21,43,293	3,13,75,641	7,35,18,934	4,17,46,006	3,01,74,738	7,19,20,745	15,98,189
For Flood Control	64,84,874	63,24,359	1,28,09,233	64,21,346	28,14,036	92,35,381	35,73,852
TOTAL	4,86,28,167	3,77,00,000	8,63,28,167	4,81,67,352	3,29,88,774	8,11,56,126	51,72,041
<b>WEST BENGAL GOVERNMENT</b>							
For Power	4,44,74,943	3,13,75,641	7,58,50,584	4,17,46,007	3,01,74,738	7,19,20,745	39,29,839
For Irrigation	1,79,99,056	2,70,00,000	4,49,99,056	1,57,99,076	2,86,01,345	4,44,00,421	5,98,635
For Flood Control	65,83,634	63,24,359	1,29,07,993	64,21,345	28,14,036	92,35,381	36,72,612
TOTAL	6,90,57,633	6,47,00,000	13,37,57,633	6,39,66,428	6,15,90,119	12,55,56,547	82,01,086
<b>BIHAR GOVERNMENT</b>							
For Power	4,20,24,703	3,13,75,641	7,34,00,344	4,17,46,007	3,01,74,738	7,19,20,745	14,79,599
For Irrigation	12,78,297	12,03,359	24,81,656	10,76,917	10,12,613	20,89,530	3,92,126
TOTAL	4,33,03,000	3,25,79,000	7,58,82,000	4,28,22,924	3,11,87,351	7,40,10,275	18,71,725
GRAND TOTAL	16,09,88,800	13,49,78,000	29,59,67,800	15,49,56,704	12,57,66,244	28,07,22,948	1,52,44,852

N. GOPALAKRISHNAN,  
Senior Accounts Officer,  
DAMODAR VALLEY CORPORATION,  
15-10-52

**Annexure—D—concl'd.****DAMODAR VALLEY CORPORATION***Account of Capital Advances to the Damodar Valley Corporation.*

	Rs.
Amount due from the Corporation on the 1st April, 1951 . . . . .	50,91,205
Amount advanced during 1951-52 . . . . .	6,47,00,000
	—————
<b>TOTAL . . . . .</b>	<b>6,97,91,205</b>
	—————
Actual capital outlay debitable to the Government of West Bengal as per Corporation's annual report for 1951-52 . . . . .	6,15,90,119
	—————
Balance due on 31st March, 1952 . . . . .	82,01,086

## 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.
<b>Major Head—"22.—Interest on Debt and Other Obligations"—</b>			
<b>A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—</b>			
<b>Permanent Loans—</b>			
<b>A.-1.—Interest on Permanent Loans—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	Rs. 9,63,000		
<i>S.</i> . . . . .	50,000		
<i>R.</i> . . . . .	—500		
	10,12,500	9,72,195	—40,305
<b>Floating Loans—</b>			
<b>A.-3.—Interest on Cash Credit Advances from the Imperial Bank—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	50,000		
<i>R.</i> . . . . .	—39,025		
	10,975	11,152	+177
<b>A.-4.—Interest on Loans taken from the Central Government—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	92,80,000		
<i>R.</i> . . . . .	—4,99,715		
	87,80,285	90,93,356	+3,13,071
Col. 4.— <i>Vide</i> paragraph 2 of the Review.			
<b>A.-5.—Other items—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	25,000		
<i>R.</i> . . . . .	19,505		
	44,505	22,996	—21,509
Col. 4.— <i>Vide</i> paragraph 2 of the Review.			
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
<b>State Provident Funds—</b>			
<b>B.-1.—Interest on General Provident Fund—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	12,60,000		
<i>R.</i> . . . . .	40,000		
	13,00,000	13,19,477	+19,477
<b>B.-2.—Interest on Indian Civil Service Provident Fund—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	Rs. 56,000		
<i>R.</i> . . . . .	2,000		
	58,000	58,732	+732
<b>B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—</b>			
<i>Charged</i>			
	21,900	22,048	+148
<b>B.-4.—Interest on Contributory Provident Fund—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	80,000		
<i>R.</i> . . . . .	—4,000		
	76,000	72,782	—3,218
<b>B.-5.—Interest on other Miscellaneous Provident Funds—</b>			
<i>Charged</i>			
	100	83	17



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"22.—Interest on Debt and Other Obligations"—contd.</b>			
<b>C.—INTEREST ON OTHER OBLIGATIONS—</b>			
<b>C.-1.—Interest on Depreciation Reserve Fund and other Reserve Funds—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,49,900	} 36,300	33,908
R. . . . .	—1,13,600		
<b>C.-2.—Other items—</b>			
<b>Miscellaneous—</b>			
O. . . . .	1,000	} ..	..
R. . . . .	—1,000		
<b>D.—TRANSFERS TO OTHER ACCOUNTS—</b>			
<b>D.-1.—Deduct—Interest transferred to Commercial Department—</b>			
<b>Irrigation Department—</b>			
<i>Charged—</i>			
O. . . . .	—29,75,000	} —24,78,712	—23,19,100
R. . . . .	60,288		
S. . . . .	4,36,000		
<b>D.-2.—Deduct—Interest transferred to Transport Department for State Buses—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	—7,62,000	} —6,72,000	—3,08,066
R. . . . .	90,000		
<b>Col. 4.—Due to the delay in the compilation of the trading and profit and loss accounts of the transport service.</b>			
<b>D.-3.—Deduct—Interest transferred to Electricity Department for Electricity Scheme—</b>			
<i>Charged—</i>			
O. . . . .	—41,000	} —41,500	—40,500
R. . . . .	—500		
<b>D.-4.—Deduct—Interest on Capital Advances to the Damodar Valley Corporation—</b>			
<i>Charged—</i>			
O. . . . .	—65,03,000	} —60,57,353	—63,70,424
R. . . . .	4,45,647		
<b>Col. 4.—Vide paragraph 2 of the Review.</b>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22—Interest on Debt and Other Obligations"—concl'd.</b>			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—concl'd.</b>			
For rounding—			
Charged—	Rs.		
O. . . . .	100		
R. . . . .	-100	..	..
Surrenders or withdrawals within grant or approp- riation—			
Charged—			
R. Gross . . . . .	5,95,435	5,95,435	.. -5,95,435
R. Deductions . . . . .	-5,95,435	-5,95,435	.. +5,95,435
Voted—			
R. . . . .	1,000	1,000	.. -1,000
<b>TOTALS—</b>			
Charged—			
Gross . . . . .	1,19,36,000	1,16,06,729	-3,29,271
Deductions . . . . .	-98,45,000	-90,33,090	+8,06,910
Net . . . . .	20,91,000	25,68,639	+4,77,639
Voted . . . . .	1,000	..	-1,000

### REVIEW.

The original charged appropriation of Rs. 16,05,000 was augmented to Rs. 20,91,000 by a supplementary appropriation of Rs. 4,86,000 against which the expenditure was Rs. 25,68,639 resulting in an excess of Rs. 4,77,639. The sub-heads A.-4, D.-1 and D.-2 counter balanced by saving under D.-4 mainly contributed to the excess.

The entire voted grant of Rs. 1,000 was surrendered.

2. Explanations of variations under sub-heads A.-4, A.-5 and D.-4 could not be included as they were not received from the controlling officers.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
<b>A.—HEADS OF STATES AND MINISTERS—</b>			
<b>A.-1.—Salary of the Governor—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 66,000	} 6,000	6,000 ..
R. . . . .	—60,000		
<b>A.-2.—Sumptuary Allowance of the Governor—</b>			
<i>Charged . . . . .</i>			
	22,500	22,500	..
<b>A.-3.—Staff and Household of the Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,76,500	} 1,79,215	1,69,484
R. . . . .	2,715		
<b>A.-4.—Secretarial staff of the Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,52,000	} 1,49,000	1,49,045
R. . . . .	—3,000		
<b>A.-5.—Expenditure from Contract Allowance—</b>			
<i>Charged . . . . .</i>			
	1,33,000	1,32,996	—4
<b>A.-6.—Tour Expenses—</b>			
<i>Charged—</i>			
O. . . . .	54,000	} 82,703	90,840
R. . . . .	28,703		
<b>A.-7.—Other charges—</b>			
<i>Charged—</i>			
R. . . . .	1,600	1,600	..
<b>A.-8.—Ministers—</b>			
<b>A.-8(1).—Pay of Officers—</b>			
O. . . . .	1,97,000	} 3,20,000	3,19,790
R. . . . .	1,23,000		
<b>A.-8(2).—Pay of Establishment—</b>			
O. . . . .	1,04,000	} 1,13,000	1,14,646
R. . . . .	9,000		

84 Grant No. 13—General Administration—General Administration.—contd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>A.—HEADS OF STATES AND MINISTERS—concl'd.</b>			
<b>A.-8.—Ministers—concl'd.</b>			
<b>A.-8(3).—Allowances, honoraria, etc.—</b>			
O . . . . .	Rs. 2,16,000	} 3,11,000	3,33,516
R . . . . .	95,000		
<b>A.-8(5).—Other Contingencies—</b>			
O . . . . .	60,000	} 67,000	68,682
R . . . . .	7,000		
<b>B.—STATE LEGISLATURES—</b>			
<b>B.-1.—State Legislative Assembly—</b>			
<b>B.-1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O . . . . .	12,000	} 17,900	17,808
R . . . . .	5,900		
<i>Voted—</i>			
O . . . . .	5,61,000	} 4,49,400	4,39,996
R . . . . .	—1,11,600		
<b>B.-1(2).—Pay of Establishment—</b>			
O . . . . .	1,35,000	} 1,50,000	1,48,557
R . . . . .	15,000		
<b>B.-1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O . . . . .	9,000	} 13,000	13,491
R . . . . .	4,300		
<i>Voted—</i>			
O . . . . .	4,09,000	} 3,32,416	3,27,760
R . . . . .	—76,584		
<b>B.-1(5).—Other Contingencies—</b>			
O . . . . .	1,57,000	} 2,02,000	1,99,373
R . . . . .	45,000		
<b>B.-1(6).—Grants-in-aid, contribution, etc.—</b>			
R . . . . .	134	134	. . .

Grant No. 13—General Administration—General Administration—contd. 85

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>B.—STATE LEGISLATURES—concl'd.</b>			
<b>B.-2.—State Legislative Council—</b>			
<b>B.-2 (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	10,000	14,700	14,700
R. . . . .	4,700		
<i>Voted—</i>			
O. . . . .	1,20,000	75,000	85,704
R. . . . .	—45,000		
Col. 4.—Liabilities carried forward due to some members of the Legislature not having preferred their claims within the year.			
<b>B.-2 (2).—Pay of Establishment—</b>			
O. . . . .	27,000	..	..
R. . . . .	—27,000		
<b>B.-2 (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	7,000	11,300	11,220
R. . . . .	4,300		
<i>Voted—</i>			
O. . . . .	83,000	17,000	10,825
R. . . . .	—66,000		
Col. 4.—Same remarks as under B.-2(1)—Voted.			
<b>B.-2 (5)—Other Contingencies—</b>			
O. . . . .	6,000	700	586
R. . . . .	—5,300		
<b>C.—ELECTIONS—</b>			
<b>C.-2.—Other Election Charges—</b>			
O. . . . .	24,00,000	18,90,100	18,06,138
R. . . . .	—5,08,900		

86 Grant No. 13—General Administration—General Administration—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"—contd.</b>			
<b>D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—</b>			
<b>D.-1.—Civil Secretariat—</b>			
D.-1 (1).—Pay of Officers—	Rs.		
O. . . . .	13,23,100	} 14,14,117	14,22,910
R. . . . .	91,017		
<b>D.-1 (2).—Pay of Establishment—</b>			
O. . . . .	30,77,700	} 31,18,920	30,91,111
R. . . . .	41,220		
<b>D.-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	19,68,300	} 20,37,305	20,16,847
R. . . . .	69,005		
<b>D.-1 (4).—Contract Contingencies—</b>			
O. . . . .	14,200	} 13,850	13,848
R. . . . .	—350		
<b>D.-1 (5).—Other Contingencies—</b>			
<i>Charged—</i>			
R. . . . .	10,170	10,170	10,000
<i>Voted—</i>			
O. . . . .	11,01,700	} 11,71,634	11,57,403
R. . . . .	69,934		
<b>D.-1 (7).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—56,000	} —1,08,300	—1,02,123
R. . . . .	—52,300		
<b>D.-1 (8).—Establishment charges payable to other Governments, Departments, etc.</b>			
	6,000	6,052	+52
<b>D.-2.—Public Service Commission—</b>			
<i>Charged—</i>			
O. . . . .	2,07,000	} 2,06,500	2,07,592
R. . . . .	—500		
<b>D.-3.—Board of Revenue . . . . .</b>			
	2,63,000	2,62,455	—545

Grant No. 13—General Administration—General Administration—contd. 87

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>D.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT—concl'd.</b>			
<b>D.-4.—Local Fund Audit Establishment— Rs.</b>			
O. . . . . 3,70,000	} 3,93,000	3,95,469	+2,469
R. . . . . 23,000			
<b>E.—COMMISSIONERS—</b>			
O. . . . . 3,31,000	} 3,51,185	3,36,464	—14,721
R. . . . . 20,185			
<b>F.—DISTRICT ADMINISTRATION—</b>			
<b>F.-1.—General Establishment—</b>			
<b>F.-1 (1).—Pay of Officers—</b>			
O. . . . . 20,50,000	} 20,75,000	20,23,771	—51,229
R. . . . . 25,000			
<b>F.-1 (2).—Pay of Establishment—</b>			
O. . . . . 22,40,000	} 22,36,115	21,35,615	—1,00,500
R. . . . . —3,885			
<b>Col. 4.—Non-appointment of certain staff.</b>			
<b>F.-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . . 24,69,700	} 22,59,697	24,52,017	+1,92,320
R. . . . . —2,10,003			
<b>Col. 4.—Drawal of unforeseen arrear travelling allowance.</b>			
<b>F.-1 (4).—Contract Contingencies—</b>			
O. . . . . 8,81,500	} 8,35,048	8,71,560	+36,512
R. . . . . —46,452			
<b>F.-1 (5).—Other Contingencies—</b>			
<b>Charged—</b>			
O. . . . . 3,000	} 4,112	3,947	—165
R. . . . . 1,112			
<b>Voted—</b>			
O. . . . . 9,07,300	} 9,89,623	10,35,609	+45,986
R. . . . . 82,323			

88 Grant No. 13—General Administration—General Administration—contd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".—contd.</b>			
<b>F.—DISTRICT ADMINISTRATION—concl'd.</b>			
<b>F.-1.—General Establishment—concl'd.</b>			
F.-1 (6).—Grants-in-aid, contributions, etc.—			
Rs.			
O. . . . . 2,35,000	} 2,26,800	2,14,709	-12,091
R. . . . . -8,200			
F.-1 (7).— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O. . . . . -20,500	} -25,859	-10,843	+15,016
R. . . . . -5,359			
Col. 4.—Mainly non-adjustment of the proportionate cost of certain establishments employed on Education cess work due to the failure of the District officers to furnish figures in time.			
F.-1 (8).— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc.—			
R. . . . . 3,736	3,736	3,736	..
<b>F.-2.—Sub-divisional Establishment—</b>			
F.-2 (2).—Pay of Establishment—			
O. . . . . 8,70,000	} 8,08,735	9,07,732	+ 98,997
R. . . . . -61,265			
Col. 4.—Due to drawal of arrear increment of certain staff which could not be foreseen.			
F.-2 (3).—Allowances, honoraria, etc.—			
O. . . . . 6,65,000	} 6,74,816	6,99,530	+ 24,714
R. . . . . 9,816			
F.-2 (5).—Other Contingencies—			
O. . . . . 15,000	} 20,000	21,517	+1,517
R. . . . . 5,000			
F.-3.—Other Establishment—			
O. . . . . 83,000	} 1,16,007	96,502	-19,505
R. . . . . 33,007			
Col. 4.—Purchase of furniture could not be effected due to late sanction.			
<b>G.—WORKS—</b>			
O. . . . . 70,000	} 55,000	48,068	-6,932
R. . . . . -15,000			
Col. 4.—Due to the observance of strict economy.			



**Grant No. 13—General Administration—General Administration—contd. 89**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"—concl'd.</b>			
<b>H.—MISCELLANEOUS—</b>			
<b>H.-1.—Discretionary grants by Heads of States, etc.—</b>			
O . . . . .	Rs. 71,000	96,000	93,132
R . . . . .	25,000		
<b>H.-2.—Miscellaneous—</b>			
<b>H.-2-A.—Maintenance of Government Aircraft and Motor Vehicles—</b>			
<b>H.-2-A (1).—Pay of Officers—</b>			
O . . . . .	12,000	13,900	13,624
R . . . . .	1,900		
<b>H.-2-A (2).—Pay of Establishment—</b>			
O . . . . .	1,95,000	1,98,000	1,01,286
R . . . . .	3,000		
<b>H.-2-A (3).—Allowances, honoraria, etc.—</b>			
O . . . . .	1,25,000	1,37,900	1,40,878
R . . . . .	12,900		
<b>H.-2-A (5).—Other Contingencies—</b>			
O . . . . .	6,00,000	7,48,600	7,28,840
R . . . . .	1,48,600		
<b>H.-3.—Rehabilitation Programme—</b>			
O . . . . .	1,08,000	1,27,000	1,26,570
R . . . . .	19,000		
<b>H.-4.—Charges in England— High Commissioner for India—</b>			
<b>H.-4 (1).—Salaries and Expenses of the High Commissioner's Department.</b>			
	1,45,000	(a)1,45,134	+134
<b>H.-4 (2).—Other items—</b>			
O . . . . .	38,000	14,480	14,857
R . . . . .	-23,520		

(a) Difference of Rs. 134 with the High Commissioner's figure is due to an erroneous adjustment made by the High Commissioner.

90 Grant No. 13—General Administration—General Administration—concl'd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
Voted—	Rs.		
R.—Gross . . . . .	2,32,282	2,32,282	.. —2,32,282
R.—Deductions . . . . .	57,659	57,659	.. —57,659
Totals—			
Charged . . . . .	8,52,000	8,51,223	—777
Voted—			
Gross . . . . .	2,47,10,500	2,45,02,953	—2,07,547
Deductions . . . . .	—76,500	—1,12,971	—36,471
Net . . . . .	2,46,34,000	2,43,89,982	—2,44,018

REVIEW.

There was a saving of Rs. 777 in the charged expenditure. In the voted section there was a saving of Rs. 2,44,018 in the total grant. The surrender of Rs. 2,89,941 converted the saving to an excess of Rs. 45,923.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice</b>			
<b>A.—HIGH COURT—</b>			
<i>Charged—</i>	Rs.		
<b>A.-1.—Pay of Officers—</b>			
O. . . . .	10,94,600	} 11,03,858	11,02,977
R. . . . .	9,258		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	8,38,900	} 8,31,400	8,23,575
R. . . . .	—7,500		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	5,62,700	} 5,51,211	5,43,740
R. . . . .	—11,489		
<b>A.-4.—Contingencies—</b>			
O. . . . .	1,56,300	} 1,61,500	1,53,439
R. . . . .	5,200		
<b>B.—OFFICIAL ASSIGNEE—</b>			
O. . . . .	1,15,000	} 1,08,835	1,08,363
R. . . . .	—8,165		
<b>C.—OFFICIAL RECEIVER—</b>			
O. . . . .	1,17,400	} 1,41,203	1,41,123
R. . . . .	23,803		
<b>D.—LAW OFFICERS—</b>			
<b>D.-1.—Pay of Officers—</b>			
O. . . . .	2,01,600	} 2,09,646	2,11,229
R. . . . .	8,046		
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	33,850	} 34,650	34,466
R. . . . .	800		
<b>D.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,23,700	} 2,27,600	2,62,470
R. . . . .	3,900		
Col. 4.—Mainly increase in the number of law suits.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27—Administration of Justice"—contd.</b>			
<b>D.—LAW OFFICERS—concl'd.</b>			
<b>D.-4.—Contingencies—</b>			
Rs.			
O. . . . . 2,30,900	} 2,23,922	2,57,931	+34,009
R. . . . . —6,978			
Col. 4.—Same as under D.-3.			
<b>D.-5.—Deduct.—Establishment charges recoverable from other Governments, Departments, etc.</b>			
	—10,000	—4,000	+6,000
Col. 4.—Non-recovery of contingent charges for conducting cases on behalf of the Central Government.			
<b>E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—</b>			
O. . . . . 3,21,800	} 3,28,244	3,24,595	—3,649
R. . . . . 6,444			
<b>F.—CORONER'S COURT—</b>			
O. . . . . 9,000	} 8,843	8,860	+17
R. . . . . —157			
<b>G.—PRESIDENCY MAGISTRATES' COURTS—</b>			
<b>G.-1.—Pay of Officers—</b>			
O. . . . . 1,45,300	} 1,52,500	1,59,270	+6,770
R. . . . . 7,200			
<b>G.-2.—Pay of Establishment—</b>			
O. . . . . 1,51,600	} 1,52,360	1,51,901	—459
R. . . . . 760			
<b>G.-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 1,66,500	} 1,71,434	1,75,600	+4,166
R. . . . . 4,934			
<b>G.-4.—Contract Contingencies—</b>			
O. . . . . 23,000	} 23,907	25,495	+1,588
R. . . . . 907			
<b>G.-5.—Other Contingencies—</b>			
O. . . . . 90,100	} 1,08,487	1,12,714	+4,227
R. . . . . 18,387			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—contd.</b>			
<b>H.—CIVIL AND SESSIONS COURTS—</b>			
Rs.			
<b>H.-1.—Pay of Officers—</b>			
O. . . . .	12,61,100	12,00,898	12,12,464
R. . . . .	—60,202		
<b>H.-2.—Pay of Establishment—</b>			
O. . . . .	18,47,600	18,17,440	17,52,932
R. . . . .	—30,160		
<b>H.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	17,36,650	16,97,342	16,88,002
R. . . . .	—39,308		
<b>H.-4.—Contract Contingencies—</b>			
O. . . . .	2,63,500	2,62,925	2,55,831
R. . . . .	—575		
<b>H.-5.—Other Contingencies—</b>			
O. . . . .	3,37,000	4,16,199	4,29,982
R. . . . .	79,199		
<b>I.—COURTS OF SMALL CAUSES—</b>			
O. . . . .	4,25,000	4,18,036	4,16,294
R. . . . .	—6,964		
<b>J.—CRIMINAL COURTS—</b>			
O. . . . .	34,000	35,864	36,215
R. . . . .	1,864		
<b>K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—</b>			
O. . . . .	7,200	7,535	7,902
R. . . . .	335		
<b>L.—SHERIFF AND REPORTERS—</b>			
<i>Charged—</i>			
O. . . . .	29,500	27,751	27,684
R. . . . .	—1,749		
<i>Voted—</i>			
O. . . . .	69,100	66,100	62,225
R. . . . .	—3,000		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—concl'd.</b>			
<b>M.—CHARGES IN ENGLAND—</b>			
<b>HIGH COMMISSIONER FOR INDIA—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 12,000	40	21
R. . . . .	—11,960		
<i>Voted—</i>			
O. . . . .	7,100	3,080	5,547
R. . . . .	—4,020		
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
R. . . . .	18,240	18,240	..
<i>Voted—</i>			
R. . . . .	2,950	2,950	..
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	26,94,000	26,56,436	—37,564
<i>Voted—</i>			
Gross . . . . .	78,18,000	78,39,411	+21,411
Deductions . . . . .	—10,000	—4,000	+6,000
Net . . . . .	78,08,000	78,35,411	+27,411

#### REVIEW.

In the charged appropriation the surrender of Rs. 18,240 reduced the saving of Rs. 37,564 to Rs. 19,324. The excess of Rs. 27,411 in the voted grant was as a result of surrender of Rs. 2,950, further increased to Rs. 30,361.

2. Sums of Rs. 71 and Rs. 18,789 being the amounts of (i) several Government decrees and (ii) decrees for court fees in pauper suits were found irrecoverable during the year 1951 and written off under orders of competent authorities.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28.—Jails and Convict Settlements"</b>			
<b>A.—JAILS—</b>			
A.-1.—Pay of Officers—			
	Rs.		
O . . . . .	1,35,300	1,13,800	1,13,837
R . . . . .	—21,500		
A.-2.—Pay of Establishment—			
O . . . . .	15,15,600	14,26,600	14,20,960
R . . . . .	—89,000		
A.-3.—Allowances, honoraria, etc.—			
O . . . . .	10,45,700	9,82,235	9,86,093
R . . . . .	—63,465		
A.-4.—Contingencies—			
O . . . . .	72,79,300	58,79,404	59,46,728
R . . . . .	—13,99,896		
A.-5.—Grants-in-aid, contributions, etc. . . . .		1,000	1,000
A.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O . . . . .	100	500	85
R . . . . .	400		
A.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O . . . . .	—7,000	—24,200	—24,012
R . . . . .	—17,200		
A.-8.— <i>Deduct</i> —Cost of basic rations supplied from Jail Stock—			
O . . . . .	—5,55,000	—6,15,000	—6,02,684
R . . . . .	—60,000		
<b>B.—JAIL MANUFACTURES—</b>			
B.-1.—Pay of Officers—			
O . . . . .	6,700	8,315	8,445
R . . . . .	1,615		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28.—Jails and Convict Settlements"—contd.</b>			
<b>B.—JAIL MANUFACTURES—concl'd.</b>			
<b>B.-2.—Pay of Establishment—</b>	Rs.		
O. . . . .	33,000	34,200	32,635
R. . . . .	1,200		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	18,200	18,644	19,601
R. . . . .	444		
<b>B.-4.—Contingencies—</b>			
O. . . . .	15,97,100	7,48,576	7,60,138
R. . . . .	—8,48,524		
<b>B.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—10,64,000	—9,25,000	—9,29,005
R. . . . .	1,39,000		
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	24,18,726	24,18,726	..
R. Deductions . . . . .	—61,800	—61,800	..
<b>TOTALS—</b>			
Gross . . . . .	1,16,32,000	92,89,522	—23,42,478
Deductions . . . . .	—16,26,000	—15,55,701	+70,299
Net . . . . .	1,00,06,000	77,33,821	—22,72,179

## REVIEW.

As a result of surrender of Rs. 23,56,926 the saving of Rs. 22,72,179 was converted into an excess of Rs. 84,747.



*Store Account of the Jail Depot, Calcutta, for the year 1952.*

Description of Stores.	Opening balance.		Receipts during the year.		Sales during the year.		Written off on account of loss, short-ages, etc.		Profit.	Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		Quantity.	Value.
	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.
1. Dusters, towels, swabs, ganchas, etc.	2,673 Nos.	2,420	20,890	22,233	17,423	30,030	..	..	10,323	6,140	4,941
2. Cloths of different width.	1,303 yds.	1,435	13,018	6,506	6,504	5,381	..	..	1,598	7,817	4,158
3. Durries, purdahs, durries ashmies, etc.	401 Nos.	3,411	662	2,218	431	3,042	..	..	713	632	3,300
4. Teak wood furniture	248 "	1,164	326	3,449	300	5,324	..	..	1,795	274	1,084
5. Cane articles	1,031 "	2,702	936	3,880	894	7,817	..	..	3,644	1,073	2,549
6. Cotton newar, coir string, etc.	206 Mds.	20,071	1,218	90,424	1,423	1,22,060	..	..	11,633	1	59
7. Coir articles	105 Nos.	1,343	32	*925	48	2,071	..	..	1,013	89	1,110
7A. Coir matting in rolls and miscellaneous.	203 Sq. ft.	113	1,087	†377	1,243	750	..	..	278	47	18
8. Wollen articles	167 Nos.	2,503	..	..	119	2,186	..	..	234	48	551
9. Other manufactures	1,695 "	1,324	67	522	327	1,751	..	..	420	1,435	515
10. Phenyle, khas khas purdahs.	22 "	305	719	10,590	640	11,887	..	..	2,651	101	1,639
11. Cotton yarn and waste cotton, etc.	32 "	(a) 377	70	584	80	845	..	..	173	22	289
TOTAL		37,168		1,41,608		1,93,018			34,455		20,213

(a) The invoice for Rs. 48-12 provisionally adjusted in the last year and mentioned in the last year's Store Account has not been received as yet.

\*Includes Rs. 18-4-0 provisionally adjusted due to non-receipt of invoices.

†Includes Rs. 224-10-0 provisionally adjusted due to non-receipt of invoices. 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 February, 1952.

Fractions in totals have been rounded upto the next and those below half ignored.

CALCUTTA ; } S. K. SAHA, S. K. BANERJEE, B. K. GUHA ROY,  
The 20th April, } Accountant. Salesman-in-Charge. Manager, Jail Depot.  
1954. }

#### AUDIT CERTIFICATE.

The Store Account of the Jail Depot, Calcutta, for the year 1952, was test audited under my supervision with reference to local records and I certify that subject to the audit comments attached and the remarks made in the inspection report, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ; } S. K. SARKAR,  
The 27th April, 1954. } Examiner, Outside Audit,  
West Bengal.

#### AUDIT COMMENTS.

The stock was physically verified by the Travelling Auditor of the office of the Inspector General of Prisons, West Bengal, in February, 1952 and by the Manager, Jail Depot, Calcutta, in December, 1952. The differences between the book and actual physical balances were not however worked out and adjusted. The closing balances, therefore, represent the value of unverified stock.

*Consolidated Store Account of the Manufactory Departments of the Presidency  
and the Central Jails for the Year 1952.*

1	Tools and plants. 2	Raw materials. 3	Finished articles. 4
	Rs.	Rs.	Rs.
1. Opening balance . . . . .	(a)64,819	7,55,987	(b)2,01,165
2. Receipts—			
(i) By purchase from the market . . . . .	7,639	4,99,799	3,487
(ii) From the same jail . . . . .	563	4,361	15,19,674
(iii) From other jails within the State . . . . .	179	1,06,215	..
(iv) From different Departments of Government in States other than West Bengal ( <i>excluding</i> the Director General, Supply and Disposals).	..	..	..
(v) From other Departments of Government . . . . .	..	34	..
(vi) From Director General, Supply and Disposals . . . . .	..	53,439	..
<b>TOTAL</b> . . . . .	<b>73,200</b>	<b>14,19,835</b>	<b>17,24,326</b>
3. Issues—			
(i) To same jail . . . . .	3,479	9,46,927	3,97,606
(ii) „ other jails within the State . . . . .	456	75,275	8,76,724
(iii) „ other Departments of Government . . . . .	..	..	1,09,720
(iv) „ different Departments of Government in States other than West Bengal.	..	..	5,281
(v) „ the Director General, Supply and Disposals . . . . .	..	..	..
(vi) „ Sales to public . . . . .	..	..	1,88,718
(vii) Written off—			
(i) On account of loss . . . . .	400	363	3,221
(ii) On account of depreciation or revaluation . . . . .	9,512	..	271
4. Closing balance . . . . .	59,353	3,97,270	1,42,785
<b>TOTAL</b> . . . . .	<b>73,200</b>	<b>14,19,835</b>	<b>17,24,326</b>

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,
<i>The 8th September, 1954.</i>		<i>Travelling Auditor,</i>	<i>Inspector General of Prisons,</i>
		<i>Prisons Directorate.</i>	<i>West Bengal.</i>

(a) Difference of Rs. 5 with last year's closing balance is due to a correction in the Dum Dum Central Jail account and to rounding.

(b) Difference of Rs. 3 with last year's closing balance is due to a correction in the Alipore Central Jail Account.

*Consolidated Trading and Profit and Loss Account of the Manufactory Departments of the Presidency and the Central Jails of West Bengal for the year 1952.*

Dr.	1	2	3	Cr.
		Rs.		Rs.
1. To balance of—				
Manufactured articles . . . . .		1,79,748*	1. By Sales and issues of manufactured goods including scraps, etc.	15,78,049
Unfinished stock in process of manufacture . . . . .		21,417*		
2. „ (a) Stores received . . . . .		9,46,927	2. „ Value of materials treated in workshop and returned to stores.	..
(b) Spares of machines received.		3,479		
3. „ Pay and allowances—				
(a) Deputy Superintendents or Deputy Jailors.		20,073	3. „ Miscellaneous receipts (occupiers' share of Municipal tax recovered).	294
(b) Establishment . . . . .		40,665	4. „ Closing stock of manufactured goods and unfinished stock in process.	1,42,785
4. „ Convict labour . . . . .		2,41,840		
5. „ Contingent charges (including electricity, service stamps, freight, etc.).		32,635		
6. „ Stationery and forms . . . . .		1,055		
7. „ Rents, rates and taxes . . . . .		23,114		
8. „ Pensionary charges . . . . .		5,160		
9. „ Writes-off—				
(a) Loss . . . . .		3,984		
(b) Depreciation . . . . .		9,783		
10. „ Net Profit . . . . .		1,91,248		
TOTAL . . . . .		17,21,128	TOTAL . . . . .	17,21,128

\*The discrepancy of Rs. 85,516 between the opening balance of the current year under this head and the closing balance of the previous year under the corresponding head is due to the fact that the closing balance of manufactured goods and unfinished stock in process of manufacture, shown in the Profit and Loss Account of the Berhampore Central Jail for the previous year, included wrongly 'Raw Materials' of the value of Rs. 85,516 which should not have found a place thereunder as the net value of stores issued was debited in the account under the head 'Stores issued'.

CALCUTTA ;  
The 8th September, 1954.

B. S. VENUGOPAI,  
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 Presidency Jail, and the Dum Dum and Berhampore Central Jails for 1952 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 in consideration of the explanations given to me.

CALCUTTA ;  
 The 14th September, 1954. }

S. K. SARKAR,  
*Examiner, Outside Audit,*  
*West Bengal.*

## AUDIT COMMENTS.

In the Berhampore Central Jail the Labour Register revealed that more than 50 per cent. of the convict labour remained unutilised in the Manufactory Department for want of adequate work.

In the Dum Dum Central Jail it was noticed that the irregularities pointed out in the Audit Comments on the Store Accounts of the Manufactory Departments of Jails for the year 1949 had not been fully rectified. The value of raw materials issued to the same jail was worked out by determining the value of the total quantity of raw materials issued during a month instead of by working out the day-to-day issues of raw materials.

Similarly, the value of finished goods manufactured (Receipts) was arrived at by calculating the value of total receipts during a month and not by actual valuation of day-to-day receipts.



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police".</b>			
<b>A.—PRESIDENCY POLICE—</b>			
A.-1.—Pay of Officers—			
O. . . . .	Rs. 2,81,100	} 2,92,520	2,96,130
R. . . . .	11,420		
A.-2.—Pay of Establishment—			
O. . . . .	1,13,38,900	} 85,38,658	84,98,008
R. . . . .	—28,00,242		
A.-3.—Allowances, honoraria, etc.—			
O. . . . .	55,40,100	} 47,10,665	46,88,169
R. . . . .	—8,29,435		
A.-4.—Contract Contingencies—			
O. . . . .	8,00,000	} 8,67,344	8,67,583
R. . . . .	67,344		
A.-5.—Other Contingencies—			
O. . . . .	53,11,900	} 48,62,128	48,82,064
R. . . . .	—4,49,772		
A.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	38,700	} ..	..
R. . . . .	—38,700		
A.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.			
	—3,07,000	—3,49,282	—42,282
Col. 4.—Due to unanticipated recoveries of arrear charges on account of guards supplied.			
<b>B.—SUPERINTENDENCE—</b>			
B.-1.—Pay of Officers—			
O. . . . .	1,69,000	} 1,69,700	1,69,687
R. . . . .	700		
B.-2.—Pay of Establishment—			
O. . . . .	1,89,300	} 1,86,400	1,86,383
R. . . . .	—2,900		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—concl'd.</b>			
<b>B.—SUPERINTENDENCE—concl'd.</b>			
B.-3.—Allowances, honoraria, etc.—	Rs.		
O. . . . .	1,26,500	1,23,900	1,24,384
R. . . . .	—2,600		
B.-4.—Contract Contingencies—			
O. . . . .	15,000	10,700	10,766
R. . . . .	—4,300		
B.-5.—Other Contingencies—			
O. . . . .	21,000	25,500	25,438
R. . . . .	4,500		
<b>C.—DISTRICT EXECUTIVE FORCE—</b>			
C.-1.—Pay of Officers—			
O. . . . .	5,67,700	5,74,100	5,72,790
R. . . . .	6,400		
C.-2.—Pay of Establishment—			
O. . . . .	1,48,21,000	1,38,23,700	1,38,67,950
R. . . . .	—9,97,300		
C.-3.—Allowances, honoraria, etc.—			
O. . . . .	1,10,70,000	1,13,79,000	1,14,17,728
R. . . . .	3,09,000		
C.-4.—Contract Contingencies—			
O. . . . .	9,55,000	11,59,500	11,59,954
R. . . . .	2,04,500		
C.-5(1).—Petty Construction—			
O. . . . .	68,000	58,900	58,874
R. . . . .	—9,100		
C.-5(2).—Other Contingencies—			
O. . . . .	48,05,900	59,56,400	58,78,532
R. . . . .	11,50,500		
C.-6.—Grants-in-aid, Contributions, etc.—			
O. . . . .	28,000	25,100	25,124
R. . . . .	—2,900		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—contd.</b>			
<b>C.—DISTRICT EXECUTIVE FORCE—concl'd.</b>			
<b>C.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
Rs.			
O. . . . . 77,300	1,500	1,523	+23
R. . . . . —75,800			
<b>C.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. .</b>			
	—97,000	—97,513	—513
<b>D.—POLICE TRAINING SCHOOLS—</b>			
<b>D.-1.—Pay of Officers—</b>			
O. . . . . 31,400	11,900	11,894	—6
R. . . . . —19,500			
<b>D.-2.—Pay of Establishment—</b>			
O. . . . . 2,96,400	2,66,900	2,66,288	—612
R. . . . . —29,500			
<b>D.-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 1,43,800	1,40,445	1,42,158	+1,713
R. . . . . —3,355			
<b>D.-4.—Contract Contingencies—</b>			
O. . . . . 32,000	25,000	25,122	+122
R. . . . . —7,000			
<b>D.-5.—Other Contingencies—</b>			
O. . . . . 81,000	81,540	81,203	—337
R. . . . . 540			
<b>E.—SPECIAL POLICE—</b>			
<b>E.-1.—Pay of Officers—</b>			
O. . . . . 29,000	30,600	30,675	+75
R. . . . . 1,600			
<b>E.-2.—Pay of Establishment—</b>			
O. . . . . 3,38,800	3,22,800	3,22,215	—585
R. . . . . —16,000			
<b>E.-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 5,33,000	5,21,700	5,23,766	+2,066
R. . . . . —11,300			



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—contd.</b>			
<b>E.—SPECIAL POLICE—concl'd.</b>			
E.-4.—Contract Contingencies . . . . .	30,000	29,890	—110
E.-5.—Other Contingencies—			
O. . . . .	1,27,400	1,44,382	—318
R. . . . .	17,300		
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	400	..	..
R. . . . .	—400		
<b>F.—RAILWAY FORCE—</b>			
F.-1.—Pay of Officers . . . . .	34,300	34,516	+216
F.-2.—Pay of Establishment—			
O. . . . .	6,48,400	6,02,400	6,02,777
R. . . . .	—46,000		
F.-3.—Allowances, honoraria, etc.—			
O. . . . .	4,54,000	4,48,100	4,47,992
R. . . . .	—5,900		
F.-4.—Contract Contingencies—			
O. . . . .	20,000	26,400	26,416
R. . . . .	6,400		
F.-5.—Other Contingencies—			
O. . . . .	1,49,200	1,56,000	1,56,428
R. . . . .	6,800		
F.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. . . . .	—7,39,000	—7,40,873	—1,873
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—</b>			
G.-1.—Pay of Officers—			
O. . . . .	1,19,200	1,36,700	1,36,885
R. . . . .	17,500		
G.-2.—Pay of Establishment—			
O. . . . .	9,53,600	9,25,750	9,24,123
R. . . . .	—27,850		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—concl'd.</b>			
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—concl'd.</b>			
G.-3.—Allowances, honoraria, etc.—	Rs.		
O. . . . .	5,38,000	} 5,78,650	5,80,052
R. . . . .	40,650		
G.-4.—Contract Contingencies—			
O. . . . .	38,000	} 47,300	47,285
R. . . . .	9,300		
G.-5.—Other Contingencies—			
O. . . . .	4,17,500	} 4,84,500	4,81,912
R. . . . .	67,000		
I.—WORKS—			
O. . . . .	3,85,000	} 4,67,600	4,83,277
R. . . . .	82,600		
J.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O. . . . .	20,400	} 22,200	22,158
R. . . . .	1,800		
For rounding . . . . .		—200	..
			+200
Surrenders or withdrawals within grant—			
R. . . . .	33,74,000	33,74,000	..
			—33,74,000
<b>TOTALS—</b>			
Gross . . . . .	6,16,45,000	5,82,52,501	—33,92,499
Deductions . . . . .	—11,43,000	—11,87,668	—44,668
Net . . . . .	6,05,02,000	5,70,64,833	—34,37,167

### REVIEW.

The saving of Rs. 34,37,167 in the grant was as a result of surrender of Rs. 33,74,000 reduced to Rs. 63,167.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "30.—Ports and Pilotage."</b>			
<b>B.—OTHER PORTS—</b>			
<b>A.—CHARGES FOR POOLED LAUNCHES—</b>			
	Rs.		
O. . . . .	4,68,200	4,12,300	4,14,414
R. . . . .	-55,900		
<b>B.—PORTS ESTABLISHMENT—</b>			
O. . . . .	72,900	76,800	64,275
R. . . . .	3,900		
Col. 4.—Mainly due to late adjustment.			
<b>D.—MISCELLANEOUS—</b>			
O. . . . .	2,66,800	2,54,775	2,38,202
R. . . . .	-12,025		
For rounding . . . . .		100	..
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	64,025	64,025	..
<b>TOTAL . . . . .</b>	<b>8,08,000</b>	<b>7,16,891</b>	<b>-91,109</b>

## REVIEW.

There was a saving of Rs. 91,109 in the grant. The surrender of Rs. 64,025 reduced the saving to Rs. 27,084.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "36.—Scientific Departments."</b>			
<b>A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES—</b>			
			Rs.
O . . . . .			97,000
R . . . . .			—17,520
	79,480	77,660	—1,820
Surrenders or withdrawals within grant—			
R . . . . .	17,520	17,520	..
			—17,520
TOTAL .	97,000	77,660	—19,340

#### REVIEW.

The saving of Rs. 19,340 in the grant was due mainly to less requirement of grant by certain Scientific Societies. The surrender of Rs. 17,520 reduced the saving to Rs. 1,820.

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

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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.
<b>Major Head "37.—Education."</b>			
<b>University.</b>			
<b>A.—GRANTS TO UNIVERSITIES—</b>			
O. . . . .	Rs. 16,00,001		
R. . . . .	5,00,000	21,00,001	21,00,000
			—1
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B.-1.—Arts Colleges for Men—</b>			
<b>B.-1(1).—Pay of Officers—</b>			
O. . . . .	11,72,100		
R. . . . .	3,900	11,76,000	11,76,483
			+483
<b>B.-1(2).—Pay of Establishment—</b>			
O. . . . .	1,26,000		
R. . . . .	2,000	1,28,000	1,28,879
			+879
<b>B.-1(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	4,22,500		
R. . . . .	8,305	4,30,805	4,29,633
			—1,172
<b>B.-1(4).—Contract Contingencies—</b>			
O. . . . .	39,600		
R. . . . .	1,663	41,263	41,606
			+343
<b>B.-1(5).—Other Contingencies—</b>			
O. . . . .	2,37,716		
R. . . . .	40,446	2,78,162	2,70,051
			—8,111
<b>B.-1(6).—Lump provision for research grant to Government Colleges—</b>			
O. . . . .	70,000		
R. . . . .	—7,446	62,554	58,685
For rounding		—16	
			—3,869
			+16
<b>B.-2.—Arts Colleges for Women—</b>			
<b>B.-2(1).—Pay of Officers—</b>			
O. . . . .	2,54,300		
R. . . . .	4,700	2,59,000	2,54,666
			—4,334
<b>B.-2(2).—Pay of Establishment—</b>			
O. . . . .	37,800		
R. . . . .	—1,800	36,000	35,415
			—585
<b>B.-2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	94,700		
R. . . . .	5,812	1,00,512	1,01,612
			+1,100

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
University—contd.			
<b>B.—GOVERNMENT ARTS COLLEGES—concl'd.</b>			
B.-2.—Arts Colleges for Women—concl'd. Rs.			
B.-2(4).—Contract Contingencies—			
O. . . . .	46,500	46,303	46,314
R. . . . .	—197		
B.-2(5).—Other Contingencies—			
O. . . . .	1,01,900	1,01,105	1,04,039
R. . . . .	—795		
B.-3.—Arts Colleges (in Cooh Behar)—			
B.-3(1).—Pay of Officers—			
O. . . . .	91,200	82,971	80,894
R. . . . .	—8,229		
B.-3(2).—Pay of Establishment . . . . .			
	10,000	10,000	9,574
B.-3(3).—Allowances, honoraria, etc.—			
O. . . . .	25,300	28,849	26,615
R. . . . .	3,549		
B.-3(4).—Contract Contingencies—			
O. . . . .	9,000	4,962	4,782
R. . . . .	—4,038		
B.-3(5).—Other Contingencies—			
O. . . . .	21,800	9,883	12,032
R. . . . .	—11,917		
Col. 4.—Due to failure of the local officer to obtain allotments to cover the excess expenditure.			
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
C.-1.—Arts Colleges for Men—			
O. . . . .	7,18,700	7,97,000	8,15,577
R. . . . .	78,300		
C.-2.—Arts Colleges for Women—			
O. . . . .	1,12,600	1,09,500	1,01,719
R. . . . .	—3,100		
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
D.-1.—Pay of Officers—			
O. . . . .	3,65,500	3,59,520	3,20,488
R. . . . .	—5,980		

Col. 4.—Mainly due to expenditure in connection with the development of the Bengal Engineering College initially booked under Sub-head W.—Development Programme, a portion of which is debitable to this sub-head could not be adjusted in the absence of proper allocation.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
University—concl'd.			
D.—GOVERNMENT PROFESSIONAL COLLEGES—concl'd.			
D.-2.—Pay of Establishment—	Rs.		
O. . . . .	50,200	82,470	69,053
R. . . . .	32,270		
Col. 4.—Same as under sub-head D.-1.			13,417
D.-3.—Allowances, honoraria, etc.—			
O. . . . .	1,79,000	1,59,055	1,39,114
R. . . . .	—19,945		
D.-4.—Contract Contingencies—			
O. . . . .	14,500	29,553	27,422
R. . . . .	15,053		
D.-5.—Other Contingencies—			
O. . . . .	2,25,930	2,69,312	2,40,502
R. . . . .	43,382		
Col. 4.—Same as under sub-head D.-1.			—28,810
D.-6.—Grants in-aid, Contributions, etc.—			
R. . . . .	750	750	..
For rounding . . . . .		—30	..
			—750
			+30
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
O. . . . .	34,000	35,620	24,996
R. . . . .	1,620		
Col. 4.—Due to adjustment of certain other grants under sub-head C.-1. instead of under this sub-head.			—10,624
Secondary.			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F(i)(a).—Secondary Schools for Boys—			
F(i)(a)1.—Pay of Officers—			
O. . . . .	6,80,000	6,65,213	3,57,871
R. . . . .	—14,787		
F(i)(a)2.—Pay of Establishment—			
O. . . . .	42,300	40,502	41,055
R. . . . .	—1,708		
F(i)(a)3.—Allowances, honoraria, etc.—			
O. . . . .	2,73,000	2,84,659	[2,82,880
R. . . . .	11,659		
			—1,779

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
Secondary—contd.			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—contd.</b>			
<b>F(i)(a).—Secondary Schools for Boys—concl'd.</b>			
F(i)(a)4.—Contract Contingencies . . . . .	71,000	70,249	—751
F(i)(a)5.—Other Contingencies—			
O . . . . . 62,700	71,526	72,299	+773
R . . . . . 8,826			
<b>F(i)(b).—Secondary Schools for Girls—</b>			
<b>F(i)(b)1.—Pay of Officers—</b>			
O . . . . . 86,000	85,700	84,375	—1,325
R . . . . . —300			
<b>F(i)(b)2.—Pay of Establishment—</b>			
O . . . . . 8,300	8,200	8,005	—195
R . . . . . —100			
<b>F(i)(b)3.—Allowances, honoraria, etc.—</b>			
O . . . . . 38,800	42,400	41,917	—483
R . . . . . 3,600			
<b>F(i)(b)4.—Contract Contingencies—</b>			
O . . . . . 17,000	16,800	16,752	—48
R . . . . . —200			
<b>F(i)(b)5.—Other Contingencies—</b>			
O . . . . . 46,287	92,726	93,372	+646
R . . . . . 46,439			
For rounding . . . . .	13	..	—13
<b>F(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—</b>			
<b>F(ii)1.—Pay of Officers—</b>			
O . . . . . 1,20,000	1,00,274	96,219	—4,055
R . . . . . —19,726			
<b>F(ii)2.—Pay of Establishment—</b>			
O . . . . . 53,200	45,830	44,923	—907
R . . . . . —7,370			
<b>F(ii)3.—Allowances, honoraria, etc. . . . .</b>			
	46,800	46,288	—512
<b>F(ii)5.—Other Contingencies—</b>			
O . . . . . 1,99,300	2,08,900	2,10,206	+1,306
R . . . . . 9,600			



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<b>Secondary—concl'd.</b>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—concl'd.</b>			
<b>F(iii).—Secondary Schools (in Cooch Behar)—</b>			
<b>F(iii)1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,60,000	2,28,000	2,30,140
R. . . . .	—32,000		
<b>F(iii)2.—Pay of Establishment—</b>			
O. . . . .	7,550	6,600	6,451
R. . . . .	—950		
<b>F(iii)3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,40,350	1,32,738	1,31,894
R. . . . .	—7,612		
<b>F(iii)4.—Contract Contingencies—</b>			
O. . . . .	8,900	8,462	8,988
R. . . . .	—438		
<b>F(iii)5.—Other Contingencies—</b>			
O. . . . .	22,400	9,200	7,891
R. . . . .	—13,200		
<b>G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>G(i)(a).—Secondary Schools for Boys—</b>			
O. . . . .	11,60,200	11,91,222	11,98,918
R. . . . .	31,022		
<b>G(i)(b).—Secondary Schools for Girls—</b>			
O. . . . .	2,40,000	2,55,770	2,44,198
R. . . . .	15,770		
<b>G(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—</b>			
O. . . . .	2,85,000	2,85,400	2,72,684
R. . . . .	400		
<b>G(iii).—Secondary Schools (in Cooch Behar)—</b>			
O. . . . .	9,000	10,440	10,453
R. . . . .	1,440		
<b>H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION . . . . .</b>			
	36,20,000	36,20,000	..

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
Primary.			
<b>I.—GOVERNMENT PRIMARY SCHOOLS (in Cooch Behar)—</b>			
O. . . . .	3,58,000	3,45,775	3,36,479
R. . . . .	—12,225		
<b>J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
J(i).—Primary Schools for boys and girls—			
O. . . . .	4,53,000	4,79,050	4,59,773
R. . . . .	26,050		
J(ii).—Primary Schools for boys and girls (Anglo-Indian)—			
O. . . . .	3,84,800	3,88,900	3,36,574
R. . . . .	4,100		
Col. 4.—See paragraph 2 of the Review.			
J(iii).—Primary Schools (in Cooch Behar)—			
O. . . . .	78,500	91,825	78,373
R. . . . .	13,325		
Col. 4.—Mainly due to non-availability of required number of teachers.			
<b>K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—</b>			
O. . . . .	56,65,000	57,91,911	58,36,384
R. . . . .	1,26,911		
Special.			
<b>L.—GOVERNMENT SPECIAL SCHOOLS—</b>			
L(i).—Special Schools and Training Schools for Masters—			
L(i)1.—Pay of Officers—			
O. . . . .	1,40,000	1,29,903	1,28,343
R. . . . .	—10,097		
L(i)2.—Pay of Establishment—			
O. . . . .	1,31,900	1,19,826	1,17,136
R. . . . .	—12,074		
L(i)3.—Allowances, honoraria, etc.—			
O. . . . .	1,16,000	1,12,363	1,07,785
R. . . . .	—3,637		
L(i)4.—Contract Contingencies—			
O. . . . .	18,800	17,690	17,220
R. . . . .	—1,110		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>Special—contd.</i>			
<b>L.—GOVERNMENT SPECIAL SCHOOLS—contd.</b>			
<b>L(i).—Special Schools and Training Schools for Masters—contd.</b>			
L(i)5.—Other Contingencies—	Rs.		
O . . . . .	3,43,250	2,92,330	2,75,544
R . . . . .	—50,920		
L(i)6.—Establishment charges payable to other Governments—			
O . . . . .	84,500	1,63,500	1,63,499
R . . . . .	79,000		
L(i)7.— <i>Deduct</i> —Amount payable from the provision for Development Programme—			
O . . . . .	—2,500	—500	..
R . . . . .	2,000		
For rounding . . . . .		50	..
			—50
L(ii).—Training Schools for Mistresses—			
L(ii)1.—Pay of Officers . . . . .		21,600	21,121
			—479
L(ii)2.—Pay of Establishment—			
O . . . . .	3,650	3,550	3,895
R . . . . .	—100		
L(ii)3.—Allowances, honoraria, etc.—			
O . . . . .	10,650	10,495	10,400
R . . . . .	—155		
L(ii)6.—Other Contingencies—			
O . . . . .	40,700	38,600	37,036
R . . . . .	—2,100		
L(iii).—Training Schools for Mistresses (Anglo-Indian)—			
L(iii)1.—Pay of Officers—			
O . . . . .	6,000	..	..
R . . . . .	—6,000		
L(iii)3.—Allowances, honoraria, etc.—			
O . . . . .	2,200	..	..
R . . . . .	—2,200		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
Special—concl'd.			
<b>L.—GOVERNMENT SPECIAL SCHOOLS—concl'd.</b>			
L(iii).—Training Schools for Mistresses (Anglo-India)—concl'd.			
L(iii)5.—Other Contingencies—	Rs.		
O. . . . .	1,200	..	..
R. . . . .	—1,200		
L(iv).—Training Schools (in Cooch Behar)—			
L(iv)2.—Pay of Establishment—			
O. . . . .	4,400	3,926	3,888
R. . . . .	—474		
L(iv)3.—Allowances, honoraria, etc.—			
O. . . . .	2,500	1,758	1,620
R. . . . .	—742		
L(iv)5.—Other Contingencies—			
O. . . . .	7,750	6,250	5,838
R. . . . .	—1,500		
For rounding . . . . .		50	..
			—50
<b>M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
M(i)(a).—Special Schools for Boys and Masters—			
O. . . . .	4,16,600	4,11,538	3,81,469
R. . . . .	—5,062		
M(i)(b).—Special Schools for Girls and Mistresses—			
O. . . . .	81,000	1,09,382	98,561
R. . . . .	28,382		
M(ii).—Special Schools ((Anglo-India)—			
O. . . . .	1,900	1,880	1,880
R. . . . .	—20		
M(iii).—Special Schools (in Cooch Behar)—			
O. . . . .	5,300	3,900	4,680
R. . . . .	—1,400		
General.			
<b>N.—DIRECTION—</b>			
O. . . . .	3,53,900	3,54,640	3,53,174
R. . . . .	740		
			—1,466

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>General—contd.</i>			
<b>O.—INSPECTION—</b>			
<b>O(i)(a).—Men's Branch—</b>			
O(i)(a)1.—Pay of Officers—	Rs.		
O. . . . .	3,30,000	} 3,34,925	3,39,046
R. . . . .	4,925		
O(i)(a)2.—Pay of Establishment—			
O. . . . .	1,59,000	} 1,12,500	1,03,922
R. . . . .	—46,500		
O(i)(a)3.—Allowances, honoraria, etc.—			
O. . . . .	3,28,000	} 2,94,333	2,89,847
R. . . . .	—33,667		
O(i)(a)4.—Contract Contingencies—			
O. . . . .	23,400	} 30,347	30,336
R. . . . .	6,947		
O(i)(a)5.—Other Contingencies—			
O. . . . .	8,600	} 7,830	7,674
R. . . . .	—770		
<b>O(i)(b).—Women's Branch—</b>			
O(i)(b)1.—Pay of Officers—			
O. . . . .	36,500	} 34,297	34,480
R. . . . .	—2,203		
O(i)(b)2.—Pay of Establishment—			
O. . . . .	16,500	} 14,900	15,100
R. . . . .	—1,600		
O(i)(b)3.—Allowances, honoraria, etc.—			
O. . . . .	23,300	} 23,625	22,708
R. . . . .	325		
O(i)(b)4.—Contract Contingencies . . . .		8,100	7,285
O(i)(b)5.—Other Contingencies—			
O. . . . .	1,800	} 1,780	1,293
R. . . . .	—20		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>General—contd.</i>			
<b>O.—INSPECTION—contd.</b>			
<b>O(ii).—Inspection (Anglo-Indian)—</b>			
	Rs.		
O(ii)1.—Pay of Officers—			
O. . . . .	11,500	} 12,425	} 12,259
R. . . . .	925		
O(ii)2.—Pay of Establishment—			
O. . . . .	11,300	} 13,728	} 13,298
R. . . . .	—498		
O(ii)3.—Allowances, honoraria, etc.—			
O. . . . .	13,200	} 2,200	} 2,188
R. . . . .	528		
O(ii)4.—Contract Contingencies . . . . .			
O(ii)5.—Other Contingencies—			
O. . . . .	3,000	} 20,000	} 18,487
R. . . . .	—800		
O(iii).—Inspection (in Cooh Behar)—			
O(iii)1.—Pay of Officers . . . . .			
O(iii)2.—Pay of Establishment—			
O. . . . .	15,500	} 18,350	} 17,579
R. . . . .	—2,600		
O(iii)3.—Allowances, honoraria, etc.—			
O. . . . .	20,000	} 200	} 50
R. . . . .	—1,650		
O(iii)4.—Contract Contingencies—			
O. . . . .	2,200	} 1,884	} 1,636
R. . . . .	—316		
O(iii)5.—Other Contingencies . . . . .			
P.—SCHOLARSHIPS—			
P(i)—Scholarships—			
O. . . . .	5,62,200	} 5,45,060	} 5,50,704
R. . . . .	—17,140		
P(ii).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
R. . . . .	—400		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
General—contd.			
Q.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES . . . . .	9,00,000	9,00,000	..
R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES . . . . .	11,72,000	13,11,506	+1,39,506
Col. 4.—Unforeseen expenditure for the purchase of a house towards the close of the year.			
S.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES . . . . .	—11,72,000	—12,81,322	—1,09,322
See paragraph 4 of the Review.			
T.—MISCELLANEOUS—			
T(b).—Youth Welfare Works under Physical Director—			
O. . . . .	2,16,300		
R. . . . .	8,800		
		2,25,100	2,22,914
			—2,186
T(c).—Expenses of the State Text-book Committee—			
O. . . . .	17,200		
R. . . . .	—665		
		16,535	15,867
			—668
T(d).—Expenses of the West Bengal Sanskrit Association—			
O. . . . .	34,900		
R. . . . .	4,029		
		38,929	48,772
			+9,843
Col. 4.—See paragraph 2 of the Review.			
T(e).—State Council for Engineering and Technical Education—			
O. . . . .	12,000		
R. . . . .	972		
		13,172	13,122
			—50
T(f).—National Cadet Corps—			
O. . . . .	13,68,100		
R. . . . .	—2,00,000		
		11,68,100	10,90,465
			—77,635
T(g).—Other Charges—			
T(g)1.—Examination Charges—			
O. . . . .	1,06,000		
R. . . . .	45,863		
		1,51,863	1,51,715
			—148

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>General—contd.</i>			
<b>T.—MISCELLANEOUS—concl'd.</b>			
<b>T(g).—Other Charges—concl'd.</b>			
<b>T(g)2.—Grants for the encouragement of litera- ture—</b>			
Rs.			
O. . . . . 42,300	} 37,750	40,330	+2,580
R. . . . . —4,550			
<b>T(g)3.—Other Charges—</b>			
O. . . . . 48,600	} 38,200	27,226	—10,974
R. . . . . —10,400			
Col. 4.—See paragraph 2 of the Review.			
<b>T(g)4.—Grants-in-aid, Contributions, etc.—</b>			
O. . . . . 3,44,200	} 3,53,700	3,52,505	—1,195
R. . . . . 9,500			
<b>T(g)5.—Other items—</b>			
O. . . . . 30,000	} 72,000	80,939	+8,939
R. . . . . 42,000			
Col. 4.—See paragraph 2 of the Review.			
<b>T(g)6.—Grant for research to regional survey of indigenous art—</b>			
R. . . . . 250	250	250	..
<b>T(g)7.—Grant for the encouragement of historical research . . . . .</b>			
	1,000	1,000	..
<b>T(g)8.—Acquisition of land and buildings for education and welfare of women—</b>			
O. . . . . 19,23,000	} 10,04,250	10,00,000	—4,250
R. . . . . —9,18,750			
<b>T(h).—Miscellaneous—</b>			
<b>Anglo-Indian Education—</b>			
O. . . . . 18,000	} 17,250	9,817	—7,433
R. . . . . —750			
Col. 4.—See paragraph 2 of the Review.			
<b>T(i).—Miscellaneous—Expenses in Cooch Behar—</b>			
O. . . . . 73,700	} 62,865	53,435	—9,430
R. . . . . —10,835			

Col. 4.—Mainly due to (i) less expenditure on adult education than anticipated (Rs. 4,334) and (ii) reduction of grant to a certain association (Rs. 4,077).



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—concl'd.</b>			
General—concl'd.			
<b>U.—WORKS—</b>			
	Rs.		
O. . . . .	20,000	1,22,975	38,233
R. . . . .	1,02,975		
			—84,742
Col. 4.—See paragraph 2 of the Review.			
Charges in England.			
<b>V.—CHARGES IN ENGLAND—</b>			
High Commissioner for India.	1,08,500	84,213	—24,287
Col. 4.—Due to cancellation of a re-appropriation order.			
<b>W.—DEVELOPMENT PROGRAMME—</b>			
W(i).—Development Programme—			
O. . . . .	1,11,15,000	1,12,63,005	1,05,97,062
R. . . . .	1,48,005		
			—6,65,943
See paragraph 3 of the Review.			
W(ii).—Deduct—Amount met from 'General Reserve Fund, Cooch Behar' . . . . .	—2,95,000	..	+ 2,95,000
Col. 4.—See paragraph 2 of the Review.			
For rounding . . . . .	—101	..	+101
Surrenders or withdrawals with in grant—			
R. Gross . . . . .	1,600	1,600	..
R. Deductions . . . . .	—1,600	—1,600	..
			—1,600
			+1,600
<b>Total-Grant No. 19—</b>			
Gross . . . . .	4,14,38,900	4,04,30,311	—10,08,589
Deductions . . . . .	—14,69,900	—12,81,722	+1,88,178
Net . . . . .	3,99,69,000	3,91,48,589	—8,20,411

## REVIEW.

There was a saving of Rs. 8,20,411 in the final grant. The bulk of the saving was contributed by Sub-heads S and W.

2. The reasons for the final variations under Sub-heads J(ii), T(d), T(g)3, T(g)5, T(h), U, W(ii) were not communicated by the controlling authorities.

## REVIEW—contd.

3. *Sub-head W(i)—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 1952-53.	Expenditure to end of 1952-53.(a)
	Rs.	Rs.
1. Immediate and final plan of Sibpore Engineering College . . . . .	8,76,724	45,98,860
2. Grant to Jadavpur College . . . . .	6,21,000	10,63,325
3. Strengthening of Headquarters staff for supervision of the new system of education . . . . .	15,966	96,852
4. Physical instructresses of Training Schools and Colleges for girls . . . . .	4,543	18,665
5. Scheme for sending students abroad . . . . .	10,246	6,57,023
6. Increasing the salaries of Primary School teachers . . . . .	49,07,479	2,47,40,170
7. Expansion of training facilities for graduate men and women teachers . . . . .	1,63,935	5,00,008
8. Basic Training school . . . . .	1,79,513	10,71,340
9. Introduction of Basic education . . . . .	16,95,075	39,21,793
10. Primary training College . . . . .	1,70,229	7,81,192
11. Adult Education . . . . .	7,08,613	24,92,312
12. Technical High Schools . . . . .	1,11,651	1,40,375
13. Expansion of girls' secondary education . . . . .	3,46,110	12,38,671
14. Equipment of private colleges . . . . .	98,910	5,22,785
15. Equipment and machinery for Government colleges . . . . .	88,373	5,16,017
16. Increasing efficiency of Primary School Inspection and strengthening of staff . . . . .	61,845	1,88,833
17. Colleges for women . . . . .	1,90,056	6,29,868
18. Reorganisation of Goenka College of Commerce and Business Administration, Calcutta . . . . .	36,872	50,738
19. Youth Welfare and provision for facilities for physical exercise . . . . .	5,009	5,009
20. Engineering schools for Diploma courses Cooch Behar Development . . . . .	2,72,632	8,93,068
21. Lump provision for development of education . . . . .	32,281	32,281
TOTAL . . . . .	1,05,97,062	4,41,59,185

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

REVIEW—*concd.*

4. *Fund for Promotion of Education amongst Educationally Backward Classes.*—The Fund was created by the Government of West Bengal in 1947-48 for the purpose of providing special educational facilities to members of 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 Q. The expenditure is booked under sub-head R, and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under Sub head S. In the year under review, however, the total expenditure under Sub-head R not being covered by the balance of the fund, the amount equivalent to the balance, of the fund was debited to it. The transactions of the Fund during 1952-53 are shown below :—

	Rs.
Opening balance on the 1st of April, 1952 . . . . .	3,81,322
Receipt during 1952-53 . . . . .	9,00,000
Expenditure during 1952-53 . . . . .	12,81,322
Closing balance on the 31st March, 1953 . . . . .	..

5. *Deposit Account of the Grant made by the Indian Central Jute Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the conduct of experimental work on the census of jute crop in 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 1952-53 is given below :—

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

6. Losses aggregating Rs. 1,998 on account of various articles stolen from a Government educational institution were written off by the Government during the year. The losses were not due to any defect in the system or to any serious negligence on the part of any Government servant.

## STORE ACCOUNTS.

*Store Accounts of the Bengal Engineering College for the year 1952-53.*

1	Oil, Coal and Grease.	2	Timber.	3	Tools.	4	Machines.	5	Chemicals.	6	Electri- cal Stores.	7	Miscella- neous Stores.	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance . . . . .	980	33,229	16,856	740	51	827	49,754*							
<i>Receipts.</i>														
(a) By Local purchase . . . . .	7,944	..	18,742	..	2,434	2,876	53,304							
(b) From other Government Departments . . . . .	..	..	..	..	..	..	..							
(c) From Overseas . . . . .	..	..	..	..	..	..	..							
(d) From other sources . . . . .	165	1,039	7	..	..	..	3,108							
<i>Issues.</i>														
(a) Issue . . . . .	..	..	..	..	..	..	..							
(b) Loss, shortages, etc. . . . .	6,362	15,362	20,522	92	2,008	2,434	46,767							
Closing balance as on 31st March, 1953 . . . . .	2,727	18,906	15,083	648	477	1,269	59,399							

\*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 June, 1953 for the year 1952-53.

N. GANGULY,  
Accountant.

N. MITRA,  
Chief Store Keeper.

A. C. ROY,  
Superintendent of Works.

SIBPORE ;  
The 3rd September, 1953. }

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

## Correction Slip.

*Insert* the following at the end of the Store Accounts at page 124.—

### Audit Certificate.

The Store Accounts of the Bengal Engineering College, Sibpore, for the year 1952-53 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 8th October, 1953

}

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

### Audit Comments.

A large number of items of "Miscellaneous" are lying in stock unused since pre-partition time as already pointed out in the Store Accounts for 1950-51 and 1951-52. Some engine parts under "Tools" of the value of Rs. 2,274 are also lying in stock unused for a long time.

2. Purchases of some of the miscellaneous stores especially bricks and belting camel hair appear to have been made much in excess of actual requirement.

3. No adjustments were made in the Store Account in respect of shortages and excesses detected in course of physical verification of stores for the last two years. In the absence of such adjustments the Store Account does not exhibit the actual stock position.



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical."</b>			
<b>A.—MEDICAL ESTABLISHMENT—</b>			
<b>A.-1.—Pay of Officers—</b>			
Rs.			
O. . . . .	3,60,000	3,26,000	3,43,277
R. . . . .	—34,000		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	3,55,500	3,49,280	3,48,458
R. . . . .	—6,220		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,99,135	2,77,970	2,82,740
R. . . . .	—21,165		
<b>A.-4.—Contract Contingencies—</b>			
O. . . . .	32,600	32,210	36,454
R. . . . .	—390		
Col. 4.—Mainly due to purchase of furniture, stationery and non-medicolegal stores late in the year.			
<b>A.-5.—Other Contingencies—</b>			
<b>A.-5 (ii)—Other charges—</b>			
O. . . . .	35,565	68,000	68,296
R. . . . .	32,435		
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	3,44,900	3,03,900	2,80,343
R. . . . .	—41,000		
<b>B.-2.—Pay of Establishment—</b>			
O. . . . .	15,59,661	13,93,000	13,81,839
R. . . . .	—1,66,661		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	14,39,346	13,77,000	13,90,065
R. . . . .	—62,346		
<b>B.-4.—Contract Contingencies—</b>			
O. . . . .	8,73,675	8,53,600	9,08,084
R. . . . .	—20,075		
Col. 4.—Mainly purchase and repairs of furniture (Rs. 12,000) and gas, electric and miscellaneous charges (Rs. 40,048) not anticipated at the time of fixing the net grant.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>B.—HOSPITALS AND DISPENSARIES—concl'd.</b>			
<b>B.-5.—Other Contingencies—</b>			
<i>Charged—</i>			
S. . . . .	Rs. 1,900	} 1,953	1,953 ..
R. . . . .	53		
<i>Voted—</i>			
O. . . . .	44,45,186	} 45,69,206	54,46,060 +8,76,854
R. . . . .	1,24,020		
Col. 4.—Mainly adjustment of bills for medical and surgical stores after the close of the year.			
<b>B.-6.—Grants-in-aid, Contributions, etc.—</b>			
<i>Grants to Hospitals and Dispensaries—</i>			
<i>Charged</i> . . . . .		60,000	60,000 ..
<i>Voted—</i>			
O. . . . .	17,80,000	} 15,52,209	15,22,536 —29,673
R. . . . .	—2,27,791		
<b>B.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	7,500	} ..	.. ..
R. . . . .	—7,500		
<b>B.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—6,648	} —5,930	—5,930 ..
R. . . . .	718		
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
O. . . . .	7,33,000	} 7,73,177	7,68,776 —4,401
R. . . . .	40,177		
<b>D.—MEDICAL COLLEGES AND SCHOOLS—</b>			
<b>D.-1.—Pay of Officers—</b>			
O. . . . .	7,06,600	} 5,39,600	5,37,041 —2,559
R. . . . .	—1,67,000		
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	1,83,000	} 1,56,500	1,53,215 —3,285
R. . . . .	—26,500		



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>D.—MEDICAL COLLEGES AND SCHOOLS—concl'd.</b>			
D.-3.—Allowances, honoraria, etc.—			
	Rs.		
O. . . . .	2,74,000	2,92,920	2,86,993
R. . . . .	18,920		
D.-4.—Contract Contingencies—			
O. . . . .	76,000	49,200	55,310
R. . . . .	-26,800		
Col. 4.—Mainly purchase of stands and lockers and local printing of certain forms towards the close of the year.			
D.-5.—Other Contingencies—			
<i>Charged—</i>			
R. . . . .	15	15	..
<i>Voted—</i>			
O. . . . .	3,86,000	3,41,907	2,33,319
R. . . . .	-44,093		
Col. 4.—Mainly liabilities carried forward due to non-receipt of a debit during the year.			
D.-6.—Grants-in-aid, Contributions, etc. . . . .			
		9,000	9,000
D.-7.—Establishment charges payable to other Governments, Departments, etc.—			
R. . . . .	48,530	48,530	47,070
			-1,460
D.-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	-73,000	-28,950	-8,415
R. . . . .	44,050		
Col. 4.—Recovery of the capitation charges from the Government of Assam could not be effected during the year.			
<b>E.—MENTAL HOSPITAL—</b>			
E.-1.—Pay of Officers—			
O. . . . .	2,500	480	480
R. . . . .	-2,020		
E.-2.—Pay of Establishment . . . . .			
		12,600	12,702
			+102
E.-3.—Allowances, honoraria, etc.—			
O. . . . .	17,500	12,600	13,770
R. . . . .	-4,900		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>E.—MENTAL HOSPITAL—concl'd.</b>			
Rs.			
E.-4.—Contract Contingencies—			
O. . . . .	17,000		
R. . . . .	1,500	18,500	17,992
			—508
E.-5.—Other Contingencies—			
O. . . . .	34,400		
R. . . . .	—8,900	25,500	26,556
			+756
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	8,50,000		
R. . . . .	16,812	8,66,812	8,66,812
			..
<b>F.—CHEMICAL EXAMINER—</b>			
O. . . . .	1,48,200		
R. . . . .	—6,600	1,41,600	1,45,695
			+4,095
<b>G.—CHARGES IN ENGLAND—     High Commissioner for India—</b>			
O. . . . .	65,100		
R. . . . .	—23,233	41,867	42,060
			+193
<b>H.—PROVINCIALISATION OF SADAR AND SUB-     DIVISIONAL HOSPITALS—</b>			
<b>H.-1.—Pay of Officers—</b>			
O. . . . .	90,400		
R. . . . .	—11,400	79,000	79,777
			+777
<b>H.-2.—Pay of Establishment—</b>			
O. . . . .	7,13,590		
R. . . . .	—35,590	6,78,000	6,71,792
			—6,208
<b>H.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	4,81,026		
R. . . . .	—31,026	4,50,000	4,50,619
			+619
<b>H.-4.—Contract Contingencies—</b>			
O. . . . .	7,12,326		
R. . . . .	37,674	7,50,000	7,38,797
			—11,203
<b>H.-5.—Other Contingencies—</b>			
O. . . . .	13,92,238		
R. . . . .	—1,62,238	12,30,000	11,75,395
			—54,605
Col. 4.—Due to claims not prepared in time.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "38.—Medical"—contd.</b>				
<b>I.—WORKS—</b>				
O. . . . .	Rs. 88,47,000	46,09,070	42,30,504	—3,78,566
R. . . . .	—42,37,930			
Col. 4.—Mainly (i) slow progress in the construction of certain health centres (Rs. 3,01,696) and (ii) liabilities carried forward due to certain irregularities (Rs. 74,033).				
<b>J.—DEVELOPMENT PROGRAMME—</b>				
<b>J.-1.—Pay of Officers—</b>				
O. . . . .	4,08,020	4,41,600	4,57,664	+16,064
R. . . . .	33,580			
<b>J.-2.—Pay of Establishment—</b>				
O. . . . .	27,12,100	27,65,275	27,45,011	—20,264
R. . . . .	53,175			
<b>J.-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	17,35,600	18,58,170	18,67,601	+9,431
R. . . . .	1,22,570			
<b>J.-4.—Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	100	..	..	..
R. . . . .	—100			
<i>Voted—</i>				
O. . . . .	49,60,264	45,95,400	48,74,133	+2,78,733
R. . . . .	—3,64,864			
Col. 4.—Mainly adjustment of the bills for the supply of stores exceeding anticipation.				
<b>J.-5.—Grants-in-aid, Contributions, etc.—</b>				
O. . . . .	6,64,236	6,24,236	6,04,818	—19,418
R. . . . .	—40,000			
<b>J.-6.—Establishment charges payable to other Governments, Departments, etc.—</b>				
O. . . . .	4,00,000	2,90,000	2,79,034	—10,966
R. . . . .	—1,10,000			
<b>J.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. .</b>				
	—11,220	—11,220		..
<b>J.-8.—Deduct—Amount met from General Reserve Fund, Cooch Behar—</b>				
O. . . . .	—1,51,000	..	..	..
R. . . . .	1,51,000			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—concl'd.</b>			
<b>K.—SUSPENSE—</b>			
<b>K.-1.—Gross Charges—</b>			
	Rs.		
O. . . . .	60,00,000	50,00,000	52,40,235 + 2,40,235
R. . . . .	—10,00,000		
See the Annexure.			
<b>K.-2.—Deduct—Issues to other Governments, Departments, etc.—</b>			
O. . . . .	—60,00,000	—50,00,000	—61,37,363 —11,37,363
R. . . . .	10,00,000		
Col. 4.—Adjustments for the supplies of stores issued to the indenting units not anticipated at the time of fixing the final grant. See also note under Sub-head B.5 and the Annexure.			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. . . . .	32	32	.. —32
<i>Voted—</i>			
R. Gross . . . . .	53,60,849	53,60,849	.. —53,60,849
R. Deductions . . . . .	—1,95,768	—1,95,768	.. +1,95,768
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	62,000	61,953	—47
<i>Voted—</i>			
Gross . . . . .	3,81,64,768	3,25,02,660	—56,62,108
Deductions . . . . .	—2,41,868	—25,565	+ 2,16,303
Net . . . . .	3,79,22,900	3,24,77,095	—54,45,805

### REVIEW.

In the charged section the original appropriation of Rs. 60,100 was augmented to Rs. 62,000 by supplementary appropriation of Rs. 1,900 against which the expenditure amounted to Rs. 61,953 resulting in a saving of Rs. 47.

In the voted section there was a saving of Rs. 54,45,805 in the grant. The surrender of Rs. 51,65,081 reduced the saving to Rs. 2,80,724 in the final modified grant.

## REVIEW—contd.

2. J.—Development Programme—Sub-heads J.-1—J.-7.—The expenditure incurred under these Sub-heads related to the following Development schemes :—

Serial No.	Name of the Scheme.	Expenditure for 1952-53.(a)	Expenditure to end of 1952-53.(a)
		3	4
1	2	Rs.	Rs.
1.	Increase in the number of rural dispensaries and establishment of Public Health units . . . . .	21,11,740	80,64,507
2.	Maintenance of Auxiliary Government Hospitals . . . . .	49,38,524	3,40,20,953
3.	Rehabilitation and Improvement of existing Hospitals . . . . .	5,10,204	46,46,767
4.	Provision of an Infectious Diseases Hospital in Calcutta . . . . .	..	1,42,996
5.	Children's Ward in Medical College Hospitals, Calcutta . . . . .	..	1,80,756
6.	Creation of an Ambulance Service . . . . .	..	4,41,812
7.	Control and prevention of Venereal Diseases . . . . .	3,11,130	13,24,057
8.	Establishment of a temporary Medical College in the Lake Area in Calcutta with a 1,000 bed Hospital (State share) . . . . .	2,79,034	32,48,013
9.	Establishment of a T. B. Sanatorium and Establishment of a T. B. Hospital at Kanchrapara . . . . .	15,69,795	63,68,477
10.	Establishment of a Rural Nursing Service and Improvement of Nursing System . . . . .	2,54,020	7,73,215
11.	Conversion of N. R. Sarkar Medical School (Campbell Medical School) into a college and provision of 100 additional beds . . . . .	7,29,740	23,40,981
12.	Improvement of Pharmacy and Pharmacy Training . . . . .	24,108	80,257
13.	Health Education . . . . .	..	31,470
14.	Ayurvedic College . . . . .	35,000	1,43,000
15.	Dental Medical College . . . . .	53,746	2,12,932
TOTAL . . . . .		1,08,17,041	6,20,20,193

(a) Represents expenditure debited to the head "38.—Medical—Development Programme" only.

*Consolidated Store Accounts of the Principal State Hospitals (except Kanchrapara T. B. Hospital) in West Bengal for the year 1952-53.*

— 1	Instruments and appliances. 2	Medicines, drugs and dressings. 3	Bedding and clothing. 4	Crockery. 5	Miscella- neous. 6
1. Opening balance	3,10,009	2,84,342	64,617	2,090	41,595
<i>Receipts.</i>					
2.(a) By local purchase .	2,21,671	5,73,821	76,169	3,089	86,915
(b) From other Go- vernments, Depart- ments, etc.	1,72,104	12,86,566	99,746	602	38,066
(c) From overseas .	1,46,266	—	—	—	—
(d) From other sources.	—	—	—	—	—
Total .	8,50,050	21,44,729	2,40,532	5,781	1,66,576
3. Issues during the year	5,27,314	18,81,956	1,56,945	4,171	1,20,959
4. Depreciation, loss, shortage etc., written off.	2,576	143	—	—	1
Total .	5,29,890	18,82,099	1,56,945	4,171	1,20,960
5. Closing balance .	3,20,160	2,62,630	83,587	1,610	45,616

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 22nd June,  
1954.

S. R. DAS,  
 U. D. Assistant, Directorate of Health Services.

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

AUDIT CERTIFICATE.

The Store Accounts of the Nilratan Sarkar Hospital, Presidency General Hospital and Sambhunath Pandit Hospital, Calcutta, for 1952-53 were locally test-audited 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 30th November, 1954.

S. K. SARKAR,  
 Examiner, Outside Audit,  
 West Bengal.

## AUDIT COMMENTS.

(a) (i) In a hospital medicines and appliances were noticed to have been lying in stock unused for more than 2 to 3 years.

(ii) Discrepancies between the Store Accounts figures in respect of the same hospital and the figures of the Administrative Officer (Stores), for supplies during the years 1947-48 to 1950-51 remained unsettled.

(b) (i) In another hospital the values of receipts and issues of stores were not accounted for in details in the store ledgers and the value of stores as on 31-3-53, represented the value of unverified stock.

(ii) The value of sub-stock balances of different wards and matrons and those of sub-stock linen and sundries were not included in the store accounts.

*Value Account of the Central Medical Stores, Health Services, West Bengal,  
for the year 1952-53.*

1.	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crookery.	Miscella- neous.
2.	3.	4.	5.	6.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance .	11,60,491	31,52,959	2,24,557	31,773	1,38,903
Addition to or deduc- tion from the open- ing balance due to fluctuation of rates between 1951-52 and 1952-53.	46,216	—66,492	—53,970	—7,862	—17,542
2. Receipts—					
(a) By local purchase	4,96,957	32,76,931	2,63,017	6,620	1,98,502
(b) From other Gov- ernment Depart- ments.	4,03,568	7,57,869	53,089	(4,167	44,438
3. Issues during the year	9,74,314	46,69,131	3,34,028	17,638	2,16,949
4. Depreciation, loss, shortage, etc. written off.	104	480	..	..	40
Closing balance .	11,32,814	24,51,656	1,52,645	17,060	1,47,312

Certified that the figures incorporated in the Store Accounts of the Central Medical Stores for the period from the 1st April 1952 to the 31st March, 1953 represent a 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. The figures are on the basis of the Stock Register. About 80 per cent. of the stock was physically verified.

PROVAT KUMAR GANGULY,  
Assistant-in-Charge of the Store Account.  
CALCUTTA ;

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

The 11th February, 1954.

## AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores, Calcutta, for the year 1952-53 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 in consideration of the explanations given to me.

CALCUTTA ;  
The 9th April, 1954.

S. K. SARKAR,  
Examiner, Outside Audit,  
West Bengal.

## AUDIT COMMENTS.

1. The value columns in the Ledger were generally filled in on the 'Receipt' side only. Those on the 'Issue' side were not filled in. The value of the stock received from other hospitals and of stock found excess on physical verification had not been posted in the Ledger.

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.

3. In respect of stores worth about Rs. 4,64,237 there were no issues during 1952-53. The value of stagnant stores was about 11 per cent. of the value of the total stock against 8 per cent. of the previous year.

4. The additions to and deductions from the opening balances under different heads in the Store Accounts due to the fluctuation of rates could not be verified as the fluctuations in respect of the individual items were not noted in the Ledger.

5(a). When store is purchased its value is debited to the head "38.—Medical—Suspense" which in its turn is credited with the value of stores, when issued. The value of the closing stock should normally agree with the balance under the head 'Suspense'. Neither an agreement between the above two figures nor an analysis of the unadjusted balance under the 'Suspense' head had been made.

(b) The appreciation or depreciation of the value of the closing stock due to its evaluation at the fresh procurement price had not been supported by an account adjustment as and when necessary.

6(a). The total value of "Receipts" and "Issues" during the year was arrived at by multiplying the quantity by the latest procurement price instead of by totalling the actual values of each consignment received or issued.

(b) Similarly, the value of the closing balances was arrived at by multiplying the quantity of the closing stock by the last procurement price instead of by the actual value of each consignment of articles.



## 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 1952-53 under this head were as follows :—

	Rs.
<b>Stock—</b>	
Opening Balance . . . . .	72,12,719
Gross charges . . . . .	52,40,235
<b>Deduct—</b>	
Issues to other Governments, Departments, etc. . . . .	—61,21,394
Other credits . . . . .	—15,969
Closing Balance . . . . .	63,15,591

## Grant No. 21.—Public Health

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health".</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A(a).—Director of Health Services—</b>			
<b>A(a)(1).—Pay of Officers—</b>			
O. . . . .	Rs. 1,90,500	} 1,47,000	1,46,047
R. . . . .	—43,500		
<b>A(a)(2).—Pay of Establishment—</b>			
O. . . . .	2,01,100	} 1,87,100	1,86,368
R. . . . .	—14,000		
<b>A(a)(3).—Allowances, Honoraria, etc.—</b>			
O. . . . .	1,88,750	} 1,66,750	1,69,870
R. . . . .	—22,000		
<b>A(a)(4).—Contract Contingencies—</b>			
O. . . . .	21,400	} 23,400	24,180
R. . . . .	2,000		
<b>A(a)(5).—Other Contingencies—</b>			
O. . . . .	23,900	} 21,900	24,537
R. . . . .	—2,000		
Col. 4.—Due to arrear adjustment of certain book-debit bills for supplies, which could not be anticipated.			
<b>A(b).—Public Health Engineering—</b>			
<b>A(b)(1).—Pay of Officers—</b>			
O. . . . .	84,000	} 82,500	84,798
R. . . . .	—1,500		
<b>A(b)(2).—Pay of Establishment—</b>			
O. . . . .	1,23,500	} 1,18,000	1,17,514
R. . . . .	—5,500		
<b>A(b)(3).—Allowances, Honoraria, etc.—</b>			
O. . . . .	1,16,000	} 1,12,300	1,13,754
R. . . . .	—3,700		
<b>A(b)(4).—Other Contingencies—</b>			
O. . . . .	26,300	} 40,631	40,794
R. . . . .	14,331		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—contd.</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—concl'd.</b>			
<b>A(c).—District Charges—</b>			
<b>A(c)(1).—Pay of Officers—</b>			
	Rs.		
O. . . . .	1,49,500	1,30,000	1,25,274
R. . . . .	—19,500		
<b>A(c)(2).—Pay of Establishment—</b>			
O. . . . .	57,800	61,000	61,037
R. . . . .	3,200		
<b>A(c)(3).—Allowances, Honoraria, etc.—</b>			
O. . . . .	1,70,100	1,42,500	1,43,431
R. . . . .	—27,600		
<b>A(c)(4).—Other Contingencies—</b>			
O. . . . .	36,600	41,000	43,002
R. . . . .	4,400		
<b>A(d).—Public Health Establishment (in Cooch Behar)—</b>			
<b>A(d)(1).—Pay of Officers—</b>			
O. . . . .	7,000	5,040	5,249
R. . . . .	—1,960		
<b>A(d)(2).—Pay of Establishment—</b>			
O. . . . .	71,000	50,700	52,489
R. . . . .	—20,300		
<b>A(d)(3).—Allowances, Honoraria, etc.—</b>			
O. . . . .	59,000	42,800	35,020
R. . . . .	—16,200		
Col. 4.—Due to some posts remaining vacant during a part of the year (Rs. 4,380) and non-drawal of certain allowances (Rs. 3,400).			
<b>A(d)(4).—Other Contingencies . . . . .</b>			
	24,000	27,659	+3,659
Col. 4.—See note under sub-head A.(a)(5).			
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
<b>B.-1.—Grants-in-aid towards Waterworks schemes</b>			
	2,41,500	1,89,979	—51,521
Col. 4.—See paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—contd.</b>			
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—concl'd.</b>			
<b>B.-2.—Grants-in-aid towards sewerage schemes—</b>			
O. . . . .	Rs. 9,40,000	36,400	36,408
R. . . . .	—9,03,600		
<b>B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors .</b>			
	50,000	45,274	—4,726
<b>B.-4.—Other Schemes—</b>			
O. . . . .	Rs. 11,50,800	7,86,600	7,98,135
R. . . . .	—3,64,200		
<b>B.-5.—Other Schemes (in Cooch Behar)—</b>			
O. . . . .	Rs. 8,500	..	..
R. . . . .	—8,500	..	..
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>			
O. . . . .	Rs. 17,31,000	13,42,200	13,36,474
R. . . . .	—3,88,800		
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
O. . . . .	Rs. 2,37,200	3,44,100	3,33,637
R. . . . .	1,06,900		
<b>E.—PASTEUR INSTITUTE—</b>			
O. . . . .	Rs. 1,05,500	99,800	97,051
R. . . . .	—5,700		
<b>F.—LEPROSY—</b>			
R. . . . .	29,710	29,710	29,615
<b>G.—WORKS—</b>			
O. . . . .	Rs. 16,100	15,969	3,74,603
R. . . . .	—131		
Col. 4.—Mainly due to adjustment of some old outstanding items in the schedule of purchases for which no provision has been made. See paragraph 2 of the Review and also the Annexure.			
<b>H.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	Rs. 15,360	2,310	2,663
R. . . . .	—13,050		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—concl.</b>			
<b>I.—DEVELOPMENT PROGRAMME—</b>			
I (i)—Development Programme—			
	Rs.		
O. . . . .	50,55,000	48,42,300	46,05,378
R. . . . .	—2,12,700		
See paragraph 4 of the Review.			
I (ii).— <i>Deduct</i> —Amount met from "General Reserve Fund, Cooch Behar."	—25,000	..	+25,000
Col. 4.—Mainly due to non-implementation of the Cooch Behar development programme scheme for want of approval by the Government of India.			
For rounding . . . . .	—410	..	+410
Surrenders or withdrawals within grant—			
R. Gross . . . . .	19,13,900	19,13,900	.. —19,13,900
<hr/>			
Total—Grant No. 21—			
Gross . . . . .	1,11,01,000	92,50,240	—18,50,760
Deductions . . . . .	—25,000	..	+25,000
Net . . . . .	1,10,76,000	92,50,240	—18,25,760

## REVIEW.

There was a saving of Rs. 18,25,760 in the final grant. The surrender of Rs. 19,13,900 converted the saving to an excess of Rs. 88,140. Sub-head G mainly contributed to the excess.

2. Provision was made under sub-head G without taking into account the final requirements under the sub-head. This indicates defective budgeting and control.

3. The reasons for the final variation under sub-head B. I. were not communicated by the controlling officer.

## REVIEW—concl'd.

4. *Sub-Head—I(i)—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 1952-53.	Expenditure to end of 1952-53.
	Rs.	Rs.
1. Rural water-supply . . . . .	22,08,287	1,15,52,312
2. Water-supply and drainage in municipal areas . . . . .	4,51,688	30,62,559
3. Control of Malaria . . . . .	13,79,952	16,10,691
4. Maternity and Child Welfare Scheme . . . . .	39,535	2,24,286
5. Malaria control in the fringe area of the Salt Lakes to the east of Calcutta . . . . .	2,41,283	10,79,668
6. Anti-Leprosy Scheme . . . . .	1,60,272	6,78,307
7. B. C. G. Vaccination Scheme . . . . .	1,23,440	4,76,763
<i>Cooch Behar Development.</i>		
8. Rural water-supply . . . . .	921	921
TOTAL . . . . .	46,05,378	1,86,85,507

## ANNEXURE.

Details of the transactions for the year 1952-53 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 . . . . .	—25,56,005	13,14,066	17,58,013	—4,43,947	—29,99,952
Miscellaneous Advances . . . . .	9,28,089	9,70,018	1,65,867	8,04,151	17,32,240
TOTAL . . . . .	—16,27,916	22,84,084	19,23,880	3,60,204	—12,67,712

The credit balance of Rs. 29,99,952 in column 6 against 'Purchases' represents the value of materials purchased but not paid during the year. The debit balance against 'Miscellaneous Advances' represents (1) expenditures for rural water-supply schemes incurred in excess of the contribution made by the local funds awaiting adjustment in the following year and (2) advance payments against permits for certain materials to be transferred to the respective works in subsequent months on receipt of materials.

Grant No. 22.—Charges on account of Agriculture.

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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.
<b>Major Head " 40.—Agriculture "</b>			
<b>A.—DIRECTION—</b>			
O. . . . .	Rs. 3,32,800	2,96,700	2,98,373
R. . . . .	—36,600		
<b>B.—SUPERINTENDENCE—</b>			
<b>B(i).—Superintendence—</b>			
<b>B(i)-1.—Pay of Officers—</b>			
O. . . . .	77,000	62,000	55,072
R. . . . .	—15,000		
Col. 4.—Mainly due to non-sanction of increments (Rs. 2,700), non-drawal of leave salary (Rs. 2,000), appointment of an officer on less pay (Rs. 550), and a vacant post (Rs. 750).			
<b>B(i)-2.—Pay of Establishment—</b>			
O. . . . .	25,50,000	24,00,000	23,59,517
R. . . . .	—1,50,000		
<b>B(i)-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	20,90,000	21,00,000	20,70,482
R. . . . .	10,000		
<b>B(i)4.—Contingencies—</b>			
O. . . . .	3,31,600	3,75,000	3,75,264
R. . . . .	43,400		
<b>B(ii).—Superintendence (in Cooch Behar)—</b>			
<b>B(ii)-1.—Pay of Officers—</b>			
O. . . . .	4,500	3,000	3,042
R. . . . .	—1,500		
<b>B(ii)-2.—Pay of Establishment—</b>			
O. . . . .	1,16,800	92,000	92,704
R. . . . .	—24,800		
<b>B(ii)-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	83,400	70,000	71,467
R. . . . .	—13,400		
<b>B(ii)-4.—Contingencies—</b>			
O. . . . .	24,900	25,000	23,443
R. . . . .	100		
Col. 4.—The cost of the car was higher than anticipated.			

142 Grant No. 22.—Charges on account of Agriculture—contd.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 40.—Agriculture "—contd.</b>			
<b>C.—EXPERIMENTAL FARMS—</b>			
<b>C(i).—Experimental Farms—</b>			
	Rs.		
O. . . . .	2,97,300		
R. . . . .	—4,800	2,92,500	2,94,591
			+2,091
<b>C(ii).—Experimental Farms (in Cooch Behar)—</b>			
O. . . . .	51,200		
R. . . . .	9,800	61,000	57,124
			—3,876
<b>D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>			
<b>D̄(2).—Other charges—</b>			
<b>D(2).-2.—Pay of Establishment—</b>			
O. . . . .	6,700		
R. . . . .	1,342	8,042	6,411
			—1,631
<b>D(2).-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	7,500		
R. . . . .	1,009	8,509	8,074
			—435
<b>D(2).-4.—Contingencies—</b>			
O. . . . .	15,000		
R. . . . .	—3,851	11,149	10,375
			—774
<b>D(2).-5.—Intensive Food Production Schemes—</b>			
O. . . . .	1,31,89,000		
R. . . . .	—7,82,433	1,24,06,567	1,25,57,370
			+1,50,803
See paragraph 2 of the Review.			
<b>D(2).-6.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	39,000		
R. . . . .	—4,000	35,000	22,128
			—12,872
<b>Col. 4—Liabilities carried forward due to claims not preferred by the party during the year (Rs. 7,600) and participation in smaller number of exhibitions than anticipated (Rs. 5,272).</b>			
<b>D(2).-7.—Establishment charges payable to other Governments, Departments, etc.</b>			
	9,000	7,263	—1,737
<b>D(2).-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>			
	—9,000	—7,263	+1,737



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—contd.</b>			
<b>D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—concl'd.</b>			
D(2).—Other charges—concl'd.			
D(2).-9.—Training-cum-Development Project—			
Gross—	Rs.		
R. . . . .	2,81,000	2,81,000	2,30,540
			—50,460
	Col. 4.—See paragraph 14 of the Review.		
<b>Deduct.—Recoveries from other Governments, Departments, etc.—</b>			
R. . . . .	—2,81,000	—2,81,000	—1,29,197
			+1,51,803
	Col. 4.—See paragraph 14 of the Review.		
D(2).-16.—Local costs under the Programme of Technical Assistance—			
R. . . . .	4,150	4,150	3,170
			—980
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
<b>E(i).—Agricultural Experiments and Research—</b>			
<b>E(i)-1.—Pay of Officers—</b>			
O. . . . .	1,19,100	99,100	98,848
R. . . . .	—20,000		
			—252
<b>E(i)-2.—Pay of Establishment—</b>			
O. . . . .	3,55,000	3,45,900	3,45,340
R. . . . .	—9,100		
			—560
<b>E(i)-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,56,000	3,26,500	3,24,899
R. . . . .	—29,500		
			—1,601
<b>E(i)-4.—Contingencies—</b>			
O. . . . .	3,93,300	3,53,440	3,57,271
R. . . . .	—39,860		
			+3,831
<b>E(i)-5.—Grants in aid, contributions, etc.</b>			
		16,700	16,667
			—33
<b>E(i)-6.—Research schemes financed jointly by the State Government and the Central Committees—</b>			
O. . . . .	3,19,100	3,12,800	2,92,299
R. . . . .	—6,300		
			—20,501

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—contd.</b>			
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—concl'd.</b>			
<b>E(i)—Agricultural Experiments and Research—concl'd.</b>			
<b>E(i)-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
Rs.			
O . . . . . 1,92,500	} 1,89,600	1,41,040	—48,560
R . . . . . —2,900			
<b>Col. 4.—Liabilities carried forward due mainly to non-receipt of debit from the Union Government.</b>			
<b>E(i)-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O . . . . . —2,00,100	} —2,15,800	—1,41,040	+74,760
R . . . . . —15,700			
<b>Col. 4.—Mainly due to (i) smaller expenditure on certain research schemes financed by the Indian Council of Agricultural Research (Rs. 6,477) and by the Indian Central Coconut Committee (Rs. 3,454) and (ii) adjustments relating to "Frozen Sugar Stock" being carried orward for want of full information (Rs. 64,200).</b>			
<b>E(ii)—Agricultural Experiments and Research (in Cooch Behar)—</b>			
<b>E(ii)-2.—Pay of Establishment—</b>			
O . . . . . 14,400	} 6,700	8,378	+1,678
R . . . . . —7,700			
<b>E(ii)-3.—Allowances, honoraria, etc.—</b>			
O . . . . . 9,800	} 5,900	5,876	—24
R . . . . . —3,700			
<b>E(ii)-4.—Contingencies—</b>			
O . . . . . 19,000	} 5,442	16,853	+11,411
R . . . . . —13,558			
<b>Col. 4.—Expenditure was incurred by a local officer without allotment of funds due to a misapprehension.</b>			
<b>F.—AGRICULTURAL EDUCATION—</b>			
O . . . . . 41,700	} 41,200	40,465	—735
R . . . . . —500			
<b>G.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
<b>G(i).—Botanical and other Public Gardens—</b>			
O . . . . . 3,97,900	} 3,95,815	3,93,405	—2,410
R . . . . . —2,085			
<b>G(ii).—Botanical and other Public Gardens (in Cooch Behar)—</b>			
R . . . . . 9,265	9,265	8,640	—625
<b>H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. . . . .</b>			
	23,000	23,240	+240

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—concl'd.</b>			
<b>I.—AGRICULTURAL DEVELOPMENT—</b>			
O. . . . .	Rs. 40,000		
R. . . . .	3,491		
	43,491	1,73,484	+1,29,993
Col. 4.—See paragraph 14 of the Review.			
<b>J.—WORKS—</b>			
O. . . . .	21,100		
R. . . . .	15,537		
	36,637	50,775	+14,138
Col. 4.—Mainly due to thorough repairs to the buildings of two rice research stations. See paragraph 3 of the Review.			
<b>K.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	2,400		
R. . . . .	4,480		
	6,880	8,781(a)	+1,901
<b>L.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	12,46,000		
R. . . . .	6,52,583		
	18,98,583	17,63,511	—1,35,072
Col. 4.—Mainly due to smaller expenditure on irrigation in respect of a scheme (Rs. 80,875), non-completion of certain works (Rs. 12,824), smaller expenditure on the purchase and maintenance of bulls (Rs. 12,000), delayed starting of some centres relating to a scheme due to non-completion of the preliminaries (Rs. 10,068) and economy (Rs. 17,842). See also paragraph 4 of the Review.			
For rounding . . . . .	100	..	—100
<b>Total—Major Head "40.—Agriculture"—</b>			
O. . . . .	2,25,84,000		
R. . . . .	—4,32,130		
	2,21,51,870	2,23,43,682	+1,91,812
<b>Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research"—</b>			
<b>M.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	4,80,000		
R. . . . .	—1,64,500		
	3,15,500	2,29,243	—86,257
Col. 4.—Mainly due to (i) non-completion of certain works (Rs. 42,783) and postponement of others due to alteration of the design involving revision of estimates (Rs. 17,250), (ii) smaller purchase of bullocks (Rs. 5,400), (iii) non-entertainment of certain staff (Rs. 3,400), (iv) less cost on seeds, manures, etc. (Rs. 5,000), and (v) economy (Rs. 11,487). See also paragraph 5 of the Review.			
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	2,99,930	2,99,930	.. —2,99,930
R. Deductions . . . . .	2,96,700	2,96,700	.. —2,96,700
<b>Total—Grant No. 22—</b>			
Gross . . . . .	2,32,73,100	2,28,50,425	—4,22,675
Deductions . . . . .	—2,09,100	—2,77,500	—88,400
Net . . . . .	2,30,64,000	2,25,72,925	—4,91,075

(a) Difference of Rs. 2,141 with the High Commissioner's figure is due to the adjustment of the amount as "Charges in England" instead of as "Charges in India" under orders of Government.

## REVIEW.

There was a saving of Rs. 4,91,075 in the total grant. The surrender of Rs. 5,96,630 converted the saving to an excess of Rs. 1,05,555 as compared with the final modified grant.

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

Names of schemes.	Expenditure during 1952-53.
1. Scheme for distribution of manure—	Rs.
(a) Cost of oil cake . . . . .	3,27,221
(b) Cost of bonemeal . . . . .	1,75,343
(c) Cost of chemical fertiliser . . . . .	21,78,703
2. Scheme for composting town refuse into manures . . . . .	90,972
3. Scheme for maintenance of Agricultural Seed Stores . . . . .	66,494
4. Scheme for distribution of Dhaincha and sunhemp seeds for green manuring . . . . .	73,040
5. Scheme for distribution of wheat seeds . . . . .	1,00,673
6. Scheme for distribution of disease-free potato seeds (Rangbull and Bhanjang Farm) . . . . .	1,13,485
7. Plant protection scheme . . . . .	5,91,161
8. Seed multiplication farms at Burdwan and Malda . . . . .	4,39,347
9. Lift irrigation by sale of power pumping plants . . . . .	2,52,578
10. Scheme for reclamation of waste land . . . . .	6,20,259
11. Calcutta Sludge Distribution Scheme . . . . .	1,24,307
12. Scheme for awarding prizes to wheat and paddy growers . . . . .	64,080
13. Award of prizes for destruction of wild animals . . . . .	60,567
14. Small Irrigation Schemes . . . . .	29,98,590
15. Strengthening of staff at headquarters . . . . .	41,483
16. Preservation and distribution of improved seed potatoes in Brooklyn Ice Plant . . . . .	3,10,062
17. Scheme for composting water hyacinth into manures . . . . .	73,374
18. Establishment of Demonstration Centres . . . . .	2,28,835
19. Scheme for publicity of Intensive Food Production Drive . . . . .	58,396
20. Scheme for purchase and distribution of paddy seeds (in replacement of scheme for multiplication of improved seeds through registered growers) . . . . .	4,64,376
21. Crop Survey . . . . .	8,84,863
22. Scheme for re-excavation of derelict irrigation tanks . . . . .	22,19,170
TOTAL	1,25,57,370

## REVIEW—contd.

3. Sanction was accorded in October, 1952 to the thorough repairs to the buildings of two rice research stations, for which funds were not arranged for, resulting in the final excess under sub-head J. The controlling authority stated that this was due to oversight.

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

Names of the schemes.	Expenditure during 1952-53	Expenditure to end of 1952-53
	Rs.	Rs.
1. Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata . . . . .	11,16,208	50,57,122
2. Improvement of Agricultural School at Chinsurah . . . . .	83,176	1,52,994
3. Expansion of Commodity Grading Centres . . . . .	11,781	40,748
4. Agricultural Research . . . . .	29,531	1,52,558
5. Improvement of Livestock Industry . . . . .	1,50,158	4,72,797
6. Training of Extension staff . . . . .	48,740	48,740
7. Reorganisation of Statistical Section . . . . .	227	227
8. Artificial Insemination . . . . .	30,732	45,086
9. Establishment of an Agricultural College . . . . .	2,38,889	2,39,067
10. Soil Conservation and Land Utilisation . . . . .	54,069	54,069
TOTAL . . . . .	17,63,511	62,72,408

5. Sub-head M—Development Programme includes Capital expenditure on the following scheme :—

Name of the scheme	Expenditure during 1952-53	Expenditure to end of 1952-53
	Rs.	Rs.
1. Establishment of a farm for jute seed multiplication in West Bengal.	2,29,243	4,24,722*

\* It includes a sum of Rs. 37,021 being the expenditure to end of 1951-52 under the scheme "Procurement and multiplication of jute seeds through registered growers", as the work on the scheme has been taken over under the scheme for "Establishment of a jute seed multiplication farm".

6. A typewriter of the book value of Rs. 937 was stolen at night in April, 1951 from a District Agricultural office. Police investigation proved ineffectual in finding out the stolen property or in apprehending the culprit. The

## REVIEW—contd.

loss was written off under the orders of the head of the department who stated that investigation did not reveal any carelessness or negligence on the part of any officer of his department.

7. Two typewriters worth Rs. 1,119 were stolen on the night of the 7th October, 1949 by breaking the lock of an office of the Agriculture Department. The Police could not trace the culprits and the stolen property. The watchman posted to guard the office room was not found on duty and was therefore dismissed from Government service. The loss has been written off under orders of Government.

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 1952-53 is given below :—

	Rs.
Opening balance . . . . .	53,014
Receipts . . . . .	58,300
Charges . . . . .	(a)1,00,598
Closing balance . . . . .	10,716

## (a) Grant No. 22.—Sub-head E(i)-7—

Expenditure incurred in 1949-50 but debited to the deposit account in 1952-53 . . . . .	586
Expenditure incurred in 1950-51 but debited to the deposit account in 1952-53 . . . . .	9,194
Expenditure incurred in 1951-52 but debited to the deposit account in 1952-53 . . . . .	73,538
Expenditure incurred in 1952-53 . . . . .	92,823
<i>Deduct</i> —Expenditure incurred in 1952-53 but not debited to the deposit account . . . . .	—92,583
Erroneous adjustment rectified in 1953-54 . . . . .	17,040
<b>TOTAL</b> . . . . .	<b>1,00,598</b>

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 the 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 group-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”.

## REVIEW—contd.

An account of the transactions during the year 1952-53 is given below :—

	Rs.
Opening balance . . . . .	66,905
Receipts . . . . .	90,263
Charges . . . . .	(a)78,139
Closing balance . . . . .	79,029
<hr/>	
(a) Grant No. 22.—Sub-head E—	Rs.
Expenditure incurred in 1950-51 but debited to the deposit account in 1952-53 . . . . .	78,139
Expenditure incurred in 1952-53 . . . . .	89,263
<i>Deduct</i> —Expenditure incurred in 1952-53 but not debited to the deposit account	—89,263
TOTAL . . . . .	78,139

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(i)-7 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 1952-53 is given below :—

	Rs.
Opening balance . . . . .	5,347
Receipts . . . . .	50,150
Charges . . . . .	(b)32,397
Closing balance . . . . .	23,100
<hr/>	
(b) Grant No. 22.—Sub-head E(i)-7—	Rs.
Expenditure incurred in 1951-52 but debited to the deposit account in 1952-53 . . . . .	32,397
Expenditure incurred in 1952-53 . . . . .	24,953
<i>Deduct</i> —Expenditure incurred in 1952-53 but not debited to the deposit account . . . . .	—24,953
TOTAL . . . . .	32,397

## REVIEW—contd.

11. *Deposit Account of the Grant made by the Indian Central Coconut Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the development of coconut cultivation and establishment of coconut nurseries 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(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 Committee is debited to this deposit account by corresponding credit to the revenue head, “XXIX—Agriculture”.

An account of the transactions during the year 1952-53 is given below :—

	Rs.
Opening balance . . . . .	..
Receipts . . . . .	15,000
Charges . . . . .	(a)15,000
Closing balance . . . . .	..
<hr/>	
(a) Grant No. 22.—Sub-head E(i)-7.—	Rs.
Expenditure incurred in 1951-52 but debited to the deposit account in 1952-53 . . . . .	15,000
Expenditure incurred in 1952-53 . . . . .	19,346
Deduct—Expenditure incurred in 1952-53 but not debited to the deposit account . . . . .	—19,346
	<hr/>
TOTAL . . . . .	15,000

12. *Deposit Account of the Grants made by the Indian Central Arecanut Committee.*—This deposit account is intended for recording transactions relating to the grants made by the Committee for the establishment of arecanut nurseries 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 group-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”.



REVIEW—*concl'd.*

An account of the transactions during the year 1952-53 is given below :—

	Rs.
Opening balance . . . . .	..
Receipts . . . . .	18,035
Charges . . . . .	(b)10,806
Closing balance . . . . .	7,229

(b) Grant No. 22.—Sub-head E—

	Rs.
Expenditure incurred in 1951-52 but debited to the deposit account in 1952-53 . . . . .	10,806
Expenditure incurred in 1952-53 . . . . .	7,415
<i>Deduct</i> —Expenditure incurred in 1952-53 but not debited to the deposit account . . . . .	—7,415
<b>TOTAL</b>	<b>10,806</b>

13. *Deposit Account of the Grants made by the Indian Central Tobacco Committee.*—The grants received from the Committee towards the development of wrapper tobacco in Cooch Behar undertaken at their instance are credited to this deposit account. The expenditure on the scheme is booked under group-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 revenue head “XXIX—Agriculture”, by debit to this deposit account.

An account of the transactions during the year 1952-53 is given below :—

	Rs.
Opening balance . . . . .	..
Receipts . . . . .	7,565
Charges . . . . .	(a)7,565
Closing balance . . . . .	..

(a) Grant No. 22.—Sub-head E—

	Rs.
Expenditure incurred in 1950-51 but debited to the deposit account in 1952-53 . . . . .	7,565
Expenditure incurred in 1952-53 . . . . .	4,531
<i>Deduct</i> —Expenditure incurred in 1952-53 but not debited to the deposit account . . . . .	— 4,531
<b>TOTAL</b>	<b>7,565</b>

14. The reasons for variations in Col. 4 under sub-heads D(2)-9 (“Gross” and “Deduct—Recoveries”) and I, could not be included in the Appropriation Accounts as they were not communicated by the controlling authority.



19. Wheat Chalkies.	Grinding	27 sets.	270	5 sets.	50	16 sets.	160	..	..	..	16 sets.	160
20. Potato seeds . . . . .	2 Mds.	70	1,943 Mds.	61,236	1,890 Mds.	58,590	1,038	54 Mds.	1,647	1 Md.	31	
21. Chalkall Mung . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
22. Improved Ploughs . . . . .	607 Nos.	12,747	34 Nos.	782	108 Nos.	2,484	365	..	..	..	533 Nos.	10,460
23. Khesari seeds . . . . .	..	..	17 Mds.	289	17 Mds.	289	..	..	..	..	..	..
24. Maize seeds . . . . .	18 Mds.	315	19 "	570	7 " 1	175	10	..	..	..	30 Mds.	700
25. Chaf cutter . . . . .	9 Nos.	1,260	..	..	..	..	..	..	..	..	9 Nos.	1,260
26. Iron and Steel G. C. Sheets.	245 Mds.	3,736	43 Mds.	671	109 Mds.	1,662	30	..	..	..	179 Mds.	2,715
	3 bolls.				2 bolls.						1 bdl.	
27. Egyptian Screw . . . . .	10 Nos.	1,300	..	..	..	..	..	..	..	..	10 Nos.	1,300
28. Cane Crusher . . . . .	144 sets.	16,560	1 No.	115	74 Nos.	8,610	..	..	..	..	71 "	8,165
29. Goot Bolling Pan . . . . .	57 Nos.	4,275	8 Nos.	225	40 "	3,000	..	..	..	..	40 "	1,500
30. Hand Hoe . . . . .	25 "	1,250	13 "	650	17 "	850	..	..	..	..	21 "	1,050
31. Pumping Plant . . . . .	192 "	4,22,400	94 "	2,04,800	170 "	3,74,000	6,000	..	..	..	116 "	2,49,200
32. Parts of Pumping Plant.	..	..	116½ "	296	19½ "	29	..	..	..	..	97 "	287
33. Gram . . . . .	2 Mds.	40	50-7-8 ch.	819	803	51-7-10 ch.	819	8	0-16-14 ch.	7	0-23-0 ch.	9
34. Groundnut cake . . . . .	45-29-0 say 45 Mds.	450	68-3-4 "	732	107-8-0 "	831	280	2-12-4 "	25	4-12-0 "	46	
35. Cement . . . . .	11 bags and 2 Mds.	64	..	..	..	..	..	..	..	..	11 bags and 2 Mds.	64
36. Mesta Seeds . . . . .	67-0-8 ch.	1,256	..	..	26 Mds.	488	4	..	..	..	41 Mds.	704
37. Gammexine . . . . .	787-11-7 "	13,266	2,570 Mds.	28,885	1,808 "	Free sale.	23,372	6 Mds.	66	1,493 Mds.	18,713	
	..	..	10 Tons	10-3-3½ lbs.	17-3-17½ lbs.	..	..	..	..	7 tons	12-3-14 lbs.	
38. Agrosan G. N. . . . .	22 Mds.	2,645	88-10-0 ch.	26,103	15-89-10 ch.	18	1,379	0-8-7 "	11	94-6-15 ch.	27,347	
	..	..	2 tons.	15-3-13½ lbs.	3-8-4½ "	..	..	..	..	2 tons.	6-0-5-31 ozs.	
	..	..	25 drums.	..	..	..	..	..	..	85 drums.	..	
39. Sprayer . . . . .	6 Nos.	1,500	127 Nos.	16,800	27 Nos.	4,050	..	..	..	106 Nos.	14,250	
40. Seed Dresser . . . . .	2 "	95	155 "	6,975	11 "	495	..	..	..	146 "	6,575	

*Consolidated Store Accounts relating to Intensive Food Production Schemes under the Director of Agriculture,  
West Bengal, for the Year 1952-53—contd.*

Sl. No.	Particulars of commodities.	Opening balance.		Receipt in store.		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.
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
41.	Goat hand cultivator	1 No.	..	..	..	..	..	..	..	..	1 No.	..	..
42.	Sludge	56 Mds. 12 tons. 10 cwt.	88	2,283 Mds. 905 tons. 6 cwt.	5,954	2,383 Mds. 407 tons. 16 cwt.	2,960	12	1 ton. 10 Cwts.	9	56 Mds. 508 tons. 10 cwt.	3,091	..
43.	Mustard seeds	..	..	23 Mds.	471	23 Mds.	462	9	..	..	..	..	..
44.	Renexide	..	..	638 Mds. 2 tons.	7,618	258 8 cwt.	2,958	..	1 Md.	11	379 Mds. 1 ton. 12 cwt. 4 sets.	4,649	..
45.	Centrifugal pump	..	..	4 sets.	9,000	..	..	..	..	..	106 Mds.	9,000	..
46.	Triple Super Phosphate.	..	..	109 Mds.	1,635	3 Mds.	45	..	..	..	..	1,590	..
47.	Threshing Machine	..	..	80 Nos.	8,940	46 Nos.	3,874	..	..	..	34 Nos.	5,066	..
48.	Gelby	..	..	37-9-8 ch. 10 tons.	14,546	10-29-3 ch. 1 ton.	1,196	1,656	1-13-9 ch. 1 cwt.	122	25-12-13 ch. 9 tons.	11,572	..
40.	Paddy Fertilizer	..	..	14-1-14 lbs. 218 Mds.	2,180	0-2-22 lbs. 218 Mds.	2,130	..	6 lbs.	..	12-2-14-0 nos. 4-26-0 ch.	50	..
50.	Heardole	..	..	1,110-4-0 ch. 13 tons.	6,089	474-29-13 ch. 7 tons.	(Free).	3,663	4-2-12 ch.	67	631-12-7 ch. 5 tons.	2,358	..
51.	Hexactin	..	..	10 bags. 2 tons. 2 cwt.	13,082	314-37-7 ch. 2 tons. 0-2-6 lbs.	(Free).	5,367	3-15-8 ch.	58	1-2-16 lbs. 3 1/2 bags. 446-27-12 ch. 1 cwt.	7,627	..
52.	Seed Drill	..	..	83 Nos.	8,093	44 Nos.	4,390	..	..	..	1 qr. 22 lbs. 39 Nos.	3,803	..
53.	Wheel hoe	..	..	7 Nos.	420	7 Nos.	420	..	..	..	..	..	..
54.	Boro Paddy	..	..	257 Mds.	3,087	254 Mds.	3,051	..	..	48	..	..	..
55.	Sugarcane cuttings	..	..	837 "	1,464	831 "	1,454	..	6 Mds.	10	..	..	..
56.	Balance Fertiliser.	3,490 Mds.	41,860	311 "	3,267	3,347 "	32,814	7,558	21 "	226	433 Mds.	4,549	..

57. Canadian Oats . . . . .	62 "	620	..	..	..	..	..	..	62	620
58. Tobacco seeds . . . . .	Say 4 lbs.	160	109 tolas 3 lbs.	175	107 tolas 6 lbs.	14	2 tolas	1	1 lb.	30
59. Fruit Plants . . . . .	186 Nos.	186	949 Nos.	712	711 Nos.	47	159 Nos.	119	265 Nos.	199
60. Pea Seeds . . . . .	291 Pkts.	55	14 srs. 8 chs.	45	9 Pkts. 14 srs. 8 chs.	57	..	..	282 Pkts.	43
61. Gunny bags . . . . .	8,543 Nos.	2,947	19,101 Nos.	4,775	13,462 Nos.	3,366	711	..	14,182 Nos.	3,545
62. Papaya seeds . . . . .	1 lb. 6 oz. Say 1 lb.	27	..	..	..	..	..	..	Say 1 lb.	27
63. F. rinox . . . . .	543 lbs. 89 Mds. 48 drums.	31,881	4,832 lbs. 103 Mds. 14 drums.	49,292	1,558 lbs. 45 drums.	22,617	140 lbs. 1 Md.	510	3,677½ lbs. 191 Mds. 17 drums.	56,088
64. D. D. T. . . . .	2 tons 4-3 qr. 43 Mds. 17 tins	5,761	7 cwts 2 qrs. 24 lbs. 24-31-15 ch.	9,876	1 ton 10-3-24 lbs. 25-14-6 ch.	Free sale	5,896	0-1-5 ch.	1 ton 1-2-1 lb. 42-16-4 ch. 17 tins	9,741
65. Copper Sulphate . . . . .	392 Mds.	3,920	505-24-14 ch. 16 tons 6-3-17 lbs.	62,160	533-17-2 ch. 11 tons 11-2-15-6 oz.	Free sale.	34,513	0-20-8 ch. 3 cwts. 0-16-2 oz.	987	354-27-4 ch. 2 tons 13-0-13½ lbs.
66. Duster . . . . .	4 Nos.	332	312 Nos.	35,880	92 Nos.	10,120	..	..	224 Nos.	26,092

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 19th January,  
1954.

A. N. CHAUDHURI,  
Auditor.  
H. K. NANDY,  
Director of Agriculture,  
West Bengal.

## AUDIT CERTIFICATE.

Out of the three Ranges of the Agricultural Directorate in this State the accounts of Intensive Food Production Schemes in two Ranges (*viz.* Northern and Eastern), two Sub-divisional Agricultural offices in the Western Range and the Central Transit Godown at Calcutta for 1952-53 were test-audited under my supervision. 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 1st February, 1954.*

}

S. K. SARKAR,

*Examiner, Outside Audit, West Bengal.*

## AUDIT COMMENTS.

A test-audit of the Store Accounts of the agricultural stores, which are included in the above Consolidated Store Accounts, disclosed the following irregularities :—

(1) No effective check over the receipt of stock in the agricultural stores and sub-divisional agricultural offices could be exercised for want of quarterly returns in respect of all consignments to the Sub-divisions from the Directorate of Agriculture.

(2) Shortage in transit of stock valued at Rs. 2,818 approximately was neither recovered from the carrying agency nor written off.

(3) Godown shortages of the agricultural stores amounting to Rs. 15,033 approximately were attributed to various causes, such as piecemeal distribution, diriage, prolonged storage, damage by rats, deterioration due to leakage of roof of godowns and inclusion of weight of bags in the accounts. The loss has not been regularised.

(4) Closing balances of stock in some of the agricultural stores were particularly heavy. The value of the closing balances in those stores which was worked out at the purchase rates amounted to Rs. 2,77,073 approximately. Accumulation of this heavy closing balance was attributed to various factors, *viz.*—

- (i) Receipt of stock at the fag end of the year.
- (ii) Supply of stock in excess of requirement and poor sale.
- (iii) Paucity of demand of unpopular varieties of agricultural implements ; such as handhoe, Persian wheel, improved plough, iron squares, grinding *chakis*, Egyptian screws, sugarcane crusher and also of fertiliser, such as copper sulphate.
- (iv) Receipt of stock of Jute and Dhaincha seeds of poor germination capacity.

(5) Various articles worth over Rs. 20,209 were held in stock in a transit godown for a long time with the result that insecticides and other articles got mixed. No physical verification of the stock was undertaken at any time. The local officer stated that the stock had been kept in an extremely unsatisfactory manner as there was no godown worth the name and that the articles had been kept at the mercy of weather. Correspondence with higher authorities by the local officer for taking necessary steps was stated to have yielded no result.

(6) The following irregularities were also noticed :—

- (i) Non-realisation of the value of stores worth Rs. 1,326 approximately issued on credit.
- (ii) Stock of about 102 mds. of Jute seeds worth Rs. 7,109 approximately received in 1951-52 in a sub-divisional agricultural store lying undisposed of due to poor germination capacity.
- (iii) Non-realisation of the values of pumping plants worth Rs. 1,07,888 approximately sold on instalment basis.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary".</b>			
<b>A.—SUPERINTENDENCE—</b>			
O. . . . .	Rs. 2,23,200	2,18,750	2,17,698
R. . . . .	—4,450		
<b>B.—VETERINARY EDUCATION AND RESEARCH—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	84,000	66,068	67,394
R. . . . .	—17,932		
<b>B.-2.—Pay of Establishment—</b>			
O. . . . .	99,300	92,621	91,861
R. . . . .	—6,679		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	93,400	94,817	92,292
R. . . . .	1,417		
<b>B.-4.—Contingencies—</b>			
O. . . . .	2,41,991	2,69,179	2,74,395
R. . . . .	27,188		
<b>B.-5.—Deduct—Establishment and other charges recoverable from other Governments, Departments, etc. . . . .</b>			
		—10,700	—3,770
			+6,930
Col. 4.—See paragraph 2 of the Review.			
<b>B.-6.—Establishment and other charges payable to other Governments, Departments, etc. . . . .</b>			
		10,700	3,770
			—6,930
Col. 4.—See paragraph 2 of the Review.			
<b>C.—SUBORDINATE ESTABLISHMENT—</b>			
O. . . . .	3,76,900	3,59,766	3,56,538
R. . . . .	—17,134		
<b>D.—HOSPITALS AND DISPENSARIES—</b>			
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	3,19,480	2,97,700	2,95,095
R. . . . .	—21,780		
<b>D.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,95,325	3,20,710	3,38,007
R. . . . .	25,385		



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary"—concl'd.</b>			
<b>D.—HOSPITALS AND DISPENSARIES—concl'd.</b>			
D.-4.—Contingencies—			
O. . . . .	Rs. 1,68,995	1,72,880	1,94,693
R. . . . .	3,885		
			+21,813
Col. 4.—Mainly adjustment of debit on account of charges of the previous year the provision for which could not be made for want of timely information.			
F.—PRIZES . . . . .	1,000	1,057	+57
<b>I.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	5,360	946	96
R. . . . .	—4,414		
			—850
<b>J.—DEVELOPMENT PROGRAMME—</b>			
J.-1.—Gross—			
O. . . . .	9,300	..	..
R. . . . .	—9,300		
			..
J.-2.—Deduct—Recoveries—			
O. . . . .	—9,300	..	..
R. . . . .	9,300		
			..
For rounding . . . . .	49	..	—49
Surrenders or withdrawals within grant—			
R. Gross . . . . .	23,814	23,814	..
R. Deductions . . . . .	—9,300	—9,300	..
			+9,300
<b>Total—Grant No. 23—</b>			
Gross . . . . .	19,29,000	19,32,896	+3,896
Deductions . . . . .	—20,000	—3,770	+16,230
Net . . . . .	19,09,000	19,29,126	+20,126

## REVIEW.

There was an excess of Rs. 20,126 over the total grant. The surrender of Rs. 14,514 augmented the excess to Rs. 34,640 as compared with the final modified grant.

2. Out of the provision of Rs. 10,700 made under sub-heads B-5 and B-6 to meet the amount payable by the Indian Council of Agricultural Research in respect of two schemes, a sum of Rs. 3,770 only was recoverable, due to provincialisation of one of the two schemes met out of the grant from the Indian Council of Agricultural Research. The original provision of Rs. 10,700 was, however, not modified accordingly. The controlling authority stated that this was due to the fact that he was not aware of the revised arrangement. This indicates defective financial control or co-ordination.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "42.—Co-operation".</b>			
<b>A.—SUPERINTENDENCE—</b>			
A.-(i).—Superintendence—	Rs.		
A. (i).-1.—Pay of Officers—			
O. . . . .	1,43,000	} 1,41,060	1,39,447
R. . . . .	-1,940		
A. (i).-2.—Pay of Establishment—			
O. . . . .	8,21,200	} 7,51,350	7,63,411
R. . . . .	-69,850		
A. (i).-3.—Allowances, honoraria, etc.—			
O. . . . .	8,49,300	} 7,09,842	7,08,902
R. . . . .	-1,39,458		
A. (i).-4.—Contingencies—			
O. . . . .	71,400	} 1,76,404	61,692
R. . . . .	1,05,004		
Col. 4.—Liabilities carried forward due mainly to debit from the Defence Department not received within the year.			
<b>A. (ii).—Superintendence (in Cooch Behar)—</b>			
A. (ii).-2.—Pay of Establishment—			
O. . . . .	5,300	} 3,600	3,435
R. . . . .	-1,700		
A. (ii).-3.—Allowances, honoraria, etc.—			
O. . . . .	5,200	} 3,300	3,932
R. . . . .	-1,900		
A. (ii).-4.—Contingencies—			
O. . . . .	800	} 400	195
R. . . . .	-400		
<b>B.—GRANTS-IN-AID</b>		36,700	33,790
			-2,910
<b>C.—OTHER CHARGES—</b>			
O. . . . .	92,100	} 88,920	82,928
R. . . . .	-3,180		
<b>E.—WORKS—</b>			
R. . . . .	14,600	14,600	14,573
			-27
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	98,824	98,824	..
			-98,824
<b>Total—Grant No. 24</b>		20,25,000	18,12,305
			-2,12,695

REVIEW.

There was a saving of Rs. 2,12,695 in the total grant. The surrender of Rs. 98,824 reduced the saving to Rs. 1,13,871.

2. *Land Mortgage Banks.*—For providing long-term credits to agriculturists, six Land Mortgage Banks were in operation in the State of West Bengal in the districts of Birbhum, Burdwan, Midnapur, West Dinajpur, Murshidabad and 24 Parganas. Of these, the first two were established before the Partition, the next two during the year 1951-52 while the other two Banks were set up during the year under review.

The State Government is committed to defray the entire cost of management of the Banks for the first account year and also to pay them subsidy equal to the excess of their management cost over their gross profits for each subsequent account year till they become self-supporting. Besides, 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 sub-joined statement compiled from the audited accounts of the Banks, furnished by the Registrar of Co-operative Societies, West Bengal, sets out the general revenue position of the Banks for the year ending the 30th June, 1953 and their financial relations with the State Government. Item 5 of the statement shows that the Banks at Birbhum and Burdwan worked at a profit and the others at a loss. As regards the 4 Banks that incurred loss, Government have to pay subsidy to the Banks at Midnapur and West Dinajpur while the entire cost of management of the Banks at Murshidabad and 24 Parganas has to be borne by Government.

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, while the amounts still payable by Government to the Banks as the balance of management charges not yet drawn are shown against item 10.

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 1953.

Items.	2	Murshidabad 24 Parganas				8
		3	4	5	6	
Particulars.	Birbhum.	Burdwan.	Midnapur.	West Dinajpur (Balurghat).	(Started from 23-2-53).	(Started from 9-3-53).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest earned and other receipts . . . . .	20,649	48,564	1,646	1,101	86	4
2. <i>Deduct</i> —Interest paid . . . . .	10,598	27,064	409	114	Nil	Nil
3. Gross profit . . . . .	10,051	21,500	1,237	987	86	4
4. Management and other charges . . . . .	9,431	15,087	10,405	8,167	1,534	1,043
5. Difference—						
Net profit + . . . . .	} + 620					
Net loss— . . . . .						
6. Subsidy payable by Government for management charges, etc. . . . .	Nil	Nil	9,168	7,180	1,534	1,043
7. Management charges drawn from Government . . . . .	8,355	10,268	8,075	6,999	Nil	Nil
8. Leave and Provident Fund contribution payable by the Banks . . . . .	215	238	209	Nil	47	37
9. Amount recoverable from the Banks . . . . .	8,570	10,506	209	Nil	47	37
10. Amount still payable by Government to the Banks . . . . .	Nil	Nil	1,093	181	1,534	1,043

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies".</b>			
<b>A.—INDUSTRIES—</b>			
A.-1.—Pay of Officers—	Rs.		
O. . . . .	1,93,500	} 1,91,023	1,83,147
R. . . . .	—2,477		
A.-2.—Pay of Establishment—			
O. . . . .	3,32,000	} 2,17,262	2,14,778
R. . . . .	—1,14,738		
A.-3.—Allowances, honoraria, etc.—			
O. . . . .	2,10,200	} 2,01,897	2,00,000
R. . . . .	—8,303		
A.-4.—Contract Contingencies—			
O. . . . .	16,000	} 17,000	16,425
R. . . . .	1,000		
A.-5.—Other Contingencies—			
O. . . . .	2,14,600	} 3,11,856	3,11,423
R. . . . .	97,256		
A.-6.—Scholarships—			
O. . . . .	33,600	} 25,957	29,110
R. . . . .	—7,643		
Col. 4.—See paragraph 2 of the Review.			
A.-7.—Grants-in-aid, contributions etc.—			
O. . . . .	2,24,000	} 1,89,235	4,40,996
R. . . . .	—34,765		
Col. 4.—See paragraph 2 of the Review.			
A.-8.—Miscellaneous—			
O. . . . .	16,000	} 11,101	20,969
R. . . . .	—4,809		
Col. 4.—See paragraph 2 of the Review.			
A.-9.—Deduct—Establishment charges recover- able from other Governments, Departments, etc.—			
R. . . . .	—30,862	—30,862	+30,862
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.
<b>Major Head "43.—Industries and Supplies"—contd.</b>			
<b>A.—INDUSTRIES—concl'd.</b>			
<b>A.10.—Establishment charges payable to other Governments, Departments, etc.—</b>			
Rs.			
O. . . . . 5,000	} 3,14,618	2,06,609	—1,08,009
R. . . . . 3,09,618			
Col. 4.—See paragraph 2 of the Review.			
<b>B.—COTTAGE INDUSTRIES—</b>			
<b>B.1.—Pay of Officers—</b>			
O. . . . . 78,100	} 76,191	74,747	—1,444
R. . . . . —1,909			
<b>B.2.—Pay of Establishment—</b>			
O. . . . . 3,23,000	} 3,83,443	3,86,152	+2,709
R. . . . . 60,443			
<b>B.3.—Allowances, honoraria, etc.—</b>			
O. . . . . 3,29,000	} 3,11,284	3,06,015	—5,269
R. . . . . —17,716			
<b>B.5.—Other Contingencies—</b>			
O. . . . . 4,70,400	} 4,28,393	3,78,312	—50,081
R. . . . . —42,007			
Col. 4.—See paragraphs 2 and 3 of the Review.			
<b>B.6.—Scholarships—</b>			
O. . . . . 16,000	} 11,854	7,537	—4,317
R. . . . . —4,146			
Col. 4.—See paragraph 2 of the Review.			
<b>B.7.—Grants-in-aid, contributions, etc.—</b>			
O. . . . . 2,31,600	} 2,82,020	45,915	—2,36,105
R. . . . . 50,420			
Col. 4.—See paragraph 2 of the Review.			
<b>C.—SALT—</b>			
O. . . . . 14,200	} 15,298	15,206	—82
R. . . . . 1,098			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies"—concl'd.</b>			
<b>F.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—	Rs.		
O. . . . .	7,200		
R. . . . .	—5,240	1,960	1,969
			+9
<b>G.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	9,89,000		
R. . . . .	—3,14,212	6,74,788	6,31,121
			—43,667
See paragraph 4 of the Review.			
For rounding . . . . .	600		—600
<hr/>			
<b>Total—Major Head—"43.—Industries and Supplies"—</b>			
O. . . . .	37,04,000		
R. . . . .	—68,992	36,35,008	34,70,431
			—1,64,577
<hr/>			
<b>Major Head "43-A.—Capital Outlay on Industrial Development within the Revenue Account".</b>			
Investment in shares of Commercial concerns—			
Investment in shares of the West Bengal Provincial Co-operative Bank Limited . . . . .			
	15,00,000	15,00,000	..
<hr/>			
<b>Major Head "XLI.—Receipts from Electricity Schemes".</b>			
WORKING EXPENSES—			
<b>H.—BARRACKPORE ELECTRIC SUPPLY SCHEME—</b>			
<b>H.-1.—Establishment and Contingencies—</b>			
O. . . . .	2,47,000		
R. . . . .	14,100	2,61,100	2,57,393
			—3,707
<b>H.-2.—Other Miscellaneous Charges—</b>			
<i>Charged—</i>			
O. . . . .	32,000		
R. . . . .	—500	31,500	31,500
			..
<i>Voted—</i>			
O. . . . .	69,000		
R. . . . .	—3,000	66,000	27,051
			—38,949
<hr/>			
Col. 4.—Due to non-adjustment of the contribution to Depreciation Reserve Fund.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLI.—Receipts from Electricity Schemes"—concl'd.</b>			
<b>I.—COOCH BEHAR ELECTRIC SUPPLY SCHEME— Rs.</b>			
<b>I.-1.—Establishment and Contingencies—</b>			
O. . . . . 1,83,000	} 2,04,000	2,13,117	+9,117
R. . . . . 21,000			
<b>I.-2.—Other Miscellaneous Charges—</b>			
<i>Charged—</i>			
O. . . . . 9,000	} 9,500	9,000	—500
R. . . . . 500			
Voted . . . . .	21,000	23,524	+2,524
Col. 4.—The amount realised on account of electricity duty exceeded anticipation.			
<b>Total—Major Head "XLI.—Receipts from Electricity Schemes"—</b>			
<i>Charged</i> . . . . .	41,000	40,500	—500
<i>Voted—</i>			
O. . . . . 5,20,000	} 5,52,100	5,21,085	—31,015
R. . . . . 32,100			
<b>Major Head "52-A.—Other Revenue Expenditure connected with Electricity Schemes".</b>			
<b>J.—DEVELOPMENT PROGRAMME—</b>			
O. . . . . 1,80,000	} 1,14,000	1,14,503	+503
R. . . . . —66,000			
See paragraph 5 of the Review.			
<b>Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue."</b>			
<b>K.—ELECTRIC SUPPLY SCHEMES—</b>			
<b>K.-1.—Barrackpore Electric Supply Scheme—</b>			
O. . . . . 50,000	} 1,28,000	1,39,792	+11,792
R. . . . . 78,000			
<b>K.-2.—Cooch Behar Electric Supply Scheme—</b>			
O. . . . . 54,000	} 59,000	48,869	—10,131
R. . . . . 5,000			
<b>Col. 4.—Mainly liabilities carried forward due to claims by parties not preferred within the year.</b>			



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue"—concl'd.</b>			
<b>K.—ELECTRIC SUPPLY SCHEMES—concl'd.</b>			
<b>K.-3.—Bulkpower Supply Scheme to Garia, Rajpur, Sonarpur and Baruipur—</b>			
Rs.			
O. . . . . 1,50,000	65,000	66,253	+1,253
R. . . . . —85,000			
<b>K.-4.—Bulkpower Supply Scheme to the Gouripur Electric Supply Company Limited—</b>			
O. . . . . 5,85,000	1,20,000	72,386	—47,614
R. . . . . —4,65,000			
Col. 4.—See paragraph 2 of the Review.			
<b>K.-5.—Power Supply Scheme to Raniganj Coal Fields—</b>			
R. . . . . 50,000	50,000	45,079	—4,921
<b>K.-6.—Deduct—Receipts and recoveries on Capital Account—</b>			
R. . . . . —90,000	—90,000	—90,000	..
<hr/>			
<b>Total—Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue"—</b>			
O. . . . . 8,39,000	3,32,000	2,82,379	—49,621
R. . . . . —5,07,000			
<hr/>			
<b>Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account".</b>			
<b>L.—DEVELOPMENT PROGRAMME—</b>			
<b>L.-1.—Exploitation of coastal and estuarine Fisheries and provision of fishing fleet—</b>			
<b>L.-1 (i)—Deduct—Receipts and Recoveries on Capital Account . . . . .</b>			
	..	—3,566	—3,566
Col. 4.—See paragraphs 2 and 6 of the Review.			
<b>L.-2.—Organisation of Silk Reelers' Co-operatives—</b>			
O. . . . . 1,00,000	47,000	1,46,497	+99,497
R. . . . . —53,000			
Col. 4.—See paragraphs 2 and 6 of the Review.			
<b>L.-2 (i)—Deduct—Receipts and Recoveries on Capital Account . . . . .</b>			
	..	—75,172	—75,172
Col. 4.—See paragraphs 2 and 6 of the Review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "72.—Capital Outlay on Industrial Develop- ment outside the Revenue Account"—concl'd.</b>			
<b>L.—DEVELOPMENT PROGRAMME—concl'd.</b>			
L.-3.—Development of Salt Production—	Rs.		
O. . . . .	2,50,000	59,400	66,019
R. . . . .	-1,90,600		
			+6,619
Col. 4.—See paragraphs 2 and 6 of the Review.			
L.-4.—Scheme for Industrial Centres—			
O. . . . .	2,00,000	1,24,000	1,21,787
R. . . . .	-76,000		
			-2,213
L.-4.(i)—Deduct—Receipts and Recoveries on Capital Account . . . . .	..	-1,200	-1,200
See paragraph 6 of the Review.			
L.-5.—Investment in Shares of Commercial concerns— Bengal Salt Company . . . . .	50,000	50,000	..
See paragraphs 6 and 7 of the Review.			
<hr/>			
Total—Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—			
O. . . . .	6,00,000	2,80,400	3,04,365
R. . . . .	-3,19,600		
			+23,965
<hr/>			
<b>Major Head "81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account".</b>			
<b>M.—DEVELOPMENT PROGRAMME—</b>			
M.-1.—North Calcutta Rural Electrification Scheme—			
O. . . . .	30,00,000	24,00,000	25,45,664
R. . . . .	-6,00,000		
			+1,45,664
See paragraph 8 of the Review.			
M.-2.—Diesel Electric Pool—			
O. . . . .	1,04,000	1,10,000	1,06,473
R. . . . .	6,000		
			-3,527
See paragraph 8 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account"—concl'd.</b>			
<b>M.—DEVELOPMENT PROGRAMME—concl'd.</b>			
<b>M.-3.—Cooch Behar and Dinhatra Electricity Extension—</b>			
O. . . . . 2,50,000	} 60,000	31,575	-28,425
R. . . . . -1,90,000			
Col. 4.—Mainly due to the construction work not being started within the year as anticipated. See also paragraph 8 of the Review.			
<b>Total—Major Head "81-A.—Capital Outlay on Electricity Schemes Outside the Revenue Account"—</b>			
O. . . . . 33,54,000	} 25,70,000	26,83,712	+1,13,712
R. . . . . -7,84,000			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . . 15,92,630	15,92,630	..	-15,92,630
R. Deductions . . . . . 1,20,862	1,20,862	..	-1,20,862
<b>Totals—</b>			
<b>Charged</b> . . . . .	41,000	40,500	-500
<b>Voted—</b>			
Gross . . . . .	1,06,97,000	90,46,413	-16,50,587
Deductions . . . . .	..	-1,69,938	-1,69,938
Net . . . . .	1,06,97,000	88,76,475	-18,20,525

## REVIEW.

There was a saving of Rs. 18,20,525 in the voted grant. The surrender of Rs. 17,13,492 reduced the saving to Rs. 1,07,033 in the final modified grant.

2. The reasons for the variations in col. 4 under the sub-heads A-6, A-7 A-8, A-9, A-10, B-5, B-6, B-7, K-4, L-1, L-2 and L-3 could not be included in the Appropriation Account as the same were not communicated by the controlling officers.

3. Sub-head B.-5 includes expenditure on the following Intensive Food Production Scheme :—

Name of the scheme.	Expenditure during 1952-53.
	Rs.
Promotion of Gur Industry . . . . .	1,33,779

## REVIEW—contd.

4. *Sub-head "G.—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 :—

Names of the schemes.	Expenditure during 1952-53.	(a) Expenditure to the end of 1952-53.
	Rs.	Rs.
1. Reorganisation of the Department of Industries . . . . .	17,680	2,80,924
2. Reorganisation of the Ceramic Institute . . . . .	2,73,438	17,24,844
3. Reorganisation of the Department of Sericulture . . . . .	..	76,502
4. Expansion and reorganisation of the Tanning Institute, Calcutta . . . . .	31,897	63,630
5. Establishment of an Industrial Trade Training Centre . . . . .	..	3,13,416
6. Promotion of hand-made paper industry . . . . .	27,803	1,66,413
7. Planning Committee for Heavy Chemical Industries in collaboration with Bihar . . . . .	..	37,632
8. Darjeeling Industrial School and Workshop . . . . .	60,122	2,42,037
9. Promotion of Khadi Industry . . . . .	1,10,000	7,05,000
10. Reorganisation of the Silk Technological Institute at Berhampore . . . . .	26,949	80,247
11. Expansion of Mulberry Cultivation in Darjeeling Hills . . . . .	12,793	18,574
12. Reorganisation of the Bengal Textile Institute, Serampore . . . . .	56,365	56,365
13. Scheme for Mat Industry . . . . .	10,256	17,646
14. Scheme for Bee Keeping . . . . .	3,818	8,900
<b>TOTAL</b> . . . . .	<b>6,31,121</b>	<b>37,92,130</b>

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

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

Names of the schemes.	Expenditure during 1952-53.	Expenditure to the end of 1952-53.
	Rs.	Rs.
1. Appointment of power Engineer and staff for Development of Electricity . . . . .	1,14,503	7,82,441
2. Development of Water power in and around Cooch Behar . . . . .	..	5,307
<b>TOTAL</b> . . . . .	<b>1,14,503</b>	<b>7,87,748</b>

## REVIEW—contd.

6. *Sub-head "L.—Development Programme"* includes Capital expenditure on the following schemes :—

Names of the schemes.	Expenditure during 1952-53.	Expenditure to the end of 1952-53.
	Rs.	Rs.
1. Exploitation of Coastal and Estuarine Fisheries and provision of fishing fleet . . . . .	—3,566	4,22,430*
2. Organisation of Silk Reelers' Co-operatives . . . . .	71,325	11,28,002 .
3. Development of Salt Production . . . . .	66,019	2,11,425
4. Scheme for Industrial Centres . . . . .	1,20,587	7,13,467*
5. Acquisition of land by the State Government for the Establishment of a Telephone Cable Factory at Mihijam . . . . .	..	2,92,621
6. Investment in shares of Commercial concerns—Bengal Salt Company . . . . .	50,000	1,70,000
TOTAL . . . . .	3,04,365	29,37,945

7. *Sub head L-5.*—The total amount invested upto 1952-53 amounted to Rs. 1,70,000 including Rs. 50,000 invested in 1952-53. 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—6,800 ordinary shares of Rs. 25 each.
3. Market value of the shares on 31st March, 1953—Not quoted.
4. Amount of dividends declared—Nil.
5. Amount credited to government revenues after deduction of income-tax—Nil.

8. *Sub-head "M.—Development Programme"* includes capital expenditure on the following schemes :—

Names of the schemes.	Expenditure during 1952-53.	Expenditure to the end of 1952-53.
	Rs.	Rs.
1. North Calcutta Rural Electrification Scheme . . . . .	25,45,664	92,06,491*
2. Diesel Electric Pool . . . . .	1,06,473	4,90,505
3. Cooch Behar and Dinhatra Electricity Extension . . . . .	31,575	31,575
TOTAL . . . . .	26,83,712	97,28,571

\* This figure takes into account discrepancies noticed and reconciled after the issue of the Appropriation accounts for 1951-52.

## REVIEW—concl'd.

9. *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 "B-7" 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 the transactions during the year 1952-53 is given below :—

	Rs.
Opening balance . . . . .	59
Receipt . . . . .	10,000
Charges . . . . .	3,757
Closing balance . . . . .	6,302

10. In a certain district loans amounting to Rs 3,025 were advanced to cobblers in 1947-48. A sum of Rs. 1,919 out of the loan together with another amount of Rs. 301 being interest due thereon and certificated cost became irrecoverable owing to the fact that some of the loanees crossed over to Pakistan and some were unable to pay owing to economic distress. The Government sanctioned the remission of the entire amount of Rs. 2,220.

11. The *Pro forma* accounts and Store accounts of North Calcutta Rural Electrification Scheme and Diesel Electric Pool for the year 1951-52 could not be included in the Appropriation Accounts for 1952-53 as these were not received in time.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT  
OF WEST BENGAL.

*Revenue Account for the period ending 31st March, 1952.*

Dr.

Cr.

Particulars..	Amount.		Particulars.	Amount.
1	2		3	4
	Rs.	Rs.		Rs.
<i>Generation</i>				
To Fuel III-a(i) . . . . .	35		By Sale of Energy III-2 . . . . .	3,07,115
„ Oil, Waste and Water III-A(2)	294		„ Sale of Public Lighting III-5 . . . . .	13,828
„ Proportion of salaries of Engineers, etc. III-A(3) . . . . .	1,060		„ Rental of Meters on Consumers' premises III-6 . . . . .	5,928
„ Wages and gratuities III-A(4)	15,998		„ Service connection III-8 . . . . .	39,283
„ Repairs and Maintenance as follows :—			„ Miscellaneous receipts from consumers III-9 . . . . .	332
(a) Building Repair III-A5 (1) —Rs. 5,917				
(b) Plant and Machinery Repair III-A5 (2) —Rs. 57				
(c) Transformer and Switchgear repair III-A5(3) —Rs. 59				
(d) P. H. and Internal wiring repair III-A 5(4) —Rs. 151	6,184			
To Bulk supply from C. E. S. C	92,259	1,15,830		
<i>Distribution</i>				
To Proportionate salaries of Engineers, etc. III-B(1) . . . . .	4,507			
„ Wages and gratuities III-B (2)	8,073			
„ Repairs to Mains III-B (3) . . . . .	6,685			
„ Repairs to meters, etc. III-B (5) . . . . .	9,958	29,223		
<i>Public Lamps</i>				
To Attendance & Repairs III-C (1)	2,438			
„ Renewals III-C (2) . . . . .	834	3,272		
<i>Rents, Rates and Taxes</i>				
To Rent Payable III-D (1) . . . . .	1,727			
„ Rates and Taxes III-D (2) . . . . .	401	2,128		

**THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT  
OF WEST BENGAL.**

*Revenue Account for the period ending 31st March, 1952—concl'd.*

Dr.

Cr.

Particulars.	Amount.		Particulars.	Amount.
1	2	3	4	5
	Rs.	Rs.		Rs.
<i>Management Expenses</i>				
To Salaries of Engineers Department III-EI (1) . . . . .	1,982			
„ Salaries of Clerical staff III-EI (2) . . . . .	1,069			
„ General Establishment charges III-E2 . . . . .	36,897			
„ Audit fee . . . . .	2,000	41,948		
<i>Depreciation</i>				
To Depreciation in respect of :—				
Building . . . . .	2,074			
Plant and Machinery . . . . .	2,913			
Mains . . . . .	20,189			
Service connection . . . . .	4,417			
Meters . . . . .	5,084			
Furniture . . . . .	560			
Electric Instrument . . . . .	77			
Distribution Transformer . . . . .	421	35,735		
<i>Special</i>				
To Sales III-G(1) . . . . .	55			
„ Repairs to furniture at fixtures III-G(2) . . . . .	180	235		
„ Balance carried to Net Revenue Account . . . . .		1,38,115		
TOTAL . . . . .		3,66,486		3,66,486

CALCUTTA, }  
The 29th October, 1953. }

A. K. SARKAR,  
Accounts Officer.

A. K. BHAUMIK,  
Chief Electrical Engineer.



ELECTRICITY DEVELOPMENT, GOVERNMENT OF  
WEST BENGAL.

THE BARRACKPORE ELECTRIC SUPPLY.

*Net Revenue Account for the period ending 31st March, 1952.*

Dr.

Cr.

Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
	Rs.		Rs.
To Interest on Capital Outlay . . . . .	19,443	By Balance from last Account . . . . .	1,84,061
„ Reserve for Replacement and Renewals . . . . .	5,000	„ „ from Revenue Account . . . . .	1,38,115
„ Contingency Reserve . . . . .	10,865		
„ Balance carried down to Balance Sheet . . . . .	2,86,868		
<b>TOTAL</b> . . . . .	<b>3,22,176</b>	<b>TOTAL</b> . . . . .	<b>3,22,176</b>

CALCUTTA, }  
The 29th October, 1953. }

A. K. SARKAR,  
Accounts Officer.

A. K. BHAUMIK,  
Chief Electrical Engineer.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.  
General Balance Sheet as at 31st March, 1952.

Capital and Liabilities.	Amount.		Property and Assets.		Amount.	
	1	2	3	4	Rs.	Rs.
Government Account		Rs.			Rs.	Rs.
<i>Provisions</i>		3,40,361	<i>Fixed Capital Expenditure at cost</i>			
For Depreciation		1,29,255	Plant and Machinery		81,014	
" Interest on Capital Outlay		19,094	Land		550	
" Bad Debts		901	Mains (Barrackpore)		2,61,467	
" Reserve			do (Baraset)		1,36,090	
For Contingencies		48,873	Building		46,432	
" Replacement and Renewals		21,666	Service Connections		1,09,814	
Security Deposits from Consumers		32,048	Transformer and Switchgear (Generation)		8,266	
<i>Liabilities</i>			" (Distribution)		71,399	
For Goods supplied		71,475	Meters, etc.		41,538	
" Expenses		22,501	Street Light Fittings		1,872	
" Other Finance		42,345	Internal Electric Installation		93	
Balance from net Revenue Account		2,86,868	Electrical Instrument		3,671	
			Furniture and Fixtures		4,336	7,66,542
			Stores at cost			1,11,920
			<i>Book Debts</i>			
			Sundry Consumers (Good)		38,282	
			" (Doubtful)		900	
			Kilburn & Co.		8	39,190
			Deposit with Reserve Bank of India			31,858
			Depreciation Reserve Fund Investment			46,000
			Cash in hand			19,877
TOTAL		10,15,387	TOTAL			10,15,387

CALCUTTA, }  
The 29th October, 1953.

A. K. SARKAR,  
Accounts Officer.

A. K. BHAAUMIK,  
Chief Electrical Engineer.

## AUDIT CERTIFICATE.

I certify that the above balance sheet has been test-audited under my supervision and subject to remarks in the inspection report, it represents a correct state of affairs according to the best of my knowledge and explanation given and as shown in the books.

CALCUTTA,  
The 27th July, 1954.

}

S. K. SARKAR,  
Examiner, Outside Audit,  
West Bengal.

## AUDIT COMMENTS.

*Revenue Account.*

1. The net profit on working during the year amounted to Rs. 1,38,115 against Rs. 91,914 in the previous year. This betterment was due to increased sale of energy which went up to Rs. 3,20,943 in the year under review from Rs. 2,65,898 in 1950-51.

*Depreciation Charges (Rs. 35,735).*

2. The Barrackpore Electric Supply Company was purchased as a running concern in December 1947 from Messrs Kilburn and Company but no Government orders determining the rate of depreciation on fixed assets could be shown to audit.

*Interest on Capital (Rs. 19,443).*

3. The amount of interest on Capital shown on the debit side of the Net Revenue Account may need revision if the amount of Government capital as from departmental books is as a result of reconciliation modified to agree with the figures in the Audit Office *vide* paragraph 6.

*Electric Instrument (Rs. 3,670).**Furniture (Rs. 4,335).*

4. No inventory in respect of the above items was maintained and as such it was not possible for audit to verify these figures. There was also nothing on record to indicate that the assets were physically verified by some responsible officer.

*Block Register.*

5. No Block Register for the assets was maintained and audit was not able to verify the figures shown under the head "Fixed Assets".

*Government Capital (Rs. 3,40,361).*

6. The Corresponding amount under this head as per books of the Audit Office was Rs. 3,30,226. The discrepancy, *viz.*, Rs. 10,135 between the two sets of figures was not reconciled. This was necessary in order that the interest on the capital might be calculated correctly (*vide* paragraph 3 ante).

*Liabilities (Rs. 1,36,322).*

7 No Personal Ledger Accounts of Sundry Creditors were maintained. Nor were their acknowledgements of the amounts due from them produced to audit. The amount shown under this head was not, therefore, susceptible of check in audit.

Included in this figure for liability was a sum of Rs. 650 representing interest on the amount deposited by the consumers. Details of this amount could not however be produced for audit scrutiny.

**THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT  
OF WEST BENGAL.**

*Store Account for the Period from 1st April, 1951 to 31st March, 1952.*

Articles.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Oil . . . . .	1,009	..	171	838
Meters, Ammeters, etc. . . . .	2,934	12,243	7,147	8,030
Coppers and Cables . . . . .	25,929	71,288	51,064	46,153
Poles, Lamps and Fittings . . . . .	9,409	10,294	7,721	11,982
H. T. and L. T. Switch Cubicles, Trans- formers and Switches.	51,428	15,775	61,768	5,435
Notice Plates and Miscellaneous . . . . .	19,810	41,242	21,570	39,482
<b>TOTAL</b> . . . . .	<b>1,10,519</b>	<b>1,50,842</b>	<b>1,49,441</b>	<b>1,11,920</b>

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 physically verified at the end of the financial year.

CALCUTTA,  
The 29th October, 1954.

} A. K. SARKAR,  
Accounts Officer.

A. K. BHAUMIK,  
Chief Electrical Engineer.

**AUDIT CERTIFICATE.**

The store accounts of the Barrackpore Electric Supply for 1951-52 were locally test-audited under my supervision with reference to the local records and I certify that, subject to audit comments the accounts are correct according to the best of my information and on consideration of the explanation given to me.

Calcutta,  
The 27th July, 1954

} S. K. SARKAR,  
Examiner, Outside Audit,  
West Bengal.

## AUDIT COMMENTS.

The balance of stores at the end of the year included old and obsolete materials valued at Rs. 1,557 originally acquired from Messrs Kilburn and Company Limited at the time of purchase of the undertaking but not yet disposed of.

## COOCH BEHAR 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
	Rs.	Rs.		Rs.
<i>Generation</i>				
To Fuel . . . . .	70,845		By Sale of energy for all purposes and rental of meters . . . . .	1,72,002
„ Oil, waste and water . . . . .	5,157		„ Miscellaneous Receipts . . . . .	194
„ Proportion of salaries of Engineers, etc. . . . .	1,518		„ Balance carried to Net Revenue Account . . . . .	13,601
„ Wages and Gratuities . . . . .	16,997			
„ Repairs and Maintenance Plants . . . . .	19,177	1,13,694		
<i>Distribution</i>				
To proportion of salaries of Engineers, etc. . . . .	4,848			
„ Wages and Gratuities . . . . .	3,928			
„ Repairs to mains . . . . .	720			
„ Repairs to meters . . . . .	7,081	16,577		
<i>Public Lamps</i>				
To attendance and repairs . . . . .	6,713			
„ Renewals . . . . .	924	7,637		
<i>Management Expenses</i>				
To salaries—				
„ Engineers and officers . . . . .	8,502			
„ Clerical Department . . . . .	10,307			
„ General Establishment charges . . . . .	9,253			
„ Postage and Telegrams . . . . .	490			
„ Printing and Stationery . . . . .	243			
„ Sundry Expenses . . . . .	916			
„ Travelling Expenses . . . . .	1,134			
„ Miscellaneous Expenses . . . . .	1,077			
„ Audit Fee . . . . .	2,550	34,472		
<i>Depreciation</i>				
To depreciation on Buildings . . . . .	1,469			
„ Plants and Machinery . . . . .	9,472			
„ Mains . . . . .	1,107			
„ Meters . . . . .	387			
„ Service connections . . . . .	550			
„ Furniture and office Equipments . . . . .	72	13,057		
<i>Special Charges</i>				
To Rent of Telephone . . . . .		360		
TOTAL . . . . .		1,85,797	TOTAL . . . . .	1,85,797

CALCUTTA,  
The 9th March, 1953.

} D. N. DAS GUPTA,  
Accounts Officer,  
Electricity Development.

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

COOCH BEHAR 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 Balance brought forward from Revenue Account . . . .	13,601	By Balance carried over to Balance sheet . . . . .	16,263
„ Interest on Capital Outlay @ 4 per cent on monthly balance . . . . .	2,662		
TOTAL . . . . .	16,263	TOTAL	16,263

CALCUTTA,  
The 9th March, 1953.

} D. N. DAS GUPTA,  
Accounts Officer,  
Electricity Development.

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

COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.  
Balance Sheet as on 31st March, 1951.

Capital and Liabilities. 1	Amount 2	Property and Assets. 3	Amount. 4
	Rs.		Rs.
<i>Government Account—</i>			
Capital Outlay . . . . .	2,93,410	Fixed capital expenditure at cost as per statement . . . . .	2,84,529
Less receipts deposited under the Head "XLIB—Receipts from Electricity Scheme" . . . . .	1,66,884	Stores, Tools at cost . . . . .	1,59,435
		Stores in transit . . . . .	7,609
<i>General Fund</i> . . . . .	..	<i>Book Debts—</i>	
		Sundry consumers . . . . .	21,839
		Others . . . . .	330
<i>Provisions—</i>		Post Master, Cooch Behar for security deposits from Office staff as per contra . . . . .	220
For depreciation . . . . .	13,057		
" Interest on Capital Outlay . . . . .	2,662	Deposits and Advances with Treasury . . . . .	6,392
<i>Security Deposits—</i>			
From Office staff . . . . .	220	Telephone Rent (paid in advance for the period from 16th April, 1951 to 15th April, 1952) . . . . .	288
" Consumers . . . . .	7,271	Advances Recoverable . . . . .	18,442
<i>Liabilities—</i>			
For Goods supplied . . . . .	1,28,301	<i>Cash in hand—</i>	
" Expenses . . . . .	13,605	At Head Office . . . . .	1,18,946
Treasury advance . . . . .	31,050	With Assistant Engineer, Cooch Behar . . . . .	1,343
		In Transit . . . . .	318
		Deficit as per Net Revenue Account . . . . .	1,20,607
			16,293
TOTAL . . . . .	6,35,954	TOTAL . . . . .	6,35,954

CALCUTTA,

D. N. DAS GUPTA,

A. K. BRAHMIC,

The 9th March, 1953.

Accounts Officer, Electricity Development.

Chief Electrical Engineer, Electricity Development.

## AUDIT CERTIFICATE.

The *Pro forma* Accounts of the Cooch Behar Electric Supply for the year 1950-51 (consisting of the *Pro forma* Balance Sheet as on 31st March, 1951, Revenue Account, Net Revenue Account) have been test-audited under my supervision with the books and accounts kept in Calcutta and at Cooch Behar. Subject to the audit comments the Balance Sheet exhibits, in my opinion, a true and correct view of the state of affairs of the Cooch Behar Electric Supply according to the best of my information and the explanations given to me and as shown by the books of the undertaking.

CALCUTTA,

The 9th March, 1953.

}

B. GANGULY,

Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS ON THE *Pro forma* ACCOUNTS OF THE COOCH BEHAR  
ELECTRIC SUPPLY FOR THE YEAR 1950-51.

1. The working result of the concern showed a deficit of Rs. 16,262.
2. No cost account showing the cost of generation and distribution of energy was maintained.
3. There was no agreement with the Cooch Behar Municipality regarding the basis of assessment for street lighting and the system of realisation of the amount assessed periodically. Under the existing practice 2 per cent of the total municipal valuation of a holding is charged as lighting tax and collected by the Municipality from the tax payers. The amount thus collected less 5 per cent retained by the Municipality as collection charges, is deposited by it directly to the treasury in favour of the Electricity Supply Department. The amount received by the Department has thus no bearing on the units of electricity consumed on street lighting and if the Municipal collections are in arrears the dues of the Electricity Department automatically remain unrealised. The Department had thus to depend on the Municipality for assessment and collection of light dues for street lighting, one of its major item of revenue.
4. No permissible limit for the loss of energy was fixed although such loss varied from 8 to 9·8 per cent during the year.
5. Consumers' ledgers were not properly maintained and no account of individual debtors and creditors was kept.
6. History sheets of plants and machineries were not maintained separately for each item of capital goods.
7. The amount debited annually to the Revenue Account on account of depreciation of fixed assets was not invested with Government.



AUDIT COMMENTS ON THE *Pro forma* ACCOUNTS OF THE COOCH BEHAR  
ELECTRIC SUPPLY FOR THE YEAR 1950-51—*concl'd.*

8. No interest was charged on the amount of the General Fund (Rs. 3,13,262) and the Treasury Advance (Rs. 31,050) which represent the value of the assets of the undertaking received from the late Cooch Behar Government.

9. No separate account of the transactions connected with the manufacture and sale of ice for an Ice Plant, run by the Electricity Department, was kept.

10. Discrepancies in figures of receipt and expenditure as shown in the *pro forma* accounts and those booked in the Audit Office were not reconciled

11. Bill Register and stock accounts of Cash Memo. and of Receipt Books were not maintained at the Cooch Behar Office.

12. The amount handled by the cashier was much in excess of the security furnished by him.

COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF  
WEST BENGAL.

*Statement of Fixed Capital Expenditure during 1950-51.*

Particulars.	Expenditure as per last account.	Expenditure during the year.	TOTAL.
1	2	3	4
	Rs.	Rs.	Rs.
Buildings . . . . .	60,958	..	60,958
Plant and Machinery . . . . .	1,63,344	..	1,63,344
Mains . . . . .	27,740	183	27,923
House Service . . . . .	15,280	..	15,280
Meters . . . . .	6,455	9,769	16,224
Furniture and Office Equipment	800	..	800
TOTAL . . . . .	2,74,577	9,952	2,84,529

CALCUTTA,  
The 9th March, 1953.

} D. N. DAS GUPTA,      S. K. BHAUMIK,  
Accounts Officer,      Chief Electrical Engineer,  
Electricity Development.      Electricity Development.

**COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF  
WEST BENGAL.**

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

Particulars.	Opening balance.	Receipts.	Issue.	Depreciation loss, shor- tages, etc., Written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Oil . . . . .	9,275	72,565	74,877	..	6,963
Meters, Ammeters, etc. . .	1,630	27,392	14,257	..	14,765
Coopers and Cables . . .	1,186	558	869	..	875
Poles, Lamps and Fittings	1,301	1,176	1,537	..	940
Generating Set, Diesel Engine, etc. . . . .	..	98,918	..	..	98,918
Miscellaneous . . . . .	25,363	34,349	22,738	..	36,974
<b>TOTAL</b> . . . . .	<b>38,755</b>	<b>2,34,958</b>	<b>1,14,278</b>	<b>..</b>	<b>1,59,435</b>
Stores in transit . . . . .	..	..	..	..	7,609
				<b>TOTAL</b> . . . . .	<b>1,67,044</b>

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

CALCUTTA,	}	D. N. DAS GUPTA, <i>Accounts Officer,</i> <i>Electricity Development.</i>	A. K. BHAUMIK, <i>Chief Electrical Engineer,</i> <i>Electricity Development.</i>
<i>The 9th March, 1953.</i>			

**AUDIT CERTIFICATE.**

The Store Accounts of the Cooch Behar Electric Supply for the year 1950-51 have been test-audited under my supervision with reference to the books and accounts subject to audit comments. The Store Accounts exhibit, in my opinion, a true and correct view of the state of stores of the Cooch Behar Electric Supply according to the best of my information and explanations given to me and as shown by the books of the undertaking.

CALCUTTA,	}	B. GANGULY, <i>Assistant Accounts Officer, West Bengal.</i>
<i>The 20th March, 1953.</i>		

AUDIT COMMENTS ON THE STORE ACCOUNTS OF THE COOCH BEHAR  
ELECTRIC SUPPLY FOR THE YEAR 1950-51.

1. No chart of controlled rates and special rates of oil as fixed by Government was available in the office of the Chief Electrical Engineer. It was not clear how in their absence the bills of supplier with whom order was placed for supply of Light Diesel Oil, High Speed Diesel Oil at controlled rate and Shell Talpa 40 Lubricating Oil at Government special rate were passed for payment.
2. A large variety of stores worth Rs. 12,099 were brought forward in the stores ledger for 1950-51 but in the absence of proper stores account it was not possible to verify if the balances were correctly brought forward. A large variety of Radio Stores were received from the late Cooch Behar Government but no store accounts of these Government articles were made available to audit. All these stores are lying in stock for a long time.
3. Although stores are issued against indents no acknowledgement of the recipient in token of receipt is taken. Huge quantity of stores had been lying in open yard where people had free entrance and exit. There was no arrangement for issue of any gate-pass for taking over stores from yard.
4. The security deposit of the store keeper which was Rs. 250 was inadequate in view of the fact that stores worth more than a lakh of rupees remain in his custody.

CALCUTTA, }  
The 1st May, 1953. }

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“43.—Industries and Supplies”.</b>			
<b>A.—FISHERIES—</b>			
<b>A.-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	1,39,700	1,28,748	1,25,460
R. . . . .	—10,952		
			—3,288
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	1,75,000	2,02,233	1,70,329
R. . . . .	27,233		
			—31,904
Col. 4.—Mainly due to an error in fixing the net grant.			
<b>A.-3.—Allowances, Honoraria, etc.—</b>			
O. . . . .	1,87,000	1,96,085	1,93,800
R. . . . .	9,085		
			—2,285
<b>A.-4.—Contingencies—</b>			
<b>A.-4(a).—Other Contingencies—</b>			
O. . . . .	1,23,400	2,20,011	1,34,053
R. . . . .	96,611		
			—85,958
Col. 4.—Mainly liabilities carried forward due to claims preferred by parties not paid owing to non-completion of work.			
<b>A.-4(b).—Intensive Food Production Schemes—</b>			
O. . . . .	8,72,000	7,50,023	7,56,553
R. . . . .	—1,21,977		
			+6,530
See paragraph 2 of the Review.			
<b>B.—CHARGES IN ENGLAND—</b>			
O. . . . .	20,000	7,147	..
R. . . . .	—12,853		
			—7,147
Col. 4.— In the absence of any indication of the head of account on the indent for stores no adjustment was made under this head by the High Commissioner.			
For rounding . . . . .		—100	..
			+100
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	12,853	12,853	..
			—12,853
<b>TOTAL</b> . . . . .		<b>15,17,000</b>	<b>13,80,195</b>
			<b>—1,36,805</b>

## REVIEW.

There was a saving of Rs. 1,36,805 in the total grant. The surrender of Rs. 12,853 reduced the saving to Rs. 1,23,952 as compared with the final modified grant.

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

Names of Schemes.	Expenditure during 1952-53.
	Rs.
1. Pilot Schemes for development of 'Beel' fisheries in West Bengal . . . . .	8,292
2. Scheme for subsidised distribution of yarn, etc., to needy fishermen . . . . .	1,00,276
3. Scheme for the development of tank fisheries . . . . .	4,044
4. Unionwari tank fisheries development Scheme . . . . .	67,234
5. Scheme for the conservation of fresh water fish seedlings . . . . .	15,209
6. Scheme for maintenance of central pool of pumps and mudhogs . . . . .	14,050
7. Scheme for the sea fishing with the help of Danish Cutters . . . . .	5,47,448
<b>TOTAL</b> . . . . .	<b>7,56,553</b>

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"43.—Industries and Supplies".</b>			
<b>A.—CINCHONA PLANTATIONS—</b>			
A.-1.—Pay of Officers—			
O. . . . .	Rs. 90,000		
R. . . . .	—2,900		
	87,100	87,681	+581
A.-2.—Pay of Establishment—			
O. . . . .	1,27,000		
R. . . . .	—16,400		
	1,10,600	1,10,313	—287
A.-3.—Allowances, Honoraria, etc.—			
O. . . . .	1,20,500		
R. . . . .	—15,600		
	1,04,900	1,04,830	—70
A.-4.—Contingencies—			
O. . . . .	27,68,600		
R. . . . .	—1,88,800		
	25,79,800	25,41,202	—38,598
A.-5.—Grants-in-aid, contributions, etc.—			
O. . . . .	2,600		
R. . . . .	—38		
	2,562	2,562	..
B.—WORKS . . . . .	40,000	39,650	—350
<b>C.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	8,000		
R. . . . .	—5,760		
	2,240	2,320	+80
<b>D.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	30,000		
R. . . . .	—30,000		
	..	..	..
For rounding—			
O. . . . .	300		
R. . . . .	—300		
	..	..	..
Surrenders or withdrawals within grant—			
R. . . . .	2,59,798		
	2,59,798	..	—2,59,798
<b>TOTAL . . . . .</b>	<b>31,87,000</b>	<b>28,88,558</b>	<b>—2,98,442</b>

### REVIEW.

There was a saving of Rs. 2,98,442 in the total grant. The surrender of Rs. 2,59,798 reduced the saving to Rs. 38,644.

*Consolidated Store Accounts of the Cinchona plantations in West Bengal for the year, 1952-53.*

Particulars.	Plantation Office.	Opening Balance.		Receipt.		Utilisation, Issue, etc.		Depreciation, shortage, loss etc., written off.		Result of stock verification, if any.		Closing Balance.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	2	3	4	5	6	7	8	9	10	11	12	13	14
Ipecac Radix, . . . . .		lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Maures, Implements and other stores.		..	..	1,418	35,446	1,412	35,307	..	..	..	..	6	139
		..	15,161	..	41,794	..	46,687	..	389	..	..	..	9,879
TOTAL . . . . .		..	15,161	1,418	77,240	1,412	81,994	..	389	..	..	6	10,018
Ipecac Radix . . . . .		..	..	657	16,417	..	..	..	..	..	..	657	16,417
Cinchona Bark		760,855	5,70,641	679,276	7,64,186	640,000	4,80,000	..	..	..	..	800,131	8,54,827
Maures, Implements and other stores . . . . .		..	7,733	..	12,400	..	17,703	..	..	..	..	..	2,430
TOTAL . . . . .		760,855	5,78,374	679,933	7,93,003	640,000	4,97,703	..	..	..	..	800,788	8,73,674
Cinchona Bark		749,464	5,62,098	870,855	9,79,712	648,768	4,86,576	..	..	..	..	971,551	10,55,224
Maures, Implements and other stores . . . . .		..	4,811	..	14,116	..	12,818	..	119	..	..	..	5,990
TOTAL . . . . .		749,464	5,66,909	870,855	9,93,828	648,768	4,99,394	..	119	..	..	971,551	10,61,224

## Consolidated Store Accounts of the Cinchona plantations in West Bengal for the year, 1952-53.

Particulars.	Plantation Office.	Opening Balance.		Receipt.		Utilisation, Issue, etc.		Depreciation, shortage, loss, written off.		Result of stock verification, if any.		Closing Balance.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ipecac Radix . . . . .		lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona Bark . . . . .	Manager, Rongo	..	..	2,885	72,108	2,081	67,013	94	2,350*	..	..	110	2,745
Cinchona Bark . . . . .		14,148	10,611	..	..	14,148	10,611	..	..	..	..	..	..
Manures, Implements and other stores . . . . .		..	..	126,364	1,42,160	109,699	1,23,299	4,076	4,586*	..	..	12,689	14,275
		..	1,398	..	64,486	..	27,039	..	..	..	..	..	38,845
TOTAL . . . . .		14,148	12,009	129,249	2,78,754	126,428	2,27,962	4,170	6,936	..	..	12,799	55,865
Cinchona Bark . . . . .		74,681	56,011	200,426	2,25,479	143,155†	1,33,044	..	..	..	..	131,952	1,48,446
By adjustment of 1950-51 stock . . . . .	Assistant Manager-in-charge, Latpanchoi.	..	..	12,288	9,216	..	..	..	..	..	..	12,288	9,216
Manures, Implements and other stores . . . . .		..	..	..	12,794	..	..	..	..	..	..	..	..
By adjustment of last year's stock . . . . .		..	..	..	1,230	..	11,625	..	..	..	..	..	2,399
TOTAL . . . . .		74,681	56,011	212,714	2,48,719	143,155	1,44,669	..	..	..	..	144,240	1,60,061
GRAND TOTAL . . . . .		1,599,148	12,28,464	1,894,169	23,91,544	1,559,763	14,61,722	4,170	7,444	..	..	1,929,384	21,60,842

\* Due to the Godown having caught fire at Gairibas, the stuffs were damaged.

† 26,313 lbs. of bark damaged by fire at Kalitar has been included under utilisation and issues.



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

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

CALCUTTA,  
The 5th October, 1953. }

S. MUKHERJEE,  
Director, Cinchona, West Bengal.

## AUDIT CERTIFICATE.

The Consolidated Store Accounts of the Cinchona Plantations in West Bengal, for the year, 1952-53, were test-audited under my supervision with reference to the local records.

Subject to the audit comments I certify that the accounts represent a true and correct state of affairs as shown in the books of accounts maintained and according to the best of my information, and on consideration of the explanations given to me.

CALCUTTA,  
The 23rd August, 1954. }

S. K. SARKAR,  
Examiner, Outside Audit, West Bengal.

## AUDIT COMMENTS.

1. The price of Cinchona bark was fixed by the Directorate @Rs. 1-2 per lb, during 1952-53 as against 12 annas in the previous years. In the absence of any commercial system of accounts (including costing of Cinchona bark both the original rate of 12 annas and the revised rate of Rs. 1-2 per lb. of bark) were arrived at on *ad hoc* basis. The correctness of these rates was not, therefore, susceptible to verification by audit. Further in view of the fact that quinine contents in the bark in different plantations vary in quantities the bark should have been valued on the basis of quinine contents and not on the gross weight of the bark.

2. No physical verification of Cinchona bark was carried out by the Plantation Managers in respect of the stock of bark in the plantation as well as transit godowns or by the Quinologist in respect of bark stored in the factory godowns.

## Store Account of Mungpoo Quinine Factory for the year, 1952-53.

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) . . .	406,913	3,05,184	1,688,171	18,99,192	1,874,966	19,72,775	..	..	..	..	220,118	2,31,601
Quinine Sulphate B.P.(b) . . .	37,699	7,91,677	48,250	19,30,000	24,785	7,84,846	..	..	..	..	61,164	19,36,831
Quinine Tablets B.P.(d) . . .	231	4,620	4,281	1,56,256	3,454	1,23,153	..	..	..	..	1,058	37,723
Government Standard(d)	731	14,620	1,306	47,669	2,037	62,289	..	..	..	..	..	..
Other Quinine Salts(e) . . .	2,719	67,977	12,383	5,44,852	7,477	3,03,412	..	..	..	..	7,625	3,09,417
Cinchona Febrifuge and other mixed alkaloids(f).	101,888	13,09,026	29,510	4,55,618	11,753	1,70,364	..	..	..	..	119,145	15,94,280
Other Cinchona products(g)	61	610	17	585	42	649	..	..	..	..	36	556
Oil, Chemicals, etc.	..	2,37,415	..	2,87,461	..	3,23,956	..	1,279	..	273	..	1,94,914

*Rates of Issues and Closing Balance.*

Rs. AS. P.		
(a) Bark	• • • • • @ 1 2 0	per lb.
(b) Quinine sulphate B.P.	• • • • • @ 40 0 0	" "
(d) " " Tablet (B. P. and Government Standard).	• • • • • @ 36 8 0	" (net)
(e) Quinine alkaloids	• • • • • @ 44 0 0	" "
(f) Totaquina	• • • • • @ 17 0 0	" "
(g) Other Cinchona Products	• • • • • @ 35 0 0	" "
Other quinine salts and net quinine salts contents of tablets @ Rs. 44 per lb.		
Other mixed alkaloids @ Rs. 15 per lb.		
(a) @ Rs. 1-0521656	• • • • •	per lb.
(b) @ Rs. 31-666186	• • • • •	" "
(d) @ Rs. 35-65514	• • • • •	" " For B. P. Rs. 30-5788 per lb. for Government Standard.
(e) @ Rs. 40-57933	• • • • •	" "
(f) @ Rs. 16-80105	• • • • •	" " For Totaquina
@ Rs. 13-29175	• • • • •	" " For Cinchona Febrifuge and other mixed Cinchona alkaloids.
@ Rs. 6-00	• • • • •	" "
(g) @ Rs. 15-4487	• • • • •	" "

Stock of Bark and of Crude Quinine Sulphate and Cinchona Febrifuge not verified, other stores were verified by me.

MUNGPOO ;

M. K. THAPA,  
Accountant.

The 1st September, 1953.

A. CHATTEJEE,  
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 requirements.

MUNGPOO ;

S. MUKHERJEE,  
Director, Cinchona, West Bengal.

The 1st September, 1953.

## AUDIT CERTIFICATE.

The Store Accounts of the Mungpoo Quinine Factory for the year, 1952-53, were test-audited under my supervision, with reference to the local records.

Subject to the audit comments I certify that the accounts represent a true and correct state of affairs as shown in the books of accounts maintained and according to the best of my information, and on consideration of the explanations given to me.

CALCUTTA ;  
The 3rd August, 1954.

}

S. K. SARKAR,  
*Examiner, Outside Audit,  
West Bengal.*

## AUDIT COMMENTS.

1. The figures under receipts against items of oil, chemicals, etc., shown in the store account of the Quinine Factory represent the value of the articles purchased during the year. But some of the stores were not actually received in the factory and account for in the store ledger as they were lying either at rail heads or at Calcutta Office of the Director.

2. Issues of oils and chemicals, etc., as shown in the store accounts, include issues of other miscellaneous stores as well. But while the issues of oil and chemicals which have been calculated directly from the receipted copies of the requisitions, the issue of miscellaneous stores have been arrived at, by deducting the closing balance from the total of opening balance and the receipts during the year. Issues of those stores were, therefore, not susceptible to verification by audit and the loss of miscellaneous stores, if any, has not been thus exhibited separately in the Store Accounts.

3. The usual practice of valuing the stock-in-trade at cost price or market price, whichever is lower has not been followed and stocks of Cinchona Products, viz., quinine sulphate, tablets and powder, etc., have been valued at the sale prices.

4. Unless a full fledged commercial system of accounts is introduced in the Directorate, it is not possible to determine cost of production of various articles manufactured and sold by the Directorate and to find out whether the Directorate is running at a profit or at a loss.

Stores and Stocks of the Government Quinine Sales Depot, Calcutta for the year 1952-53.

Particulars of Stores.	Opening balance.		Receipts.		Value.		Utilisation, Issues, Sales, etc.		Depreciation, loss, shortage, written off.		Result of stock verification and revaluation, if any.		Closing Balance.	Remarks.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Quinine Sulphate powder, B.P. 1948.	..	..	..	..	4,370	1,94,465	..	..	..	..	..	..	@Rs. 44 8 0 per lb.		
Quinine Sulphate powder, B.P. 1948.	..	..	..	..	2,020	91,910	..	..	..	..	..	..	@Rs. 45 8 0 "		
Quinine Sulphate powder, B.P. 1948.	..	..	..	..	292	19,432	..	..	..	..	..	..	@Rs. 46 0 0 "		
Quinine Sulphate powder, B.P. 1948.	..	..	..	..	281	13,067	..	..	..	..	..	..	@Rs. 46 8 0 "		
Quinine Sulphate powder, B.P. 1948.	..	..	..	..	1,000	48,500	..	..	..	..	..	..	@Rs. 48 8 0 "		
Quinine Sulphate powder, B.P. 1948.	..	..	..	..	300	14,850	..	..	..	..	..	..	@Rs. 49 8 0 "		
Quinine Sulphate powder, B.P. 1948.	4,273	2,17,923	11,005	5,17,235	2,499	1,17,715	..	..	..	..	4,516	2,12,252	@Rs. 47 0 0 "		
					(Out of 2,499 70 lbs. being issued in April 1952, value is calculated at Rs. 51 per lb. as the value was reduced as such from 1st May 1952).										
2. Quinine Sulphate Tablet 5 grs. B.P.'s 32.	..	..	450	21,825	450	21,825	..	..	..	..	..	..	@Rs. 48 8 0 "		
Quinine Sulphate Tablet 5 grs. B.P.'s 32.	..	..	31	1,535	31	1,535	..	..	..	..	..	..	@Rs. 49 8 0 "		
Quinine Sulphate Tablet 5 grs. B.P.'s 32.	2,700	1,35,000	2,920	1,44,000	95	4,725	..	..	..	..	5,626	2,76,275	@Rs. 50 0 0 "		
3. Quinine Sulphate Tablet 5 grs. G.S.	3,885	1,65,390	818	32,720	4,703	1,88,110	..	..	..	..	..	..	@Rs. 40 0 0 "		

## Stores and Stocks of the Government Quinine Sales Depot, Calcutta for the year 1952-53.—contd.

Particulars of stores.	Opening balance.		Receipts.		Utilization, Issues, Sales, etc.		Depreciation, loss, shortage, written off.		Result of stock verification and revaluation, if any.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	lbs.	Ra.	lbs.	Ra.	lbs.	Ra.	lbs.	Ra.	lbs.	Ra.	lbs.	Ra.	Ra.
Quinine Sulphate Tablet 5 grs. G.S.	(Phial Tablet Grs.)		(Phial Tablet Grs.)		(Phial Tablet Grs.)						(Phial Tablet Grs.)		
4. (In phial of 25 tablets of 5 grs. each.)	1,457-0-0	1,457	1,536-30-350	1,540	2,987-14-180 (Out of those, 2,828 phials being issued were relabeled @115/- per phial and the rest 159 phials 14 tablets and 180 phials = 181 phials = 181 phials @ Re. 1 per phial).	2,812					6-16-170	8	@ Re. 1 0 0 per phial
5. Quinine Sulphate Tablets 0 grs. G. S. (in phial of 25 tablets each.)	(Phial Tablet Grs.)	1,561			(Phial Tablet Grs.)	1,551					(Phial Tablet Grs.)	0-0-0	@ Re. 1 2 3 per phial
6. Quinine Hydrochlor powder B.P.			1,000	51,000	1,000	51,000							@ Ra. 51 0 0 per lb.
Quinine Hydrochlor powder B.P.	1,073	56,843	2,075	1,09,975	533	28,249					2,615	1,38,569	@ Ra. 53 0 0 "
7. Quinine Hydrochlor powder G.S.	120	6,120			120	6,120							@ Ra. 51 0 0 "
8. Quinine Tablets (5 grs. B.P.)			43	2,338	8	413					35	1,925	@ Ra. 55 0 0 "
9. Quinine Tablets (5 grs. G.S.)	6,910,000	4,201			6,910,000	4,201							@ Ra. 55 0 0 "
10. Quinine Bihydrochlor powder B.P.	1,851	1,01,805	551	30,305	768	42,213					1,634	89,897	@ Ra. 55 0 0 "
11. Quinine Bihydrochlor Tablets 5 grs. B.P.	200	11,600			41	2,378					159	9,222	@ Ra. 58 0 0 "
12. Quinine Bihydrochlor Tablets 5 grs. G. S.	23	1,290			23	1,290							@ Ra. 58 0 0 "
13. Quinine Bisulphate powder B.P.	133	5,719	250	10,750	43	1,849					340	14,630	@ Ra. 43 0 0 "
14. Quinine Bisulphate Tablets 5 B.P. 5 grs.	134	6,052	75	3,375	92	4,162					117	5,295	@ Ra. 45 0 0 "
15. Quinine Bihydrochlor Ampoules X Grs. in 3 c.c. (B.P.) Nos.		44,209			56,984	24,887					44,107	19,322	@ As. 0 7 0 per Amp.
16. Quinine treatment 5 grs. G.S. (Box tube Tablet).	19,207	11,532-35-117			37,654	13,422-4-252							@ Ra. 3 4 0 per Box and As. 3 per tube.

## Grant No. 27—Industries—Cinchona—contd.

## Stores and Stocks of the Government Quinine Sales Depot, Calcutta for the year 1952-53—contd.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, Issues, sales, etc.		Depreciation, loss, shortage, written off.		Result of stock verification and revaluation, if any.		Closing Balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
17. Quinine Hydrochloride powder G.S.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	
	714	..	..	..	1	53	..	..	..	..	13	639	@Rs. 53 0 0 per lb.
				(1 lb. being issued in March 1953 value is calculated @ Rs. 53 per lb. as the stock was enhanced from Rs. 51 to Rs. 53 per lb. from April 1952).									
18. Quinine Sulphate B.P.	..	..	35	1,553	7	293	..	..	..	..	28	1,260	@Rs. 45 0 0 "
19. Quinine Tannate Powder B. P. O. 1949.				(Below one pound)									@Rs. 24 0 0 "
20. Quinine Tannate Tablets B. P. C. 1949.				(Below one pound).									@Rs. 25 0 0 "
21. Cinchona Febrifuge Powder	..	..	3,658	67,673	3,658	67,673	..	..	..	..	..	..	@Rs. 18 8 0 "
Cinchona Febrifuge Powder	..	..	25	475	25	475	..	..	..	..	..	..	@Rs. 19 0 0 "
Cinchona Febrifuge Powder	..	..	2,983	41,660	34	663	..	..	..	..	..	..	@Rs. 19 8 0 "
	..	..	295	5,905	868	17,165	..	..	..	..	1,520	30,400	@Rs. 20 0 0 "
22. Cinchona Febrifuge Tablet 5 grs.	1,638	37,663	..	..	266	5,343	..	..	..	..	1,372	31,545	@Rs. 23 0 0 "
					(Out of these 190 lbs. are surplus to requirements of Rs. 21-8 and Rs. 22 per lb. respectively and the rest 66 lbs. calculated @ Rs. 23 per lb.)								
23. Totauquina Powder B.P.	..	..	160	4,160	160	4,160	..	..	..	..	..	..	@Rs. 26 0 0 "
Totauquina Powder B. P.	..	1,005	27,638	340	9,360	115	3,163	..	..	..	1,230	35,925	@Rs. 27 8 0 "

**Grant No. 27—Industries—Cinchona—contd.**  
**Stores and Stocks of the Government Quinine Sales Depot, Calcutta for the year 1952-53—contd.**

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, Issues, Sales, etc.		Depreciation, loss, shortage written off.		Result of stock verification and revaluation, if any.		Closing Balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	
24. Tolequina Tablet 5 grs. B. P. .	689	20,870	1,801	48,050	2,085	57,981	..	..	..	..	205	6,150	@Rs. 30 0 0 per lb.
					(Out of these								
					685 lbs. are								
					1,440 lb. and								
					Rs. 27-8 and								
					Rs. 25-8 per								
					lb. respec-								
					tively and the								
					rest 8 lbs. cal-								
					culated @ Rs.								
					30 per lb.)								
25. Cinchonine Hydrochloride <sup>2</sup> .	..	..	1	37	..	..	..	..	..	..	..	..	@Rs. 37 0 0 per lb.
26. Cinchona Bark . . . . .	33	..	34	..	6	6	..	..	..	..	27	28	@Rs. 1 0 0 per lb.
	50	..	51	1,683	1,350	1,377	..	..	..	..	350	357	@Rs. 51 0 0 per 50 lbs. Bag.
27. Ipecac Root . . . . .	..	..	..	78,000	200*	8,000	..	..	..	..	2,800	70,000	@Rs. 25 0 0 per lb.
					(Out of these								
					3,000 lbs. are								
					200 lbs. being								
					issued, value								
					is calculated								
					@ Rs. 40 per								
					lb. and the								
					rest 280 lbs.								
					are calculated								
					@ Rs. 25 per lb.)								

*N.B.*—The quantity below 8 oz. has been omitted and that of 8 oz. and above has been rounded up to 1 lb.

\* During the year it was possible to sell 200 lbs. only and that at Rs. 40 per pound. As there was no demand for Ipecac Root and no definite selling price could be arrived at by calling for tenders repeatedly, the cost price of Rs. 25 per lb. has had to be taken for purposes of valuation.

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

CALCUTTA; }  
 The 1st July, 1953. }  
 Government Quinine Sales Depot, Calcutta.  
 A. M. MUKHERJEE,  
 Manager.

Certified that the figures in the Store Account represent a substantially true account of affairs and they agree with the figures recorded in the Departmental Register. The closing balance was not in excess of requirement.

CALCUTTA; }  
 The 1st July, 1953. }  
 Government Quinine Sales Depot.  
 M. SEN,  
 Director,  
 Cinchona, West Bengal.

A. M. MUKHERJEE,  
 Manager,  
 Government Quinine Sales Depot.



## AUDIT CERTIFICATE.

The stores and stocks accounts of the Government Sales Depot, Calcutta, for the year 1952-53, were test-audited under my supervision, with reference to the local records.

Subject to the audit comments I certify that the accounts represent a true and correct state of affairs as shown in the books of accounts maintained and according to the best of my information, and on consideration of the explanations given to me.

CALCUTTA ;  
The 19th August, 1954. }

S. K. SARKAR,  
Examiner, Outside Audit,  
West Bengal.

## AUDIT COMMENTS.

1. The following discrepancy was noticed between the figures of receipts from sale of Cinchona products as booked in the office of the Accountant General, West Bengal, and those appearing in the Register of Daily Receipts and in the Store Account maintained at the Quinine Sales Depot :—

Year.	Account Figures.	Figures of receipts as per Register of Daily Receipts.	Discrepancy.
1	2	3	4
	Rs.	Rs.	Rs.
1952-53 . . . . .	11,98,922	10,40,042	1,58,880

The discrepancy requires reconciliation.

2. Cinchona products valued at Rs. 40,066 lying at different Post Offices in West Bengal for the purpose of sale have not been included in the closing balance but shown as issues.

AUDIT COMMENTS—*cont'd.*

3. In the following cases purchases made were far in excess of the actual requirement for the year. This had the effect of unnecessary locking of capital.

—	Balance on 1st April 1952.		Purchases during 1952-53.		Issues during 1952-53.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
	1	2	3	4	5	6	7	8
1. Solder . . . . .	2,743	7,848	3,392	12,001	2,418	7,823	3,717	12,026
2. D. Carbon . . . . .	<i>Nil</i>	<i>Nil</i>	3,849	7,151	449 <i>plus</i> 20 lost in transit. }	871	3,380	6,280
3. Tin Sheet . . . . .	No. 36,000	30,127	No. 21,728	21,121	No. 14,889 <i>plus</i> No. 21 lost in transit. }	13,033	No. 43,718	38,215
4. Card Board Boxes	Boxes 38	5,992	Boxes 5	1,130	Boxes 12	2,354	Boxes 31	4,768
5. Blue packing paper	Sheets 29,400	1,285	Sheets 14,440	662	Sheets 22,128	982	Sheets 21,712	965

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"47.—Miscellaneous Departments."</b>			
<b>A.—LABOUR—</b>			
O. . . . .	Rs. 4,47,600	4,52,050	4,52,027
R. . . . .	4,450		
<b>B.—INSPECTOR OF FACTORIES—</b>			
O. . . . .	2,54,900	2,42,170	2,37,361
R. . . . .	—12,730		
<b>C.—INSPECTOR OF STEAM BOILERS—</b>			
<b>C.-1.—Gross—</b>			
O. . . . .	2,05,300	2,00,368	1,90,461
R. . . . .	—4,932		
<b>C.-2.—Deduct—Establishment charges re- coverable from other Governments, Depart- ments, etc.—</b>			
R. . . . .	—3,576	—3,576	..
<b>D.—STATE STATISTICS—</b>			
O. . . . .	43,000	64,406	63,607
R. . . . .	21,406		
<b>E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS . . . . .</b>			
		6,200	6,200
<b>G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—</b>			
O. . . . .	10,200	9,700	9,623
R. . . . .	—500		
<b>H.—ADMINISTRATION OF THE BENGAL MONEY LENDERS ACT, 1940 . . . . .</b>			
		14,000	13,538
<b>I.—FIRE SERVICES—</b>			
<i>Charged</i> . . . . .			170
<i>Voted—</i>			
O. . . . .	34,70,700	29,17,220	28,66,038
R. . . . .	—5,53,480		
<b>J.—MISCELLANEOUS—</b>			
<b>J.-1.—Pay of Officers—</b>			
O. . . . .	1,96,900	1,74,527	1,77,345
R. . . . .	—22,373		
<b>J.-2.—Pay of Establishment—</b>			
O. . . . .	3,21,100	2,92,622	2,90,248
R. . . . .	—28,478		



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"47.—Miscellaneous Departments"—</b>			
<i>contd.</i>			
<b>J.—MISCELLANEOUS—concl'd.</b>			
<b>J.-3.—Allowances, honoraria, etc.—</b>	Rs.		
O. . . . .	2,71,600	2,45,076	2,43,666
R. . . . .	-26,524		
<b>J.-4.—Contingencies—</b>			
O. . . . .	96,500	97,474	94,985
R. . . . .	974		
<b>J.-5.—Contribution to the National Library</b>	16,000	16,000	
<b>J.-6.—Employment Exchange—</b>			
O. . . . .	2,13,000	1,70,454	1,68,078
R. . . . .	-42,546		
<b>J.-7.—Administration of the Societies Registra- tion Act—</b>			
O. . . . .	800	825	829
R. . . . .	25		
<b>K.—CONTROLLER OF RENTS—</b>			
O. . . . .	2,47,200	2,46,540	2,46,206
R. . . . .	-660		
<b>L.—WORKS—</b>			
O. . . . .	6,600	49,384	29,883
R. . . . .	42,784		
Co. 4.—Non-surrender of unwanted funds (Rs. 6,600) and (ii) unexplained items (Rs. 12,901). See also paragraph 2 of the Review.			
<b>M.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	5,300	3,680	3,536
R. . . . .	-1,620		
For rounding . . . . .		100	-100

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"47.—Miscellaneous Departments"— concl'd.</b>			
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. Gross . . . . .	6,24,204	..	—624,204
R. Deductions . . . . .	3,576	..	[—3,576
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	..	170	+170
<b>Voted—</b>			
Gross . . . . .	58,27,000	51,18,631	—7,08,369
Deductions . . . . .	..	—3,576	—3,576
Net . . . . .	58,27,000	51,15,055	—7,11,945

## REVIEW.

There was a saving of Rs. 7,11,945 in the voted grant. The surrender of Rs. 6,27,780 reduced the saving to Rs. 84,165.

2. The reason for the variation of Rs. 12,901 (out of Rs. 19,501), under the sub-head 'L-Works' could not be included in the Appropriation Account, as the same was not communicated by the Controlling Officer.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—"50.—Civil Works".</b>				
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>				
<b>A.-1.—Land Revenue—</b>				
	Rs.			
O. . . . .	2,07,218	94,570	93,267	
R. . . . .	-1,12,648			-1,303
See items 1, 2, 32 and 60 of Annexure A.				
<b>A.-2.—State Excise Duties—</b>				
O. . . . .	10,000	6,023	5,966	
R. . . . .	-3,977			-57
See items 59 and 60 of Annexure A.				
<b>A.-3.—Registration—</b>				
O. . . . .	90,200	21,922	10,507	
R. . . . .	-88,278			-11,415
Col. 4.—Mainly due to late starting of a work on account of delay in the acceptance of tender.				
See also items 32 and 60 of Annexure A.				
<b>A.-4.—General Administration—</b>				
<i>Charged—</i>				
O. . . . .	40,400	1,03,977	1,05,820	
S. . . . .	1,18,000			+1,843
R. . . . .	-54,423			
See items 32-34, 59 and 60 of Annexure A.				
<i>Voted—</i>				
O. . . . .	31,73,795	41,50,528	42,43,701	
R. . . . .	9,76,733			+98,173
See items 3-5, 32, 35-41, 59 and 60 of Annexure A.				
<b>A.-5.—Administration of Justice—</b>				
O. . . . .	2,04,750	1,54,332	1,57,755	
R. . . . .	-50,418			+3,423
See items 6, 32, 59 and 60 of Annexure A.				
<b>A.-6.—Jails and Convict Settlements—</b>				
O. . . . .	4,35,730	1,30,058	1,18,415	
R. . . . .	-3,05,672			-11,643
See items 7-10, 32, 42-44, 59 and 60 of Annexure A.				

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"50.—Civil Works"—contd.</b>			
<b>A—ORIGINAL WORKS—BUILDINGS—contd.</b>			
	Rs.		
A.-7.—Police—			
O. . . . .	28,02,198	9,55,189	9,37,948
R. . . . .	—18,47,009		
See paragraph 2 of the Review as also items 11-18, 32, 45-52, 59 and 60 of Annexure A.			
A.-9.—Education—			
O. . . . .	8,87,830	12,15,764	12,10,656
R. . . . .	3,27,934		
See items 19-21, 32, 53-54, 59 and 60 of Annexure A.			
A.-10.—Medical—			
O. . . . .	25,68,370	23,74,857	24,67,335
R. . . . .	—1,93,513		
Col. 4.—Mainly due to (i) payment of Contractors' bills (Rs. 78,357) and (ii) late adjustment of railway credit notes (Rs. 14,289). See items 22-25, 32, 55-57 and 60 of Annexure A.			
A.-11.—Public Health—			
O. . . . .	2,50,000	..	313
R. . . . .	—2,50,000		
See item 26 of Annexure A.			
A.-12.—Agriculture—			
O. . . . .	49,300	19,489	10,491
R. . . . .	—29,811		
Col. 4.— Slow progress of a work was the main contributory factor. See also items 27, 32, 59 and 60 of Annexure A.			
A.-13.—Veterinary—			
O. . . . .	6,780	21,425	19,984
R. . . . .	14,645		
See items 32, 59 and 60 of Annexure A.			
A.-15.—Industries	15,000	13,953	—1,047
See item 60 of Annexure A.			
A.-16.—Civil Works—			
O. . . . .	2,34,600	1,01,817	1,05,025
R. . . . .	—1,32,783		
See items 28-29, 32, 59 and 60 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"50.—Civil Works"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—contd.</b>			
A-17.—Stationery and Printing—			
O. . . . .	Rs. 33,000		
R. . . . .	—22,193	10,867	10,804
			—3
See items 59 and 60 of Annexure A.			
A-18.—Miscellaneous Departments—			
O. . . . .	1,70,000		
R. . . . .	—1,57,563	12,437	—1,560
			—13,997
Col. 4.—Execution of less minor work during the year. See also items 30-32, 58 and 60 of Annexure A.			
A-19.—Buildings in Cooch Behar—			
O. . . . .	58,600		
R. . . . .	—58,600	..	..
			..
See items 4 and 32 of Annexure A.			
<b>B.—ORIGINAL WORKS—COMMUNICATIONS—</b>			
O. . . . .	72,63,700		
R. . . . .	—12,56,965	60,06,735	50,86,445
			—9,20,290
Col. 4.—Mainly due to adjustment of expenditure on certain Road Development Fund works under Sub-head K.-1 (b) for want of approval of the Government of India. See also items 61-87 of Annexure A.			
<b>C.—ORIGINAL WORKS—MISCELLANEOUS—</b>			
O. . . . .	2,61,000		
R. . . . .	—1,10,940	1,50,060	1,49,126
			—934
See items 88-92 of Annexure A.			
<b>D.—REPAIRS—</b>			
<i>Charged—</i>			
O. . . . .	5,59,000		
S. . . . .	4,31,000	10,36,357	10,49,369
R. . . . .	46,357		+13,012
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	1,80,87,000		
R. . . . .	16,05,387	1,96,92,387	1,94,92,437
			—1,99,950
<i>Deduct—Recoveries—</i>			
O. . . . .	—35,84,000		
R. . . . .	—2,16,000	—38,00,000	—37,60,586
			+39,414



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving---
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"50.—Civil Works"—contd.</b>			
<b>E.—ESTABLISHMENT—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	1,05,000	77,000	76,705
R. . . . .	-28,000		
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	28,68,000	27,70,100	27,74,608
R. . . . .	-97,900		
<i>Deduct—Recoveries</i>		-6,00,000	-5,67,667
			+32,333
<b>F.—TOOLS AND PLANT—</b>			
<i>Charged</i>			
		5,000	4,990
			-10
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	8,50,000	6,41,508	6,36,195
R. . . . .	-2,08,492		
<i>Deduct—Recoveries</i>		-1,00,000	-82,102
			+17,898
Col. 4.—Smaller recovery due to execution of less National Highway works.			
<b>G.—GRANTS-IN-AID—</b>			
<i>Charged</i>			
		4,00,000	4,00,000
			..
<i>Voted—</i>			
O. . . . .	12,13,200	14,61,296	14,24,957
R. . . . .	2,48,096		
			-36,339
<b>H.—SUSPENSE—</b>			
<i>Charged—</i>			
O. . . . .	-2,400	-24,000	-36,083
R. . . . .	-21,600		
			-12,083
Col. 4.—Advice of transfer debit for cement issued by a Division not sent through oversight. See also Annexure B.			
<i>Voted—</i>			
O. . . . .	-80,000	-7,05,504	-2,33,015
R. . . . .	-6,25,504		
			+4,72,489
Col. 4.—Clearance of purchase account exceeded anticipations. See also Annexure B.			
<b>J.—DEVELOPMENT PROGRAMME—</b>			
<b>J.-1.—Police—</b>			
O. . . . .	6,24,000	..	..
R. . . . .	-6,24,000		
			..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—“50.—Civil Works”—concl'd.</b>				
<b>J.—DEVELOPMENT PROGRAMME—concl'd.</b>				
J.-2.—Education—	Rs.			
O . . . . .	21,05,000	} 22,86,443	22,28,786	
R . . . . .	1,81,443			} -57,657
J.-3.—Medical—				
O . . . . .	23,36,000	} 31,70,775	30,25,847	
R . . . . .	8,34,775			} -1,44,928
J.-4.—Public Health	2,00,000		2,03,615	
J.-5.—Agriculture—				
R . . . . .	99,509	99,509	84,835	
			-14,674	
Col. 4.—Transfer of site materials from a work to another.				
J.-6.—Industries—				
O . . . . .	46,000	} 87,667	69,622	
R . . . . .	41,667			} -18,045
Col. 4.—Non-utilisation of the provision in full due to late decision of Government.				
J.-7.—Cooch Behar Development—				
O . . . . .	15,74,000	} 14,73,000	14,72,021	
R . . . . .	-1,01,000			} -970
J.-8.—Deduct—Amount transferred from General Reserve Fund, Cooch Behar—				
O . . . . .	-15,74,000	} -14,73,000	..	
R . . . . .	1,01,000			} +14,73,000
Col. 4.—Non-transfer from the Cooch Behar General Reserve Fund for want of Government orders.				
For rounding		-271	+271	
<b>Total—50.—Civil Works—</b>				
<i>Charged—</i>				
O . . . . .	11,07,000	} 15,98,334	16,00,801	
S . . . . .	5,49,000			} +2,467
R . . . . .	-57,666			
<i>Voted—</i>				
<i>Gross—</i>				
O . . . . .	4,85,45,000	} 4,66,17,923	4,58,20,039	
R . . . . .	-19,27,077			} -7,97,884
<i>Deduct—Recoveries—</i>				
O . . . . .	-58,58,000	} -59,73,000	-44,10,355	
R . . . . .	-1,15,000			} +15,62,645

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "81.—Capital Account of Civil Works Outside the Revenue Account"—</b>			
<b>K.—DEVELOPMENT PROGRAMME—</b>			
<b>K.-1.—Development of State Roads—</b>			
<b>K.-1(a).—Original Works Buildings—</b>			
O. . . . .	3,16,000	1,12,900	96,650
R. . . . .	-2,03,100		
} —16,250			
Col. 4.—Mainly due to non-availability of possession of land for a work. See also items 93-94 of Annexure A.			
<b>K.-1(b).—Original Works—Communications—</b>			
O. . . . .	2,57,09,500	2,45,45,794	2,51,75,563
R. . . . .	-11,63,706		
} +6,29,769			
Col. 4.—Same as under sub-head B—Col. 4. See also items 95-197 of Annexure A.			
<b>K.-1(c).—Establishment—</b>			
O. . . . .	20,76,500	20,13,700	19,99,631
R. . . . .	-62,800		
} —14,069			
<b>K.-1(d).—Tools and Plant—</b>			
O. . . . .	17,60,000	12,56,821	9,36,237
R. . . . .	-5,03,179		
} —3,20,584			
Col. 4.—(i) Liabilities for servicing and reassembling of parts carried forward owing to non-finalisation of rates (Rs. 2,67,226), (ii) non-completion of certain repair works for want of spare parts (Rs. 19,967) and (iii) non-receipt of certain tools and plant from the suppliers and non-completion of inter-divisional adjustments (Rs. 33,391).			
<b>K.-1(e).—Suspense—</b>			
O. . . . .	5,18,000	-6,18,726	-25,13,692
R. . . . .	-11,36,726		
} —18,94,966			
Col. 4.—Mainly larger issues from stock to works, materials purchased late in the year but not paid for and non-clearance of purchase accounts for want of debit notes. See also Annexure B.			
<b>K.-1(f).—Deduct—Receipts and Recoveries on Capital Account</b>			
	-3,80,000	-5,53,660	-1,73,660
Col. 4.—Larger realisations from hire charges for tools and plant and larger sales of forms.			
<b>L.—CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—</b>			
<b>Gross—</b>			
O. . . . .	83,58,500	68,67,400	66,47,122
R. . . . .	-14,91,100		
} —2,20,278			
See items 198-234 of Annexure A.			

Major Head and Sub-head.		Fingal Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
<b>Major Head "81.—Capital Account of Civil Works Outside the Revenue Account"—concl'd.</b>				
<b>L.—CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—concl'd.</b>				
<i>Deduct—Recoveries from the Central Government for National high- ways—</i>				
	Rs.			
O. . . . .	—83,58,500	}	—68,67,400	—66,47,122
R. . . . .	14,91,100			
<hr/>				
<b>Total—81.—Capital Account of Civil Works outside the Revenue Account</b>		..	..	..
<i>Gross—</i>				
O. . . . .	3,87,38,500	}	3,41,77,889	3,23,41,511
R. . . . .	—45,60,611			
<i>Deduct—Recoveries—</i>				
O. . . . .	—87,38,500	}	—72,47,400	—72,00,782
R. . . . .	14,91,100			
<hr/>				
<b>Surrenders or withdrawals within grant or appropriation—</b>				
<i>Charged—</i>				
R. . . . .	57,666	57,666	..	—57,666
<i>Voted—</i>				
R. Gross . . . . .	64,87,688	64,87,688	..	—64,87,688
R. Deductions . . . . .	—13,76,100	—13,76,100	..	+13,76,100
<hr/>				
<b>Total—Grant No. 29.—Civil Works—</b>				
<i>Charged</i> . . . . .		16,56,000	16,00,801	—55,199
<i>Voted—</i>				
Gross . . . . .		8,72,83,500	7,81,61,550	—91,21,950
Deductions . . . . .		—1,45,96,500	1,16,11,137	+29,85,368
Net . . . . .		7,26,87,000	6,65,50,413	—61,36,587

## REVIEW.

In the charged section the original appropriation of Rs. 11,07,000 was augmented to Rs. 16,56,000 by the supplementary appropriation of Rs. 5,49,000 against which the expenditure for the year was Rs. 16,00,801 resulting in a saving of Rs. 55,199. The surrender of Rs. 57,666 converted the saving into an excess of Rs. 2,467 over the final modified appropriation.

In the voted section there was a saving of Rs. 61,36,587 in the grant. The surrender of Rs. 51,11,588 reduced the saving to Rs. 10,24,999 in the final modified grant.

## REVIEW—contd.

2. *Sub-head A.7.*—The original provision under this sub-head included the lump provision of Rs. 15,30,000 for certain works. Out of this, a sum of Rs. 76,500 only was utilised for works intended to be covered by the lump provision. Of the unutilised balance a sum of Rs. 13,36,378 was transferred to other sub-heads by re-appropriations. Government stated that having regard to the fact that additional funds had to be allotted on certain works in progress and on certain new works not involving new service, these re-appropriations were unavoidable.

3. The gross establishment charges of the Works and Buildings Department during the year 1952-53 amounted to Rs. 48.51 lakhs against the total works outlay of Rs. 7,42.92 lakhs i.e., 6.53 per cent. A sum of Rs. 5.68 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. 42.83 lakhs which were 5.77 per cent. of the total works outlay.

4. *Development Programme—Sub-heads J.1.—J.7.*—The details of the schemes included under the sub-heads and the expenditure incurred on each of them are given below :—

Serial No.	Sub-head.	Name of the Scheme.	Expenditure during 1952-53 (a).	Expenditure to end of 1952-53 (a).
1	2	3	4	5
			Rs.	Rs.
1.	J. 2	Immediate and final plan of Sibpur Engineering College.	17,42,974	63,60,714
2.	..	Basic Training Schools . . . . .	20,815	3,92,099
3.	..	Primary Training College . . . . .	68,220	3,53,158
4.	..	Technical High Schools . . . . .	50,927	1,56,025
5.	..	Expansion of Girls' Secondary Education .	16,195	73,963
6.	..	Engineering Schools for Diploma Courses .	27,222	2,13,840
7.	..	Extension of Presidency College . . . . .	1,55,117	2,54,844
8.	..	Re-organisation of the Government Commercial Institute.	..	5,45,325
9.	..	Expansion of Training facilities for men and women.	—160	15,902
10.	..	Re-organisation of the Goenka College of Commerce and Business Administration.	1,47,476	1,47,476
11.	J. 3	Increase in the number of rural dispensaries and establishment of Public Health Units.	352	352
12.	..	Maintenance of Auxiliary Government Hospitals.	2,80,961	12,64,706
13.	..	Rehabilitation and improvement of existing Hospitals.	6,82,775	21,84,458
14.	..	Control and prevention of Venereal Diseases.	4,286	38,982
15.	..	Establishment of T. B. Sanatorium and establishment of a T. B. Hospital at Kancharapara.	5,61,901	22,09,550
16.	..	Establishment of a rural nursing service and improvement of nursing system.	1,29,046	1,35,556
17.	..	Conversion of N. R. Sarkar Medical College (Campbell Medical School) into a College and provision of 100 additional beds.	2,91,249	16,87,974

## REVIEW—contd.

Serial No.	Sub-head.	Name of Scheme.	Expenditure during 1952-53 (a).	Expenditure to end of 1952-53 (a).
1	2	3	4	5
			Rs.	Rs.
18.	J. 3	Dental Medical College . . . . .	80,388	2,01,610
19.	„	Provision of Infectious Diseases Hospital in Calcutta.	9,94,889	10,04,534
20.	J. 4	Anti-Leprosy Scheme . . . . .	2,03,615	6,09,370
21.	J. 5	Establishment of a Central Live-stock Research-cum-Breeding Station at Harin-ghata.	84,835	10,40,524
22.	J. 6	Darjeeling Industrial School . . . . .	63,364	1,00,304
23.	„	Re-organisation of the Bengal Ceramic Institute.	1,949	1,28,496
24.	„	Re-organisation of the Department of Sericulture.	..	140
25.	„	Re-organisation of the Silk Technological Institute at Berhampore.	1,312	1,312
26.	„	Expansion of Mulberry Cultivation in Darjeeling Hills.	2,997	2,997
27.	J. 7	Haldibari—Dewanganj—Teesta Ferry—Meckliganj Road.	1,50,005	2,94,209
28.	„	Landing ground at Cooch Behar . . . . .	..	2,47,977
29.	„	Meckliganj—Changrabandha Road . . . . .	1,61,301	3,40,023
30.	„	Rajarhat—Mathabhanga Road . . . . .	4,73,714	9,79,293
31.	„	Boxirhat—Jorai Road . . . . .	2,32,278	3,31,817
32.	„	Dinhata—Gosainmari—Sitalkuchi Road . . . . .	3,89,095	5,19,320
33.	„	Gosainmari—Sitai Road . . . . .	63,463	83,189
34.	„	Meckliganj—Uponchowki Kulchibari Road . . . . .	2,165	33,919
35.	..	Peace-time Fire Service . . . . .	..	10,668
36.	..	West Bengal National Volunteers Force Training Centre.	..	4
		TOTAL . . . . .	70,84,726	2,19,64,639

5. 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 1952-53 is given below :—

	Rs.
1. Opening balance as on the 1st April, 1952. . . . .	1,65,98,988
2. Receipts during the year 1952-53 . . . . .	1,01,29,173
3. Expenditure—	
(i) Cost of collection . . . . .	2,17,071
(ii) Statutory payment to the Corporation of Calcutta.	4,50,000
(iii) Contribution to the Commissioners for the New Howrah Bridge.	2,00,000
(iv) Contribution to the other Municipalities . . . . .	1,94,935
	<u>10,62,006</u>
Closing balance as on the 31st March, 1953 . . . . .	2,56,66,155

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

## REVIEW—contd.

6. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit 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 (now Part A States) are retained by the Union Government. Allocations are made therefrom at 90 per cent. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Union Government to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to 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—Provincial" under the minor head "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time an equivalent amount is transferred month by month to the Deposit head by credit to the head "XXXIX.—Civil Works—Provincial—Transfer from Central Road Fund". The accounting procedure in respect of the schemes financed from the grants from the Ordinary Reserve and the Special Reserve is the same as that for the ordinary allotment 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 1952-53 is given below :—

1	To end of the year 1951-52. 2	During the year 1952-53. 3	Total to end of the year 1952-53. 4
	Rs.	Rs.	Rs.
Opening balance on the 1st April, 1952 . . . . .			Rs. 30,01,283
<hr/>			
<b>Allotment from the Central Road Fund—</b>			
(i) Ordinary . . . . .	1,36,22,832	..	1,36,22,832
(ii) Ordinary reserve . . . . .	30,00,000	5,16,745	35,16,745
(iii) Special Grant from the reserve . . . . .	58,741	..	58,741
<b>TOTAL</b> . . . . .	<b>1,66,81,573</b>	<b>5,16,745</b>	<b>1,71,98,318</b>

## REVIEW—concl'd.

1	To end of the year 1951-52. 2	During the year 1952-53. 3	Total to end of the year 1952-53. 4
	Rs.	Rs.	Rs.
<b>Expenditure on projects financed from subventions from Central Road Fund—</b>			
(i) Ordinary . . . . .	1,06,21,549	26,40,780	1,32,62,329
(ii) Ordinary reserve . . . . .	30,00,000	5,16,745	35,16,745
(iii) Special grant from the reserve . . . . .	58,741	..	58,741
<b>TOTAL EXPENDITURE</b>	<b>1,36,80,290</b>	<b>31,57,525</b>	<b>1,68,37,815</b>
Closing balance on the 31st March, 1953 . . . . .	30,01,283	—26,40,780	3,60,503

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

## (a) Expenditure on Road Fund works classified as—

(i) Communications—Original works.	{	(1) Road Development (Ordinary) . . . . .	26,40,780
		(2) Road Development (Ordinary reserve).	5,00,000
(ii) Communications—Repairs . . . . .	(1) Road Development (ordinary reserve).	16,745	<u>16,745</u>
Total . . . . .			<u>31,57,525</u>

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.53.58 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 1952-53.

7. Electrical equipments worth Rs. 435 were stolen on the night of the 22nd of June, 1949 from a Teachers' Training Camp. Police investigation proved ineffectual in finding out the stolen properties or in apprehending the culprits. Sanction to the write-off of the amount has been issued in December, 1954.



## ANNEXURE A.

## Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1852-53.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.
		Modified appropriation.	Original appropriation.	Modified appropriation.	More + Less—.				
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50.—CIVIL WORKS.									
ORIGINAL WORKS—BUILDINGS—									
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—									
1. Construction of West Bengal Survey Institute Buildings at Bandel in Hooghly.	1,37,218	94,465	90,935	—47,192	—4,440	1,17,015	1,35,286	+18,271	In progress. See sub-head A. 1.
2. Construction of quarters for the West Bengal Survey Institute staff at Bandel.	70,000	..	..	—70,000	..	..	..	..	See sub-head A. 1.
3. Construction of a new office building on Government land at Hastings Street, Calcutta.	27,00,000	27,91,600	28,89,503	+1,89,503	+97,903	..	58,92,737	+33,02,737	In progress. See sub-head A. 4—voted.
4. Construction of 12 Units of residential quarters and 3 units of office sheds with brick wall and C. I. sheet roofing at Cooch Behar for accommodation of Government officers and Government Offices.	21,000	16,850	5,329	—15,071	—11,521	1,40,184	1,54,570	+14,386	In progress. See sub-heads A. 4—voted and A. 10.
Col. 6.—Less stores transferred from other Divisions and petty items of works ultimately dropped.									
5. Construction of Collector's residence at Malda.	56,000	65,548	60,259	+4,289	—5,289	99,625	1,10,899	+11,204	In progress. See sub-head A. 4—voted.
6. Construction of a new Civil Court Building at Howrah.	88,900	86,000	84,542	—4,358	—458	8,04,175	4,41,718	+37,548	In progress. See sub-head A. 3.
7. Extension of Basirhat Sub-Jail	48,000	18,000	15,011	—32,989	+11	2,68,519	1,92,804	—70,715	In progress. See sub-head A. 6.

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1952-53. Cols. 7 and 8.	Difference between Cols. 7 and 8. Excess+ Balance—.	REMARKS.
			Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10	
<b>50.—CIVIL WORKS—contd.</b>										
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>										
<b>I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>										
8. Additions and alterations to Buxa Jail buildings.	29,880	..	..	-29,880	..	..	..	..	See sub-head A.-6.	
9. Conversion of service privies and urinals into water-borne system in the Dum Dum Central Jail.	1,18,500	21,780	21,721	-96,779	-59	67,000	1,59,071	+92,071	In progress. See sub-head A.-6.	
10. Construction of a two-storied barrack for 150 prisoners at Krishnagar Jail.	7,100	37,350	29,544	+22,444	-7,906	1,92,452	1,89,765	-2,687	Ditto.	
<i>Col. 6.—Liabilities carried forward pending settlement of dispute with the contractor.</i>										
11. Construction of a two-storied barrack for constables and head constables in the Reserve Police Lines at Suri.	6,000	9,000	8,998	+2,998	-2	92,414	99,500	+7,086	In progress. See sub-head A.-7.	
12. Acquisition of land and construction of buildings for Hill Police Station in West Dinajpur.	13,300	50,000	40,155	+26,855	-9,845	1,43,865	1,38,883	-4,982	Ditto.	
<i>Col. 6.—(i) Non-adjustment of the debit for the cost of land (Rs. 8,627) and (ii) payments to the contractor being withheld (Rs. 1,218).</i>										
13. Construction of permanent headquarters for the E. F. R. at Satua.	10,000	10,553	24,258	+14,258	+13,705	5,46,249	8,06,017	+2,59,768	In progress. See sub-head A.-7.	
<i>Col. 6.—Work pushed on to completion during the year.</i>										
14. Construction of married men's quarters for the E. F. R. at Satua.	47,000	68,280	70,985	+23,985	+2,725	..	5,68,442	+5,68,442	In progress. See sub-head A.-7.	

15.	Execution of immediate repairs, additions and alterations to the present hutsments at Barrackpore Government House for accommodation of Armed Police Battalions and other Units of West Bengal Police.	75,000	..	..	-75,000	..	..	..	..	..	..	See sub-head A.-7.
16.	Construction of a four-storeyed barrack in the compound of Barrackpore Government House for accommodation of constables as a short term implementation of the long term.	4,00,900	37,338	50,000	-3,50,000	+12,662	..	..	50,000	+50,000	..	In progress. See sub-head A.-7.
17.	Five-year plan for construction of 177 quarters for the Sub-Inspectors of West Bengal Police.	3,54,000	22,620	..	-3,54,000	-25,620	..	..	..	..	..	See Sub-head A. 7.
	Col. 6.—Greater progress of the work.											
18.	Lump provision for construction of certain Police buildings.	15,00,000	15,482	..	-15,00,000	-15,482	..	..	..	..	..	See sub-head A.-7.
	Col. 6.—The work could not be taken up for late receipt of orders.											
	Col. 6.—Provision transferred to items 46-49 of the Annexure. See also paragraph 3 of the Review.											
19.	Taking over of the St. Michael's School buildings for the Darjeeling Government College.	3,50,000	6,75,000	6,75,000	+3,25,000	..	..	..	6,75,000	+6,75,000	..	In progress. See sub-head A.9.
20.	Additional accommodation for the Research Department of Sanskrit College.	2,50,000	2,47,414	2,44,370	-5,630	-3,044	..	..	2,44,370	+2,44,370	..	In progress. See sub-head A. 9.
21.	Acquisition of the two houses 'Rosary' and 'Spring' for the accommodation of the Basic Training School, Kallimpong.	1,95,000	1,35,010	1,35,010	+10	..	..	..	1,35,010	+1,35,010	..	Ditto.
22.	Extension of P. G. Hospital	10,00,000	8,00,000	8,04,848	-1,95,152	+4,848	..	..	8,04,848	+8,04,848	..	In progress. See sub-head A. 10.
23.	Construction of buildings in connection with the establishment of Mungi Ram Bhargar Hospital at Tolly-gunge.	10,00,000	10,95,000	11,89,283	+1,89,283	+94,283	..	..	19,09,629	+19,09,629	..	Ditto.
24.	Construction of a 56-bedded hospital at Berhampore.	3,02,000	3,02,000	3,13,000	+11,000	+11,000	..	..	3,84,551	+3,84,551	..	In progress. See sub-head A.-10.
25.	Construction of 3rd storey over the roof of the Swarnasayee Hostel, Medical College, Calcutta.	1,28,100	61,958	20,375	-1,07,725	-41,868	..	..	20,375	+20,375	..	Ditto.
26.	Construction of State Laboratory at Convent Lane, Calcutta.	2,50,000	..	313	-2,49,687	+313	..	..	313	+313	..	In progress. See sub-head A.-11.
	Col. 6.—The work could not be executed as per programme.											

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 and 8. Excess+ Balance—.	REMARKS.
			Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10	
<b>50.—CIVIL WORKS—contd.</b>										
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>										
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.										
27. Extension of Poultry Multiplication Centre at Midnapore.	2,500	-2,645	-2,645	-5,145	..	2,17,937	2,05,020	-12,917	In progress A.-12.	See sub-head
28. 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, Jaipalguri Division, at Jalpalguri.	82,000	26,570	26,539	-9,361	-9,031	1,69,442	1,51,436	-12,006	In progress. A.-16.	See sub-head
<i>Col. 6.—Slow progress of the work.</i>										
29. Construction of Office and staff quarters at Kanchrapara for the permanent Haringhata Sub-division of the works and Buildings Department.	50,000	..	..	-50,000	..	..	..	..	See sub-head A.-16.	
30. Construction of a number of fire-stations in West Bengal.	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head A.-18.	
31. Construction of a permanent fire-station at Budge Budge.	25,000	..	..	-25,000	..	..	..	..	Ditto.	

I.—Other major works for which specific provision was made in the Budget—

32. Collectively {	Charged	14,400	14,400	14,427	+27	+27	..	..	See Sub-head A.-4—Charged.
	Voted	11,91,073	4,89,065	3,70,193	-8,20,880	-1,18,872	..	..	See Sub-heads A.-1, A.-2, A.-4—Voted, A.-5, A.-7, A.-9, A.-10, A.-12, A.-13, A.-16 and A.-18—A.-19.

Col. 6.—Mainly (i) late starting of a work (Rs. 11,203), (ii) a work not taken up pending finalisation of the project (Rs. 58,042) and (iii) slow progress in another (Rs. 7,441).

III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—

33. Installation of a new six passenger lift at Raj Bhaban—Charged.	..	27,934	..	..	..	-27,934	..	..	See sub-head A.-4—Charged.	
Col. 6.—The work could not be started for want of certain equipments.										
34. Construction of a new kitchen at Raj Bhaban due to the existing kitchen being converted into 4 sets of Ministers' quarters—Charged.	..	54,000	57,393	+57,393	+3,393	..	57,393	+67,393	In progress. See sub-head A.-4—Charged.	
35. Construction of a new four storeyed building between blocks Nos. 1 and 2, Writers' Buildings.	..	-9,426	-9,652	-9,652	-226	..	6,97,361	+6,97,361	In progress. See sub-head A.-4.	
36. Providing additional fire fighting appliances in several Blocks of the Writers' Buildings.	..	76,079	76,305	+76,305	+226	26,534	1,02,071	+75,537	In progress. See sub-head A.-4.	
37. Construction of temporary buildings for new head quarters of West Dinajpur District at Balurghat.	..	1,93,489	1,93,489	+1,93,489	..	3,05,748	4,39,489	+1,33,741	Completed. See sub-head A.-4—Voted.	
38. Construction of two aluminium sheds in the compound of Raj Bhaban for additional office accommodation of the Development Commissioner, Government of West Bengal.	..	66,113	66,222	+66,222	-1,891	66,118	66,222	-1,891	Ditto.	
39. Construction of Ministers' quarters in the compound of Raj Bhaban, Calcutta.	..	4,60,322	4,46,439	+4,46,439	-13,883	..	4,46,439	+4,46,439	In progress. See sub-head A.-4—Voted.	
40. Certain additions and alterations, sanitary arrangements and electric installations to the ground floor of new-east wing and eastern portico of Main Blocks of Raj Bhaban, Calcutta for the once accommodation of the Development Commissioner and Deputy Minister, Township, Government of West Bengal.	..	66,142	65,689	+65,689	-453	66,142	65,689	-453	Completed. See sub-head A.-4—Voted.	

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to date of 1952-53.	Difference between Cols. 7 and 8. Excess+ Balance—.	REMARKS.
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.	Rs.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	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.										
41. Construction of officers' quarters No. 1 (4 bed-rooms) at Cooch Behar.	..	310	..	..	—310	..	..	..	See Sub-head A.-4.—Voted..	
42. Opening of a special Jail at Berhampore.	..	84	84	+84	..	3,33,764	3,57,261	+23,497	In progress. See sub-head A.-6.	
43. Construction of Warders' and head Warders' barrack in the Central Jail at Midnapore.	..	—175	—175	—175	..	1,26,499	1,45,590	+17,091	Ditto.	
44. Additions and alterations to the Superintendent's quarters at Dum Dum Central Jail.	..	..	—692	—692	—692	11,03,465	9,48,884	—1,54,581	Ditto.	
45. Construction of a permanent Hawkers' Stall in the Calcutta Maidan.	..	50,000	53,219	+53,219	+3,219	..	53,219	+53,219	In progress. See sub-head A.-7.	
46. Construction of a second storey over the Circular building at Police Training School for 75 sergeants.	..	20,000	20,006	+20,006	+6	..	20,006	+20,006	Ditto.	
Provision originally included under item 18 of the Annexure.										
47. Construction of a second storey on the Paikpara Lines, Paikpara.	..	5,000	5,000	+5,000	..	..	5,000	+5,000	In progress. See sub-head A.-7.	
Same as under item 46 of the Annexure.										

48. Construction of a bus stand at Shambar.	..	50,000	55,490	+5,490	..	55,490	+55,490	In progress. See sub-head A.-7.
Col. 6.—Extra items of works not included in the original estimate. See also note under item 18 of the Annexure.								
49. Renovation of 34, Park Street, Calcutta.	..	1,500	1,530	+1,530	..	1,530	+1,530	Ditto.
Same as under item 46 of the Annexure.								
50. Establishment of a police wireless Head Quarters at Tollygange.	..	4,11,108	3,95,055	+3,95,055	37,10,961	27,94,898	-9,16,063	Ditto.
51. Construction of barracks for constables in the Bodyguard Lines, Allpore.	..	5,272	7,188	+7,188	24,31,609	23,61,336	-70,273	Ditto.
52. Construction of office building and machine shop at 40, Belalata Road.	..	..	-4,896	-4,896	82,225	78,917	-3,308	Ditto.
Col. 6.—Transfer of materials at the fag end of the year.								
53. Construction of a Cottage Industry Block in the compound of the Government School of Arts.	..	..	-25	-25	1,27,300	1,08,427	-18,873	In progress. See sub-head A.-9.
54. Proposed canteen building in the compound of the Government College of Arts.	..	18,128	8,523	+8,523	34,251	39,008	+4,757	Ditto.
Col. 6.—Work could not be executed as per programme.								
55. Provincialisation of Sadar and Sub-divisional hospitals.	..	3,096	61,580	+61,580	2,218	61,580	+59,362	In progress. See sub-head A.-10.
Col. 6.—Change in the classification of the work decided late in the year.								
56. Construction of Nurses' quarters 'A' Block in connection with the opening of 30 beds etc., in the Eden Hospital Extension Buildings at Medical College Hospital, Calcutta.	..	-160	-160	-160	3,22,641	2,65,789	-56,852	Ditto.
57. Construction of an outdoor ward for the Sadar Hospital at Cooch Behar.	..	14,121	14,460	+14,460	1,62,452	1,61,769	-683	Ditto.
58. Construction of a Vagrants' Home at Mahalandi.	..	-13,203	-13,515	-13,515	1,05,677	71,099	-34,778	In progress. See sub-head A.-18.

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

Description of work.	1	2	3	4	Outlay compared with			7	8	9	10	REMARKS.
					Original appropriation.	Modified appropriation.	Sanctioned estimate.					
50.—CIVIL WORKS—contd.												
ORIGINAL WORKS—BUILDINGS—contd.												
IV.—Other major works for which specific provision was not made in the Budget—												
50. Collectively {												
{ Charged . . . . .				26,484	+26,484							See sub-head A.-4—Charged.
{ Voted . . . . .			2,16,700	2,24,803	+8,103							See sub-heads A.-2—A.-3, A.-4—Voted, A.-5, A.-6, A.-9, A.-10, A.-12—A.-13, A.-16—A.-17.
{ Col. 6.—Failure to provide funds.												
V.—Minor Works—												
60. Collectively {												
{ Charged . . . . .		26,000	7,643	7,516	-18,484							See sub-head A.-4—Charged.
{ Voted . . . . .		6,98,950	4,75,500	5,74,917	-1,24,033	+99,417						See sub-heads A.-1—A.-3, A.-4—Voted, A.-5—A.-7, A.-9, A.-10, A.-12—A.-13, A.-15—A.-18.
Col. 6.—Larger number of minor works than could be foreseen.												
Total—Original Works—Buildings {		40,400	1,03,977	1,05,820	+65,420	+1,843						
{ Charged												
{ Voted . . . . .	1,11,97,371	92,84,218	94,04,580	-17,92,811	+1,20,342							



ORIGINAL WORKS.—COMMUNICATIONS.—WORKS  
MET FROM STATE REVENUE.—

I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—

61. Erecting suspension bridge over the Chel River with approaches in the 17th mile of Jangguard Road, Kallimpong.	32,000	61,100	59,963	+ 27,963	-1,137	..	1,23,297	+1,23,297	In progress. See sub-head B.
62. Construction of airstrip at Balurghat with P. S. P. sheets.	6,000	1,100	-2,798	-6,798	-3,698	..	5,09,663	+ 5,09,663	Ditto.
63. Straightening bad curves of Ghosepara Road on—				Col. 6.—Transfer of materials to other works.					
(i) 30th mile . . . . .							..	..	See sub-head B.
(ii) 19th mile . . . . .	2,00,000	11,491	..	-2,00,000	-11,491	..	..	..	..
(iii) 20th mile . . . . .							..	..	..

II.—Other major works for which specific provision was made in the Budget—

64. Collectively . . . . .	1,70,700	5,000	5,037	-1,65,663	+37	..	..	..	Ditto.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—									
65. Improvement of the road from Cooch Behar to Chaldaha.	..	65,480	65,245	+ 65,245	-235	..	65,345	+ 65,245	In progress. See sub-head B.
66. Resecting of the road from Jadavpur Station to Gariah.	..	1,35,000	1,15,763	+1,15,763	-19,237	1,60,244	1,15,768	-44,481	Ditto.

Col. 6.—Non-preparation of the final bill due to late acceptance of the supplementary tender.

67. Construction of Kutchia landing ground at Balurghat.	..	30,000	29,672	+ 29,672	-328	2,92,553	2,61,862	-38,691	Ditto.
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IV.—Other major works for which specific provision was not made in the Budget—

68. Collectively . . . . .	..	5,575	7,520	+ 7,520	-1,955	..	..	..	See sub-head B.
V.—Minor works—									
69. Collectively . . . . .	50,000	13,235	-6,152	-55,152	-18,387	..	..	..	Ditto.
				Col. 6.—Write back of erroneous expenditure in the previous year (Rs. 19,645).					

TOTAL—WORKS MET FROM STATE REVENUES	4,58,700	3,30,981	2,75,250	-1,83,450	-55,731	..	..	..	..
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ANNEXURE A—contd.  
Detailed statement of expenditure on important new works—contd.

Description of work.	Outlay compared with						Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Colg. 7 and 8. Excess + Balance—.	REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation. More + Less—.	Modified appropriation. More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>50.—CIVIL WORKS—contd.</b>										
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>										
Works financed from subventions from the Central Road Fund—										
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—										
70. Improvement of the Burdwan—Arumbag Road towards Arumbag end.	3,00,000	1,25,000	1,24,940	-1,75,060	-60	7,20,000	2,55,756	-4,64,244	In progress. See sub-head B.	
71. Improvement of the Alipore-Palla-Khawa Road in the district of Jalpaiguri.	4,00,000	4,35,000	3,93,033	-10,067	-51,067	7,99,604	6,82,987	-1,16,617	Ditto.	
Col. 6.—Non-execution of the works upto the required specification.										
72. Improvement of the road from Kandi to Sultampur in the district of Murshidabad.	8,00,000	5,00,000	..	-8,00,000	-5,00,000	..	..	..	See sub-head B as also Item 195 of the Annexure.	
Col. 6.—Expenditure debited to "81—Capital Account of Civil Works outside the Revenue Account" for want of approval by the Government of India.										
73. Improvement of Ranaghat—Santipur Krishnagar Road within Krishnagar Municipality.	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head B.	
74. Improvement of Ranaghat—Santipur Krishnagar Road within Santipur Municipality.	2,00,000	..	..	-2,00,000	..	..	..	..	Ditto.	

75. Banshihart—Kalganj Road . . . . .	3,50,000	3,24,835	—25,115	—25,115	30,25,900	26,49,583	—3,76,317	In progress. See sub-head B.
76. Berhampore—Jalangi Road . . . . .	5,00,000	2,77,000	—2,23,000	—1,23,000	42,68,100	38,26,589	—4,41,511	In progress. See sub-head B. as also item 104 of the Annexure.
<i>Col. 6.</i> —Expenditure in excess of the amount approved by the Government of India from Road Development Fund debited to the head "81—Capital Account of Civil Works, &c."								
77. Plassey—Betai Road . . . . .	8,00,000	5,90,500	5,78,889	—2,21,611	41,57,400	25,69,597	—15,97,803	In progress. See sub-head B.
78. Hongson—Bagdah-Boyra Road . . . . .	4,00,000	2,25,000	2,17,667	—1,82,333	32,87,800	28,78,497	—4,10,903	Ditto.
<i>III.</i> —Major works above Rs. 50,000 for which specific provision was not made in the Budget—								
79. Improving the surface of Alipore-Patalakawa Road in the district of Jalpaiguri.	..	15,000	65,034	+ 65,034	2,02,295	65,034	—1,37,261	Ditto.
<i>Col. 6.</i> —Greater progress of the work at the fag end of the year.								
80. Collectively . . . . .	..	646	—906	—906	..	..	..	See Sub-head B.

Total—Works financed from subventions from the Central Road Fund.

Works met partially from State Revenues and partially from subventions from the Central Road Fund—

I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—

81. Construction of Belgatchia Bridge . . . . .	9,00,000	6,74,000	6,70,135	—2,29,865	—3,865	31,34,403	16,44,790	—14,89,613	In progress. See sub-head B.
82. Gazol—Banshihart-Balughat Road . . . . .	15,00,000	21,00,000	21,04,338	+ 6,04,338	+ 4,338	1,20,89,000	87,98,102	—32,90,898	Ditto.
83. Improvement of Ranaghat-Santipur Road.	50,000	—3,180	—1,433	—51,433	+ 1,747	2,65,432	7,64,404	+ 4,98,952	Ditto.
84. Improvement of the Road from Sainthia to Sultaipur in the District of Birbhum.	50,000	80,000	80,699	+ 30,699	+ 699	2,00,411	19,86,198	+ 17,85,787	Ditto.
85. Metalling and modernising the road from Santipur to Kishnagar.	5,000	—21,794	—28,086	—31,086	—4,292	2,63,514	8,07,172	+ 5,43,658	Ditto.
<i>Col. 6.</i> —Transfer of materials was more than anticipated.									
86. Improvement of Burdwan Arambag Road from 10th to 22nd mile.	50,000	35,582	12,795	—37,295	—22,787	11,68,308	9,39,295	—2,29,013	Ditto.

*Col. 6.*—See paragraph 1 of Important comments.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Col. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
50.—CIVIL WORKS—contd.										
ORIGINAL WORKS—COMMUNICATIONS—contd.										
Works met partially from State Revenues and partially from subventions from the Central Road Fund—contd.										
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.										
87. Improvement of the road from Krishnagar to Hridaypur in the district of Nadia.	4,00,000	1,70,000	—195	—4,00,195	—1,70,195	4,19,989	11,94,318	+7,74,374	In progress. See sub-head B as also item 192 of the Annexure.	
Total—Works met partially from State Revenues and partially from subventions from the Central Road Fund.	29,55,000	30,34,608	28,40,253	—1,14,747	—1,94,355	..	..	..		
Total—Original Works—Communications	72,63,700	60,06,795	50,86,445	—21,77,255	—9,20,290	..	..	..		
Original Works—Miscellaneous—										
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—										
88. Construction of Gandhighat at Baruckpore.	10,000	10,000	6,908	—3,692	—3,692	3,65,440	4,30,919	+65,479	In progress. See sub-head C.	
89. Construction of the 1st floor of the Mahajati Sadan.	2,36,500	1,68,200	1,71,827	—64,673	+3,627	..	1,71,827	+1,71,827	Ditto.	

Col. 6.—Same as under item 74.

Col. 6.—The claim of the Port Commissioners, Calcutta, was decided at the reduced rate.

II.—Other major works for which specific provision was made in the Budget—

90. Collectively . . . . .	14,500	-37,814	-37,575	-52,075	+ 233	See sub-head C.
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IV.—Other major works for which specific provision was not made in the Budget—

91. Collectively . . . . .	..	..	-757	-757	-757	Ditto.
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V.—Minor Works—

92. Collectively . . . . .	..	9,674	9,323	+9,323	-351	Ditto.
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Total—Original Works—Miscellaneous . . . . .	2,61,000	1,50,060	1,49,126	-1,11,874	-984	..
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#### 81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

##### DEVELOPMENT OF STATE ROADS.

Original Works—Buildings—

I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget.—

93. Scheme for establishment of a Mechanical Division.	18,000	1,04,500	88,339	+70,359	-16,161	4,70,000	3,97,699	-72,301	In progress. See sub-head K. 1 (a).
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Col. 6.—Certain works could not be taken up on account of non-availability of the possession of land.

Research Library . . . . .	..	..	..	-2,00,000	..	..	..	..	See sub-head K. 1 (a).
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II.—Other major works for which specific provision was made in the Budget—

94. Collectively . . . . .	..	98,000	8,400	8,311	-89,689	..	..	..	Ditto.
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Total—Original Works—Buildings . . . . .	..	8,16,000	1,12,900	96,650	-2,19,350	-16,250	..	..	..
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ANNEXURE A—contd.  
Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 and 8. Excess— Balance—.	REMARKS.
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
DEVELOPMENT OF STATE ROADS—contd.										
ORIGINAL WORKS—COMMUNICATIONS.										
I.—Major Works above Rs.1 lakh for which specific provision was made in the Budget—contd.										
95. Sainthla—Muhanna bazar—Suri Road.	5,00,000	3,00,000	2,99,176	-2,00,824	-824	..	3,05,739	+3,05,739	In progress. See sub-head K. 1(b).	
96. Suri-Dubrajpur—Ilumbazar—Bolepur Road.	5,00,000	8,00,000	8,00,852	+3,00,852	+852	9,20,950	12,20,448	+2,99,498	Ditto.	
97. Dubrajpur-Pandaveswar Road .	5,00,000	1,00,000	1,00,725	-3,99,275	+725	..	1,08,159	+1,08,159	Ditto.	
98. Moregram—Kull Road . . .	2,60,000	50,000	52,055	-2,07,045	+2,055	..	52,055	+52,055	Ditto.	
99. Raghunathganj—Lalgola—Bhagawangola-Jaganj—Berhampore Road.	7,00,000	7,50,000	7,51,174	+51,174	+1,174	17,00,200	28,21,886	+11,21,686	Ditto.	
100. Krishnagar - Berhampore - Kandi Road (i) Krishnagar-Plassey (ii) Plassey-Berhampore-Kandi.	17,00,000	17,29,500	17,16,550	+16,550	-12,950	..	70,14,239	+70,14,239	Ditto.	
101. Diamond Harbour-Kakdwip Road	8,00,000	5,91,300	5,45,531	-2,54,469	-45,769	8,11,600	48,80,519	+40,68,919	Ditto.	
102. Kakdwip-Namkhana Road . . .	80,000	17,000	16,978	-63,022	-22	..	16,978	+16,978	Ditto.	
103. Taldanga-Goaldanga-Bansa Road	1,00,000	1,50,000	1,50,081	+50,081	+81	33,35,252	16,26,614	-17,08,638	Ditto.	
104. Bankura - Goaldanga - Raibundh Road.	2,75,000	2,75,000	2,70,661	-4,339	-4,339	27,69,278	19,20,262	-8,49,016	Ditto.	

105. Bankura-Indus Road . . . . .	3,00,000	5,40,000	5,40,000	+ 2,40,000	+ 3	5,53,781	+ 5,53,781	Ditto.
106. Indus-Sadarghat-Burdwan Road . . . . .	2,00,000	..	..	-2,00,000	..	..	..	See sub-head K. 1(b).
107. Maurigram-Uluberia Road . . . . .	9,45,000	4,18,000	4,24,026	-5,20,974	+ 6,026	7,61,472	+ 7,61,472	In progress. See sub-head K. 1(b).
108. Kallaganj-Raiganj Road . . . . .	2,00,000	4,00,000	4,00,138	+ 2,00,138	+ 138	10,68,870	-6,17,875	Ditto.
109. Jalpaiguri-Haidibari Road . . . . .	6,00,000	5,10,000	5,10,252	-89,748	+ 252	23,33,800	15,46,217	-7,87,589
110. Jalpaiguri-Siliguri Road . . . . .	2,50,000	2,00,000	1,98,663	-51,337	-1,337	29,94,268	+ 29,94,268	Ditto.
111. Bankura-Taldangra Road . . . . .	1,50,000	1,12,000	1,11,824	-38,176	-176	13,74,300	8,63,294	-5,11,006
112. Taldangra-Simalpal Road . . . . .	70,000	70,000	73,705	+ 3,705	+ 3,705	12,96,195	4,41,662	-8,54,533
113. Bolepur-Sriniketan Road . . . . .	5,000	14,000	14,114	+ 9,114	+ 114	3,51,600	2,21,818	-1,29,782
114. Bolepur-Santiniketan Road . . . . .	14,000	62,000	61,809	+ 47,809	-191	1,87,786	+ 1,87,786	Ditto.
115. Bolepur-Pallpur Road . . . . .	5,00,000	1,74,000	1,35,529	-3,14,471	+ 111,529	8,39,184	+ 8,39,184	Ditto.
116. Monteswar-Kusumgram-Memari Road . . . . .	9,00,000	5,20,000	5,05,867	-3,94,133	-14,133	17,66,676	+ 17,66,676	Ditto.
117. Saptagram - Guptipara - Kalna-Dhatrigram - Samudragarh - Nabagwip - Furbasthal Road . . . . .	8,00,000	16,50,000	16,67,875	+ 8,67,875	+ 17,875	27,42,937	+ 27,42,937	Ditto.
118. Contal-Balda Road . . . . .	6,00,000	7,89,000	7,89,742	+ 1,89,742	+ 742	54,98,653	+ 4,23,253	Ditto.
119. Contal-Tamlak Road . . . . .	10,00,000	11,44,000	11,54,269	+ 1,54,269	+ 10,269	39,28,018	-78,92,282	Ditto.
120. Contal-Digha Road . . . . .	6,00,000	5,00,000	4,99,922	-1,00,078	-78	24,65,900	12,27,721	-12,38,179
121. Panskura-Tamluk Road . . . . .	1,30,000	1,30,000	1,29,982	-18	-18	3,23,488	3,72,087	+ 49,599
122. Panskura-Ghatal Road . . . . .	2,00,000	1,35,000	1,34,960	-65,040	-40	1,34,960	+ 1,34,960	Ditto.
123. Ghatal-Chandrakona-Chandrakona Road Station Road . . . . .	3,00,000	5,65,000	5,64,990	+ 2,64,990	-10	79,15,500	21,21,286	-57,94,214
124. Basudeynur-Sutahat Coast Road . . . . .	4,00,000	7,50,000	7,50,547	+ 3,50,547	+ 547	11,51,000	15,78,346	+ 4,27,346
125. Mahisadal-Nandigram Road . . . . .	3,00,000	5,50,000	5,49,933	+ 2,49,933	-67	36,35,900	14,99,976	-21,65,924
126. Chatkanypur-Kukrahati Road . . . . .	1,00,000	2,00,000	1,99,972	+ 99,972	-28	7,05,250	3,75,243	-3,30,007
127. Baidyabati - Tarakeswar - Champadanga Road . . . . .	6,00,000	6,29,000	6,34,848	+ 34,848	+ 5,848	15,00,100	42,97,365	+ 27,97,265
128. Jagatpur-Khatul-Dharmapota Road . . . . .	1,00,000	1,75,000	1,77,810	+ 77,810	+ 2,810	16,83,736	3,63,003	-13,20,733
129. Pandua-Kalna Road . . . . .	3,42,000	4,35,000	4,07,962	+ 65,962	-27,938	..	5,07,521	+ 5,07,521

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation.	Modified appropriation.	Less—.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
DEVELOPMENT OF STATE ROADS—contd.										
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.										
130. Chin-sura-Khanpur Road . . .	3,91,500	5,20,000	5,24,235	+ 1,32,735	+ 4,235	..	6,24,052	+ 6,24,052	In progress. See sub-head K.1(6). Ditto.	
131. Naldubi-Madhubati-Sabheria Road .	50,000	2,500	2,467	- 47,533	- 33	3,73,400	1,93,172	- 1,85,228	Ditto.	
132. Madhubati-Bengai Road . . .	25,000	100	98	- 24,902	- 2	1,34,800	1,21,959	- 12,841	Ditto.	
133. Bengal-Khatul Road . . .	25,000	1,000	1,086	- 23,914	+ 86	6,16,650	1,39,150	- 4,77,500	Ditto.	
134. Chaikdighi-Tarakeswar Road . . .	80,000	60,000	58,376	- 21,624	- 1,624	..	58,376	+ 58,376	Ditto.	
135. Pursura-Arambag Road . . .	1,80,000	1,25,000	1,29,720	- 50,280	+ 4,720	..	1,29,720	+ 1,29,720	Ditto.	
136. Howrah-Domjur-Amta Road . . .	8,00,000	9,32,000	9,26,870	+ 1,26,870	- 5,130	3,56,418	20,14,620	+ 16,58,202	Ditto.	
137. Hataganj-Purbabishnupur Road . .	50,000	2,14,000	2,17,619	+ 1,67,619	+ 3,619	6,91,000	6,36,186	- 54,814	Ditto.	
138. Purbabishnupur-Raidighi Road . .	1,50,000	3,61,000	3,71,843	+ 2,21,843	+ 10,843	6,86,000	10,71,604	+ 3,85,604	Ditto.	
139. Krishnachandrapur-Nahua Road . .	20,000	14,000	12,078	- 7,922	- 1,927	2,49,020	46,243	- 2,02,777	Ditto.	
140. Lakshmitkantapur-Dhola Road . . .	1,00,000	1,30,000	1,22,816	+ 22,816	- 7,184	6,93,920	3,41,118	- 3,52,802	Ditto.	
141. Basirhat-Hasnabad Road . . .	2,00,000	2,50,000	2,47,729	+ 47,729	- 2,271	..	11,68,800	+ 11,68,800	Ditto.	



142. Hasanabad-Hingleganj Road . . . . .	2,00,000	85,000	85,028	-1,14,972	+ 28	9,99,052	7,49,549	-2,49,503	Ditto.
143. Kholapoka-Badurt-Maslandpur-Habra Road.	1,50,000	1,50,000	1,50,314	+ 314	+ 314	19,28,000	16,21,058	-3,04,942	Ditto.
144. Hinda-Tentulla-Gobardanga-Gaighata Road.	1,50,000	1,00,000	1,07,426	-42,574	+ 7,226	..	5,84,010	+ 5,84,010	Ditto.
145. Bagdah-Sindrani Road . . . . .	50,000	94,000	95,095	+ 45,095	+ 1,095	..	2,79,141	+ 2,79,141	Ditto.
146. Basirhat-Swarnagar Road . . . . .	2,00,000	39,000	39,211	-1,60,789	+ 211	..	13,24,316	+ 13,24,316	Ditto.
147. Basirhat-Pipa-Ragabpur Road . . . . .	1,20,000	1,23,000	1,23,201	+ 3,201	+ 201	..	5,30,062	+ 5,30,062	Ditto.
148. Barmpur-Port Canning Road . . . . .	1,70,000	31,000	33,739	-1,36,261	+ 2,739	..	33,739	+ 33,739	Ditto.
149. Krishnagar-Karimpur-Shikarpur Road	9,00,000	10,88,600	9,82,508	+ 82,508	-1,06,092	81,51,200	66,55,865	-14,95,385	Ditto.
Col. 6.—Non-receipt of materials on account of difficulties in movement of wagons.									
150. Krishnagar-Hanskhali-Bogula Road . . . . .	1,00,000	1,00,000	1,02,657	+ 2,657	+ 2,657	9,87,800	5,98,116	-3,94,684	Ditto.
151. Aranghata-Dutiaphulia-Bogula Road with link road from Dutiaphulia to Sindrauli.	3,60,000	2,54,000	2,54,189	-96,811	+ 189	35,34,000	7,41,087	-27,92,913	Ditto.
152. Krishnagar-Majidia Road . . . . .	2,50,000	4,08,000	4,04,203	+ 1,54,203	+ 1,203	19,92,400	11,58,154	-8,34,246	Ditto.
153. Krishnagar-Nabadwip Road . . . . .	1,00,000	50,000	50,015	-49,985	+ 15	..	50,015	+ 50,015	Ditto.
154. Beldanga-Amtola-Pakshari Road . . . . .	2,10,000	1,85,500	1,86,249	-23,751	+ 749	11,75,400	1,86,249	-9,89,151	Ditto.
155. Islampur-Banunagar-Kathlamari Road	4,50,000	1,80,000	1,79,707	-2,70,293	-293	32,99,754	15,81,562	-17,18,192	Ditto.
156. Karmpur-Jalangi . . . . .	2,70,000	2,60,000	2,59,321	-10,679	-679	..	3,11,510	+ 3,11,510	Ditto.
157. Karmpore-Domkol Road <i>via</i> Goralmarj Ferryghat Road.	1,50,000	90,000	90,101	-59,899	+ 101	..	90,101	+ 90,101	Ditto.
158. Malda-Maukchak-Sadarghat Road . . . . .	6,00,000	6,00,000	5,92,430	-7,570	-7,570	..	16,31,337	+ 16,31,337	Ditto.
159. Gazol-Barnangola Road . . . . .	2,00,000	50,000	50,000	-1,50,000	..	24,51,600	1,81,878	-22,69,722	Ditto.
160. Gazol-Shamsah-Harisheh and r apur Road.	1,90,000	1,00,000	99,829	-90,171	-171	..	99,829	+ 99,829	Ditto.
161. Maukchak-Methurapur Road . . . . .	30,000	5,000	5,000	-25,000	..	..	5,000	+ 5,000	Ditto.
162. Habbpur-Bulbul Chandi Road with extension to Bul-bul Chandi R. S.	1,00,000	2,00,000	2,00,271	+ 1,00,271	+ 271	..	2,63,168	+ 2,63,168	Ditto.
163. Patirampur-Kumarganj Road . . . . .	7,000	7,800	7,794	+ 794	-6	5,90,577	98,115	-1,92,462	Ditto.
164. Branch road to Rajganj . . . . .	1,000	8,800	898	-102	-7,902	1,89,172	1,68,802	-80,970	Ditto.

Col. 6.—Non-payment of land acquisition compensation.

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

Description of work.	Outlay compared with										REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation. More+ Less-	Modified appropriation. More+ Less-	Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Col. 7 and 8. Excess+ Balance-	9	10	
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>											
<b>DEVELOPMENT OF STATE ROADS—contd.</b>											
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>											
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.											
165. Mojnaguri-Changrabandha Road . . . . .	2,00,000	..	..	-2,00,000	..	..	..	..	..	See sub-head K.1(b).	
166. Algora-Pedong-Rishi River Road . . . . .	2,38,000	1,13,153	1,13,153	-1,24,847	-2,847	3,84,900	4,35,981	+51,061	+51,061	In progress. See sub-head K.1(b).	
167. Matigara-Phansidewa Road . . . . .	1,00,000	70,000	69,253	-30,747	-747	13,90,750	12,50,694	-1,40,056	-1,40,056	Ditto.	
168. Atpur-Rajbalhat Road . . . . .	30,000	22,500	27,435	-2,565	+4,935	1,70,198	1,81,952	+11,754	+11,754	Ditto.	
Col. 6.—Unanticipated adjustment of credit notes.											
169. Pursura-Radhanagar Road . . . . .	1,60,000	1,30,000	1,30,271	-29,729	+271	..	1,70,202	+1,70,202	+1,70,202	Ditto.	
170. Utharpara-Kalpur Road . . . . .	2,00,000	50,000	48,105	-1,51,895	-1,895	..	72,961	+72,961	+72,961	Ditto.	
171. Mogra-Khanpur Road . . . . .	1,00,000	50,000	39,202	-60,798	-10,798	..	40,509	+40,509	+40,509	Ditto.	
Col. 6.—Slow progress of the work due to break down of roller.											
172. Bhandarhati-Bekmuri Road . . . . .	1,00,000	..	..	-1,00,000	..	..	..	..	..	See sub-head K.1(b).	
173. Bolnchee-Jamma Road . . . . .	1,00,000	59,000	57,993	-42,007	-1,007	..	82,517	+82,517	+82,517	In progress. See sub-head K.1(b).	
174. Baudel-Rajarhat-Polba Road . . . . .	1,00,000	21,000	21,102	-78,898	+102	..	67,378	+67,378	+67,378	Ditto.	

175. Dhap Dhap-Dhap Dhapl E. S. Road	5,000	4,994	+1,994	-6	1,01,308	1,06,172	+4,864	Ditto.
176. Dosehat-Gocharan Road	8,000	31,574	+23,574	+1,574	1,41,855	71,366	-70,489	Ditto.
177. Thakurpukur-Bibirhat-Bakrahata-Raspur Road.	1,00,000	60,556	-39,444	+556	..	91,882	+91,882	Ditto.
178. Basmagar-Barulpur E. S. Road	15,000	1,38,547	+1,23,547	+6,547	..	1,44,910	+1,44,910	Ditto.
179. Kripesampur-Skrishnapur-Goltabat Road.	15,000	1,928	-13,072	-72	..	19,233	+19,233	Ditto.
180. Kandi-Panchthubi Road	50,000	82,910	+32,910	+410	6,51,600	5,23,740	-1,27,860	Ditto.
181. Kandi-Bharapur Road	48,000	40,069	-7,931	+69	1,43,130	82,542	-60,588	Ditto.
182. Ranthald-Panpur	70,000	..	-70,000	..	..	..	..	See sub-head K.1(b).
183. Diversion of D. B. Road No. 5 in West Dinsapur.	6,000	8,405	+2,405	+51	..	46,770	+46,770	In progress. See sub-head K.1(b).
184. Diversion of D. B. Road No. 68 in West Dinsapur.	4,000	2,433	-1,567	+7	1,16,374	35,215	-81,159	Ditto.
185. Roads in sugar mill areas in Nadia District.	1,00,000	..	-1,00,000	..	..	..	..	See sub-head K.1(b).
186. Badkulla-Digneagar Road	75,000	14,462	-60,538	-38	1,81,100	19,443	-1,11,657	In progress. See sub-head K.1(b).
187. Birsingha-Badhanagar Road	1,50,000	..	-1,50,000	..	..	..	..	See sub-head K.1(b).
188. Major Bridge over River Ajoy at Ilumbazar.	1,00,000	..	-1,00,000	..	..	..	..	Ditto.
189. Construction of a road bridge over Mayurakshi Barrage at Tilpara.	2,00,000	2,91,587	+91,587	-34,413	..	7,16,937	+7,16,937	In progress. See sub-head K.1(b).
190. Bridge at Gaighatis	10,000	16,711	+6,711	+6,711	6,33,291	6,85,665	+52,404	Ditto.
191. Construction of a bridge over River Barakeswar on the Bankura-Tal-danga Road.	10,00,000	8,34,240	-1,65,760	-760	17,36,800	9,30,869	-8,05,731	Ditto.
192. Collectively	3,77,000	2,04,423	-1,72,577	+13,653	..	..	..	See sub-head K.1(b).

Col. 6.—Non-receipt of debit from a Division.

Col. 6.—Unanticipated adjustment of land acquisition cost.

II.—Other Major Works for which specific provision was made in the Budget—

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation.	Modified appropriation.	More + Less—.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>										
<b>DEVELOPMENT OF STATE ROADS—contd.</b>										
<b>ORIGINAL WORKS—COMMUNICATION—contd.</b>										
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.										
193. Krishnagar-Fridaypur Road . . . . .	..	..	1,64,549	+1,64,549	+1,64,549	..	..	..	See sub-head K. 1(6).	
194. Bahampore-Jalangi Road . . . . .	..	..	1,23,038	+1,23,038	+1,23,038	..	..	..	Ditto.	
Col. 6.—Provision included under item 87 of the Annexure.										
195. Kandi-Sultaunpur Road . . . . .	..	..	5,04,251	+5,04,251	+5,04,251	6,92,560	14,42,533	+7,50,023	Ditto.	
Col. 6.—Provision included under item 76 of the Annexure.										
Col. 6.—Provision included under item 72 of the Annexure.										
196. Kotalpur-Kamarpur Road via Joyrambati.	..	25,000	25,003	+25,003	+3	..	25,003	+25,003	In progress. See sub-head K. 1(6).	
V.—Minor works—										
197. Collectively . . . . .	10,000	14,944	12,736	+2,726	-2,218	..	..	..	See sub-head K. 1(6).	
<b>TOTAL—Original communications.</b>	<b>2,57,09,600</b>	<b>2,45,45,704</b>	<b>2,51,75,563</b>	<b>-5,33,937</b>	<b>+6,29,769</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	

## CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—

## ORIGINAL WORKS—COMMUNICATIONS—

I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget.

198. Land acquisition in connection with Calcutta—Delhi National Highway.	8,000	..	..	—8,000	..	..	..	..	..	See sub-head L.
199. Replacement and remodelling the bridge over Coaeye River on National Highways No. 6.	22,000	..	4,151	—17,849	+4,151	..	1,41,380	+1,41,280	In progress.	See sub-head L.
Col. 6.—Absence of allotment pending sanction to the revised estimate by the Government of India.										
200. Improvement of Cooch Behar portion of A. A. Road.	2,50,000	1,56,200	1,57,181	—92,869	+981	32,69,000	30,86,668	—2,02,332		Ditto.
201. Kallanj Bridge on National Highway No. 31.	65,000	95,700	95,954	+30,954	+254	10,45,843	11,20,703	+74,860		Ditto.
202. Gadadhar Bridge on National Highway No. 31.	85,000	1,26,500	1,26,143	+41,143	—352	4,11,332	4,41,924	+30,592		Ditto.
203. Raidsak Bridge on National Highway No. 31.	3,75,000	1,14,400	1,14,373	—2,60,627	—27	10,13,882	10,06,760	—7,122		Ditto.
204. Ghosh Bridge on National Highway No. 31	4,00,000	4,45,500	4,45,819	+45,819	+319	9,31,300	6,48,567	—2,82,743		Ditto.
205. Improvement to A. A. Road from Bagdogra to Karnals Tea Estate and new construction from there to Provincial Border (Phase I).	5,000	—15,577	—15,601	—20,601	—24	14,27,000	14,47,831	+20,831	Revised final estimate.	See Sub-head L. In progress.
206. Ditto. (Phase II)	1,57,000	1,43,000	1,45,121	—11,879	+2,121	3,07,000	1,93,102	—13,898	In progress.	See sub-head L.
207. Construction of diversion of National Highway No. 31 from Falakata to Cooch Behar.	4,00,000	..	..	—4,00,000	..	..	..	..	..	See sub-head L.
208. Widening the portion of Behar-Assam National Highway No. 31 between Matigora and Bagdogra from 3-5 miles to 8 miles.	41,000	72,400	68,783	+27,783	—3,617	1,46,000	1,06,318	+31,318	In progress.	See sub-head L.
209. Permanent restoration works to Bagmati Palakhawa section of National Highway No. 31.	22,000	16,000	16,598	—5,402	+598	1,37,000	1,35,899	—11,101		Ditto.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1952-53.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation.	Modified appropriation.	More + Less—.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.—contd.</b>										
<b>CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—contd.</b>										
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>										
I.—Major Works above Rs.1 lakh for which specific provision was made in the Budget—contd.										
210. Construction of a boat bridge over Torua River on National Highway No. 31.	4,00,000	..	..	-4,00,000	..	..	..	..	See sub-head L.	
211. Permanent restoration of monsoon damages to National Highway No. 31-A-Portion lying in West Bengal.	14,00,000	10,40,000	10,47,051	-3,52,949	+7,051	29,44,000	29,08,418	-6,85,582	In progress. See sub-head L.	
212. Construction of English bazar (Maada) Gasol Section of Calcutta Siliguri National Highway.	6,00,000	8,75,600	8,74,600	+2,74,025	-1,575	25,00,000	20,54,060	-4,45,940	Ditto.	
213. Construction of English bazar to Pagla River section of Calcutta Siliguri National Highway.	6,00,000	7,77,700	6,07,448	+7,448	-1,70,252	36,61,000	35,61,374	-99,626	Ditto.	
214. Dhulian—Baghmathganj Section of National Highway No. 34.	8,00,000	12,79,300	12,16,187	+4,16,187	-68,113	21,96,700	21,12,007	-84,693	Ditto.	
215. Construction of Section from Pagla River to left bank of Ganga River near Jagadishpur.	1,00,000	1,51,800	1,09,854	+9,854	-42,446	3,88,100	2,40,510	-1,42,590	Ditto.	

Col. 6.—Debits for land acquisition charges and credit notes not received during the year.

Col. 6.—Non-receipt of debits for land acquisition charges.

216. Construction of Section of Bagaiju to West bank of Nagar River on National Highway No. 34.	4,00,000	3,00,000	3,00,025	-99,975	+25	10,56,400	5,64,511	-4,91,889	In progress, See sub-head L.
7. Construction of Section from West bank of Nagar River to Dainkolia in Bihar.	10,00,000	5,72,000	5,71,987	-4,28,013	-13	20,31,000	6,35,191	-13,96,809	Ditto.
218. Construction of a bridge over Phalgu on National Highway No. 34.	1,00,000	400	116	-99,884	-284	6,96,468	1,106	-6,95,362	Ditto.
219. Construction of a bridge over Akheri on National Highway No. 34.	1,00,000	33,000	33,156	-66,844	+156	4,69,362	34,146	-4,34,216	Ditto.
220. Construction of a bridge over Pagla river on National Highway No. 34.	2,00,000	..	..	-2,00,000	..	..	..	..	See sub-head L.
221. Construction of a bridge over Tutia Nala on National Highway No. 34.	92,000	29,700	29,119	-62,881	-581	1,42,300	29,418	-1,12,882	In progress. See sub-head L.
222. Construction of a bridge over Bhaadrathi on National Highway No. 34.	1,00,000	1,93,600	1,94,100	+94,100	+500	2,92,200	1,94,315	-97,885	Ditto.
223. Construction of a bridge over Behula on National Highway No. 34.	1,44,000	70,400	70,119	-73,881	-281	2,16,800	78,919	-1,42,881	Ditto.
224. Construction of a bridge over Kullit on National Highway No. 34.	2,00,000	..	10,999	-1,89,001	+10,999	3,07,400	10,999	-2,96,401	Ditto.
225. Construction of a bridge over Nagar on National Highway No. 34.	2,00,000	..	..	-2,00,000	..	..	..	..	See sub-head L.
II.—Other major works for which specific provision was made in the Budget—									
226. Collectively . . . . .	72,500	1,52,200	1,53,315	+80,815	+1,115	..	..	..	Ditto.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—									
227. Construction of 555 span boat bridge consisting of 30 Nos. of boats on River Mahananda.	..	3,300	3,787	+3,787	+487	1,89,268	1,91,968	+2,715	In progress. See sub-head L.
228. Widening the metalled crest and easing bends and making up earth flanks of the Silliguri—Sevoke section of National Highway No. 31.	..	66,000	67,083	+67,083	+1,083	..	67,083	+67,083	Ditto.
229. Providing 1' premebled clipping carpet on Teesta valley Road of National Highway No. 31-A.	..	1,30,000	1,12,568	+1,12,568	-17,412	..	1,12,568	+1,12,568	Ditto.

Col. 6.—Slow progress due to late transfer of the work from one Division to another.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned Expenditure to end of 1952-53.	Difference Between Col. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation.	Modified appropriation.	More + Less—.			
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—concl'd.</b>									
<b>CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—concl'd.</b>									
<b>ORIGINAL WORKS—COMMUNICATIONS—concl'd.</b>									
III <sub>e</sub> .—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.									
230. Establishment of a power ferry for crossing the Ganga River at Dhulan.	..	9,900	9,906	+9,906	-94	9,90,000	2,01,843	-1,28,157	In progress. See sub-head I.
231. Construction of new ferryghat together with new approaches on east and west sides of Sitorosa River on National Highway No. 31.	..	19,200	19,150	+19,150	-50	1,75,900	1,69,745	-9,155	Ditto.
232. Constructing a new diversion road at Sandpur.	..	..	50,953	+50,953	+50,953	..	50,953	+50,953	Ditto.
233. Constructing a new bridge over Rambhujora on the 25th mile of T. V. Road.	..	..	119	+119	+119	3,07,156	3,01,427	-5,729	Ditto.
V.—Minor Works—									
234. Collectively . . . . .	20,000	9,177	9,208	-11,792	-969	..	..	..	See sub-head I.
<b>TOTAL—Construction and Improvement of National Highways.</b>	<b>83,53,500</b>	<b>68,87,400</b>	<b>66,47,122</b>	<b>-17,11,378</b>	<b>-2,20,278</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>

Col. 6.—Expenditure incurred in anticipation of formal approval of the Government of India.



## ANNEXURE A—contd.

## Important Comments.

Expenditure on works, maintenance and repairs appeared under Sub-heads A. 1—A. 19, B, C, D, J. 1—J. 7, K. 1(a), K. 1(b) 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 . . . . .	7,86.77
Modified appropriation . . . . .	7,51.17
Expenditure . . . . .	7,42.92

2. The savings in the modified appropriation stood at Rs. 8.25 lakhs, i.e., 1.1 per cent. only and were made up of the savings of 15.58 lakhs contributed mainly by items 25, 32, 33, 71, 101, 149, 189 and 213-215 of the Annexure, Sub-heads D, J. 2 and J. 3, partly set off by the excesses occurring mainly under items 3, 23, 55, 59, 60, 79 and 232. The important savings and excesses have been analysed in the proper places.

3. Due to the imposition of a ban by Government on the execution of new works, 22 new major works, though provided for in the original budget, could not be taken up during the year (*vide* items 30, 32, 64, 106, 165 and 192 of the Annexure).

4. The number of major works in progress (included in the Annexure) during the year was 268 against 249 in the preceding year. The total expenditure on 166 of these works amounted to Rs. 12,57.16 lakhs against the total estimate of Rs. 16,22.60 lakhs. Of these, expenditure on 51 works exceeded the sanctioned estimate (*vide* items 1, 4, 5, 6, 9, 11, 13, 32, 36, 42, 43, 54, 55, 59, 72, 83-85, 87-88, 90, 94, 96, 99, 101, 118, 121, 124, 127, 136, 138, 166, 168, 175, 190, 192, 201-202, 205, 208, 226 and 227 of the Annexure).

Expenditure of Rs. 4,03.82 lakhs was incurred on the remaining 102 works for which there was no sanctioned estimate (*vide* items 3, 14, 16, 19-26, 32, 34-35, 39, 45-49, 59, 61-62, 64-65, 68, 89, 91, 94-95, 97-98, 100, 102, 105, 107, 110, 114-117, 122, 129-130, 134-135, 141, 144-148, 153, 156-158, 160-162, 169-171, 173-174, 177-179, 183, 189, 192, 196, 199, 226, 228-229 and 232 of the Annexure).

5. The works detailed below were completed during the year under review :—

Name of work.	Sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure compared with the estimate. Excess + Saving—.
	Rs.	Rs.	Rs.
Converting unmarried bands' quarters to a staff hospital, medical officers' quarters, compounders' quarters and attendants' quarters, etc., at Darjeeling (included in item 36 of the Annexure).	14,430	14,427	—3

## ANNEXURE A—concl'd.

## Important Comments—concl'd.

Name of work.	Sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure compared with the estimate. Excess + Saving—.
Construction of temporary buildings for new headquarters of West Dinajpur District at Balurghat ( <i>vide</i> item 37 of the Annexure).	3,05,748	4,39,489	+1,33,741
Construction of two aluminium sheds in the compound of Raj-Bhaban, Calcutta for the additional office accommodation of the Development Commissioner, Government of West Bengal ( <i>vide</i> item 38 of the Annexure).	68,113	66,222	—1,891
Certain additions and alterations, sanitary arrangements and electric installation to the ground floor of north-east wing and eastern portico of Main Block of Raj-Bhaban, Calcutta, for the office accommodation of the Development Commissioner and Deputy Minister, Township, Government of West Bengal ( <i>vide</i> item 40 of the Annexure).	66,142	65,689	—453
Construction of one aluminium shed for temporary use as a tent godown and camp Post Office in the compound of Raj-Bhaban, Calcutta ( <i>vide</i> item 59 of the Annexure).	26,612	26,484	—128
Certain additions and alterations to the ground floor of south-east wing of Raj-Bhaban, Calcutta for the office accommodation of the Development Commissioner, Government of West Bengal ( <i>vide</i> item 59 of the Annexure).	41,062	41,540	+478

## ANNEXURE B.

See sub-heads H and K -1 (e).

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to Grant No 10.—Irrigation. The transactions under each unit of suspense during the year 1952-53 are exhibited below.

Detailed units.	Opening balance.	Debits.	Credits.	Net actual.	Closing balance.
1	2	3	4	5	6
<b>50.—Civil Works.</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Charged—</i>					
<i>Purchases</i> . . . . .	—3,383	1,02,196	1,24,563	—22,367	—25,750
<i>Miscellaneous Advances.</i> P. W.	15,343	—13,466	250	—13,716	1,627
<i>Stock</i> . . . . .	..	..	..	..	..
<b>TOTAL</b> . . . . .	11,960	88,730	1,24,813	—36,083	—24,123
<i>Voted—</i>					
<i>Purchases</i> . . . . .	—84,48,859	1,08,96,380	1,20,57,711	—11,61,331	—96,10,190
<i>Miscellaneous Advances.</i> P. W.	26,46,526	16,49,512	15,90,908	58,604	27,05,130
<i>Stock</i> . . . . .	20,04,109	60,08,662	51,38,950	8,69,712	28,73,821
<b>TOTAL</b> . . . . .	—37,98,224	1,85,54,554	1,87,87,569	—2,33,015	—40,31,239
<b>81.—Capital Accounts, etc.</b>					
<i>Purchases</i> . . . . .	—69,35,417	1,68,46,716	1,89,08,583	—20,61,867	—89,97,284
<i>Miscellaneous Advances.</i> P. W.	13,47,132	—33,948	1,90,615	—2,24,563	11,22,569
<i>Stock</i> . . . . .	15,40,516	29,01,535	31,28,797	—2,27,262	13,13,254
<b>TOTAL</b> . . . . .	—40,47,769	1,97,14,303	2,22,27,995	—25,13,692	—65,61,461

## ANNEXURE C.

*Stock Account of the Department of Works and Buildings for the year 1952-53.*

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation or sale 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. City Division . .	1,72,815	3,83,529	3,46,250	..	2,10,094
2. Suburban Division .	3,10,934	7,91,655	6,47,046	..	4,55,543
3. North Calcutta Division.	1,56,818	2,76,232	2,22,809	..	2,10,241
4. Burdwan Division .	63,308	7,91,375	5,99,232	..	2,55,451
5. Darjeeling Division .	—1,89,691	8,52,352	8,80,956	..	—2,18,295
6. Midnapore Division .	3,49,821	3,36,512	2,47,991	..	4,38,342
7. Calcutta Electrical Division.	11,953	1,31,724	1,26,319	..	17,358
8. Western Electrical Division.	4,14,997	6,33,541	6,61,383	..	3,87,155
9. Northern Electrical Division.	5,851	4,247	3,545	..	6,553
10. Jalpaiguri Division .	4,49,907	6,72,503	6,53,457	..	4,68,953
11. Berhampore Division .	2,03,968	6,23,262	3,66,553	..	4,60,677
12. Darjeeling Special Repair Division.	53,428	5,11,730	3,83,409	..	1,81,749
13. 24-Parganas Construction Division.	1,47,964	52,421	2,27,625	..	—27,240
14. Malda Construction Division.	1,81,583	3,81,816	4,46,979	..	1,16,420
15. Murshidabad Construction Division.	16,862	3,68,164	3,47,043	..	37,983
16. Post-war Roads Construction Division.	2,10,623	8,80,856	9,85,499	..	1,05,980
17. Post-war Roads Survey Division II.	—3,761	3,761	..	..	..
18. North Bengal Road Construction Division.	1,87,934	1,50,787	1,90,382	..	1,48,339
19. Mechanical Division .	6,77,178	9,35,207	7,78,378	..	8,34,007
20. West Dinajpur Construction Division.	1,22,133	1,28,523	1,52,891	..	97,765
<b>TOTAL .</b>	<b>35,44,625</b>	<b>89,10,197</b>	<b>82,67,747</b>	<b>..</b>	<b>41,87,075</b>

ANNEXURE C—*concl'd.*

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

The increase in closing balance is due to less issue of materials by some of the Divisions. Requisite sanction has been applied for where the stock balance has exceeded the permissible limit.

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 Report.

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 resultant profit and losses in accordance with 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 or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 54.—Famine ".</b>				
<b>A.—FAMINE RELIEF—</b>				
<b>A (1).—Salaries and Establishment—</b>				
<i>Charged—</i>				
	Rs.			
S. . . . .	100	46	..	
R. . . . .	—54			—46
<i>Voted—</i>				
O. . . . .	2,87,000	2,65,025	3,02,376	
R. . . . .	—21,975			+37,351
Col. 4.—See paragraph 2 of the Review.				
<b>A (2).—Gratuitous Relief—</b>				
<b>A (2) (a).—Gratuitous Relief—</b>				
O. . . . .	20,85,000	59,19,650	51,81,572	
S. . . . .	44,26,000			—7,38,078
R. . . . .	—5,91,350			
Col. 4.—The supplementary grant for distribution of dry doles, subsidised sale of food-grains and large scale operation of test-relief works proved excessive.				
<b>A (2) (b).—Deduct—Recovery from the Govern- ment of India on account of distribution of gratuitous doles in kind —</b>				
S. . . . .	—12,20,000	—12,20,000	—40,00,000	
Col. 4.—See paragraph 2 of the Review.				
<b>A (2) (c).—Deduct—Recovery on account of price of cloth, rice, etc. supplied to non-official organisations—</b>				
R. . . . .	—15,727	—15,727	—5,747	
Col. 4.—See paragraph 2 of the Review.				
<b>A (3).—Miscellaneous—</b>				
O. . . . .	19,50,000	21,03,900	18,85,405	
S. . . . .	2,06,900			—2,18,495
R. . . . .	—53,000			
Col. 4.—See paragraph 2 of the Review.				

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine"—concl'd.</b>			
<b>A.—FAMINE RELIEF—concl'd.</b>			
<b>A (4).—Rehabilitation Programme—</b>			
<b>A (4) (a).—Wcrk houses and institutions con- nected therewith—</b>			
O. . . . .	Rs. 40,000	} 44,936	37,489
R. . . . .	4,936		
Col 4.—See paragraph 2 of the Review.			
<b>A (4) (b).—Orphanages . . . . .</b>	14,86,000	15,15,715	+29,715
<b>A (4) (c).—Artisans' Relief and Rehabilitation—</b>			
O. . . . .	30,000	} 22,139	15,935
R. . . . .	—7,861		
Col. 4.—See paragraph 2 of the Review.			
<b>A (5).—Works—</b>			
O. . . . .	1,27,000	} 45,000	53,387
R. . . . .	—82,000		
<b>Col. 4.—(i) Unforeseen expenditure in respect of Famine Relief Emergency hospitals (Rs. 2,048) and (ii) Unexplained items (Rs. 6,339).</b>			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
K. . . . .	54	54	..
<i>Voted—</i>			
R. Gross . . . . .	7,51,250	7,51,250	..
R. Deductions . . . . .	15,727	15,727	..
<hr/>			
<b>Totals—</b>			
<i>Charged</i> . . . . .		100	..
Voted . . . . .	1,06,37,900	89,91,859	—16,46,041
Deductions . . . . .	—12,20,000	—40,05,747	—27,85,747
Net . . . . .	94,17,900	49,86,112	—44,31,788

## REVIEW.

In the charged section the entire supplementary provision of Rs. 100 remained unutilised. A sum of Rs. 54 was surrendered reducing the saving to Rs. 46.

The original voted grant of Rs. 60,05,000 was augmented to Rs. 94,17,900 by a supplementary grant of Rs. 34,12,900 against which there was an expenditure of Rs. 49,86,112 resulting in a saving of Rs. 44,31,788. The surrender of Rs. 7,66,977 reduced the saving to Rs. 36,64,811. The saving was contributed mainly by sub-heads A (2) and A (3).

2. The explanations of variations in respect of the sub-heads A (1)—Voted, A (2) (b), A (2) (c), A (3), A (4) (a) and A (4) (c) could not be incorporated in the Appropriation Accounts as the same were not received from the controlling authorities.

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 State revenues. Further contributions to the Fund from the State 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 1952-53 are shown below :—

Opening balance on the 1st April, 1952 . . . . .	(a) 15,04,067
Receipts during 1952-53—	
	Rs.
Transfers from the Revenue Account . . . . .	<i>Nil.</i>
Interest receipts . . . . .	(b) 1,312
	1,312
Expenditure during 1952-53 . . . . .	<i>Nil.</i>
Closing balance on the 31st March, 1953 . . . . .	(c) 15,05,379

(a) As stated in footnote (a) on page 154 of the Appropriation Accounts, 1947-48 (Post partition), the opening as also the closing balances include all the securities held by the Fund before the Partition pending 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. 5,11,833 in cash and Rs. 9,93,546 in Government securities. The market value of the Government securities on the 31st March, 1953, was Rs. 9,35,437.



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"54-B.—Privy Purses and Allowances of Indian Rulers."</b>			
<b>A.—PRIVY PURSES AND ALLOWANCES OF EX-RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—</b>			
<b>A.-1.—Integrated States—</b>			
<b>A.-1(i).—Allowances to the relatives of the ex-Ruler of Cooch Behar—</b>			
	Rs.		
O. . . . .	1,55,000	} 1,56,090	1,53,939
S. . . . .	3,200		
R. . . . .	-2,110		
			-2,151
<b>A.-3.—Charges in England—Integrated States—</b>			
<b>A.-3(1).—Allowances to the relatives of the ex-Ruler of Cooch Behar—</b>			
O. . . . .	14,000	} 16,800	16,667
S. . . . .	2,800		
			-133
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	2,110	2,110	-2,110
<b>TOTAL</b>	<b>1,75,000</b>	<b>1,70,606</b>	<b>-4,394</b>

REVIEW.

The original grant of Rs. 1,69,000 was augmented to Rs. 1,75,000 by a supplementary grant of Rs. 6,000 against which the expenditure was Rs. 1,70,606 resulting in a saving of Rs. 4,394. The surrender of Rs. 2,110 reduced the saving to Rs. 2,284.

See also the Audit Report

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions".</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
<i>Charged—</i>			
O. . . . .	1,63,000	1,64,261	+1,261
<i>Voted—</i>			
O. . . . .	97,64,200	96,06,193	-1,37,807
R. . . . .	-20,200		
<b>B.—COMPASSIONATE ALLOWANCES—</b>			
O. . . . .	32,000	30,494	+494
R. . . . .	-2,000		
<b>C.—DONATIONS TO PROVIDENT FUNDS—</b>			
O. . . . .	95,500	1,52,748	+12,248
R. . . . .	45,000		
<b>D.—GRATUITIES—</b>			
<i>Charged—</i>			
R. . . . .	6,000	6,000	-6,000
<i>Voted—</i>			
O. . . . .	88,000	1,80,173	-53,827
R. . . . .	1,46,000		
Col. 4.—Saving was partly due to non-drawal of sanctioned gratuities during the year and partly to smaller number of gratuities sanctioned than anticipated.			
<b>E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—</b>			
O. . . . .	11,000	7,450	+450
R. . . . .	-4,000		
<b>G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, THEIR FAMILIES AND INSTITUTIONS—</b>			
O. . . . .	7,00,000	4,89,438	-14,562
R. . . . .	-1,96,000		
<b>H.—CHARGES IN ENGLAND—</b>			
H.-1.—High Commissioner for India—			
<i>Charged—</i>			
O. . . . .	48,000	67,120	+1,979
R. . . . .	19,120		

Grant No. 33.—Superannuation Allowances and Pensions—contd. 249

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions"—concl'd.</b>			
<b>H.—CHARGES IN ENGLAND—concl'd.</b>			
<b>H. 1.—High Commissioner for India—concl'd.</b>			
Voted—	Rs.		
O. . . . .	2,80,100	} 3,23,800	} 3,22,828
R. . . . .	43,700		
H. 2.—Secretary of State . . . . .		200	6,147
			+5,947
<b>I.—Deduct—PENSIONERY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>			
O. . . . .	—1,50,000	} —1,30,000	} —1,84,002
R. . . . .	20,000		
Col. 4.—Pensionary charges of the establishment of the Mayurakshi Reservoir Project not included in the final estimate.			
<b>TOTAL MAJOR HEAD "55.—SUPERANNUATION ALLOWANCES AND PENSIONS"—</b>			
Charged—			
O. . . . .	2,11,000	} 2,36,120	} 2,32,300
R. . . . .	26,120		
Voted—			
O. . . . .	1,08,21,000	} 1,08,53,500	} 1,06,11,460
R. . . . .	32,500		
<b>Major Head "55A.—Commutation of Pensions financed from Ordinary Revenues."</b>			
<b>K.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>			
Charged—			
O. . . . .	50,000	} 18,000	} 16,925
R. . . . .	—32,000		
Voted—			
O. . . . .	18,45,000	} 14,76,000	} 14,21,105
R. . . . .	—3,69,000		
Col. 4.—See sub-head L.-1—Voted.			

250 Grant No. 33.—Superannuation Allowances and Pensions—contd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "83.—Payments of Commuted value of Pensions."</b>			
<b>L.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>			
<b>L.-1.—Payments in India—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	50,000	} 18,000	16,925
R. . . . .	—32,000		
<b>Voted—</b>			
O. . . . .	18,25,000	} 14,60,000	14,05,046
R. . . . .	—3,65,000		
Col. 4.—Saving was due to non-drawal of sanctioned claims during the year.			
<b>L.-2.—Payments in England—</b>			
<b>High Commissioner for India—</b>			
<b>Voted—</b>			
O. . . . .	20,000	} 16,000	16,059
R. . . . .	—4,000		
<b>M.—Deduct—AMOUNT TRANSFERRED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
O. . . . .	—50,000	} —78,000	—16,925
R. . . . .	32,000		
<b>Voted—</b>			
O. . . . .	—18,45,000	} —14,76,000	—14,21,105
R. . . . .	3,69,000		
Col. 4.—See sub-head L.-1—Voted.			
<b>TOTAL MAJOR HEAD "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—</b>			
<i>Charged</i>		..	..
<b>Voted</b>		..	..
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
<i>R. Gross</i>	38,880	38,880	—38,880
<i>R. Deductions</i>	—32,000	—32,000	+32,000

Major Head and Sub-head.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1		2	3	4
Surrenders or withdrawals within grant or appropriation—concl'd.		Rs.	Rs.	Rs.
Voted—		Rs.		
R. Gross	. . . 7,25,500	7,25,500	..	—7,25,500
R. Deductions	. . . —3,89,000	—3,89,000	..	+3,89,000
<hr/>				
Total Grant No. 33—				
Charged—				
Gross	. . . . .	3,11,000	2,67,150	—43,850
Deductions	. . . . .	—50,000	—16,925	+33,075
Net	. . . . .	2,61,000	2,50,225	—10,775
Voted—				
Gross	. . . . .	1,46,61,000	1,36,37,681	—10,23,319
Deductions	. . . . .	—19,95,000	—16,05,107	+3,89,893
Net	. . . . .	1,26,66,000	1,20,32,574	—6,33,426

REVIEW.

The original charged appropriation was 2,61,000 against which the expenditure for the year was 2,50,225 resulting in a saving of Rs. 10,775. The surrender of Rs. 6,880 reduced the saving to Rs. 3,895.

In the voted section the grant was Rs. 1,26,66,000 against which the expenditure amounted to Rs. 1,20,32,574 resulting in a saving of Rs. 6,33,426. The surrender of Rs. 3,36,500 reduced the saving to Rs. 2,96,926.

252 Grant No. 34.—Charges on account of Stationery and Printing.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing".</b>			
<i>I.—Stationery.</i>			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS.	18,53,000	16,95,035	—1,57,965
Col. 4.—Mainly due to non-receipt of the stationery articles from the Central Stationery Office.			
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS.	12,000	10,597	—1,403
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS.	80,000	80,000	..
<i>II.—Printing.</i>			
D.—GOVERNMENT PRESSES—			
D.-1.—Pay of Officers—	Rs.		
O. . . . .	47,600	} 46,270	46,456
R. . . . .	—1,330		
D.-2.—Pay of Establishment—			
O. . . . .	12,67,600	} 12,20,300	12,23,877
R. . . . .	—47,300		
D.-3.—Allowances, honoraria, etc.—			
O. . . . .	8,89,600	} 9,37,980	9,42,539
R. . . . .	48,380		
D.-4.—Contract Contingencies—			
O. . . . .	95,000	} 84,800	83,840
R. . . . .	—10,200		
D.-5.—Other Contingencies—			
O. . . . .	1,33,400	} 1,40,913	1,41,842
R. . . . .	7,513		
D.-6.—Mechanical Section—			
O. . . . .	24,500	} 24,800	24,644
R. . . . .	300		
D.-7.—Type Foundry Section—			
O. . . . .	5,100	} 4,280	4,040
R. . . . .	—820		

**Grant No. 34.—Charges on account of Stationery and Printing—contd. 253**

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing"—contd.</b>			
<i>II.—Printing—contd.</i>			
<b>D.—GOVERNMENT PRESSES—concd.</b>			
D.-8.—Provision for Depreciation—	Rs.		
O. . . . .	60,000	} 96,195	97,030
R. . . . .	36,195		
D.-9.—Stores—			
O. . . . .	83,000	} 1,10,400	1,09,190
R. . . . .	27,400		
D.-10.—Additions to Plant and Machinery—			
O. . . . .	3,54,500	} 2,78,200	2,78,174
R. . . . .	—76,300		
D.-11.—Charges payable to other Departments—			
O. . . . .	1,52,000	} 94,200	92,695
R. . . . .	—57,800		
D.-12.—Renewals and Replacements from De- preciation Reserve—			
O. . . . .	5,200	} 64,150	59,834
R. . . . .	58,950		
D.-13.— <i>Deduct</i> —Amount transferred from De- preciation Reserve—			
O. . . . .	—5,200	} —63,200	—59,834
R. . . . .	—58,000		
<b>E.—PRINTING AT PRIVATE PRESSES—</b>			
O. . . . .	20,500	} 16,000	15,200
R. . . . .	—4,500		
<b>F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>			
O. . . . .	2,500	} 2,468	8,404
R. . . . .	—32		
Col. 4.—See paragraph 2 of the Review.			
F.-1.— <i>Deduct</i> —Cost of printing work done for other Governments and paying Departments		—2,000	—18,609
Col. 4.—See paragraph 2 of the Review.			

254 Grant No. 34.—Charges on account of Stationery and Printing—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing"</b>			
<i>—concl'd.</i>			
<i>II.—Printing—concl'd.</i>			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
G.-1.—Leave salaries, deputation pay, overseas pay, etc.	..	2,611	+2,611
Col. 4.—Reappropriation order not accepted by the Accountant General on account of irregularity.			
G.-2.—Cost of stores proper—			
O. . . . .	Rs. 46,800	33,080	510
R. . . . .	—13,720		
Col. 4.—Same remarks as under G.-1.			
G.-3.—Cost of stores purchased from Depreciation Reserve—			
O. . . . .	62,800	2,200	2,218
R. . . . .	—60,600		
G.-4.— <i>Deduct</i> —Amount transferred from Depreciation Reserve—			
O. . . . .	—62,800	—2,200	—2,218
R. . . . .	60,600		
For rounding . . . . .	—100	..	+100
Surrenders or withdrawals within grant—			
R. Gross . . . . .	93,864	93,864	..
R. Deductions . . . . .	—2,600	—2,600	..
<b>Totals—</b>			
Gross . . . . .	51,95,000	49,18,736	—2,76,264
Deductions . . . . .	—70,000	—80,661	—10,661
Net . . . . .	51,25,000	48,38,075	—2,86,925

REVIEW.

The grant was Rs. 51,25,000 against which the expenditure amounted to Rs. 48,38,075 leading to a saving of Rs. 2,86,925. The surrender of Rs. 91,264 reduced the saving to Rs. 1,95,661.

2. The explanations for the final variations in respect of the Sub-heads F. and F. 1. could not be incorporated in the Appropriation Accounts as the same were not received from the controlling authority.

3. 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 depreciated 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 1952-53 is as shown below :—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press . . .	3,69,798	74,834	3,358	4,41,274
Press and Forms Department . . .	2,69,116	22,196	58,694	2,32,618
<b>TOTAL</b> . . .	<b>6,38,914</b>	<b>97,030</b>	<b>62,052</b>	<b>6,73,892</b>

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

Credits :—

The credit for the Depreciation Reserve Fund Account of the West Bengal Government Press during 1952-53 amounted to Rs. 93,130 under the rules of the Fund against which Government sanctioned an adjustment of Rs. 74,834. The short adjustment of Rs. 18,296 is due to (i) regularisation of net excess credits of previous years up to 1951-52 (Rs. 18,145) and (ii) non-adjustment of credit for the year under report (Rs. 151) which has since been adjusted in 1953-54.

The credit for the Press and Forms Department amounted to Rs. 21,375 under the rules of the Fund against Rs. 22,196 adjusted in the accounts. The excess credit has been written back in 1953-54.

*Store Accounts of the West Bengal Government Press and Secretary's Press for the year 1952-53.*

Description of Stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Stationery, printing and binding materials	1,14,281	4,50,863	4,32,737	1,33,906
Adjustment of the difference in valuation of the opening stock.	1,499			
2. Spare parts and petty plants . . .	7,702	23,364	24,028	7,088
3. Other Stores . . . . .	9,151	1,17,537	1,13,339	13,349
4. Dead Stock . . . . .	8,330	2,93,186	2,93,186	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.  
 The 17th February, 1954.*

S. MUKHERJEE,  
*Superintendent,  
 Government Printing, West Bengal.*

AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press and Secretary's Press for the year from the 1st April, 1952 to the 31st March, 1953 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 4th March, 1954. }

S. K. SARKAR,  
*Examiner, Outside Audit,*  
*West Bengal.*

AUDIT COMMENTS

1. The quantities shown as issued were not acknowledged by the recipients.
2. In several cases it was noticed that the quantities shown as issued in the ledger were in excess of the available stock. This shows that either the quantities shown as issued were not actually issued, or additional quantities received from suppliers were not accounted for in the ledger. The position needs a review.

*Statement showing the Store account of Alipore Central Jail Press under the Press and Forms Department, West Bengal, during the year 1952-53.*

Description of Stores.	Opening balance.			Closing balance.		
	1	2	3	4	5	6
	Rs.	P.	A.	Rs.	P.	A.
Stationery, paper and binding materials	.	.	.	6,10,500	.	3,90,801
Other stores (raw materials)	.	.	.	24,328	.	23,628
Spare parts and petty plants	.	.	.	4,420	.	17,701
Dead stock articles	.	.	.	67,378	.	6,894

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 ; The 15th February, 1954.	}	NEPAL CHANDRA DUTTA, Paper Store-keeper.	BIRENDRA CHANDRA MUKHERJEE, Miscellaneous Store-keeper.	H. W. SHEA, Press and Forms Manager, West Bengal.
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AUDIT CERTIFICATE.

The store account of the Central Jail Press, Alipore for the year 1952-53 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 ; The 20th February, 1954.	}	S. K. SARKAR, Examiner, Outside Audit, West Bengal.
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AUDIT COMMENTS.

1. Excessive purchase resulting in blocking up of capital:—

(a) In the following cases, the opening stocks were sufficient to meet the demand for 1952-53. But notwithstanding the fact huge quantities of long cloth and white tape were purchased during the year with the result that considerable quantities of these materials are lying in stock which will require several years to consume:—

Description of the article.	Opening balance.		Issue.	Closing balance.		Closing Balance representing the probable requirement for.		
	Yds.	Ft. In.		Yds.	Ft. In.			
1. Long Cloth	1,992	1 3	353	2 10	2,873	1 5	Rs. A. P. 2,350 15 1	Years. 8
2. White Tape ½"	190,193	0 0	15,13,560	0 0	16,30,971	0 0	45,164 4 0	22
3. White Tape ¼"	65,423	0 0	3,768	0 0	54,491	0 0	815 14 11	4

(b) In the following cases articles were purchased much in excess of the probable requirements for succeeding year or years:—

Description of the article.	Opening balance.		Issue.	Closing balance.		Closing balance representing the probable requirement for.		
	Yds.	Ft. In.		Yds.	Ft. In.			
1. Domestic Cloth	287	0 9	49,000	0 0	42,180	1 0	Rs. A. P. 15,523 5 6	Years. 5½
2. Jaconet Cloth	5,745	0 0	116,884	0 0	62,718	0 0	23,069 11 3	1
3. White Tape ¼"	1,946	1 6	164,950	0 0	164,295	0 0	2,873 15 9	63

2. Stock verification not done properly.—5,000 yards of white tape of ½" width were wrongly accounted for as receipt in the ledger in excess of the quantity actually received. But the quantity found on actual stock-taking was shown to have agreed with the book balance which was based on wrong figure. This shows that verification was not conducted properly.

3. The stock verification list relating to the stock of miscellaneous stores for 1952-53 was not available to audit.

*Consolidated Store Accounts of the West Bengal Government Press,  
Cooch Behar, for the year 1952-53.*

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
Paper (stationery, binding and printing materials.)	44,496	17,260	29,091	32,665
Spare parts and petty plants . . . . .	97	452	313	236
Other stores . . . . .	686	643	1,001	328
Dead stock . . . . .	400	674	125	958
Stationery stores . . . . .	1,696	..	1,403	293

Certified that the stock as on the 31st March, 1953 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 ; }  
The 14th May, 1954. }

N. G. LAHIRI.  
Head Clerk.

A. S. BAGCHI.  
Controller, Government Press,  
Cooch Behar, West Bengal.

AUDIT CERTIFICATE.

The store accounts of the West Bengal Government Press, Cooch Behar for 1952-53 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 ; }  
The 28th May, 1954. }

S. K. SARKAR.  
Examiner, Outside Audit,  
West Bengal.

AUDIT COMMENTS.

Notwithstanding the fact that the opening stock of paper as on the 1st April, 1952 was sufficient to meet demand for 1952-53, paper worth Rs. 16,953 was purchased during the year. This unnecessary purchase resulted in blocking up of capital.

See also the Audit Report.

Major Head and Sub-head.	Final Grant. or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "57.—Miscellaneous".</b>				
<b>Miscellaneous—contd.</b>				
<b>A.—DONATIONS FOR CHARITABLE PURPOSES—</b>				
O. . . . .	Rs. 93,800	1,61,023	1,58,719	—2,304
R. . . . .	67,223			
<b>A(i).—Deduct—Recoveries from the Central Government—</b>				
O. . . . .	—2,000	—35,854	..	+35,854
R. . . . .	—33,854			
Col. 4.—Mainly liabilities carried forward due to orders of re-imbursement of the deportation charges not having been received from the Union Government.				
<b>C.—PETTY ESTABLISHMENTS—</b>				
<b>C-2.—Pay of Establishment—</b>				
O. . . . .	61,700	64,470	64,107	—363
R. . . . .	2,770			
<b>C-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	53,300	55,130	55,604	+474
R. . . . .	1,830			
<b>C-4.—Contingencies—</b>				
O. . . . .	5,64,500	6,06,427	6,73,273	+66,846
R. . . . .	41,927			
Col. 4.—Mainly due to payment of a large number of arrear telephone bills during the two closing months which could not be anticipated.				
<b>D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>				
O. . . . .	4,000	1,000	835	—165
R. . . . .	—3,000			
<b>E.—RENTS, RATES AND TAXES—</b>				
O. . . . .	1,14,700	72,000	67,004	—4,996
R. . . . .	—42,700			
<b>F.—CONTRIBUTIONS—</b>				
<b>Charged—</b>				
O. . . . .	28,09,900	25,72,372	27,28,295	+1,55,923
R. . . . .	—2,37,528			
<b>Voted—</b>				
O. . . . .	1,13,95,200	1,11,90,237	1,11,85,495	—4,742
R. . . . .	—2,04,963			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>Miscellaneous—contd.</b>			
<b>I.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—</b>			
	Rs.		
O. . . . .	1,50,000	} 21,565	21,565
R. . . . .	—1,28,435		
<b>—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>			
I.-1.—Rewards for destruction of wild animals .	650	523	—127
I.-2.—Other items—			
O. . . . .	97,000	} 72,950	62,911
R. . . . .	—24,050		
Col. 4.—A fluctuating item.			
I.-3.—Control of Vagrancy—			
O. . . . .	6,31,000	} 6,06,431	6,14,678
R. . . . .	—24,569		
I.-4.—Expenditure in connection with riots—			
I.-4(a).—Calcutta—			
O. . . . .	1,00,000	} 1,45,523	1,60,459
R. . . . .	45,523		
I.-4(a)(i).— <i>Deduct</i> —Recoveries from the Central Government . . . . .			
	—75,000	—1,19,804	—44,804
Col. 4.—See paragraph 2 of the Review.			
I.-4(b).—Other places—			
O. . . . .	1,00,000	} 1,56,960	1,62,023
R. . . . .	56,960		
I.-4(b)(i).— <i>Deduct</i> —Recoveries from the Central Government . . . . .			
	—75,000	—1,21,330	—46,330
Col. 4.—See paragraph 2 of the Review.			
I.-4(c).—Cooch Behar—			
O. . . . .	5,000	} ..	..
R. . . . .	—5,000		
I.-4(c)(i).— <i>Deduct</i> —Recoveries from the Central Government . . . . .			
	—3,750	..	+3,750
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.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>Miscellaneous—contd.</b>			
<b>I.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.</b>			
<b>I.-4.—Expenditure in connection with riots—concl'd.</b>			
<b>I.-4(d).—Bihar Refugees—</b>	<b>Rs.</b>		
R. . . . .	15,935	15,935	744
			—15,191
<b>Col. 4.—Mainly liabilities carried forward due to non-adjustment of debit from the A.G.C.R. for want of details.</b>			
<b>I.-4(d) (i).—Losses—</b>			
R. . . . .	1,539	1,539	..
			—1,539
<b>Col. 4.—Adjustment deferred pending decision of Government.</b>			
<b>I.-6.—Expenditure in connection with West Bengal National Volunteer Force—</b>			
<b>I.-6(i).—Directorate—</b>			
O. . . . .	84,000	50,012	49,636
R. . . . .	—33,988		
<b>I.-6(ii).—Kanchrapara Training Centre—</b>			
O. . . . .	6,05,000	4,64,628	5,23,393
R. . . . .	—1,40,372		
<b>Col. 4.—Mainly due to unforeseen debits on account of arms, ammunitions, etc.</b>			
<b>I.-6(iii).—Halisahar Training Centre—</b>			
O. . . . .	6,40,000	3,89,367	3,87,543
R. . . . .	—2,50,633		
<b>I.-6(v).—Cooch Behar Training Centre—</b>			
O. . . . .	1,98,000	87,717	81,868
R. . . . .	—1,10,283		
<b>I.-6(vi).—District Officers—</b>			
O. . . . .	26,000	9,435	9,868
R. . . . .	—16,565		
<b>I.-6(vii).—District Battalions—</b>			
O. . . . .	5,50,000	2,28,556	2,43,046
R. . . . .	—3,21,444		
<b>I.-6(viii).—Bangiya Agragami Dal—</b>			
O. . . . .	5,00,000	10,17,000	6,83,413
R. . . . .	5,17,000		
<b>Col. 4.—See paragraph 3 of the Review.</b>			



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 57.—Miscellaneous "—contd.</b>				
<b>Miscellaneous—contd.</b>				
<b>I.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.</b>				
I.-6.—Expenditure in connection with West Bengal National Volunteer Force—concl'd.				
I. 6(viii)—Bangiya Agragami Dal—concl'd.				
I.-6(viii)(a).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—				
O. . . . .	Rs. —3,00,000	} —4,53,804	} —1,53,805	} +2,99,999
R. . . . .	—1,53,804			
Col. 4.—See paragraph 3 of the Review.				
I.-7.—Scheme for long-term maintenance of refugee orphans from Burma . . . . .				
	3,600	2,600	—1,000	
I.-7(i).— <i>Deduct</i> —Recoveries from the Central Government . . . . .				
	—1,800	—1,719	+81	
I.-8.—Charges in connection with requisitioned buildings—				
<i>Charged—</i>				
R. . . . .	309	309	275	—34
<i>Voted—</i>				
O. . . . .	7,24,000	} 5,88,457	} 6,18,152	} +29,695
R. . . . .	—1,35,543			
I.-9.—Chief Purchasing Adviser—				
O. . . . .	32,500	} 30,580	} 30,122	} —458
R. . . . .	—1,920			
I.-12.—State Sailors', Soldiers' and Airmen's Board—				
O. . . . .	7,600	} 6,915	} 6,930	} +15
R. . . . .	—685			
I.-13.—Enquiry about non-migrant displaced Muslims in West Bengal—				
R. . . . .	201	201	201	..
I.-14.—Charges in connection with Government Housing Scheme—				
O. . . . .	24,800	} 21,517	} 24,238	} +2,721
R. . . . .	—3,283			

Col. 4.—Mainly due to some unforeseen charges towards the close of the year. See also paragraph 4 of the Review.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—concl'd.</b>			
<b>Miscellaneous—concl'd.</b>			
<b>I.—MISCELLANEOUS AND UNFORESEEN CHARGES—concl'd.</b>			
<b>I.-15.—Administration of Evacuee Property—</b>			
	Rs.		
O. . . . .	2,24,300	1,71,408	1,55,762
R. . . . .	—52,892		
<b>I.-16.—National Tree Planting Celebrations—</b>			
O. . . . .	4,000	12,092	10,750
R. . . . .	8,092		
<b>I.-17.—Pre-merger liabilities of Cooch Behar—</b>			
R. . . . .	4,00,000	4,00,000	3,97,900
<b>I.-18.—Welfare of Scheduled Tribes—</b>			
R. . . . .	7,46,000	7,46,000	4,61,062
			—2,84,938
Col. 4.—Mainly due to the decision of Government to readjust Rs. 2,99,800 from sub-head M to this sub-head not having been carried out for want of timely receipt of full particulars of the items involved.			
<b>J.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .			
		100	120
<i>Voted—</i>			
O. . . . .	1,500	1,000	1,343
R. . . . .	—500		
J.-(1).—Loss by exchange on local transactions . . . . .			350
			+350
<b>K.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	200	5,360	5,433
R. . . . .	5,160		
<b>M.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	2,10,000	99,740	3,91,997
R. . . . .	—1,10,260		
Col. 4.—See note under I-18. See also paragraph 5 of the Review.			
For founding . . . . .	200		—200
<b>TOTAL—MAJOR HEAD "57.—MISCELLANEOUS"—</b>			
<b>MISCELLANEOUS—</b>			
<i>Charged—</i>			
O. . . . .	28,10,000	25,72,781	27,28,690
R. . . . .	—2,37,219		
<i>Voted—</i>			
O. . . . .	1,67,49,000	1,68,60,417	1,69,16,899
R. . . . .	1,11,417		
			+53,472

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82.—Capital Account of Other State Works Outside the Revenue Account."</b>			
<b>N.—DEVELOPMENT PROGRAMME—</b>			
<b>N.-1.—Kanchrapara Area Development Scheme—</b>			
	Rs.		
O. . . . .	1,00,00,000	78,15,000	72,45,336
R. . . . .	-21,85,000		
<b>N.-2.—Re-housing of bustee dwellers and Constitution of a Housing Board for the Purpose—</b>			
<b>N.-2(i).—Works—</b>			
R. . . . .	824	824	..
<b>N.-2(ii).—Deduct—Receipts and recoveries on Capital Account—</b>			
R. . . . .	-1,48,059	-1,48,059	-1,48,348
<b>N.-3.—Tollygunge Land Development Scheme—</b>			
O. . . . .	-4,71,000	11,15,580	11,23,968
R. . . . .	15,86,580		
<b>N.-4.—Other Schemes—</b>			
<b>N.-4(i).—Scheme for the building of residential flats at Karaiya Road . . . . .</b>			
	15,00,000	..	-15,00,000
<p>Col. 4.—(i) Cost of land acquisition debitable to this head was adjusted under sub-head L of Grant No. 36.—Miscellaneous—Expenditure on displaced persons (page 278) owing to insufficient details (Rs. 3,91,935), (ii) anticipation of a further expenditure on that account did not materialise (Rs. 2,27,565) and (iii) non-surrender of anticipated savings (Rs. 8,80,500). See also paragraph 7 of the Review.</p>			
<b>TOTAL—MAJOR HEAD "82.—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT"—</b>			
O. . . . .	1,10,29,000	1,02,83,345	82,20,956
R. . . . .	-7,45,655		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b>Charged—</b>			
R. . . . .	2,37,219	2,37,219	..
<b>Voted—</b>			
R. Gross . . . . .	2,98,521	2,98,521	..
R. Deductions . . . . .	3,35,717	3,35,717	..
<b>Total—Grant No. 35—</b>			
<b>Charged . . . . .</b>			
	28,10,000	27,28,690	-81,310
<b>Voted—</b>			
Gross . . . . .	2,82,35,550	2,66,82,851	-25,52,699
Deductions . . . . .	-4,57,550	-5,45,006	-87,456
Net . . . . .	2,77,78,000	2,61,37,845	-26,40,155

## REVIEW.

The surrender of Rs. 2,37,219 in the charged section converted the saving of Rs. 81,310 to an excess of Rs. 1,55,909 over the final modified appropriation.

In the voted section, there was a saving of Rs. 26,40,155 in the total grant. The surrender of Rs. 6,34,238 reduced the saving to Rs. 20,05,917 as compared with the final modified grant.

2. Although funds were provided for by reappropriation under sub-heads I-4 (a) and I-4 (b) to meet the excess expenditure anticipated thereunder and provision under sub-head I-4 (c) was surrendered as being not required, the provision for the corresponding recoveries under sub-heads I-4 (a) (i), I-4 (b) (i) and I-4 (c) (i) was not regularised, resulting in the final savings under I-4 (a) (i) and I-4 (b) (i) and final excess under I-4 (c) (i). This indicates defective control. The controlling authority stated that this was due to oversight.

3. A reappropriation of Rs. 3,00,000 was made to sub-head I-6(viii) instead of to I-6(viii)(a), causing saving under the former head and excess under the latter. The controlling authority stated that this was due to a misapprehension.

4. The final excess under sub-head I-14, which was due to some unforeseen expenditure incurred at the fag end of the year, was not regularised during the year. The controlling authority stated that this was due to oversight.

5. Sub-head M shows the expenditure on the following Development Schemes :—

Names of the schemes.	Expenditure during 1952-53.	Expenditure to end of 1952-53.
	Rs.	Rs.
1. Grants to Village Panchayets . . . . .	16,120	24,952
2. Amelioration of Backward Classes . . . . .	3,75,877	3,75,877
Total . . . . .	3,91,997	4,00,829

6. Sub-head N includes capital expenditure on the following Development Schemes :—

Names of the schemes.	Expenditure during 1952-53.	Expenditure to end of 1952-53.
	Rs.	Rs.
1. Kanchrapara Area Development Scheme . . . . .	72,45,336	1,42,51,746
2. Re-housing of <i>bustes</i> -dwellers and constitution of a Housing Board for the purpose . . . . .	—1,48,348	14,99,835
3. Tollygunge Land Development Scheme . . . . .	11,23,968	25,53,611
4. Scheme for the building of residential flats at Karaiya Road . . . . .	..	..
Total . . . . .	82,20,956	1,83,05,192

7. Out of the budget provision of Rs. 15,00,000 under sub-head N-4(i), a saving of Rs. 8,80,500 was anticipated by the controlling authority. This saving was, however, not surrendered. The controlling authority stated that this was due to oversight. This indicates defective control.

**Grant No. 35-A.—Miscellaneous—Community Development Projects. 267**

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous".</b>			
<b>COMMUNITY DEVELOPMENT PROJECTS—</b>			
<b>A.—RURAL DEVELOPMENT—</b>			
O. . . . .	Rs. 43,30,000	}	}
R. . . . .	—43,30,000		
<b>B.—TOWNSHIP DEVELOPMENT—</b>			
O. . . . .	18,02,000	}	}
R. . . . .	—18,02,000		
<b>C.—STATE HEAD QUARTERS—</b>			
R. . . . .	1,53,444	1,53,444	1,48,799 —4,645
<b>D.—PROJECT HEAD QUARTERS—</b>			
R. . . . .	1,26,700	1,26,700	1,04,304 —22,396
Col. 4.—See paragraph 2 of the Review.			
<b>E.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—</b>			
<b>E.-1.—Improvement of cattle by grading—</b>			
R. . . . .	35,400	35,400	35,400 ..
<b>E.-2.—Artificial Insemination Centre—</b>			
R. . . . .	8,840	8,840	8,046 —794
<b>E.-3.—Veterinary Hospital-cum-Peripatetic Veterinary Service—</b>			
R. . . . .	6,400	6,400	5,610 —790
<b>F.—HEALTH AND RURAL SANITATION—</b>			
<b>F.-1.—Mobile Medical-cum-Public Health Unit—</b>			
R. . . . .	7,064	7,064	.. —7,064
Col. 4.—See paragraph 2 of the Review.			
<b>F.-2.—Water Supply—</b>			
R. . . . .	1,13,075	1,13,075	20,536 —92,539
Col. 4.—See paragraph 2 of the Review.			
<b>G.—SOCIAL EDUCATION—</b>			
<b>G.-1.—Establishment of Social Education Centres—</b>			
R. . . . .	29,080	29,080	32,074 +2,994
Col. 4.—See paragraph 2 of the Review.			

268 Grant No. 35-A.—Miscellaneous—Community Development Projects  
—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—concl'd.</b>			
<b>COMMUNITY DEVELOPMENT PROJECTS—concl'd.</b>			
<b>G.—SOCIAL EDUCATION—concl'd. Rs.</b>			
<b>G.-2.—Audio Visual propaganda—</b>			
R. . . . .	5,546	5,546	.. —5,546
Col. 4.—See paragraph 2 of the Review.			
<b>H.—COMMUNICATIONS—</b>			
<b>H.-1.—Metalled Roads—</b>			
R. . . . .	3,071	3,071	.. —3,071
Col. 4.—See paragraph 2 of the Review.			
<hr/>			
<b>TOTAL—MAJOR HEAD—"57.—MISCELLANEOUS"—</b>			
<b>COMMUNITY DEVELOPMENT PROJECTS—</b>			
O. . . . .	61,32,000	4,88,620	3,54,769 —1,33,851
R. . . . .	—56,43,380		
<hr/>			
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account"—</b>			
<b>COMMUNITY DEVELOPMENT PROJECTS—</b>			
<b>I.—RURAL DEVELOPMENT—</b>			
O. . . . .	44,88,000	..	..
R. . . . .	—44,88,000		
<b>J.—TOWNSHIP DEVELOPMENT—</b>			
O. . . . .	49,49,000	..	..
R. . . . .	—49,49,000		
<b>K.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—</b>			
<b>K.-1.—Afforestation—</b>			
R. . . . .	3,000	3,000	2,689 —311
<b>L.—IRRIGATION—</b>			
<b>L.-1.—Tube-well irrigation—</b>			
R. . . . .	15,000	15,000	14,108 —892
<b>L.-2.—Lift irrigation by installation of Pumping Set on the river Churni</b>			
R. . . . .	5,000	5,000	4,165 —835

**Grant No. 35-A.—Miscellaneous—Community Development Projects 269**  
—concl'd.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account"—concl'd.</b>			
<b>COMMUNITY DEVELOPMENT PROJECTS—concl'd.</b>			
<b>M.—WORKS (URBAN UNIT)—</b>			
<b>M.-1.—Land acquisition, reclamation and develop- ment of roads and construction of houses—</b>			
	Rs.		
. . . . .	38,638	38,638	38,548
			—90
<b>M.-2.—Electricity—</b>			
R. . . . .	46,500	46,500	39,994
			—6,506
Col. 4.—See paragraph 2 of the Review.			
<b>TOTAL—MAJOR HEAD "82.—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT"—COMMUNITY DEVELOPMENT PROJECTS—</b>			
O. . . . .	94,37,000	} 1,08,138	99,504
R. . . . .	—93,28,862		
			—8,634
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	1,49,72,242	1,49,72,242	..
			—1,49,72,242
<b>TOTAL—Grant No. 35-A</b>	1,55,69,000	4,54,273	—1,51,14,727

**REVIEW.**

There was a saving of Rs. 1,51,14,727 in the total grant. The surrender of Rs. 1,49,72,242 reduced the saving to Rs. 1,42,485.

2. Explanations of variations in Col. 4 under sub-heads D, F.-1, F.-2, G.-1, G.-2, H.-1 and M.-2 could not be incorporated in the Appropriation Accounts as the same have not been communicated by the controlling authority.

270 Grant No. 36.—Miscellaneous—Expenditure on Displaced Persons.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous".—</b>			
<b>EXPENDITURE ON DISPLACED PERSONS.</b>			
<b>A.—SUPERINTENDENCE—</b>	Rs.		
O . . . . .	16,75,000	} 17,50,000	17,90,124
R . . . . .	75,000		
<b>B.—ATTACHED AND SUBORDINATE OFFICES—</b>			
<b>B(i).—Works and Buildings and Public Health Establishments—</b>			
O . . . . .	2,14,000	} 2,75,000	2,94,533
R . . . . .	61,000		
<b>B(ii).—District and Sub-Divisional Establishments—</b>			
O . . . . .	15,50,000	} 18,50,000	18,81,574
R . . . . .	3,00,000		
<b>C.—RELIEF—</b>			
<b>C(i).—Pay and Allowances—</b>			
O . . . . .	10,41,000	} 17,80,000	17,76,050
R . . . . .	7,39,000		
<b>C(ii).—Contingencies—</b>			
O . . . . .	1,67,55,600	} 2,46,01,000	2,48,27,725
R . . . . .	78,45,400		
<b>C(iii).—Grants-in-aid—</b>			
O . . . . .	6,12,400	} 5,56,000	3,22,481
R . . . . .	—56,400		
Col. 4.—See paragraph 2 of the Review.			
<b>C(iv).—Losses—</b>			
O . . . . .	5,000	} 2,000	2,000
R . . . . .	—3,000		
<b>D.—REHABILITATION—</b>			
<b>D(i).—Pay and Allowances—</b>			
O . . . . .	4,50,000	} 1,50,000	1,59,846
R . . . . .	—3,00,000		
<b>D(ii).—Contingencies—</b>			
O . . . . .	6,15,000	} 3,05,000	2,53,086
R . . . . .	—3,10,000		

Col. 4.—Adjustment of charges on account of maintenance and education of displaced children under sub-head A(4) (b) of grant No. 30.—Famine (Rs. 71,750) partly set off by excesses (Rs. 19,838) mainly due to non-provision of funds through inadvertence.



**Grant No. 36.—Miscellaneous—Expenditure on Displaced Persons—contd. 271**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>EXPENDITURE ON DISPLACED PERSONS—contd.</b>			
<b>D.—REHABILITATION—contd.</b>			
D(iv).—Grants-in-aid—	Rs.		
O. . . . .	35,39,000	} 46,15,000	45,95,362
R. . . . .	10,76,000		
D(vii).—Other Charges (Training Schemes)—			
O. . . . .	22,93,000	} ..	..
R. . . . .	—22,93,000		
D(xi).—Building and other materials for displaced persons—			
O. . . . .	1,20,00,000	} 33,00,000	30,60,011
R. . . . .	—87,00,000		
Deduct—Recoveries on account of sale, etc.—			
O. . . . .	—1,15,00,000	} —25,00,000	—26,75,511
R. . . . .	90,00,000		
D(xiii).—Primary Education—			
O. . . . .	54,35,000	} 26,25,000	26,12,289
R. . . . .	—28,10,000		
D(xiv).—Homes for unattached women and children—			
R. . . . .	5,00,000	5,00,000	6,32,255
Col. 4.—Influx of refugees due to the introduction of passport system was heavier than anticipated.			+1,32,255
D(xvi).—Other Schemes—Handloom schemes—			
D(xvi)(b).—Pay and Allowances of Establishment—			
O. . . . .	38,000	} 36,000	29,864
R. . . . .	—2,000		
Col. 4.—Mainly due to provision for miscellaneous expenditure being made under this head for want of details.			—6,136
D(xvi)(c).—Miscellaneous . . . . .	..	5,660	+5,660
Col. 4.— <i>Vide</i> explanation under sub-head D (xvi) (b) above.			
D(xviii).—Training-cum-Work Schemes—			
R. . . . .	2,50,000	2,50,000	2,45,063
D(xxiv).—Administration of the Rehabilitation of Displaced Persons and Eviction of Persons in Unauthorised Occupation of Land Act, 1951—			
O. . . . .	1,30,000	} 95,000	86,229
R. . . . .	—35,000		
			—8,761

272 Grant No. 36.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>EXPENDITURE ON DISPLACED PERSONS—contd.</b>			
<b>D.—REHABILITATION—concl'd.</b>			
D(xxv).—Technical Training Scheme—			
Rs.			
R. . . . .	3,02,000	3,02,000	1,24,757 —1,77,243
Col. 4.—(i) Expenditure to the full extent anticipated by the Education Department did not materialise due to belated implementation of some institutions and (ii) adjustment of expenditure to the tune of Rs. 1,24,000 under a different sub-head-G.—Scheme for dispersal of displaced College Students from Calcutta.			
D(xxvi).—Miscellaneous Training Schemes—			
R. . . . .	3,00,000	3,00,000	1,47,877 —1,52,123
Col. 4.—Non-implementation of some of the training schemes for want of sanction of the Government of India during the year.			
D(xxvii).—Boiler Attendants' Training Scheme—			
R. . . . .	58,000	58,000	3,936 —54,064
Col. 4.—See paragraph 2 of the Review.			
<b>E.—EXPENDITURE ON DISPLACED PERSONS MIGRATING FROM 1ST JANUARY, 1950—</b>			
E(xii).—Suspense—			
O. . . . .	25,000		
R. . . . .	—25,000	..	..
<b>F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>			
O. . . . .	1,00,000		
R. . . . .	—1,00,000	..	..
<b>F(A).—Deduct—Recoveries from the Central Government—</b>			
O. . . . .	—3,22,94,000		
R. . . . .	—57,32,000	—3,80,26,000	—3,35,90,990 +44,35,010
Col. 4.—Mainly due to (i) less reimbursement to the State Government for smaller expenditure (Rs. 11,72,056) under various heads and (ii) non-reimbursement of expenditure (Rs. 31,31,777) for non-receipt of the Government of India's sanction in proper time as well as for audit objections.			
<b>G.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—</b>			
O. . . . .	10,24,000		
R. . . . .	4,77,184	15,01,184	14,48,972 —52,212
<b>H.—EVACUATION—</b>			
R. . . . .	64,000	64,000	2,849 —61,151
Col. 4.—Liabilities carried forward.			

**Grant No. 36.—Miscellaneous—Expenditure on Displaced Persons—contd. 273**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—concl'd.</b>			
<b>EXPENDITURE ON DISPLACED PERSONS—concl'd.</b>			
<b>I.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—</b>			
<b>I(i).—Administration Division—</b>			
R. . . . .	Rs. 73,250	73,250	58,457 —14,793
Col. 4.—Mainly liabilities carried forward due to late presentation of bills by the parties concerned.			
<b>I(ii).—Industries Division—</b>			
R. . . . .	1,01,960	1,01,960	18,507 —83,453
Col. 4.—Mainly (i) liabilities carried forward due to non-recoupment of the revolving capital fund from which the charges are initially met (Rs. 24,320) and (ii) late decision to grant cash loans instead of loans in kind for which provision was made under this head (Rs. 54,966).			
<b>I(iii).—Vocational Training Centre—</b>			
R. . . . .	1,45,977	1,45,977	67,378 —78,599
Col. 4.—Mainly due to (i) reduction in the strength of trainees (Rs. 19,909) and (ii) liabilities carried forward (Rs. 31,530).			
<b>I(iv).—Deduct—Recoveries from the Central Government—</b>			
R. . . . .	—3,21,187	—3,21,187	.. +3,21,187
Col. 4.—Mainly due to adjustment of amounts sanctioned by the Central Government for expenditure on Fulia Township as departmental 'Receipts'.			
<b>TOTAL—MAJOR HEAD "57.—MISCELLANEOUS"— EXPENDITURE ON DISPLACED PERSONS—</b>			
O. . . . .	37,08,000	43,89,184	81,60,374 +37,71,190
R. . . . .	6,81,184		
<b>Major Head "22.—Interest on Debt and other Obligations"—Expenditure on displaced persons—Interest on ordinary Debt.</b>			
<b>J.—INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT—</b>			
<i>Charged—</i>			
O . . . . .	50,000	25,000	25,000 ..
R. . . . .	—25,000		

274 Grant No. 36.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant. or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account".</b>			
<b>EXPENDITURE ON DISPLACED PERSONS—</b>			
<b>K.—DIRECT BUILDING PROGRAMME FOR HOUSING DISPLACED PERSONS—</b>			
<b>K.-1.—Works—</b>			
Rs.			
O. . . . . 46,45,000	} 26,82,000	20,32,665	-6,49,335
R. . . . . -19,63,000			
Col. 4.—Postponement of the construction work during the latter part of the year.			
<b>K.-2.—Establishment—</b>			
O. . . . . 8,80,000	} 8,39,000	8,03,778	-35,222
R. . . . . -41,000			
<b>K.-3.—Deduct—Recoveries for Establishment Charges—</b>			
R. . . . . -8,39,000	-8,39,000	-8,39,227	-227
<b>K.-4.—Tools and Plant—</b>			
O. . . . . 1,07,000	} 86,000	42,028	-43,972
R. . . . . -21,000			
Col. 4.—Same as under K.-1.			
<b>K.-5.—Deduct—Recoveries for Tools and Plant—</b>			
R. . . . . -86,000	-86,000	-97,317	-11,317
Col. 4.—Same as under K.-1.			
<b>K.-6.—Suspense—</b>			
O. . . . . 6,68,000	} 8,28,000	3,32,582	-4,95,418
R. . . . . 1,60,000			
Col. 4.—Same as under K.-1.			
<b>K.-7.—Deduct—Receipts and Recoveries on Capital Account—</b>			
O. . . . . -3,00,000	} -10,000	-2,73,523	-2,63,523
R. . . . . 2,90,000			
Col. 4.—Recoveries from the beneficiaries were considerably larger than anticipated.			
<b>L.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—</b>			
O. . . . . 3,92,48,000	} 70,00,000	35,45,135	-34,54,865
R. . . . . -3,22,48,000			

Col. 4.—Mainly due to (i) non-receipt and belated receipt of administrative approval of Government (Rs. 14,50,000) to Development Schemes by the drawing and disbursing officers concerned in many cases and (ii) liabilities (Rs. 20,00,000) in respect of compensation of lands carried forward.

**Grant No. 36.—Miscellaneous—Expenditure on Displaced Persons—contd. 275**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account"—contd.</b>			
<b>EXPENDITURE ON DISPLACED PERSONS—contd.</b>			
<b>L.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—concl'd.</b>			
L.1.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	—13,178	—13,178
Col. 4.—Unanticipated recoveries from the beneficiaries of the scheme.			
<b>M.—MISCELLANEOUS—</b>			
<i>Charged—</i>			
S. . . . .	Rs. 5,000		
R. . . . .	25,000	30,000	18,936
			—11,064
Col. 4.—Liabilities carried forward due to claims not prepared by parties within the year.			
<b>N.—HANDLOOM SCHEME FOR REHABILITATION OF DISPLACED PERSONS—</b>			
O. . . . .	4,00,000		
R. . . . .	—2,35,000	1,65,000	1,11,562
			—53,438
Col. 4.—See paragraph 2 of the Review.			
N.-1.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	—2,00,000	—1,18,225	+81,775
Col. 4.—Smaller recoveries on account of sale of yarns than anticipated.			
<b>O.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—</b>			
O. . . . .	2,00,000		
R. . . . .	—1,00,000	1,00,000	45,824
			—54,176
Col. 4.—See paragraph 2 of the Review.			
<b>P.—CONSTRUCTION OF ROADS, BUILDINGS, ETC., FOR FULIA TOWNSHIP—</b>			
R. . . . .	77,450	77,450	63,878
			—13,572
Col. 4.—Liabilities carried forward due to debit for the cost of materials not being raised by the D.A.G.I.&S., within the year.			
P.-1.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	—3,122	—3,122
Col. 4.—Unanticipated recoveries of supervision charges on account of materials issued to other Departments.			
P.-2.— <i>Deduct</i> —Recoveries from the Central Government—			
R. . . . .	—77,450	—77,450	—2,00,000
			—1,22,550
Col. 4.—Larger recoveries for meeting both current year's as well as future expenditure on Fulia Township not anticipated.			

276 Grant No. 36.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-Head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account"—concl'd.</b>			
<b>EXPENDITURE ON DISPLACED PERSONS—concl'd.</b>			
<b>TOTAL—MAJOR HEAD "82.—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT"—EXPENDITURE ON DISPLACED PERSONS—</b>			
<i>Charged—</i>			
	Rs.		
S. . . . .	5,000	30,000	18,936
R. . . . .	25,000		
<i>Voted—</i>			
O. . . . .	4,56,48,000	1,05,65,000	54,32,860
R. . . . .	—3,50,83,000		
<hr/>			
<b>Major Head "Loans and Advances by State Governments".</b>			
<b>Q.—LOANS AND ADVANCES TO DISPLACED PERSONS—</b>			
O. . . . .	4,20,00,000	3,16,01,983	3,92,89,321
R. . . . .	—1,03,98,017		
<hr/>			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . .	4,70,34,196	4,70,34,196	.. —4,70,34,196
R. Deductions . . . . .	—22,34,363	—22,34,363	.. +22,34,363
<hr/>			
<b>TOTAL—Grant No. 36—</b>			
<i>Charged</i> . . . . .			
	55,000	43,936	—11,064
<i>Voted—</i>			
Gross . . . . .	13,56,50,000	9,06,93,648	—4,49,56,352
Deductions . . . . .	—4,42,94,000	—3,78,11,093	+64,82,907
Net . . . . .	9,13,56,000	5,28,82,555	—3,84,73,445
<hr/>			

**REVIEW.**

In the charged section, the original appropriation of Rs. 50,000 was augmented to Rs. 55,000 by a supplementary appropriation of Rs. 5,000 against which the expenditure amounted to Rs. 43,936 leading to a saving of Rs. 11,064.

In the voted section, there was a saving of Rs. 3,84,73,445 in the total grant. The surrender of Rs. 4,47,99,833 converted the saving into an excess of Rs. 63,26,388. Sub-head L mainly contributed to the saving in the original grant.

2. Explanations of variations for col. 4 under sub-heads C (iii), D (xxvii), N and O could not be included in the Appropriation Accounts, as complete information relating to them has not been received from the controlling authority.

3. A typewriter machine valued at Rs. 822 was stolen from a Sub-Divisional Relief Office in a district in September, 1950. The matter was reported to the Police but the culprit could not be found out. The loss was not due to negligence on the part of any Government servant. Precautionary measures were subsequently adopted to prevent the recurrence of such theft. The loss has been written off by Government.

4. Advances totalling Rs. 99,420 were taken by an officer of a department, on different occasions between 1st April, 1949 and 2nd March, 1950, for meeting expenditure in connection with displaced persons in a camp under him. Out of this, no account for a sum of Rs. 2,409 had been submitted by the officer. This sum is, therefore, due and recoverable from him. In respect of the sum of Rs. 97,011 for which account had been submitted, vouchers to the extent of Rs. 74,560 could not be produced to audit even in April, 1952. There was, therefore, no evidence to show that this amount had actually been spent.

5. A Personal Ledger Account was opened with the Reserve Bank of India in the name of an officer of the Refugee, Relief and Rehabilitation Department for payment of the cost of food, clothing, transport charges, cash dole, etc., in connection with the relief and rehabilitation of displaced persons from East Bengal. The account was closed at the end of 1950-51; audit objections in respect of a total sum of Rs. 23,78,000 mainly for want of Government sanction and payees' stamped receipt still remain outstanding and moreover, no accounts have at all been submitted in support of payment of a sum of Rs. 23,000.

Accounts in support of the transactions of five other Personal Ledger Accounts have not also been submitted, in one case since October, 1952 and in the remaining cases ever since the opening of the accounts in the year 1952-53.

In the case of three other Personal Ledger Accounts audit objections for Rs. 7,100 have remained outstanding since May, 1952.

## Grant No. 37.—Extraordinary Charges.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges".</b>			
<b>A.—CHARGES IN INDIA—</b>			
<b>A.-1.—Miscellaneous—</b>			
<b>A.-1 (a).—Extra Police Force (including extra staff for seaplane base at Bally)—</b>			
<b>A.-1 (a) (ii).—Police appointed for the performance of Agency functions—</b>			
Gross—	Rs.		
O. . . . .	10,44,000	9,28,200	9,00,047
R. . . . .	—1,15,800		
<b>Deduct—Recoveries from the Centre—</b>			
O. . . . .	—10,44,000	—9,28,200	—10,61,801
R. . . . .	1,15,800		
<b>Col. 4.—Due to adjustment of the recovery on account of the loss sustained by the State Government in supplying foodstuff at concessional rates to the Police Force employed on behalf of the Government of India.</b>			
<b>A.-1 (a) (iii).—Additional Police employed for the performance of non-agency functions—</b>			
O. . . . .	26,16,000	24,96,000	24,40,476
R. . . . .	—1,20,000		
<b>A.-1 (b).—Food—</b>			
<b>A.-1 (b) (A).—Secretariat—</b>			
O. . . . .	6,36,700	7,36,000	7,35,108
R. . . . .	99,300		
<b>A.-1 (b) (B).—Finance—</b>			
O. . . . .	8,82,600	8,86,400	8,83,874
R. . . . .	3,800		
<b>A.-1 (b) (C).—Directorate of Procurement and Supply—</b>			
<b>Charged—</b>			
S. . . . .	12,500	12,500	11,321
<b>Voted—</b>			
O. . . . .	82,44,100	90,00,600	90,32,778
S. . . . .	7,02,000		
R. . . . .	54,500		
<b>A.-1 (b) (D).—Directorate of Rationing and Distribution—</b>			
O. . . . .	1,51,600	1,68,500	1,68,300
R. . . . .	16,900		



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs	Rs .	Rs.	
<b>Major Head "63—Extraordinary Charges"—contd.</b>				
<b>A.—CHARGES IN INDIA—contd.</b>				
<b>A.-1—Miscellaneous—contd.</b>				
<b>A.-1 (b).—Food—concl'd.</b>				
<b>A.-1 (b) (E).—Calcutta (including Industrial Area) Rationing—</b>				
<i>Charged—</i>	Rs.			
<i>S.</i> . . . . .	200	200	225	
			+25	
<i>Voted—</i>				
<i>O.</i> . . . . .	1,18,63,000	1,17,82,200	1,17,69,341	
<i>R.</i> . . . . .	—80,800			—12,859
<b>A.-1 (b) (F).—Town Rationing—</b>				
<i>O.</i> . . . . .	5,20,200	4,17,700	4,19,228	
<i>R.</i> . . . . .	—1,02,500			+1,528
<b>A.-1 (b) (G).—District Distribution—</b>				
<i>O.</i> . . . . .	15,44,500	20,26,600	20,21,883	
<i>R.</i> . . . . .	4,82,100			—4,717
<b>A.-1 (b) (H).—Directorate of Transportation—</b>				
<i>O.</i> . . . . .	81,35,400	33,18,400	34,41,028	
<i>R.</i> . . . . .	1,83,000			+1,22,628
<b>A.-1 (b) (J).—Directorate of Storage—</b>				
<i>Charged—</i>				
<i>S.</i> . . . . .	1,300	1,300	1,230	
			—70	
<i>Voted—</i>				
<i>O.</i> . . . . .	13,63,500	17,64,500	17,36,812	
<i>S.</i> . . . . .	2,82,000			—27,688
<i>R.</i> . . . . .	1,19,000			
<b>A.-1 (b) (K).—Inspection Branch—</b>				
<i>O.</i> . . . . .	3,64,400	3,38,800	3,39,440	
<i>R.</i> . . . . .	—25,600			+640
<b>A.-1 (c).—Supplies—</b>				
<b>A.-1 (c) (A).—Secretariat—</b>				
<i>O.</i> . . . . .	2,48,100	1,69,400	1,70,375	
<i>R.</i> . . . . .	—78,700			+975

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs..	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—concl'd.</b>			
<b>A.—CHARGES IN INDIA—concl'd.</b>			
<b>A.-1.—Miscellaneous—concl'd.</b>			
<b>A.-1 (c).—Supplies—concl'd.</b>			
A.-1 (c) (B).—Directorate of Consumers' Goods— Charged . . . . .	..	328	+328
Voted—			
Rs.			
O. . . . . 6,93,300	6,96,200	6,93,610	—2,590
R. . . . . 2,900			
A.-1 (c) (C).—Directorate of Textiles— Gross—			
O. . . . . 8,03,600	6,50,800	6,35,643	—15,157
R. . . . . —1,52,800			
<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</i>			
R. . . . . —17,200	—17,200	—17,180	+20
A.-1 (c) (D).—District Distribution—			
O. . . . . 17,35,000	11,82,200	11,77,342	—4,858
R. . . . . —5,52,800			
A.-1 (e).—Motor Spirit Rationing Scheme—			
R. . . . . 5,305	5,305	5,288	—17
A.-1 (f).—Loss on sale of subsidised food—			
O. . . . . 69,00,000	1,51,27,595	..	—1,51,27,595
S. . . . . 80,62,000			
R. . . . . 1,65,595			
Col. 4.—Due to non-adjustment of losses during the year owing to delay in the compilation of the Profit and Loss Accounts.			
A.-1 (g).—Sugar Transit Insurance Scheme—			
O. . . . . 2,000	..	..	..
R. . . . . —2,000			
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. Gross . . . . . 98,600	98,600	..	—98,600
R. Deductions . . . . . —98,600	—98,600	..	+98,600
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	14,000	13,104	—896
Voted—			
Gross . . . . . 5,17,94,000	3,65,70,573	—1,52,23,427	
Deductions . . . . . —10,44,000	—10,78,981	—34,981	
Net . . . . . 5,07,50,000	3,54,91,592	—1,52,58,408	

## REVIEW.

In the charged section a supplementary appropriation of Rs. 14,000 was provided against which the expenditure was Rs. 13,104 resulting in a saving of Rs. 896. In the voted section the original grant of Rs. 4,17,04,000 was augmented to Rs. 5,07,50,000 by a supplementary grant of Rs. 90,46,000 against which the expenditure was Rs. 3,54,91,592 resulting in a saving of Rs. 1,52,58,408. The sub-head A.-1 (f) contributed to the bulk of the saving.

2. Although the Profit and Loss Accounts of Police Grainshops from 1948-49 to 1950-51 have been received it has not been possible to effect the necessary adjustment of loss in respect of these for want of information from Government regarding the apportionment of the loss debitable to the Union Government. No Profit and Loss Accounts from 1951-52 onwards have been received inspite of repeated reminders.

3. Due to burglary four Government stores suffered a loss of Rs. 4,273. Police investigation proved ineffective in finding out the stolen properties or in apprehending the culprits. The burglaries could occur because of negligence on the part of five durwans attached to the various stores. But it was possible to realise a sum of Rs. 125 only representing the outstanding dues of three out of the five durwans. The entire balance of Rs. 4,148 had to be written off under orders of Government.

4. The following commodities of an aggregate value of Rs. 2,640 were stolen or found short on the days noted against each from different Government godowns :—

	Date of theft or detection of the shortage.	Name of the commodity.	Weight.	Value.
	1	2	3	4
				Rs.
1.	30th April, 1949	Wheat	12 mds. 8 seers	223
2.	25th August, 1949	Rice	18 mds.	297
3.	8th September, 1949	Wheat	20 mds. 36 seers	358
4.	31st August, 1949	Rice	32 mds.	528
5.	14th July, 1949	Rice	33 mds. 13 seers	550
6.	18th July, 1949	Flour	29 mds. 24 seers	684
TOTAL				Rs. 2,640

In respect of the cases (1), (2), (5) and (6) Police investigation proved ineffectual in finding out the stolen properties or in apprehending the culprits. As a result of departmental enquiries the night guards on duty in the first two cases who were found negligent of their duties were dismissed or discharged from Government services, while in the other cases no Government servant was held responsible for the loss.

The case referred to at item (3) above was declared by the Police as false and that at item (4) (which was one of detection of shortage in course of monthly verification of stock) as doubtful. In departmental enquiries the night guards and chowkidars were held responsible for the loss and discharged from Government service.

The amounts involved have been written off by Government.

## Grant No. 38.—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.
<b>Major Head "64-C.—Pre-partition Payments".</b>			
<b>B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—</b>			
	Rs.		
O. . . . .	17,00,000	98,000	97,845
R. . . . .	—16,02,000		
<b>C.—OTHER MISCELLANEOUS CHARGES—</b>			
O. . . . .	1,00,000	..	..
R. . . . .	—1,00,000		
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	17,02,000	17,02,000	..
	<b>TOTAL</b>	<b>18,00,000</b>	<b>97,845</b>
			<b>—17,02,155</b>

## REVIEW.

The saving of Rs. 17,02,155 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. 17,02,000 reduced the saving to Rs. 155.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLVI-A.—Receipts from Road and Water Transport Schemes".</b>			
<b>A.—WORKING EXPENSES—</b>			
<b>A.-1.—State Transport Service in Calcutta and surrounding areas—</b>			
<b>A.-1 (1).—Direction—</b>			
A.-1 (1) (a).—Pay of Officers—	Rs.		
O. . . . .	48,750	} 53,100	53,830
R. . . . .	4,350		
A.-1 (1) (b).—Pay of Establishment—			
O. . . . .	1,83,960	} 1,30,500	1,35,099
R. . . . .	-53,460		
A.-1 (1) (c).—Allowances, honoraria, etc.—			
O. . . . .	1,31,240	} 1,00,000	1,00,482
R. . . . .	-31,240		
A.-1 (1) (d).—Contingencies—			
O. . . . .	70,400	} 34,400	27,017
R. . . . .	-36,000		
<b>Col. 4.—Liabilities carried forward due to outstanding bills not paid in full during the year.</b>			
For rounding—			
O. . . . .	-350	} ..	..
R. . . . .	350		
<b>A.-1 (2).—Operation—</b>			
A.-1 (2) (a).—Pay of Officers—			
O. . . . .	91,500	} 59,000	52,214
R. . . . .	-32,500		
<b>Col. 4.—Liabilities carried forward due to arrear leave salary of an officer not paid during the year.</b>			
A.-1 (2) (b).—Pay of Establishment—			
O. . . . .	19,59,000	} 13,94,000	13,65,362
R. . . . .	-5,65,000		
A.-1 (2) (c).—Allowances, honoraria, etc.—			
O. . . . .	13,35,000	} 8,87,000	8,84,144
R. . . . .	-4,48,000		
A.-1 (2) (d).—Contingencies—			
O. . . . .	50,71,600	} 43,27,700	41,50,394
R. . . . .	-7,43,900		

284 Grant No. 39.—Expenditure on Road Transport Scheme—contd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head "XLVI-A.—Receipts from Road and Water Transport Schemes"—contd.</b>	Rs.	Rs.	Rs.
<b>A.—WORKING EXPENSES—contd.</b>			
<b>A.-1.—State Transport Service in Calcutta and surrounding areas—concl'd.</b>			
<b>A.-1 (2).—Operation—concl'd.</b>			
<b>A.-1 (2) (e).—Other Miscellaneous Charges—</b>			
<i>Charged—</i>	<i>Rs.</i>		
O. . . . .	7,62,000	} 6,72,000	3,08,066
R. . . . .	—90,000		
			—3,63,934
<b>Col. 4.—Non-adjustment of interest charges owing to delay in the compilation of <i>pro forma</i> accounts.</b>			
<b>Voted—</b>			
O. . . . .	16,86,000	} 15,00,000	8,37,160
R. . . . .	—1,86,000		
			—6,62,840
<b>Col. 4.—Non-adjustment of the contribution to the Depreciation Reserve Fund for reasons stated under (e) <i>Charged</i>.</b>			
<b>A.-1 (2) (f).—Renewals and Replacements . . . . .</b>	2,50,000	..	—2,50,000
<b>Col. 4.—Non-adjustment within the year for want of information.</b>			
<b>A.-1 (2) (g).—<i>Deduct</i>—Amount transferred from Depreciation Reserve Fund . . . . .</b>	—2,50,000	..	+2,50,000
<b>Col. 4.—Same as under A.-1 (2) (f).</b>			
<b>For rounding—</b>			
O. . . . .	—100	} ..	..
R. . . . .	100		
			..
<b>A.-2.—Bus Service in Cooch Behar—</b>			
<b>A.-2 (1).—Direction—</b>			
O. . . . .	24,200	} 23,000	22,145
R. . . . .	—1,200		
			—855
<b>A.-2 (2).—Operation—</b>			
O. . . . .	4,26,500	} 3,97,721	3,82,561
R. . . . .	—28,779		
			—15,160

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
<b>Major Head "XLVI-A.—Receipts from Road and Water Transport Schemes"—concl'd.</b>	Rs.	Rs.	Rs.
<b>A.—WORKING EXPENSES—concl'd.</b>			
<b>A.2.—Bus Service in Cooch Behar—concl'd.</b>			
For rounding—			
O. . . . .	Rs. 300		
R. . . . .	—300		
	..	..	..
<b>TOTAL—"XLVI-A.—RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—WORKING EXPENSES"—</b>			
<b>Charged—</b>			
O. . . . .	7,62,000		
R. . . . .	—90,000		
<b>Voted—</b>			
O. . . . .	1,10,28,000		
R. . . . .	—21,21,579		
	6,72,000	3,08,066	—3,63,934
	89,06,421	80,13,408	—8,93,013
<b>Major Head "82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—</b>			
<b>B.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—</b>			
<b>B (i).—Passenger Bus Service—</b>			
<b>B (i) (a).—Cost of Buses—</b>			
O. . . . .	27,17,000		
R. . . . .	—8,45,300		
	18,71,700	14,24,592	—4,47,108
<b>Col. 4.—Non-payment of outstanding bills pending settlement of some disputes relating to the fulfilment of the conditions of the agreement.</b>			
<b>B (i) (b).—Cost of Land and Buildings—</b>			
O. . . . .	16,00,000		
R. . . . .	—11,68,000		
	4,32,000	1,68,489	—2,63,511
<b>Col. 4.—Mainly work not undertaken with in the year, as anticipated.</b>			
<b>B (i) (c).—Furniture . . . . .</b>	50,000	22,897	—27,102
<b>Col. 4.—Mainly smaller purchase due to non-receipt of requisitions from different sections in time.</b>			
<b>B (i) (d).—Plant and Machinery—</b>			
O. . . . .	2,75,000		
R. . . . .	—2,00,000		
	75,000	45,713	—29,287
<b>Col. 4.—Mainly liabilities carried forward due to outstanding bills not paid in full during the year.</b>			

286 Grant No. 39.—Expenditure on Road Transport Scheme—concl'd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
<b>Major Head "82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—concl'd.</b>	Rs.	Rs.	Rs.
<b>B.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—concl'd.</b>			
<b>B (i).—Passenger Bus Service—concl'd.</b>			
	Rs.		
B (i) (e).—Tools and Implements—			
O. . . . . 75,000	} 20,000	17,760	-2,240
R. . . . . -55,000			
Col. 4.—Same as under B (i) (d).			
B (ii).—Bus Service in Cooch Behar—			
O. . . . . 5,05,000	} ..	..	..
R. . . . . -5,05,000			
<b>TOTAL—"MAJOR HEAD 82-B"</b>			
O. . . . . 52,22,000	} 24,48,700	16,79,451	-7,69,249
R. . . . . -27,73,300			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . . 90,000	90,000	..	-90,000
<i>Voted—</i>			
R. . . . . 48,94,879	48,94,879	..	-48,94,879
<b>TOTALS—</b>			
<i>Charged</i>			
	7,62,000	3,08,066	-4,53,934
<i>Voted—</i>			
Gross . . . . .	1,65,00,000	96,92,859	-68,07,141
Deductions . . . . .	-2,50,000	..	+2,50,000
Net . . . . .	1,62,50,000	96,92,859	-65,57,141

REVIEW.

Due to surrender of Rs. 90,000 the saving of Rs. 4,53,934 in the charged appropriation was reduced to Rs. 3,63,934. In the voted section the surrender of Rs. 48,94,879 reduced the saving of Rs. 65,57,141 to Rs. 16,62,262.

2. The *pro forma* accounts of the State Transport Services in Calcutta and surrounding areas and the State Transport Services in Cooch Behar for 1952-53 could not be checked and certified for incorporation in the Appropriation Accounts as the accounts were not received in time.



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

287

Major Head and Sub-head.  1	Final Appropriation.  2	Actual Expenditure.  3	Excess + Saving—.  4
	Rs.	Rs.	Rs.
<b>Major Head "12.—Charges on Account of Motor Vehicles Acts".</b>			
C.—COMPENSATION TO LOCAL BODIES, etc. . . . .	4,50,000	4,50,000	..
<b>TOTAL . . . . .</b>	<b>4,50,000</b>	<b>4,50,000</b>	<b>..</b>

*N.B.*—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.

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

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "17.—Interest on works for which Capital Accounts are kept".</b>			
A.—IRRIGATION WORKS . . . . .	8,76,000	8,73,527	—2,473
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	3,06,000	3,05,776	—224
<b>TOTAL . . . . .</b>	<b>11,82,000</b>	<b>11,79,303</b>	<b>—2,697</b>

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. 11 on page 81.)

The interest for the year 1952-53 was calculated at the rate of 4 per cent. per annum.

**Appropriation No. 12.—Appropriation for Reduction  
or Avoidance of Debt—Charged.**

289

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "23.—Appropriation for Reduction or Avoidance of Debt".</b>			
<b>SINKING FUND—</b>			
	Rs.		
O. . . . .	13,32,000	} 10,69,500	10,69,500 ..
R. . . . .	—2,62,500		
<b>DEPRECIATION FUND—</b>			
R. . . . .	2,62,500	2,62,500	..
<b>TOTAL</b>	. 13,32,000	13,32,000	..

**NOTE.**—The expenditure under this head represents contribution to the sinking and the depreciation funds in respect of loans raised in the open market during 1951-52.

## Appropriation No. 41.—Public Debt—Charged.

See also the Audit Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—DEBT RAISED IN INDIA—</b>			
<b>A.-II.—Floating Debt—</b>			
<b>A.-II(2).—Other Floating Loans— Rs.</b>			
O . . . . . 1,00,00,000	} 1,02,33,761	1,32,55,416	+30,21,655
R . . . . . 2,33,761			
Col. 4.—Larger repayment of cash credit advances taken from the Imperial Bank of India to finance procurement operations.			
<b>A.-III.—LOANS FROM THE UNION GOVERNMENT—</b>			
O . . . . . 42,14,000	} 39,80,239	39,80,179	—60
R . . . . . —2,33,761			
<b>TOTAL . . . . .</b>	<b>1,42,14,000</b>	<b>1,72,35,595</b>	<b>+30,21,595</b>

## REVIEW

The expenditure exceeded the final appropriation by Rs. 30,21,595. The excess was contributed by sub-head A.-II(2).

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85A.—Capital Outlay on State Schemes of Government Trading".</b>			
<b>A.—GRAIN PURCHASE SCHEMES—</b>			
A.-1.—Cost of purchase of grains—			
	Rs.		
O . . . . .	62,85,09,000	} 61,01,41,000	58,38,31,630 —2,63,09,370
R . . . . .	—1,63,68,000		
Col. 4.—Mainly due to lower procurement of food-grains in districts (Rs. 83,00,000), non-adjustment of the cost of grains supplied to (1) Police Force (Rs. 1,55,00,000) and (2) to other Government servants (Rs. 23,00,000).			
A.-2.—Advances—			
O . . . . .	90,50,000	} 91,00,000	98,85,200 +7,85,200
R . . . . .	50,000		
Col. 4.—Due to omission to provide funds.			
A.-3.—Suspense—			
(a) Credit—			
O . . . . .	—1,26,75,000	} —1,68,00,000	—1,76,14,249 —8,14,249
R . . . . .	—41,25,000		
Col. 4.—Mainly due to larger transaction than anticipated.			
(b) Debit—			
O . . . . .	1,26,75,000	} 1,68,00,000	1,75,07,528 +7,07,528
R . . . . .	41,25,000		
Col. 4.—Same as under A.-3(a).			
A.-4.—Deduct—Receipts and Recoveries on Capital Account—			
(a) Repayment of Advances—			
O . . . . .	—73,25,000	} —1,79,59,000	—74 +1,79,58,926
R . . . . .	—1,06,34,000		
Col. 4.—Non-adjustment of losses due to delay in the compilation of the Profit and Loss Accounts.			
(b) Other Receipts—			
O . . . . .	—60,99,00,000	} —60,61,73,000	—60,63,75,140 —2,02,140
R . . . . .	+37,27,000		
A.-5.—Deduct—Capital expenditure financed from ordinary revenues—			
O . . . . .	—69,00,000	} —1,79,59,000	—74 +1,79,58,926
R . . . . .	—1,10,59,000		
Col. 4.—Same as under A.-4(a).			

292 Grant No. 40.—Capital Outlay on Schemes of State Trading—contd.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85A.—Capital Outlay on State Schemes of Government Trading".—concl'd.</b>			
<b>A.—GRAIN PURCHASE SCHEMES—concl'd.</b>			
<b>A.-6.—Deduct—Receipts from other Governments, Departments, etc.—</b>			
	Rs.		
O . . . . .	—2,56,55,000	} —10,45,000	—40,13,670
R . . . . .	2,46,10,000		
Col. 4.—Due to additional amount of subsidy received from the Government of India which could not be anticipated.			
<b>A.-7.—Add—Surcharge collected with sale proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts under XXXIX.—Civil Works—</b>			
R . . . . .	4,91,000	4,91,000	.. —4,91,000
Col. 4.—Non-adjustment of expenditure incurred by the Works and Buildings Department on improvement of village roads in heavy procurement areas.			
<b>OTHER MISCELLANEOUS SCHEMES—</b>			
<b>B.-1.—Cost of Purchase—</b>			
O . . . . .	6,57,85,000	} 2,52,60,000	2,52,62,813
R . . . . .	—4,05,25,000		
Col. 4.—See paragraph 2 of the Review.			
<b>B.-2.—Advances . . . . .</b>			
		1,00,000	5,000 —95,200
Col. 4.—See paragraph 2 of the Review.			
<b>B.-3.—Suspense—</b>			
<b>(a) Credit . . . . .</b>			
		—6,00,000	—16,45,564 —10,45,564
Col. 4.—See paragraph 2 of the Review.			
<b>(b) Debit . . . . .</b>			
		6,00,000	13,77,888 +7,77,888
Col. 4.—See paragraph 2 of the Review.			
<b>B.-4.—Deduct—Receipts and Recoveries on Capital Account—</b>			
<b>(a) Repayment of Advances . . . . .</b>			
		—75,000	.. +75,000
Col. 4.—See paragraph 2 of the Review.			
<b>(b) Other Receipts—</b>			
O . . . . .	—6,65,29,000	} —2,74,05,000	—2,77,20,342
R . . . . .	3,91,24,000		
—3,15,342			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross . . . . .	5,63,52,000	5,63,52,000	.. —5,63,52,000
R. Deductions . . . . .	—4,57,68,000	—4,57,68,000	.. 4,57,68,000
<b>TOTAL—</b>			
Gross . . . . .	70,14,44,000	61,86,10,246	—8,28,33,754
Deductions . . . . .	—71,63,64,000	—63,81,09,300	+7,82,74,700
Net . . . . .		1*—1,94,99,054	—1,94,99,055

\*The net amount required originally being a *minus* quantity, a nominal grant of Re. 1 was voted by the Legislative Assembly.

### REVIEW

The actual recoveries exceeded the actual expenditure by Rs. 1,94,99,054 against the estimated excess recovery of Rs. 1,49,40,000 which was increased to Rs. 2,55,24,000 as a result of surrender of Rs. 1,05,84,000.

2. The explanations of variations in respect of the sub-heads B-2, B-3(a), B-3(b) and B-4 (a) could not be incorporated in the appropriation accounts as the same were not furnished by the controlling officer.

### 3. State Trading

The following schemes were in operation during the year 1952-53 and the expenditure incurred therefor was booked under the head "85A.—Capital Outlay on State Schemes of Government Trading"—:

(i) Grain Purchase Scheme—

- (a) Purchase of Foodgrains 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.
- (d) Manufacture and supply of butter.

*Grain 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 Government servants at concessional rates.

*Other Miscellaneous Schemes.*—The Scheme for the purchase of sugar was 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 un-adulterated milk to the public at controlled rates.

The scheme for the manufacture and supply of butter has been started for supply of butter to one Hospital.

*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 Governments, Departments, etc.
- (7) *Add*—Surcharge collected with sale proceeds for improvement of 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 outgoings relating to personal ledger accounts also appear under head (3). All recoveries including repayment of advances and ultimate profits, if any, are accounted for under head (4) and all losses, under head (1). At the end of the year, the losses are charged off to revenue against head (5). Head (6) is designed to accommodate the receipts on account of recoveries due from other Government departments for value of rationed commodities supplied from the District Officers' grainshops as also those on account of subsidy paid by the Central Government 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.—Extraordinary charges in India—Miscellaneous—" Food". The expenditure on the rest of the schemes is debited to the Capital Head.

The net expenditure on schemes (i) and (ii) as booked in the Capital Account, amounted to Rs. (—) 1,67,78,849 and Rs. (—) 27,20,205 respectively. The minus expenditure was due to the total reduction of capital expenditure under (4) mentioned above being in excess of the gross expenditure in connection with the schemes adjusted under (i) and (ii) above.

4. The following kinds of losses came to notice in course of central audit :—

#### *Rice and Paddy.*

(i) *Loss in Storage.*—6,288 Mds. 7 srs. 1 ch. of paddy and 4,332 Mds. 21 srs. of rice were lost while in storage in Government godowns. Money values of the losses of paddy and rice amounting to Rs. 53,858 and Rs. 71,300 respectively were written off under the orders of competent authorities.

(ii) *Loss in transit.*—36,962 Mds. 9 srs. 11 chs. of rice valued at Rs. 5,26,543 and 20,751 Mds. 38 srs. 8 chs. of paddy valued at Rs. 2,04,127 were lost while in transit by road and railways. Out of the losses Rs. 3,07,288 on account of rice and Rs. 1,19,207 on account of paddy were received from railways as compensation and Rs. 1,03,054 and Rs. 82,330 written off by competent authority. The balance amounts of Rs. 1,16,201 and Rs. 2,590 await adjustment.

(iii) *Loss due to misappropriation.*—285 Mds. of paddy valued at Rs. 4,863 including incidental charges was reported to have been misappropriated. The case is still under investigation.

#### *Wheat and Wheat Products.*

(i) *Loss in transit.*—10,687 Mds. 38 srs. 5 chs. of wheat and wheat products valued at Rs. 2,05,596 were lost while in transit by road and railways. Out of the total loss a sum of Rs. 41,671 was realised from railways as compensation and Rs. 354 written off by Government. The balance of Rs. 1,63,571 awaits regularisation.

(ii) *Loss due to deterioration.*—480 Mds. of wheat in 196 bags valued at Rs. 8,766 deteriorated in quality due to capsization of boat. Government orders regarding recovery to be made from the carrying contractor is awaited.

(iii) *Loss due to theft.*—Government suffered loss of Rs. 1,399 and Rs. 1,043 respectively on account of theft of 65 Mds. 37 srs. of wheat and wheat products and 28 Mds. 28 srs. of sugar. Against the loss of 8 Mds. of sugar amounting to Rs. 295 a sum of Rs. 73 was recovered and Rs. 222 written off by Government. The balance awaits adjustment.

5. The local test-audit of the expenditure on the purchase and distribution of foodgrains (Rice and Paddy) during the year 1951-52 disclosed the following irregularities :—

(a) Shortages in transit.

	Commodity.	Quantity.		Value.
		Bag.	Md. sr.	Rs.
(i) Shortages during transit by lorries from the Government Food Depots in Calcutta to the Depots in the Extended Rationing Areas, in excess of the permissible limit allowable to carrying contractors.	Rice	—	101-28	1,640
(ii) Short receipt of entire bag loads of commodities during transit by boat from the district to Calcutta.	Rice	160	326-34	5,270
	Paddy	195	340-35	3,587
No penal recoveries for the shortages leviable against the contractors in terms of their agreements have so far been enforced.				
(iii) Loss of four entire boat loads of commodities which did not reach destination.	Paddy	1600	2378-0	24,672
In two cases, the responsibility has been fixed on the contractors and recoveries for the shortages leviable against them in terms of their agreements have been ordered. No final action has been reported in the remaining two cases.				
(iv) Short receipts of entire bag loads of commodities during transit by railway to a Government Food Depot.	Rice	64	141-0	2,274
No recoveries have been made upto now from the parties responsible for the loss.				

(b) Shortage in Food Department Depots.

	Commodity.	Quantity.		Value.
		Pieces.		Rs.
(i) Shortages in the stock of empty gunnies with Stock-holders.	Gunnies	58,123		43,592
(ii) Godown shortages in the Government Food Depots at Calcutta and Siliguri during 1951-52.	Rice	14,629	11-0	2,35,897
	Paddy	4,885	13-0	50,085

The shortages have not been regularised either by recovery or by write-off under the orders of the competent authority.

(c) Rice procured from overseas or from other States, which was to be sold on a 'no loss, no profit' basis to the Bulk Allottees for consumption outside the rationed areas, was sold to some Bulk Allottees or issued to consumers within the rationed areas at a much lower rate, *viz.*, wholesale selling rate for Aman rice (other than fine) resulting in considerably heavy losses as shown below :—

Commodity.	Quantity.	Selling rate on a 'no loss no profit' basis—(a) Purchase rate per md.(b)			Rate at which sold.	Amount of loss.
	Md.	Rs.	a.	p.		Rs.
<b>Sale to Bulk Allottees.</b>						
(i) Burma Fine Rice . . . . .	24,639	10	0	27	0 0 (a)	2,67,952
(ii) Punjab Rice . . . . .	28,690	4	0	21	0 0 (a)	1,39,864
(iii) U. P. Rice . . . . .	10,240	11	0	22	14 0 (a)	69,122
(iv) Deleted . . . . .	..			..	..	..
<b>Sale in Rationed areas.</b>						
(v) Punjab rice . . . . .	75,630	0	0	21	0 0 (a)	3,68,690
(vi) Deleted.						

Government orders regularising the losses have not been issued yet.

It was suggested by Government that it might be presumed that Government subsidised the sale of the stocks procured from outside the State since the sale was made at selling rates fixed according to the quality of stock under orders of Government. Audit, however, holds the view that regard being had to the fact that sales to Bulk Allottees for consumption outside the rationed areas were to be made on a 'no loss no profit' basis, losses on such sales as well as those on sales in the rationed areas could have been avoided if the rice were sold to the Bulk Allottees for consumption outside the rationed areas. Special orders of Government need be issued to regularise the position.

*Loss on sale of rice in Rationed Areas at a subsidised rate under Government orders.*

(d) The subsidisation of the sale of 1,93,400 mds. of Burma fine rice (purchased at Rs. 26-4 per md.) in Calcutta and the Extended Rationing Areas at Rs. 16-2 per md. under orders of Government resulted in a loss of Rs. 16,72,574.

*Excess expenditure incurred due to deliveries from Depots other than those nearest to destinations.*

Deliveries of rice were made to the godowns of a Bulk Allottee from distant Government Food Depots in preference to depots nearest to the destinations. This has resulted in an avoidable excess expenditure of Rs. 40,008.

It has been stated by Government that suitable steps have been taken by them to minimise such avoidable expenditure.

6. A local test audit of the expenditure incurred on the purchase and distribution of wheat, wheat products and allied foodgrains for the year 1951-52 disclosed the following irregularities :—

(a) A total quantity of 7,71,970 mds. and 27 srs. of overseas wheat and wheat-products (cleared from 12 ships), as detailed below was sent from docks to Government Food Depots. But, out of this, only 7,68,145 mds. 10 srs. and 8 chs. was acknowledged by the Depots. There was, thus, a shortage of 3,825 mds. 16 srs. and 8 chs., valued at Rs. 68,858 (approximately).

Quantity.	Mode of Conveyance.
1,81,932 mds. and 23 srs. . . . .	By rail.
1,02,366 mds. 2 srs. and 8 chs. . . . .	By rail-cum-lorry.
4,87,672 mds. 1 sr. and 8 chs. . . . .	By lorry.

In the case of the stock carried by the transport contractor by lorry directly from the docks to the depot, the trucks along with the load were weighed at both ends. There is, therefore, no reason why the contractor should not be held liable for any shortage and called upon to make it good, even though the percentage of shortage be within the permissible limit fixed by Government in this regard. In fact, there is no justification at all for prescribing a permissible limit in such cases, where the truck is weighed at both ends and no handling is involved.

In cases of shortage which occurred during transit by railway, or where transshipment and handling of stock were involved it is necessary to investigate into each such case of shortage and assess the responsibility of the persons through whose negligence the shortage occurred. If, however, no responsibility can be fixed, each such case of shortage should be regularised under orders of Government. Orders for either recovery or write-off in these cases have not yet been passed by Government.

(b) It was found that out of the stock of wheat and wheat-products received from 47 ships and sent to Government Food Depots, 289 bags did not reach the destination. These contained about 607 mds. 12 srs. of wheat, worth approximately Rs. 10,675.

It has been stated by Government that out of these 289 bags, claims for 109 bags had been made but were repudiated by Railways, a claim in respect of 71 bags was pending with them and the loss of 109 bags was under investigation.

With regard to the claims preferred against but repudiated by the Railways, it has been stated that the claims have been rejected by Railways on the ground

that since the consignments were received at destination from the forwarding station in seals-in-tact wagons, which were passed over the Port Commissioners weigh-bridge prior to despatch and the weights thus found were shown in the invoices (Railway receipts) it is evident that invoiced weights were correctly received.

The reasons given by the Railways for rejecting the claims lead one to the conclusion that either the bags were not put into the wagon at the forwarding station by the officer responsible for the despatch, or, the bags were removed at the destination station and were not accounted for in the depot stock account. In either case the officer concerned cannot but be held responsible for the loss. No action has, however, been taken by Government to assess the responsibility for the loss and effect its recovery from the person or persons at fault.

With regard to the cases stated to have been under investigation, no orders of Government regarding the recovery or write-off of the amounts involved have been received.

(c) Against a total quantity of 3,617 mds. and 35 srs. of wheat received from a certain ship (date of arrival—14th September 1951) no acknowledgment of actual receipt in the Government Food Depots was available for 3,107 mds. and 17 srs. The approximate value of the shortage is Rs. 57,099.

It has been stated by Government that wheat received from that ship was despatched in 7 wagons, out of which only one wagon containing 215 bags was received by the Government Food Depot and the other six wagons containing 1,315 bags did not reach the destination at all but were reported to have been diverted to Bihar and contents thereof received by that State.

It has been stated by Government that a claim for Rs. 47,548 has been preferred against the Railways for the necessary amount.

The actual recovery from the Railways has not yet been reported to audit.

(d) In some consignments of wheat and wheat-products despatched from the central Stock Depots to districts there was a loss of more than 2 per cent. during transit. The total loss on this account amounted to 5,372 mds. and 28 srs. valued approximately at Rs. 1,13,603.

A sum of Rs. 3,000 only had so far been realised against the above loss.

A general review of the Daily Statement of Receipts of a Government Food Depot outside Calcutta showed a shortage of 159 bags of wheat and wheat-products of the approximate value of Rs. 17,137.

It has been stated by Government that the responsibility for preferring and pursuing claims lay with the consignees and that no information in this regard was available from the records of the Controller of Finance.

As the consignees in these cases were all Government servants and as it is the duty of the Controller of Finance to link despatches with receipts, it follows logically that he has also the duty of watching whether timely action is taken at the other end, with regard to all consignments that are received short. In the circumstances the Controller of Finance cannot be relieved of the responsibility for watching whether timely and proper action is taken by the consignees concerned.

(e) In some other consignments 426 entire bag-loads of wheat and wheat-products disappeared while in transit from Calcutta to districts. The total

weight of bags which did not reach the destination would roughly be 852 mds. of the approximate value of Rs. 19,147. The total shortage, including the shortage found in bags which reached their destination was 1,852 mds. valued approximately Rs. 40,499.

It has been stated by Government that out of these 426 bags claims for 96 bags were preferred against the Railways, and that, in respect of the balance, which related to despatches to various sub-divisional Centres, the matter was under investigation.

The final result of the claims pending against the Railways has not been intimated.

Due to prolonged or defective storage a total quantity of 3,175 mds. and 4 srs. of wheat, wheat-products and allied foodgrains of the approximate value of Rs. 61,202 was declared as "Bad Stock".

Out of this stock, 1,312 mds. and 36 srs. related to the godowns under the Director of Storage, which was accounted for as follows :—

	Mds.	Sr.	Ch.
(i) By transfer to "Good Stock" . . . . .	260	32	0
(ii) By sale at reduced rate for composting . . . . .	706	12	4
(iii) Invisible loss . . . . .	186	27	12
(iv) Stock awaiting disposal . . . . .	159	4	0
	<u>1,312</u>	<u>36</u>	<u>0</u>

No account regarding the balance, which related to the godowns under the Director of Rationing and Distribution, was furnished by Government.

It was stated by Government that investigation as to the reasons for deterioration and fixing up responsibility for the loss were usually done in respect of all deteriorated stocks, but on the point, whether this stock was subjected to such investigation or not, Government made no remarks.

No orders have been passed by Government directing recovery or sanctioning write-off of the value of the loss resulting from this deterioration.

A total sum of Rs. 12,085 has been long due from thirty one carrying contractors for short delivery, demurrage and unloading charges.

Government stated that recoveries had not been effected as the contractors had made certain representations and the matter was under consideration.

The matter has been outstanding for a long time and some of the items relate to stock carried as far back as in 1950. Expeditious settlement of the cases is therefore called for.

One of the Bulk Allottees in Calcutta was, on numerous occasions, supplied with wheat and wheat-products from a Government Food Depot, other than the one nearest to the destination. This involved Government in an extra expenditure of Rs. 8,126 in the shape of transport charges.

It was stated by Government that reasons of administrative convenience far out-weighed the extra cost involved and that this defect in the system of

administration had been discovered sometime back and steps taken to remedy it.

On verification of the actual balance of stock in the Food Depots in Calcutta and in godowns in the districts on 31st March, 1952, the stock (good quality) of wheat, wheat-products and allied foodgrains was found short of the book balance by 7,646 mds. and 20 srs. The value of the shortage was approximately Rs. 1,63,720.

It was further noticed that the shortage in some of the stacks in the godowns of the Government Food Depots in Calcutta was higher than 5 per cent. of the stock handled, going up to 7.16 per cent. in one case. In the godowns outside Calcutta the shortage was as high as 3.88 per cent. of the stock handled in one sub-division and 5.15 per cent. of the stock handled in another.

Reasons for these heavy shortages and the action taken thereon, have not been reported.

7. A local test-check of the transactions relating to procurement in the various districts and sub-divisions during the year 1951-52 revealed the following irregularities :

(i) The account records of cash were not properly maintained in some of the districts.

(ii) The values of the godown shortages of various commodities over the permissible limit, were neither realised from the persons responsible for storage nor written off.

(iii) Losses in transit of foodgrains were in some cases very heavy but no recovery of the cost was made from carrying contractors.

(iv) Security deposits were either not taken at all or taken only in part from a number of storing agents, Storemen and Nazir-cum-Cashiers in disregard of specific orders on the subject.

(v) (a) Steps were not taken for prompt disposal of damaged and unserviceable gunny bags to avoid further deterioration.

(b) Gunny bags were found short on physical verification in some districts, but the value thereof had not been recovered from Officials-in-Charge of godowns or written off.

(c) In a certain district it was noticed that 51 gunny bags had been stolen and 6,915 pieces were lying with *ex-Direct* Procurement Agents and with a defunct rice-mill. Recovery of the bags or their value aggregating Rs. 5,225 from the parties concerned had not been made upto the time of audit.

In another district the physical verification of gunny bags conducted for the half-year ending 30th September, 1951 revealed a loss of 8,431 pieces. The value of the bags remained to be recovered from the Officials concerned.

In yet another district 4,359 pieces of gunny bags had been lying in stock unused since January, 1951.

(vi) In a district it was noticed that drivers were kept on for vehicles certified to be "beyond economical repair" and lying out of order for a period of two years resulting in unnecessary expenditure of Rs. 4,480 by way of their pay and allowances in one year only. In the same station 17 cars remained idle for seven months in the year resulting in wasteful expenditure amounting to Rs. 7,888 on the same count.

302 Grant No. 40.—Capital Outlay on Schemes of State Trading—contd.

(vii) In a district it was noticed that a sum of Rs. 42,604 due for recovery from carrying contractors from 1947 onwards remained un-recovered upto the time of audit of this, Rs. 28,221 has been reported to have been recovered leaving a balance Rs. 14,383.

8. The sale of paddy and gunny bags to the rice mills is ordinarily made on pre-payment of their price and the sale of wheat is made to the flour mills subject to the payment of the price within the 21st of the month following the month of supply. In quite a number of cases, however, the values were not realised in time. Recoveries outstanding for more than six months stood at Rs. 27,65,841 on 31st December, 1953 and Rs. 30,16,098 on 31st March, 1954. The following figures included in the outstanding items on 31st March, 1954 are very old :—

Outstanding for six months or more on	Defaulting parties.	Amounts.
		Rs.
31st March 1950 . . . . .	13 Rice Mills . . . . .	3,30,285
	1 Flour Mill . . . . .	4,21,189
31st December 1950 . . . . .	3 Rice Mills . . . . .	4,788
31st March 1951 . . . . .	2 Rice Mills . . . . .	2,605
30th June 1951 . . . . .	3 Rice Mills . . . . .	11,739
30th September 1951 . . . . .	1 Rice Mill . . . . .	990
31st December 1951 . . . . .	7 Rice Mills . . . . .	59,981

Government was requested to state when the amounts due were expected to be realised and the manner in which the accounts of the rice mills which (1) disputed the claims of Government or (2) had changed hands or (3) ceased to function were going to be settled. In reply it was stated that the accounts of the defaulting mills were being audited by Government, that legal action for recovery in respect of mills which changed hands or ceased to function could only be taken after the completion of audit and that so far as rice mills still functioning were concerned, steps had already been taken to withhold payment to the extent of their liabilities.

Recoveries due on 31st March, 1954 from transport and storage contractors for the loss or damages of food grains and gunny bags while in their custody and from the bulk allottees for cost of food grains supplied to them amounted to Rs. 2,24,157 and Rs. 2,60,494 respectively. Recoveries due from Railways for transit shortages on 31st December, 1953 and 31st March, 1954 stood at Rs. 38,511 and Rs. 38,144 respectively. The following figures included in the outstanding items on 31st March, 1954 are very old :—

Outstanding for six months or more on	Defaulting parties.	Amounts.
		Rs.
31st March 1950 . . . . .	2 Storage and Transport Contractors . . . . .	6,748
	1 Bulk allottee . . . . .	1,33,811
30th June 1950 . . . . .	1 Storage and Transport Contractor . . . . .	19,163
31st December 1950 . . . . .	4 Storage and Transport Contractors . . . . .	10,441
31st March 1951 . . . . .	1 Storage and Transport Contractor . . . . .	1,244
30th September 1951 . . . . .	1 Storage and Transport Contractor . . . . .	602
31st December 1951 . . . . .	9 Storage and Transport Contractors . . . . .	32,136
	1 Bulk allottee . . . . .	24,119



*Running Account of Capital Outlay on Schemes of State Trading for 1952-53.*

Name of the scheme.	1		2		3		4		5		6		7		8	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
	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 . . . . .	223,61,08,622		59,36,10,109	287,97,18,731	231,14,27,666	61,03,88,958	292,18,16,624	(-)	4,20,97,893							
B. Other Miscellaneous Schemes . . . . .	16,13,15,635		2,50,00,137	18,63,15,772	17,42,13,942	2,77,20,343	20,19,34,285	(-)	1,56,18,513							
C. Construction of Boats . . . . .	5,901		..	5,901	..	..	..	..	..							
<b>Total . . . . .</b>	2,44,74,30,158		61,86,10,246	306,60,40,404	248,56,41,608	63,81,09,301	312,37,50,909	(-)	5,77,10,505							

NOTE.—(a) The figures of total expenditure and total recoveries do not include those of the Pre-partition period.

*Summarised Personal Ledger Accounts of Grainshops for the year 1952-53.*

Name of officer.	Opening balance.	Deposit during the year.	Total receipts.	Withdrawal during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>(1) POLICE GRAINSHOPS.</b>					
1. Superintendent of Police, Bankura	1,01,064	3,59,901	4,60,965	2,95,329	1,65,636
2. Ditto. Birbhum . . .	(—)9,565	1,65,724	1,56,159	1,62,307	(—)6,148
3. Ditto. Burdwan . . .	74,479	4,93,749	5,68,228	5,21,505	46,723
4. Ditto. Cooch Behar . . .	11,848	2,55,023	2,66,871	2,64,334	2,537
5. Ditto. Darjeeling . . .	55,607	3,87,800	4,43,407	3,94,801	48,606
6. Ditto. W. Dinajpur . . .	55,355	2,33,639	2,88,994	2,67,662	21,332
7. Ditto. Hooghly . . .	1,48,857	6,38,264	7,87,121	6,50,370	1,36,751
8. Ditto. Howrah . . .	74,461	8,31,978	9,06,439	7,75,820	1,30,619
9. Ditto. Jalpaiguri . . .	57,171	3,65,512	4,22,683	3,52,344	70,339
10. Ditto. Malda . . .	(—)8,891	2,27,305	2,18,414	2,03,811	14,603
11. Ditto. Midnapur . . .	45,660	6,42,585	6,88,245	6,74,115	14,130
12. Ditto. Murshidabad . . .	1,33,023	4,97,019	6,30,042	5,50,808	79,234
13. Ditto. Nadia . . .	15,480	3,86,608	4,02,088	3,97,859	4,229
14. Ditto. 24-Paraganas . . .	1,83,156	13,41,926	15,25,082	13,75,563	1,49,519
15. Commandant, I.A.R.F. . . .	81,900	11,75,916	12,57,816	11,28,905	1,28,911
16. Commissioner of Police, Account No. III.	10,611	19,74,073	19,84,684	19,68,214	16,470
17. Ditto. Account No. IV. . .	8,639	1,955	10,594	4,978	5,616
18. Deputy Inspector General, Intelligence Branch, Criminal Investigation Department.	10,921	4,08,290	4,19,211	3,99,325	19,886
19. Superintendent, Government Railway Police, Sealdah.	67,304	1,58,584	2,25,888	1,50,491	75,397
20.* Controller of Rationing, P. L. Account No. 2.	1,25,419	8,77,747	10,03,166	7,50,544	2,52,622
<b>TOTAL (1)</b>	<b>12,42,499</b>	<b>1,14,23,598</b>	<b>1,26,66,097</b>	<b>1,12,89,085</b>	<b>13,77,012</b>

1. The small discrepancy in some of the unit figures under "opening balance", is due to rounding to the nearest rupee.

2.\* As the P. L. account is operated for the supply of food staff at concession rates to Police force, Controller of Rationing, P. L. account No. 2 has been shown under Police grainshop.

*Summarised Personal Ledger Accounts of Grainshops for 1952-53—contd.*

Name of the officer.	Opening balance.	Deposit during the year.	Total receipts.	With- drawal during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS.					
20. District Magistrate, Bankura .	45,136	2,85,812	3,30,948	3,01,785	29,163
21. Sub-Divisional Officer, Vishnupur .	14,656	57,832	72,488	70,766	1,722
22. District Magistrate, Birbhum .	22,894	2,39,746	2,62,640	2,24,399	38,241
23. Sub-Divisional Officer, Rampurhat .	1,092	1,33,632	1,34,724	1,12,935	21,789
24. District Magistrate, Burdwan .	12,731	69,958	82,689	73,284	9,405
25. Sub-Divisional Officer, Kalna .	3,782	65,279	69,061	63,837	5,224
26. Deputy Commissioner, Cooch Behar.	7,120	3,41,952	3,49,072	3,37,550	11,522
27. Sub-Divisional Officer, Dinahata .	12,018	68,899	80,917	79,334	1,583
28. Ditto. Mathabhanga . .	4,847	67,265	72,112	68,508	3,604
29. Ditto. Tufanganj . .	4,889	60,159	65,048	61,973	3,075
30. Ditto. Mekliganj . .	1,523	48,416	49,939	44,807	5,132
31. General Manager, Cinchona plantation, Mungpoo.	1,17,150	8,91,247	10,08,397	9,80,287	28,110
32. Sub-Divisional Officer, Siliguri .	1,170	3,85,100	3,86,270	3,59,856	26,414
33. Ditto. Kurseong . .	1,183	..	1,183	..	1,183
34. Ditto. Kalimpong . .	2,266	..	2,266	..	2,266
35. District Movement Officer . .	20,000	..	20,000	..	20,000
36. Deputy Commissioner, Darjeeling	119	..	119	..	119
37. District Magistrate, Dinajpur .	36,355	1,50,545	1,86,900	1,53,768	33,132
37. (a) Sub-Divisional Officer, Rani- ganj.	..	96,404	96,404	84,208	12,196
38. District Magistrate, Howrah .	8,285	..	8,285	..	8,285
39. Sub-Divisional Officer, Ulubaria	45,463	2,03,025	2,48,488	2,20,018	28,470
40. Curator, Indian Botanical Garden	10,065	..	10,065	..	10,065
41. District Magistrate, Jalpaiguri .	15,017	3,84,866	3,99,883	3,92,578	7,305
42. Sub-Divisional Officer, Alipur Duar.	16,775	2,10,503	2,27,278	2,05,835	21,443

*Summarised Personal Ledger Accounts of Grainshops for the year 1952-53*  
—concl'd.

Name of the officer.	Opening balance.	Deposit during the year.	Total receipts.	With- drawal during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>(2) OTHER GOVERNMENT GRAINSHOPS—concl'd.</b>					
43. District Magistrate, Malda . . . . .	7,078	3,16,747	3,23,825	3,10,433	13,392
44. Sub-Divisional Officer, Tamluk . . . . .	11,942	1,70,158	1,82,100	1,61,275	20,825
45. Ditto. Ghatal . . . . .	4,625	56,687	61,312	56,147	5,165
46. Ditto. Jhargram . . . . .	10,068	94,816	1,04,884	97,484	7,400
47. Ditto. Contai . . . . .	1	..	1	..	1
48. Officer-in-Charge Government Grainshop, Inda.	9,007	..	9,007	..	9,007
49. District Magistrate, Murshidabad	42,662	3,49,436	3,92,098	3,64,208	27,890
50. Sub-Divisional Officer, Kandi . . . . .	10,426	1,09,831	1,20,257	99,627	20,630
51. Ditto. Lalbagh . . . . .	6,919	90,957	97,876	90,611	7,265
52. Ditto. Jangipur . . . . .	22,338	1,08,614	1,30,952	1,22,923	8,029
53. District Magistrate, Nadia . . . . .	12,140	4,24,799	4,36,939	4,21,690	15,249
54. Sub-Divisional Officer, Ranaghat . . . . .	23,395	2,71,735	2,95,130	2,71,101	24,029
55. Assistant Horticulturist, Nadia . . . . .	1,097	3,771	4,868	3,576	1,292
56. Sub-Divisional Officer, Baraset . . . . .	2,903	2,07,820	2,10,723	1,95,183	15,540
57. Ditto. Basirhat . . . . .	30,395	1,64,947	1,95,342	1,78,020	17,322
58. Ditto. Diamond Harbour . . . . .	9,481	2,10,396	2,19,877	2,01,668	18,209
59. Superintendent, Government Printing.	44,648	3,83,588	4,28,236	3,74,903	53,333
60. District Magistrate, 24-Paraganas	19,348	..	19,348	..	19,348
61. Sub-Divisional Officer, Barrack- pore.	20,552	..	20,552	..	20,552
62. District Judge, 24-Parganas . . . . .	31,943	..	31,943	..	31,943
63. Sub-Divisional Officer, Bongaon . . . . .	(—)1,645	8	(—)1,637	..	(—)1,637
64. Superintendent, Government Printing, account No. 6.	14,716	78,879	93,595	88,881	4,714
TOTAL (2) . . . . .	7,38,575	68,03,829	75,42,404	68,73,458	6,68,946
<b>GRAND TOTAL . . . . .</b>	<b>19,81,074</b>	<b>1,82,27,427</b>	<b>2,02,08,501</b>	<b>1,81,62,543</b>	<b>20,45,958</b>

AUDIT CERTIFICATE.

The Personal Ledger Accounts at items numbers 1, 2, 3, 5, 9, 18, 20, 22, 24, 31, 37, 37(a), 41, 43, 44, 50, 51 and 59 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 explanations given to me.

CALCUTTA ;  
The 20th February, 1954. }

S. K. SARKAR,  
Examiner, Outside Audit,  
West Bengal.

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 some officers-in-charge as required under the rules.

2. In some cases, the stock accounts of ration cards and cash memo books were not properly maintained nor were the stocks physically verified.

3. Security was not in some cases obtained at all or inadequately obtained from persons handling cash and stores.

4. Some cases were noticed where the lowest tender was not accepted but purchases were made at higher rates involving extra expenditure to Government.

5. In some cases, the stock account of gunny bags was not properly maintained, nor was prompt action taken for their speedy disposal. The resultant effect was a heavy accumulation of more than 10,048 pieces of gunny bags during the year 1952-53.

**State Trading on Rice and Paddy.**  
*Stock, Trading and Profit and Loss Account (Pro forma) for the year, 1950-51.*

*Dr.*

*Cr.*

Particulars.	Quantity.	Value.	Total amount.	Particulars.	Quantity.	Value.	Total amount.				
								1	2	3	4
					Mds. Srs.	Rs.	Rs.		Mds. Srs.	Rs.	Rs.
<i>To Opening Stock—</i>											
Paddy . . . . .	3,310,579-20	2,44,97,482		Paddy . . . . .	10,326,092-37	9,47,33,428					
Rice . . . . .	3,049,514-16	4,46,76,363		Rice . . . . .	13,284,711-25	21,85,62,515					
Gunnies . . . . .	4,986,576 Bags	31,36,045		Gunny . . . . .	1,464,834 Bags	10,98,625					
			7,23,09,890	Gunny Unserviceable . . . . .		2,72,206	31,46,66,774				
<i>To Purchase Account—</i>				<i>Miscellaneous Receipts</i> . . . . .			55,865				
(a) <i>Paddy—</i>				<i>Shortages—</i>							
Internal Procurement . . . . .	8,689,490-21	6,46,52,292		Paddy Transit . . . . .	76,048-31						
Other Province . . . . .	10,496-0	88,614		Godown . . . . .	51,447-38						
			6,47,40,906		127,496-29						
(b) <i>Rice—</i>				Rice Transit . . . . .	88,277-16						
Internal Procurement . . . . .	10,285,213-15	13,73,35,921		Godown . . . . .	48,760-36						
R. F. C. and Overseas . . . . .	373,140-5	82,13,502			137,028-12						

Calcutta Rice Mills . . . . .	2,050,234.5	3,01,27,196	Railway Claims recovered . . . . .		1,34,534
	<u>12,708,587.25</u>				
(c) Guntees . . . . .	82,39,580 Bags.	1,47,61,566	Subsidy Account . . . . .		13,16,597
To Incidental Charges—			Closing Stock—		
Transport and Handling . . . . .		1,81,69,563	Paddy . . . . .	1,556,976-15	1,15,80,701
Overseas . . . . .		<u>2,214</u>	Rice . . . . .	2,336,362-4	3,22,11,777
To Railway Freight . . . . .		1,81,71,777	Gunny . . . . .	5,965,943 Bags.	41,37,327
„ Overhead Charges . . . . .		46,26,309			<u>4,79,29,805</u>
„ Interest Charges . . . . .		1,34,48,112			
„ Audit Charges . . . . .		22,333			
„ Net Profit . . . . .		1,79,216			
		1,66,847			
		<u>TOTAL . . . . .</u>			<u>36,41,03,575</u>

CALCUTTA: }  
 The 12th November, 1953. }  
 A. K. SUB, Assistant Controller of Finance (Accounts).  
 B. K. MALLIK, Controller of Finance.

**State Trading on Rice and Paddy—contd.**  
*Pro forma Balance Sheet as on the 31st March, 1951.*

1	LIABILITIES.			ASSETS.		
	2	3	4	5	6	
	Rs.	Rs.		Rs.	Rs.	
1. <i>63-Extraordinary Charges.</i>		5,31,95,558	1. Net Deposit into the Bank and the Treasuries (Gross receipts minus total expenditure under 85-A—Capital Outlay).		4,21,92,244	
2. <i>22-Interest Charges Account.</i>		2,76,388				
3. <i>Audit Charges</i>		7,55,582	2. <i>Procurement Bonus Account—</i>		64,862	
4. <i>Suspense Account—</i>			Balance as per last Account			
<i>A. R. C. P.'s P. L. Account and Cash Credit Account.</i>		1,47,132	3. <i>Suspense Account—</i>			
			Exchange Account	41,26,650		
5. <i>Sundry Creditors—</i>			Controller of Rationing	19,25,411	60,52,061	
Other Purchases	73,92,178					
Government of India and Other Govern- ments.	39,22,176		4. <i>Advance Account</i>		2,18,390	
Miscellaneous	26,60,088		5. <i>Subsidy Account</i>		7,32,969	
		1,39,74,442				
6. <i>Outstanding Interest</i>		7,155	6. <i>Undivided Bengal Suspense Account—</i>			
7. <i>Reserve for Scheme of Procurement Bonus—</i>			Balance as per Last Account		12,77,640	
Balance as per last Account		87,85,310				



<b>8. Excess of Assets over Liabilities—</b>	
Balance as per last Account . . . . .	22,21,614
<b>9. Refund due to Parties . . . . .</b>	<b>53,03,210</b>
<i>10. Road Development Fund . . . . .</i>	<i>14,72,107</i>
<i>    7. Sundry Debtors—</i>	<i>    Mills and Parties . . . . . 42,53,284</i>
<i>    Other Governments and Departments . . . . .</i>	<i>    5,51,618</i>
<b>11. Profit and Loss Account—</b>	<b>48,04,902</b>
Balance as per last Account . . . . .	1,78,07,272
Less Gunny Account (49.50) . . . . .	8,39,744
	<u>1,69,67,528</u>
Add Profit for the year . . . . .	1,71,34,375
	<u>10,32,72,873</u>

Certified that to the best of our information and belief the above Balance Sheet and the Trading and Profit and Loss Accounts for the year ending the 31st March, 1951 have been drawn up from the records maintained in this office and from the returns and reports of the Departmental Officers concerned and represent a correct and true state of affairs.

CALCUTTA ;	A. K. SUB,	B. K. MALLIK,
	<i>Assistant Controller of Finance (Accounts).</i>	<i>Controller of Finance.</i>

The 12th November, 1953.

10,32,72,873

4,79,29,805

## State Trading on Wheat and Wheat Products.

## Stock, Trading and Profit and Loss Accounts (Pro forma) for the year 1950-51.

Dr.		Cr.					
Particulars.	Quantity.	Amount.	Total.	Particulars.	Quantity.	Amount.	Total.
1	2	3	4	5	6	7	8
	Mds.	Rs.	Rs.		Mds.	Rs.	Rs.
<i>To Opening Stock as on 1st April, 1950—</i>							
Wheat . . . . .	53,234	7,78,547		Wheat . . . . .	8,462,015	12,60,88,486	
Barley and Oats . . . . .	3,149	35,426		Barley and Oats . . . . .	3,145	30,804	
Flour . . . . .	173,850	34,77,000		Flour . . . . .	779,763	1,64,44,725	
Atta . . . . .	138,603	22,86,950		Atta . . . . .	2,676,490	4,90,02,877	
Semolina . . . . .	18,013	3,80,625		Semolina . . . . .	17,968	3,63,733	
Groundnut Flour . . . . .	473	4,538		Groundnut Flour . . . . .	473	5,950	
			69,62,986				19,19,36,575
		<u>3,87,322</u>				<u>11,938,954</u>	
<i>To Purchase (Paid and Outstanding)—</i>							
Wheat . . . . .	8,604,312	13,20,23,917		<i>By Claims realised from Railways</i>			16,481
Flour . . . . .	643,124	1,23,17,123		<i>By Subsidy from Government of India</i>			64,54,567
Atta . . . . .	2,620,519	4,33,81,907		<i>By Transit and Godown Shortage .</i>	48,873		
			18,77,22,947				
		<u>11,867,955</u>					

<i>To Seized Stock—</i>					
Wheat . . . . .	136	2,040	Wheat . . . . .		7,775
Flour . . . . .	93	1,837	Barley and Oats . . . . .		4
Atta . . . . .	103	1,700	Flour . . . . .		248
			Atta . . . . .		39,701
			Semolina . . . . .		945
			Groundnut Flour . . . . .		<i>Nil.</i>
			<i>By Closing Stock as on 31-3-51</i>		
			and in Transit—		
<i>To Incidental Charges—</i>			Wheat . . . . .	187,892	27,47,920
(Paid and Outstanding)		42,36,996	Flour . . . . .	37,056	7,31,856
<i>To Share of Overhead charges under</i>			Atta . . . . .	43,034	7,10,061
the head "63—Extraordinary Charges"		1,05,00,562			
<i>To Interest Charges—</i>			<i>By Net Loss</i>		90,41,171
(Paid and Outstanding)		55,143			
<i>To Audit Charges</i>		1,39,936			
<i>To Subsidy Account</i>		20,14,484			
	12,255,609	21,16,38,631		12,255,609	21,16,38,631

CALCUTTA ; } S. N. SEN GUPTA, Assistant Controller of Finance. B. K. MALLIK, Controller of Finance.

The 6th January, 1954.

**State Trading on Wheat and Wheat Products—contd.**  
*Pro forma Balance Sheet as on the 31st March, 1951.*

LIABILITIES.		ASSETS.			
	1	2	3	4	
	Rs.	Rs.	Rs.	Rs.	
<b>1. Net Outlay—</b> (Gross Expenditure less gross receipts under 85-A.—Capital Outlay).		98,13,394		1,26,221	
<b>2. 63.—Extraordinary Charges—</b> Balance as per last Account . . . . .	2,38,30,769		3,29,08,744		
For the year . . . . .	1,05,00,562		5,87,484	3,34,96,228	
<b>3. Interest Account—</b> Balance as per last Account . . . . .	2,02,933			1,50,000	
For the year . . . . .	55,143		1,36,58,378	41,89,837	
<b>4. Outstanding Interest . . . . .</b>		2,58,076			
		10,029		11,00,000	
<b>5. Audit Charges—</b> Balance as per last Account . . . . .	3,43,581				
For the year . . . . .	1,39,936			1,47,58,378	
<b>6. Sundry Creditors—</b> Government of India—for purchases and incidentals.	68,55,109			3,19,72,381	
		4,83,517			
			2,29,31,210		
			90,41,171		

Government of India—for Subsidy . . . . .	74,80,349	
Mills . . . . .	78,88,044	
Miscellaneous Liabilities . . . . .	2,86,600	
U. P. Government . . . . .	10,81,122	2,35,91,224
7. Security Deposit (Flour Mills) . . . . .	1,50,000	
8. Undivided Bengal Suspense Account . . . . .	1,47,58,378	
9. Excess of Assets over Liabilities . . . . .	12,97,096	
	8,46,93,045	8,46,93,045

Certified that to the best of our information and belief the above Balance-Sheet and the Trading and Profit and Loss Accounts for the year ending the 31st March, 1951, have been drawn up from the records maintained in this office and from the returns and reports of the Departmental Officers concerned and represent a correct and true state of affairs.

CALCUTTA ;  
The 6th January, 1951.

S. N. SEN GUPTA,  
Assistant Controller of Finance.

B. K. MALLIK,  
Controller of Finance.

**State Trading on Sugar.**  
*Stock, Trading and Profit and Loss Accounts Pro forma for the year 1950-51.*

Cr.

Particulars.	Quantity.	Amount.	Particulars.	Quantity.	Amount.
To Opening stocks . . . . .			Mds. Srs. . . . .		
			45,742-23		
			14,85,512 By Sales . . . . .		
					1,839,054-0
„ Purchases (Paid and Outstanding) . . . . .	1,880,159-36	6,00,37,581	„ Shortages . . . . .	9,509-19	
„ Incidental charges (Paid and Outstanding)		16,01,496			
„ Railway freight . . . . .		9,834	„ Closing stocks . . . . .	77,339-0	24,70,020
„ Interest charges . . . . .		37,487			
„ Overhead charges . . . . .		33,58,292			
„ Audit charges . . . . .		44,754	„ Net Loss . . . . .		6,47,433
	Total	6,65,74,956		Total	6,65,74,956

CALCUTTA ;

R. B. DAS,

The 5th January, 1954.

Assistant Controller of Finance.

B. K. MALLIK,

Controller of Finance.

**State Trading on Sugar—contd.**  
**Balance Sheet as on the 31st March, 1951.**

LIABILITIES.		ASSETS.	
Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
	Rs.		Rs.
1. 63-Extraordinary charges . . . . .	45,22,857	1. Net deposit into the Reserve Bank of India and Treasuries (Gross Receipts <i>minus</i> Expenditure under 85-A—Capital Outlay, etc.)	20,08,548
2. 22-Interest Account . . . . .	60,716	2. C. R. 's Suspense Accounts . . . . .	4,38,032
3. Audit charges . . . . .	60,871	3. Stock in-Trade . . . . .	24,70,020
4. Sundry creditors . . . . .	10,96,169		
5. Refund due to parties . . . . .	74,944	4. Profit and Loss Account—	
		(a) Loss during 1949-50 . . . . .	2,51,524
		(b) Loss for the year . . . . .	6,47,433
	58,15,557		58,15,557

Certified that to the best of our information and belief the above " Balance Sheet " and the Trading and Profit and Loss account for the year ending the 31st March, 1951 have been drawn up from the records maintained in the office and from the returns and reports of the Departmental officers concerned and represent a correct and true state of affairs.

CALCUTTA ;

R. B. DAS,

B. K. MALLIK,

The 5th January, 1954.

Assistant Controller of Finance.

Controller of Finance.

EXPLANATORY MEMORANDUM RELATING TO STOCK, TRADING AND PROFIT  
AND LOSS ACCOUNTS 1950-51.

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.

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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') represents realisation of pre-partition claims from the mills and their deposit in the bank.

2. Items 1, 2 and 3 (rice and paddy and sugar) and items 2, 3, 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 6 (rice and paddy) 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 7 and 10 *ibid* (rice and paddy) are amounts awaiting transfer to the appropriate Revenue and Deposit heads respectively.



5. Item 8 (rice and paddy)/(Wheat and wheat products) represents the difference between the value of the opening stocks on the 15th August, 1947 and West Bengal's share of liabilities outstanding on account of the cash credit advance taken from the Imperial Bank of India by Undivided Bengal, prior to the partition.

6. Item 11 (rice and paddy)—The deduction from last year's Profit and Loss Account (Credit Balance) relates to gunny purchases from Deputy Accountant General (Industries and Supplies) during 1949-50 which was not adjusted, during that year and also was not taken in Profit and Loss Account.

7. The outlay on buildings, transport-vehicles, equipments, furniture, etc., is all met out of revenue. Such outlay made 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 furnished below, I certify that the Stock, Trading and Profit and Loss Accounts and Balance Sheets of the foregoing accounts as on the 31st March, 1951, 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 23rd November,  
1953.

}

M. PREM KUMAR,  
Assistant Examiner, Outside Audit,  
West Bengal.

#### AUDIT COMMENTS.

##### A—General.

1. The opening balance of stock represents stock which was 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 in rotation. About three years were taken to complete the first round. The second round was taken up in 1951-52 and is nearly completed.

2. The assets shown in the balance sheet do not include outlay on buildings' equipment, 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 of India 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 contributions 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 and book adjustments as per departmental books have been taken pending reconciliation with the figures in the books of the Audit Office

#### B.—Sectional.

##### (1) Rice and Paddy.

1. There was a net profit of Rs. 1,66,847 in 1950-51 against a net loss of Rs. 42,12,724 in 1949-50. The profit was mainly due to lesser purchase of overseas rice and also to the lower purchase rate thereof. There was also lesser allocation of overhead and audit charges.

2. The stock of dehydrated potatoes with the Government of undivided Bengal was partitioned in 1948-49 between the Governments of East Bengal 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.

(2) Sugar.

1. The closing balance of stock as on 31st March, 1950 was shown to be 45,574 mds. 23 srs. in the accounts of 1949-50 whereas the opening balance as on 1st April, 1950 has been shown to be 45,742 mds. 23 srs. in the accounts of 1950-51. The discrepancy of 168 mds. represents closing stock in the Government Employees' shops accounts which formerly was treated as part of sales and as such not included in the Profit and Loss Accounts. This was, however, treated later on as part of Government stock and included in the stock accounts. The loss for the year 1949-50 has been reduced by the value of this quantity of 168 mds., *i.e.*, Rs. 5,455 in the progressive up-to-date loss shown in the Balance Sheet.

2. The net loss for the year 1950-51 has been shown to be Rs. 6,47,433, against a loss of Rs. 2,56,979 occurring during the previous year. This increase has been due to :

- (i) The period covered by the Accounts for the year 1950-51 is a full year as against 5 months only covered by the previous one.
- (ii) There was an increase in the average cost of procurement due to import of foreign sugar during the year at a much higher rate.

*Stock Account of Government Stores (General) under the Directorate of Rationing and Distribution, Calcutta,  
for the year 1952-53.*

Commodity.	Opening balance as on the 1st April, 1952.		Supply.		Total.		Sales.		Result of stock verification. —Shortage + Excess.		Verified stock on the 31st March, 1953.		Difference in value due to fluctuation of rates. —Deficit + Excess.
	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.	
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Rice 'A' . . . . .	194	5,092	72,085	18,92,231	72,279	18,97,323	71,678	18,61,547	-233	-6,116	368	9,660	..
Rice 'B' . . . . .	54,440	9,52,700	1,377,710	2,41,08,925	1,432,160	2,50,62,025	1,378,991	2,40,44,843	-6,564	-1,14,870	51,595	9,02,912	..
Atta . . . . .	4,334	1,14,807	146,587	31,43,627	150,431	32,58,434	144,146	31,15,852	-494	-10,189	5,791	1,19,439	-12,954
Flour . . . . .	2,791	67,797	75,187	19,71,670	77,968	20,39,657	77,655	20,49,714	-233	-6,721	..	..	+10,778
Wheat . . . . .	40,234	9,80,119	1,027,629	2,05,27,197	1,067,863	2,14,07,316	1,033,280	2,06,27,020	-5,082	-94,912	29,521	5,58,519	-1,31,865
Sugar . . . . .	17,473	6,44,317	187,362	66,81,194	204,935	73,25,501	201,366	71,75,564	-1,219	-36,570	2,250	67,500	-45,867
Suji . . . . .	2	65	..	..	2	65	..	..	..	..	2	65	..
Paddy . . . . .	12	132	409	4,557	421	4,989	402	4,774	-1	-12	18	214	+11
TOTAL . . . . .	119,970	26,65,019	2,885,979	5,93,30,801	3,005,949	6,09,95,910	2,902,548	5,86,95,314	-13,866	-2,69,390	89,545	16,53,809	-1,79,897

CALCUTTA; } The 18th September, 1953.	S. MUNSHI, Accountant II.	J. BURMAN, Superintendent (G. S.) Accounts.	H. MUKHERJEE, Asstt. Chief Accounting Officer (I), Rationing.	S. K. DAS-GUPTA, Chief Accounting Officer, Rationing.
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AUDIT CERTIFICATE.

The Store Account of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1952-53 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 3rd October, 1953. }

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

AUDIT COMMENTS.

1. The final Store Accounts are compiled in the office of the Chief Accounting Officer, Rationing, from the Abstract and Balance Registers posted in his office from initial documents, such as weekly summary of sales, lifting-cum-distribution statements showing weekly receipts in Government Stores. These Abstract and Balance Registers did not appear to be properly and adequately checked and initialled in token of such check by any responsible officer. Definite rules in this respect may be formulated and followed.

2. The Abstract and Balance Register in respect of the E. Sub-area could not be produced to audit, as it is lying in a court of law as an exhibit. Audit, therefore, could not testcheck the postings in that register to any extent.

3. Besides physical verification of stock, carried out on 31st March, 1953, such verifications had been carried out throughout the year at frequent intervals. The shortages detected on the verification conducted on 31st March, 1953 were valued at the retail rates prevailing on that date and came upto Rs. 2,69,390 as exhibited against column 6. This compares very favourably with the corresponding figure for the previous year which was Rs. 5,17,631. The shortages found out on the latter verification have been valued at the retail prices prevailing on the dates of such verifications. The money value of these cumulative shortages came upto Rs. 2,85,321 which also compares very favourably with last year's corresponding figure viz. Rs. 4,66,763. Of this amount of Rs. 2,85,321, Rs. 2,62,903 was covered by the permissible limit of handling loss. The percentages of actual losses during the year and for the preceding 2 years are given below.

	Permissible limit for 1952-53.	Actual losses.		
		1950-51.	1951-52.	1952-53.
	Per cent.	Per cent.	Per cent.	Per cent.
Rice ' A ' . . . . .	·33	·62	·42	·32
Rice ' B ' . . . . .	·5	·73	·66	·47
Atta . . . . .	·5	·02	·53	·34
Flour . . . . .	·5	·62	·57	·36
Wheat . . . . .	·5	·67	·605	·48
Sugar . . . . .	·75	·75	·68	·605

From the above, it would appear that overall shortages due to handling loss have decreased gradually. The balance of shortage of the value of Rs. 22, 418 is constituted as below :—

Shortages beyond permissible limit . . . . .	Rs. 21,353
(Last year's figure Rs. 98,347).	
Loss of commodities due to burglary as reported by the C. C. M. (S. & O)	1,065
	<u>22,418</u>

The former amount, *viz.* Rs. 21,353 has been charged for recovery from the shop personnel through liability statement.

4. Besides the shortages of commodities noticed during periodical physical stock verifications, shortages in cash and containers as indicated below also came to light :—

Cash . . . . .	2,483
Containers . . . . .	4,845

The total amount due to be recovered, therefore, was as below :—

Shortages of commodities beyond permissible limit.	21,353
Shortages of cash . . . . .	2,483
( This figure compares very unfavourably with last year's <i>viz.</i> Rs. 976)	
Shortages in containers . . . . .	4,845
Total . . . . .	<u>28,681</u>

5. Out of the total assessment of Rs. 28,681, a sum of Rs. 2,507 has already been realised and credited to Government and a net amount of Rs. 1,304 has been adjusted through supplementary liability statements. The recovery or adjustment of the balance may also be expedited.

6. During the year, commodities worth Rs. 119 were declared as deteriorated stock. An amount of Rs. 41 was realised on disposal of a part of the commodities so the net loss on this account came to Rs. 78.

7. At the beginning of the year there was a balance of 2 mds. of *suji* priced at Rs. 65. During the year there was no supply or any sale, so that the year closed with the same balance. These 2 mds. of *suji* have not been included in the list of deteriorated commodities but have been valued at Rs. 65. There is every likelihood that due to long storage the article will have deteriorated resulting in a loss. Early steps may, therefore, be taken to dispose of the article.

*Stock Account of Government Employees' (Police) Stores under the Directorate of Rationing and Distribution, Calcutta, for the year 1952-53.*

Commodity.	Opening balance as on the 1st April, 1952.		Receipts.		Sales.		Loss on account of subsidy of retail sale allowed.		Profit of retail sale.		Result of Stock verification. Shortage(-) Excess(+)		Verified balance as on the 31st March, 1953.		Difference in value due to fluctuation of rates and rounding of figures.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Excess.	Shortage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
Rice 'A'	27	692	463	11,691	466	12,232	..	466	-2	51	22	556	..	..	..	..	..	..
Rice 'B'	1,379	28,098	26,398	4,42,107	26,644	2,82,789	1,63,512	..	-131	2,194	1,002	16,784	..	6	..	..	..	..
Atta	1,726	39,914	54,783	11,62,754	54,678	5,54,784	6,02,472	..	-261	5,220	1,570	31,400	..	8,782	..	..	..	..
Flour	..	..	536	13,569	534	7,046	6,639	..	-2	46	..	..	..	162	..	..	..	..
Wheat	..	..	7,472	1,37,018	7,070	72,974	56,511	..	-82	584	370	6,753	..	196	..	..	..	..
Sugar	175	6,377	3,273	1,14,158	3,416	66,343	50,492	..	-23	680	9	266	..	754	..	..	..	..
Value of sweeping	..	..	..	..	..	29	-29	..	..	..	..	..	..	..	..	..	..	..
Excess amount realised due to fractional sales.	..	..	..	..	..	780	-780	..	..	..	..	..	..	..	..	..	..	..
TOTAL	70,071	18,81,357	9,98,957	8,78,817	466	8,775	55,759	162	9,748	..	..	..	..	..	..	..	..	..

CALCUTTA ; }  
 S. P. CHAKRABORTY, }  
*Superintendent (G. E. S.)* }  
 H. MUKHERJEE,  
*Assistant Chief Accounting Officer (I),*  
*Rationing.* }  
 S. K. DAS-GUPTA,  
*Chief Accounting Officer,*  
*Rationing.* }

*The 16th September, 1953.*

## AUDIT CERTIFICATE.

The Store Accounts of Government Employees' Stores (Police) under the Director of Rationing and Distribution, Calcutta, for the year 1952-53, were testchecked under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA ;  
The 3rd October, 1953.

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

## AUDIT COMMENTS.

The shortages found out on physical stock verification on 31st March, 1953 were valued at permit rates prevailing on that date. The total loss on this account came to Rs. 8,775 as shown in column 7 of the accounts. For the purpose of recovery of shortages, physical stock verifications were, however, carried out throughout the year at frequent intervals. The shortages thus found out were valued at retail (sale) rates prevailing on the dates of verification. The total money value of such cumulative shortages came upto Rs. 9,448 of which Rs. 9,037 was covered by the permissible limit of handling losses, Rs. 411 only being recoverable from store employees. The recoverable amount this year on this account compares very favourably with last year's Rs. 1,852.

Besides the above amount of Rs. 411, other amounts of Rs. 29 and Rs. 172 became recoverable on account of shortages in cash and containers respectively.

The total amount recoverable thus came upto Rs. 612 (411+201) ; of this a sum of Rs. 57 only has so far been realised and deposited in the Reserve Bank of India. The recovery of the balance may be expedited.

Losses on account of withdrawal from sale, for destruction, and for cattle or poultry feeding due to deteriorating during the year came upto Rs. 34 and Rs. 24 respectively.

The sale of food-stuffs to police personnel at subsidised rates during the year accounted for a loss of Rs. 8,78,351 (Rs. 8,78,817 — Rs. 466) in commodities and Rs. 1,56,762 on establishment charges. The average number of employees served was 13,666. The loss *per capita* on this account approximated to Rs. 6.5 roughly per month. Last year's *per capita* loss was Rs. 5.



*The Store Account of Ration Godowns (Calcutta Area) under the Directorate of Rationing and Distribution for the year 1952-53.*

Particulars of Commodity.	1	2	3	4	5	6	7	8	9	10	11	12
Rice (all categories)		1,80,991	53,49,713	1,265	55,31,969	54,43,675	5,189	54,48,864	83,105	83,103		-2
Sugar		50,206	5,63,142	147	6,13,495	6,11,301	383	6,11,689	1,806	1,793		-13
Atta		13,030	3,34,835	18	3,47,883	3,30,661	42	3,30,703	17,180	17,182		+2
Flour		15,321	3,93,184	961	4,09,966	4,09,949	17	4,09,966	..	..		..
Wheat		1,40,300	43,09,286	3,062	44,52,648	42,73,500	3,961	42,77,461	1,75,187	1,75,182		-5
Paddy		..	409	..	409	409	..	409	..	..		..

CALCUTTA ; } K. M. DAS, } LT. S. M. ROY, } R. L. CHAKRAVARTI, } S. K. DASGUPTA,  
 The 28th June, 1954. } Inspector-in-Charge, (Statistics } Deputy Controller of Rationing, } Superintendent (Godown Audit). Chief Accounting Officer,  
 and Accounts). } (Storage and Transport). } (Directorate of Rationing).

## AUDIT CERTIFICATE.

The Store Accounts of the Calcutta Rationed Area Godowns under the Director of Rationing and Distribution, West Bengal, for the year 1952-53, 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 ;	}	S. K. SARKAR,
<i>The 5th July, 1954.</i>		<i>Examiner, Outside Audit, West Bengal.</i>

## AUDIT COMMENTS.

1. In the Store Accounts of the Calcutta Rationed Area Godowns incorporated in the Appropriation Accounts for previous years all transactions were valued by the Rationing Directorate at the *ex-godown* issue rates prevailing from time to time. As no value accounts are maintained in these godowns and as the valuation of receipts at rates fixed for issues does not accurately reflect the position, Government have decided that the Store Account should not be a valued account hereafter. Accordingly no values have been given by the Directorate in the store account for 1952-53.

2. The receipts shown in col. 3 of the Store Account consisted of issues from the Government Food Depots and Mills. Against 5,350,051 mds. of rice and 4,309,685 mds. of wheat issued to these godowns from the Food Depots and Mills during the year as certified by the Controller of Finance only 5,349,713 mds. of rice and 4,309,286 mds. of wheat were received in the godowns as shown in col. 3 *ibid.* The short receipt of 338 mds. of rice and 399 mds. of wheat in the godowns has not yet been accounted for.

3. The issues shown in col. 6 consisted mainly of cash sales to retailers and other appointment-holders at wholesale rates, and partly of supplies to Government Stores for sale at retail rates.

4. The issues shown in col. 6 against Sugar excluded 386 mds. of sweepings sold in August, 1952 for Rs. 1,971 and the closing stock of this commodity shown in col. 10 excluded 100 mds. of sweepings of which 20 mds. was sold in April, 1953 for Rs. 90 and the remaining 80 mds. was sold in September, 1953 at Rs. 10-8 per md.

5. The closing stock of rice on 31st March, 1953 excluded 71 mds. of deteriorated stuff of which 18 mds. was destroyed in June, 1954 and the rest sold mostly at Rs. 6-5-6 per md. in July and August, 1953.

6. The physical verification of stocks on 31st March, 1953 was to be carried out by weighing 5 per cent. of standard bags and cent per cent. of *selected stocks* of non-standard bags. In so far as none of the stocks of non-standard bags was weighed in certain godowns and as the number of such bags which were weighed in the remaining godowns was about 6 per cent. of the total number of such bags, the figures shown in col. 10 do not accurately represent the actual weight of stocks on 31st March, 1953.

CALCUTTA :	}	S. K. SARKAR,
<i>The 5th July, 1954.</i>		<i>Examiner, Outside Audit, West Bengal.</i>

See also the Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Advances Repayable".</b>			
<b>A.—ADVANCES REPAYABLE—</b>			
1.—Civil Advances—	Rs.		
O. . . . .	29,00,000	}	..      ..      ..
R. . . . .	—29,00,000		
Surrenders or withdrawals within grant—			
R. . . . .	29,00,000	29,00,000	..      —29,00,000
Total	29,00,000	..	—29,00,000

*N.B.*—The entire provision was surrendered as the expenditure does not come under the Consolidated Fund of West Bengal.

See also the Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Municipalities, Port Funds, etc."</b>			
<b>A.—LOANS TO PRESIDENCY CORPORATIONS—</b>			
O. . . . . 4,64,000	4,63,500	4,63,500	..
R. . . . . —500			
<b>B.—LOANS TO MUNICIPALITIES—</b>			
O. . . . . 6,08,000	2,49,222	2,64,222	+15,000
R. . . . . —3,58,778			
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>			
O. . . . . 1,50,000	3,38,000	3,38,000	..
R. . . . . 1,88,000			
<b>D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—</b>			
O. . . . . 1,00,000	1,92,670	1,77,680	—14,990
R. . . . . 92,670			
<b>E.—ADVANCES TO CULTIVATORS—</b>			
O. . . . . 42,00,000	53,06,330	51,71,134	—1,35,196
S. . . . . 14,82,000			
R. . . . . —3,75,670			
<b>F.—ADVANCES UNDER SPECIAL LAWS—</b>			
O. . . . . 26,000	2,46,887	2,24,910	—21,977
R. . . . . 2,20,887			
<b>G.—MISCELLANEOUS LOANS AND ADVANCES—</b>			
<b>G.-1.—Miscellaneous Loans and Advances (other Districts)—</b>			
O. . . . . 46,07,000	35,83,614	32,90,802	—2,92,812
R. . . . . —10,23,386			
Col. 4.—Due mainly to (i) loans not availed of by Bengal Provincial Railways (Rs. 40,000) (ii) non-payment of loan to big growers owing to delay in making enquiries required under the new rules (Rs. 2,00,000) and (iii) cumulative petty savings (Rs. 50,000)			
<b>G.-2.—Miscellaneous loans and Advances (in Cooch Behar)</b>	7,62,000	..	—7,62,000
Col. 4.—Procedure of adjustment not finalised.			
<b>G.-3.—Deduct—Amount transferred from General Reserve Fund, Cooch Behar</b>	—7,62,000	..	+7,62,000
Col. 4.—Same remarks as under G-2-Col. 4.			
<b>TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—</b>			
O. . . . . 1,01,55,000	1,03,80,223	99,30,248	—4,49,975
S. . . . . 14,82,000			
R. . . . . —12,56,777			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Government Servants".</b>			
<b>H.—HOUSE BUILDING ADVANCES—</b>			
O. . . . .	Rs. 1,85,000	} 1,35,000	87,996
R. . . . .	-50,000		
Col. 4.—Smaller drawal of advance than originally applied for.			
<b>I.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—</b>			
O. . . . .	2,00,000	} 1,55,000	86,995
R. . . . .	-45,000		
Col. 4.—Same as under Sub-head H.			
<b>J.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—</b>			
O. . . . .	14,000	} 15,000	10,269
R. . . . .	1,000		
Col. 4.—Same as under Sub-head H.			
K.—PASSAGE ADVANCES . . . . .	..	774	+774
<b>L.—OTHER ADVANCES—</b>			
O. . . . .	1,000	} ..	7,344
R. . . . .	-1,000		
Col. 4.—Adjustment made late in the year.			
<b>TOTAL—LOANS TO GOVERNMENT SERVANTS—</b>			
O. . . . .	4,00,000	} 3,05,000	1,93,378
R. . . . .	-95,000		
Surrenders or withdrawals within grant—			
R. . . . .	13,51,777	13,51,777	.. -13,51,777
<b>TOTALS—</b>			
Gross . . . . .	1,27,99,000	1,01,23,626	-26,75,374
Deductions . . . . .	-7,62,000	..	+7,62,000
Net . . . . .	1,20,37,000	1,01,23,626	-19,13,374

## REVIEW.

The original grant of Rs. 1,05,55,000 was augmented to Rs. 1,20,37,000 by a supplementary grant of Rs. 14,82,000 against which the expenditure for the year was Rs. 1,01,23,626 resulting in a saving of Rs. 19,13,374. The surrender of Rs. 13,51,777 reduced the saving to Rs. 5,61,597.

## APPENDIX I.

## ANALYSIS OF AMOUNTS REMAINING UNDER AUDIT OBJECTION (upto 30-9-54).

(Vide paragraph 33 of the Audit Report on page 28.)

(Value in Rs. lakhs.)

Name of Department or Major Head.	Year of objection.	Want of estimate.		Excess over estimate.		For other reasons (including want of detailed bills, vouchers, stamped receipts, etc.)				Grand Total.
		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	10	
			Rs.		Rs.		Rs.		Rs.	
Excise . . . . .	1952-53	—	—	—	—	12	-06	12	-06	
Forest . . . . .	1952-53	—	—	—	—	15	-94	15	-94	
General Administration . . . . .	1947-48	—	—	—	—	13	-55	13	-55	
	1948-49	—	—	—	—	15	2-08	15	2-08	
	1949-50	—	—	—	—	39	2-50	39	2-50	
	1950-51	—	—	—	—	36	2-01	36	2-01	
	1951-52	—	—	—	—	171	8-19	171	8-19	
	1952-53	—	—	—	—	234	4-47	234	4-47	
Police . . . . .	1951-52	—	—	—	—	8	-07	8	-07	
	1952-53	—	—	—	—	24	-06	24	-06	

**APPENDIX I—contd.**

**ANALYSIS OF AMOUNTS REMAINING UNDER AUDIT OBJECTION (upto 30-9-54)—contd.**

*(Vide paragraph 33 of the Audit Report on page 28.)*

(Value in Rs. lakhs.)

Name of Department or Major Head.	Year of objection.	Want of estimate.		Excess over estimate.		For other reasons (including want of detailed bills, vouchers, stamped receipts, etc.).				Grand Total.
		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	10	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails . . . . .	1950-51	—	—	—	—	3	.01	3	.01	
	1951-52	—	—	—	—	3	.04	3	.04	
	1952-53	—	—	—	—	5	.05	5	.05	
Ports and Pilotage . . . . .	1950-51	—	—	—	—	1	.04	1	.04	
	1951-52	—	—	—	—	21	.12	21	.12	
	1952-53	—	—	—	—	78	.63	78	.63	
Education . . . . .	1948-49	—	—	—	—	2	.06	2	.06	
	1949-50	—	—	—	—	2	.08	2	.08	
	1950-51	—	—	—	—	3	.24	3	.24	
	1951-52	—	—	—	—	6	.06	6	.06	
	1952-53	—	—	—	—	53	.34	53	.34	



Medical . . . . .	1950-51	2	.05	2	.05
	1951-52	78	.21	78	.21
	1952-53	463	4.41	463	4.41
Administration of Justice . . . . .	1952-53	7	.07	7	.07
Agriculture . . . . .	1948-49	6	.24	6	.24
	1949-50	8	.20	8	.20
	1950-51	13	1.25	13	1.25
	1951-52	55	2.10	55	2.10
	1952-53	454	17.43	467	17.54
Industries . . . . .	1950-51	13	.11	2	.05
	1951-52	9	.03	9	.03
	1952-53	29	1.10	29	1.10
Veterinary . . . . .	1952-53	8	.01	8	.01
Famine . . . . .	1950-51	1	.10	1	.10
	1951-52	4	.05	4	.05
	1952-53	44	1.10	44	1.10
Food . . . . .	1947-48	23	.20	23	.20
	1948-49	76	52.81	76	52.81
	1949-50	64	11.75	64	11.75
	1950-51	123	23.58	123	23.58
	1951-52	232	37.27	232	37.27
	1952-53	219	7.27-23	219	7.27-23

## APPENDIX I—concl'd.

## ANALYSIS OF AMOUNTS REMAINING UNDER AUDIT OBJECTION (upto 30-9-54)—concl'd.

(Vide paragraph 33 of the Audit Report on page 28.)

(Value in Rs. lakhs.)

Name of Department or Major Head.	Year of objection.	Want of estimate.		Excess over estimate.		For other reasons (including want of detailed bills, vouchers, stamped receipts, etc.).				Grand Total.
		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	10	
Miscellaneous . . . . .	1948-49	—	—	—	—	(a) 21	Rs. 41	21	Rs. 41	
	1950-51	—	—	—	—	(a) 7	9-12	7	9-12	
Relief and Rehabilitation . . . . .	1949-50	—	—	—	—	17	1-27	17	1-27	
	1950-51	—	—	—	—	213	9-97	213	9-97	
	1951-52	—	—	—	—	1,294	63-19	1,294	63-19	
	1952-53	—	—	—	—	3,084	86-58	3,084	86-58	
Communication and Buildings . . . . .	1947-48	123	40-81	4	-05	41	-35	168	41-21	
	1948-49	89	17-36	10	-36	114	1-00	213	18-72	
	1949-50	288	16-98	5	6-23	237	3-33	530	25-54	

(Works and Buildings)	1950-51	652	85-51	41	3-39	239	4-08	932	92-98
	1951-52	1,400	1,35-96	45	6-12	172	4-15	1,617	1,46-23
	1952-53	2,275	1,99-88	226	41-68	{ 239	7-53	2,748	2,49-10
						8	-01		
Irrigation and Waterways	1947-48	1	-03	—	—	—	—	1	-03
	1948-49	3	-45	4	-21	—	—	7	-66
	1949-50	12	4-66	10	-71	24	-72	46	6-09
	1950-51	71	42-97	13	1-71	73	1-16	157	45-84
	1951-52	158	2,19-81	46	6-05	89	1-96	293	2,28-72
	1952-53	258	1,10-37	63	18-49	100	1-34	421	1,30-20
Public Health	1947-48	6	45-37	—	—	—	—	6	45-37
	1948-49	5	10-44	—	—	—	—	5	10-44
	1949-50	15	11-95	1	1-00	—	—	16	12-95
	1950-51	60	12-76	1	2-08	8	-09	69	14-93
	1951-52	190	21-44	26	3-24	8	-42	224	25-10
	1952-53	146	23-96	34	.73	{ 14	.40	198	25-43
						4	.34		
Community Development	1952-53	—	—	—	—	8	-12	8	-12
Development (Roads) (b)	1951-52	35	16-14	7	35-57	26	-20	68	51-91
	1952-53	44	45-68	22	62-67	18	-69	84	1,09-04
Development (Other roads) (c)	1951-52	174	38-03	15	1-81	2	-01	191	39-85
	1952-53	283	68-32	40	5-18	{ 10	.06	346	73-97
						13	.41		
Miscellaneous Departments	1952-53	—	—	—	—	26	-31	26	-31
Co-operation	1952-53	—	—	—	—	3	15-00	3	15-00
Home Transport	1952-53	—	—	—	—	3	-26	3	-26
TOTAL		6,288	11,67-88	613	1,98-18	8,792	11,04-93	15,693	24,70-99

(a) Relates to Relief and Rehabilitation Department.  
 (b) Previously included in Communication and Buildings.  
 (c) Previously included under Relief and Rehabilitation.

## APPENDIX II.

## STATEMENT OF OUTSTANDING INSPECTION REPORTS.

(Vide paragraph 35 of the Audit Report on page 29.)

Name of Department.	1948-49			1949-50			1950-51			1951-52			1952-53			
	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	No. of I. Rs. items.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12					
1 Land Revenue Department).	8	23	6	14	6	24	4	30	5	22						
2 Forest . . . . .	..	..	3	7	2	4	6	36	7	26						
3 General Administration (Collectorate)	3	13	5	42	6	84	7	86	16	269						
4 Do. Secretariat . . . . .	..	..	5	48	..	..	12	167	2	16						
5 Administration of Justice . . . . .	1	1	—	—	—	—	5	18	5	11						
6 Registration . . . . .	..	..	..	..	..	..	2	2	1	8						
7 Jails . . . . .	1	1	5	8	3	21	8	45	5	28						
8 Police Department (General) . . . . .	2	2	2	3	5	22	8	54	13	96						
9 Education Department . . . . .	7	19	11	52	26	112	36	324	32	328						
10 Medical Department . . . . .	9	37	14	40	19	72	31	192	28	166						
11 Agriculture Department . . . . .	7	14	13	69	22	161	35	234	47	383						
12 Fisheries Department . . . . .	—	—	1	1	5	9	5	14	8	70						
13 Veterinary Department . . . . .	..	..	..	..	..	..	2	19	..	..						
14 Co-operation . . . . .	..	..	..	..	1	1	5	47	2	17						

15 Industries . . . . .	..	..	3	12	4	10	14	120	13	108
16 Cinchona . . . . .	..	..	..	..	2	47	1	20	5	48
17 Famine Relief including orphanage . . . . .	15	75	13	55	15	86	14	81	27	300
18 Food . . . . .	28	144	31	201	38	235	36	342	47	563
19 Grainshops—										
Press . . . . .	..	..	..	..	2	7	1	12	..	..
Police . . . . .	2	2	5	11	3	6	8	10	7	24
Jail . . . . .	..	..	..	..	..	..	..	..	..	..
Cinchona . . . . .	..	..	1	9	..	..	1	29	..	..
Others . . . . .	..	..	3	8	9	31	7	33	14	81
20 Communication and Works Department . . . . .	8	50	14	71	11	73	31	139	35	353
21 Irrigation & Waterways . . . . .	10	22	9	39	6	24	20	108	16	88
22 Public Health . . . . .	..	..	1	1	2	17	2	20	2	20
23 Relief and Rehabilitation Department . . . . .	2	30	30	428	88	1,183	135	1,779	194	2,287
24 Commerce (Press and Forms Departments) . . . . .	1	1	1	1	2	24	3	21	3	51
25 Miscellaneous Departments . . . . .	..	..	4	8	4	12	12	66	10	40
26 P. L. Accounts—										
Home Department . . . . .	..	..	2	7	1	9	1	20	..	..
Police Department . . . . .	..	..	..	..	..	..	1	1	1	1
Medical and Public Health . . . . .	..	..	1	1	..	..	..	..	..	..
Industries . . . . .	2	9	1	5	4	22	3	14	4	36
Co-operatives . . . . .	..	..	2	4	..	..	..	..	..	..
Vagrancy . . . . .	1	3	1	1	..	..	..	..	1	5
TOTAL . . . . .	107	446	187	1,146	286	2,296	456	4,083	550	5,445

**APPENDIX III.**  
**ACCOUNTS AND REVIEW OF GOVERNMENT COMMERCIAL CONCERNS FOR 1952-53.**

ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.

(See paragraph 3 of the Review under Grant No. 5.—Forest—page 48.)

*Comparative Extraction, Manufacturing and Profit and Loss Account of the Siliguri Band Saw Mill Sub-Division for the year 1952-53.*

Dr.

Cr.

	1	1951-52 2	1952-53 3	4	1951-52 5	1952-53 6
To opening stock—logs and sawn timber . . . . .		Rs. 5,14,432	Rs. 4,29,489		Rs. 6,39,916	Rs. 7,04,336
„ Royalty on logs . . . . .		2,12,085	3,08,113		5,172	5,939
„ Extraction charges . . . . .		1,46,586	1,86,742		2,758	17,859
„ Audit fees (Kurseong Division) . . . . .		1,412	1,216		9,606	2,843
„ Audit fees (Jalpaiguri Division) . . . . .		713	314		..	33
„ Value of timber used departmentally . . . . .		2,768	17,859		85,913	58,547
„ Milling expenses (Kurseong Division) . . . . .		1,18,724	1,73,716		4,29,489	3,42,875
„ Proportionate sawing charges (Jalpaiguri Division) . . . . .		57,485	45,140		583	..
„ Administration expenses (Kurseong Division) . . . . .		16,120	21,632		5,627	5,040
„ Proportionate administration expenses (Jalpaiguri Division). . . . .		8,148	5,619		..	531
„ Miscellaneous selling expenses . . . . .		43,908	21,532		..	57
			*5,599			
Interest on Capital outlay . . . . .		7,955	7,229		..	1,15,046
			*1,875			

Value received by collection . . . . .	3,154	..
Value received by remeasurement . . . . .	90	80
" Sal slabs . . . . .	6,496	9,773
" Transfer of sleepers . . . . .	583	..
" Old Broad Gauge siding (Kurseong) . . . . .	4,248	..
" Old Broad Gauge siding (Jalpaiguri) . . . . .	2,147	..
" Sal slab converted into firewood and burnt into boiler. . . . .	5,627	..
" Net profit . . . . .	31,393	..
" Logs transferred to other class . . . . .	..	30
" Loss due to sale of one unserviceable boiler in 1951-52. . . . .	..	17,148
TOTAL . . . . .	11,79,064	12,53,106
TOTAL . . . . .	11,79,064	12,53,106

\* Relates to Jalpaiguri Division.

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

SILIGURI, }  
 }  
 }  
 }  
 }

G. C. KARMAKAR,  
*Store Forester.*

J. K. BANERJEE,  
*Accountant.*

K. C. DAS,  
*Divisional Forest Officer,  
 Siliguri Saw Mill Division.*

*The 19th June, 1954.*

## APPENDIX III—contd.

## Comparative Balance Sheet of the Siliguri Band Saw Mill, Sub-Division for the year 1952-53.

Capital and Liabilities.	1951-52		1952-53	
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
Government Capital—Opening Balance . . . . .		8,49,502	8,68,332	2,37,622
Less devaluation, etc. . . . .		61,941	98,728	21,747
Total . . . . .		7,87,961	7,74,604	4,17,918
Add withdrawals . . . . .		4,44,862	5,70,330	(including Sundry Debtors for Rs. 53,570.)
Total . . . . .		12,32,823	13,44,934	5,15,855
Deduct—Remittance . . . . .		4,25,153	5,55,473	
Total . . . . .		8,07,670	7,89,461	85,914
Outstanding Liabilities . . . . .		22,868	34,628	58,547
Royalty payable . . . . .		4,989	3,079	71
Audit fee . . . . .		1,412	1,530	..
Net Profit . . . . .		31,393	..	1,15,046
TOTAL . . . . .		8,68,332	8,29,298	8,68,332
Properties and Assets.				
Property and Assets Less depreciation . . . . .				2,44,745
Tools, spare parts, etc. . . . .				21,747
Stock in trade (including Sundry Debtors) . . . . .				5,15,855
Proportionate sawing charges (Jalpaiguri Division, etc.).				85,914
Suspense . . . . .				71
Net deficit . . . . .				..
TOTAL . . . . .				8,68,332
				8,29,298

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

SILIGURI,

G. C. KARMAKAR,  
Store Forester.J. K. BANERJEE,  
Accountant.K. C. DAS,  
Divisional Forest Officer,  
Siliguri Saw Mill Division.

The 19th June, 1954.



**APPENDIX III—contd.**

*Comparative Cost Sheet of the Siliguri Band Saw Mill Sub-Division for the year 1952-53.*

	1951-52	1952-53
1. Logs sawn . . . . .	2,15,714.48 cft.	1,85,797.66 cft.
2. Outturn of sawn timber . . . . .	1,51,099.17 cft.	48,895.45 cft.
3. Loss in conversion . . . . .	64,615.31 cft.	1,30,722.88 cft.
4. Percentage of loss . . . . .	29.95 %	33,966.31 cft.
Cost of logs sawn . . . . .	Rs. 3,39,855	55,074.78 cft.
<i>Miscellaneous—</i>	@ 3.6-2	14,929.14 cft.
Direct charges . . . . .	Rs. 1,16,168	70,003.92 cft.
Depreciation . . . . .	Rs. 14,438	29.83 %
Supervising Establishments . . . . .	Rs. 40,603	Rs. 4,16,231 @ 3.2-11
Administration expenses . . . . .	Rs. 24,268	Rs. 1,61,004
<i>Miscellaneous expenses—</i>	Average rate 12.30 as.	Rs. 18,963
On selling including interest on capital outlay . . . . .	Rs. 51,863	Rs. 38,889
All-in cost . . . . .	Rs. 5,04,142	Rs. 27,251
Proportionate sawing cost of Jalpaiguri Division timber . . . . .	Rs. 83,053	Rs. 36,235
Sale of sawn timber . . . . .	Rs. 6,39,916	Rs. 6,40,340
	Average rate 5.49 as.	Rs. 58,233
	Average rate 5.0-4	Rs. 7,04,336
	Average rate 1.10-2	Average rate of cost realised
	Average rate 4.14-7	Rs. 4 6 0
	Rs. As. P.	Rs. As. P.
Teak . . . . .	5 11 5	5 13 6
'A' Class . . . . .	5 1 11	4 15 9
'B' Class . . . . .	4 12 10	4 11 9
'C' Class . . . . .	4 4 4	4 4 2
'D' and 'E' Classes . . . . .	3 14 0	3 10 5

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

SILIGURI,	J. K. BANERJEE,	N. N. BISWAS,	P. S. POKHRYAL,	P. K. ROY CHOUDHURY,
	Accountant.	Store Forester.	Mill Manager,	Divisional Forest Officer,
			Siliguri Band Saw Mill.	Siliguri Saw Mill Division.

The 14th September, 1954.

## APPENDIX III—contd.

*Financial Review of Siliguri Band Saw Mill Sub-Division for the year 1952-53.*

In presenting herewith the profit and loss account and balance sheet of the Siliguri Government Band Saw Mill for the year 1952-53, I have to report that the year under review depicts a net deficit of Rs. 1,15,046 as against the profit of Rs. 31,393 in 1951-52 and Rs. 59,713 in 1950-51. This deficit which is the cumulative effect of deterioration of timbers in past year has to be viewed with the working result of the Saw Mill in the past. During the last 10 years from 1942-43 to 1951-52, the Saw Mill had a net profit of Rs. 12,82,361 as per audited *pro forma* profit and loss account of those years.

2. The working of the year under report was satisfactory on the whole. The Saw Mill was closed for 51 days (i.e., 6 days for sudden disorder of boiler and machinery parts and 45 days for annual overhauling, stock taking and clearance of outturn) except mill holidays.

3. Timbers were sold mostly to Railways in the form of sleepers and to other Government Departments. Besides, timbers were also sold to casual purchaser at schedule rates to meet their individual requirements. The balance was sold in public auction which started from 14th April, 1952 twice a month.

4. Total volume of timbers sold was 1,61,087.44 cft. during the year as against 1,30,239.00 cft. in the previous year.

5. As the local market could not consume the whole outturn nor prospective purchasers from Calcutta or outside came forth to purchase sawn timbers due mainly to transport difficulties, etc., five wagonloads of timbers amounting to 60 tons were sent to the Forest Utilisation Officer, Calcutta for sale in Calcutta market.

6. The Mill worked in single shift during the year and outturn of sawn timber during the period under review was 1,64,689.19 cft. (viz., 1,30,722.88 cft. of Kurseong Division and 33,966.31 cft. of Jalpaiguri Division) as against 1,51,099.17 cft. (viz., 100,365.90 cft. of Kurseong Division and 50,733.27 cft. of Jalpaiguri Division) in 1951-52 and 1,17,059.51 cft. (Kurseong Division) in 1950-51.

7. The deficit during the year under review is mostly due to slump in timber business combined with acute transport difficulty experienced by timber purchasers as well as less value fetched in auction in the case of timber which became discoloured, old, rotten or otherwise deteriorated. This deterioration of timbers is the cumulative effect of storage of timber in the open in past years for want of sufficient storage sheds and less demand from trade or other channel due to acute slump in the timber market. The position has since changed and some timber sheds have been constructed and most of the timbers are now being stored in the sheds.

SILIGURI ;  
The 19th June, 1954.

P. K. ROY CHOUDHURY,  
Divisional Forest Officer,  
Siliguri Saw Mill Division.

## AUDIT CERTIFICATE.

Subject to the enclosed audit comments it is certified that the Balance Sheet of the Band Saw Mill, Siliguri, as on 31st March, 1953 was properly drawn up so as to exhibit a true and correct state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books and records maintained.

CALCUTTA ;  
The 23rd December, 1954.

S. K. SARKAR,  
Examiner, Outside Audit,  
West Bengal.

## APPENDIX III—contd.

## AUDIT COMMENTS.

*Comparative Cost.*

The comparative table below shows the costs of logs sawn, the average costs of production and the average rates realised for the different classes of timber during the three years 1950-51, 1951-52, and 1952-53 together with the all-in cost per cft. and the average cost realised per cft during those years :—

	1950-51	1951-52	1952-53
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cost of Logs sawn per cft. . . . .	3 4 10	3 6 2	3 2 11
Average rates of cost of timber per cft.—			
Teak . . . . .	5 4 4	5 11 5	5 13 6
30' A Class . . . . .	4 8 11	5 1 11	4 15 9
B Class . . . . .	4 5 6	4 12 10	4 11 9
C Class . . . . .	3 14 2	4 4 4	4 4 2
D and E Classes . . . . .	3 8 9	3 14 0	3 10 5
All-in cost per cft . . . . .	5 1 6	5 0 4	4 14 4
Average rates realised per cft.—			
Teak . . . . .	7 1 5	8 14 11	6 6 9
30' A Class . . . . .	5 6 3	5 4 0	4 12 9
B Class . . . . .	6 2 0	5 7 3	5 4 5
C Class . . . . .	4 2 11	2 14 11	2 6 8
D and E Classes . . . . .	2 1 11	1 14 11	1 10 2
Average cost realised per cft. . . . .	5 3 8	4 14 7	4 6 0

The production cost of timber for the year under review slightly differed from that of 1950-51 and 1951-52 and in the case of Teak there was an actual increase.

The average rates at which sales were effected during the year, however, decreased from those for 1950-51 and 1951-52. It was stated by the Divisional Forest Officer that the fall in rate was due to slump in timber trades and smaller value fetched in auction for discoloured, old, rotten or otherwise deteriorated timber.

## PROFIT AND LOSS.

2. The net profit or loss for the three years ending 31st March, 1953 was as follows :—

1950-51	1951-52	1952-53
Rs.	Rs.	Rs.
59,113 (net profit)	31,393 (net profit)	1,15,046 (net loss)

Fall in revenue due to smaller value of timbers realised at auction chiefly accounts for the loss during the year under review.

## LOG EXTRACTION ACCOUNT.

(Log Account.)

	Rs.
3. Book value of the closing stock of logs on 31st March, 1953 . . . . .	1,16,255
Actual stock in hand . . . . .	1,17,429
Value shown less in the account . . . . .	<u>1,174</u>

## APPENDIX III—contd.

## AUDIT COMMENTS—contd.

The difference in value between the book balance and the physical stock was due to the fact that the values of the following excess and shortages in quantities of logs found during verification of stock had not been adjusted in the books :—

	(+ ) Excess (—) Shortages.
A Class logs . . . . .	+1,798.00 cft.
B Class logs . . . . .	+45.20 „
C Class logs . . . . .	—296.00 „
D and E Class logs . . . . .	—2,051.90 „

## PROFIT AND LOSS ACCOUNT.

(Sawn timber account.)

	Rs.
4. Book value of the closing stock on 31st March, 1953 . . . . .	2,26,620
Value of the actual stock of sawn timber found on physical verification.	1,49,938
Value shown excess in the account . . . . .	<u>76,682</u>

Value of accumulated shortages of sawn timber from 1949 to 1953 has not been adjusted in the account so far, with the result that the profit or loss during the previous years shown in the accounts of those years were inflated or deflated respectively.

## BALANCE SHEET.

5. The opening balance of Government capital as shown in the Balance Sheet was Rs. 8,68,332 and included other liabilities as noted below :—

	Rs.
(a) Outstanding liabilities for materials purchased. . . . .	22,868
(b) Advance royalty received from Customs . . . . .	4,989
Total . . . . .	<u>27,857</u>

The amount of Rs. 27,857 representing liabilities to private parties should have been shown as such in the Balance Sheet instead of being added to Government capital.

6. No separate account for the Government capital outlay is maintained. The amount of capital outlay as shown in the Balance Sheet included various amounts due to non-Government institutions and also other items which did not actually pertain to Government capital. These should have been adjusted through Profit and Loss Account. It was not possible for audit to ascertain the actual balance of the Government Capital Account on date.

7. The interest on Government capital was found to have not been calculated correctly. The Balance Sheet exhibited an opening balance of Rs. 8,68,332 which includes a sum of Rs. 27,857 as "other liabilities". Interest on the capital outlay calculated at 4 per cent. per annum worked up to Rs. 33,619 as shown below :—

Interest on capital outlay of Rs. 8,40,475 (Rs. 8,68,332 less Rs. 27,857) at 4 per cent. = Rs. 33,619.

As against a sum of Rs. 33,619 a sum of Rs. 9,104 had been charged in the Manufacturing and Profit and Loss Account resulting in a sum of Rs. 24,515 having been undercharged therein.

8. A sum of Rs. 7,743 was found to have been deducted from the opening balance of Government capital with the narration "Amount washed out from Sundry Debtors Account". It was found that the amount of one B. T. Bill No. 59/55/159 of 1949-50 for supply of sawn timbers to the Executive Engineer, North Bengal Road Construction Division, Cooch Behar, was erroneously calculated as Rs. 7,743 instead of Rs. 4,473 and incorrectly entered in Form No. 8 (B.T. Register) as well as in Form No. 11 (Outstanding Register) of March, 1950. The mistake

## APPENDIX III—concl'd.

## AUDIT COMMENTS—concl'd.

was detected subsequently and the entry in Form 8 was corrected and adjusted accordingly, but through oversight the outstanding item in Form 11 was not cleared which necessitated the correct entry in the Balance Sheet.

9. The value of the items detailed below was found to have not been incorporated in the *pro forma* account either under fixed assets or in consumable stores :—

Closing balance of the articles as on 31st March, 1953 were as follows :—

	Rs.	A.
Tube vice . . . . .	50	0
Hox Pipe . . . . .	237	10
Googli . . . . .	73	0
Rubber Sheet . . . . .	102	0
Chain . . . . .	290	0
Cane tasket . . . . .	19	2
Hand Blaze . . . . .	14	8
Total . . . . .	786	4

Besides, a discrepancy of Rs. 165 between the "Liabilities and Assets" sides of the Balance Sheet could not be reconciled and had been shown under "Suspense".

10. No general ledger and journal were maintained for the compilation of the Mill's accounts. The *pro forma* accounts completed from such imperfect records were not, therefore, susceptible of proper audit check.

11. A sum of Rs. 17,148 being the value of a boiler sold during 1951-52 has been debited in the Profit and Loss account for 1952-53. The sale-proceeds of Rs. 5,100 were credited in the Profit and Loss account for 1951-52.

## INDEX

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