

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1953-54

AND

THE AUDIT REPORT

1955



सममेव जयते

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ERRATA

Government of West Bengal Appropriation Accounts for 1953-54 and the Audit Report, 1955.

<i>Page 7</i>	Paragraph 9—Col. 1 Appropriation No. 3.	<i>Read 'State' for 'States'.</i>
<i>Page 10</i>	Paragraph 11—Section III . . .	<i>Delete Serial No. 1 from the Table with all entries against it and renumber items '2-8' as '1-7.'</i>
<i>Page 11</i>	Footnote	<i>Delete.</i>
<i>Page 12</i>	(i) Paragraph 11—Section VI— Col. 1.	<i>Insert '2' before the second entry in the Table and renumber '2 and 3' as '3-4.'</i>
	(ii) Paragraph 11—Section VI— Serial No. 3. Col. 2.	<i>Read '193' for '192'.</i>
<i>Page 12</i>	Paragraph 11	<i>Insert the following as a note below Category VI :—</i> <i>NOTE.—Serial Nos. 1 to 3 are cases of double provision and wrong provision and Serial No. 4 is a case of absence of provision.</i>
<i>Page 14</i>	Paragraph 13—last but one line .	<i>Read 'were' for 'was'.</i>
<i>Page 18</i>	Paragraph 24—Sub-para. (1) line 5	<i>Read '76,682' for '76,782'.</i>
<i>Page 19</i>	Paragraph 25—3rd sub-para.—line 8	<i>Read 'and' for 'an' at the end of the line.</i>
<i>Page 31</i>	Paragraph 30— (i) 1st sub-para.—lines 2-3 . } (ii) 2nd sub-para.—lines 1-2 . }	<i>Read 'Government of Undivided Bengal for 'Undivided Government of Bengal'.</i>
	(iii) Paragraph 30—2nd sub- para.—line 2.	<i>Read '1946' for '1950'.</i>
<i>Page 32</i>	(i) Para. 30—Second sub-para—line 8	<i>Read 'notional' for 'national'.</i>
	(ii) Paragraph 31—2nd sub-para.— line 2.	<i>Insert 'Rs.' before '17,589'.</i>
<i>Page 25</i>	(i) Paragraph 35-B	<i>Renumber item '(iv)' as '(vi)'.</i>
	(ii) Paragraph 35—last sub-para.— line 2.	<i>Read 'any' for 'an'.</i>
	(iii) Paragraph 36—Table—Col. 1.	<i>Read '289' for '389' appearing before '41 Capital Outlay, etc.'</i>
<i>Page 26</i>	Paragraph 37—last line . . .	<i>Read 'paragraphs' for 'paragraph'.</i>
<i>Page 37</i>	Paragraph 48(b)—3rd sub-para.— line 2.	<i>Read 'dividend' for 'divident'.</i>
<i>Page 41</i>	Grant No. 30—Voted—Col. 5 .	<i>Read '4,26,795' for '42,26,795'.</i>
<i>Page 42</i>	(i) Grant No. 35—Charged—Col. 3	<i>Read '3,20,000' for '3,20,222'.</i>
	(ii) Grant No. 38—Charged—Col. 5	<i>Read '1,02,000' for '1,20,000'.</i>

Page 43	Certificate—line 3	Read 'adapted' for 'adopted'.
Page 46	Col. 1—Major Head 7—Land Revenue.	Read 'Revenue' for 'Revunue'
Page 55	Sub-head B. 7—Col. 3	Read '—3,330' for '—3,300'.
Page 70	Item 12—Collectively—Note	Read 'Important' for 'Imporant'.
Page 77	Sub-head A. 2	Insert 'Charged' below the second line.
Page 116	Audit comments—line 2	Read 'has' for 'had'.
Page 119	Sub-head E. 3—Col. 3	Read '+62' for '+63'.
Page 121	Review—Para. 1—last line	Read 'to' for 'of' occurring after 'saving'.
Page 122	Review—Para. 5—Item 6—Col. 4	Read '4,41,812' for '4,41,818'.
Page 135	Store Accounts—Col. 6	(i) Insert 'Rs.' below the figure of ₹63,895.76 and read '3,03,594' against 'India Rupee Value.'
		(ii) Insert '48,568' against 'Local Purchase'.
Page 164	(i) Sub-head G. 8—Col. 3	Read '7,000' for '—7,000'.
	(ii) Sub-head G. 8—Col. 4	Read '+7,000' for '—7,000'.
Page 166	Sub-head O. 3—Col. 4	Read '—2,471' for the existing figure
Page 180	Audit Comments—1st line below the Table.	Read '2,17,513 lbs.' for '3,17,513 lbs.' appearing within brackets.
Page 183	Audit Comments—Second Para.— line 3.	Read 'about fourteen' for 'a few' occurring before 'years'.
Page 182	Audit Comments	Add the following as a sub-para. of para. 2 :— The Department has stated that 22,947 Sheets have since been utilised during a period from the 1st April, 1954 to the 31st January, 1956. Even on this subsequent rate of utilisation, the stock would last for four years.
Page 200	. . . . .	Re-number para. '8' as para. '7'.
Page 207	Col. 1—	Read item '5' below item '54' as '55'.
Page 213	III—Major Works above Rs. 50,000 —Col. 1.	Insert 'for' after "Rs. 50,000".
Page 215	(i)	Delete 'where' in line 2 of sub-para. 2 below the table and insert 'where' after 'Accounts' in line 3 thereof.
	(ii) Sub-para. 3 below the Table	Delete the sub-para.
Page 220	Sub-head A—Charged—Col. 1	Read '1,41,000' for '1,14,000' against '0'.
Page 222	Sub-head L. 3—Voted—Col. 1	Read '20,000' for '30,000' against '0'.
Page 237	Sub-head I-6 (VI)—Col. 4	Read '+1,871' for '+1,87'.
Page 241	Major Head 82—Capital, etc.	Read 'Account for' 'Accounts'.

- Page 251 Sub-head J. 2—Col. 4 . . . *Insert '—4,460'.*
- Page 282 Sl. No. 163—Col. 5 . . . *Read '+34' for the existing figure.*
- Page 286 Totals—Gross—Col. 4 . . . *Read '—11,31,12,886' for '11,31,12,886'.*
- Page 291 Perpendicular Heading . . . *Read '85-A' for '85'.*
- Page 293 Serial No. 58—Col. 6 . . . *Read '27,837' for '28,837'.*
- Page 294 Audit Comments—Item 4 . . . *Read 'was' for 'wore'.*
- Page 299 Ports & Pilotage—1952-53—Col.
10 *Read '30' for '3.0'.*
- Page 302 Total—Col. 9 *Read '8,698' for '809'.*
- Page 203 Sl. No. 15—Col. 5 *Read '17' for '7'.*
- Page 307 Appendix III—Liabilities . . . *Deletes one of the two entries, viz. 'Interest on Capital Outlay' and the corresponding figure of '11,104'.*
- Page 308 Audit Certificate—Line 5 . . . *Put a coma both after 'oertify' and 'audit' and insert 'that' after 'audit'.*
- Page 309 1952-53—Average rate realised . . . *Read '2.6.2' for '2.6.8' against the entry 'C' class.*
- Page 310 (i) Financial Review, etc.—Para. 1—*Read 'Government Band Saw Mill, Siliguri'*
Line 2. *for 'Siliguri Government Band Saw Mill'.*
- (ii) Para. 1—Line 5½ *Read 'timber' for 'timbers'.*
- (iii) Para. 1—Line 6 *Read 'years' for 'year'.*
- (iv) Para. 2—Lines 2 *Substitute 'In addition to' for 'except'.*
- (v) Para. 3—Lines 1-2 *Read 'timber was' for 'timbers were'.*
- (vi) Para. 4—2nd line *Read '1, 58, 067.98 c.ft' for '1, 58, 0671.98 c.ft' and '1, 61, 087.44 c.ft for 1,61,0871.44 c.ft'.*
- (vii) Para. 5—line 2 *Read '1, 79, 619.16 c.ft' for '1, 79, 6191.16 c.ft'.*
- (viii) Para. 6—line 3 *Read 'Loss' for 'Loss'.*
- (ix) Para. 6—line 6 *Read 'was' for 'is'.*
- (x) Para. 6—last line *Read 'timber is' for 'timbers are'.*
- (xi) Para. 6—last line *Read 'theroin' for 'thereon'.*
- Page 311 Average rate of costs of timber *Read '5-15-4' for '5-15-49' against the entry*
—1953-54. *'Teak'.*
- Page 312 (i) Dr. Side—Distribution to pro- *Read '4,961' for '961'.*
portion of salaries, etc.
- (ii) Cr. Side—Miscellaneous *Read '950' for '9,880'.*
Receipts.
- Page 316 Audit Certificate—Sub-para. 2— *Delete 'Report and' after 'Audit'.*
line 2.

<i>Page 324</i>	Heading	<i>Read '1951-52' for '1951 52'.</i>
<i>Page 318</i>	. . . . .	<i>Insert 'N. B.' before the first Sub-para. below the table'.</i>
<i>Page 325</i>	Statement of fixed Capital Ex- penditure—last Col.	<i>Read '739-4-9' for '739-4-0' against 'Electric Instrument'.</i>
<i>Page 326</i>	Paragraph 5—line 3	<i>Insert 'and' between 'year' and 'previously'.</i>
<i>Page 329</i>	(c) Allowances, honoraria, etc.— Col. 2	<i>Read 'honoraria' for honoraria'.</i>
<i>Page 337</i>	Audit Comments—Paragraph 10— line 1.	<i>Read 'Capital' for 'Capitals'.</i>
<i>Page 339</i>	2nd Column Heading.	<i>Read '1951-52' for '1952-53'.</i>
<i>Page 346</i>	General Development—Sl. No. 6 .	<i>Read 'Experiment' for 'Experimental'.</i>
<i>Page 351</i>	Col. 2	<i>Deletes the figure '10, 367, 520-9' below the line under 'Calcutta R. M.'</i>
<i>Page 352</i>	Serial No. 6	<i>Read 'Undivided' for 'United'.</i>
<i>Page 360</i>	Explanatory Memorandum relating to the Balance Sheet—Sub-para. 2 of para. 1—line 3.	<i>Read 'pre-Partition' for preparation.'</i>
<i>Page 363</i>	Appendix VIII—Col. 8	<i>Insert 'Rs.' above the figures.</i>
<i>Page 371</i>	Appendix VIII—Heading—Col. 9	<i>Deletes 'the' before 'rounding'.</i>
<i>Page 374</i>	Appendix VIII Heading	<i>Insert Cols. 1-7 and also 'OZ' after 'Lbs' in Cols. 2 and 5.</i>

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PART I.

AUDIT REPORT 1955.

(Throughout this Report the amounts shown represent thousands of rupees unless 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 1953-54 and of previous years which could not be dealt with in the earlier reports.

The original budget for 1953-54 provided for a total revenue expenditure of Rs. 43·27 crores. This provision was subsequently increased by supplementary grants (Rs. 6·87 crores) raising the total to Rs. 50·14 crores, as against a total provision of Rs. 43·39 crores in the preceding year. The increase of Rs. 6·75 crores was the net effect of increases under certain heads and decreases under others.

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

- (i) Education (Rs. 94·04 lakhs)—Increased provision for new schemes including the scheme for enhancement of the dearness allowance of the teachers and other staff of the non-Government Primary and Secondary Schools and Colleges and enhancement of the pay of primary school teachers.
- (ii) Agriculture (Rs. 2,25·45 lakhs)—Mainly cost of (i) a new scheme for large scale supply of chemical fertilisers and manure mixtures to cultivators (ii) scheme for the removal of khatala from Calcutta and (iii) acquisition of land for the establishment of a Central Jute Agricultural Research Station.
- (iii) Miscellaneous (Rs. 71·41 lakhs)—Increased provision mainly to augment the Contingency Fund of the State from 50 lakhs to 1 crore in terms of the Contingency Fund of West Bengal (Amendment) Ordinance, 1953 under clause (1) of Article 213 of the Constitution and to meet the expenditure in connection with the schemes under the Local Development Works Programme sponsored by the Planning Commission, Government of India.
- (iv) Civil Works (Rs. 67·39 lakhs)—Increased provision on buildings and constructional works under the Development Programme.
- (v) Famine (Rs. 94·87 lakhs)—Mainly payment of larger house building grants to flood and storm affected people and gratuitous doles in cash besides the sale of food grains at concessional rates and free distribution of dry doles in distressed areas.
- (vi) Extraordinary charges (Rs. 39·36 lakhs)—Mainly operation of levy system and full year's provision of the part of the District Distribution Organisation transferred to the Food Department.

In the Capital Section, the original budget provided for a total expenditure of Rs. 21·01 crores, which was subsequently augmented to Rs. 21·38 crores by supplementary grants. The sanctioned budget for the preceding year was Rs. 23·73 crores. The decrease of Rs. 2·35 crores is mainly due to smaller expenditure on the scheme for colonisation of displaced persons.

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

2. *Original Grants and Appropriations.*—Fortytwo demands for grants aggregating Rs. 70,72,06,001, as against 39 in the previous year were placed before the Legislature which voted them without reduction. The increase in the number of demands for grants was due to the presentation of three demands under “43—Industries—Cottage Industries”, “80-A Capital Outlay on Multipurpose River Scheme Outside the Revenue Account—D.V.C.” and “81—Capital Account of Civil Works Outside the Revenue Account”.

This amount of Rs. 70,72,06,001 as well as a sum of Rs. 4,39,46,000 required to meet expenditure charged on the Consolidated Fund of the State were included in the Schedule of the West Bengal Appropriation Act, 1953 (West Bengal Act XI of 1953) which was assented to by the Governor on the 31st March, 1953.

3. *Supplementary Grants and Appropriations during the year.*—During the year under Report, two Supplementary Appropriation Acts—West Bengal Act XXVIII of 1953 and West Bengal Act XI of 1954—were enacted under Article 205 of the Constitution of India to meet additional expenditure aggregating Rs. 21,76,49,703 which is about 29 per cent. of the original demands. The schedule to the first Act assented to by the Governor on the 19th December, 1953 comprised 12 Supplementary Grants and one charged appropriation amounting to Rs. 5,91,56,001 and Rs. 8,00,00,000 respectively. The schedule to the second Act assented to by the Governor on the 31st March, 1954 contained 12 supplementary grants amounting to Rs. 1,79,55,002 and 8 charged appropriations for a total sum of Rs. 6,05,38,700. The supplementary grants included 3 items—(one in the first and two in the second) for token grants of Re. 1 each, obtained for new schemes which could be financed by reappropriations of funds from savings within the existing grants.

GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	70,72,06,001	70,72,06,001
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State	4,39,46,000	..	4,39,46,000
2. Supplementary schedules to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	7,71,11,003	7,71,11,003
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State	14,05,38,700	..	14,05,38,700
3. Net aggregate grant or appropriation	18,44,84,700	78,43,17,004	96,88,01,704
4. Aggregate disbursements	27,35,06,587	67,72,97,530	95,08,04,117
5. Less (—) or more (+) than granted	+8,90,21,887	—10,70,19,474	—1,79,97,587
6. Percentage of 5 to 3	48.2	13.6	1.85

5. *Savings on voted grants.*—Savings occurred in 37 out of 42 voted grants. A list of the more important cases is given below :—

Number and name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
2. Land Revenue . . .	42,73	14,60	57,33	47,50	9,74	17
5. Forest	68,28	5,61	73,89	62,04	11,85	16
10. Irrigation	5,07,53	..	5,07,53	3,69,49	1,38,04	27.2
15. Jails and Convict Settlements . . .	89,84	..	89,84	79,58	10,26	11.4
17. Ports and Pilotage . . .	7,89	96	8,85	6,93	1,92	21.7
18. Scientific Departments . . .	1,04	..	1,04	70	34	32.7
21. Public Health	1,15,92	20,00	1,35,92	1,06,37	29,55	21.7
22. Charges on account of Agriculture . . .	2,30,76	2,21,55	4,52,31	3,66,55	85,76	19
23. Agriculture—Fisheries . . .	18,50	..	18,50	11,37	7,13	38.5
26. Industries—Industries . . .	65,82	48,40	1,14,22	1,00,90	13,32	11.7
31. Civil Works	4,97,45	..	4,97,45	4,26,15	71,30	14.3
36. Charges on account of Stationery and Printing . . .	50,83	4,01	54,84	44,03	10,81	19.7
37. Miscellaneous—Miscellaneous	2,98,41	65,27	3,63,68	2,94,77	68,91	18.9
38. Miscellaneous—Expenditure on Displaced Persons . . .	6,76,10	..	6,76,10	4,06,68	2,69,42	39.8
39. Community Development Projects . . .	2,16,77	..	2,16,77	33,62	1,83,15	84.5
40. Extraordinary Charges	4,70,91	74,98	5,45,89	3,66,46	1,79,43	32.9
42. Multipurpose River Schemes	10,02,56	..	10,02,56	8,45,03	1,57,53	15.7
43. Civil Works	2,95,00	..	2,95,00	2,62,33	32,67	11.1
47. Interest-Free Advances	27,60	..	27,60	..	27,60	100
48. Loans and Advances bearing Interest	1,14,58	54,37	1,68,95	1,40,38	28,57	16.9

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

2. *Land Revenue*.—Mainly non-utilisation of the provision for construction and repair of office buildings and quarters and postponement of some works for want of officers and experienced staff.

5. *Forest*.—Less payment of compensation in respect of land acquisition cases and non-availability of sufficient lands for plantation.

10. *Irrigation*.—Mainly curtailment of loan by the Government of India for financing the Mayurakshi Project.

15. *Jails and Convict Settlements*.—Smaller prison population.

17. *Ports and Pilotage*.—Non-adjustment of debit on account of compensation payable for military launches for want of timely intimation, liabilities on account of cost of repairs to a launch carried forward due to non-submission of bills by parties within the year and non-implementation of the scheme for development of a Dock yard.

18. *Scientific Departments*.—Reduction of grants to Scientific Societies due to non-fulfilment of the prescribed conditions.

21. *Public Health*.—Due to non-implementation of the Kulti Outfall Scheme and less expenditure on Development Schemes.

22. *Charges on account of Agriculture*.—Explanation not received.

23. *Agriculture—Fisheries*.—Smaller expenditure under the intensive food production scheme due mainly to the cold storage plant under the scheme for sea-fishing with the help of Danish Cutters not being started owing to non-completion of necessary formalities.

26. *Industries—Industries*.—Mainly non-acquisition of the Kurseong and Siliguri Electric Supply undertaking due to the purchase price not being finalised and non-receipt of materials in respect of a Power Supply Scheme.

31. *Civil Works*.—Smaller outlay on buildings and communications due to slow progress of works, delay in acquisition of land or in sanction of estimates, etc.

36. *Charges on account of Stationery and Printing*.—Mainly due to non-purchase of stationery articles consequent on the inability of the Central Government's Stationery Office to supply them as originally contemplated and the late starting of the Stationery Office of the West Bengal Government.

37. *Miscellaneous—Miscellaneous*.—Mainly smaller expenditure under the Kanchrapara Area Development Scheme due to non-payment of land acquisition cost owing to the estimates not being finalised and suspension of some items of Development Works for administrative reasons.

38. *Miscellaneous—Expenditure on displaced persons*.—Mainly suspension of building programme in course of the year under the decision of the Union Government, fewer cases of compensation for land maturing for payment and smaller programme for development of land.

39. *Community Development Projects*.—Belated implementation of schemes due to delay in acquiring lands or sites, late receipt of local contributions, non-receipt of implements indented from abroad, delay in payment of loans owing to difficulty in settlement of terms and conditions and belated sanction of industrial loans by the Union Government.

40. *Extraordinary charges.*—Non-adjustment of loss on sale of subsidised food stuffs owing to non-completion of the *pro forma* Trading and Profit and Loss Accounts.

42. *Multipurpose River Schemes.*—Curtailement of loans made by the Government of India for financing Damodar Valley Project.

43. *Civil Works.*—Mainly smaller expenditure on development of State Roads due to slow progress of works, delay in acquisition of land or in sanction of estimates, etc.

47. *Interest-Free Advances.*—Expenditure correctly debitable to 'Public Account' and not to the Consolidated Fund.

48. *Loans and Advances bearing Interest.*—Smaller advances to cultivators, less requirement of loan by the Calcutta Corporation and other District and Local Fund Committees and smaller payment of loan for development of fisheries owing to legal difficulties and other causes.

6. *Savings on charged appropriations.*—Savings also occurred in 12 out of 21 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	39,26	..	39,26	34,86	4,40	11.2
35. Superannuation Allowances and Pensions	3,20	..	3,20	2,23	97	30.3
38. Miscellaneous—Expenditure on Displaced Persons	1,45	..	1,45	43	1,02	70.3
39. Community Development Projects	40	..	40	12	28	70
44. Expenditure on Road Transport Scheme	8,00	..	8,00	34	7,66	95.75

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

10. *Irrigation.*—Smaller interest charges on Capital Outlay on Multipurpose River Schemes due to curtailment of loans by the Government of India.

35. *Superannuation allowances and Pensions.*—Less commutation of pensions.

38. *Miscellaneous.—Expenditure on displaced persons.*—Mainly due to payment of less interest charges to the Government of India owing to smaller realisation of interest on rehabilitation loans from displaced persons and to non-payment of decretal amount owing to delay in finalisation.

39. *Community Development Projects.*—Interest charges incurred were less owing to smaller amount of loans received from Union Government consequent upon the slow progress of work.

44. *Expenditure on Road Transport Schemes.*—Explanation not received.

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

	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	1,30,17	—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
1953-54	18,44,85	+8,90,22	48·2
<i>Voted—</i>			
1948-49	43,70,85	—14,89,42	34·1
1949-50	58,43,28	—16,37,09	28
1950-51	59,26,97	—10,78,39	18·2
1951-52	68,59,65	—13,83,75	20·2
1952-53	74,02,00	—17,59,33	23·8
1953-54	78,43,17	—10,70,19	13·6
<i>Charged and Voted taken together—</i>			
1948-49	44,83,13	—14,01,50	33·3
1949-50	59,79,45	—10,59,30	27·7
1950-51	60,72,92	+6,80,60	11·2
1951-52	83,01,38	—10,77,25	13
1952-53	77,16,06	—17,37,42	22·5
1953-54	96,88,02	—1,79,97	1·85

8. *Excess over voted grants.*—The voted grant was exceeded in the following five 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.	
1. Taxes on Income other than Corporation Tax	3,55,000	..	3,55,000	3,55,457	457	.1
14. Administration of Justice	79,41,000	..	79,41,000	81,48,118	2,07,118	2.6
34. Privy Purses and Allowances of Indian Rulers	1,73,000	..	1,73,000	1,74,368	1,368	.8
44. Expenditure on Road Transport Scheme .	1,40,24,000	..	1,40,24,000	1,43,36,525	3,12,525	2.2
45. Capital Outlay on schemes of State Trading	1(a)	1(b)	2	3,33,30,106	3,33,30,104	..

(a) Nominal grant of Re. 1.

(b) Nominal grant of Re. 1.

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

1. *Taxes on Income other than Corporation Tax.*—The excess is the net effect of petty excesses and savings under several sub-heads.

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

34. *Privy Purses and Allowances of Indian Rulers.*—Due mainly to pension for March, 1954 being paid within the current financial year.

44. *Expenditure on Road Transport Schemes.*—Due to large number of buses purchased partly set off by smaller expenditure on purchase of land, construction of buildings, sheds etc. and less cost on Plant, machinery tools and equipments.

45. *Capital Outlay on Schemes of State Trading.*—The estimated net expenditure being a minus figure a nominal grant of Rs. 2 was taken. The excess occurred mainly due to smaller realisation from the mills, lower sale-proceeds in districts and lower off-take in Calcutta.

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

Number and name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. States Excise Duties .	..	..	..	170	170	100
9. Interest on works for which Capital Accounts are kept .	11,83,000	..	11,83,000	12,55,269	72,269	6.1
11. Interest on Ordinary Debt	24,13,000	6,11,000	30,24,000	38,18,527	7,94,527	26.3
40. Extraordinary Charges . . . . .	..	1,11,000	1,11,000	1,11,376	376	.3
45. Capital Outlay on Schemes of State Trading . . . . .	..	1,500	1,500	3,472	1,972	131.6
46. Public Debt .	2,37,68,000	13,97,04,000	16,34,72,000	25,33,02,860	8,98,30,860	55

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

3. *State Excise Duties.*—Payment of decretal charges under orders of the High Court.

9. *Interest on works for which Capital Accounts are kept.*—Due to increase in the rate of interest charges.

11. *Interest on Ordinary Debt.*—Mainly due to delay in the adjustment of interest charges on Capital Outlay on State Transport service owing to delay in the compilation of the Profit and Loss Accounts.

40. *Extraordinary charges.*—Mainly increased expenditure to meet Court decrees in connection with suits for cancellation of Government decisions regarding procurement operations and realisation of security deposit money etc.

45. *Capital Outlay on schemes of State Trading.*—Payment of decretal amount under orders of the Court in respect of some seized stock of rice and paddy.

46. *Public Debt.*—Due to larger payment of cash credit advances from the Imperial Bank of India for financing procurement operations.

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

Year.	Number		Amount.	
	Voted	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
1948-49	13	2	42,35,879	1,19,836
1949-50	7	2	15,06,248	45,051
1950-51	6	4	91,14,831	17,80,04,630
1951-52	3	4	2,88,364	3,17,15,326
1952-53	3	3	71,777	34,99,404
1953-54	5	6	3,38,51,572	9,07,00,174

The above table shows that there has been marked deterioration both in the voted and charged sections compared with the preceding 2 years. The reasons for the excesses have been explained in paragraphs 7, 8 and 9 *ante*.

CONTROL OVER EXPENDITURE.

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

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

Serial No.	Page No.	No. and Name of Grant.	Sub-head.	Amount of reappropriation.	Saving.
1	2	3	4	5	6
				Rs.	Rs.
1	60	10.—Irrigation . . .	C.-11	2,50,000	82,206
2	61	Do.	D.-5(2)	2,13,700	3,61,150
3	61	Do.	D.-9(2)	2,40,240	2,08,535
4	61	Do.	D-10	6,48,200	2,69,474
5	77	11.—Interest on Ordinary Debt	A.-1	3,20,000	1,78,956
6	77	Do.	A.-3	2,50,000	1,17,480
7	82	13.—General Administration— General Administration.	F.-(1)2	88,473	1,34,374
8	120	20.—Medical	J.-7	2,78,000	1,16,406
9	121	Do.	K.-2	10,00,000	18,23,176
10	137	22.—Charges on account of Agriculture	D.-(2)(vi)	4,20,000	65,214
11	155	23.—Agriculture—Fisheries .	A.-4	68,010	1,40,829
12	162	26.—Industries—Industries .	A.-5	1,63,512	82,077
13	195	31.—Civil Works	E—Deduct	3,45,000	82,413
14	196	Do.	H—Voted	13,85,836	10,45,715
15	221	35.—Superannuation Allowances and Pensions	I	14,000	68,863
16	239	37.—Miscellaneous—Miscellane- ous	I.-21	3,27,000	1,49,404
17	240	Do.	N.-3(i)	8,59,110	2,15,723
18	250	39.—Community Development Projects	D.-(5)	3,32,600	1,32,885
19	251	Do.	G.-(1)	5,78,400	2,88,082
20	252	Do.	K.-(1)	1,93,200	41,723
21	252	Do.	M.-(1)	3,75,000	1,36,393

II.—Injudicious reappropriations and surrenders causing excess over allotments

Serial No.	Page No.	No. and Name of Grant.	Sub-head.	Amount of reduction.	Excess.
1	2	3	4	5	6
				Rs.	Rs.
1	60	10.—Irrigation	D.-1(B)	75,000	75,000
2	61	Do.	D.-7	59,400	1,25,664
3	62	Do.	E.-1	6,82,510	2,42,097
4	63	Do.	K.-1	1,57,63,527	15,50,832
5	83	13.—General Administration— General Administration	F.-(1)-3	1,20,637	1,58,029
6	83	Do.	F.-(2)-2	25,542	33,536
7	119	20.—Medical	H.-5	1,82,000	3,75,387
8	193	31.—Civil Works	A.-9	10,11,962	2,38,640
9	196	Do.	J.-7	6,35,500	1,41,400
10	222	35.—Superannuation Allowances and Pensions	L.-1-Voted	3,76,800	1,19,875
11	236	37.—Miscellaneous—Miscellaneous	I.-4(a)(i)	42,000	2,15,955
12	237	Do.	I.-4(b)(i)	40,500	1,52,500
13	244	38.—Miscellaneous—Expenditure on displaced persons	D.-(xiv)	7,20,000	1,51,706
14	258	44.—Expenditure on Road Transport Scheme	A.-1(2)(e)-Voted	7,46,000	4,44,593
15	285	45.—Capital Outlay on Schemes of State Trading	A.-1-Voted	11,72,56,000	44,08,334
16	285	Do.	A.-4(a)	59,00,000	1,77,00,000
17	285	Do.	A.-5	60,00,000	1,78,20,000
18	297	48.—Loans and Advances bearing interest	I.	1,22,000	74,868

III.—Cases of non-surrender of savings.

Serial No.	Page No.	No. and Name of Grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
1	93	16.—Police	A.-5	1,24,744
2	243	38.—Miscellaneous—Expenditure on displaced persons	C.(iii)	54,000
3	256	40.—Extraordinary Charges	A.-1(g)	1,78,18,000
4	258	44.—Expenditure on Road Transport Scheme	A.-1(2)(e) charged	3,41,092
5	258	Do.	A.-1(2)f	3,00,000
6	285	45.—Capital Outlay on Schemes of State Trading	B.-2	1,05,000
7	206	48.—Loans and Advances bearing interest	G.-(2)	4,62,000
8	297	Do.	H.	51,212

IV.—Cases of unremedied or uncovered excess.

Serial Page.		No. and Name of Grant.	Sub-head.	Amount of Excess.
No.				
1	2	3	4	5
				Rs.
1	60	10.—Irrigation	D.-1	62,803
2	81	13.—General Administration— General Administration	C.-2	1,06,632
3	93	16.—Police	A.-7	61,434
4	138	22—Charges on account of Agriculture	E.-(1)(a)-8	37,941
5	141	Do.	L.-(ii)-7	66,182
6	191	30.—Miscellaneous Departments	J.-8(ii)	2,93,941
7	240	37.—Miscellaneous—Miscellane- ous	N.-2	51,036
8	243	38.—Miscellaneous—E x p e n- diture on displaced persons	C.-(ii)	78,297
9	245	Do.	J.-(v)	1,88,223
10	245	Do.	J.-(vii)	1,04,919
11	247	Do.	P.-2	1,03,928
12	250	39.—Community Development Projects	E.-(2)	40,400
13	252	Do.	M.-(3)	45,497
14	258	44.—Expenditure on Road Transport Scheme	A.-1(2)(e)-Voted	4,44,593
15	258	Do.	A.-1(2)(g)	3,00,000
16	259	Do.	B.-1(i)(a)	40,544
17	265	46.—Public Debt	A.-II(2)	8,08,31,229
18	296	48.—Loans and Advances bear- ing interest	G.-(3)	4,55,000
19	297	Do.	I.	74,868

NOTE.—Serial Nos. 1 and 2 are cases of double provision and Serial No. 3 is a case of absence of provision.

V.—Unnecessary or excessive supplementary grants.

Serial No.	Page.	No. and Name of Grant.	Sub-head.	Amount of Supplementary grant.	Amount of Saving.
1	2	3	4	5	6
				Rs.	Rs.
1	46	2.—Land Revenue	B.-4	82,000	46,395
2	46	Do.	D.-1(4)	9,21,430	1,05,338
3	98	17.—Ports and Pilotage	A.	63,000	60,416
4	98	Do.	D.	33,000	32,254
5	120	20.—Medical	I.	3,49,000	3,49,000
6	224	36.—Charges on account of Stationery and Printing	A.	1,62,000	8,92,360
7	239	37.—Miscellaneous—Miscellaneous	I.-20	15,27,000	3,74,227
8	256	40.—Extraordinary Charges	A.-1(g)	59,98,000	1,78,18,000

VI.—Defective Budgeting.

Serial No.	Page.	No. and Name of Grant.	Sub-head.
1	2	3	4
1	61	10.—Irrigation	D.-5(2)
	61	„	D.-9(1).
2	192	31.—Civil Works	A.-7.
3	266	42.—Multipurpose River Scheme	I.-(b) and II.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING AND CONTROL OVER EXPENDITURE.

12. (a) *Voted*.—The original budget estimate for 1953-54 provided for a total sum of Rs. 70,72.06 lakhs against which the actuals amounted to Rs. 67,72.98 lakhs causing a saving of Rs. 2,99.08 lakhs i.e. 4.2 per cent. of the original grant. Supplementary grants aggregating Rs. 7,71.11 lakhs increased the saving to Rs. 10,70.19 lakhs which was 13.6 per cent. of the final grant.

Grant Nos. 10, 21, 31, 37, 38, 39, 40, 42 and 43 contributed to about 93 per cent. of the total saving.

A sum of Rs. 12,42.26 lakhs was surrendered to the Finance Department by the various controlling authorities. This had the effect of converting the total saving into an excess of Rs. 1,72.07 lakhs (2.6 per cent. of the final modified grant) under eleven heads (*vide* Grant Nos. 10, 13, 16, 25, 26, 30, 35, 37, 38 42 and 43) and further increased the excesses under three heads (*vide* Grant Nos. 14, 44 and 45).

(b) *Charged*.—Against the original appropriation of Rs. 4,39.46 lakhs the actuals amounted to Rs. 27,35.07 lakhs causing an excess of Rs. 22,95.61 lakhs or 522.4 per cent. of the original appropriation. The supplementary appropriation of Rs. 14,05.39 lakhs reduced the excess to Rs. 8,90.22 lakhs which was 48.2 per cent. of the final appropriation.

The final excess was the result of excesses aggregating Rs. 9,07.00 lakhs under six heads and savings of Rs. 16.78 lakhs under twelve heads. Out of the savings, a sum of Rs. 15.20 lakhs was surrendered to the Finance Department. This had the effect of increasing the total excess to Rs. 9,05.42 lakhs over the final modified appropriation.

(c) *Both Voted and Charged*.—Out of fortysix heads for which Appropriation Accounts have been prepared, twenty-four showed a variation of above 10 per cent., four between 5 and 10 per cent., eight between 1 and 5 per cent., and eight below 1 per cent. In two cases there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 7, 8 and 9 *ante*.

Cases of defective control over expenditure have been mentioned in the Reviews of Appropriation Accounts and in paragraph 11 *ante*. They show that in quite a large number of cases the control exercised was not up to the mark.

13. *Verification of Accounts figures with the Departmental Accounts*.—Accounts are compiled in the Accountant General's Office on the basis of bills 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 the Controlling Officers are required under orders of Government to consolidate these accounts. To verify the correct booking of expenditure in the accounts of the Accountant General and to ensure effective control over expenditure against grant and appropriation and also for other reasons, it is necessary that the two sets of figures should be compared and differences reconciled every month. For this purpose, each controlling officer is required to depute an assistant to the Accountant General's Office. But during the year under review the verification work was not done in a large number of cases even long after it was due and in spite of repeated reminders issued to the Controlling Officers. The matter was also reported to the Finance Department first in January, 1954 and again in April, 1954. Even

so, the following accounts had not been reconciled by the end of August, 1954 :—

Head of Account.	Name of the Controlling Officers.	Month from which verification remained outstanding.
25. General Administration	(a) Secretary, Home (Development) Department.	April, 1953
	(b) Secretary, Home (Passport) Department	April, 1953.
57. Miscellaneous	(a) Secretary, Home (Passport) Department	For March, 1954.
82. Capital Outlay	(a) Secretary, Development Department. (Kanchrapara Area Development Scheme excepting Electricity Building—Main)	April, 1953.
85A. Capital Outlay	(a) Milk Commissioner-cum-Administrator	April, 1953.
	(b) Secretary, Finance (Supply of food stuff at concessional rate to other Government servants)	April, 1953.

Such abnormal delays in carrying out the monthly verification of Accounts was also reported in the Appropriation Accounts of 1952-53 and the Audit Report of 1954 (*vide* paragraph 14 on page 12 of the Audit Report).

14. *Materials for the Appropriation Accounts.*—The explanations for variations between the final grant and actual expenditure were not furnished by the Controlling Officers in respect of the sub-heads mentioned in the following paragraphs of the Review below the Grants and to this extent the Appropriation Accounts could not be completed.

Page.	Number and Name of Grant.	Paragraph of the Review.
63	10—Irrigation	3
79	11—Interest on Ordinary Debt.	2
97	16—Police	2
112	19—Charges on account of Education	2
133	21—Public Health	2
141	22—Charges on account of Agriculture	3
160	25—Charges on account of Co-operative credit	2
172	26—Industries—Industries	8
217	32—Famine	2
223	35—Superannuation Allowances and Pensions	2
226	36—Charges on account of Stationery and Printing	2
241	37—Miscellaneous—Miscellaneous	2
248	38—Miscellaneous—Expenditure on displaced persons	2
260	44—Expenditure on Road Transport Schemes	2
286	45—Capital outlay on schemes of State Trading	2
207	48—Loans and Advances bearing Interest	2

CHAPTER III—FINANCIAL IRREGULARITIES, LOSSES, ETC.

15. Only important cases of loss, irregularity, 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. (a summary of which is given in para 36) appear below the Appropriation Accounts of the particular grants or appropriations to which they relate.

FINANCE (AUDIT) DEPARTMENT.

16. *Infructuous expenditure in the purchase of time recording clocks.*—An indent for the purchase of six time recording clocks was placed on the Indian Store Department, London, in June, 1947. A confirmation of this pre-partition indent was called for by the Indian Store Department and this was given in January, 1948. The clocks were received by the indenting office in May, 1948, at a total cost of Rs. 8,330 and are since lying unused. This abnormal delay in installation has been stated to be due to—

- (i) the time taken by the Government department in examining the necessity for fixing these machines :
- (ii) non-availability of an expert mechanic to instal these machines which have a special mechanism ;
- (iii) delay in the examination by Government as well as by the contractor of the estimate of cost of installation.

It was further stated by Government in June, 1955 that steps were being taken to instal one clock as an experimental measure.

The necessity or otherwise for purchasing the machines and the availability of staff locally for erection and servicing ought to have been examined before and not after ordering or confirming the purchase.

HOME (TRANSPORT) DEPARTMENT.

17. *High percentage rate of idle buses.*—The operating statistics of the State Transport Service show that 39 per cent. of the buses were idle at the end of the sixth year of working, undergoing repairs etc. The prescribed limit for such idle stock is only 15 per cent. The explanation that the high percentage is due to the absence of adequate garaging and servicing facilities is not tenable as the workshops and the Depots at Belghoria and Lake were enlarged and equipped at considerable expense as far back as 1951 and 1952. The workshops were reported to be capable of undertaking repair jobs not only in respect of their own vehicles but also in respect of vehicles of other departments of Governments.

18. *Imperfect maintenance of log-books of non-route vehicles.*—During 1952-53 there were 23 non-route vehicles in the Directorate intended to be used as pick-up vans for the line staff at odd hours, for carrying of cash and stores and for inspection trips by Officers. According to the orders issued by Government these vehicles are not to be used for any private purpose whatsoever. The log book provides for the exhibition of complete particulars of each journey, including the petrol consumed, under the attestation of the officers concerned. In the majority of cases, the log book was not filled in at all and even where

filled in, the entries were too vague and insufficient to indicate whether a particular journey was on official or private business. There were no signatures of the Officers using the vehicles. In the absence of a properly maintained log book it was not possible for audit to satisfy itself that the entire annual expenditure of about Rs. 1.25 lakhs incurred on the running and upkeep of the non-route vehicles was actually incurred in the interest of public service.

19. *Irregular issue of fuel to buses and defective working of fuel pumps.*—

(i) Buses are usually refuelled to their capacity on completion of each shift in order to keep them in readiness for duty in the next shift. A test-check of the Daily Issue Registers of petrol and diesel oil showed that 754 gallons of petrol and 830 gallons of diesel oil were issued in about a month's time to a number of buses against which no trips were recorded in the aforesaid register, although the buses were fuelled again before they were next put on road. The consumption of this heavy quantity of petrol and diesel oil costing about Rs. 3,000 in one month's time, was not attributable to any duty trips performed by the buses.

(ii) Defective meters of the fuel pumps in both the Depots recording incorrect and exaggerated readings of the issue of petrol and diesel oil were found to have been continuing ever since their installation. The net excess issue recorded by the Diesel pumps at the Belghoria Depot during the three months—March, April and May, 1953 as determined by dip-stick measurement of the actual balances in the fuel tanks, were 389, 594 and 739 gallons respectively. Due to such incorrect readings of meters, the actual issue and consumption of fuel and the actual shortages thereof due to evaporation etc., can hardly be known. The departmental accounts, statistics, etc., compiled on the basis of such incorrect data cannot, therefore, be taken to represent the correct state of affairs.

20. *Lack of proper control over issue of tyres.*—New tyres provided to the buses are generally expected to cover approximately 25,000 miles and those which are reconditioned are, according to a stipulation in the contracts, to run at least a further 10,000 miles in the conditions of Calcutta roads. According to the estimate of the Administration each bus covers about 100 miles on an average per day and on this basis a new tyre should render service for eight months and a re-conditioned tyre for 3 months at least.

It was, however, noticed that in several cases about 30 new tyres were replaced by an equal number of new tyres within a very short time, ranging from a fortnight to four months. As the new tyres cost on an average Rs. 400 each, the replacement of 30 such tyres valued at Rs. 12,000, long before the expiry of their normal life, involved Government in excessive expenditure to this extent.

Further, although all the State buses are six-wheeled it was observed during a test-check of the records that in one case eight reconditioned tyres were issued to a single bus on the same day. It was also observed that about 100 reconditioned tyres, retreaded at a cost of about Rs. 16,000, were issued in bulk from the stores to the Tyre Section, but no accounts of the utilisation of these tyres could be shown to audit. Besides, contractors for retreading of tyres guarantee a minimum run of 10,000 miles but no records were found to have been kept by the Directorate to watch the fulfilment of the guarantee

and to claim refund or other manner of compensation where necessary for its non-fulfilment.

21. *Infructuous expenditure.*—A plot of land in Calcutta with some standing structures was taken over from the Central Government in 1949-50 for the purpose of garaging the State Buses. Additions and alterations were made to the existing structures at a cost of Rs. 1,64,915. In course of a year, however, Government decided to abandon the garage and the land was actually vacated on 31st March, 1951. The structures on the land were dismantled at a cost of Rs. 12,826 and the dismantled materials sold at a total sum of Rs. 13,869. The schemes thus resulted in an infructuous expenditure of Rs. 1,63,872 which could have been avoided had full scrutiny been exercised before expenditure on the scheme was incurred.

22. *Loss of Government money due to non-observance of rules.*—A sum of Rs. 6,753 being the sale proceeds of tickets collected at a Depot was kept in an iron safe of the Central Traffic Office on 7th February, 1953 by a Cashier of the Depot who had furnished a cash security of Rs. 1,000 only. The iron safe was provided with double locks, but the keys of both the locks remained in the custody of one and the same person, namely, the Depot Cashier. It is stated that when, after a couple of days the iron safe was opened by the said Depot Cashier for remitting the amount to the Reserve Bank of India, a shortage of Rs. 2,905 was reported by him. The amount has not yet been recovered, but has been the subject of legal proceedings in a court of law. The case disclosed that the key of one of the locks was not kept in the custody of a different Official as required by the rule.

23. *The Pro forma Accounts of the State Transport.*—The *proforma* accounts of the State Transport service are given in Appendix VI at page 329 *et seq.* The Revenue Account for the year 1952-53 showed a deficit of Rs. 25,06,270 as compared with the deficits of Rs. 14,88,874 and Rs. 22,04,985 in 1950-51 and 1951-52 respectively notwithstanding an improvement in the earnings. This net deficit is due to enhanced operational and repair expenses and is on the increase.

Road tax and registration charges paid during 1951-52 and 1952-53 amounted to Rs. 38,581 and Rs. 5,79,600 respectively. The reasons for the sharp increase in expenditure during 1952-53 could not be ascertained for want of a register of road taxes. The payments amounting to Rs. 55,000 did not reach the Motor Vehicles Department and are under Police investigation.

Working sheets showing 'receipts, issues and closing balance' in respect of different items of stores were not maintained and in their absence it was not possible for audit to verify the correctness of figures appearing in the store account.

During the year, the opening balance of stock in hand of certain consumable stores and spares was Rs. 9,21,952. Purchases were made for Rs. 14,54,470 and issues for actual requirements were Rs. 10,19,486. The closing balance was Rs. 13,56,936 on 13th March, 1953. In view of the fact that the actual requirements of the previous year were only Rs. 7,62,845 the purchases appear to be excessive. Therefore, the purchases have to be carefully regulated in future in the light of actual requirements to avoid unnecessary locking up of Capital.

The physical verification of capital assets and stock of stores and spares in hand was not carried out.

The *pro forma* accounts for the year 1953-54 have not yet been received for audit.

FOREST DEPARTMENT.

24. The *pro forma* accounts of the Siliguri Band Saw Mill are given in Appendix III at page 306 *et seq* of this Report.

The Profit and Loss Account for 1953-54 exhibited a loss of Rs. 13,451 as against a net profit of Rs. 31,393 and a net loss of Rs. 1,15,046 in 1951-52 and 1952-53 respectively. The losses during 1952-53 and 1953-54 were stated by the Administration to be due to the cumulative effect of deterioration of timbers in past years. The decrease in the figure of loss during 1953-54 as compared with that for 1952-53 is mainly due to the exclusion of a sum of Rs. 76,682 on account of the value of the timber found short referred to in Sub-para (1) below and also due to a slight increase in the average selling price of Teak as compared with that for 1952-53.

(1) The Saw Mill Division was formed on the 1st April, 1953. The difference between the book value of timber as on 1st April, 1953 and the value of timber actually taken over on that date representing the heavy shortage of timber found on physical verification during the years from 1949 to 1953 *viz.* Rs. 76,782 was not kept on the books of the Saw Mill.

(2) Audit fees and interest on Capital Charges were under-charged to the extent of Rs. 18,254.

(3) Leave and Pensionary Charges were not correctly calculated as required under the financial rules of the State.

The accounts also showed that the average sale prices of all classes of timber, except teak, did not cover the average cost of Sawn timbers as the regular sale of timbers by auction fetched reduced rates. The question of fixing 'reserve' prices or taking other suitable measures to guard against loss in future calls for consideration.

No physical verification of consumable stores was carried out during the year nor were values of such stores properly shown in the stock registers.

The closing stock of consumable stores had not been valued in all cases at the lesser of the two rates *viz.* cost or market price and some of the articles were not included in the closing stock at all.

IRRIGATION AND WATERWAYS DEPARTMENT.

25. *Loss sustained by Government due to non-completion of work in time and foregoing of recovery from the contractor.*—The works of (1) excavation, sheet piling and concreting in foundation of the Mayurakshi Barrage and (2) Construction of the super-structure and head-regulators of the Mayurakshi Barrage at Tilpara were given out in 1949 to a certain contractor by negotiation at Rs. 3,30,000 and Rs. 16,70,000 respectively.

The progress of neither work was according to the time-table laid down and the contractor was repeatedly warned to complete by the due dates failing which he would have to pay compensation in terms of the contract. It was

specifically pointed out that if any loss occurred to Government by flood due to non-completion of work by the stipulated dates, the contractor would have to pay compensation for all such losses. In spite of such warning, the contractor did not complete the work in time. A heavy flood actually came before the completion of the works but after the stipulated dates, damaging the work already done and also some Government materials.

After full consideration of the case as well as of the loss sustained by Government, the Superintending Engineer, who, in terms of the contract, was the final authority to fix the amounts of compensation for non-completion of the works within the stipulated dates, decided with the approval of the Chief Engineer and the Administrator of the Project that Rs. 3,300 should be realised as compensation for the first work and Rs. 66,800 for the second. He also ordered realisation of Rs. 41,170 for supply of drinking water to contractor's labour (which was the contractor's liability in terms of the agreement) an Rs. 6,516 on account of repair charges to departmental Concrete Mixers issued to the contractor.

The above four sums aggregating Rs. 80,786 were recovered from the dues of the contractor. Government, however, subsequently issued orders in April, 1954 that Rs. 3,258 being half of the cost of repairs to the damaged concrete mixers and Rs. 17,560 being half the amount of loss directly suffered by Government for the non-completion of the works in time, should only be recovered from him. This decision was stated to be in amicable settlement of his claims and the balance of the amount already recovered, namely, Rs. 59,968 was accordingly refunded to him.

26. *Multi-purpose River Schemes.*—(a) Mayurakshi Reservoir Project.—The audit comments on the working of the Mayurakshi Reservoir Project have been given in para 7 of the Review under grant No. 10—pages 65-67.

(b) Damodar Valley Corporation.—The Government of West Bengal are participating in the Damodar Valley Corporation along with the Governments of India and Bihar.

The Balance Sheet, the Capital Account and the statement showing the distribution of the Capital Outlay under the different heads, the statement of overhead and general expenses, and the statement showing the amounts of the share of the Capital provided by the participating Governments and the actual capital expenditure incurred to end of the year 1952-53, as they appear in the Annual Report of the Damodar Valley Corporation for that year are reproduced in Appendix VII at page 338 *et seq* of the Appropriation Accounts.

This Annual Report is placed separately before the Legislature.

MEDICAL DEPARTMENT.

27. *Abnormal delay in the compilation of store accounts.*—The store accounts from 1947-48 to 1952-53 of the Kanchrapara T.B. Hospital, could not be included in the Appropriation Accounts for the respective years as no value account of the Stores had been maintained, and no physical verification of stock done, since the 9th March, 1946, when the hospital was taken over by the Government of undivided Bengal. It was intimated by Government in May-June, 1953 that one post of Store Verification Officer

and two posts of manual workers had been sanctioned for the purpose of carrying out a complete verification of all stores, and for the preparation of valued store accounts for the entire period upto 1952-53. A consolidated Store Account embracing the period from the 9th March, 1946 to 31st March, 1953 has been prepared by the Hospital instead of yearwise accounts. The Accounts and the comments thereon will be found at page 125 and page 126 respectively.

28. *Loss due to the purchase of condensed milk from a particular firm without calling for tenders.*—The local test-audit of the accounts of a Medical Store revealed that 96,000 tins of condensed milk were purchased from a firm during the year 1949-50 at a cost of Rs. 88,000 *plus* sales tax. No tender was called for before making the purchase. The idea of the purchase appears to have originated from a proposal of the firm wherein they earnestly appealed to Government to place an order with them and thereby save them from the dangerous situation they were passing through.

The liquid produced from the condensed milk was calculated to cost 10½ annas *plus* sales tax per seer. An offer for the supply of concentrated milk made, immediately before the purchase, by another firm through the Government of India, was turned down although the price of the resultant milk would have worked out to 4½ annas only per seer.

The purchase was sanctioned on the assumption that 201 Health Centres would be opened during the year 1949-50 and that the entire stock would be consumed within three months. But including 2 four-bedded Health Centres in existence at the time of the purchase, only 123 Health Centres were opened upto the year 1951-52, and although the entire stock of condensed milk was taken delivery of during the year 1949-50, no issues were made during that year. In 1950-51 and 1951-52 the total issues were 13,230 tins and 42,802 tins respectively. The balance on 31st March, 1952, that is about two and half years after the purchase, was still 39,968 tins.

In September, 1951, the Civil Surgeon of a district reported that the milk was found to be unfit for human consumption and that the supply of the same to the patients had been discontinued.

In February, 1952, instructions were issued from the Directorate of Health Services that the milk should be used not only in the Health Centres for which it was originally intended, but also in all State managed and State-owned mofussil hospitals in preference to ordinary milk. The remaining stock of 39,968 tins was accordingly issued during 1952-53 to different consuming centres, but this effort also did not prove fruitful. Several Civil Surgeons and Superintendents of the hospitals reported that they could not utilise the stocks allotted to them as those were found to be totally unfit for human consumption. The major portion of the stock had accordingly to be condemned or destroyed in small lots in different health centres and mofussil hospitals.

No attempt appears to have been made to examine the stock before the purchase nor to ascertain when the stock was actually imported by the firm from abroad. It could not, therefore, be ascertained whether the stock was in a deteriorated condition at the time of purchase or the same underwent deterioration through long storage. In reply to an audit query, Government stated that they were assured that the milk could be safely stored for two years without deterioration. The total money value of the loss due to the defective purchase

could not also be ascertained from Government who expressed their difficulty due to the writes-off being made by several officers from time to time.

AGRICULTURE DEPARTMENT.

29. *Extra expenditure incurred by rejecting the lowest tender.*—Tenders were invited in January, 1950, for the purchase of a Dragline Excavator for the operation of a scheme for the distribution of sludge. Of the five tenders received, one was rejected because the size of the machine offered by the tendering firm was not up to the specification stipulated in the terms of the tender notice ; two others were rejected because the tenderers offered to obtain the supplies from the U.S.A. only on receipt of Import Licence. Of the remaining two tenders, the lower one at Rs. 81,765 *plus* Sales Tax was rejected on the ground that the firm expressed its inability to supply the machine before the end of the financial year. The highest tender of the remaining firm at Rs. 1,10,000 *plus* Sales Tax was accepted and an order was placed with the firm on the 8th February, 1950, on the definite understanding that the machine would be delivered to Government by the 31st March, 1950, at the latest. It was, however, noticed that the machine could not be made ready for delivery at Calcutta until as late as 5th September, 1950, and the actual delivery of the machine could not be taken by the Department before the 6th October, 1950. Even after delivery, the machine remained idle for about ten months.

The extreme urgency for which the higher tender was accepted did not materialise. No damages have been claimed from the firm for failure to deliver the machine within the stipulated date, because, it is stated, the penalty clause was not provided in the contract.

Fisheries Department.

30. *Irregular payment of advance for construction of a vessel.*—A local test-audit of the accounts of an office revealed that in February, 1946 the Undivided Government of Bengal placed an order for the construction of a 100 ft. Refrigerated Lighter at an estimated cost of Rs. 2,09,700 with a firm on the basis of a single quotation obtained from the firm on the basis of open tenders as required under rules. No contract stipulating the price, date of delivery etc., of the Lighter was entered into with the firm. The firm was entrusted with the work on the basis of a written offer dated the 29th January, 1946 in which it was mentioned that the estimated price was subject to fluctuation on account of increase or decrease of the cost of materials and that the date of completion of the work would be governed by the date of arrival of refrigeration machinery parts etc. which were not available in India. It estimated an approximate completion date of 10 months from the time of starting the hull construction.

A sum of Rs. 70,000 was advanced to the firm by the Undivided Government of Bengal on 5th March, 1956 and another sum of Rs. 70,000 by the Government of West Bengal on the 21st November, 1949. In reply to an audit query as to why the second instalment of Rs. 70,000 was paid in spite of the non-delivery of the vessel within the time-limit specified by the firm, it was stated by Government that legal opinion in the matter was not in favour of repudiation of the order. Government further stated that the firm offered to deliver the vessel in 1951 but as it was found on examination not up to specifications in

some respects, the delivery was not accepted. In reply to a further audit query as to why the liability could not be transferred to the Government of Undivided Bengal, responsible for the original order, the Government replied that it was decided to retain the vessel and the equipment as these were considered essential for developing the estuarine and coastal fisheries in the State of West Bengal and that as the scheme was originally drawn up for the Sundarban area of Khulna District which was originally under West Bengal under the national award, the equipment had to be accepted and retained by the Government of West Bengal even after Khulna was subsequently transferred to East Bengal.

As the company failed to construct and deliver the vessel in accordance with the specification, a notice terminating the contract was stated to have been issued by Government in June, 1954. The company however appealed to Government and it was decided that without prejudice to the notice already served, further tests would be carried out in the presence of both the parties and an outside expert to see if the vessel had been constructed in accordance with specifications. In August, 1955 it was stated by Government that the matter was in the hands of an adjudicator.

COMMERCE AND INDUSTRIES DEPARTMENT.

31. The *pro forma* accounts of the North Calcutta Electrification Scheme and Diesel Electric Pool which have been combined from the year 1951-52 are shown in Appendix V at page 320 *et seq* of the Report.

The Revenue Account disclosed a net loss of Rs. 3,30,041 in the operations of the schemes during 1951-52 as compared with the net loss of 17,589 during 1950-51 on account of Diesel Electric Pool only, the North Calcutta Electrification scheme not being revenue earning during the period. In drawing up the Accounts, Leave and Pensionary charges, and Depreciation on tools issued for construction as well as on transformers and switch gear lying in store for several years had not been taken into account by the department. The loss would have been greater if these items had not been wrongly excluded. The loss was attributed by the department to the cost of generation and management not being commensurate with the receipts from consumers during the initial years of operation. The scheme started operation in 1947-48.

There was no physical verification of Plant and Machinery, Tools, furniture and office equipment during the year. Even the Block registers for Capital assets showing individual account of each kind of asset were not opened, though a huge sum of Rs. 42,05,038 had been expended thereon.

The *pro forma* accounts for the year 1952-53 and 1953-54 have not yet been received for audit.

WORKS AND BUILDINGS DEPARTMENT.

32. *Infructuous expenditure on purchase of coal for construction of buildings.*— Two Divisions of the Construction Board purchased about 1,127 tons of coal in the year 1950-51 at a cost of Rs. 49,942 for the manufacture of bricks required for the construction of buildings for certain Health Centres in the State. The purchases were made even before the administrative approval to the works had been accorded by the Department concerned. Ultimately the schemes

were not taken up at all and the coal became surplus. An additional sum of Rs. 16,173 was incurred by the Divisions for the guarding and storage of this surplus coal. The coal was finally sold with the approval of Government for Rs. 8,201 in the year 1952-53 when it had deteriorated considerably due to prolonged exposure. The premature collection of coal thus resulted in a loss of Rs. 57,914 to Government. The case was reported to Government in September, 1953 ; their orders fixing the responsibility for the premature purchase and loss have not been received yet (by the end of March, 1955).

EDUCATION DEPARTMENT.

33. *Infructuous expenditure on a building requisitioned for accommodating a College Hostel.*—At the instance of the Education Department, a building was requisitioned on a rent of Rs. 1,500 per month to accommodate a College Hostel. Before selecting the building no proper inspection appears to have been made with a view to judge whether it was fit and suitable for speedy occupation or required any extensive repairs or additions or alterations. In July, 1951, Government asked the Head of the Department to take possession of the house and to move the Executive Engineer for the preparation of the estimates for repairs. The possession was made over to the college authorities on the 6th August, 1951. In December, 1951, the Land Acquisition Collector reported that the house was in a dilapidated condition, and that the owner of the property was unwilling to effect repair to the building which were estimated to cost Rs. 40,000. Thereupon a detailed inspection of the building was made to ascertain the essential items of repairs and additions. After much correspondence in the course of which it transpired that the estimates of repairs and original works had been prepared by the Executive Engineer without consulting the Principal of the College, repairs costing Rs. 8,503 and additions and alterations costing Rs. 8,939 or Rs. 17,442 in all were executed. The hostel was actually occupied on 1st July, 1953. The case reveals the following features :—

(i) A dilapidated house was requisitioned without a joint detailed inspection by the Executive Engineer and the Principal of the College. It has, however, since been stated by Government that no other house in the vicinity of the College was available for the purpose of the Hostel.

(ii) Much time was lost in putting the house in a habitable condition due to lack of co-ordination between the college authorities, the Executive Engineer, and the Land Acquisition Collector. Actually repairs and alterations were sanctioned at different times ; the last sanction was accorded nearly 19 months after the requisition of the building.

(iii) As the building remained unoccupied for about 23 months from the date of its requisition for which period the rent was payable to the owner of the premises the sum of Rs. 34,500 on account of rent will become infructuous. Government had in November, 1952 already sanctioned payment of this rent but owing to some delay in the execution of the agreement with the landlord the actual payment has not yet been made.

LOCAL SELF GOVERNMENT DEPARTMENT.

34. *Overdrawal of Government contribution for dearness allowance.*—During the years from 1942-43 to 1951-52 a total sum of Rs. 4,96,09,328-4-0 representing 80 per cent of the estimated cost of the dearness allowances payable to the employees of a Corporation was sanctioned by the State Government as grants-in-aid to the Corporation. The actual amount spent by the Corporation on this account during the above period was, however, subsequently found to be Rs. 5,82,64,331-8-0 only. On the basis of 80 per cent of the actual expenditure the Corporation was therefore entitled to retain the subvention only to the extent of Rs. 4,66,11,466-4-0 and a sum of Rs. 29,97,862 was drawn in excess by it.

During the year 1952-53 also on the basis of actual expenditure a sum of Rs. 1,45,743 was similarly drawn in excess by the Corporation.

Again during the year 1953-54 there has been a similar excess drawal of Rs. 78,542-7-0.

The question of recovery or adjustment in the above cases is awaiting the decision of Government as to whether the grant initially made should be liable to reduction owing to the difference between the estimated expenditure on dearness allowance as per sanctioned strength of staff at the beginning of the year and the actual expenditure incurred on this account.

Early orders of Government in the matter are desirable in view of the large and recurring nature of the payments involved.

RELIEF AND REHABILITATION DEPARTMENT.

35. *Irregularities leading to a loss in a subdivisional office.*—A special audit of the accounts for the period from March, 1951 to June, 1952 of the Nazarat and the Relief and Rehabilitation Department of a Sub-Divisional Office was undertaken in July, 1953 at the request of the State Government to investigate into a case of suspected defalcation.

(A) It was noticed that the Nazir used to maintain one general cash book for all the Departments in addition to two subsidiary cash books one for the Election Department and the other for the Relief and Rehabilitation Department. During the period from the 1st April, 1952 to the 4th April, 1952, none of the cash books was signed by the officer-in-charge of cash in token of check and verification of the cash balance. The general cash book was not even closed on the 4th April, 1952. On a change in incumbency the newly appointed Nazir, started a new cash book with an opening balance of Rs. 181-9-0 reported to have been received from the *ex-Nazir*. The old general cash book was, subsequently, closed on the 28th May, 1952, when a shortage of Rs. 10.037 came to light.

(B) The inspection disclosed irregularities of the following nature which facilitated the misappropriation :—

- (i) Non-maintenance of stock account of salable forms.
- (ii) Both keys were kept by the Nazir instead of their being kept by different officials.
- (iii) Delay in remittances of money to the Sub-Treasury.
- (iv) Delay in recording monetary transactions in the cash book.
- (v) Arrears in Accounts and non-verification of cash balance.

(iv) Irregularities in the procedure of disbursement *viz.*, payee's stamped receipt wanting, disbursement of pay and allowances without actual acquittances of payees, keeping of advances for election expenses unadjusted.

The Inspection Report was issued to Government on the 16th September, 1953 but no reply with regard to the irregularities mentioned therein, nor an information regarding disciplinary action taken against the persons at fault has been received so far.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.

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

Page.	Number and names 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.	
49	3-State Excise Duties .	1	1,265	Remission of revenue.
50	4-Stamps	1	1,625	Write-off of the value of non-judicial stamps lost in transit.
54	5-Forest	1	2,371	Write-off of the value of barbed wire stolen.
56	6-Registration	1	265	Write-off of loss, due to the absconding of a peon with the amount of the pay bill.
58	8-Other Taxes and Duties .	10	58,806	Remission of Revenue.
65	10-Irrigation	1	2,800	Write-off of the value of a Government boat sunk.
88	14-Administration of Justice	2	27,986	Write-off of the amount of Government decrees and decrees for Court fees in pauper suits.
97	16-Police	1	500	Write-off of the amount lost at a Bank Counter.
199-215	31-Civil Works	11	31,877	Write-off of the value of stock materials stolen and lost by fire.
268	43-Civil Works	3	11,292	Loss due to fire, storm and other causes.
389-290	45-Capital outlay on Schemes of State Trading.	2	5,52,223	Loss in transit (Rs. 1,90,226) and shortages (Rs. 3,61,997).
297	48-Loans and Advances bearing Interest.	1	2,738	Write-off of irrecoverable advance to Cultivators.

CHAPTER IV.—OTHER TOPICS OF INTEREST.

37. *Expenditure on Relief and Rehabilitation.*—Expenditure incurred during 1953-54 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 amounted to Rs. 3,94,70,517 including the expenditure on officers and staff. Out of this amount a total sum of Rs. 3,26,49,824 was re-imbursed by the Government of India. The expenditure on relief and rehabilitation proper amounted to Rs. 2,18,94,297 and Rs. 1,52,51,989 respectively. In addition, a total sum of Rs. 2,84,74,570 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. 73,19,958 as detailed below :

	Rs.
Staff at Headquarters (Calcutta)	18,78,034
Staff in districts	15,94,458
Staff in Camps	19,54,398
Staff on account of different schemes	18,93,068
	73,19,958

Expenditure on staff works out at 7·2 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
1952-53	9·1

The irregularities noticed in this connection have been mentioned in paragraph 35 *ante* and 41(H) of the Report.

38. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on Secret Service are not subjected to scrutiny by the audit authorities. Administrative Officers furnish periodical certificates of disbursement to the Audit office in a prescribed form. The expenditure incurred during the year on this account amounted to Rs. 3,00,121 being included under Grants Nos. 3 State Excise Duties, 13 General Administration—General Administration and 16 Police—The necessary certificates of disbursements in respect of the expenditure were received.

39. *Ex gratia Payments.*—*Grant No. 37.*

Ex gratia payments aggregating Rs. 6,800 were made to the dependants of certain persons killed as a result of police action in Calcutta on different occasions.

Grant No. 44.

A firm which had undertaken to supply the bodies of 44 single Deck Buses for the Transport Department of West Bengal Government failed to deliver them within the stipulated time. The failure was attributed to circumstances beyond their control, *e.g.*, preoccupation with the work of national importance involving manufacture of ballot boxes ordered by another State Government on whose manufacture the company had to concentrate to enable the General Elections to be held in time. Government decided to reduce the amount of penalty leviable on the firm by Rs. 1,75,260 and this amount was paid "*ex gratia*" to the firm.

Grant No. 16.

In yet another case, an *ex gratia* payment of a lump sum of Rs. 12,000 was sanctioned in addition to the monthly compensation of Rs. 1,000 to the owner of a premises in Calcutta requisitioned for the accommodation of certain officer and men of the Calcutta Police. The *ex gratia* payment was to be borne in the proportion of 7 : 3 by the Commissioners for the Port of Calcutta and the State Government.

Grant No. 37.

The following further payments were also made "*ex gratia*".

	Rs.
1. Compensation to the family of a person killed by dacoits while trying to arrest one.	3,000
2. Cost of medical treatment to a certain person who met with a serious jeep accident while travelling with an <i>ex</i> -Minister.	540
3. Compensation to the wife of a person injured by the pilot car of the Chief Minister.	200

40. *Outstanding objections.*—Objections raised in audit are required to be taken up for settlement by the drawing and disbursing Officers concerned without loss of time so as to ensure that the irregularities are promptly rectified to the reasonable satisfaction of audit either by requisite sanction or production of necessary explanations, vouchers, detailed bills, stamped acknowledgements or other documents and that they do not recur in future. The importance of promptly attending to objections does not however appear to have been realised because a large number of objections, some of which are very old, are still outstanding for want of proper attention on the part of the executive and administrative authorities. A detailed analysis of the outstanding balances is given in Appendix I on page 298 *et. seq.*

LOCAL AUDIT AND INSPECTIONS.

41. *Local Audit and Inspections.*—During the year under review, the initial accounts of 587 offices and institutions were test-audited :—

(i) Public Works Department offices (including Construction Board and Irrigation Divisions).	49
(ii) Treasuries	6
(iii) Other Civil Offices	532

The more important types of irregularities which are still persisting in spite of the steps reported to have been taken by the departments of Government are summarised below :—

I. *Public Works Department.*

(i) Abnormal delay in the settlement of remittance and suspense transactions.

(ii) Unusual delay in according sanctions to estimates and also in regularising excesses over estimates.

(iii) Arrears in stock accounts.

(iv) Materials at site accounts not written up completely, or not closed properly, *e.g.*, successive receipts and issues of materials of considerable value collected at the site of works have remained unrecorded and the unused balances have not been worked out in some cases.

(v) Register of Major Works not written up completely, or not closed properly, *e.g.*, the column for appropriations for the year was not filled in, or the estimated quantities and costs were not mentioned under each sub-head, or the entries made were not attested by the Divisional Officer in token of his review.

(vi) Contractors' ledger was not maintained properly, *e.g.*,

(a) advance payments made to the contractors were not always recorded in their ledger accounts ;

(b) payments made to one contractor were sometimes wrongly recorded in the ledger account of another contractor ; and

(c) money recovered from a contractor's bill was not recorded in his ledger account.

(vii) Log books of departmental cars, trucks, engine pumps and road rollers were not maintained properly, *e.g.*,

(a) the balance of petrol in the tank was not brought forward on the 1st of the month ;

(b) the average mile run per gallon was not worked out ; and

(c) entries in the log books were seldom initialled by a responsible Officer in token of his check.

II. *Treasuries.*

(i) Delay in the submission of the daily accounts by the sub-treasuries to the district Treasuries and consequent delay in their incorporation in the treasury accounts.

- (ii) The Cash book was not properly maintained and checked.
- (iii) The specimen signatures of Drawing officers were either not maintained at all or not maintained properly.

III. Civil Offices.

(A) *Administration of Justice*—

- (i) Requisite amounts of securities were not furnished by the process servers.
- (ii) Stock of salable forms was not physically verified.

(B) *Jails*—

- (i) Drawals from and remittances to treasuries were not entered in the Treasury Pass Book as required under rules. Entries even when made remained unattested by the Treasury Officer.
- (ii) Heavy amounts on account of credit sales were found to be outstanding. Some of the items were 3 to 4 years old.
- (iii) Prisoners' cash was kept much in excess of the prescribed limit instead of depositing the same into the treasury.

(C) *Police*—

- (i) Cash Balances in the hands of the cashiers were found to be in excess of the securities furnished by them.
- (ii) Payees' receipts were wanting in many cases.

(D) *Education*—

- (i) Withdrawals were made from the Treasury at the close of the financial year although the money was not required for immediate disbursement.
- (ii) Stock accounts of Service Postage stamps were not properly maintained.
- (iii) Payees' receipts or disbursement certificates were found to be wanting in many cases.
- (iv) The bill register was not maintained and reviewed properly as required by the rules.
- (v) Numerous irregularities in the maintenance of Cash Book were noticed *e.g.*
 - (a) entires were not attested ;
 - (b) there were numerous unattested corrections and overwritings ;
 - (c) Cash balances were not verified regularly ;
 - (d) receipts as well as payments were not entered on the day on which they were received or paid.

(E) *Medical*—

- (i) Periodical physical verification of the instruments and appliances in several hospitals was not made.

- (ii) Adequate security deposit was not furnished by persons handling Cash and Stores.
- (iii) Unusual delay in the remittance of Government money into the treasury or Bank was noticed.
- (iv) Undisbursed amount was retained in hand for a long time instead of refunding the same through bills or in Cash into the treasury.
- (v) Non-maintenance of receipt books and non-verification of stock account thereof were noticed in many cases.
- (vi) Lowest tenders were rejected without recording reasons therefor.

(F) *Agriculture*—

- (i) Irregularities in the maintenance of Cash Book were noticed *e.g.*,
 - (a) non-verification of cash balance and
 - (b) receipts not entered on the day on which they were actually received.
- (ii) Undue delay in the adjustment of advances was a common feature.
- (iii) As required under the rules receipts were not remitted into the treasury immediately on realisation.
- (iv) Adequate security was not obtained from persons handling heavy cash.
- (v) Either open and competitive tenders were not invited or higher tender accepted without assigning any reasons for the rejection of lower ones.

(G) *Famine Relief*—

- (i) No priority list of distribution of doles was maintained as required under the rules.
- (ii) Entries in the Cash book were not attested by the Heads of offices.
- (iii) Muster rolls of distribution could not be produced to audit in many cases.
- (iv) Money was drawn from the treasury which was either not required for immediate disbursement or in excess of requirements.

(H) *Relief and Rehabilitation*—

- (i) Either security deposit was not obtained at all from persons handling Government money or inadequate security obtained.
- (ii) Overpayment of cash doles was noticed in numerous cases.
- (iii) Loan Ledgers were not properly maintained and written up to date.
- (iv) Receipts were not deposited into the Treasury as soon as they were realised.
- (v) Progress of realisation of loan money was poor.
- (vi) A good number of loanees also deserted with the loan money and the heavy amount of loans granted to them remained unrecovered. The write-off orders are awaited.
- (vii) Stamped acquittances were wanting in many cases.

(viii) Vouchers and other connected papers could not be produced to audit in many cases.

(ix) Utilisation certificates were not obtained in respect of loans granted for specific purposes nor was a systematic watch kept to verify the utilisation of the amounts.

(I) *Rationing*—

(i) Detailed analysis of Cash balance was not recorded in the Cash Book as required under the rules.

(ii) Undisbursed salaries were not refunded in time.

(iii) Instances of delay were noticed in effecting recoveries on account of increase in price of commodities and in settling claims for refunds on account of reduction in the price of commodities.

(iv) Cash and stores were allowed to be handled by officials who had not furnished any security.

(J) *Grainshop*—

(i) Trading, Profit and Loss Account and Balance sheet were not drawn up according to rules.

(ii) Adequate security was not taken from officials who handled cash in excess of security.

(iii) Lowest tenders for the purchase of commodities were rejected without assigning any reasons.

42. *Disposal of Inspection Reports*.—All important irregularities and defects in accounts noticed during the local audits and inspections are included in Inspection Reports and sent to the Departmental Officers for necessary action. The points mentioned therein should receive their special attention and are to be settled expeditiously. That this was not done to the required extent is indicated by the fact that as many as 2,008 Inspection Reports, some of which are very old, with 16,403 items still remain outstanding upto the time of writing this report (*i.e.* end of May, 1955). A detailed statement showing the number of outstanding Inspection Reports with the number of items outstanding, arranged year by year is given in Appendix II at page 303 *et. seq.*

43. *Audit of Grants-in-aid*.—The Examiner, Local Audit Department, who conducted the audit of grants-in-aid paid to local bodies has certified that the grants which had been paid to the end of 1952-53 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.	Hooghly	23,807	19,310	4,497
Ditto	Malda	16,706	15,799	907
Ditto	Bankura	6,447	5,895	552
Ditto	Midnapore	5,520	Nil	5,520

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.
Grant for meeting the cost of salary of teachers and contingency for the Schools brought under the compulsory Primary Education Scheme.	Nadia	(a)54,829	33,477	21,352
Ditto . . .	Hooghly . . .	(b)42,490	31,355	11,135
Ditto . . .	Bankura . . .	52,581	22,466	30,115
Ditto . . .	Murshidabad . . .	(c)54,768	13,159	41,609
Ditto . . .	Jalpaiguri . . .	15,526	As the Appropriation Register for the grants as per rule 64 of the District School Board Account Rules has not been maintained by the school the figures for Cols. 4 and 5 could not be ascertained.	
Development grant for payment of salaries of teachers of recognised Primary Schools.	Midnapore . . .	(d)19,15,677	8,37,743	10,77,934
Ditto . . .	Murshidabad . . .	(e)3,35,725	3,01,953	33,771
Ditto . . .	Darjeeling . . .	(f)41,231	31,233	9,998
Ditto . . .	Jalpaiguri . . .	1,85,223	As the Appropriation Register as per rule 64 of the District School Board Account Rules has not been maintained by the school the figures for Cols. 4 and 5 could not be ascertained.	
Government grant for payment of D.A. to Primary Teachers.	Midnapore . . .	(g)6,36,020	2,58,490	3,77,530
Ditto . . .	Murshidabad . . .	(h)1,23,331	91,958	31,373
Ditto . . .	Darjeeling . . .	(i)21,737	15,172	6,565
Ditto . . .	Birbhum . . .	(j)1,15,006	1,06,923	8,083
Ditto . . .	Jalpaiguri . . .	61,000	As the Appropriation Register for the grants as per rule 64 of the District School Board Account Rules has not been maintained by the School the figures for Cols. 4 and 5 could not be ascertained.	

(a) Includes Rs. 39,695 being the balance of the previous year.

(b) Includes Rs. 28,838 being the balance of the previous year.

(c) Includes Rs. 8,869 being the balance of the previous year.

(d) Includes Rs. 5,69,029 being the balance of the previous year.

(e) Includes Rs. 63,204 being the balance of the previous year.

(f) Includes Rs. 6,608 being the balance of the previous year.

(g) Includes Rs. 1,70,120 being the balance of the previous year.

(h) Includes Rs. 12,331 being the balance of the previous year.

(i) Includes Rs. 2,737 being the balance of the previous year.

(j) Includes Rs. 10,006 being the balance of the previous year.

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.	Midnapore . . .	1,27,500	1,500	1,26,000
Ditto	Murshidabad . . .	28,000	14,000	14,000
Ditto	Hooghly	2,76,500	15,000	2,61,500
Ditto	Nadia	(k)1,48,500	2,411	1,46,089
Grant for the purchase of equipment for Junior Basic Schools.	Nadia	(l)13,964	1,502	12,462
Ditto	Midnapore	9,000	Nil	9,000
Ditto	Murshidabad . . .	(m)3,139	3,084	55
Ditto	Jalpaiguri	2,000	As the Appropriation Register for the grants as per rule 64 of the District School Board Account Rules has not been maintained by the school the figures for Cols. 4 and 5 could not be ascertained.	
Building, equipment and Book grants for 12 School-cum-Community Centres.	Burdwan	63,000	Nil	63,000

The large unspent balances indicate that the actual requirements of the Schools were not correctly estimated.

(k) Includes Rs. 1,08,500 being the balance of the previous year.

(l) Includes Rs. 9,964 being the balance of the previous year.

(m) Includes Rs. 969 being the balance of the previous year.

44. Delay in the submission of Returns and Accounts to Audit Office—

(i) Delay in the submission of Annual Establishment Returns—

Under the rules, Heads of offices are required to send to the Audit Officer a detailed statement of the permanent establishment existing on the 1st April, each year as also of all temporary and officiating Government Servants to whom Articles 370 and 371 of C.S.R. apply. The statements are to be sent to the Accountant General by the 15th of May. Their timely submission is necessary for the proper audit of pay bills of establishment and also for the verification of any pension cases that may come up. Of the returns due for submission by the 15th May, 1953 only about 29 per cent. were received by that date. The table overleaf shows the delays on different dates.

Total number of returns due by 15-5-1953—599.

	15th May, 1953.	15th July, 1953.	15th October, 1953.	15th January, 1954.	15th March, 1954.	15th May, 1954.	31st August, 1954.
1	2	3	4	5	6	7	8
Total number received.	171	235	469	570	579	587	598
Balance out-standing.	428	364	130	29	20	12	1*

* The return relates to Chief Engineer, Development (Roads) Department in respect of Subordinate Engineering Service.

Inordinate delay in the submission of the returns was also commented on in the Appropriation Accounts of 1952-53 and the Audit Report, 1954—(Vide para. 37 on page 31 of the Audit Report).

(ii) Delay in the submission of Treasury and Public Works Divisional accounts to the Audit Office has been commented upon the successive Audit Reports on the Appropriation Accounts. Although the position has improved to some extent, most of the accounts are still being received late and in an incomplete state. This has been hampering the timely compilation and audit of such accounts. In particular, two treasuries were noticed to have made persistent delays in the despatch of their accounts the delays ranging between 4 days to 8 days in respect of one and 4 days to 18 days in respect of the other.

45. *Wanting Pro forma Accounts.*—Seven *pro forma* accounts of commercial and quasi-commercial concerns are included in the Appendices to this Report.

Pro forma accounts are still wanting or are in arrears in a number of cases. These are shown below :—

1. State Transport Service	<i>Pro forma</i> accounts for the year 1953-54 have not yet been received for audit.
2. Barrackpore Electric Supply	<i>Pro forma</i> accounts for 1952-53 and 1953-54 have not yet been received for audit.
3. North Calcutta Rural Electrification Scheme.	Do.
4. Diesel Electricity Pool	Do.
5. Cooch Behar Electric undertakings	Do.
6. Electrification of Baraset Town	Same remarks as against 2 above as this scheme is being operated through the Barrackpore Electric Supply.
7. Maintenance of Central Pool of Pumps and mudhogs for sale.	The scheme was in operation from the year 1950-51 to 1952-53 but Government considered that no useful purpose would be served by preparing the arrear <i>Pro forma</i> accounts to show the financial results of the year of operation.
8. Production of shark liver oil, fish-meal processed fish, etc.	The <i>pro forma</i> accounts of the scheme from 1949-50 to 1952-53, were prepared by the Department and submitted to audit. But as these accounts were not drawn up in proper form it was suggested that the accounts should be revised. The revised accounts have not been received so far.

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9. State Transport in Cooch Behar A Revenue Account of the State Transport Services, Cooch Behar for the period from the 1st January, 1950 to the 31st March, 1953 and a Balance Sheet as on 1st January, 1950 were received in audit in December, 1954 for the first time after the taking over of the concern by Government on the 1st January, 1950. The accounts did not bear the signature of the Officer in immediate charge of the undertaking or of the Accountant or other person responsible for keeping the books and for the compilation of the Accounts.
The position having been brought to the notice of Government it was stated in reply that the matter would receive their due attention. As however the signed accounts had not been received up to the date of preparation of this Report, they could not be checked and incorporated in this year's Report.
10. Sea fishing with the help of Danish Cutters. The accounts have not so far been drawn up by the Department and submitted to audit.
11. Supply of toned milk The form of the *pro forma* accounts in respect of the schemes has not yet been finalised.
12. Live-Stock Research-cum-Breeding Station at Haringhata. Ditto.
13. Brooklyn Ice plant for Potato seeds . . The *pro forma* account in proper form has not yet been received.
14. Silk Reelers' Co-operative Organisation . The form of the *pro forma* account has not yet been finalised.
15. Scheme for Industrial Centres Ditto.
16. Direct Building Programme and other schemes for rehabilitation of displaced persons. No decision has yet been arrived at.
17. Tollygunge Land Development Scheme . . Ditto.
18. Kanchrapara Area Development Scheme Ditto.
19. Manufactory Department of the Presidency and Central Jails in West Bengal. The *pro forma* accounts for the year 1953 could not be incorporated in the Appropriation Accounts of this year due to the fact that in the course of scrutiny of the Consolidated account it came to light that the accounts of certain Jails incorporated in the Consolidated account differed from what had been checked locally during audit inspection. The accounts of these jails were revised by the Department after inspection but the revised account was received too late for local check and incorporation in this Report.
20. *Pro forma* Accounts for State Trading on Rice and Paddy. The *pro forma* accounts of the undertaking for the year 1952-53 and 1953-54 could not be incorporated in the Audit Report as they have not been received in audit upto the time of preparation of the Report.
21. *Pro forma* Accounts for State Trading on Wheat and Wheat Products. Ditto.
22. *Pro forma* Accounts for State Trading on Sugar. Ditto.
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46. *Debt position of Government.*—The debt position of the Government of West Bengal has been explained in detail in para. 13 of pages 21-22 of the Audit Report on the Finance Accounts for 1953-54 of this State. It will be seen therefrom that the net liability of the State Government at the end of the year amounted to Rs. 63,71·08 lakhs as detailed below :—

Liabilities.	Amount in Rs. lakhs.
(1) Permanent Debt	7,35·23
(2) Loans from the Central Government	74,01·06
(3) Unfunded Debt	(a)5,31·47
TOTAL—Liabilities	86,67·76
 <i>Deduct—</i>	
(4) Loans and Advances by the State Government	22,96·68
NET—Liability	63,71·08

(a) Differs from the balance of the previous year by 50 due to a correction of pre-Partition balance.

Item (1).—Permanent Debt.—This represents loans raised by the State Government to finance certain development projects involving Capital expenditure. In addition to the loans of Rs. 3,75·00 lakhs raised in previous year, a loan of Rs. 3,65·23 lakhs was raised in open market during the year at 4 per cent. per annum, redeemable at par in 1963.

For the redemption of the entire loan, a sum equal to 1½ per cent. of the total nominal amount of the loans is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation. In addition to the Depreciation Fund, an annual contribution is made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time. During the year under report a sum of Rs. 5·62 lakhs was adjusted to the Depreciation Fund and a further sum of Rs. 21·01 lakhs to the Sinking Fund.

Interest on these loans is paid out of the current revenues and the amount paid during the year was Rs. 19·81 lakhs.

Item (2).—Loans from the Central Government.—The details of the loans taken from the Central Government appear in para. 10 (Part B) of the Finance Accounts for 1953-54. Government considered that no amortisation arrangement is necessary for repayment of these loans.

The total amount paid by the State Government during the year out of current revenue on account of Interest charges for this loan was Rs. 1,35·52 lakhs.

Item (3).—Unfunded Debt.—This is the sum total of the balances of the various Provident Funds. The total amount paid as interest for this item of debt was Rs. 16·07 lakhs.

Item (4).—Loans and Advances by the State Government.—This comprises loans and advances granted by Government to local bodies, cultivators, private individuals, etc., which are ultimately recoverable from them. A detailed account of transactions of these loans and advances is given in Statement No. 5 (Part B) of the Finance Accounts of 1953-54 and the balances thereof reviewed in paras. 12-25 (Part B) *ibid.* The interest received by Government in respect of such loans and advances amounted to Rs. 17·05 lakhs.

47. *Division of the Assests 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.

48. *Investments*—

(a) With a view to encourage salt production in the Stato, Government purchased shares of a joint-stock company known as the Bengal Salt Company in the year 1950-51. The total amount invested so far 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. No investment has been made during the year under Report. The details of the investments are given in para. 7 of the Review under Grant No. 26.

(b) The West Bengal Financial Corporation was set up under the State Financial Corporations Act, 1951, for the purpose of providing long term credit facilities to small and medium-scale industries in the State. The Corporation started functioning from 1st March, 1954. The Corporation's Issued Share Capital of Rs. 1 crore is allocated as follows :—

	In lakhs of Rupees.
State Government	30
Reserve Bank of India	20
Scheduled Banks, Insurance Company, etc.	40
Other parties from public	10
TOTAL	100

The investment of Rs. 30 lakhs made by the State Government represents the latter's share of the Paid-up Capital of the Corporation. The details of the investment are given in para. 7 of the Review under Grant No. 26.

In addition to this investment, Government have guaranteed a minimum dividend of 3½ per cent. per annum on the shares. In respect of the period from 1st March, 1954 to 31st March 1955, the subsidy payable by the Government under this guarantee has been computed to be Rs. 2,13,567-5-3 and this sum has been paid to the Corporation as an advance repayable on 19th July, 1955.

S. NATARAJAN,

Accountant General, West Bengal.

Countersigned.

A. K. CHANDA,

Comptroller and Auditor General of India.

CALCUTTA ;

The 29 MAR 1957

NEW DELHI ;

The 12 APR 1957

PART II.

Appropriation Accounts of sums expended during the year ending on the 31st March, 1954 compared with the several sums specified in the schedules of the West Bengal Appropriation Acts (West Bengal Acts XI and XXVIII of 1953 and XI of 1954) passed by the Legislature under Articles 204 (1) and 205 (1) of the Constitution of India.

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

(b) In the Accounts—

‘O’ stands for the original grant or appropriation.

‘S’ stands for the supplementary grant or appropriation.

‘R’ stands for residual modifications in the grant or appropriation as may have been sanctioned by a competent authority (*i.e.*, reappropriations, withdrawals or surrenders).

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

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

(b) The detailed Appropriation Accounts of expenditure incurred in England have been furnished by the Accountant General, Commonwealth Relations Office and the Chief Accounting Officer to the High Commissioner for India. They have been included in the individual Appropriation Accounts of the Grants concerned.

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

NOTE 3.—No explanation is given for variations between the original grant and the final appropriation under individual sub-heads. The note under a sub-head mainly explains divergencies between the final figures in column 2 and the actual expenditure in column 3, the difference between which appears in column 4. No amounts or percentages are prescribed for explaining those divergencies. Explanations of variations in respect of those cases only which are likely to be required by the Public Accounts Committee are included.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
44	1.—Taxes on Income other than Corporation Tax.	3,55,000	3,55,457	..	457
45	2.—Land Revenue . . .	57,33,000	47,59,393	9,73,607	..
48	3.—State Excise Duties—				
	Voted . . .	42,92,000	42,65,639	26,361	..
	Charged . . .	..	170	..	170
50	4.—Stamps	7,92,000	7,83,042	8,958	..
52	5.—Forest	73,89,000	62,03,606	11,85,394	..
55	6.—Registration	18,83,000	18,66,134	16,866	..
57	8.—Other Taxes and Duties—				
	Voted . . .	17,00,000	16,37,490	62,510	..
	Charged . . .	1,200	1,126	74	..
59	10.—Irrigation—				
	Voted . . .	5,07,53,000	3,69,49,280	1,38,03,720	..
	Charged . . .	39,26,000	34,85,587	4,40,413	..
77	11.—Interest on Ordinary Debt—				
	Voted . . .	1,000	..	1,000	..
	Charged . . .	30,24,000	38,18,527	..	7,94,527
80	13.—General Administration— General Administration—				
	Voted . . .	2,48,70,000	2,47,30,220	1,39,780	..
	Charged . . .	8,60,000	8,53,474	6,526	..
86	14.—Administration of Justice—				
	Voted . . .	79,41,000	81,48,118	..	2,07,118
	Charged . . .	27,29,000	27,27,722	1,278	..
89	15.—Jails and Convict Settlements	89,84,000	79,57,875	10,26,125	..

**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.
93	16.—Police	5,88,82,000	5,83,55,509	5,26,491	..
98	17.—Ports and Pilotage	8,85,000	6,93,151	1,91,849	..
99	18.—Scientific Departments	1,04,000	70,390	33,610	..
100	19.—Charges on account of Education	4,93,73,000	4,63,68,550	30,04,450	..
117	20.—Medical— Voted	3,74,04,000	3,61,96,133	12,07,867	..
	Charged	60,000	60,000	..	..
130	21.—Public Health	1,35,92,000	1,06,37,199	29,54,801	..
135	22.—Charges on account of Agriculture	4,52,31,001	3,66,55,406	85,75,595	..
155	23.—Agriculture—Fisheries	18,50,000	11,37,158	7,12,842	..
157	24.—Charges on account of Veterinary	24,30,000	23,41,473	88,527	..
159	25.—Charges on account of Co-operative Credit	20,44,000	20,36,501	7,499	..
162	26.—Industries—Industries— Voted	1,14,22,000	1,00,90,003	13,31,997	..
	Charged	5,04,000	5,00,000	4,000	..
173	27.—Industries—Cottage Industries	16,36,000	15,51,999	84,001	..
177	29.—Industries—Cinchona	31,57,000	28,38,272	3,18,728	..
189	30.—Miscellaneous Departments— Voted	72,96,000	68,69,205	42,26,795	..
	Charged	1,000	834	166	..
193	31.—Civil Works— Voted	4,97,45,000	4,26,15,336	71,29,664	..
	Charged	13,37,000	13,11,655	25,345	..
216	32.—Famine	1,89,05,000	1,79,78,527	9,26,473	..
219	34.—Privy Purses and Allowances of Indian Rulers	1,73,000	1,74,368	..	1,368

**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.
220	35.—Superannuation Allowances and Pensions—				
	Voted . . .	1,42,38,000	1,39,46,786	2,91,214	..
	Charged . . .	3,20,222	2,22,946	97,054	..
224	36.—Charges on account of Stationery and Printing .	54,84,000	44,02,745	10,81,255	..
235	37.—Miscellaneous—Miscellaneous—				
	Voted . . .	3,63,68,001	2,94,76,585	68,91,416	..
	Charged . . .	28,57,000	26,49,661	2,07,339	..
243	38.—Miscellaneous—Expenditure on Displaced Persons—				
	Voted . . .	6,76,10,000	4,06,67,814	2,69,42,186	..
	Charged . . .	1,45,000	43,000	1,20,000	..
249	39.—Community Development Projects—				
	Voted . . .	2,16,77,000	33,62,168	1,83,14,832	..
	Charged . . .	40,000	12,000	28,000	..
254	40.—Extraordinary Charges—				
	Voted . . .	5,45,89,000	3,66,46,008	1,79,42,992	..
	Charged . . .	1,11,000	1,11,376	..	376
257	41.—Pre-Partition Payments .	20,94,000	20,89,219	4,781	..
258	44.—Expenditure on Road Transport Scheme—				
	Voted . . .	1,40,24,000	1,43,36,525	..	3,12,525
	Charged . . .	8,00,000	33,908	7,66,092	..
262	7.—Charges on account of Motor Vehicles Acts—				
	Charged . . .	4,50,000	4,50,000	..	..
263	9.—Interest on Works for which Capital Accounts are kept—				
	Charged . . .	11,83,000	12,55,269	..	72,269

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS
AND APPROPRIATIONS—concl'd.**

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
264	12.—Appropriation for Reduction or Avoidance of Debt— <i>Charged</i> . . .	26,63,000	26,63,000	..	..
265	46.—Public Debt— <i>Charged</i> . . .	16,34,72,000	25,33,02,860	..	8,98,30,860
266	42.—Multipurpose River Schemes . . .	10,02,56,000	8,45,03,000	1,57,53,000	..
267	43.—Civil Works . . .	2,95,00,000	2,62,32,931	32,67,069	..
285	45.—Capital Outlay on Schemes of State Trading— Voted . . .	2	3,33,30,106	..	3,33,30,104
	<i>Charged</i> . . .	1,500	3,472	..	1,972
295	47.—Interest-free Advances . . .	27,60,000	..	27,60,000	..
296	48.—Loans and Advances bearing Interest . . .	1,68,95,000	1,40,38,209	28,56,791	..
	TOTAL—				
	Voted . . .	78,43,17,004	67,72,97,530	14,08,71,046	3,38,51,572
				Net saving 10,70,19,474	
	<i>Charged</i> . . .	18,44,84,700	27,35,06,587	16,78,287	9,07,00,174
				Net excess 8,90,21,887	
	GRAND TOTAL . . .	96,88,01,704	95,08,04,117	14,25,49,333	12,45,51,746

Amounts of excess—	Rs.
Voted (See paragraph 8 of the Audit Report) . . .	3,38,51,572
<i>Charged</i> (See paragraph 9 of the Audit Report) . . .	9,07,00,174

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 adopted 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 ;
The 12 APR 1957

A. K. CHANDA,
Comptroller and Auditor General of India.

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 + Savings—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD.—“TAKES ON INCOME OTHER THAN CORPORATION TAX”.			
A.—Collection of Agricultural Income Tax .	3,55,000	3,55,457	+457
TOTAL .	3,55,000	3,55,457	+457

Grant No. 2.—Land Revenue.

45

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue".			
A.—CHARGES OF ADMINISTRATION—			
A.-1.—Pay of Officers—	Rs.		
O.	1,57,400	1,53,141	1,46,250
R.	—4,259		
A.-2. Pay of Establishment—		8,97,794	8,79,203
O.	8,67,200		
R.	30,594		—18,591
A.-3.—Allowances, honoraria, etc.—		7,34,658	7,40,192
O.	7,17,900		
R.	16,758		+5,534
A.-4.—Contingencies—		1,70,942	1,72,356
O.	1,56,600		
R.	14,342		+1,414
A.-5.—Establishment charges payable to other Governments, Departments, etc.—		29,467	16,741
O.	8,600		
R.	20,867		—12,726
Col. 4.—Due to non-adjustment of the proportionate cost of miscellaneous establishments employed on Road Cess work on account of non-submission of relevant statements by the local officers.			
A.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—		—1,92,790	—1,43,299
O.	—1,44,200		
R.	—48,590		+49,401
Col. 4.—Recoveries could not be effected in full during the year.			
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B.-1.—Pay of Officers—		22,644	23,337
O.	23,000		
R.	—356		+693
B.-2.—Pay of Establishment—		4,01,361	4,03,218
O.	4,15,750		
R.	—14,389		+1,857
B.-3.—Allowances, honoraria, etc.—		3,67,930	3,85,345
O.	3,68,950		
R.	—1,020		+17,415

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl'd.</i>			
B.-4.—Contingencies—	Rs.		
O.	6,03,000		
S.	82,000		
R.	—38,348		
D.-1.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—			
D.-1(1).—Pay of Officers—			
O.	96,200		
S.	47,350		
R.	—41,817		
D.-1(2).—Pay of Establishment—			
O.	3,29,180		
S.	1,79,220		
R.	—19,465		
D.-1(3).—Allowances, honoraria, etc.—			
O.	3,00,740		
S.	2,30,000		
R.	—1,16,526		
D.-1(4).—Contingencies—			
O.	1,20,380		
S.	9,21,430		
R.	—5,67,013		
Col. 4.—Non-utilisation of the provision for purchase of furniture and jeep for want of Government sanction.			
D.-1(5).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—3,000		
R.	—3,400		
D.-II.—Survey, Settlement, etc., in Cooch Behar—			
O.	1,00,000		
R.	—66,078		
E.—LAND RECORDS—			
O.	81,600		
R.	—2,065		
F.—ASSIGNMENTS AND COMPENSATIONS—			
O.	63,000		
R.	—150		

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—concl'd.			
G.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—			
			Rs.
O.			10,700
R.			—3,700
	7,000	6,588	—412
Surrenders or withdrawals within grant—			
R. Gross	7,92,625	7,92,625	.. —7,92,625
B. Deductions	51,990	51,990	.. —51,990
TOTALS—			
Gross	58,80,200	49,09,801	—9,70,399
Deductions	—1,47,200	—1,50,408	—3,208
Net	57,33,000	47,59,393	—9,73,607

REVIEW.

The original grant of Rs. 42,73,000 was augmented to Rs. 57,33,000 by a supplementary grant of Rs. 14,60,000. The surrender of Rs. 8,44,615 reduced the saving to Rs. 1,28,992. The bulk of the saving was contributed by sub-head D.-1(4).

Grant No. 3.—State Excise Duties.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "8.—State Excise Duties".				
A.—SUPERINTENDENCE—				
A.-1.—Pay of Officers—				
O.	Rs. 1,01,200	} 99,300	97,600	-1,700
R.	-1,900			
A.-2.—Pay of Establishment—				
O.	1,67,900	} 1,94,230	2,23,387	+29,157
S.	30,000			
R.	-3,670			
Col. 4.—The cost of the Police Force posted to Dhapa and Tangra areas not provided for.				
A.-3.—Allowances, honoraria, etc.—				
O.	2,48,200	} 2,77,730	2,73,804	-3,926
S.	25,000			
R.	4,530			
A.-4.—Contract Contingencies—				
O.	11,500	} 19,400	19,686	+286
S.	8,000			
R.	-100			
A.-5.—Other Contingencies—				
<i>Charged</i>	170	+170
Col. 4.—See paragraph 3 of the Review.				
Voted	
O.	75,500	} 1,83,840	1,73,010	-10,830
S.	98,000			
R.	10,340			
B.—DISTRICT CHARGES—				
B.-1.—Pay of Officers—				
O.	2,60,300	} 2,63,300	2,57,631	-5,669
R.	3,000			
B.-2.—Pay of Establishment—				
O.	8,63,200	} 8,50,400	8,36,319	-14,081
R.	-12,800			
B.-3.—Allowances, honoraria, etc.—				
O.	10,96,700	} 11,67,900	11,62,388	-5,512
R.	71,200			
B.-4.—Contract Contingencies—				
O.	1,01,900	} 91,300	88,894	-2,406
R.	-10,600			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—State Excise Duties"—concl'd.			
B.—DISTRICT CHARGES—concl'd.			
B.-5.—Other Contingencies—			
	Rs.		
O.	2,97,400	2,37,400	2,33,289
R.	—60,000		
D.—COST OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT	6,89,000	6,88,728	—272
E.—COMPENSATION—			
O.	98,000	2,11,000	2,10,903
S.	1,13,000		
F.—WORKS—			
O.	7,000	..	..
R.	—7,000		
For rounding	200	..	—200
Surrenders or withdrawals within grant or appropriation—			
R.	7,000	7,000	..
TOTALS—			
Charged . . . . .	..	170	+170
Voted	42,92,000	42,65,639	—26,361

REVIEW.

In the voted section the original grant of Rs. 40,18,000 was augmented to Rs. 42,92,000 by a supplementary grant of Rs. 2,74,000 against which the expenditure stood at Rs. 42,65,639 resulting in a saving of Rs. 26,361. The surrender of Rs. 7,000 reduced the saving to Rs. 19,361.

2. Remission of revenue amounting to Rs. 1,265 was sanctioned by the competent authority during the year 1953-54 after all steps taken for its recovery had failed.

3. The expenditure of Rs. 170 in the charged section representing decretal charges ordered by the High Court, was sanctioned by the Government without making any provision in the budget estimate although the same was assured in the order sanctioning the expenditure. This indicates defective control.

4. Stock Account of Excise Opium for 1953-54.

	Mds.	Srs.
Opening Balance (as on the 1st April, 1953)	35	38
Receipts during 1953-54	307	5
Issues during 1953-54	261	24
Closing Balance (as on the 31st March, 1954)	81	19

The Stock Account is based on audited Treasury Accounts and figures therein agree with those shown in the half-yearly certificates of verification of opium in stock furnished by District Officers for the half-year ending on 31st March, 1954.

Grant No. 4.—Stamps.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "9.—Stamps".				
A.—NON-JUDICIAL—				
A.-1.—Superintendence—				
O.	Rs. 68,187	70,500	70,112	
R.	2,313			—388
A.-2.—Charges for the sale of stamps—				
O.	3,40,000	3,26,900	3,22,424	
R.	—13,100			—4,476
A.-3.—Cost of stamps supplied from the Central Stamp Stores—				
O.	1,10,000	1,50,000	1,34,878	
S.	40,000			—15,122
B.—JUDICIAL—				
B.-1.—Superintendence—				
O.	34,093	35,300	35,056	
R.	1,207			—244
B.-2.—Charges for the sale of stamps—				
O.	55,000	59,300	59,388	
R.	4,300			+88
B.-3.—Cost of stamps supplied from the Central Stamp Stores—				
O.	1,10,000	1,50,000	1,61,184	
S.	35,000			+11,184
R.	5,000			
For rounding—				
O.	—280	..	..
R.	280	..	..
TOTAL		7,92,000	7,83,042	
			—8,958	

REVIEW.

The original grant of Rs. 7,17,000 was augmented to Rs. 7,92,000 by a supplementary grant of Rs. 75,000 against which the expenditure amounted to Rs. 7,83,042 resulting in a saving of Rs. 8,958.

2. A sum of Rs. 1,625 representing the value of non-judicial stamps lost in transit between Nasik and the Treasury for which the consignment was intended was written off by Government.

Annual Stock account of Stamps (Provincial) for 1953-54.

Particulars of Stamps.	Opening balance on the 1st April 1953.	Receipts during the year.	Total.	Issues.	Closing balance on the 31st March 1954
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A. Non-Judicial . . .	1,47,99,262	1,63,68,358	3,11,67,620	1,74,81,292	1,36,86,328
B. Judicial	1,02,22,927	1,20,47,284	2,22,70,211	1,09,83,647	1,12,86,564
TOTAL	2,50,22,189	2,84,15,642	5,34,37,831	2,84,64,939	2,49,72,892

The stock account is based on the audited treasury accounts and the figures therein agree with those shown in the half-yearly certificates of verification of balances furnished by the Districts and Treasury Officers for the half-year ending the 31st March 1954.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest".			
A.—CONSERVANCY AND WORKS—			
A.-I.—Timber and other produce removed from the forests by Government Agency—			
Rs.			
O. 11,75,000	} 18,40,878	17,98,637	-42,241
S. 5,61,000			
R. 1,04,878			
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
O. 4,00,000	} 3,33,848	3,32,899	-949
R. -66,152			
A.-III.—Construction, purchase and maintenance, etc.—			
O. 6,80,650	} 7,74,054	7,68,569	-5,485
R. 93,404			
A.-IV.—Conservancy and Regeneration—			
O. 2,98,000	} 2,80,000	2,80,671	+671
R. -18,000			
A.-V.—Miscellaneous—			
O. 6,31,200	} 9,74,324	9,67,454	-6,870
R. 3,43,124			
A.-VI.—Suspense—			
O. 100	} ..	..	..
R. -100			
A.-VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
O. -5,15,000	} -8,52,140	-8,53,290	-1,150
R. -3,37,140			
For rounding	50	..	-50
B.—ESTABLISHMENT—			
B.-1.—Pay of Officers—			
O. 2,65,000	} 2,74,007	{ 2,72,050	-1,957
R. 9,007			
B.-2.—Pay of Establishment—			
O. 8,75,000	} 8,39,736	8,36,004	-3,732
R. -35,264			
B.-3.—Allowances, honoraria, etc.—			
O. 9,42,400	} 9,57,658	9,54,648	-3,010
R. 15,258			
B.-4.—Contingencies—			
O. 1,64,000	} 1,75,510	1,74,165	-1,345
R. 11,510			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest".—<i>concl.</i>			
B.—ESTABLISHMENT—<i>concl.</i>			
B.-6.—Grants in aid-Contributions, etc.	1,200	1,160	—40
B.-8.—Establishment charges payable to other Governments, Departments, etc.—			
O. 24,000	} 18,500	} 18,500	} ..
R. —5,500			
B.-9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O. —11,700	} —53,710	} —46,695	} +7,015
R. —42,010			
Col. 4.—Smaller recovery mainly on account of cost of training students deputed from other States.			
D.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—			
O. 13,200	} 12,320	} 12,338	} +18
R. —880			
E.—DEVELOPMENT PROGRAMME—			
O. 18,85,000	} 8,27,600	} 6,86,496	} —1,41,104
R. —10,57,400			
Col. 4.—Mainly smaller payment of compensation in respect of land acquisition cases.			
For rounding—			
O. —100	} —50	} ..	} +50
R. 50			
Surrenders or withdrawals within grant—			
R. Gross	6,06,065	6,06,065	—6,06,065
R. Deductions	3,79,150	3,79,150	—3,79,150
TOTALS—			
Gross	79,15,700	71,03,591	—8,12,109
Deductions	—5,26,700	—8,99,985	—3,73,285
Net	73,89,000	62,03,606	—11,85,394

REVIEW.

The original grant of Rs. 68,28,000 was augmented to Rs. 73,89,000 by a supplementary grant of Rs. 5,61,000 against which the expenditure was Rs. 62,03,606 resulting in a saving of Rs. 11,85,394. The surrender of Rs. 9,85,215 reduced the saving to Rs. 2,00,179.

REVIEW—concl.

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 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
(1) Conservation of private forests and afforestation of private waste lands	2,71,116	18,74,940
(2) Afforestation of Government waste lands by State Agency	4,15,380	26,35,646
(3) Scheme for afforestation in the district of Nadia . . . . .	..	5,96,139
TOTAL	6,86,496	51,06,725

3. A loss of Rs. 2,371 representing the value of 65 rolls of barbed wire stolen from a Forest Range on the night of 23rd March 1953 was written off under orders of Government.

4. The proforma accounts of the Siliguri Band Saw Mill for 1953-54 and the Manager's financial review will be found in Appendix III on page 306 *et. seq.*

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11.—Registration".			
A.—SUPERINTENDENCE—			
O.	Rs. 1,03,000		
R.	—6,500		
		98,500	98,295
			—205
B.—DISTRICT CHARGES—			
B.-1.—Pay of Officers—			
O.	3,30,000		
R.	—17,000		
		3,13,000	3,11,947
			—1,053
B.-2.—Pay of Establishment—			
O.	6,42,200		
S.	19,000		
		6,70,334	6,66,847
			—3,487
B.-3.—Allowances, honoraria, etc.—			
O.	5,38,000		
S.	14,000		
		5,52,000	5,53,204
			+1,204
B.-4.—Contract Contingencies—			
O.	1,11,500		
R.	5,000		
		1,16,500	1,15,573
			—927
B.-5.—Other Contingencies—			
O.	98,100		
S.	30,000		
		1,25,250	1,24,983
			—267
B.-6.—Losses—			
R.	616	616	615
			—1
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
		—3,300	—3,300
			—30
For rounding—			
O.	500		
R.	—500		
	
Surrenders or withdrawals within grant—			
R.	12,100	12,100	..
			—12,100
TOTALS—			
Gross	18,86,300	18,69,464	—16,834
Deductions	—3,300	—3,330	—30
Net	18,83,000	18,66,134	—16,866

REVIEW.

The original grant of Rs. 18,20,000 was augmented to Rs. 18,83,000 by a supplementary grant of Rs. 63,000 against which the expenditure amounted to Rs. 18,66,134 resulting in a saving of Rs. 16,866. The surrender of Rs. 12,100 reduced the saving to Rs. 4,766.

REVIEW—concl'd.

2. An officiating peon of a Sub-Registry office deputed to encash bills worth Rs. 315 from the local treasury absconded with the entire proceeds thereof. A criminal case was started against the peon. The case was adjourned *sine die* on 28-11-51 as the peon was absconding. A sum of Rs. 265 was written off by Government. The balance of Rs. 50 represented the absconding peon's own pay.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties".			
A.—COLLECTION CHARGES—			
A.-(i).—Entertainment Tax—			
O.	Rs. 69,000		
R.	-1,200	67,800	65,995
}			
			-1,805
A.-(ii).—Betting Tax			
		10,000	10,000
}			
			..
A.-(iii).—Tax under Bengal Finance (Sales Tax) Act, 1941—			
A.-(iii)(1).—Pay of Officers—			
O.	3,34,500		
R.	-1,035	3,33,465	3,29,268
}			
			-4,197
A.-(iii)(2).—Pay of Establishment—			
O.	4,06,000		
R.	-27,365	3,78,635	3,76,603
}			
			-2,032
A.-(iii)(3).—Allowances, honoraria, etc.—			
O.	4,19,000		
R.	-6,260	4,12,740	3,98,419
}			
			-14,321
A.-(iii)(5).—Other Contingencies—			
Charged—			
S.	1,200		
R.	-74	1,126	1,126
}			
			..
Voted—			
O.	2,11,500		
R.	16,102	2,27,602	2,11,318
}			
			-16,284
B.—CHARGES UNDER THE ELECTRICITY ACTS—			
B.-(i).—Electric Inspector—			
O.	2,39,000		
R.	-8,739	2,30,261	2,29,305
}			
			-956
B.-(ii).—Charges connected with the examination of Electrical Supervisors' certificates and Work- men's permits			
		11,000	10,334
			-666
C.—CHARGES IN ENGLAND—			
High Commissioner for India—			
R.	1,424	1,424	1,423
}			
			-1
D.—WORKS—			
R.	17,134	17,134	4,825
}			
			-12,309
Col. 4.—Non-completion of work during the year.			
Surrenders or withdrawals within grant or appropria- tion—			
Charged—			
R.	74	74	..
}			
			-74
Voted—			
R.	9,939	9,939	..
}			
			-9,939
TOTALS—			
Charged		1,200	1,126
}			
			-74
Voted		17,00,000	16,37,490
}			
			-62,510

REVIEW.

In the charged section, a supplementary appropriation of Rs. 1,200 was reduced to Rs. 1,126 after a surrender of Rs. 74. The saving of Rs. 62,510 in the voted grant of Rs. 17,00,000 was reduced to Rs. 52,571 as a result of the surrender of Rs. 9,939.

2. Remission of revenue in 10 cases amounting to Rs. 58,806 in all was sanctioned by the competent authority during the year 1953-54 as the amount was irrecoverable.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " XVII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept "			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—			
A. 8.—Extensions and Improvements—			
O.	Rs. 85,000	} 36,100	37,484
R.	—48,900		
See items 1 to 3 of Annexure A.			
A. 9.—Maintenance and Repairs—			
O.	10,21,000	} 6,11,000	6,48,098
R.	—4,10,000		
A. 10.—Establishment—Revenue Establishment—			
O.	3,62,000	} 3,43,800	3,33,947
R.	—18,200		
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—			
B. 1.—Extensions and Improvements			
	300	..	—300
See item 4 of Annexure A.			
B. 2.—Maintenance and Repairs—			
O.	6,50,700	} 7,85,000	7,64,940
R.	1,34,300		
B. 3.—Establishment—Revenue Establishment—			
O.	1,02,000	} 1,00,000	[88,395
R.	—2,000		
Col. 4.—See paragraph 3 of the Review.			
Total—XVII.—Irrigation, etc.—Deduct— Working Expenses—			
O.	22,21,000	} 18,76,200	18,72,859
R.	—3,44,800		
—3,341			
Major Head " 18.—Other Revenue Expenditure financed from Ordinary Revenues "			
C. A.—IRRIGATION WORKS— Works for which no Capital Accounts are kept—			
C. 4.—Maintenance and Repairs—			
O.	19,000	} 29,000	30,958
R.	10,000		
+1,958			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".—<i>contd.</i>			
C. A.—IRRIGATION WORKS—<i>concl.</i>			
Works for which no Capital Accounts are kept— <i>concl.</i>			
C. 5.—Establishment—Revenue Establishment—			
Rs.			
O. 42,000	} 26,200	20,115	-6,085
R. -15,800			
Col. 4.—Mainly due to adjustment of certain establishment charges under sub-head D. 5(2) for want of correct classification.			
Miscellaneous Expenditure—			
C. 11.—Development Schemes—Other Schemes—			
R. 2,50,000	2,50,000	1,67,794	-82,206
Col. 4.—See paragraph 3 of the Review and item 32 of Annexure A.			
C. 12.—Other Charges—			
O. 45,000	} 43,300	43,231	-69
R. -1,700			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Works for which no Capital Accounts are kept—			
D. 1.—Works—			
O. 1,33,000	} 3,05,555	3,68,358	+ 62,803
R. 1,72,555			
Col. 4.—See paragraph 3 of the Review and items 5 to 11 and 13 of Annexure A.			
D. 1. (A)—Charges payable to the Central Water Power, Irrigation and Navigation Commission on account of the investigation in connection with the Ganga Barrage Scheme—			
O. 41,000	} ..	..	..
R. -41,000			
D. 1.(B).—<i>Deduct</i>—Recoveries from the Union Government—			
R. -75,000	-75,000	..	+ 75,000
Col. 4.—See paragraph 3 of the Review.			
D. 3.—Extensions and Improvements—			
O. 31,200	} 27,200	47,459	+ 20,259
R. -4,000			
Col. 4.—See paragraph 3 of the Review and items 12 and 13 of Annexure A.			
D. 4.—Maintenance and Repairs—			
O. 28,40,000	} 34,06,700	35,82,395	+ 1,75,695
R. 5,66,700			
<i>Charged—</i>			
R. 500	500	..	-500
D. 4(1).—Reserve for Maintenance and Repairs—			
O. 1,00,000	} ..	..	..
R. -1,00,000			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue expenditure financed from ordinary Revenues".—<i>contd.</i>			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>			
Works for which no Capital Accounts are Kept— <i>concl.</i>			
D. 5.—Establishment—			
D. 5(1).—Revenue Establishment—	Rs.		
O.	30,000		
R.	—7,000		
Col. 4.—Same explanation as under sub-head C-5.	23,000	2,229	—20,771
D. 5(2).—General Establishment—			
O.	24,08,000		
R.	2,13,700		
Col. 4.—See paragraphs 2 and 4 of the Review.	26,21,700	22,60,550	—3,61,150
D. 5(3).—Establishment under Collector for collection of Revenue on account of Zemindary Embankment under the contract system—			
O.	46,000		
R.	—3,400		
Col. 4.—Mainly due to adjustment of certain establishment charges under this sub-head instead of under D. 5(2).	42,600	61,535	+18,935
D. 6.—Tools and Plant—			
O.	4,00,000		
R.	—17,400		
Col. 4.—See paragraph 4 of the Review.	3,82,600	4,09,705	+27,105
D. 7.—Suspense—			
O.	—64,600		
R.	—59,400		
Col. 4.—Mainly due to advance payment for purchase of cement towards the close of the financial year. See Annexure B.	—1,24,000	1,664	+1,25,664
D. 8.—Charges in England—High Commissioner for India—			
O.	3,400		
R.	—3,400		
Col. 4.—See paragraphs 3 and 4 of the Review.	..	2,260	+2,260
D. 9.—Development Schemes—			
D. 9(1).—Intensive Food Production Schemes—			
O.	23,85,000		
R.	—1,36,540		
Col. 4.—See paragraphs 2 and 3 of the Review and items 14 to 31 of Annexure A.	22,48,460	18,20,262	—4,28,198
D. 9(2).—Other Schemes—			
O.	1,34,000		
R.	2,40,240		
Col. 4.—See paragraph 3 of the Review and items 33 to 35 of Annexure A.	3,74,240	1,65,705	—2,08,535
D. 10.—Other Food Production Schemes—			
R.	6,48,200	6,48,200	3,78,726
Col. 4.—See paragraph 3 of the Review and items 36 to 41 of Annexure A.			—2,69,474

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue expenditure financed from ordinary Revenues—<i>concl.</i>			
D. B.—Navigation, Embankment and Drainage Works—<i>concl.</i>			
Miscellaneous Expenditure—	Rs.		
D. 12.—Other Charges—			
O.	82,000	73,145	76,282
R.	—8,855		
D. 13.—Grants-in-aid—			
O.	5,000	16,700	3,749
R.	11,700		
	Col. 4.—See paragraph 3 of the Review.		
<hr/>			
Total—" 18.—Other Revenue Expenditure, etc."—			
<i>Charged—</i>			
R.	500	500	..
<i>Voted—</i>			
<i>Gross—</i>			
O.	86,80,000	1,03,94,600	94,42,977
R.	17,14,600		
<i>Deductions—</i>			
R.	—75,000	—75,000	..
<hr/>			
Major Head " 51A.—Interest on Capital Outlay on Multipurpose River Schemes "			
E.—INTEREST—<i>Charged—</i>			
E. 1.—Mayurakshi Reservoir Project—			
O.	39,26,000	32,43,490	34,85,587
R.	—6,82,510		
Major Head " 51B.—Other Revenue Expenditure connected with Multipurpose River Schemes "			
F.—Mayurakshi Reservoir Project—			
O.	3,30,000	3,37,000	3,46,425
R.	7,000		
Major Head " 68.—Construction of Irrigation, Navi- gation, Embankment and Drainage Works "			
G. A.—IRRIGATION WORKS—DAMODAR CANAL—			
UNPRODUCTIVE—			
G. 9.—Works—			
O.	22,000	..	—281
R.	—22,000		
	See item 42 of Annexure A.		
<hr/>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs
Major Head " 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works". <i>—concl'd.</i>			
G.A.—IRRIGATION WORKS—DAMODAR CANAL—UN- PRODUCTIVE— <i>concl'd.</i>			
G. 10.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	—3	—5
Total—" 68.—Construction, etc."— Gross—			
O.	Rs. 22,000		
R.	—22,000	—281	—281
Deductions . . . . .	..	—5	—5
Major Head " 80A.—Capital Outlay on Multipurpose River Schemes".			
K.—DEVELOPMENT SCHEMES—			
K. 1.—Mayurakshi Reservoir Project—			
O.	3,95,00,000		
R.	—1,57,63,527	2,37,36,473	2,52,87,305 +15,50,932
See paragraph 7 of the Review.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> —			
R.	6,82,010	6,82,010	.. —6,82,010
<i>Voted</i> —			
R. Gross	1,44,08,727	1,44,08,727	.. —1,44,08,727
R. Deductions	75,000	75,000	.. —75,000
Totals—Grant No. 10.—Irrigation—			
<i>Charged</i>	39,26,000	34,85,587	—4,40,413
<i>Voted</i> —			
Gross	5,07,53,000	3,69,49,285	—1,38,03,715
Deductions . . . . .	..	—5	—5
Net	5,07,53,000	3,69,49,280	—1,38,03,720

REVIEW.

There was a saving of Rs. 4,40,413 in the charged appropriation. The surrender of Rs. 6,82,010 converted the saving into excess of Rs. 2,41,597.

In the voted section the saving was Rs. 1,38,03,720 in the grant. The surrender of Rs. 1,44,83,727 converted the saving into excess of Rs. 6,80,007.

2. The double provision of Rs. 91,000 for the establishment charges of Sonarpur Arapanch Drainage Scheme both under sub-heads D.5(2) and D. 9(1) indicates defective budgeting and control.

3. The reasons for the final variations under sub-heads B. 3, C. 11, D. 1, D. 1(B), D. 3, D. 8, D. 9(1), D. 9(2), D. 10 and D. 13 were not received from the Controlling authorities.

REVIEW—contd.

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, ordinary tools and plant and expenditure in England were initially booked in the accounts for 1953-54 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.
Charges in England	18.—Other Revenue Expenditure, etc.— Sub-head D.—8.

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

Major Heads.	General Establish- ment (Sub-head D. 5-2.).	Tools and plant (Sub-head D. 6.)	Charges in England (Sub-head D. 8.).
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—IRRIGATION, ETC.—			
Deduct—Working Expenses	4,49,507	91,562	357
18.—Other Revenue Expenditure, etc.	17,19,549	3,18,159	1,903
68.—Construction of Irrigation, etc., Works	—92	—16	..
80-A.—Capital Outlay on Multipurpose River Schemes	91,586	..	..
Total	22,60,550	4,09,705	2,260

REVIEW—contd.

5. The gross establishment charges of the Department of Irrigation and Waterways during the year 1953-54 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. 24.64 lakhs *i.e.* 31.39 per cent. of the total works outlay of Rs. 78.49 lakhs. An aggregate sum of Rs. 3.50 lakhs was recovered during the year on account of establishment charges for work done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 21.14 lakhs and were 26.93 per cent. of the total works outlay.

6. In a Division of the Irrigation and Waterways Directorate, there was a loss of Rs. 2,800 on account of the sinking in a river of a Government boat. Its write-off has been sanctioned by the competent authority. It has been reported that the loss did not disclose any defect in system, nor was it due to the negligence of any individual.

7. *Mayurakshi Reservoir Project—Sub-head K. 1.*—The Project is divided into two main parts, namely (1) the upper part comprising the Dam of Massanjore and the Reservoir area in the Santhal Parganas in Bihar and (2) the lower part comprising the barrage across the river Mayurakshi at Tilpara Ghat 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 same 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 Massanjore.

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 in 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 Tilpara Ghat, the Head works and four minor barrages namely,—the Kopai, Bakreswar, Dwarka and the Brahmani have been completed. By the end of November, 1954 nearly 78 per cent. of the canal excavation work and the construction of 1,000 hydraulic structures out of 1,426 have been completed. Out of the balance of 426, 200 minor structures will not, it is reported, be executed at the construction stage.

The execution of the upper part of the scheme consisting of the construction of a Dam and a Reservoir at Massanjore at an estimated cost of about Rs. 5.41 lakhs was taken up in 1950-51. 94 per cent. of the works in this part of the Project have already been completed by the 30th November, 1954.

Both parts of the Project except hydro-electric portion are expected by the department to be completed within the target date *viz.*, 31st May, 1955.

The expenditure incurred on the Project during and upto the end of 1953-54 amounted to Rs. 2,53,78,891 and Rs. 9,47,03,272 respectively.

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. This work is stated to be now the sole responsibility of the Bihar Government.

IRRIGATION WITH CANAL WATER.

Irrigation with canal water supplied direct to the fields has already started. With the object of encouraging the 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 due to sufficient rainfall.

Under the Irrigation Act it is optional with the agriculturists to take water to the fields and execute leases therefor. This system being considered not suitable from the financial and administrative points of view it was decided by Government that water tax should be levied at fixed rates from all persons whose fields fall within irrigable area irrespective of whether they use the canal water or not. Accordingly the State Government have made the Bengal Development Act (Act XVI of 1935) applicable by ordinance to certain areas with effect from the 26th June, 1954 under the Mayurakshi Project according to which water rates are payable in respect of all areas so declared whether water is taken or not.

The irrigation for the year 1954 started from the 1st week of July, 1954 and area declared under the Development Act is stated to be 25,000 acres and areas irrigated under the Irrigation Act comes approximately to 47,000 acres.

The whole area could not be declared under the Development Act as the Government could not guarantee irrigation throughout the area due to absence of proper storage facilities which are expected to be available from 1955-56.

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 electricity 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 and 1953-54 the revenue incomes were Rs. 1,454 and Rs. 13,618 respectively as against revenue expenditures of Rs. 2,39,501 and Rs. 3,46,425.

REVIEW—*concl.*

FINANCIAL STOCK-TAKING.

Stock-taking in the *proforma* suggested by audit has been taken up for the Project as a whole and the work has been completed in respect of expenditure incurred upto the end of 1953-54.

SCHEDULE OF RATES.

The schedules of rates in respect of both the circles of the Project have since been prepared and approved by the competent authority.

ARREARS IN ACCOUNTS.

Works accounts, stock accounts and tools and plant accounts of the Divisions of the Project are heavily in arrears in many cases from 1949-50 although some progress in their clearance has been made during the year.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—

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

B.—Navigation, Embankment and Drainage Works—

5. River Research Institute, West Bengal .

18,000 30,000 47,344 +29,344 [+17,344] 1,17,011 2,05,003 +87,992 In progress. See sub-head D. 1.

Col. 6.—See paragraph 2 of Important Comments.

6. Improvement of Kamakhya Khal and Batar Bil area, district Burdwan .

50,000 30,000 30,520 -19,480 +520 2,26,910 1,83,604 -43,306 In progress. See sub-head D. 1. Estimate since modified.

7. Re-excavation of the lower reaches of the Xonagong river.

33,000 2,000 -130 -33,130 -2,130 4,30,877 4,52,670 +21,793 In progress. See sub-head D. 1.

Col. 6.—See paragraph 2 of Important Comments.

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

B.—Navigation, Embankment and Drainage Works—

8. Collectively

23,900 26,600 20,751 -8,149 -5,849 See sub-head D. 1.

Col. 6.—See paragraph 2 of Important Comments.

III.—Major works above Rs. 50,000 for which no specific provision was made in the budget—

B.—Navigation, Embankment and Drainage Works—

9. Investigation for the reclamation of the Northern and Southern Salt Lake areas near Calcutta

.. 82,755 1,00,878 +1,00,878 +18,123 1,00,878 +1,00,878 In progress. See sub-head D. 1.

Col. 6.—See paragraph 2 of Important Comments.

10. Constructing Hamilton type bridge at Kolaghat

.. 2,000 -2,000 1,12,600 99,402 -13,198 Completion report not yet received. See sub-head D. 1. Work executed by the works and Buildings Department.

Col. 6.—Due to non-payment of land charges.

11. Investigation in connection with the Ganga Barrage Scheme

.. 1,24,500 1,60,632 +1,60,632 +36,432 7,86,210 +7,86,210 In progress. See sub-head D. 1.

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						Difference between Cols. 7 and 8 Excess (+) Balance (—).	REMARKS.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More (+) Less (—).	Modified appropriation More (+) Less (—).	Sanctioned estimate.			Expenditure to end of 1953-54.
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—contd.									
IV.—Other major works for which no specific provision was made in the budget—									
B.—Navigation, Embankment and Drainage Works—									
12. Collectively . . . . .	..	..	27,032	+ 27,032	+ 27,032	..	..	..	See sub-head D. 3.
V.—Minor works—									
B.—Navigation, Embankment and Drainage Works—									
13. Collectively	34,300	35,200	28,790	—5,510	—6,410	..	..	..	See sub-heads D. 1 and D. 3.
Col. 6.—See paragraph 2 of Important Comments.									
Col. 6.—See paragraph 2 of Important Comments.									
DEVELOPMENT SCHEMES—									
Intensive Food Production Schemes—									
B.—Navigation, Embankment and Drainage Works—									
14. Harahanganj Drainage Project, district 24-Parganas	1,57,000	..	—234	—1,57,234	—234	9,54,742	10,16,254	+ 61,512	In progress. See sub-head D. 9(1).
15. Re-excavation of Saraswati Khal in Hooghly and Howrah	1,00,000	32,600	31,952	—68,048	—48	25,12,004	5,32,276	—19,79,728	In progress. See sub-head D. 9(1).

16. Putrangi Irrigation Scheme, district Midnapore.	30,000	7,000	1,006	-28,394	-5,394	2,00,800	2,17,335	+10,426	In progress. See head D.-9(1).
17. Cut connecting the river Kunti and Chandernagore ditch, district Hooghly.	15,000	6,000	5,850	-9,150	-150	1,57,466	1,39,220	-18,246	In progress. See head D.-9(1).
18. Beral Canal Irrigation Scheme, district Bankura.	1,00,000	1,60,000	1,51,352	+51,352	-8,648	14,04,033	15,52,940	+1,48,007	In progress. See head D.-9(1).
19. Jbargram Irrigation Scheme, district Midnapore.	50,000	1,70,000	1,44,389	+94,389	-25,611	6,52,041	5,74,209	-77,772	In progress. See head D.-9(1).
20. Re-excavation of Solatopa Khal.	3,000	900	2,829	-171	+1,929	1,97,512	1,89,461	-8,051	In progress. See head D.-9(1).
21. Silt clearance of Jibanti and Banki rivers, district Murshidabad.	40,000	..	-593	-40,593	-593	2,99,342	1,23,492	-1,75,850	Completion report not yet received. See sub-head D.-9(1).
22. Soadighi—Gangakhali drainage Scheme, district Midnapore.	2,00,000	50,000	8,302	-1,91,698	-41,698	24,07,793	21,82,623	-2,25,170	In progress. See sub-head D.-9(1).
23. Sonarpur—Arapanch drainage Scheme—Part I.	8,15,000	10,41,000	9,61,877	+1,46,377	-79,123	44,00,000	39,24,274	-4,75,726	In progress. See sub-head D.-9(1).
24. Sonarpur Part II and Bagjolla Ghuni Jatragechi Drainage Scheme. . . . .	..	5,04,760	3,32,710	+3,32,710	-1,72,050	..	3,32,710	+3,32,710	In progress. See sub-head D.-9(1).
25. Hinglo River Embankment Scheme, district Birbhum. . . . .	..	6,200	3	+3	-6,197	1,62,298	1,16,661	-45,637	In progress. See sub-head D.-9(1).
26. Trans—Damodar Internal Drainage Scheme in Hooghly and Howrah. . . . .	..	..	-1,479	-1,479	-1,479	4,26,604	3,69,781	-56,823	Completed. See sub-head D.-9(1).
27. Kulai Khal Irrigation Scheme, district Bankura. . . . .	..	3,800	901	+901	-2,899	1,99,940	1,10,732	-89,208	Completion report not yet received. See sub-head D.-9(1).
28. Panipia Scheme, district Midnapore. . . . .	..	3,000	2,784	+2,784	-216	3,53,093	5,26,727	+1,73,634	Completion report not yet received. See sub-head D.-9(1).

Col. 6.—Due to non-execution of the work during the year.

Col. 6.—Mainly due to curtailment of certain items of work.

Col. 6.—Due to non-adjustment of land charges.

Col. 6.—See paragraph 2 of Important comments.

Col. 6.—See paragraph 2 of Important Comments.

Col. 6.—Due to non-payment of land charges.

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 1953-54.	Difference between Cols. 7 and 8 Excess (+) Balance (-).	REMARKS.
				Original appropriation 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—contd.										
DEVELOPMENT SCHEMES—contd.										
Intensive Food Production Schemes—contd.										
B.—Navigation, Embankment and Drainage Works—contd.										
29. Re-excavation of Chandreswar Khal . . . . .	..	13,000	7,338	+ 7,338	- 5,662	1,42,298	1,91,275	+ 48,977	In progress. See sub-head D.-9(1).	
Col. 6.—Due to non-adjustment of land charges.										
30. Re-suscitation of Nonagong Khal . . . . .	..	8,000	7,633	+ 7,633	- 367	..	7,633	+ 7,633	In progress. See sub-head D.-9(1).	
31. Schemes costing less than Rs. 1 lakh—Collectively	8,75,000	2,42,800	1,63,042	- 7,11,958	- 79,753	..	..	..	See sub-head D.-9(1).	
Other Schemes—										
A.—Irrigation Works—										
32. Investigation in connection with the Kangsahati Reservoir Project . . . . .	..	2,50,000	1,67,794	+ 1,67,794	- 82,206	7,21,000	1,67,794	- 5,53,206	In progress. See sub-head C.-11.	
Col. 6.—See paragraph 2 of Important Comments.										
B.—Navigation, Embankment and Drainage Works—										
33. Suvankar—Danra Scheme in Bankura district	60,000	83,000	28,000	- 32,000	- 55,000	13,54,739	10,94,930	- 2,59,809	In progress. See sub-head D.-9(2). Estimate since revised.	
Col. 6.—Due to non-payment of land charges.										

34. Preparation of a Master Plan for drainage of Calcutta and surrounding areas	34,000	33,240	-803	-34,803	-34,043	13,93,254	12,40,987	-1,52,267	In progress. See sub-head D.-9(2).
Col. 6.—See paragraph 2 of Important comments.									
35. Development of River Research Inst.	40,000	2,58,000	1,38,508	+98,508	-1,19,492	10,61,094	10,23,318	-37,766	In progress. See sub-head D.9(2). Estimate since revised.
Col. 6.—See paragraph 2 of Important comments.									
Other Food Production Schemes.									
B.—Navigation, Embankment and Drainage Works—									
36. Bhora khal Scheme, district Bankura . . . . .	..	1,20,000	75,064	+75,064	-44,936	2,56,210	75,064	-1,81,146	In progress. See sub-head D.-10.
Col. 6.—Non-execution of work due to delay in obtaining possession of entire land and some changes in the design of the weir.									
37. Kodalkati Katakali Khal Scheme, district Murshidabad . . . . .	..	1,55,100	72,260	+72,260	-82,340	..	72,260	+72,260	In progress. See sub-head D.-10.
Col. 6.—See paragraph 2 of Important comments.									
38. Silt clearance of Jugalgachi Khal, district 24-Parganas . . . . .	..	16,000	16,779	+16,779	+779	2,18,136	16,779	-2,01,357	In progress. See sub-head D.-10.
39. Improvement of Barabil and Choto Bil, district Burdwan . . . . .	..	75,000	59,551	+59,551	-15,449	2,04,650	59,551	-1,45,099	In progress. See sub-head D.-10.
Col. 6.—Due to changes of some specifications and lower tendered rates.									
40. Resuscitation of Chota Bhairab and Bati Nadi, district Murshidabad . . . . .	..	300	220	+220	-80	1,04,264	220	-1,04,044	In progress. See sub-head D.-10.
41. Schemes costing less than Rs. 1 lakh—Collectively . . . . .	..	2,81,800	1,54,852	+1,54,852	-1,26,948	..	..	..	See sub-head D.-10.
Col. 6.—See Paragraph 2 of Important comments.									
Total—18.—Other Revenue Expenditure, etc.	26,83,200	38,53,655	29,48,304	+2,65,104	-9,05,351	..	..	..	..
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—									
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—									
A.—Irrigation Works—									
42. Damodar Canal Works	22,000	..	-281	-22,281	-281	10,93,128	6,58,811	-4,34,317	See sub-head G.-9.
Total—68.—Construction, etc.	22,000	..	-281	-22,281	-281	..	..	..	..

ANNEXURE—A—concl'd.

Important Comments.

Expenditure on works, maintenance and repairs appears under sub-heads A.-8, A.-9, B.-1, B.-2, C.-4, C.-11, C.-12, D.-1, D.-1(A), D.-3, D.-4, D.-9(1), D.-9(2), D.-10, D.-12, G.-9 and partly under sub-head F. of this grant. The figures of appropriation and expenditure for the year were as follows:—

	In thousands of rupees.
Original appropriation	76,89
Modified appropriation	90,38
Expenditure	83,22

The expenditure was in excess of the original and less than the modified appropriation by 6,33 and 7,16 respectively. Large variations between the modified appropriation and the expenditure occurred under items 24, 31, 32, 35, 37 and 41 of the Annexure.

2. Items 5, 7, 8, 9, 11 to 13, 24, 25, 31, 32, 34, 35, 37 and 41—The reasons for the final variations under these items were not received from the Controlling authorities.

3. The number of major works in progress (included in the Annexure) during the year was 47 out of these, expenditure on 9 works exceeded the sanctioned estimate (*vide* items 5, 7, 8, 14, 16, 18, 29, 31 and 41 of Annexure A) and expenditure on 10 works was incurred without sanctioned estimate (*vide* items 9, 11, 24, 30, 31, 37 and 41 of Annexure A). Expenditure on 2 works was incurred for which there was no allotment during the year (*vide* items 1 and 31 of Annexure A.).

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 1953-54 under this minor head were under three detailed heads; (i) Purchases, (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below :—

- (i) *Purchases.*—When materials are received from a supplier, from another division or department for a specific work or for stock, their value is credited to "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores, received but not paid for.
- (ii) *Stock.*—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold or otherwise disposed of and the balance of the accounts represents the book value of the materials in stock *plus* the unadjusted charges, etc., connected with manufacture.
- (iii) *Miscellaneous P. W. Advances.*—These are of four kinds :—
- (a) Sales on credit.
 - (b) Expenditure incurred on deposit works in excess of deposits received.
 - (c) Losses, retrenchments, errors, etc.
 - (d) Other items.

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

The transactions under each unit of suspense during the year 1953-54 are exhibited below :—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases	—4,98,342	10,66,703	11,08,479	—41,776	—5,40,118
Miscellaneous P. W. Advances	4,76,858	2,85,962	2,54,926	31,036	5,07,894
Stock	1,32,550	93,586	81,182	12,404	1,44,954
Total	1,11,066	14,46,251	14,44,587	1,664	1,12,730

ANNEXURE—C.

Store Accounts of the Department of Irrigation and Waterways for the year 1953-54.

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 Canal . . .	79,278	53,945	53,706	..	79,515
2. Canals . . .	27,091	15,626	12,076	..	30,641
3. East Midnapore . . .	12,238	24,014	15,400	..	20,852
4. Hooghly Irrigation . . .	13,622	..	..	..	13,622
5. Bankura Irrigation . . .	323	..	..	..	323
Total . . .	1,32,550	93,585	81,182	..	1,44,953

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 account office in the above form. The yearly registers of stock are examined at the time of local audit. The increase in the closing balance is due to less issue of materials by the Canals and East Midnapore Divisions.

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 except in two Divisions: from which certificates of balances are awaited.

The stock accounts of the two Divisions are in arrears from 1953-54.

Grant No. 11.—Interest on Ordinary Debt.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs. .
Major Head "22.—Interest on Debt and Other Obligations".			
A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—			
Permanent Loans—			
A.-1.—Interest on Permanent Loans—			
Charged—	Rs.		
O.	18,13,000	} 21,33,000	19,54,044
R.	3,20,000		
Floating Loans—			
A.-2.—Interest on ways and means advance from the Reserve Bank . . . . .	..	911	+911
A.-3.—Interest on Cash Credit advances from the Imperial Bank—			
Charged—			
O.	1,00,000	} 3,50,000	2,32,520
R.	2,50,000		
Col. 4.—See paragraph 2 of the Review.			
A.-4.—Interest on loans taken from the Union Government—			
Charged—			
O.	1,53,56,000	} 1,34,98,656	1,34,97,424
R.	—18,57,344		
A.-5.—Other items—			
Charged—			
O.	35,000	} 32,651	27,052
R.	—2,349		
Col. 4.—See paragraph 2 of the Review.			
B.—INTEREST ON UNFUNDED DEBT—			
State Provident Funds—			
B.-1.—Interest on General Provident Fund—			
Charged—			
O.	13,50,000	} 13,81,025	14,17,800
R.	31,025		
B.-2.—Interest on Indian Civil Service Provident Fund—			
Charged—			
O.	60,000	} 67,000	66,999
R.	7,000		
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
Charged—			
O.	22,900	} 29,000	28,998
R.	6,100		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—<i>contd.</i>			
B.—INTEREST ON UNFUNDED DEBT—<i>concl.</i>			
State Provident Funds—<i>concl.</i>			
B.-4.—Interest on Contributory Provident Fund—			
<i>Charged—</i>			
<i>O.</i>	79,000		
<i>R.</i>	21,000		
B.-5.—Interest on other Miscellaneous Provident Funds—			
<i>Charged</i>	100	93	—7
C.—INTEREST ON OTHER OBLIGATIONS—			
C.-1.—Interest on Depreciation Reserve Fund and other Reserve Funds—			
<i>Charged—</i>			
<i>O.</i>	71,400		
<i>S.</i>	1,11,000		
<i>R.</i>	2,100		
	1,84,500	5,45,845	+3,61,345
Col. 4.—See paragraph 2 of the Review.			
C.-2.—Other Items—			
Miscellaneous—			
<i>O.</i>	1,000		
<i>R.</i>	—1,000		

D.—TRANSFERS TO OTHER ACCOUNTS—			
D.-1.—<i>Deduct</i>—Interest transferred to Commercial Departments—			
D.-1(1)—Irrigation Department—			
<i>Charged—</i>			
<i>O.</i>	—46,000		
<i>R.</i>	3,000		
	—43,000	—47,538	—4,538
Col. 4.—See paragraph 2 of the Review.			
D.-1(2)—Multipurpose River Scheme—			
<i>Charged—</i>			
<i>O.</i>	39,26,000		
<i>S.</i>	5,00,000		
	—34,26,000	—34,85,587	—59,587
D.-2.—<i>Deduct</i>—Interest transferred to Transport Department for State Buses—			
<i>Charged</i>	—8,00,000	—33,908	+7,66,092
Col. 4.—See paragraph 2 of the Review.			
D.-3.—<i>Deduct</i>—Interest transferred to Electricity Department for Electricity Schemes.			
<i>Charged—</i>			
<i>O.</i>	—4,18,000		
<i>R.</i>	—86,000		
	—5,04,000	—5,00,000	+4,000

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—<i>concl'd.</i>			
D.—TRANSFERS TO OTHER ACCOUNTS—<i>concl'd.</i>			
D.-4.—Deduct—Interest on Capital Advances to the Damodar Valley Corporation—			
<i>Charged—</i>			
	Rs.		
O.	-1,12,84,000	-99,78,932	-99,78,954
R.	13,05,068			-22
<i>For rounding—</i>			
<i>Charged—</i>			
O.	-400	..	..
R.	400		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross	12,22,068	12,22,068	..
R. Deductions	-12,22,068	-12,22,068	..
<i>Voted—</i>			
R.	1,000	1,000	..
Totals—			
<i>Charged—</i>			
Gross	1,89,98,000	1,78,64,514	-11,33,486
Deductions	-1,59,74,000	-1,40,45,987	+19,28,013
Net	30,24,000	38,18,527	+7,94,527
Voted	1,000	..	-1,000

REVIEW.

The original charged appropriation of Rs. 24,13,000 was augmented to Rs. 30,24,000 by a supplementary appropriation of Rs. 6,11,000 against which the expenditure was Rs. 38,18,527 resulting in an excess of Rs. 7,94,527.

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

2. The reasons for the final variations under sub-heads A.-3, A.-5, C.-1, D.-1(1) and D.-2 were not received from the Controlling authority.

10 Grant No. 13.—General Administration—General Administration.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "25.—General Administration".				
A.—HEADS OF STATES AND MINISTERS—				
A.-1.—Salary of the Governor—				
Charged	6,000	6,000	..	
A.-2.—Sumptuary Allowance of the Governor—				
Charged	22,500	22,500	..	
A.-3.—Staff and Household of the Governor—				
Charged—				
<i>O.</i>	1,76,500	} 1,75,697	1,75,862	
<i>R.</i>	—803			+165
A.-4.—Secretarial staff of the Governor—				
Charged—				
<i>O.</i>	1,51,000	} 1,62,500	1,61,404	
<i>S.</i>	11,000			—1,096
<i>R.</i>	500			
A.-5.—Expenditure from Contract Allowance—				
Charged	1,33,000	1,32,996	—4	
A.-6.—Tour Expenses—				
Charged	54,000	52,236	—1,764	
A.-8.—Ministers—				
A.-8(1).—Pay of Officers—				
<i>O.</i>	4,01,000	} 3,96,000	3,93,223	
<i>R.</i>	—5,000			—2,777
A.-8(2).—Pay of Establishment—				
<i>O.</i>	1,26,000	} 1,67,000	1,69,088	
<i>S.</i>	41,000			+2,088
A.-8(3).—Allowances, honoraria, etc.—				
<i>O.</i>	3,73,000	} 3,78,000	3,91,131	
<i>R.</i>	5,000			+13,131
A.-8(5).—Other Contingencies				
	65,000	65,270	+270	
B.—STATE LEGISLATURES—				
B.-1.—State Legislative Assembly—				
B.-1(1).—Pay of Officers—				
Charged	21,000	21,000	..	
Voted—				
<i>O.</i>	4,90,000	} 5,00,000	4,95,765	
<i>R.</i>	10,000			—4,235
B.-1(3).—Allowances, honoraria, etc.—				
Charged				
<i>O.</i>	18,000	} 17,041	17,041	
<i>R.</i>	—959			..
Voted—				
<i>O.</i>	3,40,000	} 2,81,000	2,72,240	
<i>R.</i>	—59,000			—8,760

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"			
<i>—contd.</i>			
B.—STATE LEGISLATURES—<i>concl.</i>			
B.-2.—State Legislative Council—			
<i>Charged—</i>			
O.	Rs. 39,000	} 38,820	38,820 ..
R.	—180		
<i>Voted—</i>			
O.	1,50,000	} 1,35,500	1,32,232
R.	—14,500		
B.-3.—State Legislature Secretariat—			
O.	4,80,000	} 4,09,800	3,96,800
R.	—70,200		
C.—ELECTIONS—			
C.-2.—Other Election Charges—			
O.	10,00,000	} 15,21,000	16,27,632
S.	1,00,000		
R.	4,21,000		
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—4,00,000	} —8,00,000	—8,00,000
R.	—4,00,000		
D.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—			
D.-1.—Civil Secretariat—			
D.-1(1).—Pay of Officers—			
O.	14,15,100	} 15,58,516	15,53,493
S.	1,08,000		
R.	35,416		
D.-1(2).—Pay of Establishment—			
O.	32,72,500	} 32,55,842	32,57,957
S.	51,500		
R.	—68,158		
D.-1(3).—Allowances, honoraria, etc.—			
O.	21,10,000	} 21,82,169	22,01,150
S.	66,500		
R.	5,669		
D.-1(4).—Contract Contingencies—			
O.	25,200	} 30,600	28,215
S.	10,000		
R.	—4,600		

82 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.
Major Head "25.—General Administration"			
<i>—contd.</i>			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT—<i>concl.</i>			
D.-1.—Civil Secretariat—<i>concl.</i>			
D.-1(5).—Other Contingencies—			
O.	Rs. 10,34,200		
S.	4,77,000	15,35,303	14,85,437
R.	24,103		
D.-1(6).—Grants-in-aid, contribution, etc.—			
S.	10,000	10,000	..
D.-1(7).—Establishment charges payable to other Governments, Departments, etc.—			
O.	22,000	3,000	2,959
R.	—19,000		
D.-1(8).—<i>Deduct.</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—1,84,000	—2,05,500	—1,50,674
R.	—21,500		
Col. 4.—Mainly due to non-reimbursement of the full charges by the Government of India during the year.			
D.-2.—Public Service Commission— <i>Charged</i>			
O.	2,12,000	2,25,387	2,21,616
S.	12,000		
R.	1,387		
D.-3.—Board of Revenue—			
O.	2,77,000	2,94,950	2,94,429
R.	17,950		
D.-4.—Local Fund Audit Establishment—			
O.	4,43,000	4,27,000	4,18,691
R.	—16,000		
E.—COMMISSIONERS—			
O.	3,43,000	3,44,721	3,36,932
R.	1,721		
F.—DISTRICT ADMINISTRATION—			
F.-1.—General Establishment—			
F.-1(1).—Pay of Officers—			
O.	20,86,000	20,08,000	19,50,139
R.	—78,000		
F.-1(2).—Pay of Establishment—			
O.	21,90,900	22,79,373	21,44,999
R.	88,473		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—<i>contd.</i>			
F.—DISTRICT ADMINISTRATION—<i>concl'd.</i>			
F.-1.—General Establishment—<i>concl'd.</i>			
F.-1(3).—Allowances, honoraria, etc.—			
Rs.			
O.	24,32,300	23,11,663	24,69,692
R.	-1,20,637			+1,58,029
F.-1(4).—Contract Contingencies—			
Rs.			
O.	8,28,500	9,13,218	9,34,003
S.	50,000			+20,785
R.	34,718		
F.-1(5).—Other Contingencies—			
<i>Charged—</i>			
O.	4,000	4,055	2,999
R.	55			-56
<i>Voted—</i>			
O.	9,23,800	9,95,760	10,15,477
S.	1,03,000			+19,717
R.	-31,040		
F.-1(6).—Grants-in-aid, Contributions, etc.—			
O.	2,35,500	2,31,500	2,30,996
R.	-4,000			-504
F.-1(8).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-19,000	-21,600	-25,408
R.	-2,600			-3,808
For rounding—			
R.	2	2	..
F.-2.—Sub-Divisional Establishment—			
F.-2(2).—Pay of Establishment—			
O.	9,52,000	9,48,458	9,81,994
S.	22,000			+33,536
R.	-25,542		
F.-2(3).—Allowances, honoraria, etc.—			
O.	7,08,000	7,27,148	7,63,394
R.	19,148			+36,246
F.-2(5).—Other Contingencies—			
O.	15,000	24,750	26,140
R.	9,750			+1,390
F.-3.—Other Establishments—			
O.	88,000	1,11,938	94,536
R.	23,938			-17,402
Col. 4.—Mainly non-utilisation of provision for purchase of furniture.			

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.
Major Head "25.—General Administration"—<i>concl.</i>			
G.—WORKS—	Rs.		
O.	50,000		
S.	81,000		
	1,31,000	1,24,811	—6,189
H.—MISCELLANEOUS—			
H.-1.—Discretionary grants by Heads of States, etc.	71,000	69,055	—1,945
H.-2.—Miscellaneous—			
H. 2.-A.—Maintenance of Government Aircraft and Motor Vehicles—			
H.-2.-A(1).—Pay of Officers	13,000	13,000	..
H.-2.-A(2).—Pay of Establishment—			
O.	2,05,000		
R.	2,600		
H.-2.-A(3).—Allowances, honoraria, etc.—			
O.	1,42,000		
R.	8,700		
H.-2.-A(5).—Other Contingencies—			
O.	6,95,000		
S.	50,000		
R.	—12,600		
H.-3.—Rehabilitation Programme—			
O.	1,28,000		
R.	13,350		
H.-4.—Charges in England—High Commissioner for India—			
H.-4(1).—Salaries and expenses of the High Commissioner's Department	1,45,500	1,45,507	+7
H.-4(2).—Other items—			
O.	26,500		
R.	—19,734		
	6,766	6,760	—6
Surrenders or withdrawals within grant or appro- priation—			
Voted—			
R. Gross	—1,73,527	—1,73,527	+1,73,527
R. Deductions	4,24,100	4,24,100	—4,24,100
TOTALS—			
Charged	8,60,000	8,53,474	—6,526
Voted—			
Gross	2,54,73,000	2,57,06,302	+2,33,302
Deductions	—6,03,000	—9,76,082	—3,73,082
Net	2,48,70,000	2,47,30,220	—1,39,780

REVIEW.

In the charged section the original appropriation of Rs. 8,37,000 was augmented to Rs. 8,60,000 by a supplementary appropriation of Rs. 23,000. There was a saving of Rs. 6,526 in the charged appropriation.

In the voted section the original grant of Rs. 2,37,00,000 was augmented to Rs. 2,48,70,000 by a supplementary grant of Rs. 11,70,000. There was a saving of Rs. 1,39,780 in the total grant. The surrender of Rs. 2,50,573 converted the saving to an excess of Rs. 1,10,793.

Grant No. 14.—Administration of Justice.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"			
A.—HIGH COURT—			
<i>Charged—</i>			
A.-1.—Pay of Officers—			
O.	Rs. 11,28,200	} 11,25,670	11,26,253
R.	—2,530		
A.-2.—Pay of Establishment—			
O.	8,47,500	} 8,37,194	8,37,883
R.	—10,306		
A.-3.—Allowances, honoraria, etc.—			
O.	5,60,800	} 5,51,482	5,54,011
R.	—9,318		
A.-4.—Contingencies—			
O.	1,64,300	} 1,81,000	1,79,725
R.	16,700		
B.—OFFICIAL ASSIGNEE—			
O.	1,08,100	} 1,04,573	1,04,886
R.	—3,527		
C.—OFFICIAL RECEIVER—			
O.	1,42,700	} 1,45,034	1,45,454
R.	2,334		
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—			
O.	2,13,100	} 2,12,700	2,10,038
R.	—400		
D.-2.—Pay of Establishment—			
O.	34,650	} 36,320	36,406
R.	1,670		
D.-3.—Allowances, honoraria, etc.—			
O.	2,46,000	} 2,64,085	3,15,102
R.	18,085		
Col. 4.—Mainly larger payment of fees to lawyers as a result of unusual rise in the number of cases.			
D.-4.—Contingencies—			
O.	2,39,950	} 2,27,114	3,27,267
R.	—12,836		
Col. 4.—Same as under D.-3.—Col. 4.			
D.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—10,000	—4,000	+6,000
Col. 4.—Non-recovery of contingent charges for conducting cases on behalf of the Central Government.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—<i>contd.</i>			
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—			
O.	Rs. 3,24,200	3,25,964	3,29,287
R.	1,764			+3,323
F.—CORONER'S COURT—			
O.	9,000	8,900	9,049
R.	—100			+149
G.—PRESIDENCY MAGISTRATES' COURTS—			
G.-1.—Pay of Officers—			
O.	1,59,500	1,77,610	1,75,734
R.	18,110			—1,876
G.-2.—Pay of Establishment—			
O.	1,54,100	1,47,937	1,48,571
R.	—6,163			+634
G.-3.—Allowances, honoraria, etc.—			
O.	1,76,900	1,74,660	1,74,301
R.	—2,140			—359
G.-4.—Contract Contingencies			
		24,000	24,476
G.-5.—Other Contingencies—			
O.	99,800	1,23,486	1,42,903
R.	23,686			+19,417
Col. 4.—Mainly due to (i) large expenditure under diet and travelling allowances owing to increased number of witnesses (Rs. 16,343) and (ii) arrear compensation inclusive of taxes for an office (Rs. 2,890).			
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers—			
O.	12,35,800	12,81,800	13,05,923
R.	46,000			+24,123
H.-2.—Pay of Establishment—			
O.	18,59,100	17,38,805	17,35,611
R.	—1,20,295			—3,194
H.-3.—Allowances, honoraria, etc.—			
O.	17,28,000	16,71,404	17,08,375
R.	—56,596			+36,971
H.-4.—Contract Contingencies			
		2,70,000	2,74,955
H.-5.—Other Contingencies—			
O.	3,61,800	4,46,586	4,24,422
R.	84,786			—22,164
I.—COURTS OF SMALL CAUSES—			
O.	4,28,000	4,30,693	4,32,755
R.	2,693			+2,062

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice" —<i>concl'd.</i>			
J.—CRIMINAL COURTS—			
O.	33,500	37,100	35,783
R.	3,600		
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—			
O.	7,400	8,352	8,374
R.	952		
L.—SHERIFF AND REPORTER—			
<i>Charged—</i>			
O.	27,800	29,998	29,830
R.	2,198		
<i>Voted—</i>			
O.	85,700	77,717	74,809
R.	-7,983		
M.—CHARGES IN ENGLAND—			
High Commissioner for India—			
<i>Charged—</i>			
O.	400	80	20
R.	-320		
<i>Voted—</i>			
O.	9,700	7,760	7,637
R.	-1,940		
<i>For rounding—</i>			
Surrenders or withdrawals within grant or appropriation—		100	..
<i>Charged—</i>			
R.	3,576	3,576	..
<i>Voted—</i>			
R.	8,300	8,300	..
TOTALS—			
<i>Charged</i>		27,29,000	27,27,722
<i>Voted—</i>			-1,278
Gross		79,51,000	81,52,118
Deductions		-10,000	-4,000
Net		79,41,000	81,48,118
			+2,07,118

REVIEW.

The saving of Rs. 1,278 in the charged appropriation of Rs. 27,29,000 was as a result of surrender of Rs. 3,576 converted into an excess of Rs. 2,298.

In the voted section the grant was Rs. 79,41,000 against which the expenditure amounted to Rs. 81,48,118 resulting in an excess of Rs. 2,07,118 which further increased to Rs. 2,15,418 due to surrender of Rs. 8,300.

2. Sums of Rs. 4,109 and Rs. 23,877 representing respectively the amounts of Government decrees and decrees for court fees in pauper suits were found irrecoverable and were written off during the calendar year 1953 by the competent authorities.

See also the Audit Report.

N	read.	Final Grant.	Actual Expendi- ture.	Excess + having— .	
1		2	3	4	
		Rs.	Rs.	Rs.	
Major Head "28.—Jails and Convict Settlements".					
A.—JAILS—					
A.-1.—Pay of Officers—					
	Rs.				
	O	1,17,060	} 1,01,673	1,01,834	+ 161
	R	—15,387			
A.-2.—Pay of Establishment—					
	O	14,49,700	} 14,16,786	14,12,213	— 4,573
	R	—32,914			
A.-3.—Allowances, honoraria, etc.—					
	O	9,77,250	} 9,68,444	9,71,568	+ 3,124
	R	—8,806			
A.-4.—Contingencies—					
	O	66,24,600	} 56,89,874	56,66,094	— 23,780
	R	—9,34,726			
A.-5.—Grants-in-aid, Contributions, etc.					
			1,000	1,000	..
A.-6.—Establishment charges payable to other Governments, Departments, etc.—					
	O	100	} 900	1,355	+ 455
	R	800			
A.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—					
	O	—17,000	} —18,832	—18,229	+ 603
	R	—1,832			
A.-8.— <i>Deduct</i> —Cost of basic rations supplied from Jail stock—					
	O	—6,25,000	} —5,90,000	—5,43,368	+ 46,632
	R	35,000			
For rounding					
			290	..	—290
B.—JAIL MANUFACTURES—					
B.-1.—Pay of Officers—					
	O	6,400	} 6,781	6,664	— 117
	R	381			
B.-2.—Pay of Establishment					
			35,900	35,370	— 530
B.-3.—Allowances, honoraria, etc.—					
	O	18,700	} 18,825	18,353	— 472
	R	125			
B.-4.—Contingencies—					
	O	13,95,000	} 10,15,410	10,16,615	+ 1,205
	R	—3,79,590			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—<i>concl.</i>			
B.—JAIL MANUFACTURES—<i>concl.</i>			
B-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O.	—10,00,000	—7,25,000	—7,42,501
R.	2,75,000			—17,501
C.—WORKS—			
R.	38,600	38,600	30,907
Col. 4.—Due to non-completion of a work during the year.			
Surrenders or withdrawals within grant—			
R. Gross	13,31,517	13,31,517	.. —13,31,517
R. Deductions	—3,08,168	—3,08,168	.. +3,08,168
TOTALS—			
Gross	1,06,26,000	92,61,973	—13,64,027
Deductions	—16,42,000	—13,04,098	+3,37,902
Net	89,84,000	79,57,875	₹—10,26,125

REVIEW.

The saving of Rs. 10,26,125 in the grant of Rs. 89,84,000 was as a result of surrender of Rs. 10,23,349 reduced to Rs. 2,776.

Store Account of the Jail Depot for the Year 1953.

Serial No.	Description of Stores.	OPENING BALANCE.		RECEIPTS DURING THE YEAR.		SALES DURING THE YEAR.		Written off during the year.		CLOSING BALANCE.		
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Profit.	Quantity.	Value.
		3	4	5	6	7	8	9	10	11	12	
1	Dusters, Towels Swabs, Ganchas, etc.	Nos.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2	Cloth of different width	Yds.	6,140	4,941	11,008	9,266	13,211	18,286	..	6,900	3,937	2,821
3	Durries, Purdahs, Durries Ashan, etc.	Nos.	7,817	4,158	2,610	1,986	5,492	4,434	..	1,367	4,935	3,077
4	Teak wood furniture	"	632	3,300	400	2,420	420	5,309	..	2,787	612	3,198
5	Cane Articles	"	274	1,084	183	724	538	2,189	..	790	119	409
6	Cotton newar, coir string	Md.	1,073	2,549	921	3,164	925	6,354	..	3,155	1,069	2,514
7	Coir articles	Nos.	89	1,110	888	58,906	886	65,961	..	7,109	3	113
7A	Coir matting rolls and miscellaneous	Sq. ft.	47	18	63	1,311	64	2,222	..	1,193	88	1,392
8	Woolen articles	Nos.	48	551	1,359	518	891*	489	..	146	515	193
9	Other manufactures	"	1,435	515	218	498	15	106	..	12	48	561
10	Phenyle and Khas Khas Purdahs	"	101	1,639	689	10,031	690	14,981	..	158	1,444	538
11	Cotton yarn and waste cotton, etc.	"	22	289	8	151	19	189	..	4,951	100	1,640
TOTAL		..	..	20,213	..	89,069	..	1,21,153	..	28,578	..	16,707

Some wrong balancing and mispostings of previous years adjusted in this account.

* Excess of sales over receipt under mustard oil (included under Miscellaneous) and coir mattings is adjusted during the year. 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 Prisons Directorate during the month of October, 1953 and by the Manager on the 31st December 1953.

Fractions in totals have been rounded up to the next higher rupee and those below half ignored

CALCUTTA ;
The 6th November, 1954. }

Prepared by :
S. K. SAHA,
Accountant.

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

AUDIT CERTIFICATE.

The Store Accounts of the Jail Depot, Calcutta, for the year 1953, were checked under my supervision with reference to 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 17th May, 1955. }

S. K. SARKAR.
Examiner, Outside Audit, Wes' Bengal.

AUDIT COMMENTS.

The stock was physically verified by the Travelling Auditor of the office of the Inspector General of Prisons, West Bengal, in October, 1953 and by the Manager, Jail Depot, Calcutta, in December, 1953. The differences between the book balances and actual stock balances were not, however, worked out and adjusted.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"			
A.—PRESIDENCY POLICE—			
A.-1.—Pay of Officers—	Rs.		
O.	2,75,300	} 3,46,245	3,46,702
R.	70,945			+ 457
A.-2.—Pay of Establishment—			
O.	95,79,300	} 87,77,830	87,79,023
R.	—8,01,470			+ 1,193
A.-3.—Allowances, honoraria, etc.—			
O.	50,32,700	} 48,23,227	48,43,980
R.	—2,09,473			+ 20,762
A.-4.—Contract Contingencies—			
O.	8,00,000	} 6,94,452	7,07,984
R.	—1,05,548			+ 13,532
A.-5.—Other Contingencies—			
O.	47,34,500	} 46,77,629	48,02,373
R.	—56,871			+ 1,24,744
A.-6.—Establishment charges payable to other Governments, Departments, etc.	38,700	16,130	—22,570
Col. 4.—Saving due to non-opening of additional beds for police patients in a T. B. Hospital			
A.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—3,06,000	—2,44,566	+ 61,434
Col. 4.—See paragraph 2 of the Review.			
B.—SUPERINTENDENCE—			
B.-1.—Pay of Officers—			
O.	1,73,000	} 1,71,800	1,71,326
R.	—1,200			—474
B.-2.—Pay of Establishment—			
O.	1,95,100	} 1,93,000	1,93,274
R.	—2,100			+ 274
B.-3.—Allowances, honoraria, etc.—			
O.	1,29,500	} 1,26,500	1,26,385
R.	—3,000			—115
B.-4.—Contract Contingencies—			
O.	14,000	} 11,200	11,217
R.	—2,800			+ 17
B.-5.—Other Contingencies—			
O.	23,000	} 30,500	30,203
R.	7,500			—297

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>contd.</i>			
C.—DISTRICT EXECUTIVE FORCE—			
C.-1.—Pay of Officers—			
O.	Rs. 5,63,400	} 5,23,700	5,23,790
R.	-39,700			+90
C.-2.—Pay of Establishment—			
O.	1,46,77,470	} 1,42,15,770	1,42,43,543
R.	-4,61,700			+27,773
C.-3.—Allowances, honoraria, etc.—			
O.	1,15,51,292	} 1,16,91,392	1,17,25,879
R.	1,40,100			+34,487
C.-4.—Contract Contingencies—			
O.	10,55,324	} 12,90,124	12,89,712
R.	2,34,800			-412
C.-5(1).—Petty Construction—			
O.	68,000	} 40,900	40,527
R.	-27,100			-373
C.-5(2).—Other Contingencies—			
O.	52,99,466	} 56,30,566	56,38,573
R.	3,31,100			+8,007
C.-5(3).—Loss—			
R.	500	500	500
C.-6.—Grants-in-aid and Contributions—			
O.	28,000	} 29,000	28,978
R.	1,000			-22
C.-7.—Establishment Charges payable to other Governments, Departments, etc.—			
O.	80,900	} 27,900	24,000
R.	-53,000			-3,900
Col. 4.—Saving due to non-receipt of debits for a loss to be borne by the State Government on account of a Sub-Post Office in Darjeeling and for cost of special medicines supplied to police patients by a T. B. Hospital.			
C.-8.— <i>Deduct</i> —Establishment Charges recoverable from other Governments, Departments, etc.			
	-93,500	-70,016	+23,484
Col. 4.—Due to provision made for recoveries on account of leave salary and pension contribution and loss for supply of rations at subsidised rate of the police guards supplied to several Government Departments, which are adjustable under other Major Heads.			
For rounding	48	..	-48
D.—POLICE TRAINING SCHOOLS—			
D.-1.—Pay of Officers—			
O.	31,700	} 22,100	22,007
R.	-9,600			-93
D.-2.—Pay of Establishment—			
O.	2,87,100	} 3,77,869	3,77,456
R.	90,769			-413

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	2	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>contd.</i>			
D.—POLICE TRAINING SCHOOLS—<i>concl'd.</i>			
D.-3.—Allowances, honoraria, etc.—			
O.	Rs. 1,42,400	2,14,074	2,13,769
R.	71,674			—305
D.-4.—Contract Contingencies—			
O.	33,000	53,700	53,705
R.	20,700			+5
D.-5.—Other Contingencies—			
O.	81,200	65,274	66,460
R.	—15,926			+1,186
E.—SPECIAL POLICE—			
E.-1.—Pay of Officers—			
O.	31,000	30,400	30,408
R.	—600			+8
E.-2.—Pay of Establishment—			
O.	3,37,000	3,19,400	3,18,941
R.	—17,600			—459
E.-3.—Allowances, honoraria, etc.—			
O.	5,32,800	5,39,300	5,43,047
R.	6,500			+3,747
E.-4.—Contract Contingencies—			
O.	30,000	52,000	51,747
R.	22,000			—253
E.-5.—Other Contingencies—			
O.	1,58,300	1,46,700	1,47,015
R.	—11,600			+315
E.-6.—Establishment charges payable to other Governments, Departments, etc.			
	400		—400
F.—RAILWAY POLICE—			
F.-1.—Pay of Officers—			
O.	37,100	45,300	45,350
R.	8,200			+50
F.-2.—Pay of Establishment—			
O.	6,41,700	6,18,300	6,18,522
R.	—23,400			+222
F.-3.—Allowances, honoraria, etc.—			
O.	4,49,800	4,74,000	4,74,745
R.	24,200			+745
F.-4.—Contract Contingencies—			
O.	25,000	25,500	25,490
R.	500			—10

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>concl.</i>			
F.—RAILWAY POLICE—<i>concl.</i>			
F.-5.—Other Contingencies—			
Rs.			
O.	1,65,000		
R.	31,500		
F.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	—7,50,000	1,96,766	+266
		1,96,766	+266
		—7,58,900	—8,900
G.—CRIMINAL INVESTIGATION DEPARTMENT—			
G.-1.—Pay of Officers—			
O.	1,60,500		
R.	—6,400		
G.-2.—Pay of Establishment—		1,54,100	1,53,515
O.	9,90,450		
R.	—36,280		
G.-3.—Allowances, honoraria, etc.—		9,54,190	9,53,646
O.	5,94,750		
R.	17,640		
G.-4.—Contract Contingencies—		6,12,390	6,10,326
O.	42,000		
R.	5,600		
G.-5.—Other Contingencies—		47,600	47,571
O.	5,42,900		
R.	—12,280		
I.—WORKS—		5,30,640	5,21,617
O.	3,85,000		
R.	52,100		
		4,37,100	3,74,302
			—62,798
Col. 4.—Mainly some repair works not undertaken within the year (Rs. 55,000) and liabilities carried forward due to non-adjustment of some repair charges for want of Government sanction (Rs. 6,000) and non-payment of some work bills owing to the work not being completed according to specification (Rs. 2,750).			
J.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	13,500		
R.	18,980		
		32,480	38,478
			+5,998
Col. 4.—Mainly insufficient provision for miscellaneous expenditure of officers, payment of which was made in March, 1954.			
For rounding			
		—100	..
Surrenders or withdrawals within grant—			
R.	7,41,300		
		7,41,300	..
			—7,41,300
TOTALS—			
Gross	6,00,81,500	5,94,28,991	—6,02,509
Deductions	—11,49,500	—10,73,482	—76,018
Net	5,88,82,000	5,83,55,509	—5,26,491

REVIEW.

The saving of Rs. 5,26,491 in the grant of Rs. 5,88,82,000 was as a result of surrender of Rs. 7,41,300 converted into an excess of Rs. 2,14,809.

2. *Sub-head A.-7.*—The explanation for the final variations could not be incorporated in the Appropriation Accounts as the same was not received from the Controlling authority.

3. A sum of Rs. 1,000 was found missing on the 29th January, 1952 from the custody of a constable while he was counting the money at the counter of the Imperial Bank after encashment of a T. A. bill of Rs. 2,756-11-0. Police investigation proved ineffectual in finding out the stolen money or in apprehending the culprit. Out of the lost money, Rs. 500 has been recovered from the constable and the Accountant at fault and the balance written off under orders of Government.

Grant No. 17.—Ports and Pilotage.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage".			
B.—OTHER PORTS—			
A.—Charges for pooled launches—			
	Rs.		
O.	4,13,100		
S.	63,000		
R.	—39,900		
		4,36,200	3,75,784
			—60,416
Col. 4.—Mainly due to (i) non-adjustment of charges for compensation payable for military launches during the year owing to inadequate details (Rs. 38,000) and (ii) non-payment of repair charges to a certain launch due to late receipt of the bill (Rs. 20,000).			
B.—Ports Establishment—			
O.	81,200		
R.	—5,602		
		75,598	63,507
			—12,091
Col. 4.—See paragraph 2 of the Review.			
D.—Miscellaneous—			
O.	2,95,100		
S.	33,000		
R.	—41,986		
		2,86,114	2,53,860
			—32,254
Col. 4.—Mainly due to (i) non-payment of charges for stores (Rs. 17,749) and taxes (Rs. 2,000) owing to late receipt of the bills and (iii) non-adjustment of repair bills of the Works and Buildings Department (Rs. 10,945) during the year.			
For rounding		—400	..
			—400
Surrenders or withdrawals within grant—			
R.	87,488		
		87,488	..
			—87,488
TOTAL		8,85,000	6,93,151
			—1,91,849

REVIEW.

The original grant of Rs. 7,89,000 was augmented to Rs. 8,85,000 by a supplementary grant of Rs. 96,000 against which the expenditure was Rs. 6,93,151 resulting in a saving of Rs. 1,91,849. The surrender of Rs. 87,488 reduced the saving to Rs. 1,04,361.

2. Against the original estimate of Rs. 67,900 for the year 1953-54 included in sub-head B, the revised estimate was fixed at Rs. 56,000. This shows that the fall in expenditure was duly anticipated by Government. But it was not followed up and consequential action taken to modify and surrender the resulting saving to Government. These omissions indicate defective control. Government have stated that in the absence of any dependable guide and in view of fluctuating actuals in the previous years, the reduction in the original grant was not considered to be necessary. A reference to previous actuals for 1950-51, 1951-52, 1952-53 however, reveals that the average annual expenditure came to Rs. 56,128 which could have been adopted in adjusting the provision to the expenditure.

Grant No. 18.—Scientific Departments.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "36.—Scientific Departments".			
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES—			
	Rs.		
O.	1,04,015	} 72,440	70,390
R.	—31,575			—2,050
Col. 4.—Mainly liabilities carried forward due to non-drawal of grant by a certain institution.			
For rounding	—15	..	+15
Surrenders or withdrawals within grant—			
R.	31,575	31,575	—31,575
TOTAL	1,04,000	70,390	—33,610

REVIEW.

The saving of Rs. 33,610 in the grant of Rs. 1,04,000 was reduced to Rs. 2,035 as a result of surrender of Rs. 31,575.

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37.—Education".				
University.				
A.—GRANTS TO UNIVERSITIES—				
O.	21,00,000	} 25,64,000	25,64,000	
S.	4,64,000			..
B.—GOVERNMENT ARTS COLLEGES—				
B.1 —Arts Colleges for men—				
B.1(1).—Pay of Officers—				
O.	12,36,700	} 12,10,000	12,07,426	
S.	27,000			—2,574
R.	—53,700			
B.1(2).—Pay of Establishment—				
O.	1,28,500	} 1,39,700	1,34,381	
R.	11,200			—5,319
B.1(3).—Allowances, honoraria, etc.—				
O.	4,35,000	} 4,44,165	4,41,295	
S.	13,000			—2,870
R.	—3,835			
B.1(4).—Contract Contingencies—				
O.	39,800	} 57,044	59,818	
S.	5,000			+2,774
R.	12,244			
B.1(5).—Other Contingencies—				
O.	3,72,350	} 4,27,469	4,18,629	
S.	29,400			—8,840
R.	25,719			
B.1(6).—Lump provision for Research Grant to Government Colleges—				
O.	70,000	} 63,551	60,227	
R.	—6,449			—3,324
For rounding		50	..	
			—50	
B.2.—Arts Colleges for Women—				
B.2(1).—Pay of Officers—				
O.	2,71,600	} 2,67,009	2,62,721	
R.	—4,591			—4,288
B.2(2).—Pay of Establishment—				
O.	38,300	} 37,700	37,845	
R.	—600			+145

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>			
<i>University—contd.</i>			
B.—GOVERNMENT ARTS COLLEGES—<i>concl'd.</i>			
B.-2.—Arts Colleges for Women—<i>concl'd.</i>			
B.-2(3).—Allowances, honoraria, etc.—	Rs.		
O.	98,800	1,07,416	1,05,849
R.	8,616		
B.-2(4).—Contract Contingencies—		46,700	44,763
O.	48,400		
R.	—1,700		—1,937
B.-2(5).—Other contingencies—		1,11,683	1,16,457
O.	1,11,600		
R.	83		+4,774
B.-3.—Arts Colleges (in Cooh Behar)—			
B.-3(1).—Pay of Officers—			
O.	93,200	91,600	90,148
R.	—1,600		
B.-3(2).—Pay of Establishment—		9,300	9,174
O.	9,800		
R.	—500		—126
B.-3(3).—Allowances, honoraria, etc.—		29,081	27,721
O.	27,600		
R.	1,481		—1,360
B.-3(4).—Contract Contingencies—		7,803	6,980
O.	7,100		
R.	703		—823
B.-3(5).—Other Contingencies—		22,808	24,127
O.	17,700		
R.	5,108		+1,319
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C.-1.—Arts Colleges for men—			
O.	8,46,700	9,65,300	9,52,909
S.	44,600		
R.	74,000		
C.-2.—Arts Colleges for women—			
O.	1,26,600	1,28,710	1,36,888
R.	2,110		
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
D.-1.—Pay of Officers—			
O.	2,66,900	3,40,300	3,53,920
R.	73,400		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>			
University— <i>concl.</i>			
D.—GOVERNMENT PROFESSIONAL COLLEGES—<i>concl.</i>			
D.-2.—Pay of Establishment—			
O.	Rs. 63,300	56,135	84,496
R.	—7,165		
Col. 4.—See paragraph 2 of the Review.			
D.-3.—Allowances, honoraria, etc.—			
O.	1,28,700	1,16,426	1,41,360
R.	—12,274		
Co. 4.—See paragraph 2 of the Review.			
D.-4.—Contract Contingencies—			
O.	15,400	16,605	15,903
R.	1,205		
D.-5.—Other Contingencies—			
O.	2,54,330	2,32,475	3,36,043
R.	—21,855		
Col. 4.—Due to expenditure in connection with the development of the Bengal Engineering College booked under this sub-head instead of under W-4.			
D.-6.—Grants-in-aid, Contributions, etc.—			
O.	750	850	748
R.	100		
For rounding		20	—20
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
O.	49,200	67,700	67,659
R.	18,500		
Secondary.			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F.-(i)(a).—Secondary Schools for Boys—			
F.-(i)(a)1.—Pay of Officers—			
O.	6,80,000	6,71,561	6,71,865
R.	—8,439		
F.-(i)(a)2.—Pay of Establishment—			
O.	41,150	40,600	41,331
R.	—550		
F.-(i)(a)3.—Allowances, honoraria, etc.—			
O.	2,79,500	3,04,600	3,04,123
R.	25,100		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>			
Secondary—<i>contd.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i>			
F.-(i)(a).—Secondary Schools for Boys.—<i>concl'd.</i>			
	Rs.		
F.-(i)(a)4.—Contract Contingencies—			
O.	72,800	70,898	70,383
R.	—1,902		
F.-(i)(a)5.—Other Contingencies—			
O.	68,240	1,02,837	1,00,622
R.	34,597		
For rounding	10	..	—10
F.-(i)(b).—Secondary Schools for Girls—			
F.-(i)(b)1.—Pay of Officers—			
O.	86,000	81,500	83,117
R.	—4,500		
F.-(i)(b)2.—Pay of Establishment—			
O.	8,850	8,350	7,937
R.	—300		
F.-(i)(b)3.—Allowances, honoraria, etc.—			
O.	45,300	41,050	40,509
R.	—4,250		
F.-(i)(b)4.—Contract Contingencies—			
O.	16,900	16,500	16,346
R.	—400		
F.-(i)(b)5.—Other Contingencies—			
O.	46,937	50,789	50,288
R.	3,852		
For rounding	13	..	—13
F.-(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—			
F.-(ii)1.—Pay of Officers—			
O.	1,10,000	96,000	1,00,346
R.	—14,000		
F.-(ii)2.—Pay of Establishment—			
O.	51,500	47,500	46,352
R.	—4,000		
F.-(ii)3.—Allowances, honoraria, etc.—			
O.	46,700	44,908	43,219
R.	—1,792		
F.-(ii)5.—Other Contingencies—			
O.	2,02,300	1,99,500	2,02,509
R.	—2,800		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>			
Secondary— <i>concl'd.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS— <i>concl'd.</i>			
F.-(iii).—Secondary Schools (in Cooch Behar)—			
F. (iii)1.—Pay of Officers—			
O.	2,50,000	2,37,000	2,38,808
R.	—13,000		
F.-(iii)2.—Pay of Establishment—		6,800	6,520
O.	8,390		
R.	—1,590		—280
F.-(iii)3.—Allowances, honoraria, etc.—		1,38,793	1,37,312
O.	1,41,400		
R.	—2,607		—1,481
F.-(iii)4.—Contract Contingencies—		9,123	8,997
O.	8,900		
R.	223		—126
F.-(iii)5.—Other Contingencies—		12,650	11,391
O.	22,200		
R.	—9,550		—1,259
For rounding	10	..	—10
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
G.-(i)(a).—Secondary Schools for boys—			
O.	22,55,100	23,78,500	23,44,928
R.	1,23,400		
G.-(i)(b).—Secondary Schools for girls—		5,22,000	5,20,377
O.	5,15,000		
R.	7,000		—1,623
G.-(ii).—Secondary Schools for boys and girls (Anglo-Indian)—		2,78,152	3,12,667
O.	3,00,500		
R.	—22,348		+34,515
Col. 4.—See paragraph 2 of the Review.			
G.-(iii).—Secondary Schools (in Cooch Behar)—			
O.	17,000	22,200	21,545
R.	5,200		
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—			
O.	35,60,000	33,00,000	33,00,000
R.	—2,60,000		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37.—Education".—<i>contd.</i>				
Primary.				
I.—GOVERNMENT PRIMARY SCHOOLS (IN COOCH BEHAR)—				
O.	Rs. 3,57,100	3,46,040	3,42,388	
R.	—11,060			—3,652
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—				
J.-(i).—Primary Schools for boys and girls—				
O.	7,70,000	7,87,208	7,44,427	
R.	17,208			—42,781
J.-(ii).—Primary Schools for boys and girls (Anglo-Indian)—				
O.	3,91,400	3,89,600	3,51,489	
R.	—1,800			—38,111
J.-(iii).—Primary Schools (in Cooch Behar)—				
O.	1,06,800	1,01,300	1,03,018	
R.	—5,500			+1,718
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—				
O.	93,97,000	93,82,303	93,90,021	
S.	6,00,000			+7,628
R.	—6,14,607			
Special.				
L.—GOVERNMENT SPECIAL SCHOOLS—				
L.-(i).—Special Schools and Training Schools for Masters.—				
L.-(i)1.—Pay of Officers—				
O.	1,42,800	1,38,500	1,37,631	
R.	—4,300			—869
L.-(i)2.—Pay of Establishment—				
O.	1,31,400	1,22,410	1,18,884	
R.	—8,990			—3,526
L.-(i)3.—Allowances, honoraria, etc.—				
O.	1,17,500	1,12,510	1,10,984	
R.	—4,990			—1,526
L.-(i)4.—Contract Contingencies—				
O.	19,400	19,071	18,533	
R.	—329			—538

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>			
Special—<i>contd.</i>			
L.—GOVERNMENT SPECIAL SCHOOLS—<i>concl.</i>			
L.-(i).—Special Schools and Training Schools for Masters—<i>concl.</i>			
L.-(i)5.—Other Contingencies—			
O.	Rs. 3,24,580	3,00,592	2,90,680
R.	—23,988			—9,912
L.-(i)6.—Establishment charges payable to other Governments, Departments, etc.			
	1,63,500	2,01,420	+37,920
Col. 4.—Due to adjustment of debit, on account of cost of maintenance of the Reformatory School Hazaribagh, raised after the close of the financial year.			
L.-(i)7.—Deduct—Amount payable from the provision for Development Schemes—			
O.	—9,400	..	..
R.	9,400		
For rounding	20	..	—20
L.-(ii).—Special Schools and Training Schools for Mistresses—			
L.-(ii)1.—Pay of Officers—			
O.	22,600	22,350	22,229
R.	—250			—121
L.-(ii)2.—Pay of Establishment—			
O.	3,850	3,700	3,610
R.	—150			—90
L.-(ii)3.—Allowances, honoraria, etc.—			
O.	10,650	10,416	10,360
R.	—234			—56
L.-(ii)5.—Other Contingencies—			
O.	37,300	39,339	39,172
R.	2,039			—167
L.-(iii).—Special Schools and Training Schools (in Cooch Behar)—			
L.-(iii)2.—Pay of Establishment—			
O.	4,400	4,050	4,018
R.	—350			—32
L.-(iii)3.—Allowances, honoraria, etc.—			
O.	2,100	1,625	1,620
R.	—475			—5
L.-(iii)5.—Other Contingencies—			
O.	7,700	8,055	7,080
R.	355			—1,025

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>			
Special—<i>concl'd.</i>			
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
M.-(i)(a).—Special Schools for Boys and Masters—			
O.	Rs. 4,46,500	5,22,460	4,39,647
R.	75,960		
Col. 4.—See paragraph 2 of the Review			
M.-(i)(b).—Special Schools for Girls and Mistresses—			
O.	1,04,000	1,36,790	1,44,186
R.	32,790		
M.-(ii).—Special Schools (Anglo-Indian)			
		1,900	1,879
M.-(iii).—Special Schools (in Cooch Bchar)—			
O.	5,300	3,600	4,463
R.	—1,700		
General.			
N.—DIRECTION—			
O.	3,74,700	3,87,800	3,85,700
R.	13,100		
O.—INSPECTION—			
O.-(i)(a).—Men's Branch—			
O.-(i)(a)1.—Pay of Officers—			
O.	3,35,000	3,55,000	3,54,597
R.	20,000		
O.-(i)(a)2.—Pay of Establishment—			
O.	1,55,000	1,60,400	1,58,240
R.	5,400		
O.-(i)(a)3.—Allowances, honoraria, etc.—			
O.	3,28,500	3,60,047	3,59,659
R.	31,547		
O.-(i)(a)4.—Contract Contingencies—			
O.	24,800	35,356	34,938
R.	10,556		
O.-(i)(a)5.—Other Contingencies—			
O.	30,000	17,716	17,694
R.	—12,284		
O.-(i)(b).—Women's Branch—			
O.-(i)(b)1.—Pay of Officers—			
O.	36,500	34,800	34,957
R.	—1,700		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>			
General—<i>contd.</i>			
O.—INSPECTION—<i>contd.</i>			
O.-(i)(b).—Women's Branch— <i>concl'd.</i>	Rs.		
O.-(i)(b)2.—Pay of Establishment—			
O.	16,500	15,000	14,909
R.	—1,500		
O.-(i)(b)3.—Allowances, honoraria, etc.—			
O.	23,500	22,646	22,292
R.	—854		
O.-(i)(b)4.—Contract Contingencies .		8,100	7,884
O.-(i)(b)5.—Other Contingencies—			
O.	2,250	2,934	2,912
R.	684		
For rounding +.		50	..
O.-(ii).—Inspection (Anglo-Indian)—			
O.-(ii)1.—Pay of Officers—			
O.	7,100	7,200	7,280
R.	100		
O.-(ii)2.—Pay of Establishment—			
O.	10,900	10,300	10,317
R.	—600		
O.-(ii)3.—Allowances, honoraria, etc.—			
O.	14,200	11,865	11,315
R.	—2,335		
O.-(ii)4.—Contract Contingencies .		1,200	1,263
O.-(ii)5.—Other Contingencies—			
O.	3,000	2,404	2,384
R.	—596		
O.-(iii).—Inspection (in Cooch Behar)—			
O.-(iii)1.—Pay of Officers—			
O.	21,000	20,350	20,053
R.	—650		
O.-(iii)2.—Pay of Establishment—			
O.	16,300	15,300	15,545
R.	—1,000		
O.-(iii)3.—Allowances, honoraria, etc.—			
O.	21,000	21,950	22,039
R.	950		
O.-(iii)4.—Contract Contingencies—			
O.	2,200	2,400	2,549
R.	200		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
General—<i>contd.</i>			
O.—INSPECTION—<i>concl'd.</i>			
O.-(iii)—Inspection (in Cooch Behar)—<i>concl'd.</i>			
	Rs.		
O.-(iii)5.—Other Contingencies—			
O.	1,460	1,890	1,984
R.	430		
For rounding	40	..	—40
P.—SCHOLARSHIPS—			
P.-(i)—Scholarships—			
O.	5,28,300	5,34,000	4,93,735
R.	5,700		
P.-(ii)—Scholarships (in Cooch Behar)	33,900	8,461	—25,439
Col. 4.—Mainly non-drawal of certain general stipends and scholarships.			
P.-(iii)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
R.	—800	—800	..
Q.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	11,24,000	12,30,000	12,30,000
R.	1,06,000		
R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	12,33,000	11,99,816	12,23,634
R.	—33,184		
S.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	—12,33,000	—11,99,816	—12,23,634
R.	33,184		
See paragraph 4 of the Review.			
F.—MISCELLANEOUS—			
T.-(a).—Youth Welfare Works under Physical Director—			
O.	2,19,900	2,34,400	2,29,654
R.	14,500		
T.-(b).—Expenses of the State Text-Book Committee—			
O.	17,700	16,554	15,405
R.	—1,146		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
General—<i>contd.</i>			
T.—MISCELLANEOUS—<i>contd.</i>			
T.-(c).—Expenses of the West Bengal Sanskrit Association—			
O.	Rs. 39,300	43,000	43,543
R.	3,700		
T.-(d).—State Council for Engineering and Technical Education—			
O.	13,400	13,800	13,683
R.	400		
T.-(e).—National Cadet Corps—			
O.	15,09,600	12,94,000	11,82,114
R.	—2,15,600		
T.-(f).—Expansion of education and welfare services to relieve educated unemployment—			
S.	23,82,000	11,51,122	11,38,368
R.	—12,30,878		
T.-(g).—Other Charges—			
T.-(g)1.—Examination Charges—			
O.	1,50,000	71,736	70,544
R.	—78,264		
T.-(g)2.—Grants for the encouragement of literature—			
O.	34,300	44,800	41,619
S.	24,000		
R.	—13,500		
T.-(g)3.—Training abroad of students—			
O.	7,200	..	..
R.	—7,200	..	..
T.-(g)4.—Other Charges			
O.	3,06,500	39,100	39,861
T.-(g)5.—Grants-in-aid, contributions, etc.—			
O.	98,000	6,27,180	6,24,963
S.	2,22,680		
R.	7		
T.-(g)6.—Deduct—Recoveries from Union Government—			
R.	—2,00,000	—2,00,000	—2,00,000
T.-(g)7.—Other items—			
O.	1,11,500	1,45,589	1,40,206
S.	66,000		
R.	—31,911		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
General— <i>concl'd.</i>			
T.—MISCELLANEOUS—<i>concl'd.</i>			
T.-(g).—OTHER CHARGES— <i>concl'd.</i>			
T.-(g)8.—Grants for researches and regional survey of indigenous arts—			
	Rs.		
R.	1,500	1,500	..
T.-(g)9.—Grant for the encouragement of historical research			
	1,000	..	—1,000
T.-(h).—Miscellaneous—Anglo-Indian Education—			
O.	17,700		
R.	—650		
	17,050	14,097	—2,953
Col. 4.—See paragraph 2 of the Review.			
T.-(i).—Miscellaneous—Expenses in Cooch Behar—			
O.	73,700		
R.	—12,130		
	61,570	48,410	—13,160
Col. 4.—See paragraph 2 of the Review.			
U.—WORKS			
		4,814	+4,814
Col. 4.—See paragraph 2 of the Review.			
<i>Charges in England.</i>			
V.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	1,03,200		
S.	7,000		
R.	—13,120		
	97,080	(a)89,957	—7,123
W.—DEVELOPMENT SCHEMES—			
W.-1.—Pay of Officers—			
O.	6,13,000		
R.	—20,622		
	5,92,378	5,80,609	—11,769
W.-2.—Pay of Establishment—			
O.	1,81,000		
R.	—400		
	1,80,600	1,28,335	—52,265
Col. 4.—Due to certain posts remaining vacant during the year.			
W.-3.—Allowances, honoraria, etc.—			
O.	2,75,000		
R.	—2,200		
	2,72,800	2,57,904	—14,896
W.-4.—Contingencies—			
O.	11,82,000		
R.	65,883		
	12,47,883	8,60,400	—3,87,483
Col. 4.—Non-payment of cost of certain equipments due to either non-receipt or administrative reasons (Rs. 2,15,080) and booking of expenditure in connection with the Bengal Engineering College under sub-head D.5- instead of under this sub-head (Rs. 1,72,403).			
W.-5.—Scholarships, etc.			
	1,10,000	1,27,489	+17,489
Col. 4.—Excess expenditure was not reported by local officers in time to be covered by re-appropriation.			

(a) The High Commissioner's figure for Col. 3 is less by Rs. 1,731. This difference is due mainly to adjustment of a debit of Rs. 1,734 in the Indian Books instead of in the accounts of the High Commissioner.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>concl'd.</i>			
W.—DEVELOPMENT SCHEMES—<i>concl'd.</i>			
W.-6.—Grants-in-aid, contributions, etc.—			
	Rs.		
O.	90,33,000	} 87,71,072	88,24,409
S.	4,04,000		
R.	—6,65,928		
W.-7.— <i>Deduct</i> —Amount met from "General Reserve Fund, Cooch Behar"	—2,00,000	..	+2,00,000
Col. 4.—See paragraph 2 of the Review.			
For rounding	100	..	—100
Surrenders or withdrawals within grant—			
R. Gross	24,27,749	24,27,749	.. —24,27,749
R. Deductions	1,58,216	1,58,216	.. —1,58,216
Total Grant No. 19—			
Gross	5,08,15,400	4,77,92,984	—30,22,416
Deductions	—14,42,400	—14,24,434	+17,966
Net	4,93,73,000	4,63,68,550	—30,04,450

REVIEW.

The original grant of Rs. 4,52,09,000 was augmented to Rs. 4,93,73,000 by a supplementary grant of Rs. 41,64,000 against which the expenditure for the year amounted to Rs. 4,63,68,550 resulting in a saving of Rs. 30,04,450. The surrender of Rs. 25,85,965 reduced the saving to Rs. 4,18,485. The bulk of the saving was contributed by sub-head W-4.

2. The reasons for the final variations under sub-heads D-2, D-3, G(ii), M(i)(a), T(h), T(i), U and W-7 were not received from the Controlling authorities.

3. *Sub-head W.—Development Schemes.*—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 1953-54.	Expenditure to end of 1953-54(a).
	Rs.	Rs.
1. Immediate and final plan of Sibpore Engineering College	8,21,933	54,20,793
2. Grant to Jadavpur College	2,24,000	12,87,325
3. Strengthening of headquarters staff for supervision of the new system of education.	14,011	1,10,863
4. Physical instructresses of training schools and colleges for girls.	4,613	23,278

REVIEW—*contd.*

Name of the Scheme.	Expenditure during 1953-54.	Expenditure to end of 1953-54(a).
	Rs.	Rs.
5. Scheme for sending students abroad	24,726	6,81,749
6. Increasing the salaries of primary school teachers	40,36,936	2,87,77,106
7. Expansion of training facilities for graduate men and women teachers.	2,02,480	7,02,488
8. Basic training school	1,93,661	12,65,001
9. Introduction of basic education	18,48,442	57,70,235
10. Primary training college	1,05,584	8,86,776
11. Adult education	11,52,763	36,45,075
12. Technical high school	32,759	1,73,134
13. Expansion of girls' secondary education	5,27,317	17,65,988
14. Equipment of private colleges	1,00,000	6,22,785
15. Equipment and machinery for government colleges	93,480	6,09,497
16. Increasing efficiency of primary school inspection and strengthening of staff.	59,563	2,48,396
17. Colleges for women	2,27,444	8,57,312
18. Re-organisation of Goenka College of commerce and Business Administration, Calcutta	61,708	1,12,446
19. Youth welfare and provision for facilities for physical exercise.	19,219	24,228
20. Engineering schools for diploma courses	7,71,462	16,64,530
21. Higher scientific training and research facilities	2,05,188	2,05,188
COOCH BEHAR DEVELOPMENT.		
(Development of education	51,947	84,228
TOTAL	1,07,79,236	5,49,38,421

(a) Excludes expenditure booked under Grant No. 31.—Civil Works—sub-head J and closed schemes.

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

REVIEW—*concl.*

reduction of expenditure under sub-head S. The transactions of the Fund during 1953-54 are shown below :—

	Rs.
Opening balance on the 1st of April, 1953 . . . . .	..
Receipt during 1953-54	12,30,000
Expenditure during 1953-54	12,23,634
Closing balance on the 31st March, 1954	6,366

5. *Deposit Account of the Grant made by the Indian Central Jute Committee.*— This deposit account is intended for recording transaction relating to the grant made by the Committee for the conduct of experimental work on the census of jute crop in the State. The expenditure on the scheme is booked under this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Committee is debited to this deposit account by corresponding credit to the revenue head, viz., XXVI.— Education.

An account of the transactions during the year 1953-54 is given below :—

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

STORE ACCOUNT.

Store Accounts of the Bengal Engineering College for the year 1953-54.

—	Oil, Coal and Grease, etc.	Timber.	Tools.	Machines.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous Stores.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,727	18,906	15,083	648	477	1,269	59,409*
<i>Receipts—</i>							
(a) By local purchase	9,059	8,123	6,368	3,689	3,063	3,555	71,578
(b) From other Governments, Departments, etc. . . . .	..	..	..	..	..	..	..
(c) From overseas . . . . .	..	..	..	..	..	..	..
(d) From other sources	20	33	..	..	..	..	151
<i>Issues—</i>							
(a) Issue	8,130	15,994	7,806	..	3,147	3,203	71,315
(b) Loss, shortages, etc. . . . .	..	823	..	110	..	..	163
Closing balance	3,676	10,245	13,645	4,227	393	1,621	59,660

* Includes Rs. 10 on account of adjustment in the closing balance of the previous year.

(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, 1954 for the year 1953-54.

SIBPORE ;

The 1st December, 1954.

}	H. BASAK, Accountant.	N. MITTER, Chief Store-keeper.
	S. N. RAY, Superintendent of Works.	R. G. P. S. FAIRBAIRN, Principal, Bengal Engineering College.

AUDIT CERTIFICATE.

The Store Accounts of the Bengal Engineering College, Sibpur, for the year 1953-54 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 5th January, 1955.

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

AUDIT COMMENTS.

The result of stock verification conducted in June, 1954, disclosed shortages of Rs. 1,096 which had since been written off.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
	Rs.		
O.	3,26,900		
R.	5,421		
A.-2.—Pay of Establishment—			
O.	3,98,500		
R.	—34,970		
A.-3.—Allowances, honoraria, etc.—			
O.	2,81,800		
R.	11,380		
A.-4.—Contract Contingencies—			
O.	33,600		
R.	910		
A.-5.—Other Contingencies—			
A.-5(ii).—Other Charges—			
O.	35,500		
R.	—13,350		
B.—HOSPITALS AND DISPENSARIES—			
B.-1.—Pay of Officers—			
O.	3,21,500		
R.	—42,400		
B.-2.—Pay of Establishment—			
O.	16,40,050		
R.	—1,31,950		
B.-3.—Allowances, honoraria, etc.—			
O.	14,77,500		
R.	48,500		
B.-4.—Contract Contingencies—			
O.	8,40,500		
S.	45,000		
B.-5.—Other Contingencies—			
O.	50,02,300		
S.	9,23,000		
R.	85,000		
Col. 4.—Unanticipated late adjustments of bills for supplies.			
B.-6.—Grants-in-aid, contributions, etc.—			
Grants to hospitals and dispensaries—			
Charged	60,000	60,000	..
Voted—			
O.	15,10,000		
R.	3,12,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
B.—HOSPITALS AND DISPENSARIES—concl'd.			
B.-7.—Establishment charges payable to other Governments, Departments, etc.—	Rs.		
R.	42,485	42,485	..
B.-8.—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-6,850		
R.	4,316	-2,347	-13
C.—GRANTS FOR MEDICAL PURPOSES—			
O.	7,63,000		
R.	-21,400	7,40,614	-986
D.—MEDICAL COLLEGES AND SCHOOLS—			
D.-1.—Pay of Officers—			
O.	6,42,000		
R.	-19,830	6,22,170	-10,650
D.-2.—Pay of Establishment—			
O.	1,76,600		
R.	-29,000	1,47,600	-853
D.-3.—Allowances, honoraria, etc.—			
O.	2,65,500		
R.	1,225	2,66,725	+8,691
D.-4.—Contract Contingencies—			
O.	52,000		
R.	15,700	67,700	+2,879
D.-5.—Other Contingencies—			
O.	2,43,000		
R.	1,00,000	3,43,000	+273
D.-6.—Grants-in-aid, contributions, etc.—			
O.	9,000		
R.	-3,750	5,250	..
D.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	1,200		
R.	30,908	32,108	-7,856
Col. 4.—Claims not preferred during the year.			
D.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-30,900		
R.	24,121	-6,779	..
E.—MENTAL HOSPITAL—			
E.-1.—Pay of Officers—			
O.	500		
R.	-20	480	-9

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
E.—MENTAL HOSPITAL—concl'd.			
E.-2.—Pay of Establishment—	Rs.		
O.	10,500		
R.	4,240		
E.-3.—Allowances, honoraria, etc.—			
O.	11,000		
R.	2,225		
E.-4.—Contract Contingencies—			
O.	15,000		
R.	4,300		
E.-5.—Other Contingencies—			
O.	26,800		
R.	-3,800		
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O.	8,70,000		
R.	48,926		
	9,18,926	7,78,842	-1,40,084
Col. 4.—Non-receipt of a debit during the year.			
F.—CHEMICAL EXAMINER—			
O.	1,10,200		
R.	-10,500		
	99,700	98,349	-1,351
G.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	60,100		
R.	-4,500		
	55,600	53,879	-1,721
H.—PROVINCIALISATION OF SADAR AND SUB- DIVISIONAL HOSPITALS—			
H.-1.—Pay of Officers—			
O.	85,600		
R.	14,400		
H.-2.—Pay of Establishment—			
O.	7,24,500		
R.	-33,500		
H.-3.—Allowances, honoraria, etc.—			
O.	5,09,500		
R.	-49,500		
H.-4.—Contract Contingencies—			
O.	7,90,000		
R.	-45,000		
H.-5.—Other Contingencies—			
O.	13,32,000		
R.	-1,82,000		
	11,50,000	15,25,387	+3,75,387
Col. 4.—Unanticipated late adjustments of bills for supplies.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—<i>contd.</i>			
I.—WORKS—			
O.	Rs. 57,73,300		
S.	3,49,000		
R.	—52,31,750		
Col. 1.—See paragraph 2 of the Review.	8,90,550	9,23,946	+33,306
J.—DEVELOPMENT SCHEMES—			
J.-1.—Pay of Officers—			
O.	6,87,500		
S.	6,500		
R.	—1,18,900		
Col. 1.—See paragraph 2 of the Review.	5,75,100	5,74,194	—906
J.-2.—Pay of Establishment—			
O.	26,35,400		
S.	3,86,000		
R.	—59,300		
Col. 1.—See paragraph 2 of the Review.	29,62,100	29,47,107	—14,993
J.-3.—Allowances, honoraria, etc.—			
O.	20,42,900		
R.	66,600		
Col. 1.—See paragraph 2 of the Review.	21,09,500	21,26,652	+17,152
J.-4.—Contingencies—			
O.	50,56,600		
S.	4,31,500		
R.	—60,200		
Col. 1.—See paragraph 2 of the Review.	54,27,900	57,26,137	+2,98,237
Col. 4.—Late adjustment of bills for supplies which could not be anticipated in time.			
J.-5.—Grants-in-aid, contributions, etc.—			
O.	7,10,000		
R.	—50,378		
Col. 1.—See paragraph 3 of the Review.	6,59,622	6,59,641	+19
J.-6.—Works—			
R.	36,18,956	36,18,956	31,96,290
Col. 1.—Post-budget decision for the change in classification. See also sub-head I.			—4,22,666
Col. 4.—Mainly due to slow progress of certain works and non-payment of certain bills by the competent authority due to insufficient details and non-checking of the measurements of the work in some cases.			
J.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	2,000		
R.	2,78,000		
Col. 4.—Non-payment of the share of rents for the Lake Medical College and Hospital pending a decision on the allocation of the same between the Central and the State Governments.	2,80,000	1,63,594	—1,16,406
J.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—22,400		
R.	13,985		
Col. 1.—See paragraph 3 of the Review.	—8,415	—8,415	..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—concl'd.			
J.—DEVELOPMENT SCHEMES—concl'd.			
J.-9.—Deduct—Amount met from General Reserve Fund (Cooch Behar)—			
O.	Rs. —1,51,000		
R.	1,51,000		
Col. 1.—See paragraph 4 of the Review.			
K.—SUSPENSE—			
K.-1.—Gross Charges—			
O.	60,00,000		
R.	—4,00,000		
Col. 1.—See paragraph 4 of the Review.			
K.-2.—Deduct—Issues to other Governments, Departments, etc.—			
O.	—60,00,000		
R.	10,00,000		
Col. 4.—Unanticipated larger recoveries at a very late stage.			
For rounding—			
O.	100		
R.	—100		
Surrenders or withdrawals within grant or appropriation—			
R. Gross	7,93,422	7,93,422	.. —7,93,422
R. Deductions	—1,93,422	—1,93,422	.. +1,93,422
Totals—			
<i>Charged</i>	60,000	60,000	..
Voted—			
Gross	3,76,14,950	3,62,13,674	—14,01,276
Deductions	—2,10,950	—17,541	+1,93,409
NET	3,74,04,000	3,61,96,133	—12,07,867

REVIEW.

In the voted section the original grant of Rs. 3,52,63,000 was augmented to Rs. 3,74,04,000 by the supplementary grant of Rs. 21,41,000 against which the expenditure was Rs. 3,61,96,133 resulting in a saving of Rs. 12,07,867. The surrender of Rs. 6,00,000 reduced the saving of Rs. 6,07,867.

2. Sub-head 1—Works.—A supplementary grant of Rs. 3,49,000 was obtained in March, 1954 under this sub-head due to larger expenditure during the year owing to the earlier completion of the construction of a work while a total saving of Rs. 52,31,750 was reappropriated on the 31st March, 1954 from the same sub-head due to a change in the classification of some other works. The fact of the saving was known to Government well in advance and at the time of fixing the Revised Estimate the original grant of Rs. 57,73,300 under this sub-head was reduced to 10,50,600. Had this fact been taken into account, there would have been no necessity for obtaining

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the supplementary grant under this sub-head. The above supplementary grant thus proved entirely unnecessary.

3. Sub-head J-5.—Out of the total reduction of Rs. 50,378 in Col. 1, a sum of Rs. 44,000 was reappropriated to other sub-heads consequent on the post-budget decision to utilise a part of the grant under this sub-head for purchase of equipments for the State Hospitals. This indicates diversion of grants for specific purposes.

4. Sub-head J-9.—A provision of Rs. 1,51,000 was made in the original budget under sub-heads J-1, J-4 for the scheme "Provision of 25 maternity beds in the M. E. S. building of Cooch Behar as an annexure of the Sadar M. J. N. Hospital" with a corresponding minus provision of Rs. 1,51,000 under sub-head J-9. As in the previous year, the scheme could not be implemented during the year under review also. The provision was, however, neutralised by a suitable reappropriation.

5. J.—Development Schemes—Sub-heads—J-1—J-8.—The expenditure booked under these sub-heads related to the following Development schemes.

Serial No.	Name of the Scheme	Expenditure for	Expenditure to end of
		1953-54 (a)	1953-54 (a)
1	2	3	4
		Rs.	Rs.
1.	Increase in the number of rural dispensaries and establishment of Public Health units	59,12,359	2,28,25,059(b)
2.	Maintenance of Auxiliary Government Hospitals	50,28,537	3,90,40,490
3.	Rehabilitation and Improvement of existing Hospitals	7,04,213	56,43,020(b)
4.	Provision of an Infectious Diseases Hospital in Calcutta . . . . .	..	1,42,996
5.	Children's ward in the Medical College Hospital, Calcutta . . . . .	..	1,80,756
6.	Creation of an Ambulance Service. . . . .	..	4,41,818
7.	Control and prevention of venereal diseases	3,20,568	16,44,625
8.	Establishment of a temporary Medical College in the Lake Area in Calcutta with 1,000 bedded Hospital (State Share)	1,63,594	34,11,607
9.	Establishment of a T. B. Sanatorium and establishment of a T. B. Hospital at Kanchrapara	18,88,471	93,09,904(b)
10.	Establishment of a Rural Nursing Service and improvement of Nursing System	2,18,494	9,91,709
11.	Conversion of N. R. Sarkar Medical School (Campbell Medical School) into a College and provision of 100 additional beds	8,45,061	31,86,042
12.	Improvement of Pharmacy and Pharmacy Training	26,778	1,07,035
13.	Health Education . . . . .	..	31,470
14.	Ayurvedic College	50,000	1,93,000
15.	Dental Medical College	2,27,125	4,40,057
TOTAL		1,53,85,200	8,75,98,672

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

(b) Due to a change in classification of expenditure on certain Development Schemes from Sub-head "I" to Sub-head "J" the expenditure adjusted during the years 1950-51, 1951-52 and 1952-53 under Sub-head "I" have now been included in the progressive expenditure of the relative schemes.

Consolidated Store accounts of the Principal State Hospitals (including the Lady Dufferin Victoria Hospital) in West Bengal for the year 1953-54.

1	Instru- ments and Appliances.	Medi- cines, Drugs and Dressings.	Bedding and Clothing.	Crockery.	Miscel- laneous.	Remarks.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Opening balance*	3,29,683	2,65,540	95,480	5,127	46,184	
2. Receipts—						
(a) By local purchase	2,41,899	5,23,639	86,285	6,816	1,04,095	
(b) From other Govern- ment Department	3,83,756	14,21,792	62,858	2,346	36,934	
(c) From overseas	..	..	..	..	..
(d) From other sources	..	..	..	..	..
3. Issues during the year	5,72,357	19,22,417	1,75,951	9,819	1,38,786	
4. Depreciation, loss, shortage etc. written off	469	118	..	..	3	
5. Closing balance	3,82,512	2,88,436	68,672	4,470	48,424	

*The differences between the closing balances of the year 1952-53 and the opening balances of the year 1953-54 are due to the inclusion of the Store Accounts of the Lady Dufferin Hospital for the first time.

Certified that the figures represent a substantially true account of affairs and that they agree with 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 1st February, 1955.

} DHIRENDRANATH PAL,
*Accounts Assistant, Directorate of Health
Services, West Bengal.*

K. S. MITRA,
Deputy Director of Health Services, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Medical College Hospitals, Seth Sukhlal Karnani Hospital, Nilratan Sarkar Hospital, Sambhunath Pandit Hospital and the Lady Dufferin Victoria Hospital, Calcutta, for 1953-54 were locally test-audited under my supervision with reference to the local records and I certify that subject to the Audit Comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;

The 1st March, 1955.

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

AUDIT COMMENTS.

1. In one hospital the value of Stores issued was arrived at, this year also by deducting the value of closing stock from that of the opening balance and receipt, although Audit suggested that the value should be arrived at direct from ledgers and the suggestion was accepted by the Director of Health Services, West Bengal in July, 1952. This irregularity was previously reported in para 1 of the Audit Comments appearing at page 138 of the Appropriation Accounts for 1951-52.

2. In another hospital surgical stores of a considerable value purchased from abroad as far back as in 1950-51 were not incorporated in the Store Accounts owing, it is stated, to the absence of any information regarding their actual prices. Government have since intimated in September, 1955, that the value of stores was subsequently ascertained to be Rs. 8,664 and accounted for in the stock books of 1954-55.

3. (a) The management of yet another hospital was taken over by the the State Government on the 17th July, 1949. The Store Accounts for 1949-50 were not compiled correctly. Store Accounts for 1950-51, 1951-52 and 1952-53 were prepared in 1953-54. Consequently the Store Accounts for these years could not be published in the Appropriation Accounts of the respective years. The store accounts for 1950-51 and 1951-52 could not be checked in Audit as the necessary documents *e.g.*, invoices, requisitions, etc. had been destroyed. It could not also be verified whether all stores as per inventory prepared at the time of taking over the hospital were included in the Store Accounts of these years.

Stores pertaining to the Venereal Department were not included in the Store Accounts.

(b) The issues of stores were not properly authorised nor was any acknowledgement taken from the persons receiving the stores. In most cases issues of Stores to Wards were shown in lump in the Store Ledgers but the necessary details of issues were neither recorded therein nor made available to audit. In the absence of this information, the correctness and legitimacy of the issues could not be checked. Government have since stated in September, 1955, that every endeavour is being made to maintain details of receipts and issues in future.

(c) Contrary to rules, physical verification of stores was made by the same authorities as were responsible for their custody. Excesses and deficiencies disclosed on physical verification were not adjusted. Condemned stores of the value of Rs. 2,448 were not written off under orders of the competent authority.

(d) Stores of the total value of Rs. 3,823 were held in excess of requirements and stores valued at Rs. 11,532 remained unutilised for the disposal of which no steps had been taken.

(e) Priced store ledgers were not maintained. The valuation of receipts and issues was not correctly made. Values of stores received were determined not on the basis of prices noted in the respective invoices, but on the basis of those noted in the published catalogue of the Administrative Officer, Stores. Issue rates were also similarly fixed. Government have since reported that the catalogue prices were adopted in order to expedite the preparation of the Store Accounts.

Store Accounts of Kanchnrapara T. B. Hospital from 9.3.46 to 31.3.1953.

	Medicines and Surgical Dressings.	Instrument and Appliance.	Bedding and Clothings.	Crockeries.	Miscellaneous including furniture.
1	2	3	4	5	6
Opening Balance as per original Ledger—					
Dollar value	\$20,334.28	\$31,008.62	\$42,193.14	\$4,523.30	₹3,₹15.76
India Rupee Value	Rs. 96,588	Rs. 1,47,290	Rs. 2,00,417	Rs. 21,485	
Receipts—					
(a) Local purchase	21,272	11,186	13,375	1,609	
(b) From other Govern- ment Department	4,33,670	85,114	80,903	6,083	68,026
(A) TOTAL	5,51,530	2,43,590	2,94,695	29,177	4,19,088
Issues—					
Issued to Kanchnrapara T. B. Hospital	4,23,078	1,18,757	2,58,828	18,064	2,49,955
Issued to Central Medical Stores	19,176	42,700	..	2,354	5,074
(B) TOTAL ISSUES	4,42,254	1,61,457	2,58,828	20,418	2,55,029
Gross Balance (A — B) X	1,09,276	82,133	35,867	8,759	1,64,059
Unserviceable articles to be written off	27,813	21,187	5,135	2,087	43,321
Surplus <i>i.e.</i> , not required by the Kanchnrapara T.B. Hospital	11,320	34,469	479	3,637	20,735
. (Y)	39,133	55,656	5,614	5,724	64,056
Net Balance— (Gross minus unservice- able & surplus ((X—Y)	70,143	26,477	30,253	3,035	1,00,003
Result of physical verifica- tion—					
Excess	5,118	17,422	342	218	1,626
Shortage	6,595	9,338	6,363	1,951	4,075

CALCUTTA ;
The 7th July 1954.

A. BANERJEE,
Secretary, T. B. Hospital, Kanchnrapara.

S. K. GANGULY,
Superintendent, Kanchnrapara T. B. Hospital.

K. S. MITRA,
Deputy Director of Health Service, Accounts
and Audit, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Kanchrapara T. B. Hospital for the period from the 9th March, 1946 to the 31st March, 1953 were locally test-audited under my supervision with reference to local records and I certify that subject to the audit comments given below, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;
The 27th April, 1955.

}
}

S. K. SARKAR,

Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

1. A consolidated Store Account embracing the period from the 9th March, 1946 to the 31st March, 1953 was prepared by the Hospital instead of a year-wise account. The transactions pertaining to each financial year were not recorded in separate sets of ledgers, but in the same set in a continuous chain. Further, the books were not balanced at the end of each year. It could not, therefore, be checked in audit whether stores were at any time acquired in excess of requirements. It was stated by Government that it would be very difficult and would take a very long time if at this stage store Accounts were to be prepared separately for each year and hence it was decided by them that a consolidated Store Account should be prepared from the date of inception upto 1952-53.

2. Further, the transactions of different years in respect of individual items were scattered over different stock ledgers or in different pages of same stock ledger without any running total and without cross-references in most cases to show where the transactions of the subsequent periods had been entered. It could not, therefore, be ensured in audit that the transactions appearing in different pages in respect of each item had been duly included in arriving at the figures shown in the Store Accounts.

3. Stores worth Rs. 99,543 shown in the accounts as unserviceable had not yet been written off under orders of Government.

4. Stores worth Rs. 70,640 treated as surplus and not required for utilisation in the hospital were lying in stock for want of orders of disposal.

5. Shortages and excesses in stores found in course of the physical verification, which was carried out only once during the period of seven years, were not adjusted in the accounts.

Value Accounts of the Central Medical Stores (Health Services), West Bengal, for the period from 1-4-53 to 31-3-1954.

	1					
	Instruments and Appliances.	Medicine, Drugs and Dressings.	Bedding and Clothing.	Crockery.	Miscellaneous.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance	11,32,814	24,51,656	1,52,645	17,060	1,47,312	
(Addition or deduction from Opening balance due to correction of ledgers between 1952-53 and 1953-54).	16,181	—44,778	—29,557	3,840	—15,577	
2. Receipts—						
(a) By local purchase	15,47,489	35,22,449	1,53,092	22,721	1,86,275	
(b) From other Government Departments	1,18,884	31,500	75,550	5,560	54,825	
3. Issue during the year	16,78,748	39,06,746	2,55,700	28,899	2,26,993	
4. Depreciation, loss, shortage, written off, etc.	1,200	544	185	76	62	
Closing balance	11,35,420	20,51,537	95,845	20,206	1,45,780	

Certified that the figures incorporated in the Store Accounts of the Central Medical Stores for the period from the 1st April, 1953 to the 31st March, 1954 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 75 per cent of the stock was physically verified.

CALCUTTA;

1. Sudhir Kumar Nath,
 2. Mihir Kanti Dhar Roy,
 3. Santosh Kumar Ghosh,
- Store Clerk.

The 14th December, 1954.

S. R. SEN,

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

AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores, Calcutta for the year 1953-54 were locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;
The 7th February, 1955.

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

AUDIT COMMENTS.

1. The value columns in the Ledgers were generally filled in on the 'Receipt' side only. Those on the 'Issue' side were not filled in.

2. About 75 per cent. of the stock balances only was physically verified. The shortages and excesses amounting to Rs. 3,493 and Rs. 8,443 respectively found as a result of physical verification had not been adjusted in all cases.

3. The adjustment of shortages where this has been done, is not supported by any orders of the competent authority.

4. In respect of stores worth about Rs. 3,32,074, there were no issues during 1953-54. The value of stagnant stores was about 9.6 per cent of the value of the total stock against 11 per cent. of the previous year.

5. (a) Adjustments due to physical verification of stock balances of 1952-53 carried out in the ledger subsequent to audit check were to have been carried out by plus or minus entries to the opening balance of 1953-54, but they were carried out in the ledgers of 1952-53 causing a discrepancy between the closing balance of 1952-53 and opening balance of 1953-54. A consequent correction was made and this has been shown below opening balance *vide* the Store Accounts of 1953-54.

(b) The additions to and deductions from the opening balances under the different columns in the Store Accounts due to the correction of ledger balances between 1952-53 and 1953-54 referred to in (a) above appeared to be lump figures and no detailed list of individual corrections to the 1952-53 balances was produced to audit. Hence the addition and deduction could not be verified with reference to individual items in the ledgers.

6. (a) The purchases and issues of stores are adjusted under "38—Medical Suspense". The value of closing stock as per ledger should normally agree with the closing figures for the year under the head "Suspense". No agreement between the above two figures nor an analysis of the amount of supplies not incorporated in the accounts under the "Suspense" head had so far been made.

(b) No account adjustment is made in respect of transfer of stock from the Central Medical Stores to the various District Reserve Stores. The value of the closing stock at the District Reserve Stores has not also been included in the Store Accounts of the Central Medical Stores, although the District Reserve Stores form part of the Central Stores, on the ground that the transactions of both the Stores are adjusted under the same account head. This is

one reason why the agreement mentioned in comment 6(a) above has not so far been clarified. A consolidated Stores Ledger for both the Stores was not also maintained. It has been explained that the above agreement was not practicable on account of want of adequate staff and more space in the godowns of the Central Medical Stores.

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 1953-54 under the head were as follows :—

	Rs.
Stock—	
Opening balance	63,15,591
Receipts	56,07,110
Deduct—	
Issues to other Governments, Departments, etc.	68,22,398
Other credits	778
Closing balance	50,99,525

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health".			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A.(a)—Director of Health Services—			
A.(a)(1)—Pay of Officers	1,55,000	1,52,272	—2,728
A.(a)(2)—Pay of Establishment—			
O.	2,29,000	1,97,000	1,95,468
R.	—32,000			—1,532
A.(a)(3)—Allowances, honoraria, etc.—			
O.	2,06,000	1,88,000	1,90,232
R.	—18,000			+2,232
A.(a)(4)—Contract Contingencies	23,000	18,926	—4,074
Col. 4.—The saving could not be anticipated in view of the expenditure incurred in previous years.			
A.(a)(5)—Other Contingencies—			
O.	23,500	45,500	53,232
R.	22,000			+7,732
Col. 4.—Mainly due to adjustment of book-debit bills.			
A.(b)—Public Health Engineering—			
A.(b)1—Pay of Officers—			
O.	82,000	76,120	78,256
R.	—5,880			+2,136
A.(b)2—Pay of Establishment—			
O.	1,40,000	1,19,635	1,20,784
R.	—20,365			+1,149
A.(b)3—Allowances, honoraria, etc.—			
O.	1,27,000	1,10,695	1,08,122
R.	—16,305			—2,573
A.(b)4—Other Contingencies—			
O.	39,600	39,420	41,317
R.	—180			+1,897
A.(c)—District Charges—			
A.(c)1—Pay of Officers—			
O.	1,49,000	1,24,000	1,23,081
R.	—25,000			—919
A.(c)2—Pay of Establishment—			
O.	80,000	80,500	82,036
R.	500			+1,536
A.(c)3—Allowances, honoraria, etc.—			
O.	1,75,000	1,55,000	1,59,433
R.	—20,000			+4,433
A.(c)4.—Other Contingencies	34,500	39,477	+4,977
Col. 4.—See note under sub-head A(a)5.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—concl'd.			
A.(d).—Public Health Establishment (in Cooch Behar)—			
A.(d)1.—Pay of Officers—			
O.	Rs. 7,000	11,240	11,240
R.	4,240		
A.(d)2.—Pay of Establishment—			
O.	56,000	59,000	59,804
R.	3,000		
A.(d)3.—Allowances, honoraria, etc.—			
O.	43,000	44,500	45,134
R.	1,500		
A.(d)4.—Other Contingencies	26,300	36,240	+9,940
	Col. 4.—See note under sub-head A(a)5.		
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards Water-works Schemes—			
O.	1,500	5,960	7,913
R.	4,460		
B.-2.—Grants-in-aid towards sewerage schemes—			
O.	8,63,000	47,200	36,408
R.	—8,15,800		
Col. 4.—Due to non-implementation of Kulti outfall scheme.			
B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors .	50,000	46,681	—3,319
B.-4.—Other Schemes—			
O.	7,91,100	7,81,100	7,50,458
R.	—10,000		
B.-5.—Other Schemes (in Cooch Behar)—			
O.	8,500	..	..
R.	—8,500	..	..
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
O.	15,73,500	10,99,500	10,58,353
R.	—4,74,000		
D.—BACTERIOLOGICAL LABORATORIES—			
O.	3,48,800	3,42,800	3,42,559
R.	—6,000		
E.—PASTEUR INSTITUTE—			
O.	1,06,500	1,02,500	1,01,938
R.	—4,000		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
Rs.			
F.—LEPROSY—			
O.	52,940	41,770	31,254
R.	—11,170		
Col. 4.—Mainly due to non-drawal of grants by some District Boards.			—10,516
G.—WORKS	14,100	1,84,900	+1,70,800
Col. 4.—See paragraph 2 of the Review and also the Annexure.			
H.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	21,680	2,044	2,015
R.	—19,636		
			—20
I.—DEVELOPMENT SCHEMES—			
I.-1.—Pay of Officers—			
O.	26,400	46,840	54,044
R.	20,440		
Col. 4.—Due to post-budget decision for entertainment of additional staff in connection with the scheme for sinking of emergency tube wells in distressed areas.			+7,204
I.-2.—Pay of Establishment—			
O.	4,04,500	4,52,342	4,60,132
R.	47,842		
			+7,790
I.-3.—Allowances, honoraria, etc.—			
O.	3,48,100	4,02,302	3,66,005
R.	54,202		
			—36,297
I.-4.—Contingencies—			
O.	25,86,000	24,38,009	19,07,926
R.	—1,47,991		
Col. 4.—Mainly under 'Control of Malaria' owing to non-receipt of book-debit bills from the Union Government for assembly charges of motor vehicles received from 'Technical Co-operation Administration' and non-adjustment of book-debit bills for supplies during the year.			—5,30,083
I.-5.—Works—			
O.	18,30,000	35,42,775	31,74,571
S.	20,00,000		
R.	—2,87,225		
Col. 4.—Mainly due to lower tendered rates and purchase of materials at rates lower than estimated for.			—3,68,204
I.-6.—Grants-in-aid, contributions, etc.—			
O.	9,94,000	7,12,000	6,12,000
R.	—2,82,000		
Col. 4.—Certain schemes under 'Water-supply and drainage in municipal areas' did not mature during the year.			—1,00,000
I.-7.—Deduct—Amount met from "General Reserve Fund, Cooch Behar"			
	—25,000	—15,012	+9,988
Col. 4.—Expenditure on Cooch Behar development schemes was smaller than expectation.			
For rounding	480		—480

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>concl.</i>			
Surrenders or withdrawals within grant—			
R.	Rs. 20,45,868	..	—20,45,868
TOTAL—Grant No. 21—			
Gross	1,36,17,000	1,06,52,211	—29,64,789
Deductions	—25,000	—15,012	+9,988
Net	1,35,92,000	1,06,37,199	—29,54,801

REVIEW.

The original grant of Rs. 1,15,92,000 was augmented to Rs. 1,35,92,000 by a supplementary grant of Rs. 20,00,000 against which the expenditure for the year amounted to Rs. 1,06,37,199 resulting in a saving of Rs. 29,54,801. The surrender of Rs. 20,45,868 reduced the saving to Rs. 9,08,933. The bulk of the saving was contributed by Sub-head I-5.

2. The reasons for the final variations under sub-head G were not received from the Controlling authority.

3. *Sub-head-I.—Development Schemes.*—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 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
1. Rural water-supply	33,46,374	1,48,98,686
2. Water-supply and drainage in municipal areas	7,34,084	37,96,643
3. Control of malaria	18,02,523	34,13,214
4. Maternity and child-welfare Scheme	43,540	2,67,826
5. Malaria control in the fringe area of the salt lakes to the east of Calcutta.	2,74,625	13,54,293
6. Anti-Leprosy Scheme	1,96,474	8,74,781
7. B.C.G. Vaccination Scheme	1,62,046	6,38,809
COOCH BEHAR DEVELOPMENT		
8. Rural water-supply	15,012	15,933
TOTAL	65,74,678	2,52,60,185

ANNEXURE.

Details of the transaction for the year 1953-54 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	—29,99,052	22,04,914	23,16,633	—1,11,719	—31,11,671
Miscellaneous Advances	17,32,240	3,20,008	38,211	2,81,797	20,14,037
TOTAL	—12,67,712	25,24,922	23,54,844	1,70,078	—10,97,634

The credit balance of Rs. 31,11,671 in column 6 against ' Purchases ' represents the value of materials purchased but not paid for during the year. The debit balance against ' Miscellaneous Advances ' represents (1) expenditures for rural water-supply schemes incurred in excess of the contribution made by 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.

See also the Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—DIRECTION—			
O.	3,35,100	3,22,300	3,15,660
R.	—12,800		
B.—SUPERINTENDENCE—			
B.(i).—Superintendence—			
B.(i)-1.—Pay of Officers—			
O.	67,000	64,000	64,614
R.	—3,000		
B.(i)-2.—Pay of Establishment—			
O.	25,50,000	24,30,200	23,96,908
R.	—1,19,800		
B.(i)-3.—Allowances, honoraria, etc.—			
O.	22,60,000	22,04,850	21,64,662
R.	—55,150		
B.(i)-4.—Contingencies—			
O.	3,02,000	3,59,000	3,71,071
R.	57,000		
B.(i)-5.—Losses—			
R.	100	100	..
B.(ii).—Superintendence (in Cooch Behar)—			
B.(ii)-1.—Pay of Officers			
	..	3,000	3,091
B.(ii)-2.—Pay of Establishment—			
O.	1,01,700	1,02,000	1,00,618
R.	300		
B.(ii)-3.—Allowances, honoraria, etc.—			
O.	75,500	89,000	88,085
R.	13,500		
B.(ii)-4.—Contingencies—			
O.	12,200	16,000	15,900
R.	3,800		
C.—EXPERIMENTAL FARMS—			
C.(i).—Experimental Farms—			
O.	3,00,600	2,97,000	2,80,307
R.	—3,600		
C.(ii).—Experimental Farms (in Cooch Behar)—			
O.	54,700	52,800	49,626
R.	—1,900		
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
D.(2).—Other Charges—			
D.2(i).—Agricultural Demonstration—			
D.(2)(i)-2.—Pay of Establishment—			
O.	6,900	7,600	6,947
R.	700		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>contd.</i>			
D.(2).—Other Charges—<i>contd.</i>			
D.(2)(i)-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	8,800	} 8,400	6,959
R.	-400		
			-1,441
D.(2)(i)-4.—Contingencies—			
O.	15,000	} 27,000	21,263
R.	12,000		
			-5,737
Col. 4.—Mainly due to (i) non-utilisation in full of the provision for running a tube well in a demonstration centre due to late sanction of Government (Rs. 1,500), (ii) lowest tenders for construction of buildings being lower than anticipated (Rs. 1,600) and late starting of a scheme (Rs. 1,700).			
D.(2)(i)-5.—Grants-in-aid, contributions, etc.—			
O.	39,000	} 41,000	40,933
R.	2,000		
			-67
D.(2)(i)-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-9,800	} -7,600	-6,835
R.	2,200		
			+765
D.(2)(ii).—Intensive Food Production Schemes—			
D.(2)(ii)-1.—Pay of Officers—			
O.	1,87,000	} ..	..
R.	-1,87,000		
			..
Col. 1.—Provision transferred to sub-head L due to change in classification.			
D.(2)(ii)-2.—Pay of Establishment—			
O.	13,72,900	} ..	..
S.	80,000		
R.	-14,52,900		
			..
Col. 1.—See sub-head D(2)(ii)-1.			
D(2)(ii)-3.—Allowances, honoraria, etc.—			
O.	11,15,100	} ..	..
S.	60,000		
R.	-11,75,100		
			..
Col. 1.—See sub-head D(2)(ii)-1.			
D.(2)(ii)-4.—Contingencies—			
O.	99,08,000	} ..	..
S.	2,01,28,000		
R.	-3,00,36,000		
			..
Col. 1.—See sub-head D(2)(ii)-1.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>contd.</i>			
D.(2).—Other Charges—<i>concl'd.</i>			
D.(2)(iii).—Expenses out of the grant from the Indian Lac Cess Committee—			
D(2)(iii)-1.—Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O.	9,800	7,600	6,835
R.	-2,200			-765
D.(2)(iv).—Training-cum-Development Project—			
D.(2)(iv)-1.—Pay of Officers—			
O.	67,000	27,500	26,849
R.	-39,500			-651
D.(2)(iv)-2.—Pay of Establishment—			
O.	1,79,400	1,31,700	69,464
R.	-47,700			-62,236
Col. 4.—See paragraph 3 of the Review.			
D.(2)(iv)-3.—Allowances, honoraria, etc.—			
O.	55,700	43,100	69,772
R.	-12,600			+26,672
Col. 4.—See paragraph 3 of the Review.			
D.(2)(iv)-4.—Contingencies—			
O.	1,65,900	2,43,500	2,43,549
R.	77,600			+49
D.(2)(iv)-5.— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O.	-4,24,000	-4,14,800	-3,80,406
R.	9,200			+34,394
D.(2)(v).—Local costs under the Programme of Technical Assistance—			
D.(2)(v)-1.—Pay of Establishment—			
O.	800	500	500
R.	-300		
D.(2)(v)-2.—Allowances, honoraria, etc.—			
		400	400
D.(2)(v)-3.—Contingencies—			
O.	2,900	400	327
R.	-2,500			-73
D.(2)(vi).—Emergency scheme for Departmental cultivation of a portion of land reclaimed under the Sonarpur Arapanch Drainage Scheme—			
S.	1	4,20,001	3,54,787
R.	4,20,000			-65,214
Col. 4.—See paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
E.(i).—Agricultural Experiments and Research—			
E.(i)(a).—Agricultural Experiments and Research—			
E.(i)(a)-1.—Pay of Officers—			
Rs.			
O.	1,07,800	82,000	85,080
R.	-25,800			+3,080
E.(i)(a)-2.—Pay of Establishment—			
O.	1,72,200	1,50,000	1,50,482
R.	-22,200			+482
E.(i)(a)-3.—Allowances, honoraria, etc.—			
O.	1,59,100	1,50,000	1,57,033
R.	-9,100			+7,033
E.(i)(a)-4.—Contingencies—			
O.	1,64,500	1,83,000	1,85,945
R.	18,500			+2,945
E.(i)(a)-8.—Establishment charges pay- able to other Governments, Departments, etc.			
		37,941	+37,941
Col. 4.—See paragraph 2 of the Review.			
E.(i)(b).—Research Schemes financed jointly by the State Government and the Central Commi- tees—			
E.(i)(b)-1.—Gross—			
O.	3,70,100	4,43,591	4,40,145
R.	76,491			-6,446
E.(i)(b)-2.—Deduct—Recoveries—			
O.	-2,03,500	-1,75,000	-1,81,111
R.	28,500			-6,111
E.(i)(c).—Expenses out of the grants from the Central Committees—			
E.(i)(c)-1.—Pay of Officers—			
O.	4,400	..	..
R.	-4,400		
E.(i)(c)-2.—Pay of Establishment—			
O.	16,500	2,800	2,770
R.	-13,700			-30
E.(i)(c)-3.—Allowances, honoraria, etc.—			
O.	15,600	1,800	1,801
R.	-13,800			+1
E.(i)(c)-4.—Contingencies—			
O.	1,00,600	3,500	2,819
R.	-97,100			-681

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "40.—Agriculture"—<i>contd.</i>				
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>concl.</i>				
E.(i).—Agricultural Experiments and Research—<i>concl.</i>				
E.(i)(c)-5.— <i>Add</i> —Amount transferred from "E.(i)(b).—Research schemes financed jointly by the State Government and the Central Committees—"				
O.	1,96,000	1,62,400	1,76,793	+14,393
R.	—33,600			
E.(i)(d).—Marketing Department—				
E.(i)(d)-1.—Pay of Officers—				
O.	27,000	27,000	..	
E.(i)(d)-2.—Pay of Establishment—				
O.	1,99,000	2,11,000	2,07,664	—3,336
R.	12,000			
E.(i)(d)-3.—Allowances, honoraria, etc.—				
O.	1,98,500	2,07,000	2,03,851	—3,149
R.	8,500			
E.(i)(d)-4.—Contingencies—				
O.	51,000	63,400	65,830	+2,430
R.	12,400			
E.(ii).—Agricultural Experiments and Research (in Cooch Behar)—				
E.(ii)-2.—Pay of Establishment—				
O.	7,300	7,200	7,711	+511
R.	—100			
E.(ii)-3.—Allowances, honoraria, etc.—				
O.	5,500	6,000	6,190	+190
R.	500			
E.(ii)4.—Contingencies—				
O.	1,000	2,000	1,925	—75
R.	1,000			
F.—AGRICULTURAL EDUCATION—				
O.	43,000	50,100	51,109	+1,009
R.	7,100			
G.—BOTANICAL AND OTHER PUBLIC GARDENS—				
G.(i).—Botanical and other Public Gardens—				
O.	4,06,300	4,10,938	4,10,921	—17
R.	4,638			
G.(ii).—Botanical and other Public Gardens (in Cooch Behar)—				
O.	29,400	37,672	37,182	—490
R.	8,272			
H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—				
	1,03,000	1,57,732	+54,732	
Col. 4.—See paragraph 3 of the Review.				

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
I.—AGRICULTURAL DEVELOPMENT—			
I.1.—Gross—			
	Rs.		
O.	1,35,000	} 2,92,261	2,41,097
S.	1,87,000		
R.	-29,739		
	Col. 4.—See paragraph 3 of the Review.		
I.2.—Deduct—Recoveries from other Governments, Departments, etc.—			
O.	-67,500	} -75,700	-1,11,519
R.	-8,200		
	Col. 4.—See paragraph 3 of the Review.		
J.—WORKS—			
O.	23,800	} 8,000	15,966
R.	-15,800		
	Col. 4.—See paragraph 3 of the Review.		
K.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	15,100	} 8,173	7,679
R.	-6,927		
L.—DEVELOPMENT SCHEMES—			
L(i).—Intensive Food Production Schemes—			
L(i)-1.—Pay of Officers—			
R.	1,44,400	1,44,400	1,36,916
L(i)-2.—Pay of Establishment—			
R.	13,89,650	13,89,650	12,78,532
L(i)-3.—Allowances, honoraria, etc.—			
R.	11,61,850	11,61,850	10,69,733
L(i)-4.—Contingencies—			
R.	2,37,09,175	2,37,09,175	2,19,29,978
L(ii).—Other Schemes—			
L(ii)-1.—Pay of Officers—			
O.	96,200	} 1,06,600	97,675
R.	10,400		
L(ii)-2.—Pay of Establishment—			
O.	1,31,500	} 1,43,850	1,41,700
R.	12,350		
L(ii)-3.—Allowances, honoraria, etc.—			
O.	1,14,400	} 1,01,950	1,01,142
R.	-12,450		
L(ii)-4.—Contingencies—			
O.	15,88,900	} 30,05,518	29,70,770
S.	17,00,000		
R.	-2,83,382		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>concl.</i>			
L.—DEVELOPMENT SCHEMES—<i>concl.</i>			
L(ii).—Other Schemes—<i>concl.</i>			
L(ii)-7.—Works	Col. 4.—See paragraph 3 of the Review.	66,182	+66,182
For rounding	—300	..	+300
TOTAL—MAJOR HEAD "40.—AGRICULTURE"—			
	Rs.		
O.	2,29,74,000	3,86,04,379	3,64,94,550
S.	2,21,55,001		
R.	—65,24,622		
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research Outside the Revenue Account"—			
M.—DEVELOPMENT SCHEMES—			
O.	1,02,000	1,79,200	1,60,856
R.	77,200		
Col. 4.—See paragraphs 3 and 6 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross	64,79,122	64,79,122	—64,79,122
R. Deductions	—31,700	—31,700	+31,700
TOTAL—GRANT NO. 22—			
Gross	4,59,35,801	3,73,35,277	—86,00,524
Deductions	—7,04,800	—6,79,871	+24,929
Net	4,52,31,001	3,66,55,406	—85,75,595

REVIEW.

The original grant of Rs. 2,30,76,000 was augmented to Rs. 4,52,31,001 by the supplementary grant of Rs. 2,21,55,001 against which the expenditure amounted to Rs. 3,66,55,406 resulting in a saving of Rs. 85,75,595. The surrender of Rs. 64,47,422 reduced the saving to Rs. 21,28,173.

2. A debit for Rs. 37,941 representing the State Government's share in connection with the All India survey work of the underground water resources, was adjusted under sub-head E. (i)(a)-8 for which funds were not arranged though intimated in time by audit. This indicates defective control.

3. Explanations for the variations in Col. 4 under the sub-heads D(2)(iv)-2, D(2)(iv)-3, D(2)(vi), H, I-1, I-2, J, L(ii)-7 and M could not be included for want of complete information from the Controlling authorities.

REVIEW—*contd.*

4. Sub-head L(i).—Intensive Food Production Schemes—includes expenditure on the following schemes :—

Names of Schemes.	Expenditure during 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
1. Scheme for reclamation of waste land	7,27,847	19,52,519
2. Small irrigation schemes	12,65,217	70,23,205
3. Lift Irrigation by sale of Power Pumping Plants	4,04,422	16,13,125
4. Re-excavation of derelict irrigation tanks	24,87,328	69,56,857
5. Schemes for distribution of manure—		
(i) Cost of oil cake . . . . .	..	5,91,686
(ii) Cost of bone meal . . . . .	..	2,44,598
(iii) Cost of chemical fertilizers	1,53,75,046	2,03,24,360
6. Scheme for composting town refuse into manures	1,35,595	3,14,832
7. Scheme for distribution of dhaincha and sunhemp seeds for green manuring.	1,53,879	2,73,208
8. Composting of water-hyacinth . . . . .	..	2,84,661
9. Calcutta Sludge Distribution Scheme	79,310	3,25,645
10. Seed Multiplication Farms at Burdwan and Malda	4,63,823	15,37,314
11. Scheme for maintenance of agricultural seed stores	60,791	2,45,984
12. Scheme for distribution of disease-free potato seeds (Rangbul and Bhanjang Farm).	1,06,271	3,35,830
13. Preservation and distribution of improved seed potatoes in Brooklyn Ice Plant.	3,45,786	9,68,055
14. Scheme for distribution of wheat seeds	1,36,989	5,00,969
15. Establishment of Demonstration Centres	3,27,197	7,40,407
16. Plant Protection Scheme	8,28,819	19,48,506
17. Scheme for awarding prizes to wheat and paddy growers	47,858	1,21,992
18. Scheme for awarding prizes to potato growers		
19. Award of prizes for destruction of wild animals	59,258	1,90,543
20. Crop survey	8,72,827	24,06,656
21. Scheme for publicity of Intensive Food Production Drive	42,776	1,16,866
22. Strengthening of staff at headquarters	43,203	1,18,958
23. Purchase and distribution of paddy seeds	87,060	9,10,178
24. Distribution of China Seeds . . . . .	..	2,097
25. Distribution of Joar . . . . .	..	9,191
26. Distribution of Kaon Seeds . . . . .	..	234
27. Persian wheel . . . . .	..	2,286
28. Additional Seed Multiplication Farms	3,54,857	3,54,857
TOTAL	2,44,15,159	5,04,24,619

REVIEW—*contd.*

5. Sub-head I.(ii).—Other schemes—includes expenditure on the following development schemes :—

Names of schemes.	Expenditure during 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
1. Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata.	13,71,189	64,28,311
2. Improvement of Livestock Industry	1,88,620	6,61,417
3. Artificial insemination	44,463	80,549
4. Improvement of poultry	17,425	17,425
5. Scheme for Grow More Fodder	14,702	14,702
6. Expansion of Commodity Grading Centres	11,381	61,129
7. Establishment of an Agricultural College	3,37,303	5,76,370
8. Improvement of Agricultural School at Chinsurah	16,683	1,60,677
9. Agricultural Research	61,653	2,14,211
10. Scheme for soil conservation and land utilisation	50,615	1,04,684
11. Training of extension staff	70,754	1,19,494
12. Re-organisation of Statistical Section	4,228	4,455
13. Removal of Khatahs from Calcutta	11,88,453	11,88,453
TOTAL	33,77,469	96,49,877

6. Sub-head M.—Development Schemes includes Capital expenditure on the following scheme :—

Name of the Scheme.	Expenditure during 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
Establishment of a jute seed multiplication farm	1,60,856	5,85,578

7. *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)(c)-5 of this Grant and under sub-head G.8 of Grant No. 26.—Industries—Industries. At the end of the year amounts equivalent to the share of expenditure to be met from the grants made by the Council are debited to this deposit account by corresponding credits to the revenue heads, *viz.*, XXIX.—Agriculture and XXXII.—Industries and Supplies.

REVIEW—*contd.*

An account of the transactions during the year 1953-54 is given below :—

	Rs.
Opening balance	10,716
Receipts	2,10,860
Charges	—6,099(a)
Closing balance	2,27,675

(a) Grant No. 22.—Sub-head E. (i)(c)-5—

	Rs.
Expenditure incurred in 1952-53 but debited to the deposit account in 1953-54	6,238
Erroneous debit in 1952-53 readjusted in 1953-54	—13,032
Expenditure incurred in 1953-54	1,08,520
<i>Deduct</i> —Expenditure incurred in 1953-54 but not debited to the deposit account.	—1,08,520
<i>Add</i> —Expenditure in connection with Japanese method of rice cultivation debited directly to the deposit account.	695
Grant No. 26.—Sub-head G.-8—	
Expenditure incurred in 1953-54	7,000
<i>Deduct</i> —Expenditure incurred in 1953-54 but not debited to the deposit account.	—7,000
TOTAL	—6,099

8. *Deposit Account of the Grant from Indian Central Sugarcane Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for development of sugarcane cultivation in West Bengal. The procedure for the accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 7 ante. The expenditure on the scheme is booked under group head E.(i)(c) of this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the committee is debited to this deposit account by corresponding credit to the revenue head, *viz.*, XXIX.—Agriculture.

An account of the transactions during the year 1953-54 is given below:—

	Rs.
Opening balance	79,029
Receipts	1,16,176
Charges	73,198(b)
Closing balance	1,22,007

REVIEW—*contd.*

(b) Grant No. 22.—Group-head E(i)(c)—

	Rs.
Expenditure incurred in 1952-53 but debited to the deposit account in 1953-54	73,198
Expenditure incurred in 1953-54	72,933
<i>Deduct</i> —Expenditure incurred in 1953-54 but not debited to the deposit account	—72,933
TOTAL	<u>73,198</u>

9. *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 7 *ante*. The expenditure on the scheme is booked under group-head E(i)(c) 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 1953-54 is given below :—

	Rs.
Opening balance	23,100
Receipts	20,394
Charges	23,100(c)
Closing balance	20,394

(c) Grant No. 22.—Group-head E(i)(c)—

	Rs.
Expenditure incurred in 1952-53 but debited to the deposit account in 1953-54	23,100
Expenditure incurred in 1953-54	20,392
<i>Deduct</i> —Expenditure incurred in 1953-54 but not debited to the deposit account	—20,392
TOTAL	<u>23,100</u>

10. *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 7 *ante*. The expenditure on the scheme is booked under group-head E(i)(c) 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.

REVIEW—*concl'd.*

An account of the transactions during the year 1953-54 is given below :—

	Rs.
Opening balance . . . . .	..
Receipts	1,217
Charges . . . . .	..
Closing balance	1,217

11. *Deposit Account of the Grant made by the Indian Central Arecanut Committee.*—This deposit account is intended for recording transactions relating to the grant 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 7 ante. The expenditure on the scheme is booked under group-head E(i)(c) of this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Committee is debited to this deposit account by corresponding credit to the revenue head, *viz.*, XXIX.—Agriculture.

An account of the transactions during the year 1953-54 is given below :—

	Rs.
Opening balance	7,229
Receipts	14,351
Charges	7,229(d)
Closing balance	14,351

(d) Grant No. 22.—Group Head E(i)(c)

	Rs.
Expenditure incurred in 1952-53 but debited to the deposit account in 1953-54	7,229
Expenditure incurred in 1953-54	14,711
Deduct—Expenditure incurred in 1953-54 but not debited to the deposit account	—14,711
TOTAL	7,229

12. *Deposit Account of the Grant 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(i)(c) 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 1953-54 is given below :—

	Rs.
Opening balance . . . . .	..
Receipts	4,680
Charges . . . . .	..
Closing balance	4,680

*Consolidated Store Account relating to Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal,
for the year 1953-54.*

Particulars of Commodity.	Opening Balance.		Receipt in stores.		Sales and Issues.		Loss on account of subsidised rate.		Loss due to shortage to be written off.		Closing Balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ammonium Sulphate	464 Mds.	6,500	317 Mds.	4,414	261 Mds.	3,311	323	31 Mds.	434	489 Mds.	6,846	
2. Ammonium Phosphate	198 "	3,020	"	"	75 "	1,146	"	4 "	61	119 "	1,813	
3. Super Phosphate	433 "	3,681	170 "	1,509	519 "	3,640	173	5 "	44	79 "	1,333	
4. Bonemeal	1,456 "	11,284	712 "	5,273	1,727 "	11,629	1,662	57 "	422	384 "	2,844	
5. Mustard Seeds	328 "	2,943	427 "	4,057	435 "	3,918	41	1 Mdl.	10	319 "	3,031	
6. Jute Seeds	666 "	43,948	262 "	18,340	281 "	10,578	6,420	20 Mds.	1,400	627 "	43,890	
7. Sun-hemp Seeds	1,049 "	17,702	4,126 "	82,520	5,001 "	74,980	21,782	75 "	1,500	99 "	1,960	
8. Dhaincha Seeds	1,547 "	38,675	6,203 "	99,248	4,106 "	33,230	46,389	111 "	1,776	3,533 "	56,528	
9. Wheat Seeds	29 "	653	9,198 "	1,75,912	8,945 "	1,53,734	17,437	180 "	3,443	102 "	1,961	
10. Aus Paddy	932 "	13,048	2,587 "	33,681	2,487 "	32,063	1,070	39 "	637	993 "	12,909	
11. Aman Paddy	2,044 "	27,594	19,565 "	2,64,128	18,536 "	2,44,832	5,404	366 "	4,941	2,707 "	36,545	
12. Summer Vegetable Seeds	1,278 Pkts. 55 lbs.	775	3,035 Pkts. 79 lbs.	730	4,024 Pkts. 103 lbs.	1,315	"	"	"	239 Pkts. 29 lbs.	190	
13. Winter Vegetable Seeds	9,550 Pkts. 26 lbs. and .1 sr. 12 ch.	1,631	5,669 Pkts. 464 lbs.	11,205	5,316 Pkts. 420 lbs.	3,329	6,380	"	"	9,903 Pkts. 70 lbs. and 1 sr. 12 ch.	3,177	
14. Persian Wheel	101 sets	34,916	7 sets	2,422	36 sets	1,426	11,030	"	"	72 sets	24,912	
15. Done	10 Nos.	310	"	"	"	"	"	"	"	10 Nos.	310	
16. Cotton Seeds	14 Mds.	179	267 Mds. 20 lbs.	4,854	298 Mds 20 lbs.	2,485	1,488	4 Mds.	80	49 Mds.	980	

*Consolidated Store Account relating to Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal,
for the year 1953-54—contd.*

Particulars of Commodity.	Opening Balance.		Receipt in stores.		Sales and issues.		Loss on account of subsidised or reduced rate.		Loss due to shortage to be written off.		Closing Balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11	12	
17. Joar Seeds	1 Md.	12	251 Mds.	5,000	171 Mds.	1,435	1,957	18 Mds.	360	63 Mds.	1,280	
18. Wheat grinding Chakki	16 sets	160	..	..	2 sets	20	..	..	..	14 sets	140	
19. Potato Seeds	1 Md.	31	1,955 "	68,425	1,904 Mds.	56,152	10,484	49 "	1,715	3 Mds.	105	
20. Improved plough	533 Nos.	10,660	428 Nos.	8,560	165 Nos.	2,718	682	..	..	796 Nos.	15,820	
21. Maize Seeds	30 Mds.	700	77 Mds.	1,925	81 Mds.	1,739	236	2 "	50	24 Mds.	600	
22. Chuff Cutter	9 Nos.	1,260	..	..	..	..	..	..	..	9 Nos.	1,260	
23. Iron and Steel	179 Mds. and 1 bundle.	2,715	..	..	37 "	521	314	..	..	142 Mds. and 1 bundle.	1,880	
24. Egyptian Screw	10 Nos.	1,300	1 No.	130	..	..	..	..	..	11 Nos.	1,430	
25. Cane Crusher	71 "	8,165	..	..	35 Nos.	2,654	1,371	..	..	36 "	4,140	
26. Gur Boiling Pan	20 "	1,500	15 Nos.	1,125	19 "	1,425	..	..	..	16 "	1,200	
27. Hand Hoe	21 "	1,050	171 "	8,550	99 "	4,909	41	1 No.	50	92 "	4,600	
28. Pumping Plant (including Centrifugal pump) (Item Nos. 31 and 45 of 1952-53).	120 "	2,58,200	140 "	3,01,140	105 "	1,78,912	52,023	..	..	155 "	3,33,405	
29. Parts of Pumping Plants	97 "	267	..	..	1 No.	10	..	..	..	96 "	257	
30. Gram Seeds.	23 srs.	9	332 Mds.	6,640	293 Mds.	4,614	1,495	12 Mds.	100	22 Mds.	440	
31. Ground Nut cake	4 Mds. 12 srs.	46	113 "	1,130	113	923	208	..	..	4 Mds. 12 srs.	40	

32. Cement	64	11 Bags and 2 Mds.	..	..	..	..	..	..	..	11 bags and 2 mds.	64
33. Mesta Seeds	764.	41 Mds.	..	..	..	..	..	..	..	41 mds.	764
34. Balanced Potato Fertiliser	4,549	433 "	2,021 "	21,221	985 "	10,043	302	7 "	74	1,462 "	15,351
35. Canadian Oats	620	62 "	7 "	105	7 "	105	..	..	..	62 "	620
36. Tobacco Seeds	30	1 lb.	22 Tola and 2 lbs.	60	22 Tola and 2 lbs.	60	..	..	..	1 lb.	30
37. Fruit Plants	199	265 Nos.	3,468 Nos.	2,601	3,461 Nos.	676	1,920	63 Nos.	47	209 Nos.	157
38. Pea Seeds	43	232 Pkts.	60 lbs. and 6 mds.	217	60 lbs. and 6 mds.	217	..	..	..	232 Pkts.	43
39. Gunny Bags	3,545	14,182 Nos.	27,753 Nos.	6,938	15,263 Nos.	3,453	372	703 Nos.	166	25,969 Nos.	6,492
40. Papaya Seeds	27	1 lb.	..	..	..	..	..	..	..	1 lb.	27
41. Duster	26,062	224 Nos.	1,407 "	1,57,584	447 "	34,048	17,020	..	..	1,184 Nos.	1,32,603
42. Sprayer	14,250	106 "	296 "	86,250	66 "	16,500	..	..	..	336 "	84,000
43. Seed Dresser	6,575	146 "	279 "	13,613	49 "	2,323	..	..	..	376 "	17,860
44. Goat Hand Cultivator . . . . .	..	1 No.	..	..	..	..	..	..	..	1 No.	..
45. Sludge	3,061	508 tons and 56 mds.	321 tons and 5,350 mds.	3,096	818 tons and 10 cwt. and 2,232 mds.	1,908	3,478	2 tons	12	9 tons and 3,174 mds.	759
46. Benexide	4,649	379 Mds. and 1 ton 12 cwt.	53 mds.	583	360 mds.	Free	4,159	..	..	1 ton and 63 mds.	1,073
47. Paddy Fertiliser	50	4 Mds. 26 srs.	325 "	3,245	267 "	2,622	46	26 srs.	7	62 Mds.	620
48. Triple Super-phosphate	1,590	106 Mds.	..	..	2 "	30	..	3 Mds.	45	101 "	1,515
49. Seed Drill	3,803	39 Nos.	75 Nos.	7,324	59 Nos.	5,609	134	..	..	55 Nos.	5,384
50. Paddy Weeder . . . . .	..	..	385 "	8,855	339 "	2,363	5,434	..	..	46 "	1,058
51. Kalai Seeds . . . . .	..	..	126 Mds.	1,890	123 Mds.	1,612	33	3 "	45	..	..

*Consolidated Store Account relating to Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal,
for the year 1953-54—contd.*

Particulars of Commodity.	Opening Balance.		Receipt in Stores.		Sales and issues.		Loss on account of subsidised rate.		Loss due to shortage to be written off.		Closing Balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.		Rs.		Rs.		
52. Mustard Seed	192 Mds.	3,936	189 Mds.	3,834	40	3 Mds.	62	..	..
53. Barley Seed	15 "	268	15 "	261	7	..	..	..	..
54. F. R. Paddy	51 "	661	42 "	449	95	9 "	117	..	..
55. Lentil	66 "	1,122	55 "	924	109	1 Md.	17	10 Mds.	72	
56. Wheel Hoe	330 Nos.	10,725	294 Nos.	4,221	5,842	..	..	36 Nos.	662	
57. Agroside	7 Yds. & 1 cwt.	..	1 Md.	..	..	..	..	6 Mds. & 1 cwt.	..	
58. Khesari Seed	203 Mds.	3,101	197 Mds.	3,014	..	1 Md.	15	5 Mds.	72	
59. Paddy Thresher	34 Nos.	5,066	274 Nos.	43,566	180 Nos.	22,880	6,680	..	..	128 Nos.	19,072
60. Muriate of Potash	4 Yds.	60	1 Md.	5	10	1 Md.	15	2 Mds.	30	
61. Sugarcane cuttings	617 "	1,255	617 Mds.	1,079	176	..	..	..	..
62. Bore Paddy	6 "	72	6 "	66	6	..	..	..	..
63. Katwadata Seed	250 Pkts & 5 lbs.	275	249 Pkts. & 5 lbs.	109	166	1 Pkt.	..	..	..
64. Lime Sulphur	340 Galls. & 4 mds.	329	12 Galls.	Free.	10	..	..	328 Galls. & 4 mds.	319	
65. Mug Seed	2 Mds.	50	2 Mds.	45	5	..	..	..	..
66. Empty drums	19 Nos.	7	19 Nos.	7	..	..	..	..	..
67. Hexamor	54 Mds.	..	47 Mds.	..	..	1 Md.	..	6 Mds.	..	
68. Cow Pea	1 Md.	20	1 Md.	20	..	..	..	..	..

69. Arcaanut Seed	..	200 Nos.	28	200 Nos.	28	..	..	..	..
70. D. D. T.	..	14 Mds. & 5 ton 8 cwt. 1 lb. 42 mds. 16 ars. 4 ch. & 17 tins.	38,342	6 Mds. 16 srs. 4 ch. 17 cwt. 16 lbs. 17 tins.	1,061	7,807	1 Md. & 1 cwt. 3 qr. 8 lbs.	714	49 Mds. & 5 tons 11 cwt. 1 qr. 14 lbs.		
71. Argosen G. N.	..	36 Mds. & 1 ton 12 cwt. 3 qr. 10 lbs.	8,464	46 Mds. 6 srs. 15 ch. & 16 cwt. 3 qr. 18 lbs. 3½ oz.	3,648	17,721	1 Md. & 15 lbs.	122	83 Mds. & 3 tons. 14 cwt. (Each drum contains & 9 drums. 56 lbs.)		
72. Perinox	..	24 Mds. & 2 tons 7 cwt. 3 qr. 23 lbs.	24,236	3 Mds. & 2 cwt. 2 lbs. & 2 drums.	914	5,567	1 qr. 13 lbs.	134	212 Mds. & 3 tons 18 cwt. 1 qr. 17 lbs. & 15 drums.		
73. Gammexene	..	1,293 Mds. & 22 tons 2 cwt. 3 qr. 12 lbs. 6 oz.	1,24,000	1,871 Mds. & 25 tons 18 cwt. 4 qrs. 6 oz.	13,450	78,482	9 Mds.	99	906 Mds. & 3 tons 16 cwt. 2 qr. 26 lbs.		
74. Hexedole	..	631 Mds. 12 srs. 7 chs. & 5 tons 1 cwt. 2 qrs. 16 lbs. & 3½ bags.	1,94,746	4,164 Mds. 92 tons 5 cwt. 2 qr. 5 lbs. 197½ bags.	22,809	83,108	20 Mds. 2 cwt. 25 lbs.	282	4,442 Mds. 12 srs. 7 chs. & 38 lbs. 15 cwt. 1 qr. 27 lbs. & 126 bags.		
75. Hexician	..	446 Mds. 27 srs. 12 ch. & 1 cwt. 1 qr. 22 lbs.	7,027	544 Mds. 36 srs. 14 ch. 3½ bags.	104	8,770	..	..	474 Mds. 7 srs. 8 ch. & 1 cwt. 1 qr. 22 lbs.
76. Copper-sulphate	..	354 Mds. 27 srs. 4 ch. & 2 tons 12 cwt. 13½ lbs.	30,580	694 Mds. 35 srs. 10 ch. & 21 tons 16 cwt. 3 qrs. 16½ lbs.	88,283	24,431	24,431	24,431	544 Mds. 26 srs. 5 tons 7 cwt. 1 qr. ½ lb.		
										10 Mds. 25 srs. 2 ch. 1 cwt. 3 qrs. 21½ lbs.	
										106	66,484

*Consolidated Store Account relating to Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal,
for the year 1953-54—concl.*

Particulars of Commodity.	Opening Balance.		Receipt in stores.		Sales and issues.		Loss on account of subsidised or reduced rate.		Loss due to shortage to be written off.		Closing Balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
77. Guserol . . . . .	..	..	1 Md. 12 srs. 8 ch. & 5 cwt. 2 qrs.	..	2 cwt. 3 qrs. 22 lbs.	..	..	..	..	1 Md. 12 srs. 8 ch. & 2 cwt. 2 qrs. 6 lbs.	..	..
78 D. D. T. & Perinox Mixture . . . . .	..	..	16 srs. 12 ch.	..	1 qr.	..	..	..	..	15 srs. 12 ch.	..	..
79. Disinfectant Powder . . . . .	..	..	3 tons	..	..	..	..	..	..	3 tons	..	..
80. Gaigy	25 Mds. 12 srs. 13 ch. & 9 tons 12 cwt. 2 qrs. 14 lbs.	11,572	..	..	16 cwt.	840	..	3 cwt.	168	25 Mds. 12 srs. 13 ch. & 8 tons 13 cwt. 2 qrs. 14 lbs.	10,564	..
81. Fertiliser mixture . . . . .	..	..	680 Mds.	5,910	238 Mds.	2,070	..	..	..	442 Mds.	3,840	..
82. Ammonium Nitrate . . . . .	..	..	109 "	1,633	..	..	..	9 Mds.	131	100 "	1,502	..
83. Pulviser . . . . .	..	..	4 Nos.	..	4 Nos.	..	..	..	..	..	..	..
84. Power Duster . . . . .	..	..	3 "	4,650	..	..	..	..	..	3 Nos.	4,650	..
85. Power Sprayer . . . . .	..	..	2 "	3,100	..	..	..	..	..	2 "	3,100	..
86. Gardening Implements . . . . .	..	..	300 sets	21,750	37 sets	2,653	..	..	..	263 sets	19,067	..
87. Urea . . . . .	..	..	109 Mds.	1,638	1 Md	7	..	3 Mds.	55	105 Mds.	1,576	..

AUDIT CERTIFICATE.

The consolidated store accounts of the Intensive Food Production Schemes of the Directorate of Agriculture, West Bengal for 1953-54 comprise accounts of the central transit godown at Calcutta and of the agricultural stores of three ranges. The accounts of two ranges and that of the transit godown were test-checked under my supervision and I certify that subject to audit comments the store accounts are correct according to the best of my information and in consideration of the explanation given to me.

CALCUTTA ;
The 28th June, 1955.

}

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

AUDIT COMMENTS.

(1) No effective check over the receipts of stock in the agricultural stores from different sources could be exercised for want of quarterly returns in respect of all consignments to sub-divisions from the Directorate of Agriculture.

(2) Godown shortages in 4 of the stores amounting to Rs. 3,046 approximately were attributed to various causes, such as retail sale, driage, prolonged storage, damage by rats and insects, deterioration due to leakage of roof of godowns during rains, inclusion of weight of bags, etc. in the accounts. The loss has not been regularised.

(3) The closing balances of stock in some of the agricultural stores were particularly heavy. The value of the closing balances in those stores worked out at the purchase rates amounted to Rs. 1,00,425 approximately. The accumulation of heavy closing balances was attributed to various factors *viz* :—

- (i) The receipt of seeds, manures, etc., in excess of requirements and their distribution being out of proportion to receipts in some stores.
 - (ii) The receipt of stock at the fag end of the year.
 - (iii) Receipt of inferior quality of seeds and smaller demand due to fall in market prices or high selling rate.
 - (iv) Absence of demand for such articles as Persian wheel, Done, Chuff-cutter, M/S Flat, Plough, Handhoe, Chaki, Odd size of Iron and Steel, etc., lying in stock for a long time.
- (4) It was also noticed that a sum of Rs. 54,169 approximately on account of sale of Pumping Plants on instalment basis remained unrealised.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—FISHERIES—			
A.-1.—Pay of Officers—			
O.	Rs. 1,43,100	1,08,716	1,07,989
R.	—34,384		
A.-2.—Pay of Establishment—			
O.	1,99,300	1,77,104	1,76,921
R.	—22,196		
A.-3.—Allowances, honoraria, etc.—			
O.	2,03,800	1,96,483	1,94,626
R.	—7,317		
A.-4.—Contingencies—			
O.	2,22,100	2,90,110	1,49,281
R.	68,010		
Col. 4.—Mainly due to (i) liabilities carried forward (Rs. 97,122), (ii) less cost of earthwork, etc., due to fall in the rate (Rs. 6,278), (iii) non-availability of equipments and materials (Rs. 13,000) and (iv) less expenditure on maintenance of vessels due to late sanction (Rs.12,000).			
B.—DEVELOPMENT SCHEMES—			
B(i).—Intensive Food Production Schemes—			
B(i)-1.—Pay of Officers—			
O.	23,300	5,080	5,044
R.	—18,220		
B(i)-2.—Pay of Establishment—			
O.	2,01,400	1,90,175	1,89,872
R.	—11,225		
B(i)-3.—Allowances, honoraria, etc.—			
O.	85,100	68,226	66,823
R.	—16,874		
B(i)-4.—Contingencies—			
O.	7,71,900	2,72,619	2,46,602
R.	—4,99,281		
Surrenders or withdrawals within grant—			
R.	5,41,487	5,41,487	—5,41,487
TOTAL		18,50,000	11,37,158
			—7,12,842

REVIEW.

There was a saving of Rs. 7,12,842 in the grant. The surrender of Rs. 5,41,487 reduced the saving to Rs. 1,71,355.

REVIEW—*concl'd.*

2. *Sub-head B(i).*—Intensive Food Production Schemes includes expenditure on the following schemes :—

Names of schemes.	Expenditure during 1953-54.	Expenditure to the end of 1953-54(a).
	Rs.	Rs.
1. Pilot schemes for development of "Beel" fisheries in West Bengal.	9,286	36,000
2. Scheme for subsidised distribution of yarn, etc., to needy fishermen.	29,729	2,35,373
3. Scheme for the development of tank fisheries	2,485	9,883
4. Unionwari tank fisheries development scheme	69,458	1,96,313
5. Scheme for the conservation of fresh water fish seedlings	1,224	29,562
6. Scheme for maintenance of central pool of pumps and mud-hogs.	2,610	42,617
7. Scheme for sea fishing with the help of Danish Cutters	3,93,143	13,95,886
8. Development of tank fisheries by setting up nursery units	406	406
9. Scheme for demonstration Power Craft Carrier Unit for transport of fish.	..	47,300
10. Exploitation of coastal and estuarine fisheries and provision of a fishing fleet.	..	42,461
TOTAL	5,08,341	20,35,801

(a) Includes expenditure incurred during the year 1951-52 onwards.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary".			
A.—SUPERINTENDENCE—			
O.	Rs. 2,31,400	2,77,370	2,67,851
R.	45,970		
B.—VETERINARY EDUCATION AND RESEARCH—			
B.-1.—Pay of Officers—			
O.	95,500	60,913	56,993
R.	—34,587		
B.-2.—Pay of Establishment—			
O.	95,200	97,653	1,01,421
R.	2,453		
B.-3.—Allowances, honoraria, etc.—			
O.	97,800	87,478	86,896
R.	—10,322		
B.-4.—Contingencies—			
O.	2,35,400	5,61,934	5,56,106
S.	2,50,000		
R.	76,534		
B.-5.—Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.			
		—4,100	—3,658
B.-6.—Establishment and other charges payable to other Governments, Departments, etc.			
		4,100	3,658
C.—SUBORDINATE ESTABLISHMENT—			
O.	3,77,500	3,43,884	3,40,210
R.	—33,616		
D.—HOSPITALS AND DISPENSARIES—			
D.-2.—Pay of Establishment—			
O.	3,56,398	3,20,880	3,05,570
R.	—35,518		
D.-3.—Allowances, honoraria, etc.—			
O.	3,69,202	3,32,725	3,41,190
R.	—36,477		
D.-4.—Contingencies—			
O.	3,06,916	2,82,575	2,80,744
R.	—24,341		
F.—PRIZES			
		1,000	897
H.—WORKS			
		9,500	..
Col. 4.—Non-completion of the works before the close of the year.			
			—9,500

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—concl'd.			
I.—CHARGES IN ENGLAND—			
HIGH COMMISSIONER FOR INDIA—			
O.	Rs. 3,920	840	827
R.	—3,080			—13
J.—DEVELOPMENT SCHEMES			
Col. 4.—Due to the failure to provide funds.	See paragraph 2 of the Review.	2,768	+2,768
For rounding—			
O.	264
R.	—264		
Surrenders or withdrawals within grant—			
R.	53,248	53,248	—53,248
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TOTAL—Grant No. 24—			
Gross	24,34,100	23,45,131	—88,969
Deductions	—4,100	—3,658	+442
Net	24,30,000	23,41,473	—88,527

REVIEW.

The original grant of Rs. 21,80,000 was augmented to Rs. 24,30,000 by a supplementary grant of Rs. 2,50,000 against which the expenditure was Rs. 23,41,473 resulting in a saving of Rs. 88,527. The surrender of Rs. 53,248 reduced the saving to Rs. 35,279.

2. An estimated expenditure of Rs. 9,300 was sanctioned by Government in June, 1953 under sub-head J for the equipment of a Veterinary Hospital, against which actual expenditure of Rs. 2,768 only was incurred. It was stated in the sanctioning order that necessary provision would be made by reappropriation or otherwise in due course. No funds were, however, provided under the head resulting in an excess expenditure of Rs. 2,768.

See also the Audit Report.

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation".			
A.—SUPERINTENDENCE—			
A(I).—Superintendence—			
A(I)-1.—Pay of Officers—			
O.	Rs. 1,41,500	} 1,28,500	1,31,212
R.	—13,000		
A(I)-2.—Pay of Establishment—			
O.	8,30,500	} 8,17,306	8,23,606
R.	—13,194		
A(I)-3.—Allowances, honoraria, etc.—			
O.	8,58,300	} 7,60,800	7,78,719
R.	—97,500		
A(I)-4.—Contingencies—			
O.	74,000	} 1,77,604	1,83,176
R.	1,03,604		
A(II).—Superintendence (in Cooch Behar)—			
A(II)-2.—Pay of Establishment—			
O.	5,600	} 4,600	4,388
R.	—1,000		
A(II)-3.—Allowances, honoraria, etc.—			
O.	5,600	} 3,900	4,086
R.	—1,700		
A(II)-4.—Contingencies—			
O.	800	} 300	285
R.	—500		
B.—GRANTS-IN-AID—			
O.	41,000	} 43,799	42,852
R.	2,799		
C.—OTHER CHARGES—			
C.-1.—Expenditure in connection with the scheme for Co-operative Training and Education—			
O.	86,500	} 76,900	68,182
R.	—9,600		
Col. 4.—See paragraph 2 of the Review.			
For rounding—			
O.	200	} ..	..
R.	—200		
Surrenders or withdrawals within grant—			
R.	30,291	30,291	..
TOTAL—Grant No. 25	20,44,000	20,36,501	—7,499

REVIEW.

There was a saving of Rs. 7,499 in the grant. The surrender of Rs. 30,291 converted the saving into a excess of Rs. 22,792.

2. No explanation for the saving in Col. 4 under sub-head C(1) could be included as the same had been wanting from the Controlling authority.

3. *Land Mortgage Banks.*—For providing long-term credit to agriculturists eight Land Mortgage Banks were in operation in eight districts of the State. Of these two were set up during the year under review. Another Bank was also registered on the 1st June, 1954 but could not start functioning within the year under review.

The State Government is committed to defray the entire cost of management of the banks of 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 subjoined 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, 1954 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 the management etc. charges appear to be comparatively high in the banks who have shown a loss, Government was requested to consider the question of fixing a suitable scale of such charges in proportion to work and gross profit. Government have replied that there is no scope for fixing such a scale.

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—INDUSTRIES—			
A.-1.—Pay of Officers—			
	Rs.		
O.	2,14,300	} 2,09,959	2,02,073
R.	—4,341			—7,886
A.-2.—Pay of Establishment—			
O.	4,32,100	} 4,33,266	4,33,162
R.	1,166			—104
A.-3.—Allowances, honoraria, etc.—			
O.	3,63,200	} 3,83,832	3,72,144
R.	20,632			—11,688
A.-4.—Contract Contingencies—			
O.	17,000	} 21,000	18,115
R.	4,000			—2,885
Col. 4.—See para. 8 of the Review.			
A.-5.—Other Contingencies—			
O.	4,66,400	} 6,29,912	5,47,835
R.	1,63,512			—82,077
Col. 4.—Mainly (i) less work by the Japanese Reeling unit for want of boilers (Rs. 37,000), (ii) liabilities carried forward owing to non-receipt of debit vouchers in time (Rs. 21,000) and want of clarification of Government orders (Rs. 4,000), (iii) late joining by some Trainees (Rs. 4,000) and (iv) non-adjustment of the loss for the supply of rations at reduced rates (Rs. 8,000).			
A.-6.—Scholarships—			
O.	34,700	} 29,200	23,836
R.	—5,500			—5,364
Col. 4.—Scholarships paid but not adjusted in full (Rs. 4,490) and absence of students (Rs. 874).			
A.-7.—Grants-in-aid, contributions, etc.—			
O.	2,24,700	} 2,16,657	1,87,000
R.	—8,043			—29,657
Col. 4.—Less maintenance and capital grant to an institution sanctioned by Government than anticipated while framing the net grant.			
A.-8.—Miscellaneous—			
O.	17,500	} 12,735	12,210
R.	—4,765			—525
A.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—14,800	} —13,164	..
R.	1,636			+13,164
Col. 4.—Recoveries not effected during the year for want of approval by the Government of India.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—<i>contd.</i>			
A.-10.—Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O.	2,99,000	} 2,80,650	[3,14,118 +33,468
R.	—18,350		
	Col. 4.— <i>See</i> para 8 of the Review.		
C.—SALT—			
O.	15,600	} 14,765	14,711 —54
R.	—835		
E.—Works—			
R.	5,484	5,484	—5,484
	Col. 4.—Mainly a work not being taken up during the year after calling for tenders.		
F.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	300	} 614	578 —36
R.	314		
G.—DEVELOPMENT SCHEMES—			
G.-1.—Pay of Officers—			
O.	19,100	} 17,150	17,350 +200
R.	—1,950		
G.-2.—Pay of Establishment—			
O.	2,09,100	} 1,67,923	1,57,344 —10,579
R.	—41,177		
G.-3.—Allowances, honoraria, etc.—			
O.	1,44,000	} 1,17,953	1,13,020 —4,933
R.	—26,047		
G.-4.—Contingencies—			
O.	4,50,800	} 3,69,651	2,77,271 —92,380
R.	—81,149		
	Col. 4.—Mainly (i) non-receipt of machinery, equipments and stores ordered for (Rs. 59,700), (ii) non-implementation in full of the re-organisation measures for a scheme (Rs. 22,800) and (iii) less expenditure for want of sanction (Rs. 9,000).		
G.-6.—Deduct—Amount met from "General Reserve Fund", Cooch Behar—			
O.	—1,01,000	} —96,310	.. +96,310
R.	4,690		
	Col. 4.—Mainly due to non-adjustment against the General Reserve Fund, Cooch Behar for want of Government orders.		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—<i>concl.</i>			
G.—DEVELOPMENT SCHEMES—<i>contd.</i>			
G.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—	..	—7,000	—7,000
Col. 4.— <i>See</i> para. 8 of the Review.			
G.-8.— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc.—	..	—7,000	—7,000
Col. 4.— <i>See</i> para. 8 of the Review.			
<hr/>			
TOTAL—Major Head "43.—Industries and Supplies"—			
Rs.			
O. 27,92,000	} 28,01,277	26,90,767	—1,10,510
R. 9,277			
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Major Head "XLI.—Receipts from Electricity Schemes".			
<i>Deduct</i> —WORKING EXPENSES.			
H.—BARRACKPORE ELECTRIC SUPPLY SCHEME—			
H.-1.—Establishment and Contingencies—			
O. 3,04,000	} 3,25,200	3,11,618	—13,582
R. 21,200			
H.-2.—Other Miscellaneous Charges—			
<i>Charged—</i>			
O. 38,000	} 38,000	38,000	..
R. 2,000			
<i>Voted—</i>			
O. 78,000	} 77,300	76,849	—451
R. —700			
H.-3.—Establishment charges payable to other Governments, Departments etc,—			
R. 10,000	10,000	10,000	..
<hr/>			
I.—COOCH BEHAR ELECTRIC SUPPLY SCHEME—			
I.-1.—Establishment and Contingencies—			
O. 2,16,000	} 2,16,300	2,10,908	—5,392
R. 300			
I.-2.—Other Miscellaneous Charges—			
<i>Charged—</i>			
O. 12,000	} 21,000	21,000	..
S. 5,000			
R. 4,000			
<i>Voted—</i>			
O. 25,000	} 24,700	23,700	—1,000
R. —300			
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Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLI.—Receipts from Electricity Schemes"—<i>contd.</i>			
J.—NORTH CALOUTTA RURAL ELECTRIFICATION SCHEMES—			
J.-1.—Establishment and Contingencies—			
Rs.			
O. 5,25,000	} 4,84,100	4,85,390	+1,290
R. —40,900			
J.-2.—Other Miscellaneous Charges—			
<i>Charged—</i>			
O. 3,60,000	} 4,03,000	4,03,000	..
S. 43,000			
<i>Voted—</i>			
O. 1,80,000	} 1,15,500	1,15,780	+280
R. —64,500			
J.-3.—Establishment charges payable to other Governments, Departments, etc.—			
R. 15,000	15,000	15,000	..
K.—BULK AND RETAIL SUPPLY SCHEME TO GARIA, SONARPUR, RAJPUR AND BARUIPUR—			
K.-1.—Establishment and Contingencies—			
O. 25,000	} 1,800	1,196	—604
R. —23,200			
K.-2.—Other Miscellaneous Charges—			
<i>Charged—</i>			
O. 6,000	} 4,000	..	—4,000
R. —2,000			
Col. 4.—Due to liabilities carried forward for non-adjustment of interest on capital during the year.			
K.-3.—Establishment charges payable to other Governments, Departments, etc.—			
R. 1,000	1,000	1,000	..
L.—POWER SUPPLY SCHEME TO RANIGANJ COAL FIELDS—			
L.-1.—Establishment and Contingencies—			
O. 1,09,000	} ..	..	..
R. —1,09,000			
L.-2.—Other Miscellaneous charges—			
<i>Charged—</i>			
O. 4,000	} ..	..	..
R. —4,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "XLI.—Receipts from Electricity Schemes"—<i>concl.</i>				
M.—ACQUISITION OF KURSEONG AND SILIGURI ELECTRIC SUPPLY UNDERTAKINGS—				
M.-1.—Establishment and Contingencies—				
R.	Rs. 92,000	92,000	87,161	—4,839
M.-2.—Other Miscellaneous charges—				
<i>Charged—</i>				
S.	38,000	38,000	38,000	..
<i>Voted—</i>				
R.	38,000	38,000	35,000	—3,000
M.-3.—Establishment charges payable to other Governments, Departments, etc.—				
R.	5,000	5,000	5,000	..
TOTAL—Major Head "XLI.—Receipts from Electricity Schemes" <i>Charged</i>				
O.	4,18,000	5,04,000	5,00,000	—4,000
S.	86,000			
<i>Voted—</i>				
O.	14,82,000	14,05,900	13,78,602	—27,298
R.	—56,100			
Major Head "52.-A.—Other Revenue Expenditure connected with Electricity Schemes".				
N.—DEVELOPMENT SCHEMES—				
O.	1,49,000	1,38,000	1,45,947	+9,947
R.	—19,000			
Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue".				
O.—ELECTRIC SUPPLY SCHEMES—				
O.-1(i).—Barrackpore Electric Supply Scheme—				
O.	65,000	1,51,000	1,62,813	+11,813
S.	75,000			
R.	11,000			
O.-1(ii).—<i>Deduct</i>—Receipts and Recoveries on Capital Account	—22	—22
O.-2.—Cooch Behar Electric Supply Scheme	60,000	60,000	46,922	—13,078
Col. 4.—Mainly due to delay in strengthening and modification of mains.				
O.-3.—Bulk power supply scheme to Garia, Rajpur, Sonarpur and Baruipur—				
S.	73,000	73,000	70,529	—2,4

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue"—concl'd.			
O.—ELECTRIC SUPPLY SCHEMES—concl'd.			
O.-4.—Bulk power supply scheme to the Gouripur Electric Supply Co., Ltd.—			
O. Rs. 2,45,000	} 2,20,000	2,28,415	+8,415
R. —25,000			
O.-5(i).—Power supply scheme to Raniganj Coal fields—			
O. 2,65,000	} 1,50,000	1,62,018	+12,018
R. —1,15,000			
O.-5(ii).—Deduct—Receipts and Recoveries on Capital Account—			
O. —78,000	} —1,31,000	—1,81,005	—50,005
R. —53,000			
Col. 4.—Unforeseen recovery from a coal company towards Capital cost.			
O.-6.—Acquisition of Kurseong and Siliguri Electric Supply undertakings—			
S. 8,19,000	} 1,50,000	2,16,782	+66,782
R. —6,69,000			
Col. 4.—Mainly due to unforeseen transfer of some stores from other schemes.			
O.-7(i).—Bulk Supply scheme to Bongaon Electric Supply Co., Ltd.—			
S. 1,50,000	} 1,90,000	1,83,779	—6,221
R. 40,000			
O.-7(ii).—Deduct—Receipts and Recoveries on Capital Account—			
R. —50,000	—50,000	—50,000	..
O.-8(i).—Bulk power supply scheme of Joynagar, Majilpur and Diamond Harbour Electric Supply Co., Ltd.—			
R. 1,00,000	1,00,000	1,18,210	+18,210
Col. 4.—See note under sub-head "O.-8".			
O.-8(ii).—Deduct—Receipts and Recoveries on Capital Account—			
R. —75,000	—75,000	—75,000	..
Total—Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue".			
O. 5,57,000	} 8,38,000	8,83,441	+45,441
S. 11,17,000			
R. —8,36,000			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account.			
P.—DEVELOPMENT SCHEMES—			
P.-1.—Exploitation of Coastal and Estuarine Fisheries—			
P.-1(i).— <i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—834	—834
P.-2.—Organisation of the Silk Reelers' Co-operatives—			
O.			Rs.
			80,000
R.			—30,999
P.-2(i).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—	49,001	48,344	—657
R.			—25,000
P.-3.—Acquisition of land by the State Government for the establishment of a Telephone Cable Factory at Mihijam	—25,000	—25,261	—261
P.-3(i).— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	56	+56
P.-4.—Development of Salt Production—	..	—732	—732
O.			2,35,000
R.			—2,05,169
	29,831	34,258	+4,427
Col. 4.—See para 8 of the Review.			
P.-5.—Investment in Shares of the West Bengal Financial Corporation—			
S.	30,00,000	30,00,000	..
<hr/>			
TOTAL—Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account—			
O.			3,15,000
S.			30,00,000
R.			—2,61,168
	30,53,832	30,55,831	+1,999
<hr/>			
Major Head "81.-A.—Capital Outlay on Electricity Schemes outside the Revenue Account".			
Q.—DEVELOPMENT SCHEMES—			
Q.-1.—North Calcutta Rural Electrification Scheme—			
O.			10,57,000
S.			7,23,000
R.			—82,000
Q.-2.—Cooch Behar and Dinhatra Electricity Extension—	16,98,000	17,59,077	+61,077
O.			2,50,000
R.			—96,000
	1,54,000	1,76,338	+22,338
Col. 4.—See note under sub-head "O.-6".			

Major Head and Sub-head.	Final Grant. or Appropriation	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
TOTAL—Major Head “81.-A.—Capital Outlay on Electricity Schemes outside the Revenue Account”—			
	Rs.		
O.	13,07,000		
S.	7,23,000		
R.	—1,78,000		
	18,52,000	19,35,415	+83,415
Surrenders or withdrawals within grant or appropriation—			
R. Gross	11,38,317	11,38,317	.. —11,38,317
R. Deductions	1,96,674	1,96,674	.. —1,96,674
TOTALS—			
<i>Charged</i>	5,04,000	5,00,000	—4,000
Voted—			
Gross	1,16,15,800	1,04,29,857	—11,85,943
Deductions	—1,93,800	—3,39,854	—1,46,054
Net	1,14,22,000	1,00,90,003	—13,31,997

REVIEW.

In the charged section the original appropriation of Rs. 4,13,000 was augmented to Rs. 5,04,000 by a supplementary appropriation of Rs. 86,000 against which the expenditure was Rs. 5,00,000, resulting in a saving of Rs. 4,000.

In the voted section the original grant of Rs. 65,82,000 was augmented to Rs. 1,14,22,000 by a supplementary grant of Rs. 48,40,000 against which the expenditure was Rs. 1,00,90,003 resulting in a saving of Rs. 13,31,997. The surrender of Rs. 13,34,991 converted the saving to an excess of Rs. 2,994.

REVIEW—contd.

2. *Sub-head "G.—Development Schemes"*.—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(a) during	Expenditure to
	1953-54.	the end of 1953-54.
	Rs.	Rs.
1. Re-organisation of the Department of Industries . . .	22,446	3,03,370
2. Re-organisation of the Ceramic Institute . . .	2,68,574	19,93,418
3. Re-organisation of the Department of Sericulture . . .	..	76,502
4. Expansion and re-organisation of the Tanning Institute, Calcutta.	..	63,630
5. Establishment of an Industrial Trade Training Centre . . .	..	3,13,416
6. Planning Committee for Heavy Chemical Industries in collaboration with Bihar.	..	37,632
7. Darjeeling Industrial School and Workshop . . .	68,761	3,10,798
8. Re-organisation of the Silk Technological Institute at Berhampore.	10,604	90,851
9. Expansion of Mulberry Cultivation in Darjeeling Hills . . .	8,622	27,196
10. Re-organisation of the Bengal Textile Institute, Serampore	38,702	95,067
11. Cultivation of Medicinal Plants	76,844	76,844
12. Cooch Behar Industrial School and Workshop . . .	69,576	69,576
13. Scheme for Ericulture in Cooch Behar	856	856
TOTAL	5,64,985	34,59,156

(a) Excludes expenditure booked under Grant No. "31.—Civil Works—Sub-head J".

3. *Sub-head "N.—Development Schemes"* includes expenditure on the following schemes :—

Names of the Schemes.	Expenditure during	Expenditure to
	1953-54.	the end of 1953-54.
	Rs.	Rs.
1. Head Office Establishment of the Electricity Development Directorate.	1,45,947	1,45,947
2. Appointment of Power Engineer and staff for Development of Electricity.	..	7,82,441
3. Development of Water Power in and around Cooch Behar	..	5,307
TOTAL	1,45,947	9,33,695

REVIEW—contd.

4. *Sub-head "P.-Development Schemes"* includes Capital expenditure on the following schemes :—

Names of the Schemes.	Expenditure during 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
1. Exploitation of Coastal and Estuarine Fisheries	—834	4,21,596
2. Organisation of Silk Reelers' Co-operatives.	23,083	11,51,085
3. Acquisition of land by the State Government for the establishment of a Cable Factory at Mihijam.	—676	2,91,945
4. Development of Salt Production	34,258	2,45,683
5. Investment of shares in commercial concerns of Bengal Salt Company.	..	1,70,000
6. Investment of shares in West Bengal Financial Corporation.	30,00,000	30,00,000
TOTAL	30,55,831	52,80,309

5. *Sub-head "Q.-Development Schemes"* includes Capital expenditure on the following schemes :—

Names of the Schemes.	Expenditure during 1953-54.	Expenditure to the end of 1953-54.
	Rs.	Rs.
1. North Calcutta Rural Electrification Scheme	17,59,077	1,09,65,568
2. Cooch Behar and Dinhata Electricity Extension	1,76,338	2,07,913
3. Diesel Electric Pool . . . . .	..	4,90,505
TOTAL	19,35,415	1,16,63,986

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

REVIEW—concl'd.

An account of transactions during the year 1953-54 is given below :—

	Rs.
Opening balance	6,302
Receipt . . . . .	..
Charges . . . . .	..
Closing balance	6,302

7. The details of the investments so far made by the State Government in shares of private company are given below :—

Name of Private Company.	Number and types of shares purchased.	Purchase price and total amount invested.	Market value of shares on the 31st March, 1954.	Amount of dividend declared.	Amount credited to Government after deduction of Income-Tax.
1	2	3	4	5	6
The Bengal Salt Company.	6,800 ordinary shares of Rs. 25 each.	1,70,000	Not quoted.	On the profit of 1952=1% On the profit of 1953=1½%	Rs. 1,200
The West Bengal Financial Corporation.	30,000 ordinary shares of Rs. 100 each.	30,00,000	Shares not placed in the market.	3½%	Nil.

8. *Sub-heads—A.4, A.10, G7, G8 and P4.*—The reasons for the variations in Col. 4. under these sub-heads were not received from the Controlling Officers.

9. The proforma account of the Cooch Behar Electric Supply, Government of West Bengal, for the year 1951-52 and those of the North Calcutta Electrification Scheme and Diesel Electric Pool for the year 1951-52 will be found in Appendices IV and V respectively on pages 312 and 320 *et seq.*

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—			
A.—COTTAGE INDUSTRIES—			
A.-1.—Pay of Officers—			
	Rs.		
O.	64,100	61,380	63,121
R.	-2,720			+1,741
A.-2.—Pay of Establishment—			
O.	2,53,300	2,24,458	2,61,815
R.	-28,842			+37,357
Col. 4.—Mainly due to provision for the Intensive Food Production Scheme being included under the Sub-head D.			
A.-3.—Allowances, honoraria, etc.—			
O.	2,01,400	1,78,013	2,06,559
R.	-23,387			+28,546
Col. 4.—See note under the Sub-head A.-2.			
A.-5.—Other Contingencies—			
O.	3,34,100	2,22,782	2,92,149
R.	-1,11,318			+69,367
Col. 4.—See note under the Sub-head A.-2.			
A.-6.—Scholarships—			
O.	15,900	10,305	10,417
R.	-5,595			+112
A.-7.—Grants-in-aid—			
O.	3,20,900	3,63,875	3,59,987
R.	42,975			-3,888
B.—WORKS—			
O.	7,300	2,792	2,792
R.	-4,508		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—<i>concl'd.</i>			
D.—DEVELOPMENT SCHEMES—			
D.-1.—Gross—	Rs.		
O.	2,42,000	} 3,43,660	1,90,353
R.	1,01,660			} -1,53,307
Col. 4.—Mainly due to expenditure for the Intensive Food Production Scheme being included under the sub-head A. See also paragraph 3 of the Review.			
D.-2.— <i>Deduct</i> —Amount met from "General Reserve Fund", Cooch Behar—			
O.	-3,000	} -600	..
R.	2,400			} +600
TOTAL—Major Head "43—Industries and Supplies"—			
O.	14,36,000	} 14,06,665	13,87,193
R.	-29,335			} -19,472
Major Head "72.—Capital Outlay on Industrial Development Outside the Revenue Account"—			
E.—DEVELOPMENT SCHEMES—			
O.	2,00,000	} 1,71,337	1,64,806
R.	-28,663			} -6,531
Surrenders or withdrawals within grant—			
R. Gross	60,398	60,398	.. -60,398
R. Deductions	-2,400	-2,400	.. +2,400
TOTALS—			
Gross	16,39,000	15,51,999	-87,001
Deductions	-3,000	..	+3,000
Net	16,36,000	15,51,999	-84,001

REVIEW.

There was a saving of Rs. 84,001 in the grant. The surrender of Rs. 57,998 reduced the saving to Rs. 26,003.

2. Sub-heads A.-1, A.-2, A.-3, and A.-5 include expenditure on the following Intensive Food Production Scheme :—

Name of the Scheme.	Expenditure during 1953-54.
	Rs.
Promotion of Gur Industry	1,33,890

3. Sub-head "D.—Development Schemes"—The details of the scheme included under the sub-head and expenditure incurred on each of them are shown in the following statement :—

Names of the Schemes.	Expenditure during 1953-54.	Expenditure to the end of 1953-54.
	Rs.	Rs.
1. Promotion of hand-made paper Industry(a)	26,834	1,93,247
2. Promotion of Khadi Industry(a)	1,50,000	8,55,000
3. Scheme for Mat Industry(a)	9,773	27,419
4. Scheme for Bee keeping(a)	3,146	12,046
5. Jbut (Silk waste) spinning in Cooch Behar	600	600
TOTAL	1,90,353	10,88,312

(a) These schemes were included under sub-head "C.—Development Programme" subordinate to Grant No. 25.—Industries—Industries during the year 1952-53.

4. Sub-head "E.—Development Schemes" includes Capital expenditure on the following scheme :—

Name of the Scheme.	Expenditure during 1953-54.	Expenditure to the end of 1953-54.
	Rs.	Rs.
1. Scheme for Industrial Centres	1,64,806	8,78,273

REVIEW—concl'd.

This scheme was included under Sub-head "L.—Development Programme" subordinate to Grant No. 25.—Industries—Industries during the year 1952-53.

5. *Deposit Account of Grants from the Central Government for the Development of Handloom Industries.*—These grants are received from the Cess Fund of the Central Government for the development of handloom industries in West Bengal and are credited to this deposit account. The expenditure incurred on the scheme is booked under sub-head A-5 of this grant. At the end of the year an amount equivalent to the expenditure on the scheme booked under the above sub-head is debited to this deposit account by corresponding credit to the revenue head, viz., XXXII—Industries and Supplies.

An account of the transactions during the year 1953-54 is given below :—

	Rs.
Opening balance	24,203
Receipts	2,23,000
Expenditure	74,731
Closing balance	1,72,472

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—			
A.—CINCHONA PLANTATIONS—			
A.-1.—Pay of Officers—			
	Rs.		
O.	94,200	93,000	93,092
R.	-1,200			+92
A.-2.—Pay of Establishment—			
O.	1,30,000	1,12,300	1,12,153
R.	-17,700			-147
A.-3.—Allowances, honoraria, etc.—			
O.	1,20,800	1,09,340	1,08,910
R.	-11,460			-430
A.-4.—Contingencies—			
O.	26,62,400	25,26,600	24,73,365
R.	-1,35,800			-53,235
A.-5.—Grants-in-aid, Contributions, etc.—			
O.	2,600	2,562	2,562
R.	-38		
B.—WORKS—			
		40,000	38,673
			-1,327
C.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	8,000	9,560	9,517
R.	1,560			-43
D.—DEVELOPMENT SCHEMES—			
O.	99,000	..	..
R.	-99,000		
Surrenders or withdrawals within grant—			
R.	2,63,638	2,63,638	..
			-2,63,638
TOTAL		31,57,000	28,38,272
			-3,18,728

REVIEW.

There was a saving of Rs. 3,18,728 in the grant. The surrender of Rs. 2,63,638 reduced the saving to Rs. 55,090.

Consolidated Store Account of the Cinchona Plantations in West Bengal for the year 1953-54.

Plantation Office.	Particulars.	Opening Balance.		Receipt or Purchased.		Utilisation, Issues etc.		Depreciation, Shortage, Loss Written off.		Result of stock verification if any.		Closing Balance.	Remarks.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	
General Manager, Mungpoo.	Ipecac Bsdix.	6	139	349	8,719	19	477	..	..	..	..	336	8,381	†13 lbs. 2 oz. dust not valued.
	Tools and Imple-ments.	..	9,879	..	25,197	..	29,867	..	..	..	..	..	5,209	*26,313 lbs. of bark was damaged by fire at Kallitas during 1952-53, out of which 8,908 lbs. has been salvaged during this year and shown under receipt column. The balance of 18,220 lbs. has been totally damaged and Govern-ment has been approached for writing off.
	TOTAL	6	10,018	349	33,916	19	30,344	..	..	..	..	336	13,590	
Manager, Ronge	Cinchona Bark	12,669	14,275	220,469	2,48,028	164,318	1,84,858	..	..	..	..	68,840	77,445	
	Tools and Imple-ments.	..	38,845	..	32,093	..	59,066	..	..	..	..	Nil.	11,872	
	Ipecac	110	2,745	290†	6,923	400	9,668	..	..	..	..	Nil.	Nil.	Nil. The variation in the quantity under open- ing balance is be- cause of debiting the quantity of 217,513 lbs. of Russian method Bark and the variation in value is because of wrong calculation during 1952-53 and of debiting the value of Russian method Bark as clarified below in detail:—
	TOTAL	12,799	55,865	220,759	2,87,044	164,718	2,53,592	..	..	..	..	68,840	89,317	
Assistant Manager In Charge, Lat-panchar.	Cinchona Bark	131,952	1,48,446	183,729*	2,03,660	205,964	2,28,675	..	..	..	..	109,517	1,23,431	
	Implements and other stores.	..	2,399	..	18,536	..	15,874	..	47	..	14	..	5,028	
	TOTAL	131,952	1,50,845	183,729	2,22,196	205,964	2,44,549	..	47	..	14	109,717	1,28,459	1. Value of stock of closing balance as per store account of 1952-53 of Gov-ernment Cinchona Plantation, Munsong valued erroneously
Manager, Mungpoo.	Cinchona Bark @ As.-12/- per lb.	120,855	90,641	..	..	120,855	90,641	..	..	..	..	Nil.	Nil.	

at Rs. 10,55,233-8-0. Now correctly valued at Rs. 8,48,292-3-0. Difference of value stands at (Rs. 10,55,233-8-0 minus Rs. 8,48,292-3-0) = Rs. 2,06,941-5-0.

2.(c) Difference because of debiting the total quantity of 217,513 lbs. of Ruseain Method Bark from the stock valued at Rs. -/12/- per lb. is Rs. 1,63,134-12-0.

2.(b) Value of 648,768 lbs. of bark shown under utilisation during 1952-53 calculated erroneously at Rs. 4,86,576. Now correctly valued at Rs. 5,30,382-9-0 (531,950 lbs. of bark) @ Rs. -/12/- per lb. and 116,817½ lbs. of bark @ Rs. 1-2-0 per lb.) Hence difference in value stands at (Rs. 5,30,382-9-0 minus Rs. 4,86,576-0-0) = Rs. 43,806-9-0. Total difference in value in the closing balance is (Rs. 1,63,134-12-0 plus Rs. 43,806-9-0) = Rs. 2,06,941-5-0.

Cinchona Bark @ Re 1-2-0 per lb.	679,276	7,64,186	686,228	7,72,007	455,364	5,12,285	..	..	..	910,140	10,23,908
Implements and other stores.		2,430	..	20,465	..	21,772	..	..	..	..	1,123
Ipecac Radix	657	16,417	49	1,225	..	..	..	..	..	706	17,642
TOTAL	800,788	8,73,674	6,86,277	7,93,697	576,219	6,24,698	..	..	..	910,846	10,42,673
Manager, Munsong	754,038*	8,48,292	878,003	9,87,753	873,382	9,82,555	..	..	..	758,659	8,53,490
Tools and Imple-ments.	..	5,980	..	16,266	..	14,656	..	..	..	..	7,600
TOTAL	754,038	8,54,282	878,003	10,04,019	873,382	9,97,211	..	..	..	758,659	8,61,090
GRAND TOTAL	1,699,583	19,44,684	1,969,117	23,40,872	1,820,302	21,50,394	..	47	..	14	1,848,398
											21,35,129

CERTIFICATES AND REMARKS OF THE HEAD OF THE DEPARTMENT.

It is certified that the figures in the Store Account represents a substantially true account of affairs and that they agree with the figures rendered in the Departmental Register. The closing balance was not in excess of requirements.

CALCUTTA; }
 The 24th January, 1955.

M. SEN,
 Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The consolidated Store Accounts of the Cinchona Plantations in West Bengal for the year 1953-54 were test-audited under my supervision with reference to local records and I certify that subject to the remarks in the audit comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 8th February, 1955. }

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

AUDIT COMMENTS.

1. 12,288 lbs. of bark valued Rs. 9,216 of Latpanchar Plantation have not been included in the opening balances of 1953-54, although these formed part of the closing balances of 1952-53.

2. The stock of Russian method bark, as given below has not been included in the Store Account.

	b .
Mungpoo	96,068
Munsong	217,513
Rongo	54,958
Latpanchar	3,818
TOTAL	372,357

Out of the above, only Munsong stock of R. M. Bark (*viz.* 317,513 lbs.) was included in the closing balance of the Store Account for the previous year, 1952-53 although the same has been excluded from the Store Accounts for 1953-54 as already stated, along with the R. M. Bark of the other plantations

3. In Latpanchar Plantation, the Stock of Timber has not been shown in the Store Account.

4. The accounts of several articles of stores of the Munsong and Mungpoo plantations have been kept without any money values, resulting in these articles being left out of the Store Accounts.

5. No physical verification was conducted of the Stores held at the office of the General Manager.

CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT.

It is certified that the figures in the Store Accounts represent a substantially true account of the affairs and they agree with the figures recorded in the Register. The closing balances were not in excess of requirement.

MUNGPOO ;
The 10th December, 1954. }

M. SEN,
Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of Mungpoo Quinine Factory for the year 1953-54 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 on consideration of the explanation given to me and as shown by the books.

CALCUTTA ;
The 15th February, 1955. }

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

AUDIT COMMENTS.

1. Cinchona Bark as well as various Quinine salts and Cinchona Products were valued at rates fixed by the Director, Cinchona without recourse to detailed costing.

2. Under oils, chemicals, etc., some materials were purchased much in excess of requirements, leaving a closing balance equivalent to consumption for 7 months in the case of caustic soda and for a few years in the case of tin sheets on the basis of a year's utilisation. This has led to the blocking of capital unnecessarily.

Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta, for the year 1953-54—contd.

Plantation Office.	Particulars.	Opening Balance.			Receipt or Purchased.			Utilisation, Issues etc.			Depreciation, Shortage, Loss Written off.			Result of stock verification if any.			Closing Balance.	Remarks.
		Quantity.	Value.	Rs.	Quantity.	Value.	Rs.	Quantity.	Value.	Rs.	Quantity.	Value.	Rs.	Quantity.	Value.	Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
	Quinine Sulphate Tablet 5 grs. B.P.'s 32.	..	..	..	..	750	36,375	..	..	..	..	..	..	..	..	@48 8 0 per lb.
	Quinine Sulphate Tablet 5 grs. B.P.'s 32.	..	..	..	..	58	2,842	..	..	..	..	..	..	..	..	@49 0 0 "
	Quinine Sulphate Tablet 5 grs. B.P.'s 32.	..	..	..	..	22	1,089	..	..	..	..	..	..	..	..	@49 8 0 "
	Quinine Sulphate Tablet 5 grs. B.P.'s 32.	..	..	..	..	66	3,200	..	..	..	..	..	..	..	..	@50 0 0 "
	Quinine Sulphate Tablet 5 grs. B.P.'s 32.	5,526	2,76,275	2,49	1,24,800	521	22,392	..	..	..	..	4,367	1,87,770	..	..	@48 0 0 "
3.	Quinine Sulphate Tablet 5 grs. G. S. (In phial of 25 tablets of 5 grs. each).	..	8	..	..	Phial 6 Tablet 16 Grs. 170	8	..	..	..	..	..	..	..	..	@ 1 0 0 per phial
4.	Quinine Hydrochlor Powder B.P.	..	..	..	..	500	24,000	..	..	..	..	..	..	..	..	@48 0 0 per lb.
	Quinine Hydrochlor Powder B.P.	..	..	..	..	606	30,250	..	..	..	..	..	..	..	..	@50 0 0 "
	Quinine Hydrochlor Powder B.P.	..	..	..	..	192	9,984	..	..	..	..	..	..	..	..	@52 0 0 "
	Quinine Hydrochlor Powder B.P.	2,615	1,38,569	701	37,196	193	8,929	..	..	..	..	1,849	98,000	..	..	@53 0 0 "
	Quinine Hydrochlor Powder B.P.	..	..	Tube of 25 grs. 250 Nos.	..	2,260 tubes	Free	..	..	..	..	..	..	..	..	@53 0 0 "
5.	Quinine Hydrochlor Tablets 5 grs. B.P.	35	1,925	70	3,850	81	1,733	..	..	..	..	74	4,048	..	..	@55 0 0 "

5/1. Quinine Hydrochlor Tablets (5 grs. in phial of 35 tablets each).	..	667 phials, 2,847 tubes and 809 244 tablets. (Out of these 2,847 tubes were distributed free and their value has not been taken into account).	170 phials, 2,847 tubes and 244 tablets. (Out of these 2,847 tubes were distributed free and their value has not been taken into account).	213	497 phials	681	● 1 4 0 and 1 2 0 phial.		
6. Quinine Bihydrochlor Powder B.P.	1,634	89,897	1,103	60,655	143	7,200	1,965	1,09,209	● 55 0 0 per lb.
Quinine Bihydrochlor Powder B.P.	..	..	..	..	300	15,000 .. .. .	..	..	● 50 0 0 "
Quinine Bihydrochlor Powder B.P.	..	..	..	..	76	3,900 .. .. .	..	..	● 52 0 0 "
Quinine Bihydrochlor Powder B.P.	..	..	..	..	232 2	12,528 .. .. .	..	..	● 54 0 0 "
7. Quinine Bihydrochlor Tablets (5 grs. B.P.)	..	..	..	..	10	560 .. .. .	..	..	● 56 0 0 "
Quinine Bihydrochlor Tablets (5 grs. B.P.)	159	9,222	2,400 Nos.	..	24	1,363	125	7,264	● 58 0 0 "
8. Quinine Bisulphate Powder B.P.	..	..	..	..	81	3,402 .. .. .	..	..	● 42 0 0 "
Quinine Bisulphate Powder B.P.	340	14,620	252	10,816	24	1,012	487	20,941	● 43 0 0 "
9. Quinine Bisulphate Tablets (5 grs. B.P.)	..	..	..	..	220	9,020 .. .. .	..	..	● 41 0 0 "
Quinine Bisulphate Tablets (5 grs. B.P.)	..	..	..	..	28	1,183 .. .. .	..	..	● 43 0 0 "
Quinine Bisulphate Tablets (5 grs. B.P.)	117	5,265	400	16,011	125	5,625	144	6,469	● 45 0 0 "
10. Quinine Bihydrochlor Ampules X grs. in 2 C.C. (B.P.).	44,167 Nos.	19,322	..	..	43,584 Nos.	19,068 583 Nos.	255 .. .. .	..	● 0 7 0 per amp.
11. Quinine Treatment 5 grs. G. S. .	Box 3,724 tube 12 tablet 18	12,106	Box 98 tube 1 tablet 706	335 Box 3,816 tube 8 tablet 724	..	12,420 6 Box 5 tubes	21 .. .. .	..	● 3 4 0 per box and 0 3 9 tube.

Cinchona Febrifuge Powder	1,520	30,400	5,543	1,10,850	474	9,480	..	..	3,097	61,980	@20 0 0
21. Cinchona Febrifuge Tablet 5 grs.	..	..	..	..	58	1,218	..	..	..	..	@21 0 0
Cinchona Febrifuge Tablet 5 grs.	..	..	..	..	150	3,225	..	..	..	..	@21 8 0
Cinchona Febrifuge Tablet 5 grs.	..	..	..	..	58	1,276	..	..	..	..	@22 0 0
Cinchona Febrifuge Tablet 5 grs.	..	..	..	..	12	270	..	..	..	..	@22 8 0
Cinchona Febrifuge Tablet 5 grs.	1,372	31,545	300	6,900	41	932	..	..	1,353	31,119	@23 0 0
22. Totaquina Powder B.P.	..	..	..	..	64	1,760	..	..	..	..	@27 8 0
Totaquina Powder B.P.	1,230	33,825	1,002	27,550	26	567	..	..	2,140	47,086	@22 0 0
					2	Free					
23. Totaquina Tablet 5 grs. B.P.	..	..	..	..	1	15	..	..	..	..	@30 0 0
Totaquina Tablet 5 grs. B.P.	205	6,150	1,000	30,000	3	75	..	..	1,201	30,038	@25 0 0
24. Cinchonine Sulphate BPC 1934	..	..	(Below one pound)	(Below one pound)	..	..	..	..	..	..	@25 9 0
25. Cinchona Bark	27	28	..	..	10	10	..	..	17	17	@ 1 0 0
Cinchona Bark	350	357	1,500	1,530	1,300	1,326	..	..	500	561	@51 0 0 per bag of 50 lbs. net.
26. Ipecac Root	..	..	..	..	200	3,350	..	..	..	..	@16 12 0 per lb.
Ipecac Root	2,800	70,000	16	512	1,710	56,430	6 182	..	900	29,700	@33 0 0

N.B.—The quantity below 8 oz. has been omitted and that of 8 oz. and above has been rounded up to 1 lb. The stock was verified by the Manager, Government Quinine Sales Depot, Calcutta.

Present stocks of totaquina powder B. P. '48 in 1 lb. tin are 2,100 lbs. There is no likelihood of any major sale of this product and 500 lbs. in stock will be sufficient to meet any future demands. Hence there is a surplus of 1,600 lbs. The reason for this surplus is that 1,000 lbs. were indented from factory in 1953-54 due to heavy sale during the preceding two years.

CALCUTTA; }
 MOHENDRA NATH BEPARI, }
 A. M. MUKHERJEE, }
 Store Keeper. } *Manager,*
 Government Quinine Sales Depot.

The 15th June, 1955.

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 Registers. The closing balance was not in excess of requirement.

CALCUTTA ;
 The 16th June, 1955. }

M. SEN,
 Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The stores accounts of the Government Quinine Sales Depot., Calcutta for the year 1953-54 were test-audited under my supervision with reference to local records and I certify that, according to the best of my information and on consideration of the explanation given to me, the accounts are correct.

CALCUTTA ;
 The 18th August, 1955. }

P. C. MUKHERJI,
 Examiner, Outside Audit, West Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".			
A.—LABOUR—			
<i>Charged—</i>	Rs.		
S.	1,000	835	834
R.	-165			-1
<i>Voted—</i>			
O.	5,09,800	4,67,630	4,61,288
R.	-42,170			-6,342
B.—INSPECTOR OF FACTORIES—			
O.	2,63,600	2,39,990	2,36,309
R.	-23,610			-3,681
C.—INSPECTOR OF STEAM BOILERS—			
O.	2,13,400	2,01,270	2,00,987
R.	-12,130			-283
D.—STATE STATISTICS—			
O.	41,100	39,039	38,738
R.	-2,061			-301
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS—			
		6,200	6,200
F.—EXAMINATIONS—			
O.	100	..	..
R.	-100		
G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—			
O.	10,000	9,450	9,328
R.	-550			-122
H.—ADMINISTRATION OF THE BENGAL MONEY LENDERS ACT, 1940—			
O.	14,400	14,720	14,841
R.	320			+121

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"			
<i>—contd.</i>			
I.—FIRE SERVICES—			
I.-1.—Pay of Officers—			
	Rs.		
O.	54,200	} 59,298	59,287
R.	5,098		
I.-2.—Pay of Establishment—			
O.	13,61,000	} 13,67,004	13,40,112
R.	6,004		
I.-3.—Allowances, honoraria, etc.—			
O.	8,05,000	} 8,11,000	8,03,011
R.	6,000		
I.-4.—Contingencies—			
O.	17,18,000	} 13,05,765	13,35,107
R.	-4,12,235		
J.—MISCELLANEOUS—			
J.-1.—Pay of Officers—			
O.	1,80,100	} 2,25,845	2,25,580
S.	43,400		
R.	2,345		
J.-2.—Pay of Establishment—			
O.	3,23,600	} 3,39,007	3,37,456
R.	15,407		
J.-3.—Allowances, honoraria, etc.—			
O.	2,79,400	} 2,91,171	2,87,350
S.	11,000		
R.	771		
J.-4.—Contingencies—			
O.	59,200	} 1,00,995	96,976
R.	41,795		
J.-5.—Contribution to the National Library—			
	16,000		16,000
J.-6.—Employment Exchange—			
O.	2,21,000	} 1,71,500	1,87,535
R.	-49,500		
J.-7.—Administration of the Societies Registration Act—			
O.	900	} 800	855
R.	-40		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "47.—Miscellaneous Departments"				
<i>—contd.</i>				
J.—MISCELLANEOUS—<i>contd.</i>				
J.-8.—Construction Board—				
J.-8(i).—Gross—				
O.	Rs. 12,06,000	} 11,98,300	11,90,878	-7,422
R.	-7,700			
J.-8(ii).—<i>Deduct</i>—Recoveries from other Gov- ernments, Departments, etc.—				
	-12,31,000	-9,37,050	+2,93,941	
Col. 4.—Recoveries effected on provisional rates. <i>See also para 2 of the Review.</i>				
J.-9.—Implementation of Employees' State In- surance Scheme—				
S.	6,00,000	} 16,845	1,141	-15,704
R.	-5,83,155			
Col. 4.—Non-purchase of furniture for want of Government sanction within the year.				
J.-10.—Survey of Unemployment—				
S.	2,95,600	} 3,02,870	2,95,114	-7,756
R.	7,270			
J.-11.—Preservation of census slips—				
R.	500	500	..	-500
K.—CONTROLLER OF RENTS—				
O.	2,59,300	} 2,66,586	2,64,583	-2,003
R.	7,286			
L.—WORKS—				
O.	1,25,000	} 2,91,391	2,22,541	-68,850
R.	1,66,391			
Col. 4.—Mainly due to (i) less expenditure than anticipated for sinking three large capacity tube-wells (Rs. 26,000); (ii) less expenditure than anticipated due to lower rate of competitive tenders (Rs. 5,000); (iii) non-completion of a work for want of controlled materials (Rs. 22,000) and (iv) final grant figure was fixed wrongly through misapprehension (Rs. 10,000).				
M.—SUSPENSE—				
	-98,000	1,68,496	+2,66,496	
Col. 4.—Mainly due to non-adjustment of charges according to the revised classification. <i>See also sub-head L-5 of Grant No. 38 at page 246.</i>				
N.—CHARGES IN ENGLAND—				
High Commissioner for India—				
O.	7,500	} 4,554	4,542	-12
R.	-2,946			
For rounding—				
	200	..	-200	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"			
<i>—concl'd.</i>			
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
<i>Charged—</i>			
R.	165	165	.. —165
<i>Voted—</i>			
R.	8,77,010	8,77,010	.. —8,77,010
<hr/>			
TOTALS—			
<i>Charged</i>			
	1,000	834	—166
<i>Voted—</i>			
Gross	85,27,000	78,06,264	—7,20,736
Deductions	—12,31,000	—9,37,059	+ 2,93,941
Net	72,96,000	68,69,205	—4,26,795

REVIEW.

In the charged section, there was a saving of Rs. 166 in the supplementary appropriation of Rs. 1,000. The surrender of Rs. 165 reduced the saving to Re. 1. In the voted section, the original grant of Rs. 63,46,000 was augmented to Rs. 72,96,000 by a supplementary grant of Rs. 9,50,000, against which the expenditure was Rs. 68,69,205 resulting in a saving of Rs. 4,26,795. The surrender of Rs. 8,77,010 converted the saving into an excess of Rs. 4,50,215.

2. Sub-head J(8)(ii).—The actual recovery amounted to (—)Rs. 9,37,059 against the original provision of (—)Rs. 12,31,000. As this short recovery was anticipated at the time of fixing the revised estimate at (—)Rs. 9,77,000, the original provision could have been modified accordingly. This indicates defective control. Government stated that the revised estimate was based on provisional rates of recoveries which could not be finally fixed within the year. Hence no re-appropriation could be made.

See also the Audit Report.

Major Head and Sub-head.	Final Grant. or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works".			
A.—ORIGINAL WORKS—BUILDINGS—			
A.-1.—Land Revenue—			
	Rs.		
O.	70,000	-2,599	-2,160
R.	-72,599		
	See items 1, 44 and 73 of Annexure A.		
A.-2.—State Excise Duties—			
O.	10,000	7,567	2,850
R.	-2,433		
Col. 4.—Mainly due to a work not maturing for execution. See item 73 of Annexure A.			
A.-3.—Registration—			
O.	90,652	73,100	71,449
R.	-17,552		
	See items 43 and 73 of Annexure A.		
A.-4.—General Administration—			
<i>Charged—</i>			
O.	1,55,000	69,897	60,903
R.	-85,103		
Col. 4.—Non-payment of certain bills pending acceptance of Supplementary items. See items 2, 45, 72 and 73 of Annexure A.			
<i>Voted—</i>			
O.	51,35,080	38,33,616	37,54,874
R.	-13,02,464		
	See items 3-9, 43, 46-52, 72 and 73 of Annexure A.		
A.-5.—Administration of Justice—			
O.	2,13,446	1,37,222	1,30,345
R.	-76,224		
	See items 10, 43, 72 and 73 of Annexure A.		
A.-6.—Jails and Convict Settlements—			
O.	3,98,463	2,88,992	2,70,865
R.	-1,09,471		
	See items 11-14, 43, 53, 54, 72 and 73 of Annexure A.		
A.-7.—Police—			
O.	37,19,542	23,61,500	22,11,231
R.	-13,58,042		
Col. 4.—Mainly due to (i) change in classification of a work (Rs. 50,000), (ii) slow progress of a work due to late selection of sites and non-availability of materials (Rs. 32,286) and (iii) less expenditure than anticipated (Rs. 46,542). See also paragraph 2 of the Review and items 15-25, 43, 55-63, 72 and 73 of Annexure A.			
A.-9.—Education—			
O.	10,48,226	36,264	2,74,904
R.	-10,11,962		
Col. 4.—Mainly due to excessive withdrawal of funds from a work through oversight. See items 26-28, 43, 64, 72 and 73 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>concl'd.</i>			
A.-10.—Medical—			
Charged—			
R.	Rs. 25,450	25,450	..
See item 72 of Annexure A.			
Voted—			
O.	48,56,061	31,05,474	30,37,115
R.	—17,50,587		
—68,359			
See items 29-37, 43, 65-66, 72 and 73 of Annexure A.			
A.-11.—Public Health—			
O.	2,75,000	..	..
R.	—2,75,000		
See item 38 of Annexure A.			
A.-12.—Agriculture—			
O.	1,44,757	1,20,231	1,04,870
R.	—24,526		
—15,361			
Col. 4.—Erroneous write-back of expenditure on a work. See items 43, 72 and 73 of Annexure A.			
A.-13.—Veterinary—			
O.	6,780	4,03,511	3,54,172
R.	3,96,731		
—49,339			
Col. 4.—Mainly due to non-availability of steel materials and low rates in the tender. See items 43, 67-69 and 73 of Annexure A.			
A.-15.—Industries—			
O.	47,400	39,400	41,477
R.	—8,000		
+2,077			
See items 43 and 73 of Annexure A.			
A.-16.—Civil Works—			
O.	2,61,718	14,19,729	13,74,351
R.	11,58,011		
—45,370			
See items 39-40, 43, 70, 72 and 73 of Annexure A.			
A.-17.—Stationery and Printing—			
O.	95,403	1,59,700	1,57,474
R.	64,297		
—2,310			
See items 43, 71 and 73 of Annexure A.			
A.-18.—Miscellaneous Departments—			
O.	1,90,540	42,488	28,224
R.	—1,48,052		
—14,268			
Col. 4.—Mainly due to non-execution of a scheme (Rs. 5,000) and less minor works (Rs. 9,245). See items 41-43 and 73 of Annexure A.			
A.-19.—Buildings in Cooch Behar—			
O.	1,64,000	..	..
R.	—1,64,000		
..			
See items 25, 43 and 73 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
B.—ORIGINAL WORKS—COMMUNICATIONS—			
	Rs.		
O.	60,33,830	} 55,01,915.	41,60,363 —13,41,552
R.	—5,31,921		
Col. 4.—Mainly due to adjustment of expenditure on certain Road Fund works under the Major Head "81.—Capital Account of Civil Works outside the Revenue Account" for want of approval of the Government of India. See items 74-98 of Annexure A.			
C.—ORIGINAL WORKS—MISCELLANEOUS—			
<i>Charged—</i>			
R.	725	725	.. —725
<i>Voted—</i>			
O.	1,91,453	} 1,15,522	1,14,945 —577
R.	—75,931		
See items 99—102 of Annexure A.			
D.—REPAIRS—			
<i>Charged—</i>			
O.	7,03,400	} 7,41,575	7,33,214 —8,361
R.	38,175		
<i>Voted—</i>			
<i>Gross—</i>			
O.	1,92,13,000	} 1,97,18,786	1,95,88,321 —1,30,465
R.	5,05,786		
<i>Deduct—Recoveries—</i>			
O.	—32,60,000	} —32,83,000	—30,37,053 + 2,45,947
R.	—23,000		
E.—ESTABLISHMENT—			
<i>Charged—</i>			
O.	77,000	} 76,730	73,315 —3,415
R.	—270		
<i>Voted—</i>			
<i>Gross—</i>			
O.	30,00,000	} 29,36,660	28,84,781 —51,879
R.	—63,340		
<i>Deduct—Recoveries—</i>			
O.	—7,50,000	} —4,05,000	—4,87,413 —82,413
R.	3,45,000		
Col. 4.—Actual recovery exceeded anticipation.			
F.—TOOLS AND PLANT—			
<i>Charged</i>			
		5,000	4,940 —60
<i>Voted—</i>			
<i>Gross—</i>			
O.	8,50,000	} 8,65,000	8,31,808 —33,192
R.	15,000		
<i>Deduct—Recoveries</i>			
		—1,00,000	—72,099 + 27,901
Col. 4.—Actual recovery fell short of anticipation.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4]
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
G.—GRANTS-IN-AID—			
Charged	4,00,000	4,00,000	..
Voted—			
Rs.			
O. 12,11,204	9,63,936	9,37,367	—26,569
R. —2,47,268			
H.—SUSPENSE—			
Charged—			
O. —3,000	8,500	13,833	+5,333
R. 11,500			
Col. 4.—Larger P. W. Advances to wards the close of the year pending clearance of purchase account.			
Voted—			
O. —4,71,000	9,14,836	—1,30,879	—10,45,715
R. 13,85,836			
Col. 4.—Due to non-recovery on account of materials issued to works and non-clearance of purchase account as anticipated.			
J.—DEVELOPMENT SCHEMES—			
J.-2.—Education—			
O. 24,16,000	27,21,707	27,32,764	+11,057
R. 3,05,707			
J.-3.—Medical—			
O. 42,77,000	31,78,400	31,19,550	—58,850
R. —10,98,600			
J.-4.—Public Health—			
O. 3,00,000	58,717	59,590	+873
R. —2,41,283			
J.-5.—Agriculture—			
R. —30,483	—30,483	10,014	+40,497
Col. 4.—Non-write back of the cost of materials transferred from this work.			
J.-6.—Industries—			
O. 1,05,000	60,925	53,643	—7,282
R. —44,075			
Col. 4.—Mainly due to non-receipt of controlled materials in time and non-execution of electrical works.			
J.-7.—Cooch Behar Development—			
O. 11,85,000	5,49,500	6,90,900	+1,41,400
R. —6,35,500			
Col. 4.—See paragraph 3 of the Review.			
Deduct—Amount transferred from Cooch Behar Development Fund—			
O. —11,85,000	—6,95,500	—6,62,907	+32,593
R. 4,89,500			
For rounding—			
Charged	—400	..	+400
Voted	349	..	—349

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>concl.</i>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	Rs. 9,523	9,523	.. —9,523
Voted—			
R. Gross	49,68,445	49,68,445	.. —49,68,445
R. Deductions	—3,22,000	—3,22,000	.. +3,22,000
TOTALS—			
<i>Charged</i>	13,37,000	13,11,655	—25,345
Voted—			
Gross	5,38,55,000	4,62,11,901	—76,43,099
Deductions	—41,10,000	—35,96,565	+5,13,435
Net	4,97,45,000	4,26,15,336	—71,29,664

REVIEW.

Out of the saving of Rs. 25,345 in the charged appropriation a sum of Rs. 9,523 was surrendered reducing the saving to Rs. 15,822. In the voted section the saving of Rs. 71,29,664 in the original grant was reduced to Rs. 24,83,219 by a surrender of Rs. 46,46,445.

2. *Sub-head A-7.*—The original provision under this Sub-head included as in the preceding year (*vide* Paragraph 2 of the Review on page 211 of the Appropriation Account for the year 1952-53) a lump provision of Rs. 10,30,000 for certain works. Out of this, a sum of Rs. 3,82,648 only was retained for utilisation on works intended to be covered by the lump provision. Of the unutilised balance a sum of Rs. 5,91,712 was reappropriated to other works.

A sum of Rs. 50,000 was reported to have been surrendered from the provision for another work included under this Sub-head. In the absence of formal acceptance by the Finance Department this surrender could not be taken into account.

3. *Sub-head J-7.*—Excess of Rs. 1,41,400 was due to surrender of Rs. 1,46,000 through oversight.

4. The gross Establishment charges of the Works and Buildings Department during the year 1953-54 amounted to Rs. 29.58 lakhs against the total works outlay of Rs. 431.71 lakhs *i.e.* 6.85 per cent.

A sum of Rs. 4.87 lakhs was recovered during the year on account of Establishment charges for works done on behalf of private bodies and other Departments and Governments. The net Establishment charges stood at Rs. 24.71 lakhs which were 6.16 per cent. of the total works outlay.

REVIEW—*contd.*

5. The expenditure incurred under Sub-heads J.-2—J.-7 relate to the following Development Schemes :—

Serial No.	Sub-head.	Name of the Scheme.	Expenditure during 1953-54(a).	Expenditure to end of 1953-54(a).
1	2	3	4	5
			Rs.	Rs.
1.	J.-2	Immediate and final plan of Sibpur Engineering College.	21,87,828	85,48,542
2.	„	Basic Training Schools	1,49,195	5,41,294
3.	„	Primary Training College	2,15,960	5,69,118
4.	„	Technical High Schools	29,371	1,85,396
5.	„	Expansion of Girls' Secondary Education	38,166	1,12,129
6.	„	Engineering Schools for Diploma Courses	6,647	2,20,487
7.	„	Extension of Presidency College.	78,649	3,33,493
8.	„	Re-organisation of the Government Commercial Institute.	..	5,45,325
9.	„	Expansion of training facilities for graduate men and women.	3,696	19,598
10.	„	Re-organisation of the Goenka College of Commerce and Business Administration.	23,252	1,70,728
11.	J.-3	Maintenance of Auxiliary Government Hospitals	1,47,667	14,12,373
12.	„	Increase in the number of rural dispensaries and establishment of Public Health Units.	6,76,728	6,77,080
13.	„	Rehabilitation and improvement of existing hospitals.	2,10,749	24,04,207
14.	„	Control and prevention of venereal diseases . . . . .	..	38,982
15.	„	Establishment of T. B. Sanatorium and establishment of a T. B. Hospital at Kanchrapara.	6,80,073	28,89,623
16.	„	Establishment of a Rural Nursing service and improvement of nursing system.	76,173	2,11,729
17.	„	Conversion of N. R. Sarkar Medical School (Campbell Medical School) into a college and provision of 100 additional beds.	2,22,624	19,10,598
18.	„	Dental Medical College	9,597	2,11,207
19.	„	Provision of an Infectious Diseases Hospital in Calcutta.	10,86,939	20,91,473
20.	J.-4	Anti-Leprosy Scheme	59,590	6,68,960

REVIEW—contd.

Serial No.	Sub-head.	Name of the Scheme.	Expenditure during 1953-54(a).	Expenditure to end of 1953-54(a).
1	2	3	4	5
			Rs.	Rs.
21.	J.-5	Establishment of a Central Livestock Research-cum-breeding Station at Haringhata.	—37,337	10,03,187
22.	„	Improvement of Agricultural School at Chinsura.	47,351	47,351
23.	J.-6	Darjeeling Industrial School and Workshop .	18,044	1,18,344
24.	„	Re-organisation of the Bengal Ceramic Institute .	2,201	1,30,607
25.	„	Re-organisation of the Silk Technological Institute, Berhampore.	4,264	5,571
26.	„	Re-organisation of the Department of sericulture .	..	14
27.	„	Expansion of Mulberry Cultivation in Darjeeling Hills.	10,134	22,13
28.	„	Re-organisation of Bengal Textile Institute, Serampore.	10,000	10,00
29.	J.-7	Landing Ground at Cooch Behar . . . . .	..	2,47,97
30.	„	Cooch Behar Industrial School and Workshop .	27,993	27,99
31.	„	Haldibari—Dewanganj—Teesta Ferry Meckliganj Road.	60,081	3,55,19
32.	„	Meckliganj—Changrabandha Road	21,625	3,61,64
33.	„	Rajarhat Mathabhanga Road	80,115	10,59,40
34.	„	Boxirhat—Jorai Road	1,70,401	5,02,21
35.	„	Dinhata—Gosainmari—Sitalkutchi Road . .	2,89,396	8,08,72
36.	„	Gosainmari—Sitai Road	28,483	1,11,67
37.	„	Meckliganj—Uponchowki—Kulchibari Road .	11,906	45,82
38.	„	Peace time Fire Service . . . . .	..	10,66
39.	„	West Bengal National Volunteers Force Training Centre.	..	
		TOTAL .	66,66,461	2,86,31,16

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

6. In the Works and Buildings Directorate there occurred 4 cases of loss of Government property due to theft or fire, the loss amounting to Rs. 2,497, Rs. 1,568, Rs. 1,163 and Rs. 15,100 respectively. In addition, there were 6 cases of similar losses amounting in all to Rs. 3,497 for the same reason, the loss amounting in each case to less than Rs. 1,000.

REVIEW—*contd.*

The losses have been written off by the competent authority and it has been reported that they did not disclose any defect in system, nor were they due to the negligence of any individual, except in one case in which the services of the persons responsible for the loss have been dispensed with.

8. 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) elsewhere in the Indian Union and
- (c) in Part B and C States

in proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution of the Central Legislature in 1937 the portions allocated for expenditure in Governors' Provinces (Part A States) are retained by the Union Government. 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 Provincial books to the Deposit head "Subvention from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50.—Civil Works Provincial" under the minor head "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time an equivalent amount is transferred month by month to the Deposit head by credit to the head "XXXIX.—Civil Works—Provincial—Transfer from Central Road Fund". The accounting procedure in respect of the schemes financed from the grants from the Ordinary Reserve and the Special Reserve is the same as that for the ordinary allotments except that in this case the transfer adjustment of the actual expenditure incurred by the State Government is effected month by month by debit to the Union Government and credit to the Deposit head mentioned above. The adjustment by debit to the deposit head and credit to the revenue head being made on receipt of the intimation of acceptance of the debit to the Union Government.

REVIEW—*contd.*

An account of the subventions to end of the year 1953-54 is given below:—

Opening balance on the 1st April, 1953 Rs. 3,60,503

—	To end of the year 1952-53.	During the year 1953-54.	Total to end of the year 1953-54.
	Rs.	Rs.	Rs.
Allotment from the Central Road Fund—			
(i) Ordinary	1,36,22,832	3,90,893	1,40,13,725
(ii) Ordinary Reserve	35,16,745	5,00,000	40,16,745
(iii) Special Grant from the Reserve	58,741	..	58,741
TOTAL	1,71,98,318	8,90,893	1,80,89,211
Expenditure on projects financed from subventions from Central Road Fund—			
(i) Ordinary	1,32,62,329	7,51,396	1,40,13,725
(ii) Ordinary Reserve	35,16,745	5,00,000	40,16,745
(iii) Special Grant from the reserve	58,741	..	58,741
TOTAL—Expenditure	1,68,37,815	12,51,396	1,80,89,211
Closing balance on 31st March 1954	3,60,503	—3,60,503	<i>Nil</i>
The details of expenditure incurred during the year under review are given below:—			
(a) Expenditure on Road Fund Works classified as—			
(i) Communications—Original Works—			
(1) Road Development (Ordinary)			7,51,396
(2) Road Development (Ordinary Reserve)			5,00,000
		TOTAL	12,51,396
(b) Grants-in-aid			<i>Nil.</i>
(c) Establishment			<i>Nil.</i>
(d) Tools and plant			<i>Nil.</i>
		TOTAL	12,51,396

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. 68.82 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 1953-54.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH			Sanctioned estimate.	Expenditure to end of 1953-54.	Difference between Cols. 7 & 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.		
50.—CIVIL WORKS.										
ORIGINAL WORKS—BUILDINGS.										
<i>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—</i>										
1. Construction of quarters for the West Bengal Survey Institute staff at Bandel.	70,000	..	..	—70,000	..	..	..	..	..	See Sub-head A-1.
2. Installation of two electric lifts at Raj Bhaban—										
<i>Charged</i>	1,29,000	23,987	23,270	—1,05,730	—717	17,618	23,270	+5,652		In progress. See sub-head A-4.— <i>Charged</i> .
3. Construction of a new office building on Government land at Hastings Street.	33,00,000	26,95,890	26,25,833	—6,74,167	—70,057	..	80,18,916	+80,18,916		In progress. See sub-head A-4.— <i>Voted</i> .
4. Providing fire fighting appliances in several Blocks of the Writers' Buildings.	3,500	6,040	2,506	—994	—3,534	..	1,04,578	+1,04,578		Ditto.
5. Construction of Ministers' quarters in the compound of Raj Bhaban.	1,06,000	2,26,511	2,00,926	+94,926	—25,585	..	6,47,365	+6,47,365		Ditto.
Col. 6.—Saving detected too late for surrender.										
6. Installation of an automatic voting system in the Assembly Chamber.	1,50,000	3,05,000	3,14,664	+1,64,664	+9,664	..	3,14,664	+3,14,664		In progress. See sub-head A-4.— <i>Voted</i> .
7. Installation of electric lifts at Writers' Buildings.	1,29,000	..	..	—1,29,000	..	..	..	..		See sub-head A-4.— <i>Voted</i> .
Col. 6.—Non-receipt of debit on account of furnitures and crockeries.										

8. Construction of an office building at 11-A, Free School Street, Calcutta.	10,00,000	1,92,400	1,99,316	-8,00,684	+16,516	..	1,99,316	+1,99,316	In progress. See sub-head A.-4.—Voted.	
9. Construction of collector's residence at Malda.	5,000	200	-2,530	-7,530	-2,730	99,625	1,03,299	+8,674	Completed. See sub-head A.-4.—Voted.	
Col. 6.—Non-execution of sanitary and plumbing works and a few items of structural works.										
10. Construction of a new Civil Court Building at Howrah.	20,000	36,007	36,021	+16,021	+14	7,13,944	4,77,739	-2,41,205	In progress. See sub-head A.-5.	
11. Extension of Basirhat Sub-Jail .	60,000	-2,500	-2,391	-62,391	+109	2,63,519	1,90,413	-73,106	In progress. See sub-head A.-6.	
12. Extension of Asansol Sub-jail .	80,000	..	..	-80,000	..	..	..	..	See sub-head A.-6.
13. Conversion of service privies and urinals into water-borne system in the Dum Dum Central Jail.	75,000	10,000	9,995	-65,005	-5	2,55,404	1,69,086	-86,338	In progress. See sub-head A.-6.	
14. Construction of a two storeyed barrack for 150 prisoners at Krishanagar Jail.	5,159	-1,596	-1,717	-6,876	-121	1,92,452	1,86,048	-4,404	Ditto.	
15. Construction of barracks for Constables in the Bodyguard Lines at Alipore.	7,00,000	1,26,210	1,22,662	-5,77,338	-3,549	24,16,823	24,07,513	+50,690	In progress. See sub-head A.-7.	
16. Execution of immediate repairs, additions and alterations to the present hutmints at Barrackpore Government House compound for accommodation of Armed Police Battalions and other Units of West Bengal Police.	75,000	48,815	46,800	-28,700	-2,515	52,505	46,300	-6,205	Completed. See sub-head A.-7.	
17. Construction of a four storeyed barrack in the compound of Government House, Barrackpore for accommodation of Constables as a short term implementation of the long term.	5,63,400	4,75,000	4,75,024	-88,376	+24	..	5,25,024	+5,25,024	In progress. See sub-head A.-7.	
18. Five-year plan for construction of 177 quarters for Sub-Inspectors of West Bengal Police.	2,54,000	1,89,424	1,57,138	-96,862	-32,286	1,15,132	1,57,138	+42,006	Ditto.	
Col. 6.—Slow progress due to late selection of sites and non-availability of expected controlled materials.										
19. Lump provision for construction of certain police buildings.	10,00,000	..	..	-10,00,000	..	..	..	..	See sub-head A.-7.
20. Establishment of Police Wireless Head Quarters at Tollygunge.	91,300	93,598	1,01,523	+10,223	+7,925	37,10,961	28,96,421	-8,14,540	In progress. See sub-head A.-7.	
21. Construction of permanent Hawker's stall in the Calcutta Maidan.	3,00,000	3,44,111	2,97,569	-2,431	-46,542	..	3,50,788	+3,50,788	Ditto.	

Col. 6.—Less expenditure due to low tendered rate.

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 1953-54.	Difference between Cols. 7 & 8 Excess + Balance—.	2	3		4	5	6	7	8	9	10					
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
50.—CIVIL WORKS—<i>contd.</i>																							
ORIGINAL WORKS—BUILDINGS—<i>contd.</i>																							
<i>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—<i>contd.</i></i>																							
22. Reconstruction of Central Lock-up at Lal Bazar.	2,00,000	See sub-head A-7.				
23. Construction of buildings at Jhangram Police Station in the district of Midnapore.	50,000	50,000	Ditto.				
Col. 6.—Change in classification of the work. See also para. 2 of the Review																							
24. Construction of Thana buildings for Debra Police Station in the district of Midnapore.	1,18,000	50,000	51,476	51,476	+51,476	In progress. See sub-head A-7.		
25. Construction of a barrack for the accommodation of 80 Constables and 8 Head Constables in the Police Lines at Cooch Behar.	1,50,000	17,883	19,807	19,807	2,22,800	19,807	-2,02,993	Ditto.
26. Taking over of the St. Michael's School buildings for the Darjeeling Government College.	6,75,000	..	12,680	6,87,680	6,87,680	6,87,680	+6,87,680	In progress. See sub-head A-9.
Col. 6.—Excess surrender 2,37,277 and 12,680 due to unavoidable urgent repairs to newly purchased building.																							
27. Acquisition of two houses "Rosary" and "Spring" for the accommodation of the Basic Training School, Kalimpong.	1,35,000	12,000	12,167	1,47,177	1,47,177	1,47,177	+1,47,177	Ditto.

28. Extension of the Jalpaiguri Zilla School Buildings.	50,000	30,000	29,980	-20,020	-20	1,05,070	29,980	-75,690	Ditto.
29. Expansion of P. G. Hospital	29,35,000	21,25,000	21,34,272	+99,272	+9,272	..	29,39,120	+29,39,120	In progress. See Sub-head A.-10.—voted.
30. Construction of buildings in connection with the establishment of Mungl Ram Bhangar Hospital at Toddygunge.	2,66,000	3,45,000	2,73,540	-92,460	-71,460	..	21,83,169	+21,83,169	Ditto.
Col. 6.—3 bills held up due to want of decision regarding Sales Tax.									
31. Construction of a 56. bedded Maternity Hospital at Berhampore.	1,10,000	77,030	42,085	-67,915	-34,945	4,21,795	4,26,636	+4,841	Ditto.
Col. 6.—Tendered rates lower than anticipated.									
32. Construction of 3rd storey over the roof of the Swarnamoyee Hostel, Medical College, Calcutta.	1,08,100	88,753	88,181	-10,919	-572	..	1,08,556	+1,08,556	Ditto.
33. Provincialisation of Sadar and Sub-divisional Hospital.	2,00,000	78,505	74,444	-1,25,556	-4,061	3,524	1,36,024	+1,32,500	Ditto.
34. Establishment of a 58. bedded Sadar Hospital at Balurghat.	4,50,000	80,000	80,431	-3,69,569	+431	..	80,431	+80,431	Ditto.
35. Establishment of a 50. bedded Sub-divisional Hospital at Raiganj.	4,50,000	80,000	80,014	-3,69,986	+14	..	80,014	+80,014	Ditto.
36. Opening of 50 additional Maternity and Gynaecological beds in Jalpaiguri General Hospital.	4,71,450	1,00,000	1,00,315	-3,71,135	+315	..	1,00,315	+1,00,315	Ditto.
37. Establishment of a 40. bedded Sub-divisional Hospital at Rampurhat.	4,50,000	50,000	49,971	-4,00,029	-29	..	49,971	+49,971	Ditto.
38. Construction of State Laboratory at Convent Lane, Entally, Calcutta.	2,75,000	..	..	-2,75,000	..	..	..	..	See Sub-head A.-11.
39. Construction of two sets of barracks and six sets of staff quarters for accommodation of the staff of the Superintending Engineer, Northern Circle, and the Executive Engineer, Jalpaiguri Division, at Jalpaiguri.	3,600	6,650	4,769	+1,169	-1,831	1,63,442	1,56,205	-7,237	In progress. See Sub-head A.-16.
Col. 6.—Due to non-completion of Service connection work.									
40. Construction of office and staff quarters at Kanchrapara for the permanent Haridwath Sub-division of the works and Buildings Department.	50,000	..	..	-50,000	..	..	..	..	See Sub-head A.-16.
41. Construction of a number of fire stations in West Bengal.	1,00,000	..	..	-1,00,000	..	..	..	..	See Sub-head A.-18.

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

Description of work.	OUTLAY COMPARED WITH								Difference between Col. 7 & 8 Excess + Balance—.	REMARKS.
	Original appropriation.	Modified appropriation.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.	Expenditure to end of 1953-54.				
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.										
<i>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</i>										
42. Construction of Vagrants' Home at Mahalandi.	540	—793	—794	—1,334	—1	1,05,877	70,305	—\$5,572	In progress. See Sub-head A.-18.	
<i>II—Other Major works for which specific provision was made in the Budget.</i>										
43. Collectively Voted	15,74,430	7,48,726	6,38,542	—9,35,888	—1,10,184	..	..	..	See Sub-heads A.-3, A.-4,—Voted A.-5, A.-6, A.-7, A.-9 A.-10,—Voted. A.-12, A.-13, A.-15, A.-16, A.-17, A.-18 and A.-19.
<i>III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.</i>										
44. Construction of West Bengal Survey Institute Buildings at Bandel in Hooghly.	..	—2,895	—2,815	—2,815	+80	1,17,015	1,32,471	+ 15,456	In progress. See Sub-head A.-1.	
45. Construction of new kitchen in Raj-Bhavan due to the existing kitchen being converted into four sets of quarters—	..	20,000	13,845	+ 13,845	—6,155	..	71,938	+ 71,938	In progress. See Sub-head A.-4.—Charged.	
Charged . . . . .	..	..	..	..	..	..	..	..	..

Col. 6.—Liabilities carried forward pending acceptance of supplementary items.

46	Construction of a new four-storied building between Block Nos. 1 and 2, Writers' Buildings.	..	—3,011	—2,406	—2,406	+605	7,10,900	6,94,955	—15,945	In progress. See Sub-head A.-4.—Voted.
47	Installation of one 12-passenger lift in the well of the eastern ground staircase of Writers' Buildings.	..	15,597	8,332	+ 8,332	—7,365	73,877	69,144	—4,733	Ditto.
Col. 6.—Due to late decision to make payments at increased rates.										
48.	Construction of temporary buildings for new head-quarters of West Dijnajpur District at Balurghat.	..	373	373	+ 373	..	..	373	+ 373	Ditto.
49.	Purchase of Banga Bhaban at New Delhi	..	1,548	1,548	+ 1,548	..	..	3,04,642	+ 3,04,642	Ditto.
50.	Construction of 12 units of residential quarters, 3 units of office shed with brick wall and C.I. sheet roofing at Cooch Behar.	..	188	..	..	—188	1,61,319	1,86,106	—25,213	See Sub-head A.-4.—Voted.
51.	Construction of four-storied block B, C, D at Writers' Buildings.	..	..	—911	—911	—911	5,73,900	5,55,937	—17,963	In progress. See Sub-head A.-4.—Voted.
52.	Construction of new four-storied block A between block I and II Writers' Buildings.	..	..	—605	—605	—605	..	1,56,761	+ 1,56,761	Ditto.
53.	Construction of a new Central Jail at Dum Dum (additions and alterations to Superintendents' quarters).	..	—2,707	—2,789	—2,789	—82	11,03,465	9,46,095	—1,57,370	In progress. See Sub-head A.-6.—Voted.
54.	Construction of a Sub-jail at Raiganj	..	1,20,000	1,20,027	+ 1,20,027	+ 27	3,39,039	1,20,027	—2,19,012	In progress. See Sub-head A.-6.—Voted.
55	Acquisition of land and construction of buildings for Hilli police-station in West Dijnajpur.	..	10,600	905	+ 905	—9,695	1,43,865	1,39,788	—4,077	In progress. See Sub-head A.-7.—Voted.
Col. 6.—Non-adjustment of Land Acquisition charges.										
56.	Construction of permanent head-quarters for the E.F. Rifles at Salua.	..	35,855	35,523	+ 35,523	—332	5,46,249	8,41,540	+ 2,95,291	Ditto.
57	Construction of married mens' quarters for the E.F.R. at Salua.	..	15,600	14,028	+ 14,028	—1,572	..	5,82,470	+ 5,82,470	Ditto.
58.	Construction of permanent staff quarters for the Kanchrapara I.B. Hospital and thorough repairs and renovation of two barracks.	..	3,32,000	3,32,000	+ 3,32,000	..	..	3,32,000	+ 3,32,000	Ditto.
59.	Renovation of 34, Park Street, Calcutta	..	1,76,300	1,63,659	+ 1,63,659	—12,641	35,391	1,65,169	+ 1,29,798	Ditto.

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

Description of work.	OUTLAY COMPARED WITH						Difference between Cols. 7 & 8 Excess + Balance—.	REMARKS.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.			Expenditure to end of 1953-54.
1	2	3	4	5	6	7	8	9	10
	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.									
60. Construction of second storey over the circular building of the Police Training School, Calcutta.	..	1,10,000	89,597	+89,597	-20,403	..	1,09,603	+1,09,603	Ditto.
61. Construction of a bus stand on a plot of Government Land on Canal West Road, East of Deshbandhu Park, Calcutta.	..	63,510	58,724	+58,724	-4,786	..	1,14,214	+1,14,214	Ditto.
62. Construction of a second storey over Pakpara Lines.	..	32,838	32,598	+32,598	-240	1,06,913	37,598	-69,315	Ditto.
63. Construction of office building, Machine shop etc. at 40, Beltala Road.	-183	-183	-183	82,225	78,734	-3,491	Ditto.
64. Additional accommodation for the Research Department of Sanskrit College.	..	1,269	1,283	+1,283	+14	4,01,264	3,98,104	-3,160	In progress. See Sub-head A.-9.—Voted.
65. Construction of the outdoor ward of the Sadar Hospital at Cooch Behar.	..	5,384	4,783	+4,783	-601	1,72,164	1,66,552	-5,612	See Sub-head A.-10.—Voted.
66. Additions and alterations to the Nurses' quarters 'A' type of the Medical College Hospital.	1,084	+1,084	+1,084	3,22,041	2,66,873	-55,768	In progress. See Sub-head A.-10.—Voted.

Col. 6.—Slow progress due to decision to introduce alterations in the construction.

67. Conversion of the existing Fraser Hostel of the B.V. College for upgrading it into Degree Standard	..	1,82,758	1,53,014	+1,53,014	-29,744	..	1,53,014	+1,53,014	In progress. See A.-13.
Col. 6.—Slow progress due to non-availability of steel materials.									
68. Extension of the Museum and Library Buildings of B.V. College, Belgachia.	..	55,904	27,074	+27,074	-28,830	49,090	34,614	-14,476	Ditto.
Col. 6.—Tendered rates lower than anticipated.									
69. Construction of the proposed Anatomy Department and post-mortem room for B.V. College.	..	1,50,000	1,46,523	+1,46,523	-3,477	..	1,46,523	+1,46,523	In progress. See A.-13.
70. Acquisition of certain lands and buildings of the Maharajadhira] Bahadur of Burdwan.	..	13,00,000	13,00,000	+13,00,000	..	..	13,00,000	+13,00,000	See Sub-head A.-16.
71. Construction of masonry portion of aluminium shed for accommodation of office and stationery of W.B.G. Press.	NH	1,16,982	1,03,868	+1,03,868	-13,114	15,864	1,03,868	+88,004	In progress. See A.-17.
IV.—Other major works for which specific provision was not made in the budget.									
72. Collectively—	..	40,450	38,971	+38,971	-1,479	..	..	..	See Sub-head A.-4.—Charged and A.-10.—Charged.
Charged	..	..	..	..	..	..	..	..	See Sub-heads A.-4.—Voted A.-5, A.-6, A.-7, A.-9, A.-10.—Voted, A.-12, A.-13, A.-15, A.-16, A.-17, A.-18 and A.-19.
Voted	..	2,18,580	2,09,773	+2,09,773	-8,807	..	..	..	See Sub-head A.-4.—Charged.
V.—MINOR WORKS—									
73. Collectively—	..	7,18,679	6,52,625	+33,286	+99,290	..	..	..	See Sub-heads A.-1, A.-2, A.-3, A.-4.—Voted, A.-5, A.-6, A.-7, A.-9, A.-10.—Voted, A.-12, A.-13, A.-15, A.-16, A.-17, A.-18 and A.-19.
Voted	..	..	..	..	..	..	..	..	See Sub-head A.-4.—Charged.
Charged	..	26,000	10,910	10,267	-15,733	..	..	..	..
TOTAL—ORIGINAL WORKS—BUILDINGS—									
Charged	..	1,55,000	95,347	-68,647	-8,994	..	..	..	..
Voted	..	1,67,28,158	1,20,26,285	1,18,21,641	-49,06,517	-2,04,644	..	..	..

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

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 1953-54.	Difference between Cols. 7 & 8 Excess + Balance—.			
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50.—CIVIL WORKS—contd.											
Works met from State Revenues.											
ORIGINAL WORKS—COMMUNICATIONS—											
<i>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget.</i>											
74. Straightening of bad curves of Ghosh para Road.	2,00,000	Nil	..	-2,00,000	..	..	..	..	..	See Sub-head B.
75. Improvement of the Road from the junction of Jadavpur Station.	25,000	37,636	7,049	-17,951	-30,587	1,60,244	1,22,812	-37,432	In progress. See Sub-head B.		
<i>Col. 6.—Due to (i) non-completion of land acquisition (5,600), (ii) non-settlement of contractor's liabilities (12,000) and (iii) non-payment of contractors' bill for supply of low-grade materials (12,987).</i>											
<i>II.—Other major work for which specific provision was made in the Budget.</i>											
76. Collectively	1,33,956	18,102	16,957	-1,16,999	-1,145	..	..	..	..	See Sub-head B.
<i>III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.</i>											
77. Improvement of Prasadpur Napara Road—connecting Jessore Road—Krishnagar Road.	..	69,00	68,963	+68,963	-37	..	68,963	+68,963	In progress. See Sub-head B.		
78. Improvement to Krishnagar—Santipur Road.	..	..	-10,456	-10,456	-10,456	2,63,514	7,96,716	+5,33,202	Ditto.	

Col. 6.—Transfer of materials at the fag end of the year.

79. Reallignment of roadways to the south of Raj Bhaban, Calcutta by re-constructing three gyratory islands on the Lawrence Road in Calcutta Maidan.	..	68,672	68,355	+ 68,355	—319	..	68,355	+ 68,355	Ditto.
80. Collectively	..	57,924	1,57,041	+ 1,57,041	+ 99,117	..	..	..	See Sub-head B.
Col. 6.—Mainly due to adjustment of charges relating to National Highways for want of approval of some works from the Government of India.									
V.—Minor works.									
81. Collectively	..	30,000	17,724	34,019	+ 4,019	+ 16,295	..	..	See Sub-head B.
Col. 6.—Same as item 80 Col. 6.									
<hr/>									
TOTAL—Works met from State Revenues	3,38,956	2,69,058	3,41,928	—47,028	+ 72,870	..	..	..
<hr/>									
Works financed from Sub-ventions from the Central Road Fund.									
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget.									
82. Improvement of the Alipurdwar—Patalkhowa Road in the district of Jalpaiguri (11-25).	1,00,000	35,000	33,688	—66,312	—1,312	2,02,295	98,722	—1,03,573	In progress. See Sub-head B.
83. Improvement of the road from Kandi to Sultanpur in the district of Murshidabad (13).	3,00,000	4,06,000	..	—3,00,000	—4,06,000	..	..	..	See Sub-head B.
Col. 6.—Due to adjustment of charges under '81 capital Account of civil works outside the Revenue Account' for want of allotment from the Government of India.									
84. Improvement of the road from Krishnagar to Hridaypur in the district of Nadia.	1,75,000	29,000	..	—1,75,000	—29,000	..	..	..	See Sub-head B.
Col. 6.—Same as item 83 col. 6.									
85. Construction of a bridge over the Ajoy at Ilambazar.	1,00,000	90,000	..	—1,00,000	—90,000	..	..	..	Ditto.
Col. 6.—Same as item 83 col. 6.									
86. Berhampore—Jalangi Road	3,00,000	2,44,000	83,413	—2,16,587	—1,60,687	46,58,800	39,10,002	—7,48,798	In progress. See Sub-head B.
Col. 6.—Same as item 83 col. 6.									

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

Description of work.	OUTLAY COMPARED WITH						Sanctioned estimate.	Expenditure to end of 1953-54.	Difference between Cols. 7 & 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.	Rs.	
50.—CIVIL WORKS—contd.										
ORIGINAL WORKS—COMMUNICATIONS.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget.										
87. Plassay—Betal Road	2,00,000	3,00,000	1,58,630	—41,370	—1,41,370	30,02,200	19,37,018	—10,65,182	Ditto.	
Col. 6.—Non-adjustment of Land Acquisition charges and value of credit notes.										
88. Bongson—Bagdah—Boyra Road	2,00,000	2,00,000	42,634	—1,57,366	—1,57,366	32,87,600	29,19,331	—3,68,269	Ditto.	
Col. 6.—Same as item 83, col. 6.										
TOTAL—Works met from Subventions from the Central Road Fund.	13,75,000	13,04,000	3,18,365	—10,56,635	—985,635	..	..	..
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.										
89. Construction of Belgatchia Bridge	4,49,880	3,08,680	3,04,963	—1,44,917	—3,917	31,34,403	19,49,753	—11,84,650	In progress. See Sub-head B.	
90. Gazol—Bansihari—Balurghat Road	21,19,000	23,25,000	23,22,634	+ 2,03,634	—2,366	1,07,34,366	97,66,102	—9,68,264	Ditto.	
91. Bansihari—Kallaganj Road	5,77,000	6,43,384	2,26,529	—3,50,471	—4,16,855	30,25,900	25,09,728	—5,16,172	Ditto.	
Col. 6.—Same as item 83, col. 6.										

92. Improvement of the road from Sainthia to Sultanpur in the district of Birbhum.	30,000	70,000	68,700	-38,700	-1,300	2,00,411	20,54,898	+18,54,487	Ditto.
93. Improvement of Burdwan Arambag road towards Arambag end.	3,00,000	2,40,000	2,36,935	-63,065	-3,065	7,20,000	4,92,691	-2,27,309	Ditto.
94. Improvement of the Road from the G. T. Road to Rupnarayanpur.	3,00,000	33,300	33,158	-2,66,842	-42	..	33,158	+33,158	Ditto.
95. Construction of a bridge over Kajani river near Alipur Duar.	3,00,000	2,00,000	1,99,574	-1,00,426	-426	..	1,99,574	+1,99,574	Ditto.
96. Improving the surface of Alipurduar Pathla Khawa Road.	1,44,000	1,00,000	99,770	-44,230	-230	7,20,000	7,82,757	+62,757	Ditto.
97. Improvement of Burdwan—Arambag Road from 10th to 22nd Mile.	50,000	17,000	16,404	-33,596	-596	11,63,308	9,55,699	-2,12,609	See Sub-head B.
III.—Major works above Rs. 50,000 which specific provision was not made in the Budget.	..	-8,607	-8,597	-8,597	+10	2,65,452	7,55,807	+4,90,355	In progress. See Sub-head B.
98. Improvement to Ranaghat Santipur Road.	..	..	..	..	..	..	..	..	..
Col. 6.—Transfer of site materials at the fag end of the year.									
TOTAL—Works met partially from State Revenues and partially from Subventions from the Central Road Fund.	42,69,880	39,28,857	35,00,070	-7,69,810	-4,28,787	..	..	..	..
TOTAL—Original works—Communications	60,33,830	55,01,915	41,60,363	-18,73,473	-13,41,552	..	..	..	..
ORIGINAL WORKS—MISCELLANEOUS									
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget.	..	..	..	..	..	..	..	..	..
99. Construction of the 1st floor of the Mahajati Sadan.	1,05,500	1,15,500	1,13,425	+7,925	-2,075	..	+2,85,252	+2,85,252	In progress. See Sub-head C.
II.—Other Major works for which specific provision was made in the Budget.	..	..	..	..	..	..	..	..	..
100. Collectively	85,953	22	97	-85,856	+75	..	..	..	See Sub-head C.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.	..	..	..	..	..	..	..	..	..
101. Reconstruction of Mahajati Sadan	..	..	-106	-106	-106	75,814	1,17,949	+42,135	In progress. See Sub-head C.
F.—Minor Works.									
102. Collectively—	..	..	..	..	..	..	..	..	..
Charged	..	725	..	..	-725	..	..	..	See Sub-head C.—Charged.
Voted	..	..	1,529	+1,529	+1,529	..	..	..	See Sub-head C.—Voted.
TOTAL—Original works—Miscellaneous—	..	..	..	..	..	..	..	..	..
Charged	..	725	..	..	-725	..	..	..	..
Voted	1,91,453	1,15,522	1,14,945	-76,508	-577	..	..	..	..

ANNEXURE A—concl'd.

IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under sub-heads A-1 to A-19, B, C, D and J-2 to J-7. The total figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	In Rs. lakhs.
Original appropriation	5,13.08
Modified appropriation	4,47.39
Expenditure	4,31.71

The saving in the modified appropriation came to Rs. 15.68 lakhs, *i.e.*, 3.50 per cent only and was chiefly contributed by items 83—88 and 91 of Annexure A for the reasons stated under each.

The number of major works in progress (included in the Annexure) during the year was 159 against 127 in the preceding year. The total expenditure on 97 of these works amounted to Rs. 4,24.68 lakhs against the total estimate of Rs. 4,66.81 lakhs. Of these again expenditure on 26 works exceeded the sanctioned estimate (*vide* items 2, 9, 15, 16, 18, 31, 33, 43, 44, 56, 59, 71, 72, 80, 96, 98 and 101 of Annexure A). Expenditure of Rs. 2,11.27 lakhs was incurred on the remaining 62 works for which there was no sanctioned estimate (*vide* items 3-6, 8, 17, 21, 23, 24, 26-27, 29-30, 32, 34-37, 43, 45, 48-49, 52, 57-58, 60-61, 67, 69, 70, 72, 76-77, 79-80, 94-95, 97-99 and 100 of Annexure A).

ANNEXURE B.

See Sub-head H.

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

The transaction under each unit of suspense during the year 1953-54 are exhibited below :—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actual.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—					
Charged—					
Purchases	—25,750	1,04,604	1,10,169	—5,565	—31,315
Misc. P. W. Advances	1,627	41,484	22,086	19,398	21,021
Stock . . . . .	..	..	..	..	..
<i>Total</i>	—24,123	1,46,088	1,32,255	13,833	—10,290
Voted—					
Purchases	—96,10,190	1,13,26,523	1,14,65,179	—1,38,656	—97,48,846
Misc. P. W. Advances	27,05,130	19,10,074	14,86,618	4,23,456	31,28,586
Stock	28,73,821	50,20,977	54,45,656	—4,15,679	24,58,142
<i>TOTAL</i>	—40,31,239	1,82,66,574	1,83,97,453	—1,30,879	—41,62,118

ANNEXURE C.

Stock Account of the Department of Works and Buildings for the year 1953-54.

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 . . .	2,10,094	4,82,176	6,19,056	..	73,214
2. Suburban Division . .	4,55,543	8,60,767	8,39,790	..	4,76,520
3. North Calcutta . . .	2,10,241	1,81,836	2,10,972	..	1,81,105
4. Burdwan . . .	2,55,451	5,11,604	4,51,202	935	3,15,008
5. Darjeeling . . .	—2,18,295	6,42,055	5,39,597	..	—1,15,837
6. Midnapore . . .	4,38,342	3,22,660	3,08,012	..	4,52,990
7. Calcutta Electrical . .	17,358	1,46,525	1,50,212	7,115	6,556
8. Western Electrical . .	3,87,155	10,30,520	9,83,506	..	4,34,169
9. Northern Electrical . .	6,553	6,203	5,523	..	7,233
10. Jalpaiguri . . .	4,68,953	1,50,330	3,26,556	..	2,92,727
11. Berhampore . . .	4,60,677	2,22,833	4,07,102	..	2,76,408
12. Cooch-Bihar . . .	..	4,72,378	5,96,078	..	—1,23,700
13. Darjeeling Special Repairs Division.	1,81,749	..	..	..	1,81,749
TOTAL . . .	28,73,821	50,29,977	54,37,606	8,050	24,58,142

Stock Accounts are received from the Executive Officers of the P. W. 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 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 in respect of 5 divisions mentioned in items 2, 3, 4, 6 and 11 of the Stock Accounts the stock balance has exceeded the permissible limit.

The stock Registers of all the divisions are audited during local inspection and the results are noticed in the Inspection Report.

The certificates of balances have so far been received from 5 Divisions only though their stock accounts have not yet been completed. The stock accounts of one Division are in arrears from 1946-47, of three Divisions from 1947-48, of two divisions, one from 1950-51 and the other from 1952-53 and of six Divisions from 1953-54.

There was a loss of an aggregate amount of Rs. 8,050 on account of theft and fire. Their write-off has been sanctioned by the competent authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine."			
A.—FAMINE RELIEF—			
A.-1.—Salaries and Establishment—			
O.	Rs. 2,71,000	5,50,558	5,50,351
S.	2,60,000		
R.	19,558		
A.-2.—Gratuitous Relief—			
A.-2(a).—Gratuitous Relief—			
O.	5,50,000	1,10,99,417	1,02,81,007
S.	1,16,34,200		
R.	—10,84,783		
A.-2(a)(i).—Deduct—Recovery on account of price of cloth, rice, etc., supplied to non-official organisation			
	—10,000	—1,405	+ 8,595
Col. 4.—See paragraph 2 of the Review.			
A.-2(b).—Gratuitous relief in Cooch Behar—			
O.	15,000	1,14,125	1,19,126
S.	1,00,800		
R.	—1,675		
A.-3(a).—Miscellaneous—			
O.	5,00,000	55,46,000	56,00,014
S.	38,96,000		
R.	11,50,000		
A.-3(b).—Miscellaneous in Cooch Behar—			
O.	10,000	13,600	5,450
S.	34,000		
R.	—30,400		
Col. 4.—See paragraph 2 of the Review.			
A.-4.—Rehabilitation Programme—			
A.-4(a).—Work houses and institutions connected therewith—			
O.	38,000	37,300	35,925
R.	—700		
A.-4(b).—Orphanages—			
O.	13,79,000	13,14,000	13,15,218
R.	—65,000		
A.-4(c).—Artisans' Relief and Rehabilitation—			
O.	30,000	55,000	40,750
S.	50,000		
R.	—25,000		
Col. 4.—See paragraph 2 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine"—<i>concl.</i>			
A.—FAMINE RELIEF—<i>concl.</i>			
Rs.			
A-5.—Works—			
O.	1,22,000	35,000	32,091
S.	25,000		
R.	—1,12,000		
Surrenders or withdrawals within grant—			
R.	1,50,000	1,50,000	..
TOTALS—			
Gross	1,89,15,000	1,79,79,932	—9,35,068
Deductions	—10,000	—1,405	+ 8,595
Net	1,89,05,000	1,79,78,527	—9,26,473

REVIEW.

The original grant of Rs. 29,05,000 was augmented to Rs. 1,89,05,000 by a supplementary grant of Rs. 1,60,00,000 against which the expenditure was Rs. 1,79,78,527 resulting in a saving of Rs. 9,26,473. The surrender of Rs. 1,50,000 reduced the saving to Rs. 7,76,473.

2. Sub-heads A(2)(a)(i), A(3)(b), A(4)(c)—

The explanations for the final variations could not be incorporated in the Appropriation Accounts as the same have not been 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 provincial revenues. Further contributions to the Fund from the provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums

REVIEW—concl'd.

at credit of the Fund are invested. The transactions of the Fund during 1953-54 are shown below :—

	Rs.
Opening balance on 1st April, 1953	(a)15,05,379
Receipts during 1953-54—	Rs.
Transfers from Revenue Account	Nil.
Interest Receipts	(b) Nil.
Expenditure during 1953-54	Nil.
Closing balance on 31st March, 1954	(c)15,05,379

(a) As stated in foot note (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, 1954 was Rs. 9,37,963.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54-B.—Privy Purses and allow- ances of Indian Rulers."			
A.—PRIVY PURSES AND ALLOWANCES OF <i>ex</i>-RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—			
A.-1.—Integrated States—			
A.-1(i).—Allowances to the relatives of the <i>ex</i> - Ruler of Cooch Behar—	1,53,800	1,53,254	—546
A.-1(ii).—Allowances to palace servants of the <i>ex</i> -Ruler of Cooch Behar.			
B.—CHARGES IN ENGLAND—			
High Commissioner for India—			
B.1.—Integrated States—			
B.1(i).—Allowances to the relatives of the <i>ex</i> - Ruler of Cooch Behar	10,200	21,114	+1,914
TOTAL	1,73,000	1,74,368	+1,368

REVIEW.

The expenditure exceeded the grant by Rs. 1,368.

Grant No. 35.—Superannuation Allowances and Pensions.

See also the Audit Report,

Major Head and Sub-head.	Final Grant. or Appropriation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "55.—Superannuation Allowances and Pensions."				
A.—SUPERANNUATION AND RETIRED ALLOWANCES—				
<i>Charged—</i>				
O.	Rs. 1,14,000	} 1,70,000	1,66,199	
R.	29,000			—3,801
<i>Voted—</i>				
O.	91,12,100	} 1,02,26,800	1,05,40,941	
S.	10,49,000			+3,14,141
R.	65,700			
B.—COMPASSIONATE ALLOWANCES—				
O.	30,500	} 29,100	30,071	
R.	—1,400			+971
C.—DONATIONS TO PROVIDENT FUNDS—				
O.	1,40,500	} 1,90,100	2,20,566	
R.	49,600			+30,466
	Col. 4.—See paragraph 2 of the Review.			
D.—GRATUITIES—				
<i>Charged—</i>				
O.	35,000	} 6,000	..	
R.	—29,000			—6,000
	Col. 4.—See paragraph 2 of the Review.			
<i>Voted—</i>				
O.	16,45,500	} 11,02,000	11,90,293	
R.	—5,43,500			+88,293
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—				
O.	15,400	} 10,800	7,800	
R.	—4,600			—3,000
	Col. 4.—See paragraph 2 of the Review.			
F.—GOVERNMENT CONTRIBUTIONS PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES				
	..	150	+150	
G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, THEIR FAMILIES AND INSTITUTIONS—				
O.	6,00,000	} 5,00,000	4,86,719	
R.	—1,00,000			—13,281

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“55.—Superannuation Allowances and Pensions”—<i>concl'd.</i>			
H.—CHARGES IN ENGLAND—			
H.-1.—High Commissioner for India—			
<i>Charged—</i>	Rs.		
O.	44,000	} 56,000	56,747 + 747
R.	12,000		
<i>Voted—</i>			
O.	2,80,000	} 4,00,000	4,08,647 + 8,647
R.	1,20,000		
H.-2.—Secretary of State—			
R.	1,600	1,600	1,613 + 13
I.—<i>Deduct—</i>Pensionary charges transferred to Commercial Departments—			
O.	—1,30,000	} —1,16,000	—1,84,863 — 68,863
R.	14,000		
Col. 4.—See paragraph 2 of the Review.			
<hr/>			
TOTAL—Major Head—55.—Superannuation Allowances and Pensions—			
<i>Charged—</i>			
O.	2,20,000	} 2,32,000	2,22,940 — 9,054
R.	12,000		
<i>Voted—</i>			
O.	1,16,94,000	} 1,23,44,400	1,27,01,937 + 3,57,537
S.	10,49,000		
R.	—3,98,600		
<hr/>			
Major Head—“55A.—Commutation of Pensions financed from ordinary Revenues.”—			
K.—AMOUNT TRANSFERRED FROM “83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS”—			
<i>Charged—</i>			
O.	1,00,000	} ..	..
R.	—1,00,000		
<i>Voted—</i>			
O.	14,95,000	} 11,50,000	12,44,849 + 94,849
R.	—3,45,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“83.—Payments of commuted value of Pensions”.—			
L.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—			
L.-1.—Payments in India—			
<i>Charged—</i>			
O.	Rs. 50,000		
R.	—50,000		
<i>Voted—</i>			
O.	14,50,000		
R.	—3,76,800		
	10,73,200	11,93,075	+1,19,875
			Col. 4.—See paragraph 2 of the Review.
L.-2.—Payments in Cooh Behar	25,000	..	—25,000
			Col. 4.—See paragraph 2 of the Review.
L.-3.—Payments in England—			
High Commissioner for India—			
<i>Charged—</i>			
O.	50,000		
R.	—50,000		
<i>Voted—</i>			
O.	30,000		
R.	31,800		
	51,800	51,774	—26
1.—Deduct—Amount financed from ordinary Revenue—			
<i>Charged—</i>			
O.	—1,00,000		
R.	1,00,000		
<i>Voted—</i>			
O.	—14,95,000		
R.	3,45,000		
	—11,50,000	—12,44,849	—94,849
TOTAL—Major Head—“83.—Payments of commuted value of pensions”.	..	..	..
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross	1,88,000	1,88,000	.. —1,88,000
R. Deductions	—1,00,000	—1,00,000	.. +1,00,000
<i>Voted—</i>			
R. Gross	11,02,600	11,02,600	.. —11,02,600
R. Deductions	—3,59,000	—3,59,000	.. +3,59,000

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
TOTALS—			
<i>Charged—</i>			
<i>Gross</i>	4,20,000	2,22,946	-1,97,054
<i>Deductions</i>	-1,00,000	..	+1,00,000
<i>Net</i>	3,20,000	2,22,946	-97,054
<i>Voted—</i>			
<i>Gross</i>	1,58,63,000	1,53,76,498	-4,86,502
<i>Deductions</i>	-16,25,000	-14,29,712	+1,95,288
<i>Net</i>	1,42,38,000	1,39,46,786	-2,91,214

REVIEW.

The saving of Rs. 97,054 in the charged appropriation was as a result of surrender of Rs. 88,000 reduced to Rs. 9,054.

In the voted section the original grant of Rs. 1,31,89,000 was augmented to Rs. 1,42,38,000 by a supplementary grant of Rs. 10,49,000 against which the expenditure was Rs. 1,39,46,786. This resulted in a saving of Rs. 2,91,214 which was converted to an excess of Rs. 4,52,386 due to surrender of Rs. 7,43,600.

2. Explanations for variations in Col. 4 under sub-heads C.D. (Charged). E. I, L. 1. and L. 2. could not be included as the same were not received from the Controlling Officer.

224 Grant No. 36.—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.
Major Head "56.—Stationery and Printing".			
<i>I.—Stationery.</i>			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—			
	Rs.		
O.	18,88,000	} 20,28,000	11,35,640
S.	1,62,000		
R.	—22,000		
<p>Col. 4.—Due to (i) non-acceptance of the surrender of Rs. 2,28,000 by the Finance Department (Budget Branch) and by the Audit Office (II) non-purchase of stationery articles consequent on the inability of the Central Stationery office to supply them as originally contemplated and the late starting of the Stationery Office, West Bengal.</p>			
R.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS .	11,000	10,926	—74
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—			
O.	80,000	} 95,000	94,108
S.	15,000		
D.—STATIONERY OFFICES AND STORES—			
S.	99,000	} 1,04,718	1,04,322
R.	5,718		
<i>II.—Printing.</i>			
E.—GOVERNMENT PRESSES—			
E.-1.—Pay of Officers	51,000	51,089	+89
E.-2.—Pay of Establishment—			
O.	12,68,500	} 12,46,900	12,43,309
R.	—21,600		
E.-3.—Allowances, honoraria, etc.—			
O.	9,51,600	} 9,99,191	9,97,594
S.	13,000		
R.	34,591		
E.-4.—Contract Contingencies—			
O.	94,500	} 1,50,300	1,30,722
S.	61,000		
R.	—5,200		
Col. 4.—See paragraph 2 of the Review.			
E.-5.—Other Contingencies—			
O.	2,04,200	} 1,98,761	2,06,308
R.	—5,439		
E.-6.—Mechanical Section—			
O.	25,300	} 23,480	22,318
R.	—1,820		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—<i>contd.</i>			
II.—Printing—<i>contd.</i>			
E.—GOVERNMENT PRESSES—<i>concl.</i>			
E.-7.—Type Foundry Section—			
O	5,200	} 5,000	4,909
R	-200		
E.-8.—Provision for Depreciation—			
O	1,28,000	} 1,32,874	1,32,203
R	4,874		
E.-9.—Stores—			
O	83,400	} 94,700	97,378
R	11,300		
E.-10.—Addition to Plant and Machinery—			
O	96,500	} 20,120	28,211
S	13,000		
R	-80,380		
E.-11.—Charges payable to other Departments—			
O	1,26,500	} 91,625	91,405
R	-34,875		
E.-12.—Renewals and replacements from Depreciation Reserve—			
O	3,500	} 25,900	22,867
R	22,400		
Col. 4.—Mainly types indented for not supplied in full.			
E.-13.—Grant-in-aid and contributions—			
S	38,000	} ..	..
R	-38,000		
E.-14.—<i>Deduct</i>—Amount transferred from Depreciation Reserve—			
O	-3,500	} -25,900	-22,867
R	-22,400		
Col. 4.—See note under E.-12.			
F.—PRINTING AT PRIVATE PRESSES	20,500	20,278	-222
G.-1.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—			
O	2,500	} 11,450	12,374
R	8,950		
G.-2.—<i>Deduct</i>—Cost of printing work done for other Governments and paying Departments	-3,000	-3,509	-509

226 Grant No. 36.—Charges on account of Stationery and Printing—*contd.*

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—<i>concl.</i>			
II.—Printing—<i>concl.</i>			
H.—CHARGES IN ENGLAND—			
High Commissioner for India—			
H.-1.—Leave salaries, deputation pay and over- seas pay, etc.—			
O.	Rs. 600	667	664
R.	67			—3
H.-2.—Cost of Stores proper—			
O.	48,800	21,400	22,496
R.	—27,400			+1,096
H.-3.—Cost of Stores purchased from Depreciation Reserve—			
O.	14,300	1,827	—1,791
R.	—12,473			—3,618
H.-4.— <i>Deduct</i> —Amount transferred from Depre- ciation Reserve Fund—			
O.	—14,300	—1,827	1,791
R.	12,473			+3,618
For rounding		—100	..
			+100
Surrenders or withdrawals within grant—			
R. Gross	1,61,487	1,61,487	..
R. Deductions	9,927	9,927	..
<hr/>			
TOTALS—			
Gross		55,04,800	44,29,121
Deductions		—20,800	—26,376
Net		54,84,000	44,02,745
			—10,75,679
			—5,576
			—10,81,255

REVIEW.

The original grant of Rs. 50,83,000 was augmented to Rs. 54,84,000 by a supplementary grant of Rs. 4,01,000 against which the expenditure amounted to Rs. 44,02,745 resulting in a saving of Rs. 10,81,255. The surrender of Rs. 1,71,414 reduced the saving to Rs. 9,09,841.

2. Sub-head E.-4.—The explanation for the final variation could not be incorporated in the Appropriation Accounts as the same has not been received from the Controlling authorities.

REVIEW—*contd.*

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 book value of the plant, machinery and furniture disposed of during the year. The fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

The position of the Depreciation Reserve Fund for the year 1953-54 is shown below :—

1	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
2	3	4	5	
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press .	4,41,274	1,12,751	488	5,53,537
Press and Forms Department . .	2,32,618	19,452	20,588	2,31,482
TOTAL .	6,73,892	1,32,203	21,076	7,85,019

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 1953-54 amounted to Rs. 1,12,844 under the rules of the Fund against which Government sanctioned an adjustment of Rs. 1,12,751. The short adjustment of Rs. 93 is the net effect of (i) non-adjustment of credit for the year under report (Rs. 244) which has since been adjusted in 1954-55 and (ii) adjustment of short credits of previous years upto 1952-53 (Rs. 151).

The credit for the Press and Forms Department amounted to Rs. 20,274 under the rules of the Fund against which a sum of Rs. 19,452* was adjusted in the accounts. The difference is due to withdrawal of an excess adjustment in 1952-53.

*Difference of Re. 1 from last year's accounts is due to rounding.

Store Accounts of the West Bengal Government Press and Secretary's Press for the year 1953-54.

Items.	Opening Balance.	Receipts.	Issues.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
1. Stationery, printing and binding materials.	1,33,906	4,76,831	4,04,722	2,06,011
2. Spare parts and petty plants . . .	7,038	63,943	64,468	6,513
3. Other stores	13,349	80,339	73,371	20,317
4. Dead stock	8,330	27,657	27,657	8,330
GRAND TOTAL	1,62,623	6,48,770	5,70,218	2,41,175

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

ALIPORE, The 24th February, 1955.	}	K. C. MUKHERJEE, <i>Accountant,</i> West Bengal Government Press, Alipore.	S. MUKHERJEE, <i>Superintendent,</i> West Bengal Government Press.
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AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press and Secretary's Press for the year from 1st April, 1953 to 31st March, 1954, 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 attached.

CALCUTTA ; The 1st March, 1955.	}	S. K. SARKAR, <i>Examiner, Outside Audit, West Bengal.</i>
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AUDIT COMMENTS.

The closing stocks of articles other than paper and binding materials, as on 31st March, 1954, had not been subjected to physical verification and as such it could not be ascertained whether the amount shown as closing balance represented the value of actual stock in hand.

Statement showing the Store Account of the Alipore Central Jail Press under the Press and Forms Department, West Bengal, during the year 1953-54.

Description of Stores.	Opening Balance.	Receipts.	Total of Opening Balance and Receipts.	Issues.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, paper and binding materials.	3,90,801	7,85,137	11,75,938	7,76,925	3,99,013
Other Stores—					
Raw materials . . .	23,628	23,445	47,073	24,962	22,111
Spare parts and petty plants.	17,701	3,097	20,798	3,332	17,466
Dead stock articles .	6,894	24,957	31,851	26,718	5,133

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 ;	}	NEPAL CHANDRA	BIRENDRA	H. W. SHEA,
<i>The 18th January, 1955.</i>		DUTTA, <i>Paper Store-Keeper.</i>	CHANDRA MUKHERJEE, <i>Miscellaneous Store-Keeper.</i>	<i>Press and Forms Manager, West Bengal.</i>

AUDIT CERTIFICATE.

The Store Account of the Central Jail Press, Alipore, for the year 1953-54 was test-audited under my supervision and I certify that subject to the Audit comments 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.

S. K. SARKAR,

CALCUTTA ;
The 19th January, 1955. }

Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

1. Excessive purchase resulting in blocking up of Capital.

(a) In the following cases, the Stocks were sufficient to meet the demand for 1953-54. But still large quantities were purchased during the year resulting in unnecessary accumulation and heavy closing balances in the Stock Account.

Description of article.	Opening Balance.		Receipts.	Issue.	Closing Balance.		Quantity.	Value.	Closing Balance representing probable requirement for (on the basis of the issues during the year under review).	
	Yds.	Ft. In.			Yds.	Ft. In.				Rs.	A. P.
1. Domestic Cloth	.	.	3,000	0 0	14,809	0 0	30,371	0 10	11,974 12 0	2 years.
2. Jaconet Cloth	.	.	8,200	0 0	5,339	0 0	64,979	0 0	23,448 6 2	10½ years.
3. White Tape ½"	.	.	40,000	0 0	51,757	1 6	16,18,313	1 6	44,831 1 1	31 years.
4. White Tape ¼"	.	.	28,924	0 0	27,000	0 0	61,415	0 0	1,110 14 2	2 years.

(b) In the following cases articles were purchased much in excess of the probable requirements for the year.

Description of article.	Opening Balance.		Receipts (Pieces).	Issue (Pieces).	Closing Balance.		Quantity.	Value.	Closing Balance representing the probable requirement for.
	Yds.	Ft. In.			Yds.	Ft. In.				Rs.
1. Gunny bag 32" x 25"	.	✓	8,000		500		7,500		15 years.
2. Gunny bag 28" x 25"	.	Nil.	4,000		500		3,500		7 years.

2. The Stock verification lists and the relevant excess-deficit statements relating to the stock of miscellaneous stores including types and of paper for 1953-54 were not available to audit and as such it could not be ascertained whether the closing stock represented the actual stock in hand.

Consolidated Store Accounts of the West Bengal Government Press, Cooch Behar for the year 1953-54.

Description of Stores.	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Paper (stationery, binding and printing materials).	32,665	42,737	75,402	31,894	43,508
Spare parts and petty plants.	236	299	535	427	108
Other stores . . .	328	1,695	2,023	1,832	191
Dead stock . . .	958	13,460	14,418	13,734	684
Stationery stores . .	293	..	293	293	..

COOCH BEHAR ; } N. G. LAHIRI, A. S. BAGCHI,
The 18th December, 1954. } *Head Clerk-cum-Accountant.* *Manager,*
West Bengal Govern-
ment Press, Cooch
Behar.

AUDIT CERTIFICATE.

The store accounts of the West Bengal Government Press, Cooch Behar for 1953-54 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 attached hereto.

CALCUTTA ; } S. K. SARKAR,
The 4th January, 1955. } *Examiner, Outside Audit,*
West Bengal.

AUDIT COMMENTS.

1. The closing stock as on 31st March, 1954 was not subject to physical verification by any authority and as such it could not be certified whether the figures of closing stock represented the actual balances of stock in hand.

2. In the following cases, purchases had been made in such huge quantities that the closing stocks as on 31st March, 1954 exceeded the annual average consumption for more than two years. This excessive purchase resulted in blocking up of capital.

Name of articles.	Rms. Qrs. sh.	Closing stock as on 31st March, 1954.
		Rs.
1. 20 lbs. white Printing D'F. Cap .	1,510 5 9	19,974 More than 2½ years' consumption.
2. 34 lbs. cartridge D'F Cap . .	148 5 12	3,132 More than 3 years' consumption.

Store Accounts for the year 1953-54 of the West Bengal Government Stationery Office, Calcutta for the stores held at 38, Gopalnagar Road, Alipore, Calcutta.

Receipts.		Issues.	
1953-54.		1953-54.	
	Rs.		Rs.
1. Opening Balance—		1. Issue during the year—	
(i) Stationery Stores adjustments . . . . .	..	(i) Stationery Stores	7,48,760
(ii) Typewriters Stores adjustments . . . . .	..	(ii) Typewriters . . . . .	..
(iii) Packing cases and Bales, etc. . . . .	..	(iii) Packing cases and Bale Boards	2,368
2. Receipt during the year—		2. Losses and Write-off . . . . .	..
(i) Net payment for Stationery Stores	8,17,049	3. Closing Balances at next year's market rates—	
(ii) Rebate . . . . .	..	(i) Stationery Stores	67,531
(iii) Typewriters . . . . .	..	(ii) Typewriters . . . . .	..
(iv) Packing cases and Bale Boards	4,530	(iii) Packing cases and Bale Boards	2,162
3. Return Stores relating to previous year . . . . .	..	4. Net deficit in stock taking . . . . .	..
4. Net Excess in stock taking	157	5. Depreciation on revaluation of closing stock at market rates.	915
5. Appreciation on revaluation of closing stock at market rate. . . . .	..	
TOTAL	8,21,736	TOTAL	8,21,736

NOTES:—

(1) Stationery Office, Government of West Bengal started functioning with effect from the 1st September, 1953 under G. O. No. 1828-MP, dated the 21st July, 1953.

Detailed Account of Packing Cases and Packing Materials.

	Receipts.		Issues.		Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Hessian Cloth	1,068	8 6	814	8 1	254	0 5
2. Packing Box	3,022	14 0	1,312	8 6	1,710	5 6
3. Sutli	40	3 3	40	3 3		<i>Nil.</i>
4. Nails	31	5 11	31	5 11		<i>Nil.</i>
5. Waterproof Kraft Paper	219	6 0	21	15 0	197	7 0
6. Saw dust	32	12 0	32	12 0		<i>Nil.</i>
7. Hoop Iron	115	0 0	115	0 0		<i>Nil.</i>
	4,530	1 8	2,368	4 9	2,161	12 11
	or		or		or	
	4,530		2,368		2,162	

ALIPORE ;
The 1st October, 1954.

S. MUKHERJI,
Superintendent,
West Bengal Stationery Office.

AUDIT CERTIFICATE.

The Store account of the West Bengal Stationery Office for the year 1953-54 was test checked under my supervision and I certify that it is 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 office, subject to the following audit comments :—

- (i) No limit of stock to be held under each category of stores has been fixed, by Government so that the balance in hand is not in excess of the requirements for a reasonable period.
- (ii) The physical verification of stores is conducted at present by an assistant of the Accounts Branch of the Stationery Office under the supervision of the Superintendent. It should be conducted by a responsible authority who is independent of the superior Executive Officer-in-Charge of the Stores (*vide* para. 5 of Sec. III of Appendix 13 to the W.B.F.R. Vol. II).

CALCUTTA ;
The 12th November, 1954.

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "57.—Miscellaneous".				
A.—DONATIONS FOR CHARITABLE PURPOSES—				
A.-1.—Gross—				
O.	93,000	} 1,25,499	1,24,369	-1,130
R.	32,499			
A.-2.—Deduct—Recoveries from the Central Government				
	-5,000	-2,262	+2,738	
Col. 4.—Non-reimbursement of the full cost of deportation by the Government of India.				
B.—SPECIAL COMMISSIONS OF ENQUIRY—				
R.	24,800	24,800	3,017	-21,783
Col. 4.—Non-submission of bills by the parties concerned.				
C.—PETTY ESTABLISHMENTS—				
C.-2.—Pay of Establishment—				
O.	69,100	} 67,638	67,270	-368
R.	-1,462			
C.-3.—Allowances, honoraria, etc.—				
O.	57,600	} 57,865	57,499	-366
R.	265			
C.-4.—Contingencies—				
O.	6,26,000	} 7,84,700	7,96,456	+11,756
R.	1,58,700			
C.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.				
	-20,000	..	+20,000	
Col. 4.—The question of re-imbursment by the Central Government of the cost of stamps used for Indo-Pakistan Passport work was not settled before the close of the year.				
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN-OFF—				
O.	22,000	} 35,000	55,893	+20,893
R.	13,000			
Col. 4.—Heavier adjustment during the closing month than anticipated.				
E.—RENTS, RATES AND TAXES—				
O.	88,000	} 88,600	87,752	-848
R.	600			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>contd.</i>			
F.—CONTRIBUTIONS—			
<i>Charged—</i>			
	Rs.		
O.	28,56,900	26,54,043	26,49,184
R.	-2,02,857			-4,859
<i>Voted—</i>			
O.	1,10,64,400	1,11,63,371	1,11,34,495
R.	98,971			-28,876
H.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—			
O.	50,000	1,135	1,135
R.	-48,865		
I.—MISCELLANEOUS AND UNFORSEEN CHARGES—			
I.-1.—Rewards for destruction of wild animals—			
O.	1,000	540	585
R.	-460			+45
I.-2.—Other items—			
O.	98,000	1,22,000	1,33,640
R.	28,000			+11,640
I.-3.—Control of Vagrancy		6,36,000	6,35,159
I.-4.—Expenditure in connection with riots—			
I.-4.(a).—Calcutta—			
<i>Charged—</i>			
R.	11,636	11,636	-11,636
Col. 4.—See paragraph 2 of the Review.			
<i>Voted—</i>			
O.	2,60,000	3,16,000	3,20,116
R.	56,000			+4,116
I.-4(a)(i).—Deduct—Recoveries from the Central Government—			
O.	-1,95,000	-2,37,000	-21,045
R.	-42,000			±2,15,955
Col. 4.—See paragraph 2 of the Review.			
I.-4(b).—Other places—			
O.	1,50,000	2,04,000	1,97,891
R.	54,000			-6,109

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.			
I.4.—Expenditure in connection with riots—concl'd.			
I.4(b)(i)—Deduct—Recoveries from the Central Government—			
	Rs.		
O.	—1,12,000	} —1,52,500	.. +1,52,500
R.	—40,500		
Col. 4.—See paragraph 2 of the Review.			
I.4(c).—Cooch Behar—			
O.	1,000	} .. ..	.. ..
R.	—1,000		
I.4(c)(i).—Deduct—Recoveries from the Central Government—			
O.	—700	} .. ..	.. ..
R.	700		
I.6.—Expenditure in connection with West Bengal National Volunteer Force—			
I.6(i).—Directorate—			
O.	58,000	} 59,529	61,607 +2,078
R.	1,529		
I.6(ii).—Kanohrapara Training Centre—			
O.	5,58,000	} 4,28,351	4,31,918 +3,567
R.	—1,29,649		
I.6(iii).—Halisahar Training Centre—			
O.	5,30,000	} 3,87,007	4,05,163 +18,156
R.	—1,42,993		
I.6(v).—Cooch Behar Training Centre—			
O.	1,62,000	} 99,113	1,00,295 +1,182
R.	—62,887		
I.6(vi).—District Officers—			
O.	26,000	} 8,785	10,656 +1,87
R.	—17,215		
I.6(vii).—District Battalions—			
I.6(vii)(a).—Periodical Training—			
O.	2,77,900	} 1,40,960	1,38,096 —2,864
R.	—1,36,940		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>contd.</i>			
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—<i>contd.</i>			
I.6—Expenditure in connection with West Bengal National Volunteer Force— <i>concl.</i>			
I.6(vii)—District Battalions— <i>contd.</i>			
I.6(vii)(b)—Collective Training (annual camp)—			
	Rs.		
O.	2,68,100	1,28,512	1,27,134
R.	—1,39,588		
			—1,378
I.6(vii)(c)— <i>Deduct</i> —Charges recoverable from other Governments, Departments, etc.—			
O.	—30,000	—26,259	—21,492
R.	3,741		
			+4,767
Col. 4.—Recoveries in respect of Kalyani guards were smaller than anticipated.			
I.6(viii)—Bangiya Agrabami Dal—			
O.	11,00,000	8,63,737	8,59,308
R.	—2,36,263		
			—4,429
I.6(viii)(a)— <i>Deduct</i> —Establishment charges recoverable from other Governments, Depart- ments, etc.—			
O.	—7,50,000	—3,00,000	—2,16,613
R.	4,50,000		
			+81,387
Col. 4.—Actual recoveries fell short of anticipation.			
I.7.—Scheme for long term maintenance of refugee orphans from Burma—			
O.	3,200	2,847	2,846
R.	—353		
			—1
I.7(i)— <i>Deduct</i> —Recoveries from the Central Government			
		—1,600	—2,723
			—1,123
I.8.—Charges in connection with requisitioned buildings—			
<i>Charged</i> —			
R.	2,847	2,847	378
			—2,469
Col. 4.—Adjusted under 'voted' for want of information.			
<i>Voted</i> —			
O.	7,23,000	7,56,153	7,29,391
R.	33,153		
			—26,762
I.9.—Chief Purchasing Adviser—			
O.	33,400	28,841	28,536
R.	—4,559		
			—305
I.13.—State Sailors', Soldiers' and Airmen's Board—			
O.	8,000	7,499	7,498
R.	—501		
			—1

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—conold.			
I.-15.—Charges in connection with Government Housing Scheme—			
	Rs.		
O.	51,600	} 56,585	60,585
R.	4,985		
I.-16.—Administration of Evacuee Property—			
O.	1,81,300	} 1,59,940	1 58,151
R.	—21,360		
I.-17.—National Tree Planting Celebrations—			
O.	9,000	} 4,580	4,406
R.	—4,420		
I.-18.—Welfare of Scheduled Tribes—			
O.	10,00,000	} ..	..
R.	—10,00,000		
I.-19.—Pre-merger liabilities in Cooch Behar—			
O.	10,000	} 9,000	27,714
R.	—1,000		
Col. 4.—Due to heavier adjustment in the closing month than anticipated.			+ 18,714
I.-20.—Local Development Works Programme—			
S.	15,27,000	} 15,11,500	11,37,273
R.	—15,500		
Col. 4.—See paragraph 2 of the Review.			—3,74,227
I.-21.—State Local Development Works Programme—			
R.	3,27,000	3,27,000	1,77,596
Col. 4.—See paragraph 2 of the Review.			—1,49,404
J.—LOSS OR GAIN BY EXCHANGE—			
Charged		100	99
Voted		1,600	4,070
Col. 4.—The accounts of the High Commission for India for the closing month was received after the close of the year.			+ 2,470
K.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	100	} 3,010	3,040
R.	2,910		
			+ 80
L.—APPROPRIATION TO THE CONTINGENCY FUND—			
S.	50,00,000	50,00,000	50,00,000
			..
M.—DEVELOPMENT SCHEMES—			
O.	2,15,000	} 1,54,343	1,41,353
R.	—60,657		
See paragraph 3 of the Review.			—12,990

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>concl'd.</i>			
N.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—			
N.-1.—Headquarters Establishment . . . . .	..	21,136	+21,136
Col. 4.—See paragraph 2 of the Review.			
N.-2.—District Organisation . . . . .	..	51,636	+51,636
Col. 4.—See paragraph 2 of the Review.			
N.-3.—Welfare of Scheduled Tribes—			
N.-3(i).—Schemes under Art. 275 of the Consti- tution of India—			
	Rs.		
R.	8,59,110	8,59,110	6,43,387
Col. 4.—Abandonment of some schemes due to technical difficulties.			-2,15,723
N.-4.—Welfare of Scheduled Castes . . . . .	..	23,268	+23,268
Col. 4.—See paragraph 2 of the Review.			
N.-5.—Removal of untouchability . . . . .	..	6,400	+6,400
Col. 4.—See paragraph 2 of the Review.			
N.-6.— <i>Ex-criminal</i> Tribes—			
R.	10,000	10,000	13,460
Col. 4.—See paragraph 2 of the Review.			+3,460
<hr/>			
TOTAL—"57.—Miscellaneous—Miscellaneous"—			
<i>Charged—</i>			
O.	28,57,000	26,68,626	26,49,661
R.	-1,88,374		
<i>Voted—</i>			
O.	1,73,16,000	2,38,92,791	2,37,25,065
S.	65,27,000		
R.	49,791		
<hr/>			
Major Head "82.—Capital Account of other State Works outside the Revenue Account".			
O.—DEVELOPMENT SCHEMES—			
O.	1,13,61,000	52,19,187	51,91,277
S.	1		
R.	-61,41,814		
P.—OTHER SCHEMES—			
O.	11,64,000	3,53,931	5,60,243
R.	-8,10,069		
Col. 4.—See paragraph 5 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
Major Head " 82.—Capital Account of other State Works outside the Revenue Accounts "—contd.			
	Rs.	Rs.	Rs.
TOTAL—Major Head " 82.—Capital Account of other State Works outside the Revenue Account "—			
	Rs.		
O.	1,25,25,000		
S.	1	55,73,118	57,51,520
R.	—69,51,883		+1,78,402
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	1,88,374	1,88,374	..
<i>Voted—</i>			
R. Gross	72,74,033	72,74,033	..
R. Deductions	—3,71,941	—3,71,941	..
TOTAL—Grant No. 37.—Miscellaneous—Miscellaneous—			
<i>Charged</i>			
		28,57,000	26,49,661
<i>Voted—</i>			
Gross		3,74,82,301	2,97,42,720
Deductions		—11,14,300	—2,66,135
Net		3,63,68,001	2,94,76,585
			—77,39,581
			+8,48,165
			—68,91,416

REVIEW.

There was a saving of Rs. 2,07,339 in the charged appropriation. The surrender of Rs. 1,88,374 reduced the saving to Rs. 18,965. The saving was mainly contributed by sub-head F.

In the voted section, the original grant of Rs. 2,98,41,000 was augmented to Rs. 3,63,68,001 by a supplementary grant of Rs. 65,27,001 against which the expenditure was Rs. 2,94,76,585 resulting in a saving of Rs. 68,91,416. The surrender of Rs. 69,02,092 converted the saving into an excess of Rs. 10,676. The bulk of the saving was contributed by sub-head O.

2. Explanations for the variations in Col. 4 under the sub-heads I-4(a), I-4(a)(i), I-4(b)(i), I-20, I-21, N-1, N-2, N-4, N-5 and N-6 could not be included as the same were not received from the Controlling authorities.

3. Sub-head " M.—Development Schemes " shows the expenditure on the following schemes :—

Names of the schemes.	Expenditure during 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
1. Village Panchayets	12,603	37,555
2. Amelioration of Backward Classes	1,28,750	5,04,627
TOTAL	1,41,353	5,42,182

REVIEW—concl'd.

4. Sub-head "O.—Development Scheme" includes Capital expenditure on the following schemes:—

Names of the schemes.	Expenditure during 1953-54.	Expenditure to end of 1953-54.
	Rs.	Rs.
1. Kanchrapara Area Development Scheme	52,41,227	1,94,92,97
2. Rehousing of <i>bustee</i> -dwellers and constitution of a Housing Board for the purpose.	—68,648	14,31,18
3. Tollygunge Land Development Scheme	18,698	25,72,30
TOTAL	51,91,277	2,34,96,46

5. Sub-head "P.—Other Schemes" includes *inter alia* the expenditure of the Subsidised Industrial Housing Scheme which was sanctioned by the Government of India in August 1953. A provision of Rs. 4,56,000 was included in the Revised Estimate for 1953-54 on this account in the expectation of obtaining funds by a supplementary grant or by reappropriation, but neither supplementary grant nor reappropriation was actually made. An expenditure of Rs. 2,06,618 was sanctioned and incurred in March 1954 and this entire expenditure remained uncovered. The Department before according sanction to the expenditure, should have made the necessary provision of funds to cover it. This indicates defective control.

See also the Audit Report

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons.			
A.—SUPERINTENDENCE—			
O.	17,50,000	} 14,70,000	14,70,816
R.	—2,80,000			+ 816
B.—ATTACHED AND SUBORDINATE OFFICES—			
B(i).—Works and Buildings and Public Health Establishments—			
O.	2,25,000	} 2,00,000	2,05,910
R.	—25,000			+ 5,910
B(ii).—District and Sub-divisional Establishments—			
O.	14,74,000	} 17,05,000	17,51,405
R.	2,31,000			+ 46,405
C.—RELIEF—			
C(i).—Pay and allowances—			
O.	14,42,000	} 19,50,000	19,54,398
R.	5,08,000			+ 4,398
C(ii).—Contingencies—			
O.	1,23,46,000	} 2,16,70,000	2,17,48,297
R.	93,24,000			+ 78,297
C(iii).—Grants-in-aid—			
O.	6,12,000	} 2,00,000	1,46,000
R.	—4,12,000			—54,000
Col. 4.—Saving due to less expenditure consequent on smaller receipt of funds from the Union Government not surrendered through inadvertence.			
D.—REHABILITATION—			
D(i).—Pay of allowances—			
O.	1,13,000	} 3,95,000	3,99,596
R.	2,82,000			+ 4,596
D(ii).—Contingencies—			
O.	2,52,000	} 3,20,000	4,16,149
R.	68,000			+ 96,149
Col. 4.—Mainly due to heavier expenditure towards the end of the year.			
D(iv).—Grants-in-aid—			
O.	65,75,000	} 56,38,000	54,14,875
R.	—9,37,000			—2,23,125
D(vii).—Other Charges (Training Schemes)—			
O.	33,09,000	} 6,09,000	6,07,343
R.	—27,00,000			—1,657

244 Grant No. 38.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons—contd.				
D.—REHABILITATION—concl'd.				
D(xi)(a).—Building and other materials for displaced persons—				
O.	30,00,000	} 17,00,000	15,80,310	-1,19,690
R.	-13,00,000			
D(xi)(b).—Deduct—Recoveries on account of sale, etc.—				
O.	-30,00,000	} -17,00,000	-22,60,159	-5,60,159
R.	13,00,000			
Col. 4.—More recoveries, than anticipated, towards the end of the year.				
D(xiii).—Primary Education—				
O.	36,70,000	} 35,55,000	34,53,744	-1,01,256
R.	-1,15,000			
D(xiv).—Homes for unattached women and children—				
O.	14,40,000	} 7,20,000	8,71,798	+1,51,798
R.	-7,20,000			
Col. 4.—See paragraph 2 of the Review.				
D(xvi).—Other Schemes—				
Handloom Scheme—				
D(xvi)(b).—Pay and allowances of Establishment—				
R.	2,000	2,000	1,802	-198
D(xvi)(c).—Miscellaneous				
		..	731	+731
D(xxiv).—Administration of the Rehabilitation of Displaced Persons and Eviction of persons in Unauthorised Occupation of Land Act, 1951—				
O.	1,21,000	} 1,10,000	1,11,298	+1,298
R.	-11,000			
D(xxvi).—Housing Scheme—				
O.	5,50,000	}
R.	-5,50,000			
F.—EVACUATION—				
R.	35,000	35,000	33,600	-1,400
G.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—				
O.	50,000	}
R.	-50,000			
H.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—				
O.	10,24,000	} 12,93,000	12,84,063	-8,937
R.	2,69,000			

Grant No. 38.—Miscellaneous—Expenditure on Displaced Persons—contd. 24

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons—concl'd.			
I.—Losses—			
Rs.			
O.	5,000		
R.	—5,000		
I.(A).— <i>Deduct</i> —Recoveries from the Central Government—			
O.	—3,10,89,000		
R.	—15,03,000		
	—3,25,92,000	—3,26,49,824	—57,82.
J.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—			
J(i).—Administration Division—			
O.	66,000		
R.	—12,500		
J(ii).—Industries Division—			
O.	30,000		
R.	17,022		
J(iii).—Vocational Training Centre—			
O.	60,000		
R.	—16,907		
Col. 4.—See paragraph 2 of the Review.			
J(iv).—Repairs and maintenance—			
R.	830	830	827
J(v).—<i>Deduct</i>—Recoveries from the Central Government—			
O.	—1,56,000		
R.	—32,223		
	—1,88,223		+1,88,223
Col. 4.—See paragraph 2 of the Review.			
J(vi).—Administration of the Agricultural Institute at Fulia—			
R.	43,778	43,778	41,479
J(vii).—Administration of Fulia Polytechnic .			
		1,04,919	+1,04,919
Col. 4.—See paragraph 2 of the Review.			
TOTAL—Major head—"57.—Miscellaneous—Expenditure on displaced persons—			
O.	38,69,000		
R.	34,11,000		
	72,80,000	68,20,693	—4,59,307
Major Head "22.—Interest on Debt and other obligations"—Expenditure on Displaced Persons—Interest on Ordinary Debt—			
K.—INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT—			
Charged—			
O.	1,15,000		
R.	—72,000		
	43,000	43,000	..

246 Grant No. 38.—Miscellaneous—Expenditure on Displaced Persons—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—			
L.—DIRECT BUILDING PROGRAMME FOR HOUSING DISPLACED PERSONS—			
L.-1.—Works—			
O. Rs. 1,30,44,000	} 23,43,000	21,02,744	-2,40,256
R. -1,07,01,000			
Col. 4.—Non-completion of the construction work to the extent as anticipated.			
L.-2.—Establishment		9,035	+9,035
Col. 4.—Necessary readjustment consequent upon the change in classification not effected within the year.			
L.-3.—Tools and plant		1,339	+1,339
Col. 4.—Same as sub-head L-2 above.			
L.-4.—Percentage Charges		14,046	+14,046
Col. 4.—Same as sub-head L-2 above.			
L.-5.—Suspense		-2,49,982	-2,49,982
Col. 4.—Same as sub-head L-2 above.			
L.-6.— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
O. -25,000	} -60,000	-51,438	+8,562
R. -35,000			
Col. 4.—Smaller recoveries from the displaced persons owing to their inability to pay the price of houses in their strained economic conditions.			
M.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—			
O. 1,39,51,000	} 52,52,000	33,61,410	-18,90,590
R. -86,99,000			
Col. 4.—Mainly less expenditure on (i) acquisition of land (Rs. 4,09,838), (ii) development of land (Rs. 4,09,752) and (iii) payment of compensation of land in respect of squatters' colonies (Rs. 9,90,000)—owing to delay in completing all the necessary formalities.			
M.-1.— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
R. -10,000	-10,000	-11,266	-1,266
N.—HANDLOOM SCHEME FOR REHABILITATION OF DISPLACED PERSONS—			
R. 1,000	1,000	292	-708
N.-1.— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
R. -7,000	-7,000	-5,180	+1,820
O.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—			
O. 10,20,000	} 5,04,000	1,44,236	-3,59,764
R. -5,16,000			
Col. 4.—See paragraph 2 of the Review.			
O.-1.— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
O. -3,000	} -1,000	..	+1,000
R. 2,000			

Grant No. 38.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess- Saving-
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—concl'd.			
P.—CONSTRUCTION OF ROADS, BUILDINGS, ETC. FOR FULIA TOWNSHIP—			
Rs.			
O.	2,55,000	1,04,213	58,399
R.	-1,50,787			-45,
Col. 4.—See paragraph 2 of the Review.			
P.-1.—Deduct—Receipts and recoveries on Capital Account—			
R.	-285	-285	-1,084
P.-2.—Deduct—Recoveries from the Central Government—			
O.	-2,55,000	-1,03,928	..
R.	1,51,072			+1,03,
Col. 4.—Recoveries effected and adjusted in the accounts of the previous year.			
Q.—MISCELLANEOUS—			
<i>Charged—</i>			
O.	30,000	10,000	..
R.	-20,000			-10,
Col. 4.—Payment of decretal amount being held up owing to delay in finalisation.			
TOTAL—Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—			
<i>Charged—</i>			
O.	30,000	10,000	..
R.	-20,000			-10,
<i>Voted—</i>			
O.	2,79,87,000	80,22,000	53,72,551
R.	-1,99,65,000			- 26,49,
Major Head "Loans and Advances by State Governments".			
R.—LOANS AND ADVANCES TO DISPLACED PERSONS—			
O.	3,57,54,000	2,52,21,200	2,84,74,570
R.	-1,05,32,800			+32,53,
Col. 4.—Special drive for payment of loans towards the close of the year resulted excess expenditure than anticipated.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	92,000	92,000	..
<i>Voted—</i>			
R. Gross	2,69,52,364	2,69,52,364	..
R. Deductions	1,34,436	1,34,436	..
TOTAL—Grant No. 38.—Miscellaneous—Expenditure on Displaced Persons—			
<i>Charged</i>			
	1,45,000	43,000	-1,02,000
<i>Voted—</i>			
Gross	10,21,38,000	7,56,46,765	-2,64,91,235
Deductions	-3,45,28,000	-3,49,78,951	-4,50,915
Net	6,76,10,000	4,06,67,814	-2,69,42,186

REVIEW.

There was a saving of Rs.1,02,000 in the charged appropriation. The surrender of Rs. 92,000 reduced the saving to Rs. 10,000.

In the voted section, there was a saving of Rs. 2,69,42,186. The surrender of Rs. 2,70,86,800 converted the saving into an excess of Rs. 1,44,614 over the final modified grant. The saving in the grant was mainly contributed to by sub-heads L.-1, M and O.

2. Explanations for the variation in Col. 4 in respect of the sub-heads—D(xiv), J(iii), J(v), J(vii)—O and P—could not be included as the same were not furnished by the Controlling authorities.

3. With a view to getting rid of the impediment caused to the public on the footpaths of Calcutta by unauthorised refugee stall holders and providing scope for business to the refugee hawkers, the State Government decided early in 1950 to erect stalls for them on the Corporation road flank lands.

The State Government thereafter undertook the work on an emergency basis without inviting any competitive tenders. The work was distributed amongst selected contractors at negotiated rates and as many as 384 stalls were constructed in different parts of the City at a total cost of Rs. 30,310 in the middle of the year 1950.

Some of the localities chosen for the purpose proved unattractive and out of 384 stalls constructed 188 stalls failed to attract customers and were ultimately given up by the allottees. All attempts to let out these stalls even to non-refugees having failed, they were eventually dismantled. The total loss incurred amounted to Rs. 24,235. In computing the loss, the cost of departmental labour for dismantling the structures has not, however, been taken into account by Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Community Development Projects".			
A.—STATE HEAD QUARTERS—			
O.	Rs. 1,46,000		
R.	-1,46,000	..	..
A(1).—Supervision—			
R.	1,67,900	1,67,900	1,74,078 +6,178
B.—PROJECT HEAD QUARTERS—			
O.	8,26,000		
R.	-8,26,000	..	..
B(1).—District Establishment—			
B(1).-1.—Pay of Officers—			
R.	48,300	48,300	46,834 -1,466
B(1).-2.—Pay of Establishment—			
R.	2,53,100	2,53,100	2,48,504 -4,596
B(1).-3.—Allowances, honoraria, etc.—			
R.	1,84,700	1,84,700	1,81,485 -3,215
B(1).-4.—Contingencies—			
R.	84,800	84,300	87,253 +2,953
C.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—			
O.	2,59,000		
R.	-2,59,000	..	..
C(1).—Extension Services Sub-Head Quarters—			
R.	10,700	10,700	10,556 -144
C(2).—Improvement of Cattle by grading—			
R.	40,900	40,900	40,134 -766
C(3).—Artificial Insemination Centre—			
R.	21,700	21,700	21,608 -92
C(4).—Distribution of improved poultry—			
R.	5,000	5,000	5,137 +137
C(5).—Veterinary Hospital-cum-Peripartetic Veterinary Service—			
R.	65,800	65,800	42,431 -23,369
Col. 4.—Liabilities carried forward due to receipt of some equipments too late for adjustment during the year.			
C(6).—Demonstration Equipment—			
R.	34,400	34,400	12,259 -22,141
Col. 4.—Same as under Sub-head C(5).			
C(7).—Result Demonstration in Cultivators' holdings—			
R.	10,200	10,200	6,031 -4,169
Col. 4.—Same as under Sub-head C(5).			
D.—HEALTH AND RURAL SANITATION—			
O.	23,44,000		
R.	-23,44,000	..	..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Community Development Projects"—<i>contd.</i>			
D.—HEALTH AND RURAL SANITATION—<i>concl'd.</i>			
	Rs.		
D(1).—Health Centres—			
R.	15,200	15,200	19,535 +4,335
Col. 4.—Adjustment of the value of certain medicines and equipments by book transfer after fixation of the final grant.			
D(2).—Mobile Medical-cum-Public Health Unit—			
R.	11,300	11,300	8,338 —2,962
Col. 4.—Non-adjustment of the cost of medicines and equipments owing to technical difficulties as well as non-receipt of stores indented for.			
D(3).—Anti-Malarial Unit—			
R.	35,600	35,600	70,588 +34,988
Col. 4.—Transfer adjustment after the close of the financial year.			
D(4).—Drainage—			
R.	25,000	25,000	438 —24,562
Col. 4.—One work could not be started and the earthwork for another showed little progress.			
D(5).—Water Supply—			
R.	3,32,600	3,32,600	1,99,715 —1,32,885
Col. 4.—Mainly due to purchases made but not paid for during the year owing to delay in the receipt of debits from other Departments.			
D(6).—Sanitation—			
R.	7,800	7,800	382 —7,418
Col. 4.—Non-adjustment of the cost of certain materials due to delay in the receipt of book transfer invoices.			
E.—EDUCATION—			
O.	8,44,000		
R.	—8,44,000		
E(1).—Development of Secondary Schools—			
R.	43,200	43,200	39,606 —3,594
E(2).—Improvement of Primary Schools and their gradual conversion to basic—			
R.	2,33,600	2,33,600	2,83,000 +49,400
Col. 4.—Larger transfer to District Primary Education Fund sanctioned, though not provided for.			
F.—SOCIAL EDUCATION—			
O.	9,78,000		
R.	—9,78,000		
F(1).—Establishment of Social Education Centres—			
R.	1,19,800	1,19,800	1,11,225 —8,575
F(2).—Audio Visual Propaganda—			
R.	21,200	21,200	19,628 —1,572

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Community Development Projects"—<i>concl'd.</i>			
Rs.			
G.—COMMUNICATION—			
O.	20,54,000		
R.	—20,54,000		
}			
G-(1).—Metalled roads—			
R.	5,78,400	5,78,400	2,90,318
			—2,88,082
Col. 4.—Mainly due to non-receipt of equipments during the year.			
G-(2).—Katcha roads—			
R.	39,600	39,600	26,345
			—13,255
Col. 4.—Same as under Sub-head G(1).			
H.—TRAINING—			
O.	1,46,000		
R.	—1,46,000		
}			
H-(1).—Establishment of Technical Training Centre—			
R.	33,000	33,000	30,389
			—2,611
I.—NATIONAL EXTENSION SERVICE PROGRAMME—			
R.	1,000	1,000	590
			—410
TOTAL—Major Head "63-B.—Community Development Projects"—			
O.	75,97,000		
R.	—51,72,700		
} 24,24,300 19,76,407 —4,47,893			
Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Community Development Projects.			
J.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—			
O.	6,64,000		
R.	—6,64,000		
}			
J-(1).—Seed Multiplication Farm—			
R.	36,700	36,700	32,265
			—4,435
Col. 4.—Mainly due to non-adjustment of certain Book Transfer Invoices during the year.			
J-(2).—Demonstration Fish Farm—			
R.	9,650	9,650	5,190
			—
Col. 4.—Fewer demonstration fish farms started during the year owing to paucity of suitable tanks and funds for certain items of expenditure not required in some units.			
J-(3).—Afforestation—			
R.	21,900	21,900	23,366
			+1,466

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Community Development Projects—<i>concl'd.</i>			
	Rs.		
K.—IRRIGATION—			
O.	14,92,000		
R.	—14,92,000	..	..
K-(1).—Tubewell Irrigation—			
R.	1,93,200	1,93,200	1,51,477 —41,723
Col. 4.—Slower progress of certain works for reasons beyond control and liabilities carried forward due to claims not being preferred by some suppliers.			
K-(2).—Lift Irrigation by installation of pumping set on the river Churni—			
R.	5,000	5,000	.. —5,000
Col. 4.—The scheme did not mature for execution during the year.			
K-(3).—Tank Improvement—			
R.	84,400	84,400	89,168 +4,768
L.—RECLAMATION—			
R.	27,000	27,000	8,851 —18,149
Col. 4.—Mainly due to non-adjustment of railway freight of tractors (Rs. 12,060) and non-requirement of provision for certain incidental charges thereon (Rs. 5,000).			
M.—WORKS (URBAN UNIT)—			
O.	81,60,000		
R.	—81,60,000	..	..
M(1).—Land acquisition, reclamation, development of roads and construction of houses—			
R.	3,75,000	3,75,000	2,38,607 —1,36,393
Col. 4.—Mainly due to (i) non-surrender of savings reported too late by an officer (Rs. 1,00,000), (ii) non-completion of a work (Rs. 22,000) and (iii) late starting of another (Rs. 14,000).			
M(2).—Water supply in township—			
R.	25,000	25,000	53,716 +28,716
Col. 4.—The work progressed more rapidly than anticipated.			
M(3).—Electricity—			
R.	2,49,100	2,49,100	2,94,597 +45,497
Col. 4.—Mainly due to late adjustment (i) of certain Disposal Stocks (Rs. 20,000) and (ii) of a Credit Note (Rs. 25,000) not anticipated earlier.			
N.—Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—			
R.	—1,950	—1,950	.. +1,950
TOTAL—Major Head "82.—Capital Account of other State Works outside the Revenue Account—Community Development Projects"—			
O..	1,03,16,000		
R.	—92,91,000	10,25,000	8,97,237 —1,27,763

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other obligations"—Interest on ordinary Debt.—			
O.—INTEREST ON LOANS TAKEN FROM THE UNION GOVERNMENT—			
O(1).—Interest on loans for expenditure for Community Development Projects—			
<i>Charged—</i>			
O	Rs. 40,000	12,000	12,000
R	—28,000		
Major Head "Loans and Advances by State Governments"—			
P.—LOANS AND ADVANCES FOR COMMUNITY DEVELOPMENT PROJECTS—			
O	37,64,000	5,15,000	[4,88,524
R	—32,49,000			—26,476
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R	28,000	28,000	..
<i>Voted—</i>			
R. Gross	1,77,10,750	1,77,10,750	..
R. Deductions	1,950	1,950	..
Total—Grant No. 39.—Community Development Projects—			
<i>Charged</i>			
.	40,000	12,000	—28,000
<i>Voted—</i>			
Gross	2,16,77,000	33,62,168	—1,83,14,832
Deductions	:	:	:
Net	2,16,77,000	33,62,168	—1,83,14,832

REVIEW.

There was a saving of Rs. 28,000 in the total charged appropriation, which was surrendered.

In the voted section, there was a saving of Rs. 1,83,14,832 in the total grant. The surrender of Rs. 1,77,12,700 reduced the saving to Rs. 6,02,132. The saving in the grant was mainly contributed by sub-heads D, F, G, K, M and P.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges".—			
A.—CHARGES IN INDIA—			
A.-1.—Miscellaneous—			
A.-1(a).—Extra Police Force (including extra staff for a seaplane base at Bally)—			
A.-1(a)(2).—Police appointed for the performance of Agency functions—			
	Rs.		
Gross—			
O.	10,31,000		
R.	1,31,000		
	11,62,000	11,57,534	—4,466
Deduct—Recoveries from the Centre—			
O.	—10,31,000		
R.	—1,31,000		
	—11,62,000	—12,24,734	—62,734
A.-1(a)(3).—Additional Police employed for the performance of non-agency functions—			
O.	4,60,000		
R.	—15,600		
	4,44,400	4,09,441	—34,959
A.-1(a)(4).—Additional Police for Enforcement Branch			
	21,26,000	20,96,526	—29,474
A.-1(d).—Food—			
A.-1(d)(A).—Secretariat—			
O.	6,96,200		
R.	9,800		
	7,06,000	7,00,649	—5,351
A.-1(d)(B).—Finance—			
O.	8,99,500		
R.	15,500		
	9,15,000	9,22,229	+7,229
A.-1(d)(C).—Director of Procurement and Supply—			
Charged—			
S.	1,100	1,100	2,787
Voted—			
O.	92,20,200		
R.	—3,04,800		
	89,15,400	89,75,451	+60,051
A.-1(d)(D).—Directorate of Rationing and Distribution—			
O.	2,15,700		
R.	—8,100		
	2,07,600	2,07,866	+266
A.-1(d)(E).—Calcutta (including Industrial Area) Rationing—			
Charged—			
S.	300	300	258
Voted—			
O.	1,21,22,200		
R.	—9,38,000		
	1,11,84,200	1,11,86,622	+2,422

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges".—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A.-1.—Miscellaneous—<i>contd.</i>			
A.-1(d).—Food—<i>contd.</i>			
A.-1(d)(F).—Town Rationing—			
O.	Rs. 1,32,000		
R.	—4,500		
A.-1(d)(G).—District Distribution— Charged—			
S.	2,100	2,100	722
Voted—			
O.	27,76,800		
R.	32,200		
A.-1(d)(H).—Directorate of Transportation—			
O.	32,51,500		
R.	1,78,300		
A.-1(d)(J).—Directorate of Storage—			
O.	15,41,900		
S.	15,00,000		
R.	10,52,100		
A.-1(d)(L).—Directorate of Inspection—			
O.	3,66,000		
R.	—32,500		
	3,33,500	3,83,006	+49,506
Col. 4.—Mainly due to the non-transfer to the head "85A—Capital Outlay"—of the charges on account of staff deputed for procurement outside the State due to late receipt of Government orders.			
A.-1(e).—Supplies—			
A.-1(e)(A).—Secretariat—			
O.	3,16,800		
R.	—1,56,350		
A.-1(e)(B).—Directorate of Consumers' Goods—			
O.	7,17,900		
R.	—33,900		
A.-1(e)(C).—Directorate of Textiles— Charged—			
S.	1,07,500	1,07,500	1,07,609
Voted—			
Gross—			
O.	4,33,700		
R.	300		
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—5,400		
R.	—7,300		
A.-1(f).—Motor Spirit Rationing Scheme—			
R.	700	700	302
			—398

Major Head and Sub-head.	Final Grant. or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges".—concl'd.			
A.—CHARGES IN INDIA—concl'd.			
A.-1.—Miscellaneous—concl'd.			
A.-1(g).—Loss on sale of subsidised food—			
	Rs.		
O.	1,18,20,000	} 1,78,18,000	.. —1,78,18,000
S.	59,98,000		
Col. 4.—Due to non-adjustment of losses during the year owing to delay in the compilation of the Profit and Loss Accounts. See paragraph 2 of the Review and also sub-head A-5 of Grant No. 45 at page 285.			
A.-1(j).—Rewards for Gallantry in the field—			
R.	25,000	25,000	..
B.—CHARGES IN ENGLAND—			
High Commissioner for India—			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	48,850	48,850	.. —48,850
R. Deductions	1,38,300	1,38,300	.. —1,38,300
Totals—			
Charged—	1,11,000	1,11,376	+ 376
Voted—			
Gross	5,56,25,400	3,78,83,906	—1,77,41,494
Deductions	—10,36,400	—12,37,898	—2,01,498
Net	5,45,89,000	3,66,46,008	—1,79,42,992

REVIEW.

In the charged section, the expenditure exceeded the supplementary appropriation of Rs. 1,11,000 by Rs. 376. In the voted section, the original grant of Rs. 4,70,91,000 was augmented to Rs. 5,45,89,000 by a supplementary grant of Rs. 74,98,000 against which the expenditure was Rs. 3,66,46,008 resulting in a saving of Rs. 1,79,42,992. The surrender of Rs. 1,87,150 reduced the saving to Rs. 1,77,55,842. The saving occurred under sub-head A.-1(g).

2. The Profit and Loss Accounts of Grain shops from 1951-52 onwards have not been received.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "64.—C.—Pre-Partition Payments".—			
B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—			
	Rs.		
O.	20,94,000		
R.	—364		
Surrenders or withdrawals within grant.—			
R.	364		
	20,93,636	20,89,219	— 4,417
	364	..	—364
Total.	20,94,000	20,89,219	—4,781

REVIEW.

As a result of surrender of Rs. 364 the saving of Rs. 4,781 in the grant of Rs. 20,94,000 was reduced to Rs. 4,417.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI.—A.—Receipts from Road and Water Transport Schemes".—			
A.—WORKING EXPENSES—			
A.-1.—State Transport Service in Calcutta and surrounding areas—			
A.-1(1).—Direction—			
Rs.			
O. 4,50,000	} 3,70,500	3,60,856	—9,644
R. —79,500			
A.-1(2).—Operation—			
A.-1(2)(a).—Pay of Officers—			
O. 63,000	} 75,500	73,626	—1,874
R. 12,500			
A.-1(2)(b).—Pay of Establishment—			
O. 21,36,000	} 17,12,000	17,03,879	—8,121
R. —4,24,000			
A.-1(2)(c).—Allowances, honoraria, etc.—			
O. 12,44,000	} 11,94,000	12,07,993	+13,993
R. —50,000			
A.-1(2)(d).—Contingencies—			
O. 53,06,000	} 57,29,000	57,11,323	—17,677
R. 4,23,000			
A.-1(2)(e).—Other Miscellaneous Charges—			
<i>Charged—</i>			
O. 8,00,000	} 3,75,000	33,908	—3,41,092
R. —4,25,000			
Col. 4.—See paragraph 2 of the Review.			
<i>Voted—</i>			
O. 16,03,000	} 8,57,000	13,01,593	+4,44,593
R. —7,46,000			
Col. 4.—See paragraph 2 of of the Review.			
A.-1(2)(f).—Renewals and Replacements 3,00,000			
Col. 4.—See paragraph 2 of the Review.			
A.-1(2)(g) —Deduct—Amount transferred from Depreciation Reserve Fund —3,00,000			
Col. 4.—See paragraph 2 of the Review.			
A.-2.—Motor Transport Service in Cooch Behar—			
A.-2(1) —Direction—			
O. 22,200	} 20,900	20,414	—486
R. —1,300			
A.-2(2).—Operation—			
O. 4,44,800	} 4,07,335	3,97,187	—10,148
R. —37,465			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Total—XLVI.—A.—Receipts from Road and water Transport Schemes—Working Expenses—			
<i>Charged—</i>			
O.	Rs. 8,00,000		
R.	—4,25,000		
<i>Voted—</i>			
O.	1,12,69,000		
R.	—9,02,765		
	3,75,000	33,908	—3,41,092
	1,03,66,235	1,07,76,871	+4,10,636
 Major Head "82.—B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account".—			
B.-I.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—DEVELOPMENT PROGRAMME—			
B.-I(i).—Passenger Bus Service—			
B.-I(i)(a).—Cost of Buses—			
O.	6,00,000		
R.	21,74,000		
B.-I(i)(b).—Cost of Land and Buildings—			
O.	14,00,000		
R.	—11,12,000		
B.-I(i)(c).—Furniture—			
O.	1,00,000		
R.	—73,000		
B.-I(i)(d).—Plant and Machinery—			
O.	3,00,000		
R.	—1,90,500		
Col. 4.—See paragraph 2 of the Review.			
B.-I(i)(e).—Tools and Implements—			
O.	1,50,000		
R.	—1,40,000		
B.-I(ii).—Deduct—Receipts and Recoveries on Capital Account—			
R.	—23,500	—23,500	..
B.II.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—COACH REAR DEVELOPMENT—			
O.	2,05,000		
R.	2,02,899		
Col. 4.—Mainly (i) non-utilisation of provision for construction of garage-cum-quarters (Rs. 25,000) and (ii) non-receipt of materials (Rs. 43,600).			
Total—Major Head 82-B.—			
O.	27,55,000		
R.	8,37,899		
	35,92,899	35,50,654	—33,245

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
Rs.			
R.	4,25,000	4,25,000	.. —4,25,000
<i>Voted—</i>			
R. Gross	41,366	41,366	.. —41,366
R. Deductions	23,500	23,500	.. —23,500
Totals—			
<i>Charged—</i>			
.	8,00,000	33,908	—7,66,092
<i>Voted—</i>			
Gross	1,43,24,000	1,43,60,025	+36,025
Deductions	—3,00,000	—23,500	+2,76,500
Net	1,40,24,000	1,43,36,525	+3,12,525

REVIEW.

In the charged appropriation, the saving of Rs. 7,66,092 was, as a result of surrender of Rs. 4,25,000 reduced to Rs. 3,41,092.

In the Voted section, the expenditure exceeded the grant by Rs. 3,12,525. The excess was as a result of surrender of Rs. 64,866 further increased to Rs. 3,77,391.

2. Sub-heads A—1(2)(e), A-1(2)(f), A-1(2)(g), B-I(i)(d)—

The explanations for the final variations could not be incorporated in the Appropriation Accounts as the same have not yet been received from the Controlling authorities.

3. The system in force for the realisation of the sale proceeds of tickets from each conductor with reference to the correct number of tickets issued to him has not been adequately enforced to prevent leakage or delayed crediting of revenue. Unsold tickets are not taken back to stock, but are carried forward from waybill to waybill. Further, short deposits by conductors are not worked out with sufficient promptitude and accuracy to ensure immediate recovery from the defaulting conductors. No ledger was maintained to watch the progress of recovery of the outstanding short collections from conductors.

REVIEW—concl'd.

According to the books of the Directorate however Rs. 15,906 remained unrealised on this account at the end of the year 1952-53 of which a sum of Rs. 10,316 has become irrecoverable. The figures on this account upto 1953-54 are not yet available.

In the absence of a ledger, it was not possible for audit to verify the correctness of the figures of outstanding short collections and to ascertain the period from which they have been outstanding.

The due return of all waybills was not also systematically watched and in course of a limited test-check it was noticed that two conductors had decamped with five waybills together with money and tickets worth over Rs. 400. In a few other cases in which tickets worth Rs. 150 were said to have been lost or stolen from the custody of persons handling them in the Cash department in July, 1953, no action had been taken to enforce responsibility. Six conductors reported in July, 1953 and October, 1953 that collection bags containing cash and tickets worth about Rs. 500 had been seized from them by the Police and in July, 1954, it was stated by the Director of Administration that a report from the Police was still awaited by the Department.

4. A building was requisitioned for office accommodation from 1st June, 1949 at a rental of Rs. 7,253 per month. The building was occupied on 14th July, 1949 and it was then found that the bulk of the accommodation was surplus to actual requirements which was surrendered. The rent was thereupon refixed at Rs. 2,855 only per month. The requisitioning of the premises without any previous estimate of the total floor area actually required by the Directorate resulted in extra expenditure of Rs. 6,384 to Government.

5. The *Pro forma* Accounts of State Transport Service in Calcutta and Surrounding areas for the year 1952-53 will be found in Appendix-VI on page 329 *et seq.*

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

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "12.—Charges on account of Motor Vehicles Acts".—			
C.—COMPENSATION TO LOCAL BODIES , ETC.— .	4,50,000	4,50,000	..
Total	4,50,000	4,50,000	..

N.B.—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.

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

See also the Audit Report.

Major Head and Sub-head.	Final Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "17.—Interest on works for which Capital Accounts are kept".—			
A.—IRRIGATION WORKS—			
O. Rs. 8,77,000	8,74,000	9,30,382	+56,382
R. —3,000			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	3,06,000	3,24,887	+18,887
Surrenders or withdrawals within appropria- tion—			
R. 3,000	3,000	..	—3,000
Total .	11,83,000	12,55,269	+72,269

REVIEW.

As a result of surrender of Rs. 3,000 the excess of Rs. 72,269 further increased to Rs. 75,269.

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-I(1) of Grant No. 11 on page 78).

The interest for the year 1953-54 was calculated at the rate of 4½ per cent. per annum.

264 **Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt—Charged.**

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "23.—Appropriation for Reduction or Avoidance of Debt".—			
A.—SINKING FUND	21,01,000	21,01,000	..
B.—DEPRECIATION FUND	5,62,000	5,62,000	..
Total	26,63,000	26,63,000	..

NOTE.—This expenditure under this head represents contribution to the Sinking Fund and Depreciation Fund in respect of loans raised in the open market during the years 1951-52 and 1952-53.

See also the Audit Report.

Major Head and Sub-head.	Final Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
A.—DEBT RAISED IN INDIA—			
A.-II.—Floating Debt—			
A.-II(2).—Other Floating Loans—			
	Rs.		
O	2,00,00,000	} 16,01,31,000	24,99,62,229 + 8,98,31,229
S	13,97,04,000		
R	4,27,000		
Col. 1.—Due to larger repayment of cash credit advances from the Imperial Bank of India for financing procurement operations.			
A.-3.—Loans from the Union Government—			
O	37,68,000	} 33,41,000	33,40,631
R	—4,27,000		
Total .	16,34,72,000		25,33,02,860 + 8,98,30,860

REVIEW.

The original appropriation of Rs. 2,37,68,000 was augmented to Rs. 16,34,72,000 by a supplementary appropriation of Rs. 13,97,04,000 against which the expenditure was Rs. 25,33,02,860 resulting in an excess of Rs. 8,98,30,860.

Grant No. 42.—Multipurpose River Schemes.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A.—Capital Outlay on Multipurpose River Schemes".—			
DAMODAR VALLEY PROJECT—			
I.—ADVANCES TO THE DAMODAR VALLEY CORPORATION—			
I(a).—Amount advanced—			
	Rs.		
O.	10,02,56,000	} 8,40,03,000	8,45,03,000 + 5,00,000
R.	—1,62,53,000		
I(b).—Deduct—Government share of the Capital Outlay on Damodar Valley Project			
			—8,46,79,390—8,46,79,390
Col. 4.—See paragraph 2 of the Review.			
II.—GOVERNMENT SHARE OF THE CAPITAL OUTLAY ON DAMODAR VALLEY PROJECT			
			8,46,79,390 + 8,46,79,390
Col. 4.—See paragraph 2 of the Review.			
Surrenders or withdrawals within grant—			
R.	1,62,53,000	1,62,53,000	.. —1,62,53,000
<hr/>			
Total—Grant No. 42—			
Gross	10,02,56,000	16,91,82,390	+ 6,89,26,390
Deductions . . . . .	..	—8,46,79,390	—8,46,79,390
Net	10,02,56,000	8,45,03,000	—1,57,53,000

REVIEW.

The surrender of Rs. 1,62,53,000 converted the saving of Rs. 1,57,53,000 into excess of Rs. 5,00,000.

2. Absence of provision under sub-heads I(b) and II indicates defective budgeting and control.

3. The balance sheet, the Capital Account and the statement showing Overhead and General Expenses and distribution of the Capital Outlay under different heads as they appear in the Annual Report of the Damodar Valley Corporation (1952-53) are reproduced in Appendix VII on page 338 *et seq.*

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account".—			
A.—DEVELOPMENT SCHEMES—			
(i) Development of State Roads—			
A(i)(a).—Original Works-Buildings— Rs.			
O.	2,44,000	} 1,00,280	1,02,635
R.	—1,43,720		
See items 1—3 of Annexure A.			
A(i)(b).—Original Works-Communi- cations—			
O.	2,61,89,000	} 2,18,20,771	2,29,85,296
R.	—43,68,229		
Col. 4.—Mainly due to adjustment of expenditure on certain Road Development Fund works under this sub-head for want of approval by the Government of India. See items 4-113 of Annexure A.			
A(i)(c).—Establishment—			
O.	22,25,000	} 21,25,000	21,35,400
R.	—1,00,000		
Deduct—Recoveries of Establish- ment charges—			
R.	—3,32,755	—3,32,755	—3,02,056
Col. 4.—Due to lesser outlay on National Highways than estimated.			
A(i)(d).—Tools and Plant—			
O.	14,83,000	} 8,70,572	9,46,461
R.	—6,12,428		
Deduct—Recoveries on account of Tools and Plant—			
R.	—58,720	—58,720	—57,757
A(i)(e).—Suspense—			
O.	1,48,000	} —12,33,000	7,70,690
R.	—13,81,000		
Col. 4.—Mainly due to (i) lesser issues from stock to work (ii) greater clearance of purchase account and (iii) advance payment for supply of cement for urgent bridge works.			
A(i)(f).—Deduct—Receipts and Re- coveries on Capital Account—			
O.	—7,89,000	} —2,50,000	—3,47,738
R.	5,39,000		
Col. 4.—Due to larger realisations for higher charges for tools and plants and larger sale of forms.			
B.—CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—			
O.	1,05,83,000	} 59,08,632	57,32,407
R.	—46,74,368		
See items 114-135 of Annexure A.			
Deduct—Recovery from the Central Government for National High- ways—			
O.	—1,05,83,000	} —59,08,632	—57,32,407
R.	46,74,368		

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	1,12,79,745	1,12,79,745	—1,12,79,745
R. Deductions	—48,21,893	—48,21,893	+ 48,21,893
Totals—			
Gross	4,08,72,000	3,26,72,889	—81,99,111
Deductions	1,13,72,000	—64,39,958	+ 49,32,042
Net	2,95,00,000	2,62,32,931	—32,67,069

REVIEW.

The expenditure amounted to Rs. 2,62,32,931 against the grant of Rs. 2,95,00,000, resulting in a saving of Rs. 32,67,069. The surrender of Rs. 64,57,852 converted this saving into an excess of Rs. 31,90,783 over the final modified grant.

2. Re appropriations totalling Rs. 2,67,742 from and to certain works classified under sub-heads A(i)(a) and A(i)(b) made by Government could not be included in the Appropriation Account due to defective sanctions.

3. The gross Establishment charges of the Development (Roads) Department during the year 1953-54 amounted to Rs. 21.35 lakhs against the total works outlay of Rs. 287.18 lakhs *i.e.* 7.43 per cent. A sum of Rs. 3.02 lakhs was recovered during the year on account of Establishment charges for work done on behalf of private bodies and other Departments and Governments. The net Establishment charges stood at Rs. 18.33 lakhs which were 7.97 per cent. of the total works outlay.

4. There were losses of Rs. 2,488, Rs. 5,625 and Rs. 3,179 in three Divisions of the Development (Roads) Directorate, on account of loss of Government property due to fire, storm and other causes respectively. Their write-off has been sanctioned by the competent authority. It has been reported that the losses did not disclose any defect in system, nor were they due to the negligence of any individual. †

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	OUTLAY COMPARED WITH						Difference between Cols. 7 & 8 Excess + Balance—.	REMARKS.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.			Expenditure to end of 1953-54.
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.									
DEVELOPMENT SCHEMES.									
ORIGINAL WORKS—BUILDINGS.									
I. Major works above Rs. 1 lakh for which specific provision was made in the Budget:—									
1. Scheme for establishment of a mechanical workshop.	1,00,000	50,000	44,303	—55,697	—5,697	4,70,000	4,42,002	—27,998	In progress see sub-head A(1)(e).
II. Other Major works for which specific provision was made in the Budget:—									
2. Collectively	1,44,000	50,280	61,394	—82,606	+11,114	..	..	..	See sub-head A(1)(e).
IV. Other major works for which specific provision was not made in the Budget:—									
3. Collectively . . . . .	..	..	—3,062	—3,062	—3,062	..	..	..	Ditto.
TOTAL—Original Works—Buildings	2,44,000	1,00,280	1,02,635	—1,41,365	+2,355	..	..	..	..
ORIGINAL WORKS—COMMUNICATIONS.									
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—									
4. Mohammed bazar—Suri	2,00,000	1,20,000	1,20,048	—79,952	+48	7,66,000	4,25,787	—3,40,213	In progress see sub-head A(1)(e).

ANNEXURE A.—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH						Sanctioned estimate	Expenditure to end of 1953-54.	Difference between Cols. 7 & 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.		
5. Surti—Dubsajpur—Jhumbasar—Bolepur .	4,00,000	6,40,000	6,39,116	+2,39,116	-884	9,20,950	18,59,564	+9,38,614	In progress see sub-head A(i)(b).	
6. Durgapur Barrage—Bellatore	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head A(i)(b).
7. Raghunathanj—Lalgola—Bhagawangola —Berhampore.	5,00,000	7,40,000	7,40,271	+2,40,271	+271	11,75,400	35,62,157	+23,86,757	In progress see sub-head A(i)(b).	
8. Plessey—Berhampore—Kandi	5,00,000	6,36,000	6,36,058	+1,36,058	+58	60,15,100	46,90,558	-13,24,542	Ditto.	
9. Krishnagar—Plessey	1,00,000	7,35,000	6,03,960	+5,03,960	-1,31,040	38,65,440	35,63,699	-3,01,741	Ditto.	
Col. 6.—Non-payment of land acquisition charges and non-adjustment of credit notes.										
10. Diamond Harbour—Kakdwip	4,00,000	1,62,500	2,10,361	-1,89,639	+47,861	8,11,600	50,90,880	+42,79,280	Ditto.	
Col. 6.—Payment of land charges without allotment.										
11. Kakdwip—Namkhana	3,00,000	1,63,000	1,10,914	-1,89,086	-52,086	..	1,27,893	+1,27,893	Ditto.	
Col. 6.—See para 2 of the Review.										
12. Tamnagra—Goaldanga—Bansa	2,00,000	2,00,000	-2,578	-2,02,578	-2,02,578	33,35,252	16,24,036	-17 11,216	Ditto.	
Col. 6.—See para 2 of the Review.										
13. Bankura—Goaldanga—Ranibandh	4,00,000	2,03,000	2,04,528	-1,95,472	+1,528	27,69,278	21,24,790	-6,44,488	Ditto.	

81—CAPITAL ACCOUNT OF CIVIL WORKS
OUTSIDE THE REVENUE ACCOUNT
—contd.

DEVELOPMENT SCHEMES—contd.

ORIGINAL WORKS—COMMUNICATIONS—contd.

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

14. Bishnupur-Kotalpur	60,000	50,000	3,06,089	+ 2,55,089	+ 2,55,089	4,82,500	3,05,089	-1,77,411	Ditto.
	Col. 6.—See para. 2 of the Review								
15. Arambagh-Pursurah-Champadanga	2,00,000	3,25,000	3,25,935	+ 1,25,935	+ 935	..	4,55,655	+ 4,55,655	Ditto.
16. Baldiyabati-Tarakeswar-Champadanga	5,00,000	2,62,278	2,65,368	-2,34,632	+ 3,090	70,90,600	45,62,753	-25,27,847	Ditto.
17. Mourigram-Uuberis	6,00,000	3,25,000	3,21,469	-2,78,531	-3,531	29,99,000	10,82,941	-19,16,059	Ditto.
18. Kallagan-Raiganj	3,50,000	3,82,000	3,81,918	+ 31,918	-87	16,86,745	14,50,783	-2,35,962	Ditto.
19. Jalpaiguri-Haldibari	3,00,000	3,01,600	3,03,941	+ 3,941	+ 2,341	23,33,800	18,50,158	-4,83,642	Ditto.
20. Jalpaiguri-Siliguri	30,000	1,51,000	1,49,149	+ 1,19,149	-1,851	..	31,43,417	+ 31,43,417	Ditto.
21. Bankura-Taldanga	20,000	46,000	45,993	+ 25,993	-7	13,74,300	9,09,237	-4,65,013	Ditto.
22. Taldanga-Simalpal	50,000	80,000	81,387	+ 31,387	+ 1,387	12,96,195	5,23,049	-7,73,146	Ditto.
23. Bankura-Indus (Section Ballatore-Sonamukhi-Patrasayar)	3,00,000	4,00,000	4,00,747	+ 1,00,747	+ 747	..	9,54,528	+ 9,54,528	Ditto.
24. Bolepur-Santimiketan	10,000	20,000	19,702	+ 9,702	-298	2,32,900	2,07,488	-25,412	Ditto.
25. Bolepur-Paltpur	3,00,000	1,50,000	1,50,173	-1,49,827	+ 173	..	9,89,357	+ 9,89,357	Ditto.
26. Dubrajpur-Pandaveswar	2,50,000	1,70,000	1,69,099	-80,901	-901	9,49,300	2,77,258	-6,72,042	Ditto.
27. Monteswar-Kusumgram-Memari	5,00,000	3,20,500	3,30,497	-1,69,503	+ 9,997	23,99,500	20,97,173	-3,02,327	Ditto.
28. Sapitgram-Guptipara-Kalna-Dhatrigram-Sandragarb-Navadwip-Purbasthali.	10,00,000	11,15,000	11,04,323	+ 1,04,323	-10,677	..	38,47,260	+ 38,47,260	Ditto.
29. Pandua-Kalna	7,00,000	2,38,000	2,43,324	-4,56,676	+ 5,324	..	7,50,845	+ 7,50,845	Ditto.
30. Burdwan-Katwa	1,00,000	1,60,000	1,59,799	+ 59,799	-201	..	1,59,799	+ 1,59,799	Ditto.
31. Burdwan-Kalna	1,00,000	1,15,000	99,983	-17	-15,017	..	99,983	+ 99,983	Ditto.
	Col. 6.—Slow progress of work.								
32. Mankar-Belgans	1,00,000	1,00,000	99,961	-39	-39	..	99,961	+ 99,961	Ditto.
33. Contai-Belda	5,60,000	4,60,000	4,58,148	-1,01,852	-1,852	50,70,400	59,56,801	+ 8,86,401	Ditto.
34. Contai-Tamluk	7,00,000	5,64,000	5,62,537	-1,37,463	-1,463	1,18,20,300	44,90,555	-73,29,745	Ditto.
35. Contai-Digha	4,02,000	5,83,000	5,78,936	+ 1,76,936	-4,064	24,65,600	18,06,657	-6,59,243	Ditto.
36. Basudevpur-Sutahaia-Barakumar Chak	5,00,000	7,19,000	7,20,557	+ 2,20,557	+ 1,557	11,51,000	22,98,903	+ 11,47,903	Ditto.
37. Mahishadal-Nandigram	4,00,000	2,50,000	2,50,063	-1,49,917	+ 83	36,35,900	17,20,059	-19,15,841	Ditto.
38. Ghatal-Chandrakona-Chandrakona Road Station.	4,50,000	4,00,000	4,02,568	-47,432	+ 2,568	79,15,500	25,23,854	-83,91,646	Ditto.
39. Ghatal-Panskura	4,00,000	3,86,000	3,95,425	-4,575	+ 9,425	..	5,30,385	+ 5,30,385	Ditto.
40. Panskura-Tamluk	1,15,000	75,000	75,332	-39,668	+ 332	3,23,488	4,47,419	+ 1,23,931	Ditto.

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 1953-54.	Difference between Cols. 7 & 8 Excess+ Balance—.	1	2		3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1																				
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.																				
DEVELOPMENT SCHEMES—contd.																				
ORIGINAL WORKS-COMMUNICATION—contd.																				
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.																				
41. Chaitanyapur-Kukrabati	2,00,000	1,00,000	1,00,823	—99,177	+823	7,05,250	4,76,066	—2,29,184	In progress see sub-head A(X)(b).											
42. Chinsura-Dhaniakhali	6,00,000	3,00,000	3,03,171	—2,96,829	+3,171	..	9,27,223	+9,27,223	Ditto.											
43. Tarakeswar-Chakdighi	1,00,000	3,36,825	3,38,540	+2,38,540	+1,715	..	3,96,916	+3,96,916	Ditto.											
44. Jagstpur-Khanakul-Dharnapota	3,00,000	8,82,000	8,81,898	+5,81,898	—102	16,83,736	12,44,901	—4,38,835	Ditto.											
45. Madhubati-Bengal	40,000	15,000	14,289	—25,711	—711	1,34,800	1,36,248	+1,448	Ditto.											
46. Bengal-Khatul	40,000	12,000	12,418	—27,582	+418	6,16,650	1,51,568	—4,65,082	Ditto.											
47. Howrah-Domjur-Amta	9,00,000	8,23,000	8,25,848	—74,152	+2,848	3,56,418	23,40,468	+24,84,050	Ditto.											
48. Hataganj-Purbabishnupur	2,50,000	3,58,140	3,58,907	+1,08,907	+767	6,91,000	9,95,093	+3,04,093	Ditto.											
49. Purbabishnupur-Baidighi	1,50,000	1,85,000	1,94,761	+44,761	+9,761	6,86,000	12,66,365	+5,80,365	Ditto.											
50. Lakshmikanta-pur-Dhola	2,00,000	1,25,000	1,24,501	—75,499	—499	6,93,920	4,65,619	—2,28,301	Ditto.											
51. Basirhat-Hasnabad	2,00,000	75,000	65,346	—1,34,654	—9,654	..	12,34,146	+12,34,146	Ditto.											

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

52. Hasnabad-Hingalganj	1,00,000	70,000	61,707	-38,293	-6,293	99,99,052	8,11,256	-1,87,796	Ditto.
Col. 6.—Due to restricting surfacing work to painting instead of premixing.									
53. Kholapota-Baduria-Maslandpur-Habra	50,000	1,20,000	76,395	+26,395	-43,605	19,28,000	16,97,453	-2,28,547	Ditto.
Col. 6.—Non-adjustment of land acquisition charges.									
54. Bagdah-Sindrani	3,00,000	2,50,000	2,49,093	-50,907	-907	..	5,28,234	+5,28,234	Ditto.
55. Basirhat-Swarupnagar	2,50,000	1,17,200	1,12,217	-1,37,783	-4,983	17,16,600	14,86,533	-2,80,067	Ditto.
56. Basirhat-Raghabpur-Pipa-Mararisha	80,000	1,07,000	1,07,193	+27,193	+193	..	6,37,255	+6,37,255	Ditto.
57. Baruiপুর-Ramnagar-Uttarbhag-Port Canal- uing.	3,00,000	1,53,800	1,54,325	-1,45,675	+525	2,20,700	1,88,064	-32,636	Ditto.
58. Tentulia-Maslandpur-Yakphool-Gobardan- ga-Gaighata.	1,50,000	1,90,000	1,88,877	+38,877	-1,123	..	7,72,887	+7,72,887	Ditto.
59. Karimpore-Jalangi— (a) Natua-Chakmasdhubona } (b) Chakmadhubona-Jalangi }	4,25,000	2,50,000	2,49,241	-1,76,759	-759	..	5,60,751	+5,60,751	Ditto.
60. Karimpore-Domkal— (a) Goraimarighat-Natus } (b) Domkal-Goraimarighat }	1,50,000	2,49,000	2,49,150	+99,150	+150	2,72,600	3,39,251	+66,651	Ditto.
61. Chapra-Betal-Karimpore-Shikarpore	6,00,000	6,90,000	8,34,117	+2,34,117	+1,44,117	81,51,200	74,89,982	6,61,218	Ditto.
Col. 6.—Adjustment of land acquisition charges and credit notes in excess of anticipation.									
62. Krishnagar-Majdia	3,00,000	1,50,000	1,55,532	-1,44,468	+5,532	19,92,400	13,13,686	-6,78,714	Ditto.
63. Krishnagar-Hanakhali-Bagula	2,25,000	44,000	36,413	-1,88,587	-7,587	9,87,800	6,29,529	-3,58,271	Ditto.
Col. 6.—Due to non-payment of land acquisition charges.									
64. Bagula-Duttaphulla-Aranghata with link road from Duttaphulla to Sindrani.	3,00,000	2,45,055	2,41,939	-58,061	-3,116	35,34,000	9,83,026	-25,50,974	Ditto.
65. Krishnagar-Nawadwip Road including ferry over Bhagirathi.	3,00,000	2,20,000	2,17,438	-82,562	-2,562	5,98,765	2,67,453	-3,31,312	Ditto.
66. Islampur-Raninagar-Katlamari	2,00,000	1,95,000	1,94,887	-5,113	-113	23,04,200	17,76,449	-5,27,751	Ditto.
67. Beldanga-Amtala-Patkabari	4,20,000	5,93,000	5,93,001	+1,73,001	+1	18,00,000	7,79,250	-10,20,750	Ditto.
68. Moregram-Knli	3,00,000	40,000	40,207	-2,59,793	+207	2,50,000	92,262	-1,57,738	Ditto.
69. Malda-Manickchak-Sadarphat	4,00,000	4,00,000	3,91,408	-8,592	-8,592	..	20,22,745	+20,22,745	Ditto.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										Difference between Cols. 7 & 8 Excess + Balance--.	REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less--.	Modified appropriation More + Less--.	Sanctioned estimate.	Expenditure to end of 1953-54.	7	8	9		
1	2	3	4	5	6	7	8	9	10			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.												
DEVELOPMENT SCHEMES—contd.												
ORIGINAL WORKS-COMMUNICATIONS—contd.												
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.												
70. Gazol-Shamshi-Harish Chandrapur	6,00,000	5,00,000	5,01,556	-98,444	+1,556	14,99,800	6,01,385	-8,98,415	In progress see sub-head A(1)(b).			
71. Gazol-Bamangola	2,00,000	1,00,000	99,917	-1,00,083	-88	24,51,600	2,81,595	-21,70,005	Ditto.			
72. Habibpur-Bulbul Chandi with extension to Bulbul Chandi B.S.	1,00,000	1,00,000	1,00,820	+820	+820	..	3,63,988	+3,63,988	Ditto.			
73. Manickchak-Mathurapur	1,00,000	1,00,000	1,00,480	+480	+480	..	1,05,480	+1,05,480	Ditto.			
74. Molnaguri-Changrabandha	2,00,000	..	..	-2,00,000	..	..	..	..	See sub-head A(1)(b).			
75. Matigara-Phansidewa	10,000	36,000	35,271	+25,271	-729	13,90,750	12,85,965	-1,04,785	In progress see sub-head A(1)(b).			
76. Algora-Pedong-Rishi River	50,000	-946	-527	-50,527	+419	3,84,900	4,35,434	+50,534	Ditto.			
77. Atpur-Rajbalhat	50,000	35,000	35,032	-14,968	+32	1,70,198	2,16,984	+46,786	Ditto.			
78. Mogra-Khanpur	1,00,000	83,000	83,139	-16,861	+139	2,53,000	1,23,648	-1,29,352	Ditto.			
79. Uttarpara-Kalipur	2,00,000	90,000	89,657	-1,10,343	-343	..	1,62,618	+1,62,618	Ditto.			
80. Bhandarhati-Belmuri	1,00,000	40,000	35,353	-64,647	-4,647	..	35,353	+35,353	Ditto.			

Col. 6.—Slow progress of work.

81. Boinchee-Jamna	1,50,000	45,000	43,556	-1,06,444	-1,444	..	1,26,073	+1,26,073	Ditto.
82. Bandel-Rajarhat-Polba	2,50,000	1,01,500	1,01,922	-1,48,078	+422	2,49,200	1,69,295	-79,905	Ditto.
83. Pursurah-Radhanagar	35,000	32,000	30,611	-4,389	-1,389	..	2,00,813	+2,00,813	Ditto.
84. Thakurpukur-Bibirhat-Bakrahat-Balpur	75,000	1,55,000	1,56,914	+81,914	+1,914	6,48,000	2,48,796	-3,99,204	Ditto.
85. Baruipur-Ramnagar-Uttarbhag	25,000	21,720	21,720	-3,280	..	2,20,700	1,66,630	-54,070	Ditto.
86. Kandi-Panchthupi	80,000	33,000	32,980	-47,020	-20	6,51,600	5,56,720	-94,880	Ditto.
87. Kandi-Bharatpur	3,000	21,000	20,680	+17,680	-320	1,43,130	1,03,222	-39,908	Ditto.
88. Kotalpur-Kamarpukur	56,000	1,40,000	1,40,557	+85,557	+557	..	1,65,560	+1,65,560	Ditto.
89. Construction of a road bridge over Mayu- rakshi Barrage at Tilpara.	75,000	4,00,050	4,00,050	+3,25,050	..	7,00,157	11,16,987	+4,16,830	Ditto.
90. Construction of a bridge over the River Darakeswar on the Bankura-Taldangra Road.	6,00,000	4,25,000	4,25,048	-1,74,952	+48	17,36,708	13,55,917	-3,80,791	Ditto.
91. Lump provision for village Roads	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head A(1)(b).
92. Lump provision for improvement of roads on which route permits have been given for plying of buses.	20,00,000	..	..	-20,00,000	..	..	..	..	Ditto.
II.—Other major works for which specific pro- vision was made in the Budget—									
93. Collectively	11,14,000	3,53,048	3,25,209	-7,88,791	-27,839	..	..	..	Ditto.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—									
94. Piassey-Betal Road . . . . .	..	..	55,324	+55,324	+55,324	..	55,324	+55,324	In progress, see sub-head A(1)(b).
Col. 6.—Due to adjustment of charges on Road Development Fund Works for want of allotment from the Central Road Fund.									
95. Bolepur-Sriniketan . . . . .	..	6,000	5,702	+5,702	-298	3,51,600	2,27,520	-1,24,080	Ditto.
96. Naldubi-Madhubati-Satberia . . . . .	..	..	-966	-966	-966	3,78,400	1,92,206	-1,86,194	Ditto.
97. Branch Road to Rajganj (Section Phata- pukri-Bajganj). . . . .	..	700	653	+653	-47	1,89,172	1,58,855	-30,317	Ditto.
98. Bongaon-Bagulah-Boira Road . . . . .	..	..	91,988	+91,988	+91,988	..	91,988	+91,988	Ditto.
Col. 6.—Same remarks as under item 94—Col. 6.									
99. Bansihari—Kahaganj Road . . . . .	..	..	..	-3,66,384	+3,66,384	..	..	..	See sub-head A(1)(b).
Col. 6.—Same remarks as under item 94—Col. 6.									

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										Difference between Cols. 7 & 8 Excess + Balance—.	REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More+ Less—.	Modified appropriation More+ Less—.	Sanctioned estimate.	Expenditure to end of 1953-54.	7	8	9		
1	2	3	4	5	6	7	8	9	10	11	12	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.												
CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—contd.												
L.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.												
121. Constructing a bridge over the Dulong river between Kharagpur and the Bihar border (300 r.ft.).	2,00,000	27,500	27,500	—1,72,500	..	13,68,400	27,500	27,500	—13,40,900	In progress see sub-head B.		
122. Improvement of N.H. 31 from Kamala Tea Estate to Bagdogra border section (phase I) (Job No. 235 B.G. 31).	..	—15,000	—12,418	—12,418	+2,582	14,27,000	14,35,412	14,35,412	+8,412	In progress see sub-head B.		
123. Improvement to N.H. 31 from Kamala Tea Estate to Bagdogra border section (phase II) (Job No. 506 B.G. 31).	18,000	16,260	17,362	—698	—698	2,07,000	2,10,463	2,10,463	+3,463	Ditto.		
124. Widening the portion of Bihar-Assam N.H. No. 51 between Matigora and Bagdogra from miles 3.5 to 8 (Job No. 43 B.G. 31).	..	3,600	2,606	+2,606	—994	1,67,700	1,68,924	1,68,924	+1,224	Ditto.		
125. Construction of a diversion at Railway crossing near Siliguri.	1,00,000	..	..	—1,00,000	..	..	..	..	..	See sub-head B.
126. Widening the metalled crest and casing leed bends and making up earth flanks of Siliguri-Sevoke section of N.H. No. 31 (Job No. 581 B.G. 31).	67,000	1,23,000	1,21,536	+54,536	—1,464	1,95,000	1,88,619	1,88,619	—6,381	In progress see sub-head B.		

127. Gheash Bridge over N. H. 31 (Job No. 460 B.G. 31).	4,00,000	2,97,000	2,96,610	-1,03,390	-390	9,31,300	9,45,167	+13,867	Ditto.
128. Permanent restoration works to Savoke-Bagrakote section (Job No. 455 B. G. 31). Col. 6.—Due to less transfer of materials (Rs. 3,010) and unanticipated expenditure (Rs. 2,145)	..	-3,300	1,885	+1,885	+5,185	1,37,000	1,27,784	-9,216	Ditto.
129. Permanent restoration of damages to Bagrakote-Patikhowa section of N.H. No. 31 (damages caused by land slides in 1952).	15,98,000	..	..	-15,98,000	..	..	..	..	See sub-head B.
130. Construction of diversion on N. H. No. 31 from Falakata to Cooch Behar (18 miles).	4,50,000	8,855	9,208	-4,40,792	+353	..	9,208	+9,208	In progress see sub-head B.
131. Construction of a major bridge over Toras river on N. H. No. 31 (12,000 r.f.).	2,00,000	..	..	-2,00,000	..	..	..	..	See sub-head B.
132. Improving the Cooch Behar portion of N. H. No. 31 (19 miles) (Job No. 236 S.T. 31).	1,36,000	1,13,300	1,15,569	-20,431	+2,269	32,69,000	15,70,237	-16,98,763	In progress, see sub-head B.
133. Kalsani bridge over N. H. No. 31 (Job No. 424 B.G. 31).	1,50,000	3,21,530	3,17,526	+1,67,526	-4,004	10,45,843	14,38,229	+3,92,386	Ditto.
134. Baldak bridge over N. H. No. 31 (Job No. 436 B.G. 31).	80,000	4,730	4,180	-75,820	-550	10,13,882	10,10,940	-2,942	Ditto.
135. Gadadhar Bridge over N. H. No. 31 (Job No. 425 B.G. 31).	80,000	1,375	1,276	-78,724	-99	4,11,322	4,43,200	+31,878	Ditto.
136. Construction of approach roads to the new Gheash Bridge on N. H. 31 (Job No. 653 B.G. 31).	..	1,07,470	1,07,513	+1,07,513	+43	1,30,000	1,07,513	-22,487	In progress see sub-head B.
137. Permanent restoration of monsoon damages to N. H. 31-A, portion lying in West Bengal (Job No. 445, B.G. 31-A).	4,40,000	1,10,000	..	-4,40,000	-1,10,000	..	..	..	See sub-head B.
138. Permanent restoration of damages to N. H. 31-A, caused by land slides in 1952.	2,45,000	..	..	-2,45,000	..	..	..	..	Ditto.
139. Providing 1' thick carpet chipping on Teesta Valley Road between miles 14 and 30 (Job No. 603 B.G. 31-A.)	2,49,000	2,20,000	2,20,514	-28,486	+514	5,60,000	3,33,102	-26,898	In progress see sub-head B.
140. Constructing a diversion at Santipur on N.H. 34.	1,00,000	..	2,657	-97,343	+2,657	..	53,610	+53,610	No expenditure after November 1953, see sub-head B.
141. Constructing a diversion at Krishnagar on N.H. 34.	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head B.

Col. 6 :— Due to adjustment of charges under 50—Civil Works for want of approval of the Government of India to the works.

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 1953-54.	Difference between Cols. 7 & 8 Excess + Balance—.	7	8		9
1	2	3	4	5	6	7	8	9	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— <i>contd.</i>												
CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS— <i>contd.</i>												
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget— <i>contd.</i>												
142. Construction of a bridge over river Jalangi near Krishnagar (600 r.ft.).	50,000	..	..	—50,000	..	..	..	..	..	..	..	See sub-head B.
143. Construction of a bridge over river Pagla Chandi over Krishnagar Plassey section.	50,000	..	..	—50,000	..	..	..	..	..	..	..	Ditto.
144. Constructing the Berhampore-Raghnathanaganj section.	10,00,000	7,70,000	7,70,000	—2,29,014	+ 986	34,10,000	7,70,986	—26,39,014	..	..	..	In progress see sub-head B.
145. Constructing a bridge over Bhagirathi river on Berhampore-Raghnathanaganj section.	50,000	..	..	—50,000	..	..	..	..	..	..	..	See sub-head B.
146. Dhulian-Raghnathanaganj section of N.H. No. 34 (404 B.G. 31).	4,00,000	4,40,000	4,23,913	+ 23,913	—16,087	21,96,700	25,35,920	+ 3,39,220	..	..	..	In progress see sub-head B.
147. Construction of a bridge over River Falgu in Raghnathanaganj-Dhulian section of N.H. 34 (538 B.G. 34).	2,65,000	..	..	—2,58,000	..	..	..	..	..	..	..	See sub-head B.
148. Establishing a power ferry for crossing the Ganga river at Dhulian (314 B.G. 34).	1,21,000	—84,000	—33,759	—1,54,759	+ 241	3,30,000	1,68,084	—1,61,916	..	..	..	In progress see sub-head B.

149. Construction of section from Pagla river to left bank of Ganga river near Jagdishpur (311 B.G. 34).	90,000	32,600	33,970	-56,030	+1,370	3,83,100	2,74,480	-1,08,620	Ditto.
150. Construction of English Bazar to Pagla river section of N.H. 34 (310 B.G. 34).	1,80,000	17,000	15,610	-1,64,390	-1,390	36,61,000	35,76,984	-84,016	Ditto.
151. Construction of a bridge over Tutianala on N.H. 34 (535 B.G. 34).	1,12,000	49,500	50,151	-61,849	+651	1,42,300	79,569	-62,731	Ditto.
152. Construction of a bridge over Bhagrathi in 8th mile of Malda-Pagla section of N.H. 34 (439 B.G. 34).	1,40,000	1,52,100	1,52,269	+12,269	+109	2,92,200	3,46,585	+54,385	Ditto.
153. Construction of a bridge over Akheri on N.H. 34 (540-B.G. 34).	1,33,000	1,94,700	1,90,415	+57,415	-4,285	2,31,738	2,24,561	-7,177	Ditto.
154. Construction of a 555' span boat bridge consisting of 30 Nos. of boats on the river Mahananda.	3,000	9,020	9,643	+6,643	+623	1,89,268	2,01,206	+11,938	Ditto.
155. Construction of English Bazar (Malda) to Gazol section of N.H. 34 (309 B.G. 34).	4,50,000	3,30,000	3,14,095	-1,35,905	-15,905	25,00,000	23,68,557	-1,31,443	Ditto.
156. Construction of a bridge over Behula on Malda Gazol section of N.H. 34 (534 B.G. 34).	1,23,000	1,92,000	1,32,549	+9,549	+649	2,16,800	2,06,468	-10,332	Ditto.
157. Construction of section from Rajganj to West Bank of Nagar river on N.H. 34 (459 B. G. 34).	5,00,000	3,04,700	3,05,288	-1,94,762	+539	10,56,400	8,69,749	-1,86,651	In progress <i>see</i> sub-head B.
158. Construction of section from West Bank of Nagar river to Dalkhola in Bihar.	8,00,000	7,51,300	7,51,497	-48,503	+197	20,31,000	13,83,688	-6,47,312	Ditto.
159. Construction of a bridge over Kullic on N.H. No. 34 (209 r.f.).	3,02,000	1,00,100	1,00,396	-2,01,604	+296	3,07,400	1,11,395	-1,96,005	Ditto.
160. Construction of a bridge over Nagar on N.H. 34 (282 r.f.).	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head B.
161. Widening the Barasat-Jaguli section (Job No. 809 B.G. 34).	..	11,20,000	11,08,665	+11,03,665	-16,595	13,11,000	11,03,665	-2,07,335	In progress <i>see</i> sub-head B.
162. Collectively	75,000	..	..	-75,000	..	..	..	..	See sub-head B.

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.	OUTLAY COMPARED WITH						Difference between Cols. 7 & 8 Excess + Balance—.	REMARKS.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.			Expenditure to end of 1953-54.
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.									
CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—contd.									
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—									
163. Remodelling the bridge over Cossye river on N.H. No. 6 (damaged by flood in 1950-51).	..	..	34	+ 34	+ 34	..	1,41,315	+1,41,315	In progress <i>see</i> sub-head B.
IV.—Other major works for which specific provision was not made in the Budget—									
164. Collectively . . . . .	..	24,200	20,590	+20,590	-3,610	..	..	..	<i>See</i> sub-head B.
V.—Minor Works—									
165. Collectively	30,000	22,980	17,529	-12,471	-5,451	..	..	..	Ditto.
TOTAL—Construction and Improvement of National Highways.	1,05,83,000	59,08,632	57,32,407	-48,50,593	-1,76,225	..	..	..	..

ANNEXURE A.—concl'd.

Important Comments.

The expenditure on works appears under sub-heads Ai(a), Ai(b), and B. The figures of appropriation and expenditure under these sub-heads for the year under review were as follows:—

	<i>In Rs. lakhs.</i>
Original appropriation	3,70.16
Modified appropriation	2,78.30
Expenditure	2,88.20

2. The excess over the modified appropriation stood at Rs. 9.90 lakhs, *i.e.* 3.6 per cent only and was mainly due to adjustment of expenditure on certain Road Fund works under "81.—Capital Account of Civil Works outside the Revenue Account" for want of allotment from the Government of India.

3. The number of major works in progress (included in the Annexure) during the year was 169 against 141 of the previous year. The total expenditure on 121 works amounted to Rs. 11,44.12 lakhs against the total estimate of Rs. 15,26.90 lakhs. Of these, expenditure on 28 works exceeded the sanctioned estimate, (*vide* items 2, 5, 7, 10, 33, 36, 40, 45, 47, 48, 49, 59, 60, 76, 77, 89, 93, 100, 103, 122, 123, 124, 127, 133, 135, 146, 152 and 154 of the Annexure). Expenditure of Rs. 2,03.86 lakhs was incurred on the remaining 48 works for which there was no sanctioned estimate, (*vide* items 2, 11, 15, 20, 23, 25, 28, 29, 30, 31, 32, 39, 42, 43, 51, 54, 56, 58, 59, 69, 72, 73, 79, 80, 81, 83, 88, 93, 94, 98, 101, 109, 110, 111, 112, 114, 130, 140 and 163).

ANNEXURE B.

(See sub-head A(i)(e).)

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

The transactions under each sub-head of suspense during the year 1953-54 are exhibited below.

Detailed Units.	Opening Balance.	Debits.	Credits.	Net actual.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT, ETC.					
Purchases	(—)89,97,284	1,63,67,677	1,63,31,779	35,898	(—)89,61,386
Misc. P. W. Advances.	11,22,569	9,15,274	4,47,689	4,67,585	15,90,154
Stock	13,13,254	27,71,161	25,03,954	2,67,207	15,80,461
TOTAL	(—)65,61,461	2,00,54,112	1,92,83,422	7,70,690	(—)57,90,771

ANNEXURE C.

Stock Account of the Department of Development (Roads) for the year 1953-54

Name of Division.	Opening Balance.	Receipts during the year.	Disposal by utilisation or sale during the year.	Depreciation, shortage, etc. written off during the year.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. 24 Parganas Construction.	—27,240	1,35,614	81,031	..	27,343
2. Malda Construction .	1,16,420	4,75,851	4,37,193	..	1,55,078
3. Murshidabad Construction.	37,983	6,40,576	4,79,852	..	1,98,707
4. Bankura Construction .	1,05,980	9,44,909	7,98,294	..	2,52,595
5. N. B. Road Construction.	1,48,339	27,852	69,541	..	1,06,650
6. Mochanical	8,34,007	3,82,744	4,62,011	..	7,54,740
7. West Dinajpur Construction.	97,765	90,537	1,46,663	..	41,639
8. Midnapore Construction	..	73,078	29,369	..	43,709
TOTAL .	13,13,254	27,71,161	25,03,954	..	15,80,461

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 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 stock balance has exceeded the permissible limit.

Certificates of balances are awaited from all divisions with the exception of one. The stock account of one division is in arrears from 1951-52 and of seven divisions from 1953-54.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"85.A.—Capital Outlay on State Schemes of Government Trading".			
A.—GRAIN PURCHASE SCHEMES—			
A.-1.—Cost of Purchase of Grains—			
<i>Charged—</i>	Rs.		
S.	1,500	1,500	3,472 +1,972
<i>Voted—</i>			
O.	57,42,94,000	45,70,38,000	46,14,46,334 +44,08,334
R.	-11,72,56,000		
A.-2.—Advances—			
O.	96,00,000	1,05,33,000	97,15,300 -9,17,700
R.	9,33,000		
A.-3.—Suspense—			
(a) <i>Credit—</i>			
O.	-1,65,72,000	-1,81,00,000	-1,76,22,147 +4,77,853
R.	-15,28,000		
(b) <i>Debit—</i>			
O.	1,65,72,000	1,81,00,000	1,70,86,826 -10,13,174
R.	15,28,000		
A.-4.—Deduct—Receipts and Recoveries on Capital Account—			
(a) <i>Repayment of advances—</i>			
O.	-1,18,00,000	-1,77,00,000	.. +1,77,00,000
R.	-59,00,000		
Col. 4.—Non-adjustment of losses due to delay in the compilation of the Profit and Loss Accounts.			
(b) <i>Other Receipts—</i>			
O.	-57,49,97,000	-41,81,63,000	-40,34,30,043 +1,47,32,957
R.	15,68,34,000		
Col.-4.—Mainly due to smaller realisation from the mills, lower sale proceeds in the districts and lower off-take in Calcutta.			
A.-5.—Deduct—Capital Expenditure financed from ordinary revenues—			
O.	-1,18,20,000	-1,78,20,000	.. +1,78,20,000
R.	-60,00,000		
Col. 4.—Same as under A.4(a).			
A. 6.—Deduct—Recoveries from other Governments, Departments, etc.—			
R.	-2,75,000	-2,75,000	-2,77,656 -2,656
B.—OTHER MISCELLANEOUS SCHEMES—			
B.-1.—Cost of purchase—			
S.	1	3,71,284	3,71,292 -52
R.	3,71,283		
B.-2.—Advances		1,05,000	.. -1,05,000
Col. 4.—See paragraph 2 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"85-A.—Capital Outlay on State Schemes of Government Trading"—<i>concl.</i>			
B.—OTHER MISCELLANEOUS SCHEMES—<i>concl.</i>			
B.-3.—Suspense—			
(a) Credit	—22,05,000	—28,10,636	—6,05,636
	Col. 4.— <i>See</i> paragraph 2 of the Review.		
(b) Debit	22,05,000	26,99,206	+4,94,206
	Col. 4.— <i>See</i> paragraph 2 of the Review.		
B.-4.—Deduct—Receipts and Recoveries on Capital Account—			
(a) Repayment of Advances	—39,000	..	+39,000
	Col. 4.— <i>See</i> paragraph 2 of the Review.		
(b) Other Receipts—	Rs.		
R.	—3,38,44,283	—3,38,44,283	—3,38,48,310
		—3,38,48,310	—4,027
Surrenders or withdrawals within grant or appropriation—			
R. Gross	11,59,51,717	11,59,51,717	..
R. Deductions	—11,08,14,717	—11,08,14,717	..
			—11,59,51,717
			+11,08,14,717
TOTALS—			
<i>Charged</i>	1,500	3,472	+1,972
<i>Voted—</i>			
Gross	58,39,99,001	47,08,86,115	11,31,12,886
Deductions	—59,86,56,000	—43,75,56,009	+16,10,99,991
Net	2*	3,33,30,106	+3,33,30,104

* The net amount required originally being a minus quantity, a nominal grant of Re. 1 was voted by the Legislative Assembly. A further nominal grant of Re. 1 was taken in the supplementary budget.

REVIEW.

There was a supplementary appropriation of Rs. 1,500 in the charged section, against which the expenditure amounted to Rs. 3,472 causing an excess of Rs. 1,972. In the voted section a token grant of Re. 1 each was taken both in the original and the supplementary budget. The actual recoveries fell below the actual expenditure by Rs. 3,33,30,106 against the estimated excess recovery of Rs. 1,46,57,000 which was increased to Rs. 1,97,94,000 as a result of surrender of Rs. 51,37,000.

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 as the same were not received from the Controlling Officer.

3. State Trading.—The following schemes were in operation during the year 1953-54 and the expenditure incurred therefor was booked under the head "85-A.—Capital Outlay on State Schemes of Government Trading":—

(i) Grain Purchase schemes:—

- (a) Purchase of Food Grains other than wheat.
- (b) Purchase of wheat and wheat products.

REVIEW—*contd.*

- (c) Supply of Foodstuffs at concession rates to Government servants.
- (ii) Other miscellaneous schemes :—
- (a) Purchase of sugar.
 - (b) Purchase of dates.
 - (c) Distribution of “toned” and “cow’s” milk in Calcutta.
 - (d) Distribution of “butter” and “ghee”.
 - (e) Purchase of gramdal.

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 dates was introduced with a view to providing the public with a supplement to their rations of rice and atta.

The scheme for distribution of “toned” and “cow’s” milk in Calcutta is meant to ensure the supply of unadulterated milk to the public at controlled rates.

The scheme for distribution of “butter” and “ghee” is intended for supply of butter to hospitals and for sale of “butter” and “ghee” to the public.

The scheme for purchase of gramdal is intended for its distribution through ration shops to the consumers at cost price including incidental charges.

Accounting Procedure.—No change has been made 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.

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 the personal ledger accounts also appear under head (3). All recoveries including repayments 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 Governments, Departments for value of rationed commodities supplied from the District Officer’s grain shops as also those on account of subsidy paid by the Central Government on imported food-grains.

REVIEW—*contd.*

The charges for establishment employed on the schemes connected with the supply of foodstuffs at concessional rates to Government servants and distribution of milk, butter and ghee are adjusted under the Capital head. The expenditure on the rest of the schemes is debited to 63.—Extraordinary charges in India—Miscellaneous—Food.

The net expenditure on schemes (i) and (ii) as booked in the Capital Account, amounted to Rs. 6,69,22,086 and (—)Rs. 3,35,88,508 respectively. The minus expenditure under (ii) was due to the total reduction of Capital expenditure under (4) mentioned above being in excess of the gross expenditure.

4. The sale of paddy and gunny bags to the rice mills is ordinarily made on prepayment 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 the 31st December 1953 and at Rs. 30,16,098 on the 31st March 1954. The following figures included in the outstanding items on the 31st March 1954 are very old :—

• Outstanding for six months or more on.	Defaulting Parties.	Amounts. .
		Rs.
31-3-50	13 Rice Mills . .	3,30,285
	1 Flour Mill . .	4,21,189
31-12-50	3 Rice Mills . .	4,788
31-3-51	2 Rice Mills . .	2,605
30-6-51	3 Rice Mills . .	11,739
30-9-51	1 Rice Mill . .	990
31-12-51	7 Rice Mills . .	59,981

Government was requested to state 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 and when the amounts due were expected to be realised. 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 damage of foodgrains and gunny bags while in their custody and from the bulk allottees for cost of foodgrains supplied to them amounted to Rs. 2,24,157 and Rs. 2,60,494 respectively. Recoveries due from railways for transit shortages stood at Rs. 38,511 on 31st December 1953 and Rs. 38,144

REVIEW—contd.

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.
31-3-50	2 Storage and Transport Contractors.	6,748
	1 Bulk allottee	1,33,811
30-6-50	1 Storage and Transport Contractor.	19,163
31-12-50	4 Storage and Transport Contractors.	10,441
31-3-51	1 Storage & Transport Contractor	1,244
30-9-51	1 Storage & Transport Contractor	602
31-12-51	9 Storage & Transport Contractors	32,136
	1 Bulk Allottee	24,119
30-6-52	1 Storage and Transport Contractor	34,269
30-9-52	2 Storage & Transport Contractors	1,427
	Railways	6,572
31-12-52	7 Storage & Transport Contractors	27,945
	2 Bulk Allottees	28,740
	Railways	14,315
31-3-53	10 Storage and Transport Contractors.	11,685
	3 Bulk Allottees	7,001
	Railways	9,732

5. Local test audit of the expenditure on the purchase and distribution of food grains (Rice and Paddy) during the year 1952-53 disclosed the following irregularities :—

(i) Shortages in transit.

	Quantity.			Value.
	Bags.	Md.	Srs.	Rs.
Loss of entire boat loads of paddy which did not reach the destination.	11,532	17,293	10	1,90,226

It was reported that the above quantity of paddy was misappropriated by the carrying contractor. The case was reported to be under Police investigation.

REVIEW—concl'd.

(ii) Shortages in the Food Department Depots.

	Commodity.	Quantity.		Value.
		Md.	Srs.	Rs.
Godown shortages in the Government Food Depots at Calcutta and Siliguri.	Rice . . .	19,239	9	3,21,632
	Paddy . . .	3,628	12	40,365

The shortages have been written off under the orders of Government.

6. Food grains transported by carrying Contractors should be weighed both when they are lifted into lorries at Issuing points and when they are delivered at the godowns of destination depots in order to prevent or detect losses recoverable from the contractors. In quite a number of cases, however, no weightment was made at the time of taking delivery from the contractors. This departure from the correct practice which was being allowed for 5 years from 1948-49 to 1952-53 is stated to have been made with a view to release the lorries without delay so that movement of food grains might not be held up. As a result Government sustained a total loss of Rs. 38,551. As the contractors could not be held liable for the loss it was written off by Government. Government stated that the defect in procedure had since been remedied.

7. The *pro forma* accounts of the State Trading Schemes *viz.* (1) Rice and Paddy (2) Wheat and Wheat products and (3) Sugar for the year 1951-52 will be found in Appendix VIII on page 350 *et seq.*

Running Account of Schemes of 85.—Capital Outlay on State Trading for 1953-54.

Name of Scheme.	Expenditure to end of Previous year.		Expenditure during 1953-54.		Total Expenditure.		Recoveries to end of previous year.		Recoveries during 1953-54.		Total Recoveries.		Net Results (Cols. 4-7) Net Expenditure (+) Net Recoveries—).	
	2	3	4	5	6	7	8							
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
A. Grain Purchase Scheme . . .	2,87,97,18,731	47,06,29,785	3,35,03,48,516	2,92,18,16,624	40,37,07,699	3,32,55,24,323	(+)	2,48,24,193						
B. Other Miscellaneous Schemes . . .	18,63,15,772	2,59,802	18,65,75,574	20,19,34,285	3,38,48,310	23,57,82,595	(—)	4,92,07,021						
C. Construction of Boats . . .	5,901	—	5,901	—	—	—	(+)	5,901						
TOTAL . . .	3,06,60,40,404	47,08,89,587	3,53,69,29,991	3,12,37,50,909	43,75,56,009	3,56,13,06,918	(—)	2,43,76,927						

(a) The figures of total expenditure and total receipt do not include those of the Preparation period.

*Summarised Personal Ledger Account of Grainshops for the year 1953-54.**(i) Police Grainshop.*

Name of Officer.	Opening Balance.	Deposit during the year.	Total Receipts.	Withdrawals during the year.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Superintendent of Police, Bankura .	1,65,636	2,79,996	4,45,634	2,77,751	1,67,883
2. Superintendent of Police, Birbhum .	—6,148	1,92,614	1,86,466	1,76,963	9,503
3. Superintendent of Police, Burdwan .	46,728	5,33,343	5,80,066	4,97,014	83,052
4. Superintendent of Police, Cooch-Bihar . .	2,537	3,40,671	3,43,208	3,07,262	35,946
5. Superintendent of Police, Darjeeling .	48,606	4,25,258	4,73,864	4,15,462	58,402
6. Superintendent of Police, West Dinajpur	21,332	3,15,030	3,36,362	3,08,866	27,496
7. Superintendent of Police, Hooghly .	1,36,751	6,04,339	7,41,090	5,95,202	1,45,888
8. Superintendent of Police, Howrah .	1,30,619	8,46,102	9,76,721	8,92,918	83,803
9. Superintendent of Police, Jalpaiguri .	70,339	3,89,335	4,59,674	3,66,047	93,627
10. Superintendent of Police, Malda . .	14,603	2,13,999	2,28,602	2,12,699	15,903
11. Superintendent of Police, Midnapore .	14,130	6,03,561	6,17,691	5,92,377	25,314
12. Superintendent of Police, Murshidabad .	79,234	5,61,915	6,41,149	4,58,403	1,82,746
13. Superintendent of Police, Nadia . .	4,229	4,11,513	4,15,742	3,79,140	36,602
14. Superintendent of Police, 24 Parganas .	1,49,519	12,31,911	13,81,430	12,30,510	1,50,920
15. Commandant, I. A. R. F.	1,28,911	9,73,177	11,02,088	9,85,371	1,16,717
16. Commissioner of Police, P. L. No. 3 . .	16,470	24,81,048	24,97,518	21,85,362	3,62,156
17. Commissioner of Police, Accounts No. 4	5,616	2,622	8,238	6,729	1,509
18. Deputy Inspector General of Police, Intelligence Branch, Criminal Investigation Department.	19,886	4,13,924	4,33,810	4,07,717	26,093
19. Superintendent of Police, Government Railway Police, Sealdah.	75,397	1,71,286	2,46,683	1,74,408	72,275
20. Controller of Rationing P. L. Account No. 2.	2,52,022	7,04,995	9,57,617	8,05,668	1,51,949
TOTAL—Police Grainshop .	18,77,012	1,16,96,641	1,30,73,653	1,12,25,869	18,47,784

(ii) Other Government Grainshops.

Name of Officer.	Opening Balance.	Deposit during the year.	Total Receipts.	Withdrawals during the year.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
21. District Magistrate, Bankura . . .	20,163	2,83,862	3,13,025	2,86,448	26,577
22. Sub-divisional Officer, Vishnupore . .	1,722	71,205	72,927	56,186	16,741
23. District Magistrate, Birbhum . . .	38,241	1,98,869	2,37,110	2,11,701	25,409
24. Sub-divisional Officer, Rampurhat . .	21,789	87,922	1,09,711	91,327	18,384
25. District Magistrate, Burdwan . . .	9,405	48,967	58,372	50,779	7,593
26. Sub-divisional Officer, Kalna . . .	5,224	43,050	48,274	42,187	6,087

Summarised Personal Ledger Account of Grainshops for the year 1953-54—contd.

(ii) Other Government Grainshops—contd.

Name of Officer.	Opening Balance.	Deposit during the year.	Total Receipts.	Withdrawals during the year.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
27. Deputy Commissioner, Cooch Behar . . .	11,522	3,08,377	3,19,899	3,07,153	12,746
28. Sub-divisional Officer, Dinhata . . .	1,583	95,696	97,279	85,851	11,428
29. Sub-divisional Officer, Mathabhanga . . .	3,604	54,740	58,344	55,320	3,024
30. Sub-divisional Officer, Tufanganj . . .	3,075	55,960	59,035	55,460	3,575
31. Sub-divisional Officer, Mekhliganj . . .	5,132	36,935	42,067	40,021	2,046
32. Sub-divisional Officer, Silliguri . . .	26,414	3,17,977	3,44,391	3,03,406	40,985
33. Sub-divisional Officer, Kurseong . . .	1,183	..	1,183	..	1,183
34. Sub-divisional Officer, Kalimpong . . .	2,266	..	2,266	..	2,266
35. District Movement Officer, Darjeeling . . .	20,000	..	20,000	..	20,000
36. District Magistrate, West Dinajpore . . .	33,132	1,68,245	2,01,377	1,64,060	37,317
37. Sub-divisional Officer, Raiganj . . .	12,196	66,570	78,766	72,367	6,399
38. District Magistrate, Howrah . . .	8,285	..	8,285	..	8,285
39. Sub-divisional Officer, Uluberia . . .	28,470	1,42,203	1,70,673	1,29,173	41,500
40. Curator Indian Botanic Garden . . .	10,065	..	10,065	..	10,065
41. District Magistrate, Jalpaiguri . . .	7,305	4,09,034	4,16,339	3,92,790	23,549
42. Deputy Commissioner, Darjeeling . . .	119	..	119	..	119
43. Sub-divisional Officer, Alipurduar . . .	21,443	1,91,376	2,12,819	1,81,709	31,110
44. District Magistrate, Malda . . .	13,392	2,85,558	2,98,950	2,90,568	8,382
45. Sub-divisional Officer, Tamluk . . .	20,825	1,14,958	1,35,783	1,22,896	12,887
46. Sub-divisional Officer, Ghatal . . .	5,165	38,457	43,622	40,880	2,742
47. Sub-divisional Officer, Jhargram . . .	7,400	99,604	1,07,004	90,956	16,048
48. Sub-divisional Officer, Contai . . .	1	..	1	..	1
49. Officer-in-Charge Government Grain Shop India (Mid.).	9,007	..	9,007	..	9,007
50. District Magistrate, Murshidabad . . .	27,890	2,94,901	3,22,791	2,60,537	62,254
51. Sub-divisional Officer, Kandi . . .	20,630	62,392	83,022	72,600	10,422
52. Sub-divisional Officer, Lalbagh . . .	7,265	82,649	89,914	72,502	17,412
53. Sub-divisional Officer, Jangipore . . .	8,029	71,009	79,038	67,233	11,805
54. District Magistrate, Nadia . . .	15,249	3,59,071	3,74,320	3,49,761	24,559
55. Sub-divisional Officer, Ranaghat . . .	24,029	1,82,232	2,06,261	1,92,751	13,510
56. Assistant Horticulturist (Nadia) . . .	1,292	..	1,292	..	1,292
57. Sub-divisional Officer, Barasat . . .	15,540	1,48,809	1,64,349	1,50,998	13,351
58. Sub-divisional Officer, Basirhat . . .	17,322	1,35,569	1,52,891	1,25,054	27,837
59. Sub-divisional Officer, Diamond Harbour . . .	18,209	1,61,400	1,79,609	1,60,982	18,627
60. Superintendent, Government Printing . . .	53,333	2,57,942	3,11,275	2,58,764	52,511
61. District Magistrate, 24 Parganas . . .	19,348	..	19,348	..	19,348
62. Sub-divisional Officer, Barrackpore . . .	20,552	..	20,552	..	20,552
63. District Judge, 24 Parganas . . .	31,943	..	31,943	..	31,943
64. Sub-divisional Officer, Bongaon . . .	-1,637	..	-1,637	..	-1,637
65. Government Printing Account 6 . . .	4,714	1,19,066	1,23,780	74,529	49,251
66. Directorate of Rationing . . .	..	30,000	30,000	10,529	19,471
67. General Manager, Government Cinchona Plantation.	28,110	9,50,348	9,78,458	9,72,987	5,471
TOTAL—Other Government Grainshops . . .	6,68,946	59,74,958	66,48,899	58,40,465	8,08,434
GRAND TOTAL . . .	20,45,958	1,76,71,594	1,97,17,552	1,70,66,334	26,51,218

AUDIT CERTIFICATE.

The personal ledger accounts at items numbers 4, 7, 8, 11, 13, 14, 15, 16, 18, 19, 21, 23, 25, 29, 30, 31, 38, 46, 52, 53, 54, 56, 57, 58 and 64 were locally test-audited under my supervision with reference to the local records.

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

CALCUTTA;
The 4th March, 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. Cash book was not properly maintained.
2. No security deposits were obtained from persons handling Cash and Stores.
3. Stock register of ration cards were not maintained.
4. In some cases the stock account of cash memo. books were not properly maintained.
5. Stock account of gunny bags was not properly maintained in some cases nor was prompt action taken for their speedy disposal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Advances Repayable".			
A.—ADVANCES REPAYABLE—			
A.1.—Civil Advances—			
	Rs.		
O	27,60,000	}	.. .. .
R	—27,60,000		
Surrenders or withdrawals within grant—			
R	27,60,000	27,60,000	—27,60,000
TOTAL .	27,60,000	..	—27,60,000

N.B.—The 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 Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "Loans to Municipalities, Port Funds etc."				
A.—LOANS TO PRESIDENCY CORPORATIONS—				
O.	Rs. 4,63,000	..	1,206	
R.	—4,63,000			+1,206
B.—LOANS TO MUNICIPALITIES —				
O.	5,90,000	7,96,426	8,00,926	
R.	2,06,426			+4,500
C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—				
O.	3,00,000	1,00,000	1,00,000	
R.	—2,00,000			..
D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—				
O.	1,50,000	6,81,500	6,50,145	
S.	6,00,000			—31,355
R.	—68,500			
E.—ADVANCES TO CULTIVATORS—				
O.	45,00,000	76,28,205	71,63,216	
S.	40,00,000			—4,64,989
R.	—8,71,795			
F.—ADVANCES UNDER SPECIAL LAWS—				
O.	20,000	1,54,300	1,33,464	
R.	1,34,300			—20,836
Col. 4.—See paragraph 2 of the Review.				
G.—MISCELLANEOUS LOANS AND ADVANCES—				
G.-1.—Miscellaneous Loans and Advances (Other Districts)—				
O.	50,35,000	46,21,025	48,88,504	
S.	8,37,000			+2,67,479
R.	—12,50,975			
G.-2.—Miscellaneous Loans and Advances (in Cooch Behar)—				
O.	4,55,000	4,62,000	..	
R.	7,000			—4,62,000
Col. 4.—See paragraph 2 of the Review.				
G.-3.—Deduct—Amount transferred from General Reserve Fund, Cooch Behar				
	—4,55,000	..	+4,55,000	
Col. 4.—See paragraph 2 of the Review.				

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Total—Major Head “Loans to Municipalities, Port Funds etc”.			
O.			
S.			
R.			
	1,39,88,456	1,37,37,461	—2,50,995
Major Head “Loans to Government Servants”.			
H.—HOUSE BUILDING ADVANCES—			
O.			
R.			
	1,80,000	1,28,788	—51,212
Col. 4.—See paragraph 2 of the Review.			
I.—ADVANCES FOR THE PURPOSE OF MOTOR CONVEYANCES—			
O.			
R.			
	78,000	1,52,868	+74,868
Col. 4.—See paragraph 2 of the Review.			
J.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—			
O.			
R.			
	19,000	19,092	+92
L.—OTHER ADVANCES—			
	1,000	..	—1,000
TOTAL—MAJOR HEAD “LOANS TO GOVERNMENT SERVANTS”—			
O.			
R.			
	2,78,000	3,00,748	+22,748
Surrenders or withdrawals within grant—			
R.	26,28,544	..	—26,28,544
TOTAL—Grant No. 48—			
Gross	1,73,50,000	1,40,38,209	—33,11,791
Deductions	—4,55,000	..	+4,55,000
Net	1,68,95,000	1,40,38,209	—28,56,791

REVIEW.

The original grant of Rs. 1,14,58,000 was augmented to Rs. 1,68,95,000 by a supplementary grant of Rs. 54,37,000 against which the expenditure amounted to Rs. 1,40,38,209 resulting in a saving of Rs. 28,56,791. The surrender of Rs. 26,28,544 reduced the saving to Rs. 2,28,247.

2. Sub-heads F, G.-2, G.-3, H. & I.—The explanations for the final variations could not be incorporated in the Appropriation Accounts as the same have not been received from the Controlling Authorities.

3. A sum of Rs. 2,738 representing irrecoverable advances to cultivators was written off.

APPENDIX I.

ANALYSIS OF AMOUNTS REMAINING UNDER AUDIT OBJECTION (UP TO 31ST MAY, 1955).

(Vide paragraph 40 of the Audit Report on page 27).

Name of the Department or Major Head.	Year of Objection.	Want of estimate		Excess over estimate		For other reasons (including want of detailed bills, vouchers including stampod 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
State Excise	1953-54	..	..	..	..	42	.20	42	.20
Forest	1952-53	..	..	..	..	8	.65	8	.65
	1953-54	..	..	..	..	71	1.17	71	1.17
	1947-48	..	..	..	..	10	.43	10	.43
	(Post-Partition) 1948-49	..	..	..	..	11	.94	11	.94
	1949-50	..	..	..	..	23	1.35	23	1.35
	1950-51	..	..	..	..	28	1.65	28	1.65
	1951-52	..	..	..	..	157	7.90	157	7.90
	1952-53	..	..	..	..	161	5.14	161	5.14
	1953-54	..	..	..	..	508	7.09	508	7.09
Administration of Justice	1952-53	..	..	..	..	7	.07	7	.07
	1951-52	..	..	..	..	6	.04	6	.04
Jails	1953-54	..	..	..	..	10	.07	10	.07
	1952-53	..	..	..	..	14	.07	14	.07
Police	1953-54	..	..	..	..	62	.60	62	.60

Ports and Pilots	1951-52	..	..	..	..	18	.11	15	.11
	1952-53	..	..	..	..	33	.30	33	3.0
	1953-54	..	..	..	..	90	.46	90	.46
Education	1948-49	..	..	..	..	1	.06	1	.06
	1949-50	..	..	..	..	2	.08	2	.08
	1950-51	..	..	..	..	1	.01	1	.01
	1951-52	..	..	..	..	3	.04	3	.04
	1952-53	..	..	..	..	7	.03	7	.03
Medical	1953-54	..	..	..	..	149	1.71	149	1.71
	1951-52	..	..	..	..	53	.05	53	.05
	1952-53	..	..	..	..	407	3.70	407	3.70
	1953-54	..	..	..	..	419	5.70	419	5.70
Public Health	1953-54	..	..	..	..	27	.52	27	.52
	1949-50	..	..	..	..	1	.06	1	.06
Agriculture	1949-50	..	..	..	..	1	.04	1	.04
	1951-52	..	..	..	..	50	1.88	50	1.88
	1952-53	..	..	..	..	6	.01	6	.01
	1953-54	..	..	..	..	14	.08	14	.08
Co-operation	1952-53	..	..	..	..	3	15.00	3	15.00
	1952-53	..	..	..	..	9	.08	9	.08
Miscellaneous Departments	1952-53	..	..	..	..	47	1.82	47	1.82
	1953-54	..	..	..	..	3	.12	3	.12
Miscellaneous	1950-51	..	..	..	..	5	.01	5	.01
	1951-52	..	..	..	..	27	.61	27	.61
	1952-53	..	..	..	..	78	.68	78	.68
Industries	1953-54	..	..	..	..	2	.47	2	.47
	1953-54	..	..	..	..	2	.47	2	.47
Stationery and Printing	1953-54	..	..	..	..	2	.47	2	.47

APPENDIX I—contd.

(Value in Rs Lakhs).

Name of the Department or Major Head.	Year of Objection.	Want of estimate		Excess over estimate		For other reasons (including want of detailed bills, vouchers including stamped receipts, etc.).		Grand Total.	
		No. of Items	Value.	No. of Items	Value.	No. of Items	Value.	No. of Items	Value.
	2	3	4	5	6	7	8	9	10
Famine	1951-52	..	..	..	..	4	-05	4	-05
	1952-53	..	..	..	..	27	-64	27	-64
	1953-54	..	..	..	..	169	15-90	169	15-90
	1947-48	..	..	..	..	14	-04	14	-04
Food	(Post-Partition)								
	1948-49	..	..	..	..	28	31-77	28	31-77
	1949-50	..	..	..	..	22	8-62	22	8-62
	1950-51	..	..	..	..	43	21-16	43	21-16
	1951-52	..	..	..	..	157	3-77	157	3-77
	1952-53	..	..	..	..	122	6,34-52	122	6,34-52
	1953-54	..	..	..	..	313	13,84-70	313	13,84-70
Home Transport	1952-53	..	..	..	..	3	-26	3	-26
	1953-54	..	..	..	..	25	4-61	25	4-61
Community Development	1953-54	..	..	..	..	28	-07	28	-07
	1949-50	..	..	..	..	13	-52	13	-52
	1950-51	..	..	..	..	90	-85	90	-85
Relief and Rehabilitation	1951-52	..	..	..	..	186	5-23	186	5-23
	1952-53	..	..	..	..	1,955	77-95	1,955	77-95
	1953-54	..	..	..	..	1,098	38-32	1,098	38-32

Commercial Tax Department (13 other Taxes and duties)	1953-54	-	-	-	7	-03	7	-02
Agricultural Income Tax Department	1953-54	-	-	-	7	-05	7	-05
Irrigation and Waterways	1947-49	1	-03	2	-18	-	3	-16
	1949-50	5	1-28	4	-66	-03	12	2-03
	1950-51	12	20-91	7	-88	-36	27	21-66
	1951-52	102	1,29-88	89	1-97	1-32	173	1,26-62
	1952-53	176	62-70	84	15-41	-47	273	79-58
1953-54	511	95-78	93	10-30	2-05	722	1,08-78	
Development (Roads)	1951-52	6	15-10	2	3-84	-01	19	18-95
	1952-53	15	9-75	13	20-16	-61	41	30-52
	1952-54	29	25-07	26	59-85	-05	65	84-97
	1951-52	88	48-67	11	2-06	-97	132	51-70
Works and Buildings	1952-53	486	1,17-87	87	7-73	7-48	673	1,32-58
	1953-54	711	1,70-70	117	7-91	2-05	1,047	1,80-66
	1947-48	4	10-23	-	-	-	4	10-23
Communication and Building Department	(Part-parti- tion) 1948-49	5	1-14	1	-01	-	6	1-15
	1949-50	31	1-71	-	-	-	31	1-71
	1950-51	15	26-31	1	-09	-	16	26-40
	1947-48	1	-02	-	-	-	1	-02
Public Health Engineering Department]	(Part-parti- tion) 1949-50	-	-	1	1-01	-	1	1-01
	1950-51	-	-	1	2-08	-	1	2-09
	1951-52	92	13-60	12	2-48	-14	113	16-22
	1952-53	123	14-75	9	-25	-35	142	16-36
	1953-54	184	27-28	24	2-23	-13	234	29-58

APPENDIX I—concl'd.

Names of the Department or Major Head.	Year of Objection.	Want of estimate		Excess over estimate		For other reasons (including want of detailed bills, vouchers including 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
Development Department (other than Roads)	1951-52	172	36-45	14	1-56	2	-01	189	38-02
		258	65-20	32	3-10	2	-03	292	68-42
		287	97-12	40	4-10	35	1-07	362	1,02-38
TOTAL	..	3,515	9,85-45	590	1,49-47	4,791	22,30-25	869	33,64-17

APPENDIX II.

STATEMENT OF OUTSTANDING INSPECTION REPORTS AND PARAS THEREOF AS ON 1ST JUNE, 1955.

(Vide paragraph 42 of the Audit Report on page 31.)

Name of the Department or Major Head.	1948-49		1949-50		1950-51		1951-52		1952-53		1953-54		Remarks.
	No. of I. Rs.	No. of Paras.	No. of I. Rs.	No. of Paras.	No. of I. Rs.	No. of Paras.	No. of I. Rs.	No. of Paras.	No. of I. Rs.	No. of Paras.	No. of I. Rs.	No. of Paras.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Land Revenue (Acquisition for defence department).	8	23	6	14	6	22	4	18	5	21	6	24	
2. Forest . . . . .	..	..	3	3	2	2	6	19	3	6	9	56	
3. General Administration (Collectorate)	3	12	5	38	6	84	7	67	16	245	20	284	
4. General Administration (Secretariat)	..	..	5	38	..	..	11	113	1	15	11	119	
5. Administration of Justice	1	1	..	..	..	..	5	15	4	9	7	17	
6. Registration . . . . .	..	..	..	..	..	..	2	2	1	2	..	..
7. Jails	1	1	2	5	3	15	6	25	4	22	6	66	
8. Police (General)	1	1	1	2	5	14	8	42	11	75	11	62	
9. Education	5	10	10	38	23	99	35	212	32	257	37	423	
10. Medical	7	15	9	16	16	36	27	113	23	101	35	331	
11. Agriculture	5	6	9	57	21	103	34	216	43	248	37	277	
12. Fisheries . . . . .	..	..	1	1	5	7	4	8	7	37	3	8	
13. Veterinary . . . . .	..	..	..	..	..	..	2	11	..	..	1	12	
14. Co-operation . . . . .	..	..	..	..	..	..	5	45	2	16	4	38	
15. Industries . . . . .	..	..	2	7	3	8	13	71	10	105	19	360	
16. Cinchona ) . . . . .	..	..	..	..	2	16	1	20	5	45	8	75*	Of these one para against one report relates to the year 1948-49 and 44 paras against 6 reports relate to the year 1949-50.

APPENDIX II—concl'd.

Name of the Department or Major Head.	1948-49		1949-50		1950-51		1951-52		1952-53		1953-54		Remarks.
	No. of I. Es. Paras.	No. of No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	No. of I. Es. Paras.	
17. Famine Relief including Orphanage	13	57	13	55	13	66	12	66	27	200	23	162	
18. Food	28	111	31	140	34	154	35	305	49	472	46	626	
19. Grainshops—													
Press . . . . .	..	..	..	..	2	7	1	7	..	..	1	15	
Police	1	1	4	6	3	5	2	2	5	19	7	20	
Jails . . . . .	..	..	..	..	..	..	..	..	..	..	1	9	
Cinchona . . . . .	..	..	1	4	..	..	1	29	..	..	1	9	
Others . . . . .	..	..	3	8	7	24	5	31	13	69	6	51	
20. Communication and Works	5	12	8	27	11	29	15	50	26	111	29	253	
21. Irrigation and Waterways	4	7	9	17	6	24	14	53	15	76	12	64	
22. Public Health . . . . .	..	..	..	..	..	..	2	7	2	20	2	15	
23. Relief Rehabilitation	2	19	29	371	73	798	133	1,512	193	2,119	205	2,387	
24. Commerce (Press and Forms Department)	1	1	1	1	2	15	3	18	3	47	3	44	
25. Miscellaneous Department . . . . .	..	..	3	3	4	12	11	56	9	39	16	103	
26. Personal Ledger Accounts—													
Agriculture . . . . .	..	..	..	..	..	..	..	..	..	..	3	49*	

*Out of these one Inspection Reports and 25 paras relate to 1951-52 and 1 Inspection Report and 9 paras relate to 1952-53.

APPENDIX III.

ACCOUNTS AND REVIEW OF THE SILIGURI BAND SAW MILL FOR 1953-54

(See paragraph 4 of the Review under Grant No. 5-Forest—on page 54).

Comparative Extraction Manufacturing and Profit and Loss Account of the Band Saw Mill, Siliguri for the year 1953-54

Dr.	1952-53	1953-54	Cr.	1952-53	1953-54
To Logs and Sawn timber	Rs. 4,29,489	Rs. 5,61,121	By Sale of sawn timber	Rs. 7,04,336	Rs. 7,59,448
" Royalty on logs	3,03,113	2,09,632	" Sale of Sal Slab, etc.	5,939	4,516
" Extraction charges	1,46,742	2,01,247	" Departmental use of timber	17,859	5,492
" Audit fee	1,530	1,530	" Slab . . . . .	..	11
" Value of timber used up departmentally	17,859	..	" Miscellaneous receipt	2,843	4,330
" Milling expenses	2,18,856	2,12,237	" Gain in value of logs and sawn timber transferred to other classes.	33	583
" Administration expenses	27,251	30,590	" Suspense	58,547	..
" Miscellaneous selling expenses	27,131	22,751	" Closing Balance of logs and sawn timber	3,42,875	4,60,624
" Interest on Capital Outlay	9,104	11,104	" Sal slab converted into firewood	5,040	5,010
" Value received by collection . . . . .	..	662	" Timber shortage in transit	531	..
" Loss in value due to remeasurement	80	..	" Closing Balance of slab	57	..
" Sal Slab and fuel	9,773	..	" Timber found excess in Stock-Taking . . . . .	..	286
" Loss in value due to logs transferred to other class.	30	881	" Net deficit for the year	1,15,048	13,451
" Shortage found on stock taking . . . . .	..	1,395			
" Loss due to sale of one unserviceable Boiler in 1951-52.	17,148	..			
" Value of stores written off . . . . .	..	246			
" Bad Debts written off . . . . .	..	355			
GRAND TOTAL	12,53,106	12,53,751	GRAND TOTAL	12,53,108	12,53,751

Certified correct according to the books of the Band Saw Mill, Siliguri.

SILIGURI,

L. N. CHATTERJEE, K. R. KAYAL,
Accountant, Store Forester.B. C. MUKHERJEE,
Manager,
Siliguri Saw Mills.

The 2nd February, 1956. }

APPENDIX III—contd.
Comparative Balance Sheet of the Band Saw Mill, Siliguri as on 31st March 1954

	1952-53	1953-54	1952-53	1953-54
	Rs.	Rs.	Rs.	Rs.
<i>Liabilities.</i>				
Government Capital Account—				
Opening Balance	8,69,332	7,89,461	2,37,622	2,85,561
Less devaluation	93,728	..	..	..
Deduct adjustments during the year . . . . .	..	4,74,757	4,17,918	..
Add withdrawals	7,74,604	3,14,704	..	46,801
	5,70,330	12,16,453	..	21,975
Less Remittance	13,44,934	15,31,157	..	37,462
	..	7,22,210	..	4,23,162
Closing Balance . . . . .	..	8,08,947	..	..
Outstanding liabilities	34,628	..	58,547	..
Royalty payable	3,679	1,072	..	..
Liabilities Sundry Creditors . . . . .	..	464	..	..
Audit Fees	1,530	1,530	5,55,473	..
Interest on Capital Outlay . . . . .	..	11,104	165	..
Interest on Capital Outlay . . . . .	..	11,104	1,15,046	..
Leave and pension contribution . . . . .	..	5,295	..	13,451
TOTAL	13,84,771	8,28,412	TOTAL	8,28,412

NOTE.—The opening balance of Government Capital in 1953-54 has been worked out after deducting the remittances of 1952-53 viz., Rs. 5,55,473 from the closing balance of Government Capital Outlay at end of 1952-53, i.e., Rs. 13,44,934.

Certified correct according to the books of the Siliguri Band Saw Mill,
 Siliguri.

SILIGURI,

} **L. N. CHATTERJEE,** **K. R. KAYAL,**
Accountant. *Store Forester.*

} **B. C. MUKHERJEE,**
Manager,
Siliguri Saw Mills.

} **The 2nd February, 1956.**

AUDIT CERTIFICATE

I have examined the foregoing Extraction, Manufacturing, Profit and Loss Account, Comparative Cost Sheet for the year 1953-54 and the Balance Sheet of the Siliguri Band Saw Mill as on the 31st March, 1954. I have obtained all the information and explanations that I have required and subject to the observations in the separate audit comments, I certify as a result of my audit in my opinion, the accounts and the Balance Sheet are properly drawn up so as to exhibit a true and correct view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

SILIGURI,
The 29th March, 1956. }

S. C. DAS GUPTA,
Assistant Accounts Officer, West Bengal.

APPENDIX III—contd.

Comparative cost sheet of the Band Saw Mill, Siliguri for the year 1953-54.

	1952-53	1953-54	
1. Logs sawn	2,34,693.11 C.ft.	2,67,730.42 C.ft.	
2. Outturn of sawn timber	1,64,689.19 "	1,79,619.16 "	
3. Loss in conversion	70,003.92 "	88,111.26 "	
4. Percentage of loss	29.83%	32.91%	
5. Cost of logs sawn	Rs. 4,16,231	Rs. 6,18,982	@3-7-1
Miscellaneous—			
Direct charges	1,61,004	1,53,505	Average 18.90 as.
Depreciation	18,963	18,047	
Supervising establishment	38,889	40,685	
Administration expenses	27,251	30,590	
	Average 21.26 as.	Average 21.26 as.	
Miscellaneous expenses—			
On selling including interest on Capital Outlay	38,235	33,855	3-52 as.
All in cost	6,40,340	8,95,664	4-14-4
Sawing cost of Jalpaiguri timber	58,233	..	1-11-5
Sale of sawn timber	7,04,336	7,59,448	4-6-0
	Average rate of cost.	Average rate of cost.	Average rate realised.
Teak	6-6-9	..	5-15-4
'A' Class	4-12-9	..	5-0-9
'B' Class	5-4-5	..	4-9-5
'C' Class	2-6-8	..	3-15-2
'D' & 'E' Class	1-10-2	..	3-5-9

Certified correct according to the books of the Band Saw Mill, Siliguri.

SILIGURI,	L. N. CHATTERJEE,	K. R. KAYAL,	B. C. MUKHERJEE,
	Accountant.	Store Forester.	Manager,
			Siliguri Saw Mills.

The 2nd February, 1956.

Financial Review of Siliguri Band Saw Mill for the year 1953-54.

1. In support of the Profit and Loss account and balance sheet of the Siliguri Government Band Saw Mill for the year 1953-54, this is to report that the year under review depicts a net deficit of Rs. 13,451 as against the deficit of Rs. 1,15,046 in 1952-53 and profit of Rs. 31,393 in 1951-52. This deficit which is the cumulative effect of deterioration of timbers in the 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 audit proforma profit and loss account of those years.

2. The working of the Saw Mill for the year under report was satisfactory on the whole. The Saw Mill was closed for 50 days except mill holidays.

3. Timbers were sold mostly to Railways in the form of sleepers and some other Government Departments. Besides timbers were also sold to casual purchasers at scheduled rates and the balance in public auction which started from 14th April, 1953 twice a month.

4. The total volume of timber sold during the year under report was 1,58,0671.98 c.ft. as against 1,61,0871.44 c.ft. in the previous year.

5. The mill worked in single shift during the year and the outturn of Sawn timber was 1,79,6191.16 c.ft. as against 1,64,689.19 c.ft. in 1952-53 and 1,51,099.17 c.ft. in 1951-52.

6. The deficit during the year under review is mostly due to slump in timber trade and transport difficulties experienced by the timber purchasers. Loss value fetched in auction in some cases of timber being discoloured, old, rotten or otherwise deteriorated, is also one of the chief causes for this deficit. This deterioration is the cumulative effect of storage of timber in the open in past years for want of sufficient storage shade, and acute slump in the timber market. So far as the question regarding storage of timber is concerned the position has already changed due to construction of some timber sheds and most of the timbers are now being stored thereon.

SILIGURI, }
The 2nd February, 1956. }

B. C. MUKHERJEE,
Manager, Siliguri Saw Mills,
Divisional Forest Office, Siliguri.

AUDIT COMMENTS.

1. *Comparative Costs.*

The statement given below shows at a glance the comparative costs of logs sawn and average costs of timber for the years 1951-52, 1952-53 and 1953-54 together with the average rates realised during the years :—

	1951-52			1952-53			1953-54		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Costs of logs sawn per c.ft.	3	6	2	3	2	11	3	7	1
Average rates of costs of timber—									
Teak	5	11	5	5	13	6	5	15	49
Sal—									
A Class	5	1	11	4	15	9	5	0	9
B Class	4	12	10	4	11	9	4	9	5
C Class	4	4	4	4	4	2	3	15	2
D & E Class	3	14	0	3	10	5	3	5	9
Average rate realised—									
Teak	8	14	7	6	6	9	6	10	3
Sal—									
A Class	5	4	0	4	12	9	4	15	2
B Class	5	7	3	5	4	5	3	7	9
C Class	2	14	7	2	6	8	3	7	7
D & E Class	1	14	7	1	10	2	2	5	2

The average sale price of all classes of timber except teak, have failed to overtake during the year the average costs of Sawn timbers due to regular sale of timber by auction at reduced rates.

2. *Balance Sheet.*

The amount in the Balance Sheet under this head "withdrawals" has been shown to be Rs. 12,16,453 where as the amount withdrawn from treasury and other adjustments amounted to Rs. 12,16,311. The discrepancy of Rs. 142 is still under reconciliation by the Administration.

APPENDIX IV.

ACCOUNTS OF THE COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL FOR 1951-52.

(See paragraph 9 of the Review under Grant No. 26—Industry;—page 172).

Revenue Account for the year ending 31st March, 1952.

Particulars.	Amount.		Particulars.	Amount.
	Rs.	Rs.		
<i>Generation.</i>				
To Fuel	66,392		By Sale of energy for power and lighting purposes	1,71,311
" Oil, waste, water and engine room stores	11,765		Public Lighting	30,941
" Proportion of salaries of Engineers, etc.	2,491		" Rental of meters on Consumers' Premises	3,955
" Wages and Gratuities	16,438		" Service connections	14,809
" Repairs and maintenance Buildings (Power House).	221		" Miscellaneous receipts	9,890
" Paints and Machinery	11,339		" Sale of Ice	9,890
		1,08,636		
<i>Distribution.</i>				
To Proportion of salaries of engineers, etc.	961			
" Wages and Gratuities	3,043			
" Repairs, maintenance and renewals of mains	943			
" Repairs, renewals and maintenance of meters, etc.	5,012			
		13,959		
<i>Public Lamps.</i>				
To Attendance and repairs	4,098			
" Renewals	599			
		4,697		
<i>Management Expenses.</i>				
To Salaries—				
Engineers and Officers	7,640			
Clerical Department	10,551			
	18,191			
" General Establishment charges	13,296			
" Postage and Telegrams	793			
" Printing and Stationery	94			
" Rent of Telephone	796			
" Audit Fee	2,805			
		35,975		
<i>Depreciation.</i>				
To Depreciation on Buildings	5,067			

" Plants and Machinery	12,187
" Mains	4,598
" Meters	1,655
" Service connections	1,308
" Tools	442
" Furniture and Office Equipments	72
To Electricity Duty	25,359
" Loss of Stores in Transit written off	10,442
" Balance carried to Net Revenue Account	172
	32,606

TOTAL 2,31,846

TOTAL 2,31,846

CALCUTTA, } A. K. SARKAR, }
 The 30th October, 1953. } Accounts Officer, Electricity Development. }
 Chief Electrical Engineer, Electricity Development.

COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Dr. Net Revenue Account for the year ending 31st March, 1952. Cr.

Particulars.	Amount.		Particulars.	Amount.	
	Rs.	Rs.		Rs.	Rs.
To Balance from Last Account		16,262*	By Balance brought forward from Revenue Account		32,606
Add for interest on capital outlay for 1950-51 short charged.	13,640				
Add for value of stores issued in 1950-51 short charged.	953				15,530
	14,593				
Less depreciation excess charged in 1950-51	749				
To Interest on Capital Outlay @4 per cent. per annum.		18,029			
TOTAL	48,136		TOTAL	48,136	

* The discrepancy of Re. 1 in the opening balance of Rs. 16,262 has been taken up with the Chief Electrical Engineer for correction in the next year's accounts.

CALCUTTA, } A. K. SARKAR, }
 The 30th October, 1953. } Accounts Officer, Electricity Development. }
 Chief Electrical Engineer, Electricity Development.

APPENDIX IV—*contd.*

Balance Sheet as on 31st March, 1952.

Capital and Liabilities.	Amount.	Property and Assets.	Amount.
1	2	3	4
<i>Government Account—</i>			
Capital outlay as per last account	2,93,410	Fixed Capital expenditure at cost as per statement.	3,13,153
Add for this year	1,99,208	Stores at cost	1,59,976
	4,92,618	<i>Books Debts—</i>	
Less : Receipts deposited under the head "XLIB-Receipts from Electricity Scheme" as per last account.	1,66,884	Sundry Consumers	48,083
		Others	9,423
Add for this year	2,04,261	<i>Investment Account—</i>	57,486
	3,71,145	Depreciation Reserve Fund	13,000
General Fund	1,21,473	<i>Deposits and Advances—</i>	
Treasury Advance	3,14,204	Deposits with Treasury	16,369
	13,050	Deposits with Post Master, Cooch Behar.	535
	4,48,727	<i>Advances recoverable</i>	16,904
<i>Provisions—</i>			442
For Depreciation	37,668	Suspense	10
For Interest on Capital Outlay	26,331	<i>Cash in hand—</i>	
	63,999	At Head Office	8,506
<i>Security Deposit—</i>			
From Consumers	17,983		

From Office staff	535	18,518	With Assistant Engineer, Cooch Behar	[4,280
<i>Sundry Creditors—</i>				
For Goods supplied	31,463		With Overseer-in-Charge, Dinhata .	634
For services rendered	18,658		In transit	637
For unpaid salaries, wages, etc.	9,210	59,331	Agreement stamps	17
				[14,074
			Deficit as per Net Revenue Account .	15,530
			TOTAL	5,90,575

Certified that the balance of cash shown in the Cash Books at the close of business on the last day of March, 1952 actually represented the amount held.

Certified that all sundry debtors and liabilities have been included correctly in the Accounts to the best of my knowledge.

CALCUTTA,

A. K. SARKAR,

Accounts Officer, Electricity Development.

A. K. BHAUMIK,

Chief Electrical Engineer, Electricity Development.

The 30th October, 1953.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and Balance sheet of Cooch Behar Electric Supply as on 31st March, 1952.

I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report and Comments I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

Calcutta,
The 27th January, 1954.

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

AUDIT COMMENTS

Revenue Account.

Receipts from 'Public lighting' . . . (Rs. 30,941)

1. This amount is composed of (i) 'Water Rates' for Rs. 18,565 and (ii) 'Lighting Rates' for Rs. 12,376, initially recovered by the local municipality and deposited by it in favour of Government during the year under review.

Interest on Capital Outlay . . . (Rs. 18,029)

2. The sum of Rs. 18,029 provided for in the Net Revenue Account under the above head of account should be regarded as provisional, regard being had to the fact, that the correct amount under the head "Government Account" in the General Balance Sheet has yet to be determined after effecting the reconciliation suggested in para. 5(a) following these comments.

GENERAL BALANCE SHEET.

Block Register of Assets.

3. No Block Register of the Assets showing their names the dates of their purchase or construction, the original cost, the estimated life, the rate of depreciation and the addition or disposal, during the year was maintained. No inventory for furniture and loose tools was also maintained. In the absence of these records, the value of the assets shown in the Balance Sheet could not be verified in audit.

Book Debts—Others . . . (Rs. 9,423)

4. No Accounts of individual debtors were opened in personal ledger nor was the statement of debtors' balances drawn up. The amount of Book debits could not, therefore, be verified in audit.

Government Account (Rs. 4,48,727)

5. (a) In working out the amount of "Government Capital" withdrawal from the treasury *less* the amounts deposited into the treasury *plus* balances under "General Fund" and "Treasury Advance" were taken into account. The amounts on account of leave and Pensionary Contributions, Audit Fee, Proportionate charges on account of Pay and Allowances of Power Engineers and Staff, Cost of Stationery articles, Forms, etc. are, however, found to have not been taken into account for purposes of computation of Government Capital.

The amount of Government Capital as shown in the balance sheet is not therefore correct and for the matter of that, also the interest on Capital charged in the net Revenue Account (*vide* para. 2 *ante*).

(b) The aggregated amount of withdrawals under the major heads, "XLI.—Receipts from Electricity Scheme" and "53.—Capital Outlay on Electricity Development" and the aggregate amount of receipts deposited into the treasury under the major head "XLI.—Receipts from Electricity Scheme" as per books of the Audit Officer were Rs. 1,99,207-15-9 and Rs. 2,04,260-11-7 respectively. The corresponding amounts as per departmental books were Rs. 2,26,533-14-9 and Rs. 2,28,644-6-2 respectively.

These discrepancies between the two sets of figures were not reconciled.

Sundry Creditors (Rs. 59,331)

6. No personal ledger accounts in respect of the creditors were maintained. The amount shown in the accounts under this head could not as such be checked in audit.

Ice Plant.

7. No separate *pro forma* account for the Cooch Behar Ice Plant was maintained nor was the production cost of Ice ascertained for comparison with the selling price.

Statement of Fixed Capital Expenditure during 1951-52.

Particulars.	Expenditure		Total
	as per last account.	during the year.	
1	2	3	4
	Rs.	Rs.	Rs.
Buildings	60,958	2,002	62,960
Plant and Machinery	1,63,344	12,435	1,75,779
Mains	27,923	2,491	30,414
House Service	15,280	3,253	18,533
Meters	16,224	6,151	22,375
Tools	2,131	161	2,292
Furniture and Office Equipment	800	..	800
TOTAL	2,86,660	26,493	3,13,153

CALCUTTA ; } A. K. SARKAR, } A. K. BHAUMIK,
 The 30th October, 1953. } Accounts Officer, } Chief Electrical Engineer,
 Electricity Development. } Electricity Development.

Stores Account for the period from 1st April, 1951 to 31st March, 1952.

Particulars.	Opening balance.	Receipts.	Issue.	Depreciation Loss, short- ges, etc. written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Oil	6,963	72,945	76,484	..	3,424
Meters, Ammeters, etc. . .	14,765	7,218	10,734	..	11,249
Coppers and Cables . . .	875	1,201	968	1	1,107
Poles, Lamps and Fittings	940	9,947	1,088	150	8,749
Generating Set	98,918	..	9,298	..	89,620
Miscellaneous—					
In Stock	34,843	22,282	18,887	20	45,827
In Transit	7,609				
TOTAL	1,64,913	1,13,503	1,18,359	171	1,59,976

The value of the Opening Balance as on 1st April, 1951 is found to have been shown less than that of Closing Balance on 31st March, 1951 by Rs. 2,131 due to transfer of the cost of the loose tools to Fixed Capital from the stock account under which it was exhibited during the previous year.

Certified that the Store Accounts as exhibited above represent 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 ;
The 30th October, 1953. }

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

AUDIT CERTIFICATE.

I certify that the above Store Accounts have been test-audited under my supervision and, subject to audit comments, they represent a correct state of affairs according to the best of my knowledge and explanation given and as shown in books.

CALCUTTA ;
The 27th January, 1954. }

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

General Establishment Charges	9,406	43,993
Law Charges		20
<i>Special Charges—</i>		
To Audit Fee	16,300	
Printing and Stationery	2,413	
Travelling Expenses	5,427	
Postage and Telegrams	1,332	
Electric Charges	604	
Miscellaneous Expenses	3,558	
Telephone Charges	1,478	
Books, Periodicals and Maps	385	
Maintenance of Motor Truck	3,500	
Transport and Coolie Charges	13,000	
Depreciation Charges	27,997	
	130,585	
TOTAL	2,68,750	2,68,750

CALCUTTA ; } **A. K. SARKAR,** *Accounts Officer, Electricity Development.*
 The 27th October, 1954. } **A. K. BHAUMIK,** *Chief Electrical Engineer, Electricity Development.*

Dr. } *Combined Net Revenue Account for the year ending 31st March, 1952.*
 Cr.

Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
		Rs.	
To Balance brought from Net Revenue Account of Diesel Electric Pool.	32,713	By Balance carried to Balance Sheet	3,62,754
Balance brought from Revenue Account	98,683		
Interest on Capital	2,31,358		
	<u>3,62,754</u>		<u>3,62,754</u>

CALCUTTA ; } **A. K. SARKAR,** *Accounts Officer, Electricity Development.*
 The 27th October, 1954. } **A. K. BHAUMIK,** *Chief Electrical Engineer, Electricity Development.*

APPENDIX V—contd.
Combined Balance Sheet as at 31st March, 1952.

	Property and Assets.		
	North Calcutta.	Diesel Pool.	Total.
Capital and Liabilities.			
	Rs.	Rs.	Rs.
Government Account—			
As per last account	48,49,655	2,39,248	50,88,903
Add for this year	19,90,483	1,44,814	21,35,297
	66,40,138	3,84,062	70,24,200
Add for Permanent Advance	10,400	..	10,400
	66,50,538	3,84,062	70,34,600
Less Receipts deposited under the head "XLIC.—Receipts from Electricity Schemes"—			
As per last account	90,830	..	90,830
Add for this year	1,63,554	..	1,63,554
	2,54,384	..	2,54,384
	63,96,154	3,84,062	67,80,216
General Fund . . . . .	..	42,971	42,971
Deposits for Security	33,100	..	33,100
Deposits for Earnest money	5,256	..	5,256
Deposits "Agreement Stamp"	89	..	89
	38,445	..	38,445
Provision for Interest on Capital Outlay—			
As per last account	2,02,799	10,642	2,13,441
Add for this year	2,18,892	12,466	2,31,358
	4,21,691	23,108	4,44,799
	19,67,374	20,656	19,88,030
Fixed Capital Expenditure at cost as per statement.	40,35,263	1,69,775	42,05,038
Stores as per stores account	19,09,533	20,656	19,30,189
Add tools issued for construction at cost.	57,841	..	57,841
	6,71,666	63,026	7,34,692
Development Expenses Account.	6,71,666	63,026	7,34,692
Sundry Debtors—			
Sundry Contractors	5,321	1,570	6,891
Sundry Consumers	14,320	..	14,320
Sundry Others	1,63,633	2,50,039	4,13,672
	1,83,274	2,51,609	4,34,883
Suspense Account	3,766	..	3,766
Advance Recoverable	3,39,045	..	3,39,045
Deposits and Advances—Deposits bearing interest.	32,436	..	32,436
Deposits and Advances—Deposits not bearing interest.	5,256	..	5,256
Balance as per Net Revenue Account.	3,62,754	—	3,62,754
Cash and other Balances—			
Imprest cash in hand at H.O.	2,776*	..	2,776*
Other cash and cheques in hand at H.O.	2,77,495	4,832	2,82,327
Cash at Ranaghat Office	1,016	..	1,016

NORTH CALCUTTA ELECTRIFICATION SCHEME.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

Statement on Capital Expenditure during the year 195152,

Description.	Balance as per last Account.			Addition during the year.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land	32,667	9	5	3,219	10	0	35,887	3	5
Buildings	47,541	0	6	1,34,759	6	3	1,82,300	6	9
Road and Tracks				15,341	3	0	15,341	3	0
Majerhat Godown	7,500	0	0	..			7,500	0	0
Plant and Machinery	22,052	11	0	5,79,573	0	4	6,01,625	11	4
<i>Mains—</i>									
High Voltage	53,158	11	10	25,03,830	3	11	25,56,988	15	9
Low Voltage	3,02,834	2	3	1,27,079	12	2	4,29,913	14	5
Service Connection	84,535	1	8	40,168	5	7	1,24,703	7	3
Meters	33,700	0	5	17,274	13	1	50,974	13	6
Motor Trucks	21,703	3	0	..			21,703	3	0
<i>Office Equipment—</i>									
Typewriters and Calculating Machines	4,192	11	9	..			4,192	11	9
Furniture and Fittings	2,665	1	6	1,069	15	0	3,735	0	6
Miscellaneous Equipment	388	13	0	7	8	0	396	5	0
TOTAL	6,12,939	2	4	34,22,323	13	4	40,35,262	15	8

A. K. SARKAR,
Accounts Officer,
Electricity Development.

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

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

DIESEL ELECTRIC POOL.

Statement of fixed Capital Expenditure during 1951-52.

	Expenditure as per last account.		Expenditure during the year.		Total	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Plant and Machinery	1,40,490	0 0	17,122	4 0	1,57,612	4 0
Plant and Machinery (not in use)	11,130	0 0	..		11,130	0 0
Electric Instrument	739	4 9	..		739	4 0
Furniture and fittings	293	0 0	..		293	0 0
TOTAL	1,52,652	4 9	17,122	4 0	1,69,774	8 9

A. K. SARKAR,
Accounts Officer,
Electricity Development.

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

AUDIT COMMENTS.

1. Revenue Receipts and expenditure in connection with the North Calcutta Electrification Scheme and the Diesel Electric Pool for the year 1951-52 have been shown in a combined Revenue Account and a combined Net Revenue Account for both as was previously done. The balance sheets of the two schemes as at 31-3-52 have accordingly been combined into a single columnar Balance Sheet showing separately the figures relating to each scheme except those brought forward from the combined Net Revenue Account.

2. The under-noted discrepancies appeared between the figures booked by the Accountant General, West Bengal and those of the Directorate under the following heads :—

ACCOUNT OF GOVERNMENT CAPITAL OUTLAY.

Name of the Scheme.	Total expenditure booked in the Chief Electrical Engineer's office upto end of 1951-52.	Figures shown in the books of Accountant General, West Bengal under the Major Head 81A.—Capital Outlay on Electricity Scheme upto 1951-52.
1. North Calcutta Electri- fication Scheme.	Rs. 66,40,138	Rs. 66,60,827
2. Diesel Electric Pool	Rs. 3,84,062	Rs. 3,84,032

ACCOUNT OF RECEIPTS FROM SALE OF ENERGY FOR 1951-52 BOOKED UNDER MAJOR HEAD XII-C.

1. North Calcutta Electri- fication Scheme.	Rs. 1,63,554	Rs. 1,68,627
--	--------------	--------------

No reconciliation had been made.

AUDIT CERTIFICATE.

The Store Account of the North Calcutta Electrification Scheme for the year 1951-52, set forth above, was test-audited under my supervision with reference to local records and I certify that subject to audit comments hereunder the 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.

CALCUTTA ;
The 6th January, 1955. }

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

AUDIT COMMENTS

Compared with the issues of the year under review the closing balances of stores under "Transformer and Switch Gear", and "Miscellaneous stores" appear to be in excess of six months' requirements as a result of premature acquisition.

DIESEL ELECTRIC POOL.

Store Account for the year ending 31st March, 1952.

Description of Stores.	Opening Balance.	Receipts.	Issue.	Depreciation Loss Shortage, etc. written off.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Generating Set . . .	11,130	9,298	14,863	..	5,565
High Speed Diesel Oil . .	2,611	57,891	59,014	..	1,488
Lubricating Oil and Grease	1,103	19,451	17,059	..	3,495
Miscellaneous Stores . .	2,486	16,992	9,370	..	10,108
TOTAL . . .	17,330	1,03,632	1,00,306	..	20,656

Certified that the Store Account as exhibited above represents a substantially true account of affairs and that they agree with figures recorded in the departmental registers. The closing balance of stocks against each article was not in excess of requirements. The Closing Balance of stock as shown in the stores account were physically verified and found correct.

CALCUTTA ;
The 27th October, 1954. }

A. K. SARKAR,
Accounts Officer,
Electricity Development.

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

AUDIT CERTIFICATE.

The Store Account of the Diesel Electric Pool for the year 1951-52 set forth above, was test-audited under my supervision with reference to local records and I certify that subject to audit comments hereunder the Account is correct according to the best of my information and on consideration of the explanations given to me and as shown by the books.

CALCUTTA ;
The 29th October, 1954. }

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

AUDIT COMMENTS.

The Closing Balances of stocks of miscellenous stores appeared to be heavy in the light of six months' requirements as judged from the issues during the year. Purchase should have been made according to requirements, particularly due to the fact that the Diesel Electric Test would be discontinued soon.

APPENDIX VI.

ACCOUNTS OF THE STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS FOR 1952-53.
 (See paragraph 5 of the Review under Grant No. 44.—Expenditure on Road Transport Scheme—page 261.)
Revenue Account of the State Transport Service in Calcutta and surrounding areas for the year 1952-53.

Percentage on Gross Earnings.	Items of Expenditure.	Less charges Add charges				Net.	Items of Receipts.	Less income Add income				Net.
		Amount paid.	accrued in the previous year but paid during the year.	accrued during the year but not paid before the close of the year.	Rs.			of the previous year realised during the year.	Amount received.	of the previous year realised during the year.	accrued during last year but not realised before the close of the year.	
1	2	3	4	5	6	7	8	9	10	11	11	
	I. To Direction—											
0-89	(a) Pay of Officers	56,830	4,150	5,000	57,680	1. By receipts from Passenger Bus service.	58,64,176	20,636	30,216	58,73,756		
2-15	(b) Pay of Establishment.	1,35,099	10,589	14,549	1,39,059	2. " receipts from chartered trips.			9,214	20,049		
1-60	(c) Allowances and honoraria.	1,00,482	7,378	10,318	1,03,422	3. " receipts on account of interest on Depreciation Reserve Fund.	33,889	33,908	86,561	86,261		
0-19	(d) Contingencies, Rent, Rates and Taxes.	14,342	1,976	..	12,366	4. " miscellaneous receipts.			4,326	4,64,938		
0-02	Electric and Telephone charges.	1,235	..	..	1,235	5. " closing stock			14,68,295	
0-02	Stationery and Printing	1,561	38	31	1,554	Less opening stock as on the 1st April, 1952.			9,77,859	4,90,436		
0-002	Uniform and liveries	112	..	..	112	.. Net Loss				25,06,270
0-002	Law charges	113	..	..	113					
0-50	Audit Fees . . . . .	..	..	32,166	32,166					
0-15	Office Expenses and miscellaneous.	9,654	1,374	1,299	9,579							
	Contribution for pensionery charges.	..	..	..	..			
	II. To Operation—											
0-87	(a) Pay of Officers	52,214	5,150	8,975	56,039							
21-50	(b) Pay of Establishment.	13,65,362	1,11,416	1,34,806	13,88,752							
13-01	(c) Allowances and honoraria.	8,44,144	73,204	87,507	8,98,447							
	(d) Contingencies—											
11-90	Cost of Petrol	7,98,625	1,36,468	1,06,136	7,68,293							
10-04	Cost of Diesel	6,42,526	1,03,001	1,09,027	6,48,552							
2-22	Lubricating oil	1,92,142	69,282	20,725	1,43,585							
6-88	Tyres and Tubes	4,28,687	39,271	54,522	4,43,938							

APPENDIX VI—*contd.*

Percentage on Gross Earnings.	1	2	3	4	5	6	7	8	9	10	11
	Items of Expenditure.	Amount paid.	Less charges accrued in the previous year but paid during the year.	Add charges accrued during the year but not paid before the close of the year.	Net.	Items of Receipts.	Amount received.	Less income of the previous year realised during the year.	Add income accrued during last year but not realised before the close of the year.	Net.	
	II. To Operation— <i>contd.</i> (d) Contingencies— <i>contd.</i>										
23-65	Repairs and maintenance of buses, etc.	12,43,190	2,36,622	5,19,684	15,26,202						
8-98	Registration charges, Road Tax, etc.	5,79,600	..	..	5,79,600					
0-04	Uniform and Liveries	3,067	278	..	2,789						
1-67	Stationery and Printing.	1,07,434	16	..	1,07,611						
0-44	Rent, Rates and Taxes.	29,532	1,921	1,065	28,696						
0-59	Telephone and Electric charges.	31,756	109	6,224	37,871						
0-04	Office expenses and miscellaneous.	2,55,556	17,150	22,782	2,61,188						
23-79	Contribution for pensionary charges.	Nil	Nil	Nil	Nil						
	Contribution to Depreciation Reserve Fund.	8,37,160	8,37,160	15,36,117	15,36,117						
10-20	To Interest on Capital	3,08,066	3,08,066	6,58,618	6,58,618						
0-16	.. Provision for bad and doubtful debts.	..	..	10,316	10,316					
0-01	.. amount written off.	..	..	800	800					
	TOTAL	80,78,489	19,64,619	33,40,630	94,54,700	TOTAL	64,39,725	81,924	5,90,629	94,54,700	

CALCUTTA, ;

The 23rd February, 1954.

S. DUTT,
Director of Administration and Accounts,
Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,
Director General of Transportation,
Government of West Bengal.

Store Accounts of the State Transport Services in Calcutta and surrounding areas for the year 1952-53.

Items of Stores.	Opening Stock.	Receipts during the year.	Total.	Issues during the year.	Closing Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Petrol . . .	11,912	7,68,293	7,80,205	7,67,927	12,278
2. Diesel . . .	4,720	6,48,552	6,53,272	6,47,705	5,567
3. Lubricating . . .	11,042	1,43,585	1,54,627	1,30,985	23,642
4. Tyres and tubes . . .	24,204	4,43,938	4,68,142	4,00,649	67,493
5. Sundry stores and spare parts.	9,21,952	14,54,470	23,76,422	10,19,486	13,56,936
TOTAL . . .	9,73,830	34,58,838	44,32,668	29,66,752	14,65,916

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

CALCUTTA ;
The 23rd February, 1954.

S. DUTT,
Director of Administration and Accounts,
Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,
Director General of Transportation,
Government of West Bengal.

Amount owing to Government on Revenue Account—				
Upto the end of the previous year	15,26,212		91,407	
During the year	19,29,915		34,722	1,26,129
	<u>34,56,127</u>			
Permanent Advance		3,500		6,82,520
F. Other Vehicles—				
Upto the end of the previous year			91,407	
Additions during the year			34,722	
G. Fixture and Fittings—				
Upto the end of the previous year			6,13,839	
Additions during the year			68,681	
H. Furniture—				
Upto the end of the previous year		1,11,650		
Additions during the year		28,503		
I. Plant and Machinery—				
Upto the end of the previous year		6,02,282		
Additions during the year		48,633		
J. Tools and Implements—				
Upto the end of the previous year		2,62,985		
Additions during the year		20,568		
				6,50,915
Investment Accounts—				
(a) Depreciation Reserve Fund		16,84,860		
(b) Security Deposit		1,66,579		
(c) Provision for Interest on investment of Depreciation Reserve Fund.		86,261		
				19,37,700
Prepaid expenses				21,300
Stock in hand (valued at cost)				14,68,295*
Sundry Debtors—				
(A) Amount due from conductors on account of short collection.		15,906		
Less Provision for bad and doubtful debts.		10,316		
(B) Amount due from charterers of buses			5,590	
(C) Amount due from receiving cashiers			23,273	
(D) Others			10,136	
			1,23,670	
				1,62,669

APPENDIX VI—contd.

Balance Sheet of the State Transport Service in Calcutta and surrounding areas as on 31st March, 1953—contd.

Capital and Liabilities		Property and Assets	
Ra.	Ra.	Ra.	Ra.
		Cheques and cash in hand—	
		(a) Pre-audit cheques	8,02,116
		(b) Cash in hand and other balance—	
		(i) Unremitted revenue	21,168
		(ii) Undisbursed salary and wages	65,805
		(iii) Other cash	36,555
			<u>9,25,644</u>
		Profit and Loss Account—	
		Loss up to the end of the previous year	42,11,895
		Add Loss during the year	25,06,270
			<u>67,18,165</u>
			<u>2,89,78,018</u>
		Provisions—	
(A) For interest on capital	12,00,963		
(B) For contribution for pensionary charges	12,00,963		
			<u>2,89,78,018</u>

* Differs from the closing stock as shown in the Store Accounts by Rs. 2,379 due to non-inclusion of values of stationery article (Rs. 2,346) and 'uniform and liveries' (Rs. 33).

CALCUTTA,

S. DUTT,

Director of Administration and Accounts,
Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,
Director General of Transportation,
Government of West Bengal.

The 23rd February, 1954.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and Balance Sheet. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Report and Comments I certify, as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA, }
The 13th July, 1955. }

B. BURMAN,
Assistant Accounts Officer,
West Bengal.

AUDIT COMMENTS.

1. A comparative statement showing the figures of receipts, expenditure and net loss for the three consecutive years, viz. 1950-51, 1951-52 and 1952-53 is given below :—

	Receipts-	Expenditure.	Net Loss
	Rs.	Rs.	Rs.
1950-51	41,68,315	56,57,189	14,88,874
1951-52	48,37,026	70,42,011	22,04,985
1952-53	69,48,430	94,54,700	25,06,270

2. The Revenue Account for the year 1952-53 shows a net deficit of Rs. 25,06,270 as against a net deficit of Rs. 22,04,985 in 1951-52 and of Rs. 14,88,874 in 1950-51. The following tabular statement compiled on the basis of the figures appearing in the Revenue Account, gives at a glance the efficiency of working as also the factors contributing to the gradual increase in loss :—

	1950-51	1951-52	1952-53
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Earning per bus mile	0 13 5	0 13 11	0 15 4
Cost per bus mile—			
(i) Operational Expenses—			
Establishment	0 4 6	0 5 3	0 6 3
Petrol and oil	0 5 10	0 4 7	0 3 8
Tyres and tubes	0 0 7	0 0 8	0 1 1
Miscellaneous expenses	0 0 10	0 1 0	0 1 10
(ii) Repairs and Maintenance	0 1 9	0 2 11	0 3 7
(iii) Fixed Expenditure—			
Administrative charges	0 0 10	0 0 10	0 0 9
Depreciation	0 2 8	0 3 5	0 3 8
Interest on capital	0 1 0	0 1 3	0 1 9
	1 2 0	1 3 11	1 6 7
Net Loss per bus mile	0 4 7	0 6 0	0 7 3

AUDIT COMMENTS—contd.

Revenue Account.

3. Depreciation chargeable in the Revenue Account on account of State Buses comes to Rs. 16,28,189-9-5 as against Rs. 12,05,285-9-5 actually charged. Thus, there was an undercharge of Rs. 4,23,904 on this account. This difference is stated to be due to providing for depreciation of diesel buses at the rate of 10 per cent instead of at the approved rate of 20 per cent on the original book value of the assets.

4. A total sum of Rs. 1,64,709-1-0 is payable to the Communication and Works Department of the State Government on account of rent for the land at 1, Hastings Street, Calcutta for the period from the 30th July 1948 to the 31st March 1951. If account had been taken of this liability, as it should have been, the loss in the Profit and Loss Account would have increased *pro tanto*.

5. The total amount overdrawn from the Public Exchequer on Revenue account stood at Rs. 34,56,127 on the 31st March 1953. But no interest on this overdrawal was charged in the Revenue account although credit was taken for interest on "Depreciation Reserve Fund" created by overdrawal from the Public Exchequer.

Road tax, registration charges, etc.

6. A test-check of the road tax payments revealed that the following amounts were drawn in one year, but paid in the subsequent year. No provision was, however, made in the *pro forma* Revenue account on account of outstanding road taxes:—

Contingent Bill No. and Date and Date of drawal	Amount drawn.			Date of payment.	Amount paid.			Remarks.	
	Rs.	A.	P.		Rs.	A.	P.		
(a) 393/411 (31-3-52)	1,73,072	8	0	16-4-52	90,045	0	0	} No provision was made in the Revenue Account for 1951-52 for the outstanding liability on account of road tax.	
				26-6-52	88,027	8	0		
(b) 21/23, dt. 5/51 (15-6-51)	27,027	0	0	15-5-52	2,670	0	0		
				19-6-52	558	11	0		
				15-7-52	381	0	0		
				19-9-52	1,335	0	0		
					4,944	11	0		
(c) 91/98, dt. 8/51 (18-8-51)	4,667	8	0	4-4-52	100	0	0		
(d) 295/304, dt. 13-12-52 (16-12-52).	57,709	12	8	6-4-53	1,780	0	0		} No provision made in the Revenue Account for 1952-53 for this outstanding liability.
				6-4-53	73	1	0		
				7-4-53	42	0	0		
				8-4-53	385	0	0		
					2,280	1	0		

AUDIT COMMENTS—concl'd.

7. A sum of Rs. 800 being the amount stolen from the Belghoria Depot has been written off in the Revenue Account. Orders of Government sanctioning the write-off were not forthcoming.

8. No provision has been made for Leave and Pensionary charges in respect of the permanent officials serving in the Directorate.

Balance Sheet.

9. (i) Sundry Creditors for materials supplied Rs. 20,50,303

The amount was not verified by obtaining statements of accounts from the creditors.

(ii) Sundry Debtors—Others Rs. 1,23,670

The above figure includes a sum of Rs. 4,261 which represents the debit balance under 'General Suspense Account', *vide* details given below :—

	Rs.
(A) Cash stolen from C. T. O.	2,905
(B) Funeral expenses of a driver	100
(C) Amount drawn for purchase of controlled goods	1,256
TOTAL.	4,261

The above items do not form part of 'Sundry Debtors' and as such should have been shown separately under proper head (*viz.* Suspense) in the Balance Sheet.

Block Registers of Capital assets.

10. The value of the capitals assets as shown was not susceptible of verification in the absence of proper Block Registers being maintained for the different categories of assets except those for Buses and vehicles. There was no reconciliation of figures between the General Ledger and the Block Registers. Actual position in respect of the registers of these categories is stated below :—

(i) Plant and Machinery—

Purchase during the year not recorded. Depreciation provided for in the Revenue Account also not noted thereon.

(ii) Fixture and Fittings—

The registers in respect of the previous years were not forthcoming. Depreciation provided for in the Revenue Account not noted.

(iii) Land, buildings, sheds, furniture, tools and implement—No Block Registers were made available to audit.

Journal.

11. Neither the entries in the Journal were attested by any officer, nor was there any voucher prepared in support of those entries. In the absence of any journal voucher, it was not possible for audit to see how the figures adjusted by the journal entries were arrived at and whether there was any authority for such adjustment in each individual case.

ACCOUNTS OF THE DAMODAR
(See paragraph 3 of the Review under Grant

DAMODAR VALLEY

I.—Balance Sheet as

Liabilities	To end of 1951-52	During 1952-53	Total	
	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT—				
Power	7,35,18,934	2,73,30,048	10,08,48,982	
Flood Control	1,28,09,233	1,19,46,952	2,47,56,185	
TOTAL .	8,63,28,167	3,92,77,000	12,56,05,167	
WEST BENGAL GOVERN- MENT—				
Power	7,58,50,584	2,48,33,577	10,06,84,161	
Irrigation	4,49,99,056	4,41,22,303	8,91,21,359	
Flood Control	1,29,07,993	1,21,44,120	2,50,52,113	
TOTAL .	13,37,57,633	8,11,00,000	21,48,57,633	
BIHAR GOVERNMENT—				
Power	7,34,00,344	2,99,58,770	10,33,59,114	
Irrigation	24,81,656	10,41,230	35,22,886	
TOTAL .	7,58,82,000	3,10,00,000	10,68,82,000	44,73,44,800
SUNDRY CREDITORS—				
Security Deposit from Contractors.			17,43,026	17,43,026
OTHER CREDITORS—				
(i) Earnest Money Deposit .			3,14,356	
(ii) Rationshop Deposit .			1,11,216	
(iii) Deposit for work done .			9,391	
(iv) Sindri Fertilisers Che- micals Ltd.			1,73,618	
(v) I.S.M. for expr. on Second Dollar Loan.			2,29,540	8,38,121
EMPLOYEES' PROVIDENT FUND.—			25,41,782	
Less Investment			21,00,900	4,40,882
OTHER ITEMS—				
Items adjustable with Government.—				
(i) Pre-Corporation Expenses.			1,82,833	
(ii) Miscellaneous items .			1,221	1,84,054
TOTAL .				45,05,50,883

The Balance Sheet as at 31st March, 1953 has, in my opinion, been properly drawn up the best of the information and explanations given to me and as shown in the books of the The Audit Report will follow.

Calcutta,
dated 9th October, 1954.

P. S. RAU,
Chairman,
Damodar Valley Corporation.
27.9.54.

A. B. GANGULI,
Member,
Damodar Valley Corporation.
27.9.54.

P. P. VARMA,
Member,
Damodar Valley Corporation.
27.9.54.

P. C. ACHARJI,
Dy. Secretary,
Damodar Valley Corporation.
16.9.54.

VALLEY CORPORATION, 1952-53.

No. 42.—Multipurpose River Schemes on page 266.)

CORPORATION.

at 31st March, 1953.

Assets	To end of 1952-53	During 1952-53	Total	
	Rs.	Rs.	Rs.	Rs.
CAPITAL EXPENDITURE—				
Power	21,57,62,235	8,60,47,333	30,18,09,568	
Irrigation	4,64,89,951	3,67,21,941	8,32,11,892	
Flood Control	1,84,70,762	2,60,19,126	4,44,89,888	
TOTAL	28,07,22,948	14,87,88,400	42,95,11,348	42,95,11,348
SUNDRY DEBTORS FOR CURRENT SUPPLIED.				6,04,025
OTHER DEBTORS—				
(i) Motor Car, Cycle and other Advances to employees.			15,118	
(ii) Advances to Port Commissioners.			1,17,589	
(iii) Collector of Customs .			19,36,423	
(iv) Advances to Dy. Controller of Stationery.			12,655	
(v) Advances to D.A.G., I. and S. for cement.			19,34,914	40,16,699
IMPREST AND TEMPORARY ADVANCES TO OTHERS.				66,072
OTHER ITEMS —				
(i) A/cs. with D. A. G., I. and S. for 1st Dollar Loan.			61,041	
(ii) Payments on behalf of Technical Co-operation Administration.			1,20,453	
(iii) Inter-departmental transactions adjustable by Departmental Officers.			49,05,270	
(iv) Miscellaneous Suspense Accounts.			7,565	50,94,329
CASH BALANCE—				
Bank/Treasury			1,12,16,891	
Cash			41,519	1,12,58,410
TOTAL				45,05,50,883

and exhibits a true and correct view of the state of affairs of the Corporation according to Corporation.

COUNTERSIGNED.

N. GOPALAKRISHNAN,
Senior Accounts Officer,
Damodar Valley Corporation.
10.10.53

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

P. C. PADHI,
for Comptroller & Auditor
General of India,
New Delhi, dated 12th
October, 1954.

DAMODAR VALLEY CORPORATION—*contd.*II.—*Capital Account for the year ended 31st March, 1953.*

Particulars	To end of 1951-52	During 1952-53	To end of 1952-53
	Rs.	Rs.	Rs.
1. POWER —			
(a) HYDRO-ELECTRIC GENERATION—			
(i) Direct Expenditure : —			
Tilaiya	19,47,927	24,29,305	43,77,232
Konar	8,59,136	4,31,672	12,90,808
Maithon . . . . .	..	88,143	88,143
Panchet Hill . . . . .	..	68,933	68,933
Direction	5,093	—5,093	..
C. E. C.	14,00,823	—14,00,823	..
TOTAL (i) .	42,12,979	16,12,137	58,25,116
(ii) Share of Common Cost	3,87,79,657	2,69,90,205	6,57,69,862
(iii) Overhead and General Charges :—			
General Administration	9,27,560	6,00,025	15,27,585
Audit Charges	59,644	62,345	1,21,989
Interest	22,65,967	28,19,151	50,85,118
Other Charges	29,42,462	15,20,405	44,62,867
TOTAL (iii) .	61,95,633	50,01,926	1,11,97,559
TOTAL (a) .	4,91,88,269	3,36,04,268	8,27,92,537
(b) THERMAL SCHEMES—GENERATION—			
(i) Direct Expenditure :—			
B. T. P. S.	10,80,95,258	3,18,50,672	13,99,45,930
Direction Charges	1,96,119	—1,96,119	..
C. E. C.	2,29,950	—2,29,950	..
TOTAL (i) .	10,85,21,327	3,14,24,603	13,99,45,930
(ii) Overhead and General Charges :—			
General Administration	24,15,061	5,70,893	29,85,954
Audit Charges	1,55,293	83,159	2,38,452
Interest	58,99,831	40,39,995	99,39,826
Other Charges	76,61,198	10,62,323	87,23,521
TOTAL (ii) .	1,61,31,383	57,56,370	2,18,87,753
TOTAL (b) .	12,46,52,710	3,71,80,973	16,18,33,683
Carried over .	17,38,40,979	7,07,85,241	24,46,26,220

DAMODAR VALLEY CORPORATION—contd.

II.—Capital Account for the year ended 31st March, 1953—contd.

Particulars	To end of 1951-52	During 1952-53	To end of 1952-53
	Rs.	Rs.	Rs.
Brought forward	17,38,40,979	7,07,85,241	24,46,26,220
•			
(c) TRANSMISSION AND DISTRIBUTION—			
(i) Direct Expenditure :—			
T. & D.	3,41,53,986	1,30,26,557	4,71,80,543
Direction Charges	61,966	—61,966	..
C. E. C.	17,250	—17,250	..
TOTAL (i)	3,42,33,202	1,29,47,341	4,71,80,543
(ii) Overhead and General Charges :—			
General Administration	7,63,067	2,43,600	10,06,667
Audit Charges	49,067	31,323	80,390
Interest	18,64,122	14,86,932	33,51,054
Other Charges	24,20,647	5,20,350	29,40,997
TOTAL (ii)	50,96,903	22,82,205	73,79,108
TOTAL (c)	3,93,30,105	1,52,29,546	5,45,59,651
Carried over	21,31,71,084	8,60,14,787	29,91,85,871

DAMODAR VALLEY CORPORATION—contd.

II.—Capital Account for the year ended 31st March, 1953—contd.

Particulars	To end of 1951-52	During 1952-53	To end of 1952-53
	Rs.	Rs.	Rs.
Brought forward	21,31,71,084	8,60,14,787	29,91,85,871
(d) POWER SYSTEM—SINDEI POWER—			
(i) Direct Expenditure	21,965	25,15,969	25,37,934
(ii) Overhead and General Charges :—			
General Administration Charges	490	53,661	54,151
Audit Charges	32	4,292	4,324
Interest	1,197	1,79,063	1,80,260
Other Charges	1,553	1,56,649	1,58,202
TOTAL (d)	25,237	29,09,634	29,34,871
(e) MINING AND ROPEWAY—			
(i) Direct Expenditure	28,78,399	6,94,954	35,73,353
(ii) Overhead and General Charges :—			
General Administration Charges	8,439	67,804	76,243
Audit Charges	543	5,546	6,089
Interest	20,615	2,33,187	2,53,802
Other Charges	26,770	1,95,974	2,22,744
TOTAL (e)	29,34,766	11,97,465	41,32,231
Gross Expenditure on Power	21,61,31,087	9,01,21,886	30,62,52,973
(f) Deduct—Receipts from sale of Power	—3,68,852	—40,74,553	—44,43,405
TOTAL HEAD 1	21,57,62,235	8,60,47,333	30,18,09,568
Carried over	21,57,62,235	8,60,47,333	30,18,09,568

DAMODAR VALLEY CORPORATION—contd.
II.—Capital Account for the year ended 31st March, 1953—contd.

Particulars	To end of 1951-52	During 1952-53	To end of 1952-53
	Rs.	Rs.	Rs.
Brought forward	21,57,62,235	8,60,47,333	30,18,09,568
2. IRRIGATION—			
(a) DURGAPUR BARRAGE AND CANALS—			
(i) Direct Expenditure	1,32,41,201	1,16,30,947	2,48,72,148
(ii) Overhead and General Charges :—			
General Administration Charges	2,95,299	2,35,385	5,30,684
Audit Charges	18,988	23,391	42,379
Interest	7,21,395	10,45,179	17,66,574
Other Charges	9,36,764	6,13,640	15,50,404
TOTAL (a)	1,52,13,647	1,35,48,542	2,87,62,189
(b) IRRIGATION IN UPPER VALLEY—			
(i) Direct Expenditure	28,563	4,269	32,832
(ii) Overhead and General Charges :—			
General Administration Charges	637	64	701
Audit Charges	41	15	56
Interest	1,556	776	2,332
Other Charges	2,021	26	2,047
TOTAL (b)	32,818	5,150	37,968
(c) SHARE OF COMMON EXPENDITURE—			
(i) Direct Expenditure	2,71,92,775	1,98,59,857	4,70,52,632
(ii) Overhead and General Charges :—			
General Administration Charges	0,06,439	3,97,499	10,03,938
Audit Charges	38,995	41,177	80,172
Interest	14,81,491	18,60,478	33,41,969
Other Charges	19,23,786	10,09,238	29,33,024
TOTAL (c)	3,12,43,486	2,31,68,249	5,44,11,735
TOTAL HEAD 2	4,64,89,951	3,67,21,941	8,32,11,892
Carried over	26,22,52,186	12,27,69,274	38,50,21,460

DAMODAR VALLEY CORPORATION—*contd.*II.—*Capital Account for the year ended 31st March, 1953—concl'd.*

Particulars	To end of 1951-52	During 1952-53	To end of 1952-53
	Rs.	Rs.	Rs.
Brought forward .	26,22,52,186	12,27,69,274	38,50,21,460
3. FLOOD CONTROL—			
(i) Share of Common Expenditure .	1,60,76,032	2,23,96,665	3,84,72,697
(ii) Overhead and General Charges :—			
General Administration Charges .	3,58,520	4,62,352	8,20,872
Audit Charges	23,053	42,501	65,554
Interest	8,75,840	18,56,730	27,32,570
Other Charges	11,37,317	12,60,878	23,98,195
TOTAL HEAD 3 .	1,84,70,762	2,60,19,126	4,44,89,888
GRAND TOTAL .	28,07,22,948	14,87,88,400	42,95,11,348

N. GOPALAKRISHNAN,

Senior Accounts Officer,

DAMODAR VALLEY CORPORATION,

10-10-53.

DAMODAR VALLEY CORPORATION—*contd.*IIA.—*Capital Account for the year ended 31st March, 1953—Allocation.*

Particulars	To end of 1951-52	During 1952-53	To end of 1952-53
	Rs.	Rs.	Rs.
POWER—			
Central Government	7,19,20,745	2,86,82,444	10,06,03,189
West Bengal Government	7,19,20,745	2,86,82,445	10,06,03,190
Bihar Government	7,19,20,745	2,86,82,444	10,06,03,189
TOTAL	21,57,62,235	8,60,47,333	30,18,09,568
IRRIGATION—			
West Bengal Government	4,44,00,421	3,58,47,371	8,02,47,792
Bihar Government	20,89,530	8,74,570	29,64,100
TOTAL	4,64,89,951	3,67,21,941	8,32,11,892
FLOOD CONTROL—			
Central Government	92,35,381	1,30,09,563	2,22,44,944
West Bengal Government	92,35,381	1,30,09,563	2,22,44,944
TOTAL	1,84,70,762	2,60,19,126	4,44,89,888
GRAND TOTAL	28,07,22,948	14,87,88,400	42,95,11,348

N. GOPALAKRISHNAN,
Senior Accounts Officer,
DAMODAR VALLEY CORPORATION,
10-10-53.

DAMODAR VALLEY CORPORATION—*contd.*

IV.—Statement of Overhead and General Expenses for the year ending 31st March, 1953 and their Allocation.

Expenses	During 1952-53	Total
	Rs.	Rs.
(a) GENERAL ADMINISTRATION EXPENSES—		
(1) Corporation Expenses	2,05,545	
(2) Secretary's Office	5,98,218	
(3) Board of Consultants	46,081	
(4) Chief Engineer	6,98,788	
(5) Finance Branch	1,23,179	
(6) Central Accounts Office	2,98,303	
(7) Personnel Branch	1,65,412	
(8) Information Branch	1,08,932	
(9) Estate Branch	17,072	
(10) Health and Safety Branch	50,480	
(11) Contribution to Employees' Provident Fund	3,19,233	
TOTAL (a)		26,31,283
(b) STORES AND WORKSHOPS—		
(1) Store Depot, Calcutta	—3,09,052	
(2) Brick Manufacture	—2,739	
(3) Timber Workshop	92,767	
(4) Central Workshop :—		
(i) Fabrication shop	1,80,104	
(ii) Heavy Repairs Workshop	28,99,075	
TOTAL (b)		28,60,155
(c) GENERAL DEVELOPMENT—		
(1) Land Reclamation and Soil Conservation	18,78,314	
(2) Use of Land	2,48,877	
(3) Land Acquisition and Resettlement	3,60,597	
(4) Agricultural Development	2,69,379	
(5) Industrial Development	72,551	
(6) Experimental and Research	2,58,575	
(7) Public Health and Sanitation	41,428	
(8) Economic and Social Welfare	448	
(9) Headquarters Construction	—10,908	
TOTAL (c)		31,19,171
Carried over		86,10,609

DAMODAR VALLEY CORPORATION—*contd.*IV.—*Statement of Overhead and General Expenses for the year ending 31st March, 1953 and their Allocation—concl'd.*

Expenses	During 1952-53	Total
	Rs.	Rs.
Brought forward		86,10,600
(d) OTHER GENERAL CHARGES—		
(1) Interest	1,35,21,491	
(2) Audit Charges	2,93,749	
TOTAL (d)		1,38,15,240
(e) ESTABLISHMENT AND OTHER CHARGES ALLO- CABLE TO PROJECTS—		
(1) Director of Engineering	13,74,673	
(2) Drilling Engineer	—3,45,462	
(3) Chief Surveyor	74,019	
(4) Purchase Branch	—6,09,914	
(5) Construction Power Division	—35,568	
(6) Model Research	22	
(7) Meteorological Section	—97,613	
TOTAL (e)		3,60,157
GRAND TOTAL		2,27,86,006
ALLOCATION.		
	Rs.	
POWER	1,39,36,677	
IRRIGATION	52,26,868	
FLOOD CONTROL	36,22,461	
	2,27,86,006	

N. GOPALAKRISHNAN,
Senior Accounts Officer,
DAMODAR VALLEY CORPORATION,
10-10-53.

DAMODAR VALLEY CORPORATION—*contd.*

V.—Statement showing the amounts of the Capital provided by the Participating Governments and the actual expenditure incurred up to the end of March, 1953.

Particulars	CAPITAL PROVIDED				CAPITAL EXPENDITURE				UNSPENT BALANCE
	To end of 1951-52		During 1952-53		To end of 1951-52		During 1952-53		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT—									
Power	7,35,18,934	2,73,30,048	10,08,48,982	7,19,20,745	2,86,82,444	10,06,08,189			
Flood Control	1,28,09,233	1,19,46,952	2,47,56,186	92,35,381	1,30,09,563	2,22,44,944			
TOTAL	8,63,28,167	3,92,77,000	12,56,05,167	8,11,56,126	4,16,92,007	12,28,48,133			27,57,084
WEST BENGAL GOVERNMENT—									
Power	7,58,50,584	2,48,33,577	10,06,84,161	7,19,20,745	2,86,82,445	10,06,08,190			
Irrigation	4,49,99,056	4,41,22,303	8,91,21,359	4,44,00,421	3,58,47,371	8,02,47,792			
Flood Control	1,29,07,993	1,21,44,120	2,50,52,113	92,35,381	1,30,09,563	2,22,44,944			
TOTAL	13,37,57,633	8,11,00,000	21,48,57,633	12,55,56,547	7,75,39,379	20,30,95,926			1,17,61,707
BIHAR GOVERNMENT									
Power	7,34,00,344	2,99,58,770	10,33,59,114	7,19,20,745	2,86,82,444	10,06,08,189			
Irrigation	24,81,656	10,41,230	35,22,886	20,89,530	8,74,570	29,64,100			
TOTAL	7,58,82,000	3,10,00,000	10,68,82,000	7,40,10,275	2,95,57,014	10,35,67,289			33,14,711
GRAND TOTAL	29,59,67,800	15,13,77,000	44,73,44,800	28,07,22,948	14,87,88,400	42,95,11,348			1,78,33,452
ALLOCATION OF CASH BALANCES.									
	Central Government	West Bengal Government	Bihar Government	Total					
	Rs.	Rs.	Rs.	Rs.					
Balance on Capital Account	27,57,034	1,17,61,707	33,14,711	1,78,33,452					
Deduct—Share of deficit on debt head account	18,80,582	31,09,032	15,85,428	65,75,042					
Cash Balance	8,76,452	86,52,675	17,29,283	1,12,58,410					

N. GOPALAKRISHNAN,
Senior Accounts Officer,
DAMODAR VALLEY CORPORATION,
10-10-53.

DAMODAR VALLEY CORPORATION—concl'd.

Account of Capital Advances to the Damodar Valley Corporation.

	Rs.
Amount due from the Corporation on the 1st April, 1952	82,01,086
Amount advanced during 1952-53	8,11,00,000
TOTAL	<u>8,93,01,086</u>
Actual capital outlay debitable to the Government of West Bengal as per Corporation's annual report for 1952-53	<u>7,75,39,379</u>
Balance due on 31st March, 1953	<u>1,17,61,707</u>

R. F. C. and Overseas	609,823-31	1,57,01,097				
Calcutta R.M.	1,423,161-23	2,12,60,271	15,25,09,854			
		<u>10,367,520-9</u>				
(c) Gunnies—	7,951,695 bags		1,43,06,578			1,62,613
Incidental charges—						
Internal		1,44,66,193				
Other Provinces		2,44,015				
Overseas		<u>6,700</u>	1,47,16,908			
Bonus Account—			75,70,846			4,00,76,103
Railway Freight Account—			34,82,914			29,45,84,795
Overhead Charges Account under the Head "63"—			91,51,443			1,44,48,477
Audit Charges Account			1,34,676			
TOTAL			30,90,33,272		TOTAL	30,90,33,272

CALCUTTA ;

The 29th January, 1955.

G. C. MUKHERJEE,
Commercial Accountant.A. K. Sur,
Assistant Controller of Finance
(Accounts).B. K. MALLICK,
Controller of Finance.

APPENDIX VIII—contd.
Pro forma Balance Sheet on the 31st March, 1952.

LIABILITIES .

ASSETS.

Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
	Rs.		Rs.
1. 63—Extra Ordinary Charges	6,23,47,001	1. Net Deposit into the Bank and the Treasuries (Gross Receipts minus total expenditure under 85-A Capital outlay).	6,30,10,490
2. 22—Interest Charges Account	2,76,388	2. Procurement Bonus Account—	
3. Audit Charges Account	8,90,258	Balance as per last account	64,862
4. Suspense Account—		3. Suspense Account—	
A. R. C. P.'s P. L. Account and Cash Credit Account	2,11,13,365	(Exchange Account)	46,39,069
5. Sundry Creditors Account—		C. R.	9,22,333
Other Purchases	79,46,874	4. Advance Account	7,08,697
Government of India and Other Government.	28,27,487	5. Subsidy Account	67,306
Miscellaneous	14,24,901	6. United Bengal Suspense Account—	
6. Outstanding Interest Account	7,155	Balance as per last account	12,77,640
7. Reserve for Bonus Account	87,85,310	7. Sundry Debtors Account—	
8. Excess of Assets over Liabilities Account	22,21,614	Mills and Parties	43,35,794

9. Refund due to Parties Account	39,58,934	Other Governments and Depart- ments.	8,54,998	51,90,792
10. Road Development Fund Account	14,72,107			
11. Profit and Loss Account—		8. Stock in Trade Account		4,00,76,103
Balance as per last Account	1,71,34,375			
Less Loss during the year	<u>1,44,48,477</u>			
	TOTAL		TOTAL	11,59,57,292

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, 1952 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.

<p>CALCUTTA ;</p> <p>The 29th January, 1955.</p>	<p>} }</p>	<p>G. C. MUKHERJEE, <i>Commercial Accountant.</i></p> <p>A. K. SUR, <i>Assistant Controller of Finance (Accounts).</i></p> <p>B. K. MALLICK, <i>Controller of Finance.</i></p>
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(iv) U. P. Government	10,81,122
(v) Miscellaneous Liabilities	2,86,655
7. Security Deposit (Flour Mills)	1,50,000
8. Undivided Bengal Suspense Account	1,48,34,021
9. Excess of Assets over Liabilities	12,97,096
	<u>17,19,61,459</u>
	<u>17,19,61,459</u>

Certified that to the best of our information and belief, the above Balance Sheet and the Trading, Profit and Loss Account for the year ending 31st March 1952, 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 4th February, 1955.

J. N. DUTTA,
Deputy Controller of Finance.

B. K. MALLICK,
Controller of Finance.

Balance Sheet as at the 31st March, 1952.

LIABILITIES.		ASSETS.			
Particulars.	Amount.	Particulars.	Amount.	Amount.	Rs.
1	2	3	4	4	Rs.
1. 63.—Extraordinary charges	74,53,837	1. <i>Net Deposit into the Reserve Bank of India and Treasuries—</i>			
2. 22.—Interest Account	60,716	(Gross Receipts minus Expenditure under 85-A Capital Outlay etc.).		68,36,537	
3. Audit charges	1,04,004	2. C. R.'s Suspense Account			6,60,808
4. Sundry Creditors	19,94,270	3. Stock in Trade			26,39,454
5. Refund due to parties	76,706				
6. <i>Profit and Loss Account—</i>					
Net profit as per Profit and Loss Account	13,46,223				
Less Net Loss up to last account	8,98,957				
	TOTAL			TOTAL	1,01,36,799

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 31st March, 1952 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.

<p>CALCUTTA ;</p> <p><i>The 21st January, 1955.</i></p>	<p>G. C. MUKHERJEE, <i>Commercial Accountant.</i></p> <p>A. K. SUR, <i>Assistant Controller of Finance</i> <i>(Accounts).</i></p> <p>B. K. MALLICK, <i>Controller of Finance.</i></p>
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Explanatory Memorandum Relating to Stock, Trading and Profit and Loss Accounts 1951-52.

1. The money values shown against (a) purchases and (b) Incidental charges (*i.e.*, handling, transport and other charges) on the debit side of the account include not only the amounts paid but also the amounts payable on account of supplies and services received during the period of account.

2. Railway freight represents the amounts actually adjusted in the books of the Accountant General during the year of account.

3. The 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.

4. 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 p.c. on total expenditure.

5. The figures shown against "Sales" on the credit side of the account include amounts realisable on account of transactions during the period of account.

6. The opening and closing stocks have been valued on the principle of average cost of procurement or sale price whichever is lower.

Explanatory Memorandum Relating to the Balance Sheet.

Item No. 6(Rice and paddy) on the Assets side (*viz.*, 'Undivided Bengal Suspense Account') represents the value of foodgrains supplied by West Bengal Government against amount deposited by wholesale traders and mill owners prior to the partition.

Item 8 on the liabilities side and item 5 on the assets side of the Balance Sheet of Wheat and Wheat products (*viz.*, 'Undivided Bengal Suspense Account') represent realisation of preparation 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 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 4(Wheat) on the liabilities side represent amounts payable to the Imperial Bank of India as interest on Cash Credit advances.

4. Item 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) and item 9 (Wheat and wheat products) represent 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. 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

(Sugar) and item No. 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.

I have examined the foregoing Accounts and Balance Sheets of the State Trading Operations in Rice and Paddy, Wheat and wheat products and sugar. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit comments, I certify, as a result of my audit, that in my opinion these accounts and Balance Sheets are properly drawn up so as to exhibit a true and fair view of the State of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA ;
The 7th March, 1955. }

M. PREMKUMAR,
Assistant Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

1. A system of continuous verification of stocks by verifiers under the administrative control of the Controller of Finance was, however, introduced with effect from 15th November, 1948. Under this system the verification of the several godowns is taken up in rotation. Two rounds of verification have been completed in all units and the third round has been completed in most of the units.

It is desirable that the verification should be so programmed that one full round of the godowns is completed once in 12 months.

2. The assets shown in the Balance sheets do not include outlay on buildings, equipments, etc. Government had decided that a complete list of such fixed assets should be appended to the Balance sheets. This has not been done.

3. Interest on total capital outlay and depreciation on fixed assets have not been taken into account, under orders of Government in the Trading and Profit and Loss accounts. Had these been taken into account, the resultant loss would have been greater than that shown in these accounts.

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 food stuffs at reduced rates, and
- (iii) accident, theft, fraud, etc.

The shortages shown in the accounts still remain to be formally written off by Government.

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 only ignoring incidental charges incurred thereon.

6. The total figures of cash sales and book adjustments—as per Departmental books have been taken pending reconciliation of the same with the figures in the books of the Audit Office.

EXPLANATORY NOTES.

(i) Rice and paddy.

1. There was a net loss of Rs. 1,44,48,477 in 1951-52 against a net profit of Rs. 1,66,847 in the previous year. The loss was mainly due to the higher cost of procurement both external and internal and payment of bonus to growers.

(ii) Wheat and wheat products.

1. There was a net loss of Rs. 2,61,01,988 for the year as against Rs. 90,41,171 for the year 1950-51. The appreciable increase in the loss during the year was mainly due to the procurement price being higher than that in the previous year, and the sale of a major portion of wheat at the prevailing rate for which no subsidy was received from the Government of India.

2. The quantity stored during 1951-52 was higher than that in the previous year and the percentage of sales to the quantity stored was much less, *i. e.*, only 86.66 against 97.4 of last year. The quantity of Closing Stock was as much as 12.76 per cent. of quantity stored in place of 2.1 per cent. in 1950-51.

3. The storage and transit shortage of Atta was 2.62 per cent. against 1.43 per cent. in the previous year.

(iii) Sugar.

There was a net profit of Rs. 13,46,223 in 1951-52 against a net loss of Rs. 6, 47,433 in 1950-51. Decrease in incidental and overhead charges chiefly contributes to the profit during 1951-52.

APPENDIX VIII—contd.

Stock Account of Government Stores (General) under the Director of Rationing and distribution for the year 1953-54.

Particulars.	Opening stock as on 1st April, 1953.		Net supply.		Total of Column 2 and 3		Results of stock verification.		Verified stock as on 31st March, 1954.		Difference in value due to fluctuations of rates. Deficit(—) Excess(+).			
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.				
1	2		3		4		5		6		7	8		
	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.	Quantity.	Valuation.		
Rice 'A'	366	9,660	17,706	4,64,783	18,074	4,74,443	16,957	4,45,389	—40	—1,150	1,077	30,964	(+)	3,060
Rice 'B'	51,595	9,02,912	1,148,132	2,00,92,310	1,199,727	2,09,95,222	1,139,573	1,99,42,527	—5,352	—93,660	54,602	9,59,035	..	..
Cal-me.	..	..	281,468	63,33,030	261,468	63,33,030	280,185	63,04,163	—1,283	—28,867	..	..	..	..
Economic Rice	..	..	84	2,100	84	2,100	74	1,850	..	..	10	250	..	..
Paddy	18	214	472	5,605	490	5,819	455	5,403	—2	—24	33	392	..	..
Wheat	29,521	5,53,519	539,092	1,01,07,975	568,613	1,06,61,494	565,885	1,06,10,160	—2,697	—50,569	31	581	(—)	184
Atta	5,791	1,19,439	94,923	19,57,787	100,714	20,77,228	100,365	20,70,028	—346	—7,136	3	62	..	..
Gramdal	..	..	1,267	25,340	1,267	25,340	1,248	24,960	—19	—380	..	..	..	..
Sugar	2,250	67,500	—34	—1,020	2,216	66,480	2,205	66,150	—11	—330	..	..	..	..
Sujee	2	65	—2	—65	..	..	..	..	..	..	..	..	..	..
TOTAL	..	16,53,309	..	3,89,87,845	..	4,06,41,154	..	3,94,70,630	..	—1,82,116	..	9,91,264	(+)	2,876

CALCUTTA;

S. MUNSHI,

Accountant, Government
Stores.

J. BURMAN

Superintendent, Government
Stores.

H. M. MUKHERJEE,

Assistant Chief Accounting
Officer(I) (Rationing).

S. K. DAS GUPTA,

Chief Accounting Officer
(Rationing).

The 24th September, 1954.

STATEMENT A

Statement showing disposal of deteriorated stock withdrawn from Government Stores (General).

Commodity.	Quantity.	Value at retail rate.		Value at reduced rate.		Difference (Loss).		REMARKS
		M. S. C.	Rs. A. P.	Rs. A. P.	Rs. A. P.			
Rice 'B'	15 21 10	271 15 6	Nil.	271 15 6	Destroyed.			
Wheat	31 17 12	589 9 3	„	589 9 3	Do.			
Sujee	1 37 8	62 15 6	„	62 15 6	Do.			
Rice 'B'	2 8 4	38 9 9	4 6 9	34 3 0	Disposed of at reduced rate.			
Wheat	6 19 1	121 7 0	38 13 9	82 9 3	Do.			
TOTAL		1,084 9 0	43 4 6	1,041 4 6				

Deteriorated stock awaiting disposal on 31st March 1954.

Commodity.	Quantity.	Value at retail rate.	
		M. S. C.	Rs. A. P.
Rice	11 22 14½	202 8 3	
Atta	0 2 12	1 6 9	
Flour	0 11 0	6 8 6	
Wheat	22 29 14	426 8 3	
Sugar	5 20 0	165 0 0	
TOTAL		801 15 9	

N.B.—21 Mds. of Rice Calme has been valued at the rate of Rice 'B' as the former classification was abandoned.

Explanatory note on the Stock Account of Government Stores (General) for the year 1953-54.

1. The closing stock shown in Col. 7 represents the physical stock as verified at the close of 31st March, 1954.

2. The opening and closing stocks as shown in Cols. 2 and 7 have been evaluated at retail rates prevailing on 31st March, 1953 and 31st March, 1954 respectively. The excess (Rs. 2,876) shown in Col. 8 is the result of fluctuation in price of Rice 'A' and sale of 42 mds. of Wheat at subsidised rate during the year.

Explanatory note on the Stock Account of Government Stores (General) for the year 1953-54—contd.

3. Shortages indicated in Col. 6 have been valued at retail rates prevailing on 31st March, 1954. But for assessment of liability, shortages detected from time to time during the year have been valued at the retail rates prevailing on the material dates of verification and the result is as follows :—

	Rs.
(a) Value of shortage within the permissible limit of handling loss	1,72,187
(b) Amount charged for recoveries in respect of commodities	10,500
(c) Value of loss of commodities due to burglary as reported by C.C.M. (S. & O.)	67
TOTAL	1,82,754

The over-all shortage due to handling loss of commodities in general, has, it will be observed from figures below, decreased gradually since 1951-52 :—

Year.	Rice 'A'	Rice 'B'	Atta	Wheat	Sugar	Gramdal.
	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.
1951-52 . . . . .	.42	.66	.53	.605	.68	
1952-53 . . . . .	.32	.47	.34	.48	.60	
1953-54 . . . . .	.24	.47	.34	.48	.5	1.5

4. The total amount charged for recovery is as follows :—

	Rs.
Due to shortage in commodities	10,500
Due to shortage in cash	3,743
Due to shortage in containers	3,488
TOTAL	17,731

Out of the total assessment of Rs. 17,731 a total sum of Rs. 3,746 has been realised and credited to Government during 1953-54 and a net amount of Rs. 624 adjusted through supplementary liability statements leaving a balance of Rs. 13,361 on 31st March, 1954.

5. The net supply appearing in Col. 3 of the Stock Account has been arrived at after deducting the commodities withdrawn from Government Stores *including* the stock declared deteriorated by the Inspection Directorate.

The total value of deteriorated commodities either disposed of at reduced rates or destroyed during the year from the stores is Rs. 1,085. Loss on this account is Rs. 1,041 (*vide* statement 'A' on Page-364).

AUDIT CERTIFICATE.

The Stores Accounts of Government Stores (General) under the Director of Rationing and Distribution, Calcutta for the year 1953-54 were test-audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me subject to the remarks contained in the Audit Comments.

CALCUTTA ;
The 16th November, 1954. }

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

AUDIT COMMENTS.

It was seen that while the shortages which occurred in course of handling were, in the case of all commodities within 1 per cent. of the quantities sold the shortages in Gram Dal—a non-rationed commodity were 1·5 per cent. Of this, shortages up to 5 per cent. were allowed as handling loss—but there was no Government order authorising such allowances. Government orders in this respect are, therefore, awaited.

* Formal orders writing off the loss of Rs. 1,72,187 on account of shortages within permissible limits as shown in clause 3(a), have not been issued.

3. Besides the loss of Rs. 1,041 on account of deteriorated commodities as stated in clause 5 of the explanatory notes—commodities worth about Rs. 802 were also declared to have been deteriorated and withdrawn from sale. They were awaiting disposal at the end of the year. The circumstances under which these commodities deteriorated need be investigated and the responsibility for the loss fixed.

4. Recovery of the amount of Rs. 13,361 from the employees concerned as stated in clause 4 of the explanatory notes need be pointed out to audit.

APPENDIX VIII—contd.

Stock Account of Government Employees' (Police) Stores under the Director of Rationing and distribution for the year 1953-54.

Commodity.	Opening balance as on 1st April, 1953.		Receipts.		Sales.		Loss on account of subsidy allowed.		Profit on account of retail sale.		Results of stock verification.		Verified stock as on 31st March, 1954.		Difference in value due to fluctuation of rates as well as rounding up the figures.		REMARKS
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Excess.	Shortage.	
1	2	3	4	5	6	7	8	9	10								
Rice 'A'/Calay	22	556	299	7,550	305	7,998	..	308	(-)	1	23	15	420	32	..		
Rice 'B'/Calco.	1,002	16,784	28,242	4,73,054	27,750	2,97,509	1,67,298	..	(-)	134	2,245	1,360	22,780	..	6		
Rice/Calme. . . . .	..	..	27	587	27	595	..	20	..	..	..	..	..	..	12		
Atta	1,570	31,400	16,709	3,34,180	18,189	1,83,308	1,80,475	..	(-)	90	1,800	..	..	3	..		
Wheat	370	6,753	33,557	6,12,415	33,762	3,44,925	2,71,233	..	(-)	165	3,011	..	..	1	..		
Sugar	9	266	24	710	33	658	315	..	..	..	..	..	..	..	3		
Gram Dal . . . . .	..	..	..	29	..	30	..	1	..	..	..	..	..	..	..
Value of sweeping . . . . .	..	..	..	..	..	81	(-)	1,221	..	..	..	..	..	..	..
Excess amount realised due to fractional sales	..	..	..	..	..	1,140	..	..	..	..	..	..	..	..	..
TOTAL		55,759		14,23,525		8,86,244	6,18,100	329		7,084			23,200	36	21		

CALCUTTA :

The 22nd November, 1954.

S. P. CHUCKERVERTI,
Superintendent, Government Employees'
Stores.H. M. MUKHERJEE,
Assistant Chief Accounting
Officer (I) (Rationing)S. K. DAS GUPTA,
Chief Accounting Officer (Rationing).

EXPLANATORY NOTES ON THE STOCK ACCOUNT OF GOVERNMENT EMPLOYEES' (POLICE) STORES FOR THE YEAR 1953-54.

1. The net shortage as shown in Col. 7 of the account has been valued at the permit (*i.e.* wholesale) rates prevalent on 31st March 1954. Physical verification of stocks in each store was however conducted from time to time during the year and the shortages detected on each occasion were valued for assessment of liability at the prevailing retail rates. Value of the shortages on account of commodities thus arrived at amounted to Rs. 7,327 out of which :—

(a) Shortages within the allowable limits of handling losses amounted to .	Rs. 6,897
(b) Shortages beyond the prescribed limit of handling losses and charges for recovery from the store personnel amounted to	430

2. Total liabilities assessed for recovery from the store personnel during the year are as follows :—

(1) On account of cash	Nil.
(2) On account of commodities	430
(3) On account of containers	160
TOTAL	<u>590</u>

Out of Rs. 590 a sum of Rs. 73 has so far been realised and credited to Government.

3. The net loss on account of subsidy is Rs. 6,17,771 which is the difference of the figures shown in Cols. 5 and 6 of the account. This together with the establishment charges amounting to Rs. 1,49,751 has been duly reported to the Finance Department through monthly subsidy statements.

AUDIT CERTIFICATE.

The Stores Accounts of Government Employees' Stores (Police) under the Director of Rationing and Distribution, Calcutta, for the year 1953-54 were test audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments,

CALCUTTA, }
The 18th November, 1954 }

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

AUDIT COMMENTS.

1. A loss of Rs. 4-11 per head was incurred on the sale of foodstuffs to Police personnel from these stores. The corresponding figure for last year is Rs. 6-5.

2. Formal write-off order for the shortage of commodities worth Rs. 6,897 (mentioned in (a) of the explanatory note) is awaited.

3. The recovery from the employees concerned of the amount of Rs. 517 shown in clause 2, being the value of shortage beyond the permissible limit, need be reported to audit.

APPENDIX VIII—contd.

The Store Account of Ration Godown (Calcutta Area) under the Directorate of Rationing and Distribution for the year 1953-54.

Commodity.	Opening Stock on 1st April 1953.	Receipts.		Gains.		Total (2+3+4).		Issues.		Losses.		Total (6+7).		Book Balance on 31st March, 1954.		Closing stock on 31st March, 1954 as per physical verification.	
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Rice (all categories)	83,103	56,31,648	1,836	57,16,587	54,87,238	2,146	54,89,384	2,27,203	2,27,203								
Atta.	17,182	1,56,272	6	1,73,460	1,73,425	35	1,73,460	..	..						
Wheat	1,75,182	25,38,233	2,044	27,15,459	27,12,575	2,884	27,15,459	..	..						
Sugar	1,793	555	14	2,362	2,349	13	2,362	..	..						
Gram Dal	..	9,211	1	9,212	9,193	19	9,212	..	..						
Paddy	..	472	..	472	472	..	472	..	..						

CALCUTTA ;

K. M. DAS, }
 Inspector-in-Charge }
 (Statistics and }
 Accounts). }

S. M. ROY, }
 Deputy Controller of }
 Rationing (Storage }
 and Transport). }

R. L. CHAKRABORTY, }
 Superintendent, }
 (Godown Audit). }

S. K. DAS GUPTA, }
 Chief Accounting Officer, }
 (Directorate of }
 Rationing). }

AUDIT CERTIFICATE.

The Store Account of the Calcutta Area Ration Godowns under the Director of Rationing and Distribution, West Bengal, for the year 1953-54 was test-audited under my supervision and I certify that the account is 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 24th November, 1954. }

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

EXPLANATORY NOTES.

1. As in the Store Account of the preceding year only quantities of receipts issues and balances have been shown in this Account according to the decision of Government communicated in their letter No. 1436-FD/FD/Sectt/12A-98/53. dated 12th February 1954.

2. The receipts shown in Col. 3 of the Account consist of issues from Government Food Depots and Mills including the issues from these sources direct to Government Stores.

3. The issues shown in Col. 6 comprise mainly cash sales to appointment-holders at wholesale rates and partly supplies to Government Stores for sale to consumers at retail rates.

AUDIT COMMENTS.

1. The issues shown in Col. 6 against Atta, include 186 maunds of deteriorated stuff sold to the Milk Commissioner *cum* Administrator, Haringhata, at Rs. 12 per maund, but exclude 326 maunds of condemned stuff sold to Messrs. S. Bishnu & Co., at Rs. 7-5-3 per maund. The loss to Government entailed by these transactions amounted to Rs. 5,619.

2. The issues shown in Col. 6 against Sugar include 1,803 maunds of moist stuff sold at Rs. 16-9-0 per maund and do not take into account 83 maunds of sweepings sold by auction for Rs. 870-7-0. The loss to Government on these transactions amounted to Rs. 25,022.

3. The issues shown in Col. 6 against Gram Dāl include 2,015 maunds off-quality stuff sold at Rs. 10-9-0 per maund. The loss entailed by this transaction including the value of 18 maunds found short at the time of sale amounted to Rs. 19,377.

APPENDIX VIII—*contd.*

STOCK ACCOUNT OF WEST BENGAL GOVERNMENT PRESS STORES UNDER THE DIRECTORATE OF RATIONING AND DISTRIBUTION
FOR THE YEAR 1953-54.

Commodity.	Stock taken over from Superintendent, W. B. G. Press on 1st April 1953. (Opening).		Receipts.		Sales.		Amount realised at concessional rates.		Loss on account of subsidy allowed.		Profit on account of retail sale.		Results of stock verification Shortage (-) Excess (+).		Verified stock as on 31st March 1954.		Difference in value due to fluctuation of rates as well as the rounding up the figures.			
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1	2	3	4	5	6	7	8	9												
Rice 'A' /Calay . . . . .	..	..	22	556	22	583	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rice 'B' /Calco	103	1,725	4,500	75,375	4,337	43,925	28,727	..	..	..	..	..	..	..	..	250	4,188	..	..	..
Rice Calme . . . . .	..	..	8	173	8	179	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Economic Rice	1	24	304	7,372	304	7,607	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Wheat	110	2,008	3,964	70,518	3,963	39,843	32,481	..	..	..	..	..	..	..	..	..	..	..	..	..
Atta . . . . .	..	..	32	640	32	319	319	..	..	..	..	..	..	..	..	..	..	..	..	..
Sugar	6	177	..	..	6	127	57	..	..	..	..	..	..	..	..	..	..	..	..	..
Excess amount realised due to fractional sales.	..	..	..	..	..	30	-30	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	3,934	1,54,634	92,018	61,554	257	493	4,188	30	2	..	..	..	..	..	..	..	..	..	..	..

CALCUTTA;

S. P. CHUCKERVERTI, H. M. MUKHERJEE,
Superintendent Assistant Chief
(G. E. S.). Accounting Officer (I)
(Rationing).

S. K. DAS GUPTA,
Chief Accounting Officer (Rationing).

The 23rd September, 1954.

EXPLANATORY NOTES ON THE STOCK ACCOUNT OF WEST BENGAL GOVERNMENT PRESS STORES FOR THE YEAR 1953-54.

1. The management of 2 Employees Stores attached to the West Bengal Government Press, Alipore was taken over by the Directorate of Rationing and Distribution on 1st April 1953.

2. The net shortage as shown in Col. 7 of the Account has been valued at the permit (*i.e.* wholesale) rates prevalent on 31st March 1954. Physical verification of stocks in each store was however, conducted from time to time during the year and the shortages detected on each occasion were valued for assessment of liability at the prevailing retail rates. Value of the shortages on account of commodities thus arrived at amounted to Rs. 548 out of which :—

	Rs.
(a) The shortages within the allowable limits of handling losses amounted to	494
(b) The shortages beyond the prescribed limit of handling losses and charges for recovery from the shop personnel amounted to	54

3. Total liabilities assessed for recovery from the store personnel during the year are as follows :—

	Rs.
(a) On account of cash	<i>Nil.</i>
(b) On account of commodities	54
(c) On account of containers	2
TOTAL	<u>56</u>

Out of Rs. 56 a sum of 0-10-0 has so far been realised and credited to Government.

4. The net loss on account of subsidy is Rs. 61,297 which is the difference of the figures shown in Cols. 5 and 6 of the Account. This together with the establishment charges amounting to Rs. 10,530 has duly been reported to Finance Department through monthly subsidy statements.

AUDIT CERTIFICATE.

The Store Accounts of West Bengal Government Press under the Directorate of Rationing and Distributions, Calcutta for the year 1953-54, were test-audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA ;
The 12th November, 1954. }

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

AUDIT COMMENTS.

The management of two Employees' Stores attached to the West Bengal Government Press was taken over by the Director of Rationing and Distribution on and from 1st April, 1953. The figures shown as opening balance in the Store Accounts were taken from the report of physical verification conducted on the date of transfer.

2. Formal write-off orders for the shortages in commodities valued at Rs. 494 as in clause 2(a) of the explanatory notes have not been received so far.

3. The information as to the recovery of the loss of Rs. 55-6-0 on account of shortages beyond permissible limit as in clause 3 of the explanatory notes is awaited.

4. The sale of food stuff at subsidised rates accounted for a *per capita* loss of Rs. 5-3-0 per month.

APPENDIX VIII—*contd.*

DEHYDRATED POTATO.

Statement showing stock of dehydrated potatoes on 15th August 1947, its subsequent disposal during the years 1947-48, 1948-49, 1949-50, 1950-51 and 1951-52 and losses thereon.

	Quantity.		Value.		By sales.	Quantity.		Value.	
	Lbs.	Rs.	Lbs.	Rs.		Lbs.	Rs.	Lbs.	Rs.
Stock on 15th August 1947	.	.	.	.	.	.	.	.	.
	8,547,937	8	34,927	2	1947-48	.	27,817		
			1,392,046	0	1948-49	.	5,55,077		
			1,754,878	0	1949-50	.	2,28,543		
				329	1950-51	.	100		
					1951-52	.	Nil.		
Quantity made over to Eastern Pakistan	5,364,531	2	Nil.						
	3,183,406	6	45,76,147						8,11,537
					By shortages	.	1,226	4	
					By Loss	.			37,64,610
	3,183,406	6	45,76,147						45,76,147

Certified that to the best of our information and belief the above statement of Accounts has been drawn up from the records maintained in this office and from the returns and reports of the Departmental Officers concerned and represents correct and true state of affairs.

CALCUTTA ;

G. C. MUKHERJEE,
Commercial Accountant.

A. K. SUR,
Assistant Controller of Finance
(Accounts).

B. K. MALLICK,
Controller of Finance.

The 29th January, 1955.

DEHYDRATED POTATOES.

EXPLANATORY MEMORANDUM.

Dehydrated Potatoes were acquired by the Government of Undivided Bengal and the entire cost of it was adjusted through book transfer against the revenues of that Government. An unconsumed portion of dehydrated potatoes was left over after the partition and was divided between the Governments of West Bengal and East Bengal in a certain ratio. Thus the West Bengal Government inherited a certain stock of dehydrated potatoes for which a Statement of Accounts has been compiled.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Comments, I certify, as a result of my audit, that in my opinion these accounts are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA ;
The 16th May, 1955. }

M. PREMKUMAR,
*Assistant Examiner, Outside Audit,
West Bengal.*

AUDIT COMMENTS.

1. The shortages shown in the statement of Accounts are shortages in storage.

The losses caused by—

- (i) deterioration or destruction of the stocks
- (ii) sale of off-quality stocks at reduced rates and
- (iii) accident, theft, etc.

have not also been shown separately.

The shortages and losses shown in the account still remain to be formally written off by Government.

2. There was a loss of Rs. 37,64,610 on the transactions in connection with Dehydrated Potatoes. It was stated that the article was offered to the public as a subsidiary food but the off-take was not encouraging and that deterioration due to long storage and subsequent disposal at a much lower price in relation to the cost of purchase (which was paid by the Government of Undivided Bengal) was the main cause of the loss.

EXPLANATORY MEMORANDUM RELATING TO TRADING AND PROFIT AND LOSS
ACCOUNT OF IRAQUI DATES.

1. The money values shown against (a) Purchases and (b) Incidental Charges (*i.e.* handling, transport and other charges) on the debit side of the accounts include all amounts payable on account of supplies and services received. All amounts are paid and nothing remains outstanding.

2. Railway freight represents the amounts actually adjusted in the books of the Accountant General.

3. Iraqui Date is out of the schedule of food grains dealt with under State Trading operations. Since Government treated Iraqui Date as a subsidiary food, shares of Overhead and Audit charges have not been taken into account.

4. Payments were made not from the Cash credit account with the Imperial Bank of India but by book transfer in the books of Accountant General, West Bengal—as such no Interest charges have been included.

5. The figures shown against "Sales" on the credit side of the accounts include amounts realisable on account of transactions during the period of account. All amounts have been realised and nothing is outstanding.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts of Iraqui Dates. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Comments, I certify, as a result of my audit, that in my opinion these accounts are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA ;
The 25th May, 1955. }

M. PREMKUMAR,
Assistant Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

1. There was a loss of Rs. 1,01,081 on the transactions in connection with Iraqui Dates. It was stated that Iraqui Dates were offered to the public as a subsidiary food but the off-take thereof was not encouraging. Long storage and subsequent disposal at much lower rates through auctions were the main reasons for the loss.

2. Transit and Godown shortages amounted to 3,467 maunds 5 seers representing roughly 6.5 per cent of the total purchases. These shortages and losses still remain to be formally written off by Government.

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