

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1955-56

AND

THE AUDIT REPORT

1957



सत्यमेव जयते

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IX
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**ERRATA to the Government of West Bengal Appropriation Accounts
for 1955-56 and the Audit Report, 1957.**

Page 5	Para 6—1st line	Delete 'also' appearing after 'savings'
Page 32	Para 31—Heading	Read 'Departmental Account Office for the existing one.'
Page 40	Para 40(v)—2nd sub-para—second line.	Read 'Rs. 3,29'95' for '3,29,94'.
Page 41	Para 41—last line	Read '1947' for '1967'.
Page 48	Last para—3rd line	Read '1936' for '1956'.
Page 53	Review—Para 1—1st line	Read '1,30,58,238' for '1,30,68,238'.
Page 58	Stock Account—Heading	Read (State) for (Provincial).
Page 67	3rd sub-para—3rd line	Read 'Scheduled' for 'schedule of'.
Page 71	Col. 1	Insert "Deduct—Working Expenses below the Major Head XVII, etc."
Page 74	Note below sub-head D. 14	Insert "See paragraph 7 of the Review at the end of the note."
Page 77	Sub-head J. 3—Col. 1	Read "Administrator" for 'Administration'.
Page 80	Para 8—3rd line	Insert 'Institute' after 'Research'.
Page 95	Sub-head A. 1.	Delete the note appearing below the sub-head.
Page 105	Col. 1.	Read 'H. 2-A' for 'A' before 'Maintenance of Government, etc.'.
Page 106	Note below sub-head H. 4(11)	Read 'providing' for 'provision of'.
Page 111	Sub-head G. 1—Col. 4.	Read '-5,900' for '+5,900'.
Page 115	Para 3—last line	Delete '1953 and'.
Page 116	Serial No. 7—Col. 13	Read '+1,516' for '1,516'.
	Serial No. 8—Col. 13	Read '+770' for '770'.
Page 138	Sub-head L(i)	Delete 'and Training Schools'.
	Sub-head L(ii)—2—Col. 4	Read '-100' for '100'.
Page 148	Audit Comments—Paragraph 4—2nd line.	Read 'required' for 'requiried'.
Page 157	Review—Para 2—1st line	Insert '(voted)' after J. 4.
Page 159	2nd line	Read 'are' for 'is'.
	Para 6(ii)—Second line	Read 'was' for 'were'.
	Para 7(iii)—3rd line	Read 'Institutions' for 'Institution'

- Page 183 . Review—Para 10—4th line . . . *Insert 'of' after 'accounting'.*
- Page 185 . Review—Para 12(iv)—Item (f) . . . *Read '(v)' for '(f)'.
and renumber sub-paras (v) and (vi) as
(vi) and (vii) respectively.*
- Page 187 . Serial No. 11—Col. 8 . . . *Read '2,466' for '2, 446'.*
- Page 188 . Serial No. 25—Col. 12 . . . *Insert '9'.*
- Page 192 . Serial No. 65—Col. 7 . . . *Read '34 srs. 6 ch.' for '4 srs. 6 ch.'*
Serial No. 66—Col. 8 . . . *Insert '3,100'.*
- Page 193 . Serial No. 77—Col. 4. . . . *Read '3,136' for '3,316'.*
- Page 194 . Serial No. 85—Col. 1. . . . *Read 'Mesta' for 'Mests'.*
- Page 195 . Serial No. 108—Col. 2 *Read 'Papya' for 'Papys'.*
- Page 207 . Sub-head I. 4—Col. 1 *Insert 'R' below the sub-head.*
- Page 213 . Review Para 10(vi)—3rd line . . . *Substitute 'the' for 'in' appearing after
'was'.*
Review—Para 10(v)—3rd line . . . *Read 'or' for 'on'.*
- Page 214 . Para 10 (viii)—Heading *Read 'and' for 'ond'.*
- Page 221 . Property and Assets *Delete the portion 'as per statement'
appearing in the first entry.*
- Page 222 . Assets Side—with Station Superin- *Read '31' for '51' appearing against it and
tendent. insert '3,690' in the last Col.

Delete the last item with all the figures.*
- Page 225 . Dr. Side—To Rent and Taxes . . . *Delete '20,380' appearing in the inner
Col.*
- Page 225 . Cr. Side—Rental of Meter . . . *Delete '8,114' from the inner Col.
Service Connection Delete '46,766' from the inner Col.
—Miscellaneous Delete '42,512' from the inner Col.*
- Page 226 . Dr. Side—Law Charges *Delete '1,08,800' appearing both in
inner and outer Cols.
Purchase and Electricity Read '1,08,800' in the outer Col.

Insert 'stores' before 'written off'.*
- Page 234 . Certificate—line 4 *Read 'Balances' for 'Balance'.*
- Page 235 . Certificate—line 4 *Read 'Balances' for 'Balance'.*
- Page 246 . Store Account—Heading Cols. *Insert 'Closing' before 'Balance'.*
12—13.
- Page 251 . Item 8—Col. 1 *Read 'Bihydrochloride' for 'Bihydro'.*
- Pages 250, *Insert 'Quantity' in Col. 8 and 'value'
252, 254. in Col. 10.*
- Page 258 . Surrenders or withdrawals, etc. . *Insert 'R. . . . 7,36,476' in Col. 1 below
the entry.*
- Page 262 . Note below sub-head I-8-(ii) . . *Read '9' for '8' and '8' for '9'.*

- Page 264 . Review—Para 2—Second line . . . *Delete 'and' appearing after I-9(v) and read 'and L' after K(iii).*
- Page 267 . Sub-head A. 1—Note . . . *Read '53 and 74' for '52 and 81'.*
- Page 267 . Sub-head A. 2—Note . . . *Read '74' for '81'.*
- Page 267 . Sub-head A. 3—Note . . . *Read '53 and 74' for '52 and 81'.*
- Page 267 . Sub-head A. 4—Note . . . *Read '74' for '81'.*
- Page 267 . Sub-head A. 5.—*Charged*—Note . . . *Read '53,73 and 74' for '52,80 and 81'.*
- Page 267 . Sub-head A. 5.—Voted—Note . . . *Delete '52' and read '58 to 60, 73 and 74' for '58 to 63, 80 and 81'.*
- Page 267 . Sub-head A.6—Note . . . *Read items '10 to 12, 53, 62, 73 and 74' for 'items 10', etc.*
- Page 267 . Sub-head A. 7—Note . . . *Read 'items 13 to 18, 53, 64, 73 and 74, for 'items 12-17', etc.*
- Page 268 . Sub-head A. 8—Note . . . *Read 'items 19 to 31, 53, 61, 63, 65, 68, 73 and 74' for 'items 18-30', etc.*
- Page 268 . Sub-head A. 9—Note . . . *Read 'items 32, 33, 53, 73 and 74' for 'items 31', etc.*
- Page 268 . Sub-head A. 10—Note . . . *Read 'items 34 to 46, 53, 69, 70, 73 and 74' for the existing items.*
- Page 268 . Sub-head A. 11—Note . . . *Read 'items 47-48, 53, 73 and 74' for the existing items.*
- Page 268 . Sub-head A. 12—Note . . . *Read 'items 53, 71, 73 and 74' for the existing items.*
- Page 268 . Sub-head A. 13—Note . . . *Read 'items 53, 72, 73 and 74' for the existing items.*
- Page 268 . Sub-head A. 14—Note . . . *Read '49' for '48'.*
- Page 268 . Sub-head A. 15—Note . . . *Read '53 and 74' for '52 and 81'.*
- Page 268 . Sub-head A. 16—Note . . . *Read 'items 50, 53, 73 and 74, for the existing items.*
- Page 269 . Sub-head A. 17—Note . . . *Read '53, 73, and 74' for '52, 80 and 81'.*
- Page 269 . Sub-head A. 18—Note . . . *Read 'items 51, 52, 53, 73 and 74' for the existing items.*
- Page 269 . Sub-head B—Voted—Note . . . *Read '75 to 127' for '82 to 116'.*
- Page 269 . Sub-head C—Note . . . *Read '128—130' for '117—119'.*
- Page 272 . Review—Para 3.—Serial No. 13—Col. 5. *Read '1,31,405(c)' for '1,11,010'.*
- Page 273 . Serial No. 16—Col. 5 . . . *Read '47,64,905(c)' for '1,74,207'.*
- Page 273 . Serial No. 25—Col. 5 . . . *Read '6,50,787(c)' for '2,69,627'.*
- Page 273 . Serial No. 27—Col. 5 . . . *Read '2,63,659(c)' for '2,49,714'.*
- Page 273 . Serial No. 28—Col. 5 . . . *Read '1,39,811(c)' for '35,808'.*
- Page 273 . Serial No. 29—Col. 5 . . . *Read '7,30,758(c)' for '3,00,252'.*

- Page 274 . Total—Col. 5 *Read ' 5,70,04,357(c) ' for ' 5,14,63,650 '.*
Insert the following as footnote (c) below para 3 :—
 (c) Upto 1954-55 expenditure on the work was shown in the Annexure under Original Works.—Buildings.
- Page 282 . Item No. 40 *Insert ' 54 ' in Col. 8 and '+54 ' in Col. 9.*
- Page 301 . Sub-head J(1)—Col. 1 *Delete ' Payments ' appearing below the sub-head.*
- Page 307 . Note below sub-head I. 3 *Read ' Larger ' for ' Longer '.*
- Page 310 . Para 6—last line *Read ' is under ' for ' needs '.*
- Page 316 . Heading *Insert " See also the Audit Report " below Grant No. 40, etc.*
- Page 328 . Sub-head C(ii)—Voted—Col. 4 *Insert the following note :—*
 ' Mainly due to larger adjustment of expenditure on (i) purchase of food-stuff (Rs. 7 lakhs), (ii) rent of hired buildings (Rs. 7 lakhs) and (iii) transport charges for dispersal of displaced persons (Rs. 2 Lakhs) than anticipated.
- Page 343 . Sub-head W.(i) *Read ' Development ' for ' evelopment '.*
- Page 347 . Para 4 *Read ' 1,31,828 ' for ' 1,31,128 ' appearing against 2. Bharatpur.*
- Page 355 . Col. 1 *Insert " Working Expenses " below Total XLVI-A, etc.*
- Page 356 . Sub-head T(e) Tools and Imple- *Insert the following below the sub-
 ments. head :—*
 Col. 4.—See paragraph 2 of the Review.
- Page 361 . Para 6(v)—last line *Read ' blocking ' for ' locking '.*
- Page 362 . Heading *Read ' Review ' for ' Reniew '.*
 Para 7(1)—Penultimate line *Read ' is ' for ' in '.*
 Para 7(ii)(c)—1st line *Read ' amounts ' for ' amount '.*
- Page 363 . Para 7(ii) (d) (vi)— *Read ' includes ' for ' include '.*
 2nd sub-para first line.
- Page 367 . Para 8(ii)(a)—Item 2 *Read ' valuations ' for ' valuation '.*
 Para 8(ii)(f)—last line *Read ' were ' for ' was '.*
- Page 370 . Certificate—1st line *Read ' substantially ' for ' substantially '.*
- Page 373 . Item No. 10—Col. 2 *Read ' Capital ' for ' Capi l '.*

- Page 374 . Liabilities Side—Contractors' Security Deposit. *Read '69,403' for '69,400'.*
- Asset Side—
Building—
- Balance brought forward . . . *Read '33,58,266' for '34,58,266'.*
- Page 376 . Assets Side—
- Suspense Account . . . *Substitute 'payments pending adjustment' for 'Account'.*
- Page 380 . Item No. 8—Col. 1. . . . *Read '80' for '08'.*
- Page 385 . Additions during the year . . . *Read '8,11,471' in Col. 6 instead of in Col. 7.*
- Page 388 . Brought forward—Col. 3 . . . *Read '3,62,83,456' for '3,62,03,856'.*
- Prepaid Expenses . . . *Read '8,900' in Col. 6 instead of in Col. 5.*
- Page 390 . Revenue Account ending March, 1950—
- Pay and Allowances of Establishment—Col. 2. *Read '6,251-11-0' for '6,251-1-0'.*
- Insert Dr. and Cr. at the left hand and right hand tops.*
- Page 391 . *Insert Dr. and Cr. at the left hand and right hand tops.*
- Page 402 . Heading *Insert 'See also the Audit Report' below Grant No. 50, etc.*
- Page 404 . Note below sub-head A(i)(b) . . . *Read '3—186' for '3 and 187'.*
- Page 407 . Item 6—Col. 2 *Read '1,00,000' for '1,00,00.'*
- Page 421 . Item 161—Col. 8 *The figure should be 2,99,992.*
- Page 430 . Para 5(i)—last sub-para—last sentence. *Substitute "The loss was written off by Government in May, 1957" for the existing one.*
- Page 433 . Para 6(c)—last line *Read 'Scripts' for 'suits'.*
- Page 450 . Paddy—Col. 5 *Insert 32.*
- Page 454 . *Insert 'To' before 'Establishment' in the Dr. side and 'By' before 'Intercest, etc.' in the Cr. side.*

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PART I.

AUDIT REPORT 1957.

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

CHAPTER I.—INTRODUCTORY.

The original budget (Rs. 100·37 crores) and supplementary estimates (Rs. 11·29 crores) for 1955-56 together provided for a total expenditure of Rs. 111·66 crores out of the Consolidated Fund of the State as against Rs. 99·52 crores in the preceding year. The increase of Rs. 12·14 crores was the net effect of increases under certain heads and decreases under others.

The following are the important items of increases :—

- (i) Land Revenue (Rs. 2·16 crores).—Increase is mainly due to the provision for the (a) cost of management of the estates vesting in Government under the Estates Acquisition Act, (b) payment of *ad-interim* compensation required thereunder and (c) cost of Revisional Survey and Settlement Operations.
- (ii) Education (Rs. 2·39 crores).—Larger provision for (a) appointment of teachers under the scheme for relief of unemployment among the educated middle class, (b) increased emoluments of primary school teachers and (c) development of Technical Institutions and Multipurpose Schools.
- (iii) Famine Relief (Rs. 2·49 crores).—The increase is mainly due to large scale test relief works undertaken and gratuitous relief rendered by way of payment of house-building grants, distribution of seeds, fodder, clothing, etc., in flood and drought affected areas.
- (iv) Police (Rs. 90 crores).—Larger provision for meeting the increased charges due to revision of emoluments of the subordinate ranks of the Police force.
- (v) Other Revenue Expenditure (Rs. 78 crores).—The increase is mainly due to larger provision for Flood Protection Works in North Bengal and for the repair of embankments in the Sundarbans area.
- (vi) Interest (Rs. 58 crores).—Mainly larger provision for interest due to the larger amount of loans taken from the Union Government.
- (vii) Public Health (Rs. 34 crores).—Increased provision for National Urban Water Supply Schemes.
- (viii) Civil Works (Rs. 26 crores).—Mainly due to increased provision on maintenance of roads and buildings.
- (ix) Agriculture (Rs. 26 crores).—Larger provision in respect of the scheme for the removal of khatala from Calcutta.
- (x) Disbursements under Debt Heads (Rs. 1·82 crores).—Mainly larger provision under loans and advances.

2. *Original Grants and Appropriations.*—Fortythree demands for grants aggregating Rs. 95,29,11,001 were placed before the Legislature which voted them without any reduction. This amount as well as a further sum of Rs. 5,07,67,000 required to meet expenditure charged on the Consolidated Fund of the State of West Bengal was included in the Schedule of the West Bengal Appropriation Act, 1955 (West Bengal Act VII of 1955) which was assented to by the Governor on the 31st March, 1955. The grants and appropriations, specified in the Schedule appended to the original Appropriation Act are summarised below :—

	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
Expenditure on Revenue Account . . .	3,40,31,000	61,39,26,000	64,79,57,000
Capital Expenditure outside the Revenue Account.	10,000	22,95,70,001	22,95,80,001
Disbursements under Public Debt and Loans and Advances.	1,67,26,000	10,94,15,000	12,61,41,000
TOTAL .	5,07,67,000	95,29,11,001	100,36,78,001

The number and arrangement of the Demands were the same as in the previous year.

3. *Supplementary Grants and Appropriations during the year.*—During the year under report one Supplementary Appropriation Act—West Bengal Appropriation (No. 2) Act, 1956 (West Bengal Act, IX of 1956)—was enacted under Article 205 of the Constitution of India to meet additional expenditure aggregating Rs. 11,29,26,000 which is about 11·2 per cent. of the original demands. The schedule to the Act assented to by the Governor on the 29th March, 1956 comprised 14 Supplementary Grants and 10 Supplementary Appropriations amounting to Rs. 6,13,28,600 and Rs. 5,15,97,400 respectively. The amounts authorised in the Supplementary Appropriation Act are summarised below :—

	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
Expenditure on Revenue Account . . .	31,89,400	4,73,96,600	5,05,86,000
Capital Expenditure outside the Revenue Account.	71,000	..	71,000
Disbursements under Public Debt and Loans and Advances.	4,83,37,000	1,39,32,000	6,22,69,000
TOTAL .	5,15,97,400	6,13,28,600	11,29,26,000

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

4. *General Results of Appropriation Audit.*—The following statement compares the total grant and appropriation for the year under report with the total disbursements :—

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	95,29,11,001	95,29,11,001
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State.	5,07,67,000	..	5,07,67,000
2. Supplementary schedule to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	6,13,28,600	6,13,28,600
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State.	5,15,97,400	..	5,15,97,400
3. Net aggregate grant or appropriation	10,23,64,400	101,42,39,601	111,66,04,001
4. Aggregate disbursements	10,23,90,713	82,62,16,444	92,86,07,157
5. Less (—) or more (+) than granted	+26,313	—18,80,23,157	—18,79,96,844
6. Percentage of 5 to 3 . . . . .	.02	18.5	16.8

5. *Savings on voted grants.*—Savings occurred in 38 out of 43 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	3,71,44	..	3,71,44	2,40,86	1,30,58	35.15
10. Irrigation	6,27,70	..	6,27,70	4,22,12	2,05,58	32.75
21. Public Health	1,49,98	..	1,49,98	1,12,70	37,28	24.43
22. Charges on account of Agriculture.	3,07,73	58,16	3,65,89	3,12,95	52,94	14.5
23. Agriculture—Fishes.	21,88	..	21,88	17,22	4,66	21.3
26. Industries—Industries.	52,76	..	52,76	39,84	12,92	24.5
31. Miscellaneous Departments—Fire Services.	37,78	..	37,78	30,41	7,37	19.51

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
33. Civil Works . . .	6,31,88	..	6,31,88	5,05,73	1,26,15	19.96
40. Miscellaneous—Contributions.	1,23,17	..	1,23,17	97,55	25,62	20.8
41. Miscellaneous—Other Miscellaneous Expenditure.	2,92,61	..	2,92,61	2,42,46	50,15	17.1
43. Community Development Projects.	2,66,05	25,28	2,91,33	1,74,28	1,17,05	40.17
44. Extraordinary Charges.	5,17,90	..	5,17,90	2,98,75	2,19,15	42.3
45. Pre-partition Payments.	39,00	..	39,00	16,23	22,77	58.38
46. Multipurpose River Schemes.	11,90,20	..	11,90,20	10,36,30	1,53,90	12.93
49. Capital Outlay on Schemes of State Trading.	(a)	..	..	—5,77,52	5,77,52	100

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

2. *Land Revenue*.—Smaller number of cases maturing for payment of compensation under the Estates Acquisition Scheme, slower progress of survey settlement and record operations and smaller expenditure on management of Government estates.

10. *Irrigation*.—Mainly smaller outlay on the Mayurakshi Reservoir Project and other Irrigation schemes.

21. *Public Health*.—Mainly smaller grants for National Urban Water Supply Schemes and slower progress of work on malaria control.

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

23. *Agriculture—Fisheries*.—Mainly non-implementation of the Scheme for installation of a Cold Storage Plant, delay in the working of Bull Trawlers and non-payment of bills for repair charges of trawlers as these were not in order.

26. *Industries—Industries*.—Mainly due to delay in the implementation of the scheme for development of Engineering Industries.

31. *Miscellaneous Departments*.—Fire Services.—Explanation not received.

33. *Civil Works*.—Mainly due to smaller outlay on construction of buildings.

(a) Nominal Grant of Re. 1.

40. *Miscellaneous—Contributions.*—Smaller grants to Calcutta Corporation and erroneous adjustment of recoveries of overpayments to the same body in previous years by reduction of charges.

41. *Miscellaneous—Other Miscellaneous Expenditure.*—Mainly due to change in classification of expenditure on Local Development works to the Major Head 63-B.—Community Development Projects, National Extension Service and Local Development Works pertaining to Grant No. 43.

43. *Community Development Projects.*—Smaller loans and advances for Community Development Projects and National Extension Service Programme and also slower progress of work therefor.

44. *Extraordinary Charges.*—Mainly due to the adjustment of arrear losses on Grain Purchase schemes being smaller in amount than anticipated and change in classification of the expenditure on the permanent improvement in Sundarbans area from the Major Head 63.—Extraordinary Charges to the Major Head 57.—Miscellaneous.

45. *Pre-partition Payments.*—Smaller payment of pre-partition claims mainly due to non-receipt of particulars from the sponsoring Departments and to attachment orders of the Courts.

46. *Multipurpose River Schemes*—Mainly progress of work being slower than anticipated.

49. *Capital Outlay on Schemes of State Trading.*—Larger sale proceeds of existing stock of food grains consequent on decontrol.

6. *Savings on charged appropriations.*—Savings also occurred in 12 out of 18 charged appropriations. The more important of these are detailed below :—

Number and Name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Savings.	Percentage of Savings.
1	2	3	4	5	6	7
9. Interest.	16,50	1,19	17,69	14,76	2,93	16.6
37. Superannuation Allowances and Pensions.	3,13	26	3,39	2,96	43	12.7
40. Miscellaneous—Contributions.	26.83	..	26,83	18,56	8,27	30.8
41. Miscellaneous—Other Miscellaneous Expenditure.	1,51	..	1,51	13	1,38	91.4
43. Community Development Projects.	5,08	..	5,08	4,26	82	16.1
48. Road and Water Transport Schemes.	6,25	..	6,25	3,54	2,71	43.4

The following are the principal reasons for savings under each of the above appropriations.

9. *Interest*.—Non-adjustment of interest charges on Capital Outlay on Sonarpur Arapanch Drainage Scheme.

37. *Superannuation Allowances and Pensions*.—Smaller payment of retiring gratuities and transfer of liabilities for all sterling pensions to the United Kingdom Government from 1st April, 1955.

40. *Miscellaneous—Contributions*.—Smaller grants to local bodies due to lesser collection of public works cess from intermediaries consequent on the abolition of the Zamindaries.

41. *Miscellaneous—Other Miscellaneous Expenditure*.—Mainly due to provision for meeting the charges at the rate fixed by the arbitrator having been made in the charged section instead of voted.

43. *Community Development Projects*.—Smaller interest charges consequent on smaller loans received from the Government of India.

48. *Road and Water Transport Schemes*.—Explanation not received.

7. *Excesses 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.	5,04,000	..	5,04,000	5,16,477	12,477	2.4
4. Stamps	7,56,000	60,000	8,25,000	8,38,122	13,122	1.6
5. Forest	79,51,000	..	79,51,000	82,60,571	3,18,571	4.01
6. Registration	18,87,000	1,43,000	20,80,000	20,44,994	14,994	.73
19. Charges on account of Education.	8,98,91,000	..	8,98,91,000	9,20,88,241	21,97,241	2.4

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

1. *Taxes on Income other than Corporation Tax*.—Explanation not received.

4. *Stamps*.—Mainly increased expenditure due to introduction of the system of insurance of non-postal stamps sent by railway to treasuries and sub-treasuries from the Central Stamp Store and larger sale of stamps than anticipated.

5. *Forest*.—Smaller adjustment of recoveries mainly due to non-receipt of accepted book transfer bills.

6. *Registration*.—Mainly entertainment of additional staff in connection with the Estates acquisition work and settlement operation.

19. *Charges on Account of Education*.—Explanation not received.

8. *Excesses over charged appropriations.*—Charged appropriations were exceeded in the following five 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.	
2. Land Revenue . . . . .	..	..	..	43,874	43,874	..
11. Interest on Debt and Other Obligations.	1,17,13,000	27,91,000	1,45,04,000	1,50,01,885	4,97,685	3.4
14. Administration of Justice.	27,53,000	)	27,53,000	27,87,427	34,427	1.2
44. Extraordinary Charges . . . . .	..	9,500	9,500	7,31,771	7,22,271	7,222.7
50. Public Debt	1,56,66,000	4,81,37,000	6,38,03,000	6,44,93,036	6,90,036	1.08

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

2. *Land Revenue.*—Explanation not received.

11. *Interest on Debt.*—Explanation not received.

14. *Administration of Justice.*—Mainly larger payments than anticipated due to revision of allowances of staff and appointment of additional staff.

44. *Extraordinary Charges.*—Unanticipated payment of decretal amount awarded by the court on account of compensation for acquisition of land.

50. *Public Debt.*—Explanation not received.

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

Year.	Number.		Amount.	
	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
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
1954-55	6	4	4,49,39,543	1,17,742
1955-56	5	5	25,56,405	19,88,293

The above table shows that there was definite improvement in the voted section as compared with the preceding year. In the charged section there was increase in the amount as well as in the number of appropriations thus showing deterioration as compared with the previous year.

10. *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 four preceding years :—

1	Final Appropriation and Grants.	Savings (—) Excess (+)	Percentage of savings or excesses.
2	3	4	
<i>Charged—</i>			
1951-52	14,41,73	+3,06,50	21·3
1952-53	3,14,06	+21,90	7
1953-54	18,44,85	+8,90,22	48·2
1954-55	14,40,41	—3,76,67	26·1
1955-56	10,23,64	+26	·02
<i>Voted—</i>			
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
1954-55	85,11,84	—10,24,91	12
1955-56	101,42,40	—18,80,23	18·5
<i>Charged and Voted taken together—</i>			
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
1954-55	90,52,25	—14,01,58	14·1
1955-56	111,66,04	—18,79,97	16·8

In the Charged section there is a distinct improvement in the position as compared with the four preceding years.

In the Voted section there was increase in the amount as well as in the percentage of savings as compared with the two preceding years.

The percentage of saving during the year under review under the voted and the charged sections taken together was the second highest in the quinquennium.

CONTROL OVER EXPENDITURE.

11. The object of control over expenditure is to ensure that the money expended has been applied to the purpose or purposes for which the grants and appropriations specified in the Schedule to an Appropriation Act are intended to provide and that the amount of expenditure against each grant or appropriation does not exceed the amount included in that Schedule. Each grant or appropriation is divided into several units and placed at the disposal of one or more Controlling Officers whose duty is to secure as close an approximation as possible between the actual expenditure and the final grant or appropriation as the case may be. The effectiveness of the control exercised by the Controlling Officers depends, to a large extent, upon the accuracy of the departmental accounts and the degree of check exercised over the expenditure incurred by the departments.

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

I.—Unnecessary or excessive Supplementary grants—

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of Supplementary grant.	Amount of saving.
1	2	3	4	5	6
				Rs.	Rs.
1	400	9. Interest	B(Charged)	64,000	2,49,433
2	75	10.—Irrigation	E-1	85,000	2,46,913
3	95	11.—Interest on Ordinary Debt	A-4(Charged)	7,57,000	92,91,576
4	102	13.—General Administration—General Administration.	D(1)-5	96,000	39,541
5	105	Do.	H(2).A-5	22,000	71,947
6	127	16.—Police	I	1,05,000	1,18,282
7	130	17.—Ports and Pilotage	A	37,900	66,998
8	175	22.—Charges on account of Agriculture	L(a)-4	56,50,500	36,48,511
9	237	27.—Industries—Cottage Industries	A-7	5,98,400	4,44,374
10	296	34.—Famine	A(2)(2)	8,92,000	3,87,176
11	451	52.—Loans and Advances by State Government.	F	17,48,000	14,11,993

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

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of reappropriation.	Amount of saving.
1	2	3	4	5	6
				Rs.	Rs.
1	50	2.—Land Revenue	B-4	51,785	3,78,417
2	72	10.—Irrigation	C-12	2,03,800	1,80,887
3	74	Do.	D-10	6,03,400	1,18,163
4	74	Do.	D-11	3,52,000	1,18,273
5	74	Do.	D-15	5,02,000	3,04,998
6	76	Do.	H	53,62,000	5,65,638
7	76	Do.	J1(a)-1	38,24,000	79,71,072
8	103	13.—General Administration—General Administration.	F(1)-2	25,013	91,596
9	104	Do.	G(1)	2,28,030	2,35,907
10	123	16.—Police	A-5	2,47,450	1,16,475
11	137	19.—Charges on account of Education	J(ii)	30,404	66,747
12	139	Do.	M(i)(a)	1,94,750	1,65,108
13	144	Do.	U	45,500	45,500
14	144	Do.	W-4	2,40,784	6,63,175
15	155	20.—Medical	J-4(Voted)	19,11,586	15,20,932
16	167	21.—Public Health	B-9	15,00,000	6,19,090
17	204	26.—Industries—Industries . . .	A-7	34,457	54,802
18	204	Do.	A-9	49,000	49,000
19	205	Do.	A-11	63,152	68,193
20	208	Do.	J-2	3,02,387	3,02,054
21	271	33.—Civil Works	J-9	51,073	1,71,157
22	324	41.—Miscellaneous—Other Miscellaneous Expenditure.	N(ii)	3,16,600	20,35,281
23	331	42.—Miscellaneous—Expenditure on Displaced Persons.	J	5,00,000	2,80,887
24	336	43.—Community Development Projects	C	52,800	45,052
25	337	Do.	D(v)	45,000	1,60,786
26	337	Do.	E(i)	5,000	89,200
27	340	Do.	K(ii)	7,61,300	68,960

*II.—Reappropriations obtained unnecessarily or in excess of requirements—
concl'd.*

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of reappropriation.	Amount of saving.
1	2	3	4	5	6
				Rs.	Rs.
28	340	43.—Community Development Projects	L	3,10,400	1,51,523
29	340	Do.	M	2,18,800	1,68,322
30	341	Do.	O	3,97,000	2,50,762
31	342	Do.	W(i)(a)	2,92,800	3,96,486
32	343	Do.	W(i)(d)	22,000	83,950
33	344	Do.	Y(i)(b)	1,75,000	84,643
34	404	47.—Civil Works	A(i)(b)	5,11,985	5,28,721

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

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of reduction.	Amount of excess.
1	2	3	4	5	6
				Rs.	Rs.
1	77	10. Irrigation	J-2(3)	6,50,000	96,025
2	103	13.—General Administration—General Administration.	F(1)-3	1,28,042	1,78,010
3	103	Do.	F(1)-4	87,370	46,104
4	103	Do.	F(1)-5(Voted)	23,958	41,272
5	104	Do.	F(2)-2	1,22,673	79,387
6	104	Do.	F(2)-3	41,060	95,872
7	137	19.—Charges on account of Education	K	24,87,000	16,81,158
8	138	Do.	L(i)-6	2,01,500	1,27,651
9	142	Do.	T(e)	95,778	1,65,206
10	144	Do.	V	72,221	84,734
11	166	21.—Public Health	B-2	31,25,000	11,48,756
12	168	Do.	I-5	4,10,300	2,14,482
13	205	26.—Industries—Industries	F-4	14,87,426	63,046
14	264	32.—Miscellaneous Departments— Excluding Fire Services.	K(ii)	5,52,438	2,94,380

III.—Injudicious reappropriations and surrenders causing excess over allotments.—concl'd.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of reduction.	Amount of excess.
1	2	3	4	5	6
				Rs.	Rs.
15	269	33.—Civil Works	D(Voted)	15,38,492	5,62,970
16	269	Do.	E(Deduct Recoveries)	34,421	46,197
17	270	Do.	J-3	7,53,087	14,42,514
18	271	Do.	J-9(i)	51,073	1,71,188
19	300	37.—Superannuation Allowances and Pensions.	A(Voted)	40,987	2,67,471
20	304	38.—Charges on account of Stationery and Printing.	C	55,826	43,395
21	329	42.—Miscellaneous—Expenditure on Displaced Persons.	D(ii)(Voted)	1,86,000	1,83,284
22	329	Do.	D(iv)	5,19,000	9,76,514
23	329	Do.	D(vii)	9,16,000	1,53,966
24	330	Do.	D(xv)	2,14,000	1,12,601
25	336	43.—Community Development Projects.	B(iv)	90,000	1,53,566
26	343	Do.	W(i)(h)	55,000	55,000
27	402	50.—Public Debt	A-III	11,02,905	7,91,396

IV—Cases of non-surrender of savings—

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
1	71	10.—Irrigation	B-2(1)	53,647
2	74	Do.	D-12	3,22,548
3	75	Do.	E-1	2,46,913
4	76	Do.	J-1(b)-1	1,47,449
5	77	Do.	J-2(1)	32,14,578
6	77	Do.	J-3	1,13,310

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

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
7	96	11.—Interest on Ordinary Debt	C-1(<i>Charged</i>)	60,000
8	101	13.—General Administration—General Administration.	C(2)(b)	87,629
9	123	16.—Police	A-8	79,700
10	136	19.—Charges on account of Education	G(i)(b)	1,51,347
11	136	Do.	G(v)	7,45,834
12	143	Do.	T(h)-10	10,08,311
13	168	21.—Public Health	G	10,87,743
14	168	Do.	I-4	4,53,811
15	171	22.—Charges on account of Agriculture	B-2	69,195
16	172	Do.	E(i)(b)-1	1,53,667
17	175	Do.	L(a)-4	36,48,511
18	176	Do.	L(b)-5	9,97,323
19	237	27.—Industries—Cottage Industries	A-9	5,06,161
20	264	32.—Miscellaneous Departments—Excluding Fire Services.	K(ii)	2,94,380
21	268	33.—Civil Works	A-10	15,55,634
22	268	Do.	A-11	4,95,419
23	268	Do.	A-16	53,398
24	271	Do.	J-9	1,71,157
25	296	34.—Famine	A(3)	3,64,807.
26	305	38.—Charges on account of Stationery and Printing	F-8	1,00,500
27	321	41.—Miscellaneous—Other Miscellaneous Expenditure	G-16(i)	90,000
28	329	42.—Miscellaneous—Expenditure on Displaced Persons.	D(xiv)	2,28,807
29	330	Do.	G	1,78,532
30	333	Do.	P	2,90,774
31	334	Do.	S	18,18,502

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

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
32	336	43.—Community Development Projects	D(i)	1,18,730
33	336	Do.	D(ii)	1,07,406
34	337	Do.	D(v)	1,60,786
35	337	Do.	E(i)	89,200
36	340	Do.	L	1,51,523
37	340	Do.	M	1,68,322
38	341	Do.	O	2,50,762
39	342	Do.	W(i)(a)	3,96,486
40	343	Do.	W(i)(f)	12,47,157
41	345	Do.	Y(ii)	2,16,505
42	350	44.—Extraordinary Charges	A-1(g)	1,93,89,283
43	353	48.—Road and Water Transport Schemes	I(2)(d)	2,76,683
44	354	Do.	I(2)(f)	9,48,000
45	356	Do.	III(2)	15,00,000
46	356	Do.	B	10,00,000
47	451	52.—Loans and Advances by State Government	G	3,33,094

V.—Cases of unremedied or uncovered excesses—

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
1	51	2.—Land Revenue	D(4)(Charged)	43,874
2	73	10.—Irrigation	D-5(2)	3,76,974
3	75	Do.	F-2	72,199
4	76	Do.	J-1(a):3	1,81,049
5	97	11.—Interest on Ordinary Debt	D-4(Charged)	93,63,033
6	101	13.—General Administration—General Administration.	C(2)(a)	90,326

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

Serial No.	Page No.	Number and Name of Grant.	Sub-head	Amount of excess.
1	2	3	4	5
				Rs.
7	136	19.—Charges on account of Education . . .	G(i)(a)	7,02,091
8	137	Do.	J(i)	1,52,464
9	139	Do.	M(i)(b)	1,24,016
10	143	Do.	T(j)	14,00,620
11	144	Do.	W-3	4,30,927
12	144	Do.	W-6	81,111
13	144	Do.	W-7	2,93,000
14	176	22.—Charges on account of Agriculture . . .	L(b)-4	11,56,482
15	237	27.—Industries—Cottage Industries . . .	A-5	8,12,941
16	263	32.—Miscellaneous Departments—Excluding Fire Services.	I-9(v)	5,09,730
17	270	33.—Civil Works	J-3	14,42,514
18	271	Do.	J-9(i)	1,71,188
19	322	41.—Miscellaneous—Other Miscellaneous Expenditure.	M-2	2,39,940
20	322	Do.	M-3	49,357
21	323	Do.	M-4	51,985
22	323	Do.	M-11	2,36,295
23	324	Do.	N(i)-1	97,944
24	324	Do.	N(i)-5	5,16,099
25	328	42.—Miscellaneous—Expenditure on Displaced Persons.	C(ii)(Voted)	16,15,610
26	329	Do.	D(ii)(Voted)	1,83,284
27	329	Do.	D(iv)	9,76,514
28	329	Do.	D(vii)	1,53,966
29	330	Do.	D(xv)	1,12,601
30	330	Do.	D(xxix)	1,03,449
31	330	Do.	H	21,16,276
32	331	Do.	I-(vii)	1,77,000
33	332	Do.	L(i)	4,09,068
34	332	Do.	M	12,24,584

V.—Cases of unremedied or uncovered excesses—concl'd.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
35	336	43.—Community Development Projects	B(iv)	1,53,566
36	338	Do.	G(i)	3,41,707
37	354	48.—Road and Water Transport Schemes	I(2)(f)(Deduct)	9,48,000
38	355	Do.	A(1)1(a)	27,48,049
39	356	Do.	A(1)1(d)}}	43,369
40	451	52.—Loans and Advances by State Government	G-(Deduct)	43,000

VI.—Cases of defective budgeting—

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Nature of defect.
1	2	3	4	5
1	71	10.—Irrigation	B-2(1) & B-2(2)	Erroneous provision.
2	142	19.—Charges on account of Education.	T(g)(i)	Absence of provision.
3	338-341	43.—Community Development Projects.	I-O	Excessive provision.
4	341	Do.	P-U	Lump provision.

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

12. (a) *Voted*.—The original budget estimate for 1955-56 provided for a total sum of Rs. 95,29.11 lakhs against which the actuals amounted to Rs. 82,62.16 lakhs causing a saving of Rs. 12,66.95 lakhs *i.e.* 13.29 per cent. of the original grant as compared with 5.6 per cent. in the preceding year. A supplementary grant of Rs. 6,13.29 lakhs increased the saving to Rs. 18,80.24 lakhs which was 18.5 per cent. of the final grant as compared with the corresponding percentage of 12 in the previous year.

The final saving was the result of savings aggregating Rs. 19,05.80 lakhs under 38 grants and excesses of Rs. 25.56 lakhs under five grants.

The grants which contributed to the major portion of the savings and excesses are specified below :—

Savings—Grants Nos. 2, 10, 21, 22, 33, 40, 43, 44, 45, 46 and 49.

Excesses—Grants Nos. 5 and 19.

A sum of Rs. 12,45.03 lakhs was surrendered to the Finance Department by the various controlling authorities. This had the effect of reducing the saving to Rs. 6,35.21 lakhs which was 7.14 per cent. of the final modified grant.

(b) *Charged*.—Against the original appropriation of Rs. 5,07.67 lakhs the actuals amounted to Rs. 10,23.90 lakhs causing an excess of Rs. 5,16.23 lakhs or 101.68 per cent. of the original appropriation as compared with 6.1 per cent. in the preceding year. A supplementary appropriation of Rs. 5,15.97 lakhs reduced the excess to Rs. .26 lakhs which was .02 per cent. of the final appropriation.

The final excess was the result of excesses aggregating Rs. 19.88 lakhs under five heads and savings of Rs. 19.62 lakhs under twelve heads. The surrender of Rs. 14.81 lakhs increased the excess to Rs. 15.07 lakhs which was 1.5 per cent. of the final modified appropriation.

The following appropriations contributed to the major portion of the savings and excesses :—

Savings—Appropriation Nos. 9, 40 and 48.

Excesses—Appropriation Nos. 11, 44 and 50.

(c) *Both Voted and Charged*.—Out of 47 grants and appropriations, 17 showed a variation of above 10 per cent., 6 between 5 and 10 per cent., 16 between 1 to 5 and 6 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 Review 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 vouchers paid at the counter of that office and at treasuries. The Departmental Accounts are kept by drawing officers on the basis of office copies of bills and the Controlling Officers are required, under orders of Government, to consolidate the accounts of their subordinate offices. To ensure the correct booking of expenditure in the accounts of the Accountant General and to enable the Drawing and Controlling Officers to exercise effective control over expenditure vis-a-vis grants and appropriations, it is essential that the two sets of figures, *viz.*, Accounts Office figures and Departmental figures, should be compared and differences reconciled every month. For this purpose each Controlling Officer is required to depute an assistant every month to the Accountant General's Office. But during the year under review the reconciliation was not done in a large number of cases inspite of repeated reminders issued to the Controlling Officers. In the following number of cases the accounts were neither reconciled nor the figures finally accepted by the Controlling Officers as correct even by the end of May, 1957 :—

Number of Controlling Officers.	Number of months for which reconciliation work is not done.
2	7 months each.
1	10 months.
3	12 months each.

14. *Delay in submission of materials for the Appropriation Accounts*.—The publication of this report has been delayed as full explanations for variations between the final grant and actual expenditure were not furnished by the controlling officers in time in spite of repeated reminders. All such cases have been mentioned in the Review below the respective Appropriation Account of the grant concerned. Delay in publication of the Audit Report and the Appropriation Accounts detracts greatly from its usefulness.

CHAPTER III.—FINANCIAL IRREGULARITIES, LOSSES, ETC.

15. This Chapter deals with the important financial irregularities noticed in the course of audit of the accounts for the year 1955-56. It includes a few irregularities pertaining to earlier years which came to notice late or which could not be included in earlier Reports. It also includes matters relating to a later year. Irregularities in respect of which adequate remedial measures including suitable disciplinary action, where necessary, have been taken by Government, have been excluded from this chapter.

Other cases of losses and writes-off are mentioned in the notes under the respective grants or appropriation, a summary of which is given in paragraph 27.

LAND AND LAND REVENUE DEPARTMENT.

16. *Misappropriation of Government money.*—Misappropriation of cash amounting to Rs. 29,654 was detected in 1950 in an office.

The *modus operandi* of the defalcation was that the sums received were neither entered in the Cash Book nor credited to the Government account at the Bank. The cashier of the office was criminally prosecuted. In 1951, the court found him guilty in respect of the sum of Rs. 17,593-15-9 and sentenced him to rigorous imprisonment for two years with a fine of Rs. 1,000 or in default, to rigorous imprisonment for 6 months more. As regards the balance of about Rs. 12,000 the court gave him the benefit of doubt. The court observed that there was "height of administrative slackness" in the office in respect of verification of cash by the cashier and his superior officer. The rules of Government provide that money in departmental offices should be kept under double lock, but this requirement was not observed in the office concerned. No action has been taken by Government against the supervisory officer.

It has been reported in October, 1956 that civil suits are proposed to be instituted against the cashier and his two sureties to realise the balance of the loss not covered by the security deposit of Rs. 10,000 furnished by the cashier. But information as to the actual filing of the suit and the recovery effected thereby is awaited (December, 1956).

IRRIGATION AND WATERWAYS DEPARTMENT.

17. *Extra-expenditure on land acquired on temporary basis.*—At the instance of Irrigation and Waterways Department about 28 acres of land were requisitioned by a District Officer on 25th April, 1945 on a temporary basis for the execution of a silt clearance scheme. Although the nature of the scheme necessarily involved the permanent acquisition of the land from the very beginning, the authority competent to do so did not take action for the same at that time.

On 16th July, 1948, *i.e.* over 3 years later, an estimate for permanent acquisition at a total cost of Rs. 16,589 was submitted to Government by the District Officer. Thereafter, it took more than 4 years to issue the necessary orders of acquisition. In the meantime, due to appreciation in the value of land on account of conditions arising out of Partition, the cost of acquisi-

tion increased to Rs. 31,713 and this amount was sanctioned by Government in May, 1955.

In addition to this extra-expenditure of Rs. 15,124 (Rs. 31,713 *minus* Rs. 16,589) Government had to pay a sum of Rs. 18,954 to the owners of the land as compensation during the period from 25th April, 1945 to 9th October, 1952, when the notice of acquisition was issued.

It was stated by the District Officer in October, 1955 that it took much time to have the discrepancies noticed in the plans reconciled by the Irrigation and Waterways Department and that the delay in the publication of the notice for permanent acquisition in the official Gazette was due to delay in receipt of Government orders. The Irrigation and Waterways Department, however, stated in September, 1956 that the District Officer was fully aware of the need for the permanent acquisition even in 1945 and that the discrepancies in the plans should not have come in the way of permanent acquisition as the Collector could have easily acquired the requisitioned plots first and then proceeded to acquire additional plots, if any, making adjustments later on, if necessary.

MEDICAL DEPARTMENT.

18. *Additional payment of full pay and allowances to a Government servant after retirement.*—A Government servant at the time of entry into service in 1927 had declared his date of birth as "1898". This year of birth also appeared successively upto 1951 in the Civil List, a publication by Government containing particulars of Gazetted Officers. As the year only (*i.e.* "1898") was given in the declaration of age, his date of birth was held to be the 1st July, 1898 in terms of the existing rules and orders. He was accordingly retired from service on attaining the age of 55 from the 1st July, 1953 and a pension of Rs. 433-5-0 per month was sanctioned to him in January, 1955.

In the subsequent issues of the Civil List for 1952 and 1953 two different dates of birth appeared, namely, the 29th December, 1898 and the 20th December, 1898 respectively. In connection with the alterations of the Civil List and shortly before retirement the Government servant had come up with a revised declaration of age stating that his actual date of birth was the 30th December, 1898 which implied that his date of retirement would be the 30th December, 1953 instead of the 1st July, 1953. No formal orders of Government were issued and communicated to Audit regarding this change in his date of birth. But Government sanctioned in December, 1955 the payment to him of a sum of Rs. 5,587-12-0 equivalent to the total of the pay and allowances which would have been admissible to him had he continued in his post from the 1st July, 1953 to the 29th December, 1953 *less* the amount already paid to him by way of pension although he was not on duty or on leave during the period.

Under the existing Rule, no revision of a declaration of age once made by a Government servant is allowed to be made by him at a later date for any purpose whatsoever. It is stated that Government were advised by their law officers that "purely as a matter of construction of the rule there is nothing to prevent the officer from supplying the date of birth at a later period but of course it will be for Government to accept the date or not".

The revised date of birth *viz.*, 30th December, 1898 was reported to have been accepted by the department "for good and sufficient reasons". The Matriculation certificate which in the opinion of the Advocate General can "be taken into account in coming to a conclusion as to the correct date of birth" gave yet another date of birth of the officer, namely, the 1st February, 1897.

AGRICULTURE DEPARTMENT.

19. *Misappropriation of Government money and stores.*—(a) In the course of departmental inspection of the accounts of a store on the 4th November, 1949 it was detected that a sum of Rs. 1,700 being the sale-proceeds of iron and steel realised in March, 1949, was neither accounted for as receipt in the Cash Book nor deposited into the Treasury. When the Officer-in-Charge of the stores was called upon to explain why proceedings should not be drawn up against him for defalcation of Government money and for maintenance of faulty accounts of iron and steel, he submitted an explanation without stating anything about the missing credits. The matter was not, however, pursued properly nor even reported to higher authorities. In July, 1951, while making an enquiry into the case mentioned in sub-paragraph (b) below, it was detected that out of Rs. 1,700, Rs. 1,218-12-0 and Rs. 408-2-0 were deposited into the Treasury on the 15th November, 1949 and the 23rd November, 1949 respectively, after a delay of about 8 months since realisation. The balance *viz.* Rs. 73-2-0 was stated to have been misappropriated by the Officer-in-Charge of the stores.

(b) In course of physical verification of the same stores in June, 1950 heavy shortages of various articles (such as iron, steel, etc.) of the value of Rs. 19,708 came to light.

(c) Cases of misappropriation of sale proceeds of stores amounting to Rs. 565-15-0 which were stated to have been realised by the same Officer in June, 1950 were also detected in course of departmental investigation conducted in July, 1951.

Had the case mentioned in sub-paragraph (a) above been pursued and precautionary measures taken, the losses mentioned in sub-paragraphs (b) and (c) might have been avoided.

It may be mentioned that the Officer-in-Charge was allowed to handle cash and stores without furnishing any security as required by the rules.

The Officer-in-Charge was prosecuted but eventually acquitted by the court. It was stated by Government in August, 1956 (i) that departmental proceedings against him had been instituted as he was considered to be mainly responsible for the loss and (ii) that the case was being investigated thoroughly with a view to proceed against the Officer or Officers at fault.

WORKS AND BUILDINGS DEPARTMENT.

20. (a) *Loss due to delay in disposal of surplus coal.*—In 1947 it was decided to purchase 100 wagons of coal for burning bricks required for soling a road to be constructed by a certain Division. In March, 1948 the specification of brick soling was changed to boulder soling owing to the unsatisfactory

supply position of coal. A total quantity of about 811 tons of coal (including the quantity received during March and April, 1948 after the change in specification against old permits which could not be cancelled) had been collected. In 1949 the above stock of coal valued at Rs. 17,000 was declared surplus and was decided to be auctioned off.

The first auction was held nearly three years afterwards in July, 1952 when the highest bid was Rs. 5,150. A private offer of Rs. 6,500 was also received at about the same time. None of the offers were, however, accepted as they were considered too low. A second auction with wider publicity was held on October, 1952 but no bidder turned up. Attempts were then made to secure private offers and in December, 1953 an offer of Rs. 5,000 was received from a party who eventually revoked his offer. Another auction was held after more than a year in December, 1954 when the highest offer came to Rs. 2,830; this was accepted by Government in January, 1955 in order to avoid further deterioration of coal and consequent loss of value. The loss sustained amounted to Rs. 14,170.

The delay in the disposal of the surplus coal contributed to the deterioration of the stock of coal and the non-acceptance of the bid in 1952 increased the loss. Government have stated in March, 1956 that the question of fixing responsibility for the loss does not arise.

(b) *Loss due to purchase of coal.* - A Divisional Office purchased and collected 7,379.71 tons slack coal during 1949-50 with a view to utilising it in the manufacture of bricks required for the construction of additional accommodation in an Engineering College. After the purchase, the Division invited tenders, more than once, for the supply of bricks on the condition that the tenderer would buy the requirements of coal from the Division. There was no response to these invitations. As the construction programme could not be postponed any further it was decided in December, 1949 to let out the building work on contract without stipulating that the contractor was to buy either bricks or coal from the Division. The large stock of coal in hand thus remained unutilised for the purpose for which it was acquired nor it could be utilised for any other project or purpose in the neighbourhood.

The coal in hand was, therefore, declared surplus early in 1950 and ordered to be disposed of. It could not be disposed of for about two years thereafter, even after invoking the good offices of the Assistant Director, Fuels; during this period it is stated to have deteriorated considerably owing to continued exposure to rains. The coal was sold off by public auction towards the close of the year 1952 for a sum of Rs. 97,100 only as against its book value of Rs. 2,24,159 thereby resulting in a net loss of Rs. 1,27,059. While conveying sanction to the write-off of the loss of Rs. 1,27,059 Government observed in March, 1955 as follows :-

“The Chief Engineer’s report of investigation regarding collection of so much coal without concrete programme and eventual non-utilisation resulting in the loss, and responsibility for the same has not yet been made available to Government.”

On request by audit to fix the responsibility for the loss in question, Government have in May, 1956 stated that they are satisfied that the loss incurred in this case was ‘circumstantial’ as explained above and that the question of fixing any personal responsibility in the matter does not, therefore, arise.

REFUGEE RELIEF AND REHABILITATION DEPARTMENT.

21. (a) *Nugatory Expenditure.*—A piece of land was taken on lease from a local body in September, 1950, at a monthly rental of Rs. 125 for the purpose of constructing hawkers' stalls thereon for letting out to displaced persons. The administrative approval for the construction of 45 stalls at a cost of Rs. 11,000 was accorded by Government in May, 1952, but the stalls were actually completed and let out only in May, 1953, due to delays in settling the type of stalls and in constructing them.

It was reported that only five or six persons started business there. The others abandoned the stalls within a month or left the place without any intimation to the Directorate on the ground that they could not carry on their business there, owing to the stalls being enclosed by walls on all sides out of the view of the public and not readily accessible from the main road. The land was restored to the local body on 1st October, 1954.

The selection of site for the stalls behind a high wall without any direct access from the main road was primarily responsible for making the stalls unsuitable for the purpose for which they had been constructed. This resulted in an infructuous expenditure of Rs. 17,038 to Government (Rs. 11,000 on account of cost of construction and Rs. 6,038 on account of ground rent).

(b) A scheme for the rehabilitation of agricultural refugee families in lands in a village was drawn up by an officer of the Directorate in collaboration with the landlord concerned. Accordingly, in October, 1951, 250 families were moved there and loans aggregating Rs. 2,65,740 were paid to them for various purposes such as land purchase (Rs. 18,750), House building (Rs. 1,18,600), Agriculture (Rs. 1,17,384), and maintenance (Rs. 11,006).

The refugees spent the entire amount of land purchase loans and a portion of the agricultural loans in purchasing land from the landlord and mortgaged the same to Government as security. As the site was unfit for dwelling and agricultural purposes, most of the families subsequently left the place. In February, 1954, only 78 families remained but even these left the agricultural land purchased by them uncultivated.

It was reported by the district authorities that they were not consulted before selecting the land for the colony and that the land purchased is valueless as it is covered by sand and liable to inundation by flood every year. For this reason the expenditure incurred on the scheme proved nugatory.

The case was reported to Government in August, 1954 but no reply has so far (November, 1956) been received from them.

(c) 384 hawkers' stalls were constructed in July, 1950 at a total cost of Rs. 29,742 in different parts of the city for being rented out as shops to displaced persons. Of these, 171 stalls were never occupied and were finally dismantled in March, 1952 as it was reported that they did not prove attractive as business centres due to wrong selection of sites.

The cost of construction of these 171 stalls was Rs. 13,240 (approximately) and the license fees paid to the Corporation amounted to Rs. 15,710 (approximately) making a total of Rs. 28,950.

22. *Irregularities in connection with the expenditure on the rehabilitation of refugees in a certain colony.*—In March, 1950, a sum of Rs. 77,500 was paid by the department in two instalments as a house building loan to 155 families, who were members of a refugee Co-operative Colony, without obtaining any security. There was nothing on record to show that the applicants were *bona fide* refugees entitled to receive the loan. There was also no proper sanction for giving the loan. Immediately after the payment of the first instalment of the loan, the second instalment was paid to them on the certificate of the Secretary of the Society that the loanees had started construction of their dwellings. No attempt was made to verify this fact by local inspection. In fact, these loanees were not given physical possession of any land in the colony and did not start construction of any huts there.

On receipt of the loan, each member was stated to have paid Rs. 500 to the Society for the plot of land allotted to him and the Society in turn issued to each an "un-registered deed". On the demand of the Society for more money to meet the development cost of the lands, the loanees including the Secretary left the place after returning the deeds with necessary endorsement of surrender to the Society.

It was stated by Government in April, 1956 that the Society had agreed in writing to accept the liability for these loans on behalf of the loanees but as the Society had not acquired any valid right and title to the land it was not possible for the Society to execute any agreement mortgaging the landed property to Government. It was further stated that Government did not intend to attach the liquid assets of the Society as it would hamper the Society in the rehabilitation of a fresh batch of refugees who had been granted loans for rehabilitation in the colony on security. In April, 1957 it was again stated by Government that the Society was unwilling to mortgage the land selected by Government and that legal opinion for filing a suit for the realisation of the sum of Rs. 76,500 (Rs. 77,500 -- Rs. 1,000 already realised) was being taken.

It was further stated that departmental proceedings were being drawn up against the officer concerned responsible for the transactions.

23. *Loss of Rs. 1,41,130 from the departmental cash chest kept in a Sub-Treasury.*—The daily cash balance of a Sub-Divisional Rehabilitation Office used to be kept in a departmental cash chest located at the Sub-Treasury for safe custody. On the 30th December, 1955 a sum of Rs. 1,41,130, representing undisbursed loans payable to the refugees was stated to have been kept therein but on the next working day *viz.*, 3rd January, 1956, the entire amount was reported to be missing therefrom.

The matter is stated to be under police investigation, the results of which are still awaited.

24. (i) *Outstanding dues on account of rent of premises let out to displaced persons.*—It was mentioned in paragraph 42 at page 27 of the Audit Report, 1952 that the outstanding rent on account of certain premises requisitioned by Government and let out to displaced persons was Rs. 4,35,640 at the end of September, 1950. The total outstanding dues from the defaulters was Rs. 8,65,000 at the end of March, 1954. On the matter having been brought to the notice of Government through successive Inspection Reports issued in September, 1952, March, 1954 and November, 1954, it was stated by Government in November, 1956 that efforts were being made to persuade the allottees to clear up the arrear rents. As regards the defaulting Government servants against whom the total amount outstanding was Rs. 89,063 at the end of December, 1956, it was stated in February, 1957 that civil suits for the realisation of outstanding dues were being filed against the Central Government employees while in respect of State Government employees all heads of departments had been instructed to recover the outstanding dues by monthly deduction upto 20 per cent. of pay of the occupants.

(ii) *Irregularities on the assessment and realisation of rent for the above premises.*—It was pointed out in paragraph 42(ii)(1) at page 27 of the Audit Report on the Appropriation Accounts of 1950-51, that rent assessed and realised from the occupants did not cover the monthly compensation payable to the landlords in some cases. On further examination it was noticed that the annual rent paid by Government to the landlords in respect of 9 requisitioned buildings was Rs. 1,08,574, while that recoverable from the allottees for 8 buildings was Rs. 53,616, assessment of rent due from the occupants of one building having not at all been made since its requisition in May, 1948, although Government continued to pay Rs. 11,400 per annum as rent to the landlord for the building.

Four of these buildings were derequisitioned during the period from May, 1951 to February, 1954 and Government were involved in a loss of Rs. 30,524 due to short assessment of rent from the lessees of the buildings. The remaining buildings are still under requisition and the loss of rent in respect of these buildings amounts to Rs. 4,04,254 upto the end of January, 1957.

FOOD DEPARTMENT.

25. *Shortage of rice and wheat of the total value of Rs. 1,75,790.*—It was reported in May, 1953 that the report of the half yearly verification of stock in a storing agent's godown for the period ending March, 1953 revealed a very heavy shortage of wheat and rice. In February, 1954 it was ascertained that the loss due to deterioration of and overall shortage in stock was to the extent of 11,507 maunds of wheat and 595 maunds of rice of the total money value of Rs. 1,75,790. The storing agent who had furnished a security deposit of Rs. 2,000 only is reported to have stocked food grains in excess of the storage capacity of his godown and neglected to take adequate measures for maintaining the stock in good condition in terms of the agreement thereby resulting in deterioration of stock.

It has been reported in September 1956 that (i) a criminal case which was instituted against the storing agent did not stand due to legal difficulties, (ii) no officers have been found responsible for the loss and (iii) a civil suit has been filed against the agent in December, 1955 for recovery of the amount lost to Government.

DEVELOPMENT DEPARTMENT.

26. *Extra expenditure due to defective estimates.*--The lowest tender for Rs. 26,019 was accepted in respect of a work for the construction of a road in a certain sub-divisional town--the second lowest tender being for Rs. 30,172. The work which was started from 5th April, 1954 consisted of a number of items, of which earthwork was one, and the lowest tender was computed with reference to the overall amount for all the items.

In September, 1953 when the tenders were originally invited the estimated quantity of earthwork was shown as 80,000 cubic feet in the itemwise estimates for the entire work. The lowest tenderer, who was entrusted with the work, had quoted Rs. 70 per thousand cubic feet for the earthwork, as against Rs. 18 quoted therefor by the second lowest tenderer. It was, however, noticed that the original estimate for earthwork was revised to 5,50,000 c.ft. in October, 1956 on the ground that it was prepared on the rough data supplied by the sponsoring authorities without taking spot levels, etc. and that the actual quantity of earthwork executed was 4,00,233 cubic feet *i.e.*, over 5 times the estimated quantity of 80,000 cubic feet. The contractor had to be paid for the above increased quantity of earthwork at the rate of Rs. 70 per thousand cubic feet, resulting in an extra expenditure of Rs. 12,499 as compared with the expenditure at which the entire work could have been executed in case the second lowest tender had been accepted.

The matter was brought to the notice of Government in February, 1956. Orders fixing responsibility for the defective estimate are still (May, 1957) awaited.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.

27. Other cases of losses and irregularities etc., have been mentioned in the Reviews of the respective grants, a summary of which is given below :—

Page.	Para- graph.	Number and Name of Grant.	Total number of losses, irregu- larities, etc., under each Grant.	Total amount of losses, etc., under each Grant.	Brief Subject.	
1	2	3	4	5	6	
				Rs.	Rs.	
70	2	8.—Other Taxes and Duties.	..	3,191	Remission of revenue.	
79	5 and 6	10.—Irrigation	3	2,623	Misappropriation—1 case Theft of C. I. sheets, doors, cement, etc.— 2 cases	1,464 1,159
107	3	13.—General Administration— General Administration.	3	19,245	Theft of Government money from the counter of a sub-treasury. Theft by a constable while escorting a sealed bag. Loss of a sealed bag from a Thana Malkhana.	1,500 16,920 825
113	2	14.—Administration of Justice	2	14,256	Misappropriation—2 cases	14,256
	3	Ditto . . . . .	..	19,180	Remission of Revenue.	
115	2	15.—Jails and Convict Settlements.	1	1,562	Loss due to supply of wheat found unfit for human consumption.	

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.
—*contd.*

Page.	Para- graph.	Number and Name of Grant.	Total number of losses, irregu- larities, etc., under each Grant.	Total amount of losses, etc., under each Grant.	Brief Subject.	
1	2	3	4	5	6	6
						Rs.
						Rs.
128—129	3	16.—Police	4	14,322	Loss due to theft of a jeep—1 case.	4,800
					and cash and orna- ments—1 case.	603
					Loss of Government money from the cus- tody of a Police Officer—1 case.	7,379
					Loss of Government money from a Thana —1 case.	1,540
149	5 to 7 Of the Audit Com- ments.	19.—Charges on ac- count of Education.	3	3,606	Misappropriation—2 cases.	3,306
	8(b) Ditto.	Ditto	..	923	Shortages in stores.	
158	4	20.—Medical	1	610	Theft of a Microscope.	
	..	Do.	2	875	Misappropriation.	
185	12(ii)	22.—Charges on account of Agriculture.	..	16,440	Godown shortage.	
214	11(ii)	26.—Industries—Indust- ries	..	4,87,070	Net revenue deficit in the accounts of the North Calcutta Electrification Scheme and Diesel Electric Pool for the year 1952-53.	
258—259	2	31.—Miscellaneous De- partments—Fire Ser- vices.	..	28,221	Write-off of overpay- ment to staff.	
265	3	32.—Miscellaneous De- partments—Excluding Fire Services.	2	2,895-12	Misappropriation.	
	4	Ditto	..	12,451	Damage by flood	7,686
					Shortage of stock	3,938
					Short supply of mate- rials.	827

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.—*contd.*

Page.	Para- graph.	Number and Name of Grant.	Total number of losses, irregu- larities etc., under each Grant.	Total amount of losses, etc., under each Grant.	Brief Subject.
1	2	3	4	5	6
				Rs.	Rs.
275	4	33.—Civil Works . . .	6	11,564	Theft—4 cases 5,432 Fire—1 case 1,003 Loss of steam coal—1 case. 5,129
326-327	7	41.—Miscellaneous— Other Miscellaneous Expenditure.	1	68,567	Non-acceptance of lowest tender.
Do.	8	Ditto . . . . .	..	20,615	Write-off of irrecoverable loans and advances.
335	2 of the Audit Com- ments.	42.—Miscellaneous—Ex- penditure on Displaced Persons.	1	13,678	Misappropriation.
357-358	3	48.—Road and Water Transport Schemes.	1	2,905	Misappropriation.
358	4	Ditto	4	625	<i>Ex-gratia</i> payments.
359	6(a)	Ditto . . . . .	..	20,43,446	Net loss in the State Transport Service in Calcutta and surround- ing areas during 1953-54.
361	7(i)	Ditto . . . . .	..	1,40,695	Do for 1954-55.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.—
contd.

Page.	Para- graph.	Number and Name of Grant.	Total number of losses, amount irregu- larities, etc., under each Grant.	Total of losses, etc., under each Grant.	Brief Subject.
1	2	3	4	5	6
366	8(iii)	48.—Road and water Transport Schemes.	..	8,776	Net loss in the State Transport Service in Cooch-Bihar during 1951-52.
405	3	47.—Civil Works	. 2	843	Theft—1 case. 359 Loss of cement—1 case 484
429-433	4-7	49.—Capital Outlay on Schemes of State Trading.	..	85,04,446	Misappropriation of cash and articles. 928 Loss due to non- delivery of paddy by transport contractors 75,882 Misappropriation of stores. 30,147 Misappropriation of stores. 12,277 Transit shortage 4,84,448 Shortages in storage 51,160 Theft in a Depot 4,623 Outstanding recoveries from Rice and Flour Mills. 61,14,416 Outstanding recoveries from other parties. 15,14,281
			1	..	<i>Ex-gratia</i> payments 400
433	3	Ditto	. ..	..	Loss due to the sale of off-quality rice 2,15,884
453	3	52.—Loans and Advances by State Governments.	1	5,000	Misappropriation.
Total			. 38	1,14,48,630-12	

CHAPTER IV.—OTHER TOPICS OF INTEREST.

28. (1) *First Five Year Plan*.—The year under review (1955-56) was the final year of the First Five Year Plan. Against the target of Rs. 71·66 crores for the entire five year period, the expenditure upto 1955-56 was Rs. 66·20 crores which comes to 92·4 per cent. of the target. There was thus a small shortfall of Rs. 5·46 crores in the total plan outlay (7·6 per cent. below the target).

(2) *Community Development Projects*, (ii) *National Extension Service Programme* and (iii) *Local Development works*.—In addition to the Five Year Plan, a number of development schemes were taken up of which the following may be mentioned. These aim at the upliftment of the level of rural life with the active participation of the people.

(i) *Community Development Projects*.—Fourteen development blocks were run during the year as against eleven in the preceding year. Of these fourteen blocks, three represented National Extension Service Blocks which had been converted into Community Development Blocks with effect from the beginning of 1955-56. The finance and accounting system was the same as in the previous year.

The following table shows the yearwise budget provisions on the projects as compared with the expenditure upto the year 1955-56 :—

Year.	Original Budget provision.	Final Grant.	Actual Expenditure.	Saving not surrendered.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1952-53	1,55,69,000	5,96,758	4,54,273	1,42,485
1953-54	2,17,17,000	39,76,300	33,74,168	6,02,132
1954-55	2,58,01,000	93,43,000	83,58,831	9,84,169
1955-56	1,66,16,000	1,23,02,800	1,04,24,568	18,78,232

(ii) *National Extension Service Programme*.—Thirtytwo blocks under this scheme were taken up during the year including fifteen blocks of the preceding year. Of the thirtytwo blocks, three blocks were converted into Community Development Blocks during the year and twentynine blocks were run under this scheme during the year. The system of finance and accounting of the Scheme was the same as in the previous year.

The following table shows the yearwise budget provision on the programme as compared with the expenditure upto the year 1955-56 :—

Year.	Original Budget provision.	Final Grant.	Actual Expenditure.	Saving not surrendered.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1954-55	65,18,000	4,05,200	3,33,328	71,872
1955-56	1,04,37,000	27,04,100	17,91,290*	9,12,810

* Includes the expenditure on the three National Extension Service Blocks since converted into Community Development Blocks.

(iii) *Local Development Works*.—As in the preceding year schemes like Rural Water Supply Schemes, Village Roads Scheme, etc., were in operation during the year under review. No schemes were, however, taken up as State-aided Local Development works during the year.

The system of finance and accounting of the Scheme was practically the same as in the previous year except that in accordance with the orders of Government the expenditure in connection with the execution of the local development works was treated as grants-in-aid. The Government of India contribution paid in lump and the local contribution payable by the beneficiaries in respect of the approved schemes were not credited to "Local Development Works Grant Fund" as in the preceding period; instead, the former was credited to the head "LIA—Receipts on account of Community Development Projects, National Extension Service and Local Development Works—Grant from the Government of India" and the latter was not brought into the Government account.

The following table shows the yearwise budget provision on the scheme as compared with the expenditure upto the year 1955-56 :—

Year.		Original Budget provision.	Supplementary Budget provision.	Final Grant.	Actual Expenditure.	Saving not surrendered.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1953-54	Local Development Works	..	15,27,000	15,11,500	11,37,273	3,74,227
	State Local Development Works	..	..	3,27,000	1,77,596	1,49,404
1954-55	Local Development Works	54,80,000	32,36,000	84,10,303	68,47,556	15,62,747
	State Local Development Works	..	6,52,000	5,86,681	5,04,055	81,726
1955-56	Local Development Works	..	25,28,000	56,87,400	53,88,082	2,99,318

29. *Scheme of abolition of the Zamindari System*.—The West Bengal Estates Acquisition Act, 1953 (West Bengal Act I of 1954) was enacted with the object of acquiring the Zamindari interests in the State. The Act came into force from the 15th April, 1955 from which date estates and rights of the intermediaries have vested in the State.

During the year under report, which was the first year of the scheme, the gross receipts from *Ex-Zamindari* Estates was about Rs. 2,16 lakhs and the total expenditure Rs. 1,78 lakhs. The main items of receipts and expenditure are indicated below :—

(i) Receipts—	Rs.
Land Revenue received from <i>Ex-Zamindari</i> Estates	2,16,15,000
(ii) Expenditure—	
(a) Cost of management of <i>Ex-Zamindari</i> Estates and collection of revenue	29,70,656
(b) Staff employed for calculation of ad-interim compensation	9,73,110
(c) Payment of ad-interim compensation	3,27,479
(d) Expenditure on major settlement operations in connection with Estates Acquisition Scheme	1,35,71,891
TOTAL	1,78,43,136

The scheme has far reaching economic and financial implications. The entire compensation payable to the intermediaries can not at this early stage be estimated. The West Bengal Estates Acquisition Act, 1953 has been followed up by the West Bengal Land Reforms Act, 1955 (West Bengal Act X of 1956). The object of these measures is to redistribute lands on certain principles with a ceiling of 25 acres per holding to bring the cultivator into direct relationship with the State and to rationalise the assessment of rent.

30. *Multipurpose River Projects.*—(a) *Mayurakshi Reservoir Project.*—The Audit Comments on the accounts of the Mayurakshi Reservoir Project have been given in paragraph 9 of the Review under Grant No. 10 (pages 80-81).

(b) *Damodar Valley Project.*—The Government of West Bengal are participating in the Damodar Valley Corporation along with the Governments of India and Bihar. The Accounts of the Corporation with the Audit Report thereon are laid before the State Legislature separately under section 45(5) of the Damodar Valley Corporation Act, 1948 (Act XIV of 1948).

31. *Separation of Accounts from Audit.*—A Departmental Accounts Office under the charge of a Pay and Accounts Officer was established as an experimental measure for the Education and Rehabilitation Departments with effect from the 1st of August, 1955. The payment and accounting work of these two Departments have been centralised in that office and the appropriation accounts of the relevant grants administered by these two Departments, namely, Grants Nos. 18, 19 and 42, were prepared by that office and are included after audit in the present compilation.

The results of the experiment are being studied carefully.

32. *Expenditure on Refugee Relief and Rehabilitation.*—Expenditure incurred during 1955-56 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. 8,77,90,555 including the expenditure on officers and staff. The expenditure on relief and rehabilitation proper amounted to Rs. 5,33,18,930 and Rs. 2,25,29,415 respectively. Of this amount a total sum of Rs. 6,02,58,335 was re-imbursed by the Government of India. In addition a total sum of Rs. 5,81,81,498 was given as loans to displaced persons.

The expenditure incurred on account of pay and allowances of officers and establishment at Head Quarters as well as in the districts and camps and also on account of staff connected with the administration of different schemes amounted to Rs. 98,47,368 as detailed below :—

	Rs.
Staff at head quarters (Calcutta)	13,77,947
Staff in districts	32,71,828
Staff in camps	32,20,775
Staff on account of different schemes	19,76,818
TOTAL	<u>98,47,368</u>

Expenditure on staff works out at 7.3 per cent. of the amount spent on relief and rehabilitation proper including amount advanced as loans. The corresponding percentages in the previous four years were as follows :—

1951-52	7.3
1952-53	9.1
1953-54	7.2
1954-55	8.5

33. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on Secret Services are not subjected to scrutiny by the audit authorities. The Administrative Officers furnish periodical certificates of disbursement in this regard to the Audit Office in the prescribed form. The expenditure incurred during the year on this account amounted to Rs. 3,35,131 (State Excise Duties Rs. 34,097 and Police Rs. 3,01,034). The necessary certificates of disbursement in respect of the expenditure incurred were duly received.

34. *Local Audit and Inspections.*—During the year under review the initial accounts of 646 offices and institutions as stated below were test audited :—

(i) Public Works Department offices (including Construction Board Division and Irrigation Division)	77
(ii) Treasuries	5
(iii) Other Civil Offices	564

The more important types of irregularities some of which are still persisting inspite of the steps reported to have been taken by the Departments of Government are briefly indicated below :—

(a) Public Works Department :—

- (i) Abnormal delay in the settlement of remittance and suspense transactions.
- (ii) Delay in according sanctions to estimates and 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 not maintained properly, *e.g.*, outstanding balances of the previous year not brought forward in many cases ;
ledger accounts not balanced monthly in many cases ; and incorrect figures posted in the ledger accounts in many cases.
- (vii) Log books of departmental trucks not maintained properly, *e.g.*, purpose of the journey not mentioned in the Log books in some cases ; and
the balance of petrol in the tank at the beginning and end of the month not recorded in the Log books in some cases.

(b) Treasuries—

- (i) Non-incorporation of sub-treasury transactions in the District Treasuries due to delay in receipt of sub-treasury accounts.

- (ii) The register of salaries of Gazetted Officers was not maintained properly.
 - (iii) The files for pension payment orders were not kept properly in the personal custody of the Treasury Officer. In some cases, specimen signatures or thumb impressions of pensioners which are important for purposes of identification, were not taken on the disbursers' portions of the pension payment orders.
 - (iv) The accounts of opium and stamps were not properly maintained.
 - (v) The stock register of receipt books was not properly maintained.
 - (vi) The certificate of count of cheque forms was not recorded.
- (c) Other Civil Offices—

1. Medical Department.

- (i) Subordinate officers handling cash did not either furnish security or furnished inadequate security.
- (ii) Cash Books were not properly maintained in Sub-Divisional and Auxiliary General Hospitals, *e.g.*, entries in the Cash Book were not attested after check with the counterfoils of receipts and paid vouchers. Certificates of physical verification of cash were not recorded in the Cash Book.
- (iii) Delays in the remittance of Government money to the treasury.
- (iv) In some hospitals, stock accounts of medicines, surgical instruments and appliances were not properly maintained. Further, stock was held in excess of requirements and was not physically verified.
- (v) The lowest tender was not accepted and specific reasons therefor were also not recorded as required by the rules.

2. Education Department.

- (i) In a number of cases, it was noticed that no security was taken from subordinate officers entrusted with the custody of cash or stores as required under the rules.
- (ii) It was noticed in several cases that the Cash Books were not properly maintained, *e.g.*, entries were not attested by the officer-in-charge, the books were not totalled and closed daily, etc.
- (iii) In several cases it was noticed that sums were drawn from the treasuries though not required for immediate disbursement and amounts thus drawn were kept in hand for an unduly long time.
- (iv) Stock accounts of forms including receipt books, furniture and stationery articles, etc., were not maintained properly in many cases. Also stock was not subjected to physical verification annually as required by the rules.

3. Police Department.

- (i) It was noticed in some cases that the balance of cash as per the Cash Book was not physically verified at least once a month as required by the rules.
- (ii) In some cases stores were not physically verified at least once a year as required by the rules. In some cases again, store ledgers were either not maintained at all or were improperly maintained.

4. Agriculture Department.

- (i) Sums were withdrawn from treasuries much in advance of actual requirements and ultimately refunded into the treasury or paid long after.
- (ii) Irregularities in the maintenance of Cash Book continued this year also in several offices, *e.g.*, overwriting, non-verification of cash balances at the end of each month, etc.
- (iii) Adequate security was not taken from persons handling cash and stores in several offices.
- (iv) Heavy outstanding dues on account of sale of pumping plants, hire charges of tractors, big growers' loan, cost of seeds and manures, etc., issued by the Demonstration Centres remained unrealised for a long time. In one district alone, the outstanding dues as on 31st March, 1956 amounted to Rs. 3,62,446.
- (v) In order to keep the expenditure within the financial powers of authorities, purchase orders were split up and sanctions of higher authority avoided.

5. Commerce and Industries Department.

- (i) Cash Book was not maintained properly in some offices, *e.g.*, entries in the Cash Book not attested, overwriting and unattested correction in the Cash Book, non-verification of cash balance at the end of each month, etc.
- (ii) Undue delay in the remittance of receipt into treasury was noticed.
- (iii) Security deposit was not taken in some cases from persons handling cash and stores.

6. Refugee Relief and Rehabilitation Department.

- (i) In many cases payments of loan were made against defective loan bonds and without any surety or other agreement.
- (ii) Actual payment of loan was made in some cases without obtaining receipts and in excess of the amount shown in the loan bonds.
- (iii) Heavy arrears and defects of various kinds were noticed in the maintenance of loan ledgers relating to loans to displaced persons.
- (iv) Recoveries of outstanding loans were very low. In one subdivision, out of a total sum of Rs. 64,07,801 due for recovery on account of principal only upto 30th September, 1954, a sum of Rs. 50,814 was recovered.
- (v) In some cases, no attempt was made to ascertain whether the loans were utilised for the purpose for which they were advanced.

7. Development Department.

- (i) Moneys were drawn from the Treasury at the end of the year to prevent lapse of budget grant.
- (ii) Delays in the remittance of cash to the treasury and consequent heavy cash balance. Adequate security deposit not taken from the cashier.
- (iii) Irregularities in the maintenance of the Bill Register, etc., were frequent.
- (iv) Measurement books have not been maintained properly *e.g.*, measurements not taken before payment, payments not noted in measurement books, measurement not kept at all.
- (v) Advance payments and overpayments of Government's share of the contribution to development works financed partly by public subscriptions and partly by Government contribution were noticed in several cases.
- (vi) Purchase orders split up to avoid necessity for higher sanction.
- (vii) Stock register was not maintained properly.

35. *Outstanding Audit Objections.*— 24,545 items of objections relating to the accounts for the period upto March, 1956 were outstanding in the books of the Audit Office on 31st August, 1956. Their money value amounts to Rs. 29,17.24 lakhs. Some of these items date back to periods as far back as 1947-48 (post-partition) and include the following types of irregularities:—

- (a) want of estimates ;
- (b) excess over estimates ;
- (c) want of detailed bills in final adjustment of advance payments ;
- (d) want of disbursement certificates, payees' receipts, etc.
- (e) want of stock certificates.

The following are the departments with comparatively heavy outstandingings:—

Serial No.	Department.	No. of items.	Value (in lakhs).
1	2	3	4
1.	Irrigation and Waterways	2,133	397.81
2.	General Administration	2,192	62.75
3.	Education	2,176	32.14
4.	Medical	1,316	21.26
5.	Public Health Engineering	774	70.03
6.	Agriculture	718	50.12
7.	Works and Buildings	5,912	669.29
8.	Famine	1,148	83.93
9.	Refugee Relief and Rehabilitation . . . . .	..	192.15
10.	Development (Roads)	522	288.13
11.	Development (other than Roads)	1,301	460.88
12.	Home Transport	2,848	70.66
13.	Food	737	441.47

Special measures may be taken by Government to clear up the outstanding objections by furnishing the Audit Office with necessary sanctions, explanations, countersigned bills, payees' receipts and other documents, etc.

36. *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 with a copy to their next higher authorities for necessary action. Very important items are also reported to Government simultaneously. The points raised therein should receive their special attention and should be settled expeditiously so that irregularities may not persist or recur. That this was not done to the required extent is indicated by the fact that as many as 2,423 Inspection Reports (some of which are very old) comprising 16,991 items still remained outstanding (September, 1956). The Departments with comparatively heavy outstandings are mentioned below :—

Serial No.	Department.	No. of Inspection Reports.	No. of Items.
1	2	3	4
1.	Refugee Relief and Rehabilitation	803	8,343
2.	Food	187	1,109
3.	Education	269	1,427
4.	Agriculture	173	1,104

37. *Audit of Grants-in-aid.*—The Examiner, Local Audit Department, who conducted the audit of Grants-in-aid paid to District School Boards, District Boards and Municipalities has certified that the grants which have been paid to the end of 1954-55 and audited by him were found to have been utilised properly in accordance with the prescribed conditions with the exception of 66 grants aggregating Rs. 1,33,58,329 in respect of which unspent balance of Rs. 58,31,552 remained outstanding at the end of 1954-55. The above figures, however, excluded the numbers and amounts of the grants and unspent balances where the latter fell below 10 per cent. of the total amount of each individual grant.

38. *Delay in the submission of Annual Establishment Returns to the Audit Office*:—Under the rules a detailed statement of the non-gazetted establishment (known as Annual Establishment Return) as on the 1st April of each year should be prepared by the heads of offices and transmitted to the Accountant General not later than the 15th of May of that year. As these returns are essential for the proper audit of the pay bills of non-gazetted establishment, for the check of their increments and for verification of service for pension, delays in their submission seriously affect the work of the audit office and may also delay the settlement of claims of the Government servants concerned. It is, therefore, essential that the returns should be submitted to the audit office punctually on the due date.

Although delays in the submission of this return on the due date have been mentioned in successive Reports on the Appropriation Accounts, improvement has not been achieved to the desired extent.

39. *Wanting Pro-forma Accounts and Store Accounts*.—In many cases, as detailed below, the *Pro-forma* Accounts and Store Accounts have either not been received from the Departmental authorities at all or been received too late for incorporation in this report. In some cases, the accounts relate to an earlier year. Unless the accounts are up to date and sent in time, it will not be possible to ascertain the latest financial and stock position of the undertakings. Special measures may, therefore, be taken by Government for the correct and timely submission of these accounts.

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|--|---|---|
| 1. State Transport Service, Calcutta | . | The accounts for 1955-56 are in arrears and have not been received. |
| 2. Barrackpore Baraset Electric Supply | . | The accounts for 1953-54 and onwards have not been received. |
| 3. North Calcutta Rural Electrification Scheme and Diesel Electric Pool. | | Ditto. |
| 4. Cooch Behar Electric Supply | . | Ditto. |
| 5. Scheme for Production of Shark Liver Oil, etc. | | The accounts for 1950-51 and 1951-52 so far received are under scrutiny. The accounts for 1952-53 and onwards have not been received yet. |
| 6. State Transport Service, Cooch-Bihar | | The accounts for 1952-53 and onwards are in arrears. |
| 7. Scheme for Sea-fishing with the help of Danish and Japanese cutters. | | As reported in the previous year no accounts have been submitted to audit since the inception of the scheme in 1949-50. |
| 8. Scheme for supply of Toned milk | . | The accounts for the period upto 1954-55 which were submitted to audit in May, 1956 were not in proper form and could not be included. |
| 9. Scheme for manufacture of Butter and Ghee. | | |
| 10. Livestock Research-cum-Breeding Station at Haringhata. | | The revised accounts have not yet been received. |
| 11. Brooklyn Ice Plant and Cold Storage | | The accounts for 1950-51 and onwards have not yet been submitted by the Department. |
| 12. Silk Reelers' Co-operative Organisation | | As reported in the previous year no <i>Pro-forma</i> accounts have been received. |
| 13. Scheme for Industrial Centres | . | Ditto. |

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|--|---|
| 14. Kanchrapara Area Development Scheme. | It has been stated that the <i>Pro-forma</i> accounts will be maintained. But the questions of the form of the accounts and office which should maintain them are stated to be under the consideration of Government. |
| 15. <i>Pro-forma</i> Accounts for State Trading on Rice and Paddy. | The accounts for 1954-55 have not yet been received. |
| 16. Manufactory Department of the Presidency and Central Jails in West Bengal. | The Consolidated <i>Pro-forma</i> accounts for 1955 have not been received. |
| 17. Land Mortgage Banks | The accounts for the year ending June, 1956 have not yet been received. |

Store Accounts.

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|---|---|
| 18. Consolidated Store Accounts of the Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal. | The accounts for the year 1955-56 have not been received. |
| 19. Consolidated Store Accounts of the Principal State Hospitals in West Bengal. | Ditto. |
| 20. Store Accounts of Home Publicity Department. | The accounts for 1953-54 and onwards are in arrears. |

40. *Debt position of Government.*—The debt position of the Government of West Bengal at the end of the year under review is referred to in detail in paragraph 13 on pages 22-24 of the Audit Report on the Finance Accounts for 1955-56. It will be seen therefrom that the net liability of the State Government at the end of the year amounted to Rs. 1,19,87·23 lakhs as shown below as against Rs. 93,62·30 lakhs in the preceding year.

	Liabilities.	In lakhs of rupees.
(1) Permanent Debt		14,93·95
(2) Floating Debt . . . . .		..
(3) Loans from the Central Government		1,36,60·51
(4) Unfunded Debt		6,45·60
	Total Liability	1,58,00·06
Deduct—		
(5) Loans and Advances by the State Government		38,12·83
	Net Liability	1,19,87·23

Item (1)—Permanent Debt.— This represents the total loans raised by the State Government to finance projects involving capital expenditure. Of this amount a loan (4 per cent. West Bengal Loan, 1967) for Rs. 7,58·72 lakhs was raised from the open market during the year under review.

For the redemption of all these loans a sum equal to $1\frac{1}{2}$ 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 deem necessary from time to time. During the year under review a sum of Rs. 11.48 lakhs was adjusted to the Depreciation Fund and a sum of Rs. 47.52 lakhs to the Sinking Fund. A sum of Rs. 3.86 lakhs was also received as interest on the investments made in the previous year.

Interest on these loans is paid out of current revenues and the amount paid during the year was Rs. 43.35 lakhs.

Item (2)—Floating Debt.—No cash credit advance was taken during the year but a sum of Rs. 4,46.39 (a) lakhs representing the last year's balance on this account was repaid during the year. In addition, a sum of Rs. 45 lakhs representing Ways and Means advance was taken during the year but was repaid within the year.

The amounts paid to the Bank from current revenues as interest charges on cash credit advances and Ways and Means advances were Rs. 11.80 lakhs and .02 lakh respectively.

Item (3)—Loans from the Central Government.—The details of the loans taken from the Central Government appear in paragraph 10 (Part B) of the Finance Accounts for 1955-56. Government did not consider any amortisation arrangement necessary for the repayment of these loans.

The total repayment of principal actually made during the year was Rs. 1,68.05 lakhs; certain instalments due on loans for Rehabilitation of displaced persons, for Grow More Food Schemes relating to Chemical Fertilisers and for Handloom and Khadi industries were, however, not paid during the year.

The interest charges on these loans paid by the State Government during the year out of current revenues amounted to Rs. 2,15.13 lakhs.

Item (4)—Unfunded Debt.—This is the sum total of the balances of the various Provident Funds. A sum of Rs. 20.71 lakhs was paid as interest on the balances.

Item (5)—Loans and Advances by the State Government.—The details of the loans and advances granted by the State Government to local bodies, cultivators, private individuals etc., are given in statement No. 5 (Part B) of the Finance Accounts of 1955-56. The interest received by Government in respect of such loans and advances amounted to Rs. 20.06 lakhs.

The total net charge on the revenues of the State during the year on account of service of debt is 3,29.94 lakhs as shown below :—

Contribution to Sinking Funds	59,00
Interest on Permanent Debt	43,35
Interest on Floating Debt	11,82
Interest on loans taken from the Central Government	2,15,13
Interest on State Provident Fund Balances	20,71
	Total
	3,50,01
<i>Deduct</i> —Interest realised by Government on State Loans and Advances	20,06
	Net Charge
	3,29,95

This works out to 6.6 per cent. of the revenues of the State for the period.

(a) Differs from the closing balance of the previous year by 1 by reason of rounding.

41. *Division of the Assets and Liabilities of Undivided Bengal between East and West Bengal.*—During the year under report no further progress was made towards the implementation of the Awards made by the Arbitral Tribunal which has been set up in accordance with the Arbitral Tribunal Order, 1947, dated the 12th August, 1967.

42. Investments.—

(a) With a view to encouraging salt production in the State, Government purchased shares of a Joint Stock Company known as the Bengal Salt Company in the year 1950-51. The total amount invested 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 1953-54 and 1954-55. The details of the investments are given in paragraph 9 of the Review under Grant No. 26.

(b) *West Bengal Financial Corporation.*—The accounts of the Corporation for the year 1955-56 have been audited, as required under the proviso to Section 37 (6) of the State Financial Corporations Act, 1951 (Act LXIII of 1951). The Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet are set out in Appendix 'I' (pages 454-457).

The gross earnings of the Corporation for the period came to Rs. 3,45,173 the bulk of which *viz.*, Rs. 2,88,294 was earned on short term investments like Treasury Bills and bank deposits, etc. (as in the preceding period), earning low rates of interest ranging from about 2½ per cent. to 4 per cent. The balance of Rs. 56,879 represented interest earned @ 6 per cent. per annum on loan investments; of this Rs. 56,171 represented interest on loan investments made in the previous years and Rs. 708 was taken as interest on loan investments of the year under review.

The net profit of the Corporation was Rs. 1,37,451 after deduction of the administrative charges, etc., as also a sum of Rs. 1,08,000 on account of provision for taxation. In accordance with the previous practice of the Corporation which was subsequently approved by the State Government the Corporation should have transferred to the Reserve Fund in 1955-56 a sum of Rs. 49,090 being equivalent to 20 per cent. of the net profit before deduction of income tax, *i.e.* 20 per cent. of Rs. 2,45,451. The sums actually transferred, however, were Rs. 45,250 under "General Reserve" and Rs. 4,000 under an "Investment Reserve"; it was explained that the latter fund was created to meet the price fluctuations of Government securities or other investments of the Corporation and that there was no bar to the creation of a separate Reserve Fund for this purpose.

The balance available for distribution as dividend came to Rs. 94,452, which proved insufficient to meet the guaranteed dividend @ 3½ per cent. per annum, working out to Rs. 3,48,004. The State Government have, therefore, made good the deficiency of Rs. 2,53,552 under Section 6 of the Act. As compared with the previous period there was an increase in the deficiency in the year under audit to the extent of Rs. 39,985. As already stated in paragraph 47 (b) on page 54 of the Government of West Bengal Appropriation Accounts, 1954-55 and the Audit Report, 1956 the concern is likely to be a recurring liability to the State unless appropriate remedial measures are taken.

As in the preceding period there was delay in the disbursement of the loans sanctioned during the year. Nine loans aggregating Rs. 28,77,500 were sanctioned on different dates during the year of which only four were taken advantage of by the parties. Although these four loans had been sanctioned in June, 1955, September, 1955 and January, 1956, the cheques were issued as late as 29th March, 1956 and could not be encashed by the parties on the said date or on the following 3 days which were Bank holidays. Virtually, therefore, the new loans did not earn any interest in 1955-56 and the recovery of interest (Rs. 708 for the 3 days of March 1956) was subsequently waived by the Board of Directors in July, 1956. The delay in the disbursement of the loans was explained as due to the inability or reluctance on the part of the borrowers to complete earlier the legal documents and other requirements for the purpose.

CALCUTTA ;

The 5 APR 1958

A. K. MUKHERJEE,
Accountant General, West Bengal.

Countersigned.

NEW DELHI ;

The 4 APR 1958

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

PART II

Appropriation Accounts of sums expended during the year ending on the 31st March, 1956 compared with the several sums specified in the schedules of the West Bengal Appropriation Acts (West Bengal Acts VII of 1955 and IX of 1956) passed by the Legislature under Articles 204(i) and 205(i) of the Constitution of India.

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

(b) In the Accounts—

‘O’ stands for the original grant or appropriation.

‘S’ stands for the supplementary grant or appropriation.

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

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

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

(b) The detailed Appropriation Account of expenditure incurred in England have been furnished by the 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. The loss or gain by exchange in respect of transaction of commercial Department and Capital Major Heads are taken in the minor head “Loss or Gain by exchange” under the relevant major heads concerned while such loss or gain in respect of transactions of all revenue and service heads are adjusted in lump under the minor head “Loss or Gain by exchange” subordinate to the major head 57/XLVI-Miscellaneous.

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.
49	1.—Taxes on Income other than Corporation Tax.	5,04,000	5,16,477	..	12,477
50	2.—Land Revenue—				
	Voted . . .	3,71,44,000	2,40,85,762	1,30,58,238	..
	Charged . . .	..	43,874	..	43,874
54	3.—State Excise Duties . . .	41,43,000	40,66,283	76,717	..
57	4.—Stamps . . .	8,25,000	8,38,122	..	13,122
59	5.—Forest . . .	79,51,000	82,69,571	..	3,18,571
68	6.—Registration . . .	20,30,000	20,44,994	..	14,994
69	8.—Other Taxes and Duties . . .	21,87,000	21,28,250	58,750	..
71	10.—Irrigation—				
	Voted . . .	6,27,70,000	4,22,12,160	2,05,57,840	..
	Charged . . .	51,89,000	49,02,087	2,86,913	..
95	11.—Interest on Ordinary Debt—				
	Voted . . .	1,000	..	1,000	..
	Charged . . .	1,45,04,000	1,50,01,685	..	4,97,685
99	13.—General Administration—				
	General Administration—				
	Voted . . .	2,83,88,000	2,83,26,521	61,479	..
	Charged . . .	9,90,000	9,71,890	18,110	..
110	14.—Administration of Justice—				
	Voted . . .	83,70,000	83,33,304	36,696	..
	Charged . . .	27,53,000	27,87,427	..	34,427
114	15.—Jails and Convict Settlements.	84,04,000	82,68,878	2,25,122	..
123	16.—Police . . .	6,87,49,000	6,81,92,632	5,56,368	..

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.
130	17.—Ports and Pilotage . . .	11,39,000	10,43,048	95,952	..
131	18.—Scientific Departments . . .	1,27,000	1,07,533	19,467	..
132	19.—Charges on account of Education.	8,98,91,000	9,20,88,241	..	21,97,241
151	20.—Medical—				
	Voted . . .	4,35,90,000	4,06,45,848	29,44,152	..
	<i>Charged</i> . . .	1,05,900	1,05,082	818	..
164	21.—Public Health . . .	1,49,98,000	1,12,69,693	37,28,307	..
171	22.—Charges on account of Agriculture.	3,65,88,500	3,12,94,705	52,93,795	..
197	23.—Agriculture—Fisheries . . .	21,88,000	17,21,739	4,66,261	..
200	24.—Charges on account of Veterinary.	26,73,000	25,59,369	1,13,631	..
202	25.—Charges on account of Co-operative Credit.	21,03,000	20,36,241	66,759	..
204	26.—Industries—Industries . . .	52,76,000	39,84,107	12,91,893	..
237	27.—Industries—Cottage Industries.	33,89,300	30,60,482	3,28,818	..
241	29.—Industries—Cinchona . . .	33,40,400	33,32,819	7,581	..
258	31.—Miscellaneous Departments—Fire Services.	37,78,000	30,40,936	{ 7,37,064	..
260	32.—Miscellaneous Departments—Excluding Fire Services.	72,67,000	66,14,962	6,52,038	..
267	33.—Civil Works—				
	Voted . . .	6,31,88,000	5,05,72,809	1,26,15,191	..
	<i>Charged</i> . . .	12,42,000	12,40,540	1,460	..
296	34.—Famine . . .	4,10,45,000	3,97,90,698	12,54,302	..
299	36.—Privy Purses and Allowances of Indian Rulers.	1,85,000	1,76,000	9,000	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS—*contd.*

Page.	Number and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
300	37.—Superannuation Allowances and Pensions—				
	Voted . . .	1,43,46,000	1,40,69,807	2,76,193	..
	Charged . . .	3,39,000	2,96,161	42,839	..
304	38.—Charges on account of Stationery and Printing.	61,47,400	61,23,217	24,183	..
316	40.—Miscellaneous—Contributions—				
	Voted . . .	1,23,17,000	97,54,711	25,62,289	..
	Charged . . .	26,83,000	18,56,161	8,26,839	..
318	41.—Miscellaneous—Other Miscellaneous Expenditure—				
	Voted . . .	2,92,61,000	2,42,45,787	50,15,213	..
	Charged . . .	1,51,000	13,355	1,37,645	..
328	42.—Miscellaneous—Expenditure on Displaced persons—				
	Voted . . .	9,09,48,000	8,58,78,374	50,69,626	..
	Charged . . .	12,72,000	12,70,956	1,044	..
336	43.—Community Development Projects—				
	Voted . . .	2,91,33,000	1,74,28,382	1,17,04,618	..
	Charged . . .	5,08,000	4,26,233	81,767	..
348	44.—Extraordinary Charges—				
	Voted . . .	5,17,90,000	2,98,74,955	2,19,15,045	..
	Charged . . .	9,500	7,31,771	..	7,22,271
352	45.—Pre-partition Payments .	39,00,000	16,23,192	22,76,808	..

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.
353	48.—Road and Water Transport Schemes—				
	Voted . . .	2,08,78,000	2,04,33,411	4,44,589	..
	Charged . . .	6,25,000	3,53,784	2,71,216	..
399	7.—Charges on account of Motor Vehicles Acts—				
	Charged . . .	4,50,000	4,50,000	..	..
400	9.—Interest—				
	Charged . . .	17,69,000	14,75,940	2,93,060	..
401	12.—Appropriation for Reduction or Avoidance of Debt—				
	Charged . . .	59,00,000	59,00,000	..	..
402	50.—Public Debt—				
	Charged . . .	6,38,03,000	6,44,93,036	..	6,90,036
403	46.—Multipurpose River Schemes	11,90,20,000	10,36,30,000	1,53,90,000	..
404	47.—Civil Works . . .	3,10,00,000	2,99,66,216	10,33,784	..
425	49.—Capital Outlay on Schemes of State Trading—				
	Voted . . .		1—5,77,52,088	5,77,52,089	..
	Charged . . .	71,000	70,733	267	..

**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.
451	52.—Loans and Advances by State Government.	5,31,77,000	5,03,18,294	28,58,706	..
<hr/>					
	Totals—				
	Voted . . .	. 1,01,42,39,601	82,62,16,442	19,05,79,564	25,56,405
				Net saving	18,80,23,159
	Charged . . .	. 10,23,64,400	10,23,90,715	19,61,978	19,88,293
				Net excess	26,315
<hr/>					
	GRAND TOTAL . . .	. 1,11,66,04,001	92,86,07,157	19,25,41,542	45,44,698

Amounts of excess—

Voted (*See* paragraph 7 of the Audit Report) 25,56,405

Charged (*See* paragraph 8 of the Audit Report) 19,88,293

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1956, as adapted under the India (Provisional Constitution) Order, 1947 read with Article 149 of the Constitution of India. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information I certify that the account above is correct, subject to the observations in the report.

NEW DELHI ;

A. K. CHANDA,

Comptroller and Auditor General of India.

The

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "4.—Taxes on Income other than Corporation Tax."			
A.—COLLECTION OF AGRICULTURAL INCOME TAX—			
A.-1.—Pay of Officers—			
	Rs.		
O.	1,48,700	1,41,500	1,41,991
R.	-7,200			+491
A.-2.—Pay of Establishment—			
O.	1,33,500	1,40,700	1,44,066
R.	7,200			+3,366
A.-3.—Allowances, honoraria, etc.	1,53,800	1,57,292	+3,492
A.-4.—Contingencies	68,000	73,723	+5,723
A.-6.— <i>Deduct</i> —Establishment charges payable by other Governments, etc. . . . .	..	-595	-595
TOTAL—			
Gross	5,04,000	5,17,072	+13,072
Deductions . . . . .	..	-595	-595
Net	5,04,000	5,16,477	+12,477

REVIEW.

The expenditure exceeded the grant by Rs. 12,477.

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 "7.—Land Revenue".			
A.—CHARGES OF ADMINISTRATION—			
A.-1.—Pay of Officers—			
Rs.			
O.	1,57,500	} 2,37,980	2,30,632
R.	80,480			} -7,348
A.-2.—Pay of Establishment—			
O.	9,66,000	} 9,96,656	9,77,220
R.	30,656			} -19,436
A.-3.—Allowances, honoraria, etc.—			
O.	7,93,450	} 8,84,169	8,80,959
R.	90,719			} -3,210
A.-4.—Contingencies—			
O.	1,57,150	} 1,84,703	1,88,018
R.	27,553			} +3,315
A.-5.—Establishment charges payable to other Governments, Departments, etc.—			
O.	38,200	} 37,667	17,500
R.	-533			} -20,167
Col. 4.—See paragraph 2 of the Review.			
A.-6.—Deduct—Establishment charges recover- able from other Governments, Departments, etc.—			
O.	-1,88,000	} -1,88,238	-1,96,662
R.	-238			} -8,424
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B.-1.—Pay of Officers—			
O.	2,38,900	} 36,067	45,821
R.	-2,02,833			} +9,754
Col. 4.—See paragraph 2 of the Review.			
B.-2.—Pay of Establishment—			
O.	27,36,800	} 15,21,043	15,87,603
R.	-12,15,757			} +66,560
B.-3.—Allowances, honoraria, etc.—			
O.	22,64,200	} 11,56,317	11,88,627
R.	-11,07,883			} +32,310
B.-4.—Contingencies—			
O.	39,31,900	} 39,83,685	36,05,268
R.	51,785			} -3,78,417
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 "7.—Land Revenue"—<i>contd.</i>			
B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl'd.</i>			
B.-5.—Establishment charges payable to other Governments, Departments, etc.—			
Rs.			
R.	21,692	21,692	10,555 —11,137
Col. 4.—See paragraph 2 of the Review.			
D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—			
D.-1.—Pay of Officers—			
O.	9,42,000	2,67,549	2,66,105 —1,444
R.	—6,74,451		
D.-2.—Pay of Establishment—			
O.	78,88,100	70,34,492	69,87,825 —46,667
R.	—8,53,608		
D.-3.—Allowances, honoraria, etc.—			
O.	69,78,200	55,02,293	54,63,597 —38,696
R.	—14,75,907		
D.-4.—Contingencies—			
<i>Charged</i>		43,874	+43,874
Col. 4.—See paragraph 2 of the Review.			
Voted—			
O.	12,80,900	12,61,438	11,97,841 —63,597
R.	—19,462		
D.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—4,000	—2,500	—2,672 —172
R.	1,500		
E.—LAND RECORDS—			
O.	82,900	79,370	77,738 —1,632
R.	—3,530		
F.—ASSIGNMENTS AND COMPENSATIONS—			
F.-1.—Pension in lieu of resumed lands—			
O.	6,000	5,231	.. —5,231
R.	—769		
Col. 4.—Non-payment of pension for want of final decision.			
F.-2.—Ad-interim compensation in lieu of acquired lands—			
O.	74,00,000	1,49,593	1,28,143 —21,450
R.	—72,50,407		
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 "7.—Land Revenue"—<i>contd.</i>			
F.—ASSIGNMENTS AND COMPENSATIONS—<i>concl'd.</i>			
F.-3.—Malikana—	Rs.		
O.	44,000	} 39,874	37,528
R.	—4,126			} —2,346
F.-4.—Annuities for religious and charitable units on account of acquired lands—			
O.	14,00,000	} 1,93,446	1,99,337
R.	—12,06,554			} +5,891
F.-5.—Miscellaneous Land Revenue compensa- tion (Sayer Compensation)—			
O.	5,000	} 22,238	21,235
R.	17,238			} —1,003
F.-6.—Compensation in lieu of lands acquired under Estate Acquisition Scheme— Temporary establishment and Other Charges—(i)—<i>Ad- interim</i> Compensation—			
F.-6(1).—Pay of Officers—			
R.	20,134	20,134	12,446
			—7,688
	Col. 4.—See paragraph 2 of the Review.		
F.-6(2).—Pay of Establishment—			
R.	5,13,401	5,13,401	4,60,900
			—52,501
	Col. 4.—See paragraph 2 of the Review.		
F.-6(3).—Allowances, honoraria, etc.—			
R.	3,44,665	3,44,665	3,05,321
			—39,344
	Col. 4.—See paragraph 2 of the Review.		
F.-6(4).—Contingencies—			
R.	2,70,878	2,70,878	1,94,443
			—76,435
	Col. 4.—Liabilities carried forward owing to belated receipt of Government order for purchase of furniture and local printing of forms.		
G.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	24,800	} 640	640
R.	—24,160		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "7.—Land Revenue"—<i>concl'd.</i>				
I.—WORKS—				
R.	2,01,136	2,01,136	1,99,794	—1,342
Surrenders or withdrawals within grant or appropriation—				
R. Gross	1,23,69,643	1,23,69,643	..	—1,23,69,643
R. Deductions	—1,262	—1,262	..	+1,262
TOTALS—				
<i>Charged</i>	43,874	+43,874	
Voted—				
Gross	3,73,36,000	2,42,85,096	—1,30,50,904	
Deductions	—1,92,000	—1,99,334	—7,334	
Net	3,71,44,000	2,40,85,762	—1,30,58,238	

REVIEW.

There was a saving of Rs. 1,30,68,238 in the final grant. The surrender of Rs. 1,23,68,381 reduced the saving to Rs. 6,89,857. The bulk of the saving was contributed by "B.-4.—Contingencies".

2. The explanations of variations in respect of the sub-heads A.-5, B.-1, B.-4, B.-5, D.-4 (*Charged*), F.-2, F.-6(1), F.-6(2) and F.-6(3) could not be incorporated as the same were not furnished by the controlling officers.

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 "8.—State Excise Duties".			
A.—SUPERINTENDENCE—			
A.1.—Pay of Officers—			
	Rs.		
O.	1,15,600	1,10,800	1,08,180
R.	—4,800		
A.2.—Pay of Establishment—			
O.	2,12,100	1,82,800	1,79,104
R.	—29,500		
A.3.—Allowances, honoraria, etc.—			
O.	2,93,570	2,75,200	2,66,204
R.	—18,370		
A.4.—Contract Contingencies—			
O.	17,830	15,400	15,394
R.	—2,430		
A.5.—Other Contingencies—			
O.	1,09,500	1,00,800	94,850
R.	—8,700		
A.6.—Secret Service Expenditure—			
O.	12,000	21,200	21,200
R.	9,200		
B.—DISTRICT CHARGES—			
B.(i).—District Charges—			
B.(i)-1.—Pay of Officers—			
O.	2,93,000	2,80,000	2,78,594
R.	—13,000		
B.(i)-2.—Pay of Establishment—			
O.	9,43,500	9,16,800	9,04,509
R.	—26,700		
B.(i)-3.—Allowances, honoraria, etc.—			
O.	12,67,800	12,97,200	13,04,735
R.	29,400		
B.(i)-4.—Contract Contingencies—			
O.	79,000	84,800	94,581
R.	5,800		
B.(i)-5.—Other Contingencies—			
O.	2,36,300	2,32,200	2,38,052
R.	—4,100		

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 "8.—State Excise Duties"—<i>concl.</i>			
B.—DISTRICT CHARGES—<i>concl.</i>			
B.-(i).—District Charges—<i>concl.</i>			
R.-(i)-6.—Secret Service Expenditure—			
O.	Rs. 12,000	14,000	12,500
R.	2,000		
B.-(ii).—District Charges in Chandernagore—			
B.-(ii)-1.—Pay of Officers			
	3,000	3,000	..
B.-(ii)-2.—Pay of Establishment—			
O.	5,400	7,800	7,670
R.	2,400		
B.-(ii)-3.—Allowances, honoraria, etc.—			
O.	8,100	9,800	8,455
R.	1,700		
B.-(ii)-4.—Contract Contingencies			
	300	300	..
B.-(ii)-5.—Other Contingencies—			
O.	2,400	2,100	1,807
R.	-300		
B.-(ii)-6.—Secret Service Expenditure—			
O.	300	400	397
R.	100		
D.—COST PRICE OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT—			
O.	5,24,000	5,23,800	5,23,802
R.	-200		
F.—WORKS—			
O.	7,000	3,000	2,949
R.	-4,000		
For rounding—			
O.	300	..	..
R.	-300	..	..
Surrenders or withdrawals within grant—			
R.	62,000	62,000	..
TOTAL	41,43,000	40,66,283	-76,717

 REVIEW

There was a saving of Rs. 76,717 in the grant. The surrender of Rs. 62,000 reduced the saving to Rs. 14,717.

2. *Sub-head B-(i)-4*.—Explanation of variation in Col. 4 could not be incorporated as the same was not received from the controlling authority.

3. *Stock Account of Excise Opium for 1955-56*—

	Mds.	Srs.	Chs.
Opening balance as on 1st April, 1955	68	3	0
Receipts during 1955-56	157	30	8
Issues during 1955-56	172	5	0
Closing balance as on 31st March, 1956	53	28	8

The Stock Account is based on audited treasury accounts and the figures therein agree with those shown in the half yearly certificate of verification of opium in stock furnished by District Officers for the half-year ending 31st March, 1956.

See also the Audit Report.

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "9.—Stamps".			
A.—NON-JUDICIAL—			
A.-1.—Superintendence—			
	Rs.		
O.	74,000	} 76,300	82,571
S.	2,300		
			+ 6,271
A.-2.—Charges for the sale of stamps (discount)—			
O.	3,24,000	} 3,47,000	3,47,261
S.	23,000		
			+ 261
A.-3.—Cost of stamps supplied from Central Stamps Stores—			
O.	1,26,000	} 1,41,000	1,43,435
S.	15,000		
			+ 2,435
B.—JUDICIAL—			
B.-1.—Superintendence—			
O.	37,000	} 38,200	41,286
S.	1,200		
			+ 3,086
B.-2.—Charges for the sale of stamps (discount)—			
O.	61,000	} 63,500	62,826
S.	2,500		
			— 674
B.-3.—Cost of stamps supplied from Central Stamps Stores—			
O.	1,34,000	} 1,59,000	1,60,743
S.	25,000		
			+ 1,743
TOTAL .	8,25,000	8,38,122	+ 13,122

REVIEW.

The original grant of Rs. 7,56,000 was augmented to Rs. 8,25,000 by a supplementary grant of Rs. 69,000 against which the expenditure amounted to Rs. 8,38,122 causing an excess of Rs. 13,122.

Annual Stock Account of Stamps (Provincial) for the year 1955-56.

Particulars of Stamps.	Opening balance.	Receipts during the year.	Total.	Issues.	Closing balance on 31st March, 1956.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial . . .	1,40,55,656	1,91,77,632	3,32,33,288	1,97,22,767	1,35,10,521
B.—Judicial . . .	1,30,88,106	1,25,01,885	2,55,89,991	1,13,10,225	1,42,79,766
TOTAL . . .	2,71,43,762	3,16,79,517	5,88,23,279	3,10,32,992	2,77,90,287

The Stock Account is based on the audited treasury accounts and the figures therein agree with those in the half yearly certificates of verification of balances furnished by the District and Treasury Officers for the half year ending 31st March, 1956.

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 "10.—Forest".			
A.—CONSERVANCY AND WORKS—			
A.-1.—Timber and other produce removed from the forests by Government Agency—			
	Rs.		
O.	13,41,000	10,53,402	10,52,901
R.	—2,87,598			—501
A.-2.—Timber and other produce removed from the forests by consumers and purchasers—			
O.	3,78,500	3,91,154	3,91,594
R.	12,654			+440
A.-3.—Construction purchase and maintenance, etc.—			
O.	4,80,000	6,33,049	6,20,826
R.	1,53,049			—12,223
A.-4.—Conservancy and Regeneration—			
O.	5,01,000	3,82,838	3,81,168
R.	—1,18,162			—1,670
A.-5.—Miscellaneous—			
O.	8,31,150	11,39,567	10,61,262
R.	3,08,417			—78,305
A.-6.—Suspense—			
O.	—1,200	—675	—675
R.	525		
A.-7.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
O.	—6,30,000	—9,14,550	—2,22,098
R.	—2,84,550			+6,92,452
Col. 4.—Smaller adjustment during the year mainly due to non-receipt of accepted book transfer bills from the consignees.			
B.—ESTABLISHMENT—			
B.-1.—Pay of Officers—			
O.	2,90,000	2,98,995	2,98,432
R.	8,995			—563
B.-2.—Pay of Establishment—			
O.	10,50,000	12,26,856	12,27,036
R.	1,76,856			+180
B.-3.—Allowances and Honoraria, etc.—			
O.	12,57,700	14,31,092	14,29,842
R.	1,73,392			—1,250

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.-4.—Contingencies—			
	Rs.		
O.	2,93,000	} 2,85,502	2,80,057
R.	-7,498			-5,445
B.-5.—Grants-in-aid, contributions, etc.—			
O.	1,200	} 1,160	1,160
R.	-40		
B.-8.—Establishment charges payable to other Governments, Departments, etc.—			
O.	39,000	} 28,500	28,500
R.	-10,500		
B.-9.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-59,000	} -70,330	-69,799
R.	-11,330			+531
D.—CHARGES IN ENGLAND—			
High Commission of India		8,650	7,399
			-1,251
F.—DEVELOPMENT SCHEMES—			
O.	21,70,000	} 20,55,790	17,81,966
R.	-1,14,210			-2,73,824
Col. 4.—Due to non-payment of compensation for lands acquired for afforestation.			
See also paragraph 2 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross	-2,95,880	-2,95,880	..
R. Deductions	+2,95,880	+2,95,880	..
			+2,95,880
			-2,95,880
TOTALS—			
Gross	86,40,000	85,61,468	-78,532
Deductions	-6,89,000	-2,91,897	+3,97,103
Net	79,51,000	82,69,571	+3,18,571

REVIEW.

The expenditure exceeded the grant by Rs. 3,18,571. Sub-head A.-7 mainly contributed to the excess which was partially set off by saving under Sub-head F.

REVIEW—contd.

2. *Sub-head F—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 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Conservation of private forests and afforestation of private waste lands.	1,51,866	22,63,766
2. Afforestation of Government waste lands by State Agency .	16,30,100	52,15,753
3. Scheme for afforestation in the district of Nadia . . . .	..	5,96,139
TOTAL .	17,81,966	80,75,658

3. *Audit Comments on the Pro-forma Accounts of the Band Saw Mill, Siliguri for 1955-56.*

(i) *Capital Loss, written off in one single year.*

Certain items of Plant and Machinery of the book value of Rs. 6,983-9-2 as on 1st April, 1955 were sold off at Rs. 400 during the year under review. The difference of Rs. 6,583-9-2 (Rs. 6,983-9-2 minus Rs. 400) represented a capital loss which, however, was charged in its entirety to the profit and loss account for the year under audit, instead of being spread over a number of years. The profit for the year was thus partly understated in this light.

(ii) *Audit fee undercharged in Profit and Loss Account.*

The audit fee charged in the Profit and Loss Account was calculated for 20 days @ Rs. 90 per diem, instead of @ Rs. 100 per diem, the revised rate sanctioned by the Government of India. The profit and loss account was, therefore, undercharged to the extent of Rs. 200.

(iii) *Loss on revaluation and depreciation of Plants and Machinery.*

The Plants and Machineries of the Saw Mills whose book value on 1st April, 1955 was Rs. 1,24,347 were revalued at Rs. 74,654 by Messrs. Marshall Sons & Co. (India), Ltd., on 2nd May, 1955. There was thus a loss on revaluation of Plants and Machinery to the extent of Rs. 49,693 (Rs. 1,24,347 minus Rs. 74,654) which was charged to the Profit and Loss Account. But the depreciation of Plants and Machinery charged to the Profit and Loss Account was based on their book value on 1st April, 1955, viz., Rs. 1,24,347 and not on Rs. 74,654 being the value of Plants and Machinery, as revalued on 2nd May, 1955. The Profit and Loss Account was, therefore, overcharged to certain extent.

REVIEW—concl'd.

(iv) *Liability of Land rent not exhibited in the Balance Sheet and Profit and Loss Account.*

An annual rent of Rs. 450, @ Rs. 37-8-0 per month, in respect of the land of the Saw Mills, is payable to the North Eastern Railway. Land rent in respect of the eight years from 1948-49 to 1955-56 amounting to Rs. 3,600 appears to be payable by the Saw Mills. In the Balance Sheet, as on 31st March, 1956 liability for land rent for only two years, amounting to Rs. 900 was found to have been provided for, under the head "Sundry Creditor for other finance". The balance amount of liability on this account to the extent of Rs. 2,700 (Rs. 3,600 minus Rs. 900) should also have been provided for in the *pro-forma* accounts for the year 1955-56. The Profit and Loss Account of the year, therefore, remains undercharged to that extent.

Comparative Extraction, Manufacturing and Profit and Loss Account of the Band Saw Mills, Siliguri for the year 1955-56.

Dr.

Cr.

	1954-55.	1955-56.	1954-55 .	1955-56.
	Rs.	Rs.	Rs.	Rs.
To Opening stock logs and sawn timber	4,60,624	3,28,203	10,34,070	10,08,816
„ Royalty on logs	3,73,104	3,69,889	1,936	4,492
„ Extraction charges	1,99,182	1,85,637	13,534	9,361
„ Audit Fee	2,790	1,800	9,195	28
„ Milling expenses	1,46,325	1,50,429	7,524	..
„ Administration expenses	39,534	43,390	138	319
„ Miscellaneous selling expenses	17,289	8,764	3,28,203	2,17,614
„ Interest on Capital Outlay	68,673	19,391		
„ Value received by collection . . . . .	..	..
„ For reclassification of timber and shortage on verification.	5,100	..		
„ Amount written off due to over valuation of Sundry Debtor Account in 1950-51.	7,743	747		
„ Loss on sale of logs below cost	5,175	..		
„ Loss due to written off stores and Buildings	2,093	7,231		
„ Loss on revaluation of plants and machineries . . . . .	..	49,693		
„ Net Profit for the year	66,968	75,456		
GRAND TOTAL	13,94,600	12,40,630	13,94,600	12,40,630

Certified correct according to the books of the Band Saw Mills, Siliguri.

SILIGURI ;

L. N. CHATTERJEE,
Accountant,K. R. KAYAL,
Store Forester.B. C. MUKHERJEE,
Manager,
Siliguri Saw Mills.

The 30th October, 1956.

Comparative Balance Sheet of the Band Saw Mill, Siliguri as at 31st March, 1956.

	CAPITAL AND LIABILITIES.		PROPERTY AND ASSETS.	
	1954-55. Rs.	1955-56. Rs.	1954-55. Rs.	1955-56. Rs.
Government Capital Account—				
Opening Balance	8,08,947	5,68,351	2,92,273	2,07,288*
Add-Adjustments during the year	24,537	78,142	90,236	1,10,291
			23,832	27,598
			<i>Stock-in-trade—</i>	
	8,33,484	6,46,493	Logs	1,15,863
Add-withdrawals	7,61,705	7,37,975	Sawn timber	2,12,340
	15,95,189	13,84,468		1,25,553
Deduct Remittances	10,13,337	9,95,209		
Deduct—Losses	13,451	..		
Closing Balance Total	5,68,351	3,89,259		
Add-profit for the year 1954-55 . . . . .	..	66,968		
		4,56,227		
Royalty payable	9,423	2,313		
Liabilities—				
Audit fees	2,790	1,800		
Interest on Government Capital	68,673	19,391		

Leave and pension contribution	6,708	6,610
Sundry Creditors	1,631	994
Net Profit for the year	66,968	75,456
GRAND TOTAL	7,24,544	5,62,791
	GRAND TOTAL	7,24,544
		5,62,791

*Value reduced by Rs. 49,693 as a result of revaluation of Plants and Machineries.

Certified correct according to the books of the Siliguri Band Saw Mills, Siliguri.

SILIGURI ;	}	L. N. CHATTERJEE,	K. R. KAYAL,	B. C. MUKHERJEE,
<i>The 30th October, 1956.</i>		<i>Accountant.</i>	<i>Store Forester.</i>	<i>Manager,</i> <i>Siliguri Saw Mills.</i>

AUDIT CERTIFICATE.

I have examined the foregoing Extraction manufacturing Profit and Loss Account, comparative cost sheet for the year 1955-56, and the Balance Sheet, as on the 31st March, 1956, of the Band Saw Mill, Siliguri. I have obtained all the information and explanations that I have required and subject to the observations in the separate audit comments in paragraph 3 of the Review, I certify, as a result of my audit, that in my opinion, the accounts and the 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 ;	}	B. BARMAN,
<i>The 22nd January, 1957.</i>		<i>Assistant Accounts Officer, West Bengal.</i>

Financial review of Siliguri Saw Mills for the year 1955-56.

In presenting herewith the profit and loss accounts and Balance Sheet of the Government Saw Mill at Siliguri for the year 1955-56, I have to report that the profit of the year under review amounted to Rs. 75,456 as against a deficit of Rs. 13,451 in 1953-54 and profit of Rs. 66,968 in 1954-55.

The working of the year under report was satisfactory on the whole. The Saw Mill was closed for 42 days (for annual overhauling and stock taking, etc.) except Sundays and Mill holidays.

Timbers were sold to the Railways in considerable quantities in the form of sleepers and to various other departments of this Province. Timbers were also sold to casual purchasers at schedule of rates and the balance in public auction which started from 1st April, 1955 four times in a month. From August, 1955 to the end of the year auction sale was held thrice a month.

The Mill worked in single shift during the year and outturn of the sawn timber was 1,68,915 c.ft. as against 1,64,718 c.ft. in 1954-55 and 1,79,619 c.ft. in 1953-54.

The total volume of the timber sold during the year was 1,92,446 c.ft. as against 1,99,061 c.ft. in 1954-55.

B. C. MUKHERJEE,
Manager,
Siliguri Saw Mills.

Grant No. 6.—Registration.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "II.—Registration".	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE—			
	Rs.		
O	1,01,600		
S	2,000		
R	—1,427		
		1,02,173	1,02,347
			+174
B.—DISTRICT CHARGES—			
B.-1.—Pay of Officers—			
O	3,25,000		
R	—12,805		
		3,12,195	3,12,204
			+9
B.-2.—Pay of Establishment—			
O	6,77,500		
S	78,000		
R	5,124		
		7,60,624	7,68,605
			+7,981
B.-3.—Allowances and honoraria, etc.—			
O	5,58,520		
S	59,000		
R	2,381		
		6,19,901	6,18,228
			—1,673
B.-4.—Contract Contingencies—			
O	1,16,000		
S	4,000		
R	5,368		
		1,25,368	1,29,095
			+3,727
B.-5.—Other Contingencies—			
O	1,11,325		
R	1,359		
		1,12,684	1,17,845
			+5,161
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
		—3,300	—3,330
			—30
For rounding			
		355	..
			—355
TOTALS—			
Gross	20,33,300	20,48,324	+15,024
Deductions	—3,300	—3,330	—30
Net	20,30,000	20,44,994	+14,994

REVIEW.

The original grant of Rs. 18,87,000 was augmented to Rs. 20,30,000 by a supplementary grant of Rs. 1,43,000 against which the expenditure amounted to Rs. 20,44,994 causing an excess of Rs. 14,994.

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 "13.—Other Taxes and Duties".			
A.—COLLECTION CHARGES—			
A.-(i).—Entertainment Tax—			
	Rs.		
O	70,000		
R	-5,600	64,400	60,988
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	4,31,500		
S	24,500	4,50,500	4,66,672
R	-5,500		+16,172
A.-(iii)-2.—Pay of Establishment—			
O	4,75,000		
S	17,000	5,00,000	4,64,736
R	8,000		-35,264
A.-(iii)-3.—Allowances, honoraria, etc.—			
O	4,77,000		
S	62,000	5,46,500	5,28,061
R	7,500		-18,439
A.-(iii)-5.—Other Contingencies—			
O	2,92,500		
S	53,500	3,11,000	3,33,542
R	-35,000		+22,542
B.—CHARGES UNDER THE ELECTRICITY ACTS—			
B.-(i).—Electric Inspector—			
O	2,63,000		
R	-10,254	2,52,746	2,51,466
B.-(ii).—Electric Inspector in Chandernagar—			
R	77	77	77
B.-(iii).—Charges connected with the examination of Electrical Supervisors' certificates and workmen's permits—			
O	11,000		
R	500	11,500	10,834
B.-(iv).—Charges connected with the administration of the West Bengal Lifts and Escalators Act, 1955—			
R	2,100	2,100	1,874
Surrenders or withdrawals within grant—			
R	38,177	38,177	..
TOTAL .	21,87,000	21,28,250	-58,750

 REVIEW.

The original grant of Rs. 20,30,000 was augmented to Rs. 21,87,000 by a supplementary grant of Rs. 1,57,000 against which the expenditure amounted to Rs. 21,28,250 resulting in a saving of Rs. 58,750. The surrender of Rs. 38,177 reduced the saving to Rs. 20,573 in the final modified grant.

2. *Remission of Revenue*.—Remission of revenue aggregating Rs. 3,191 was sanctioned by Government during 1955-56 on the following grounds :

	Rs.
(i) Assessee being untraceable (2 cases)	2,427
(ii) Assessee having no assets (1 case)	764
	<hr/>
	3,191
	<hr/>

The above figure excludes individual remissions below Rs. 500.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs
Major Head "XVII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept".			
A.—IRRIGATION WORKS—			
Unproductive Works—			
A.-8.—Extensions and Improvements—			
	Rs.		
O.	22,700	7,200	3,978
R.	-15,500			-3,222
Col. 4.—See paragraph 4 of the Review and also items 1 to 3 of Annexure A.			
A.-9.—Maintenance and Repairs—			
O.	8,00,000	8,75,000	8,82,318
R.	75,000			+7,318
A.-10.—Establishment—			
Revenue Establishment—			
O.	3,35,000	2,97,800	3,23,711
R.	-37,200			+25,911
A.-11.—Loss . . . . .	..	1,464	+1,464
See paragraph 5 of the Review.			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Unproductive Works—			
B.-1.—Extensions and Improvements—			
O.	9,300	7,900	7,860
R.	-1,400			-40
See item 4 of Annexure A.			
B.-2 (1).—Maintenance and Repairs—			
O.	7,34,000	4,79,400	4,25,753
R.	-2,54,600			-53,647
Col. 4.—See paragraph 3 of the Review.			
B.-2 (2).—Maintenance and Repairs—			
Productive Works . . . . .	..	51,554	+51,554
Col. 4.—See paragraph 3 of the Review.			
B.-3.—Establishment—			
Revenue Establishment—	1,00,000	1,00,710	+710
Total—"XVII.—Irrigation, etc."—			
<i>Deduct—Working Expenses—</i>			
O.	20,01,000	17,67,300	17,97,348
R.	-2,33,700			+30,048

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure Financed from Ordinary Revenues"—			
C.-A.—IRRIGATION WORKS—			
Works for which no Capital Accounts are kept—			
C.-1.—Works—	Rs.		
O.	4,59,500	} 59,600	52,711
R.	-3,99,900			-6,889
Col. 4.—See paragraph 4 of the Review and also items 5, 6, 12 and 17 of Annexure A.			
C.-4.—Maintenance and Repairs—			
O.	12,000	} 16,900	28,654
R.	4,900			+11,754
Col. 4.—See paragraph 4 of the Review.			
C.-5.—Establishment—			
Revenue Establishment—			
O.	32,400	} 31,400	28,970
R.	-1,000			-2,430
C.-6.—Development Schemes—			
R.	2,10,000	2,10,000	1,98,924
See items 19 to 25 of Annexure A.			-11,076
Miscellaneous Expenditure—			
C-10.—Tools and Plant . . . . .	..	42,846	+42,846
Col. 4.—See paragraph 4 of the Review.			
C.-11.—Suspense . . . . .	..	-12,123	-12,123
Col. 4.—See paragraph 4 of the Review and also Annexure B.			
C.-12.—Other Charges—			
O.	1,92,100	} 3,95,900	2,15,013
R.	2,03,800			-1,80,887
Col. 4.—See paragraph 4 of the Review.			
C.-13.—Development Schemes—			
R.	3,70,000	3,70,000	3,68,387
See items 26 and 27 of Annexure A.			-1,613
C.-14.— <i>Deduct</i> —Amount recoverable from the Union Government—			
R.	-65,000	-65,000	-93,134
Col. 4.—See paragraph 4 of the Review.			-28,134
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Works for which no Capital Accounts are kept —			
D.-1.—Works—			
O.	6,17,600	} 1,74,500	1,73,188
R.	-4,43,100			-1,312
See items 7 to 11, 13 to 16 and 18 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 "18.—Other Revenue Expenditure Financed from Ordinary Revenues"—contd.			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.			
Works for which no Capital Accounts are kept—contd.			
D.-3.—Extensions and Improvements—			
	Rs.		
O.	56,000	} 53,500	48,745
R.	-2,500		
See items 13 and 18 of Annexure A.			
D.-4. (1).—Maintenance and Repairs—			
O.	73,21,000	} 67,57,500	67,32,330
R.	-5,63,500		
D.-4. (2).—Reserve for Maintenance and Repairs—			
O.	1,00,000	} ..	..
R.	-1,00,000		
D.-5.—Establishment—			
D.-5 (1).—Revenue Establishment—			
O.	32,000	} 26,900	75,322
R.	-5,100		
Col. 4.—See paragraph 4 of the Review.			
D.-5 (2).—General Establishment—			
O.	25,00,000	} 28,26,500	32,03,474
R.	3,26,500		
Col. 4.—Due to expansion of the Irrigation and Waterways Directorate to cope with the increased volume of work towards the closing months of the year. See paragraph 7 of the Review.			
D.-5. (3).—Establishment under Collector for collection of Revenue on account of Zemindary Embankments under the contract system—			
O.	33,700	} 14,000	22,288
R.	-19,700		
Col. 4.—See paragraph 4 of the Review.			
D.-6.—Tools and Plant—			
O.	4,35,200	} 4,18,600	4,19,610
R.	-16,600		
See paragraph 7 of the Review.			
D.-7.—Suspense—			
O.	-67,000	} 98,800	70,161
R.	1,65,800		
Col. 4.—See paragraph 4 of the Review and also Annexure B.			

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"—concl'd.			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.			
Works for which no Capital Accounts are kept—concl'd.			
D.-8.—Development Schemes—			
D.-8. (1).—Intensive Food Production Schemes—			
Rs.			
O. 6,11,000			
R. —6,11,000	..	..	..
D.-8 (2).—Other Schemes—			
O. 3,34,000			
R. —3,34,000	..	..	..
D.-9.—Other Food Production Schemes—			
O. 6,52,000			
R. —6,52,000	..	..	..
D.-10.—Development Schemes—			
R. 6,03,400	6,03,400	4,85,237	—1,18,163
Col. 4.—See paragraph 4 of the Review and also items 28 to 39 of Annexure A.			
D.-11.—Development Schemes—			
Other Schemes—			
R. 3,52,000	3,52,000	2,38,727	—1,13,273
Col. 4.—See paragraph 4 of the Review and also items 44 to 51 of Annexure A.			
Miscellaneous Expenditure—			
D.-12.—Other Charges—			
O. 1,65,67,500			
R. —45,53,400	1,20,14,100	1,16,91,552	—3,22,548
D.-13.—Grants-in-aid, Contributions, etc.—			
O. 5,000			
R. 12,800	17,800	17,746	—54
D.-14.—Charges in England—			
High Commission of India—			
R. 400	400	3,304	+2,904
Col. 4.—Wrong fixation of net grant against the revised budget estimate of Rs. 3,300 and the High Commissioner's final estimate of Rs. 3,320.			
D.-15.—Development Schemes—			
R. 5,02,000	5,02,000	1,97,002	—3,04,998
Col. 4.—See paragraph 4 of the Review and also items 40 to 43 of Annexure A.			
Total—"18.—Other Revenue Expenditure, etc."—			
Gross—			
O. 2,98,94,000			
R. —49,50,200	2,49,43,800	2,43,02,068	—6,41,732
Deductions—			
R. —65,000	—65,000	—93,134	—28,134

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "51-A.—Interest on Capital Outlay on Multipurpose River Schemes".			
E.—INTEREST—			
<i>Charged—</i>			
E. 1.—Mayurakshi Reservoir Project—			
	Rs.		
O.	51,04,000		
S.	85,000		
R.	—40,000		
	51,49,000	49,02,087	—2,46,913
Major Head "51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes".			
F.—MAYUBAKSHI RESERVOIR PROJECT—			
F.-1.—Maintenance and Repairs—			
O.	2,50,000		
R.	1,50,000		
	4,00,000	3,97,101	—2,899
F.-2.—Establishment—			
O.	1,42,000		
R.	4,66,000		
	6,08,000	6,80,199	+72,199
Col. 4—See paragraph 4 of the Review.			
F.-3.—Tools and Plant—			
O.	15,000		
R.	5,000		
	20,000	6,879	—13,121
Col. 4.—See paragraph 4 of the Review.			
F.-4.—Suspense—			
R.	100	100	6
			—94
See Annexure B.			
Total—"51-B.—Other Revenue Expenditure, etc."—			
O.	4,07,000		
R.	6,21,100		
	10,28,100	10,84,185	+56,085
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works."			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
G.—DEVELOPMENT SCHEMES—			
G.-1.—Intensive Food Production Schemes—			
O.	79,10,000		
R.	—79,10,000		

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".—concl'd.			
H.—DEVELOPMENT SCHEMES—			
Rs.			
R.	53,62,000	47,96,362	—5,65,638
Col. 4.—See paragraph 4 of the Review and also items 52 to 54 of Annexure A.			
I.—Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.			
		—350	—350
Total—"68.—Construction of Irrigation, etc."			
Gross—			
O.	79,10,000	53,62,000	47,96,362
R.	—25,48,000		
Deductions . . . . .	..	—350	—350
Major Head "80-A.—Capital Outlay on Multipurpose River Schemes".—			
Development Schemes			
J.—MAYURAKSHI RESERVOIR PROJECT.*—			
J.-1 (a).—Messenjore Dam—			
J.-1(a) 1.—Works—			
O.	83,73,800	1,21,97,800	42,26,728
R.	38,24,000		
Col. 4.—See paragraph 4 of the Review.			
J.-1(a) 2.—Tools and Plant—			
O.	800	600	—93
R.	—200		
J.-1(a) 3.—Establishment—			
O.	2,05,000	2,33,000	4,14,049
R.	28,000		
Col. 4.—See paragraphs 2 and 4 of the Review.			
J.-1(a) 4.—Suspense—			
O.	24,22,000	7,35,800	—3,64,693
R.	—16,86,200		
Col. 4.—See paragraph 4 of the Review and also Annexure B.			
J.-1(a) 5.—Deduct—Receipts and Recoveries on Capital Account—			
R.	—70,000	—70,000	—35,287
Col. 4.—See paragraph 4 of the Review.			
J.-1(b).—Reclamation and Resettlement—			
J.-1(b) 1.—Works—			
O.	17,83,800	4,92,411	3,44,962
R.	—12,91,389		
Col. 4.—See paragraph 4 of the Review.			
J.-1(b) 2.—Tools and Plant—			
O.	500	1,289	1,176
R.	789		

* See paragraph 9 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 "80-A.—Capital Outlay on Multipurpose River Schemes"—concl'd.			
<i>Development Schemes—concl'd.</i>			
J.—MAYURAKSHI RESERVOIR PROJECT—concl'd.			
J.-1 (b).—Reclamation and Resettlement—concl'd.			
J.-1(b) 3.—Establishment—	Rs.		
O.	27,300	} 20,200	13,710
R.	—7,100		
Col. 4.—See paragraph 4 of the Review.			
J.-2.—Barrage and Irrigation—			
J.-2(1).—Works—			
O.	81,21,000	} 80,00,000	47,85,422
R.	—1,21,000		
Col. 4.—See paragraph 4 of the Review.			
J.-2(2).—Tools and Plant—			
O.	1,13,000	} 1,10,000	1,12,197
R.	—3,000		
J.-2 (3).—Establishment—			
O.	9,50,000	} 3,00,000	3,96,025
R.	—6,50,000		
Col. 4.—See paragraphs 2 and 4 of the Review.			
J.-2 (4).—Suspense—			
O.	3,50,000	} —2,00,000	2,97,861
R.	—5,50,000		
Col. 4.—See paragraph 4 of the Review and also Annexure B.			
J.-2 (5).—Deduct—Receipts and Recoveries on Capital Account.			
O.	—39,000	} —44,000	6,234
R.	—5,000		
Col. 4.—See paragraph 4 of the Review.			
J.-3.—Establishment under Administration—			
O.	2,49,800	} 2,40,700	1,27,390
R.	—9,100		
Col. 4.—See paragraphs 2 and 4 of the Review.			
Total—"80-A.—Capital Outlay, etc."—			
Gross—			
O.	2,25,97,000	} 2,21,31,800	1,03,54,734
R.	—4,65,200		
Deductions—			
O.	—39,000	} —1,14,000	—29,053
R.	—75,000		
+ 84,947			

Grant No. 10.—Irrigation—contd.

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 appropriation—			
<i>Charged—</i>	Rs.		
<i>R.</i>	40,000	40,000	.. —40,000
<i>Voted—</i>			
<i>R. Gross</i>	75,76,000	75,76,000	.. —75,76,000
<i>R. Deductions</i>	1,40,000	1,40,000	.. —1,40,000
<hr/>			
Total—"Grant No. 10—Irrigation"—			
<i>Charged</i>	51,89,000	49,02,087	—2,86,913
<i>Voted—</i>			
<i>Gross</i>	6,28,09,000	4,23,34,697	—2,04,74,303
<i>Deductions</i>	—39,000	—1,22,537	—83,537
<i>Net</i>	6,27,70,000	4,22,12,160	—2,05,57,840

REVIEW.

In the charged section the original appropriation of Rs. 51,04,000 was augmented to Rs. 51,89,000 by a supplementary appropriation of Rs. 85,000 against which the expenditure for the year was Rs. 49,02,087 resulting in a saving of Rs. 2,86,913. The surrender of Rs. 40,000 reduced the saving to Rs. 2,46,913.

In the voted section the saving was Rs. 2,05,57,840 in the final grant. The surrender of Rs. 77,16,000 reduced the saving to Rs. 1,28,41,840.

2. The charges on account of Establishment under the Administrator, Mayurakshi Reservoir Project were initially booked in the accounts for 1955-56 under the sub-head J.-3. After the close of the year, the charges were distributed equally to sub-heads J. - 1(a)3 and J.-2(3) under orders of the Government.

3. The provision on account of maintenance and repairs of "Sonarpur-Arapanch Drainage Scheme, Part I, classified as a productive irrigation scheme was made under sub-head "B.2(1)—Unproductive" instead of under "B.2(2)—Productive". This is an instance of defective budgeting.

4. The reasons for the final variations under sub-heads A.-8, C.-1, C.-4, C.-10, C.-11, C.-12, C.-14, D.-5(1), D.-5(3), D.-7, D.-10, D.-11, D. 15, F.-2, F.-3, H, J.-1(a)1, J.-1(a)3, J.-1(a)4, J.-1(a)5, J.-1(b)1, J.-1(b)3, J.-2(1), J.-2(3), J.-2(4), J.-2(5) and J.-3 have not yet been received from the controlling officers.

REVIEW—contd.

5. *Sub-head A-11.*—A sum of Rs. 1,464 was defalcated by a Tahsildar of the Irrigation and Waterways Department during 1948-49. Government sanctioned the write-off of the loss in October, 1954.

6. *Losses, writes-off, etc.*—The following cases of loss were reported to audit :—

Serial No.	Particulars.	Amount.	Remarks.
		Rs.	
1.	Theft of corrugated iron sheets, doors, windows, etc. from a Khalasi Shed in May, 1953.	289	The loss has not so far (November, 1956) been written off.
2.	Theft of 2 bags of cement from a godown in January, 1954.	870	One person has been prosecuted and the case is still <i>sub-judice</i> (November, 1956).

7. *Establishment, tools and plant charges and charges in England 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 charges in England were initially booked in the accounts for 1955-56 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.-14.

REVIEW—contd.

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

Major Heads.	General Establishment (Sub-head D.-5 2)	Tools and plant (Sub-head D.-6).	Charges in England (Sub-head D.-14).
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—Irrigation etc.—			
<i>Deduct</i> —Working Expenses	3,00,891	56,128	514
18.—Other Revenue Expenditure, etc.	28,22,059	3,66,439	2,790
68.—Construction of Irrigation, etc., Works	4,890	—2,946	..
80.-A.—Capital outlay on Multipurpose River Schemes	75,634	—11	..
TOTAL	32,03,474	4,19,610	3,304

8. The gross establishment charges of the Department of Irrigation and Waterways during the year 1955-56 excluding those incurred on special establishment entertained for River Research and the Mayurakshi Reservoir Project as well as for collection of revenue, amounted to Rs. 36.41 lakhs, *i.e.*, 14.13 per cent. of the total works outlay of Rs. 2,57.71 lakhs.

An aggregate sum of Rs. 2.22 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. 34.19 lakhs and were 13.27 per cent. of the works outlay.

9. *Mayurakshi Reservoir Project.—Sub-head J.*—The Mayurakshi Reservoir Project is a Multi-purpose River Scheme financed from loans sanctioned by the Government of India. It comprises mainly (i) a Dam across the River Mayurakshi at Messanjore, (ii) a Reservoir in the Santhal Parganas in Bihar, (iii) Barrages across the rivers Mayurakshi at Tilparaghat, Kopai at Kultore, Dwarka at Deocha and Brahmani at Baidra, (iv) Canals and Distributories in the districts of Birbhum, Murshidabad and Burdwan and (v) a Plant for the generation of hydro-electric power at the Dam site at Messanjore. The construction work in respect of the Dam, the Reservoir, the Barrages and the Canals and Distributories is now practically completed. The installation of the Plant for the generation of hydro-electric power has yet to be completed.

The acreage under canal irrigation in the Mayurakshi Project area was further extended during the year 1955-56. New lands measuring 66,573 acres were voluntarily brought under canal irrigation during 1955-56, as against 49,485 acres during 1954-55 and 6,560 acres during 1953-54. In addition 1,43,361 acres of land were compulsorily brought under canal irrigation during

REVIEW—concl'd.

1955-56, as against 32,213 acres during 1954-55, by applying to them the Bengal Development Act, which makes it obligatory for the cultivators to pay for the canal waters made available to them: resort to this measure was considered necessary by the State Government to secure adequate utilisation of available supplies of canal waters and a proper monetary return therefor.

The expenditure incurred on the project during the year 1955-56 amounted to Rs. 1,04,01,304 and the up-to-date expenditure from the commencement of the project in 1945-46 to the end of 1955-56 was Rs. 12,02,97,993 (a) thereby exceeding the original estimate by Rs 2,24,02,141. The revised estimates of the project have been sanctioned in 1953 and contemplated a total expenditure of Rs. 16,11,24,316.

The project, as a whole is expected to fetch from the 7th year after its completion a net revenue return of 4·14 per cent. exclusive of interest charges on capital outlay and is classified as a "productive" project. The revenue account of the project was opened in 1951-52; during the period 1951-52 to 1955-56 the revenue receipts amounted to Rs. 3,51,970 as against the revenue expenditure of Rs. 21,00,581 and interest charges of Rs. 1,50,17,133.

In the budget estimates for the year 1955-56, Rs. 21,00,000 were provided for as revenue on account of the project against which the actual realisations were Rs. 2,79,923. At the beginning of the year 1955-56, Rs. 2,84,070 were outstanding as water-rates and at the end of the year the figure of outstanding water-rates rose to Rs. 5,65,879. Further, no assessment and recoveries of water-rates appear to have been made in respect of lands irrigated during 1954-55 and 1955-56 under the Bengal Development Act, 1935. Special attention is necessary to ensure prompt assessment and collection of revenue each year.

Works accounts and tools and plant accounts in respect of the various Divisions of the Mayurakshi Reservoir Project are still in arrears.

(a) The progressive expenditure has been reduced by Rs. 2,45,893 due to corrections since made.

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

Description of work.	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—									
<i>Deduct—Working Expenses—</i>									
II.—Other major works for which specific provision was made in the budget—									
A.—IRRIGATION WORKS—									
1. Collectively	13,900	4,800	2,099	-11,801	-2,701	..	..	..	See sub-head A.-8.
III.—Major works above Rs. 50,000 for which no specific provision was made in the budget—									
A.—IRRIGATION WORKS—									
2. Constructing a regulator over the river Kana Damodar at Srikrahmapur.	..	200	207	+207	+7	50,867	207	-50,160	In progress. See sub-head A.-8.
V. Minor Works—									
A.—IRRIGATION WORKS—									
3. Collectively	8,800	2,200	1,672	-7,128	-528	..	..	..	See sub-head A.-8.

Col. 6.—See paragraph 3 of the Review.

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—									
4. Collectively	9,300	7,900	7,860	-1,440	-40	..	..	..	See sub-head B.-1.
Total—XVII—Irrigation, etc.—	32,000	15,100	11,888	-20,162	-3,262	..	..	..
Deduct—Working Expenses									
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.—IRRIGATION WORKS—									
Works for which no Capital Accounts are kept—									
5. Narathali Kamakhyasuri Irrigation Scheme (Part II), district Jalpaiguri.	63,000	..	..	-63,000	..	..	..	..	See sub-head C. 1. Work since transferred to Development Schemes. See item 24.
6. Molebund Irrigation Scheme in police-station Bishnupur, district Bankura.	1,80,000	..	..	-1,80,000	..	..	..	..	See sub-head C.-1. Work since transferred to Development Schemes. See item 19.
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—									
7. Investigation for the reclamation of the Northern and Southern Salt Lake areas near Calcutta.	10,600	..	..	-10,000	..	..	..	..	See Sub-head D.-1. Work since transferred to Development Schemes. See item 42.
8. Silt clearance of Dunia Khal in police station Nandigram, district Midnapore.	1,75,000	..	..	-1,75,000	..	..	..	..	See Sub-head D.-1. Work since transferred to Development Schemes. See item 28.
9. Langalaha Bill Drainage Scheme, district Birbhum.	2,32,000	..	..	-2,32,000	..	..	..	..	See Sub-head D.-1. Work since transferred to Development Schemes. See item 36.
10. Re-excavation of the lower reaches of the Nonagong river.	40,000	1,800	1,779	-36,221	-21	5,13,000	4,54,419	-58,551	In progress. See sub-head D.-1.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 and 8. Excess (+) Balance (-).	Remarks.
				Original appropriation.	Modified appropriation.	More (+) Less (-).				
1	2	3	4	5	6	7	8	9	10	
<p>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.</p> <p>I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—contd.</p> <p>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—contd.</p> <p>11. Construction of permanent office and staff quarters for the Executive Engineer, Jalpalguri Irrigation Division and Sub-divisional Officer, Jalpalguri Irrigation Sub-division No. I.</p> <p>II.—Other Major Works for which specific provision was made in the budget—</p>										
<p>A.—IRRIGATION WORKS—</p> <p>Works for which no Capital Accounts are kept—</p>										
12. Collectively	2,11,200	55,200	48,366	-1,62,834	-6,834	2,44,000	2,34,835	-9,165	In progress. See sub-head D.-1.	
<p>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</p> <p>Works for which no Capital Accounts are kept:—</p>										
13. Collectively	76,500	36,400	34,908	-41,592	-1,492	..	..	..	See sub-heads D.-1 and D.-3.	

Col. 6.—See paragraph 3 of the Review.

<p>III.—Major Works above Rs. 50,000 for which no specific provision was made in the budget—</p>									
<p>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</p>									
<p>Works for which no Capital Accounts are kept—</p>									
..	4,900	4,876	+ 4,876	-24	2,26,910	2,01,076	-25,834	In progress. See sub-head D.-1.	
..	10,200	9,847	+ 9,847	-353	2,01,148	1,43,891	-57,257	Ditto	
<p>IV.—Other major works for which no specific provision was made in the budget—</p>									
<p>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</p>									
<p>Works for which no capital Accounts are kept—</p>									
..	15,600	4,568	+ 4,568	-11,032	..	..	..	See sub-head D.-1.	
<p>V.—Minor Works—</p>									
<p>A.—IRRIGATION WORKS—</p>									
<p>Works for which no Capital Accounts are kept—</p>									
..	5,300	4,345	-955	-55	..	..	..	See sub-head C.-1.	
<p>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</p>									
<p>Works for which no Capital Accounts are kept—</p>									
..	20,100	19,012	-9,488	-2,488	..	..	..	See sub-heads D.-1. and D.-3.	
<p>Development Schemes—</p>									
<p>A.—IRRIGATION WORKS—</p>									
<p>Works for which no Capital Accounts are kept—</p>									
..	95,000	92,902	+ 92,902	-2,098	2,57,717	1,86,780	-70,937	In progress. See sub-head C.-6.	
..	13,000	10,428	+ 10,428	-1,572	14,04,083	15,75,708	+ 1,71,675	Ditto	
..	18,000	16,156	+ 16,156	-1,844	13,54,739	11,29,790	-2,24,949	Ditto	
..	..	-2,032	-2,032	-2,032	2,23,563	2,15,203	-13,360	Ditto	
<p>Col. 6.—See paragraph 3 of the Review.</p>									

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 and 8. Excess (+) Balance (—).	Remarks.
			Expenditure.	Original appropriation. More (+) Less (—).	Modified appropriation. More (+) Less (—).	Rs.				
1	2	3	4	5	6	7	8	9	10	
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE— —contd.										
Development Schemes—contd.										
A.—IRRIGATION WORKS—contd.										
Works for which no Capital Accounts are kept—contd.										
23. Jhargram Irrigation Project	19,000	15,073	+15,073	—3,927	6,53,041	6,30,032	—32,009	In progress. See sub-head C.-6.	
24. Narabali-Kamakshyaguri Irrigation Scheme.	..	36,000	36,702	+36,702	+702	1,16,671	94,824	—21,847	Ditto	
Schemes costing less than Rs. 1 lakh.										
25. Collectively	30,000	29,695	+29,695	—305	..	..	..	See sub-head C.-6.	
Miscellaneous Expenditure—										
26. Investigation in connection with the Kangsabati Reservoir Project.	..	2,40,000	2,54,552	+2,54,552	+14,552	7,21,000	8,03,756	+82,756	In progress. See sub-head C.-13.	
27. Investigation in connection with the Gauga Barrage Scheme.	..	1,30,000	1,13,835	+1,13,835	—16,165	24,66,500	9,90,240	—14,76,260	Ditto	

Col. 6.—See paragraph 3 of the Review.

B.—NAVIGATION EMBANKMENT AND DRAINAGE WORKS—									
Works for which no Capital Accounts are kept—									
28.	Silt clearance of Dunda Khal	1,75,000	1,88,767	+1,88,767	+13,767	5,53,538	2,63,268	-2,90,270	In progress. See sub-head D.-10.
29.	Harahatganj Drainage Project	9,000	9,033	+9,033	+33	12,94,371(c)	10,38,332	-2,56,039	Ditto
30.	Katakhal-Bakrampur Drainage Scheme.	80,000	48,553	+48,553	-31,447	7,68,700	88,299	-6,86,401	Ditto
31.	Sodighi-Gangakhali Drainage Scheme.	95,000	18,104	+18,104	-76,896	24,07,798	22,39,867	-1,67,931	Ditto
32.	Cut connecting the river Kunti and Chandernagore Ditch.	2,000	1,971	+1,971	-29	1,87,466	1,41,241	-16,225	Ditto
33.	Re-excavation of Saraswati Khal	40,000	27,792	+27,792	-12,208	25,12,004	5,86,899	-19,25,105	Ditto
34.	Re-excavation of Chandreswar Khal.	..	-1,912	-1,912	-1,912	1,42,298	1,92,415	+50,117	Ditto
35.	Re-excavation of Solatops Khal	..	-562	-562	-562	1,67,512	1,89,796	-7,716	Ditto
36.	Langahata BII Drainage Scheme	1,05,000	1,04,961	+1,04,961	-39	3,32,980	1,72,934	-1,60,046	Ditto
37.	Hinglow River Embankment	5,000	..	..	-5,000	1,62,228	1,16,675	-45,623	Ditto
38.	Trans-Damodar Internal Drainage Scheme in the districts of Hooghly and Howrah.	..	3,620	+3,620	+3,620	4,26,604	3,75,401	-51,203	Ditto
39.	Schemes costing less than Rs. 1 lakh—	92,400	84,326	+84,326	-8,074	..	..	..	See sub-head D.-10.
Collectively		..	..	..	..	..	..	..	..

(c) Estimate since revised.

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

Description of work.	1	2	3	4	5	6	7	8	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.									
Development Schemes—contd.									
B.—NAVIGATION EMBANKMENT AND DRAINAGE WORKS—contd.									
Works for which no Capital Accounts are kept—contd.									
Miscellaneous Expenditure—									
40. Preparation of a Master Plan	..	10,000		14,239	+14,239	+4,239	18,93,254	12,70,236	-1,23,018 In progress. See sub-head D.-15.
41. Development of River Resesrch Institute.	..	10,000		7,516	+7,516	-2,484	12,31,410(g)	11,00,059	-1,31,351 Ditto (e) Estimate since revised.
42. Investigation for reclamation of Northern and Southern Salt lake areas near Calcutta.	..	4,32,000		1,27,280	+1,27,280	-3,04,720	6,00,404	3,49,082	-2,51,322 In progress. See sub-head D.-15.
Schemes costing less than Rs. 1 lakh—									
43. Collectively	..	50,000		48,551	+48,551	-1,449	..	..	.. See sub-head D.-15.

Development Schemes—

Other Schemes—

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

Works for which no Capital Accounts are kept—

44. Drainage of Gobri and Chand Bil, district Nadia.	..	57,000	37,176	+37,176	-19,824	1,60,436	1,11,144	-49,292	In progress. See sub-head D.-11.
45. Improvement of Barabil and Choto Bil, district Burdwan.	..	..	-28	-28	-28	2,04,650	1,08,566	-1,01,084	Ditto
46. Silk clearance of Jugajachi Khal, district 24-Parganas.	..	32,000	28,198	+28,198	-3,802	2,18,186	1,39,704	-78,482	Ditto
47. Anila Reservoir Scheme, district Midnapore.	..	90,000	88,446	+88,446	-6,554	1,31,000	1,61,762	+30,762	Ditto
48. Bhora Khal Irrigation Scheme, district Bankura.	..	31,500	31,513	+31,513	+13	2,56,210	1,94,405	-61,805	Ditto
49. Kodakrati Kakabhal Khal Scheme, district Murshidabad.	..	5,700	-2,507	-2,507	-8,207	2,85,966	1,18,525	-1,72,441	Ditto
50. Ichapur Basin Drainage Scheme, district 24-Parganas.	..	73,000	86,602	+86,602	-34,398	1,64,000	1,22,610	-41,390	Ditto
Schemes costing less than Rs. 1 lakh—									
51. Collectively . . . . .	..	62,800	22,327	+22,327	-40,473	..	..	..	See sub-head D.-11.
Total—18.—Other Revenue etc.		11,38,100	17,65,921	+6,29,821	-5,62,079	

Col. 6.—See paragraph 3 of the Review.

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Col. 6.—See paragraph 3 of the Review.

Col. 6.—See paragraph 3 of the Review.

Col. 6.—See paragraph 3 of the Review.

ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Col. 7 and 8. Excess (+) Balance (-).	Remarks.
			Original appropriation.	More (+) Less (-).	Modified appropriation.	More (+) Less (-).				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
66.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—										
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—										
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—										
Development Schemes—										
52. Sonapur-Arapanch-Maita Scheme (Part I).	..	4,75,000	4,03,623	+ 4,03,623	-71,377	55,30,491(e)	50,00,965	-6,29,526	In progress. See sub-head H. (e) Estimate since revised.	
53. Sonapur-Arapanch-Maita Scheme (Part II).	..	20,00,000	18,35,253	+ 18,35,253	-1,66,747	71,00,000	33,69,228	-37,30,772	In progress. See sub-head H.	
54. Bagjola-Ghumi-Jatragachhi Scheme	..	28,87,000	25,59,486	+ 25,59,486	-3,27,514	1,04,00,000	34,82,155	-69,17,845	Ditto	
Col. 6.—See paragraph 3 of the Review.										
Col. 6.—See paragraph 3 of the Review.										
Total—89.—Construction, etc.	..	53,62,000	47,96,362	+ 47,96,362	-5,65,638	..	..	..	..

ANNEXURE A—*concl'd.*

REVIEW.

Expenditure on works, maintenance and repairs appears under sub-heads A.-8, A.-9, B.-1, B.-2(1), B.-2(2), C.-1, C.-4, C.-6, C.-12, C.-13, D.-1, D.-3, D.-4 (1), D.-10, D.-11, D.-12, D.-15, F.-1 and H of this grant. The figures of grant and expenditure for the year were as follows—

	In thousands of Rupees.
Original grant	2,70,42
Final grant	2,86,41
Expenditure	2,69,95

The expenditure was less than the original and final grant by 47 and 16,46 respectively. Large variations between the final grant and the expenditure occurred under items 31, 42, 52, 53 and 54 of the Annexure.

2. The number of major works in progress (included in the Annexure) during the year was 65. Out of these, expenditure on 7 works exceeded the sanctioned estimate (*vide* items 13, 20, 26, 34, 47 and 51 of Annexure A) and expenditure on 2 works was incurred without sanctioned estimate (*vide* item 39 of Annexure A). Expenditure on 2 works was incurred for which there was no provision during the year (*vide* items 38 and 39 of Annexure A).

3. The reasons for the final variations under items 1, 12, 16, 18, 23, 27, 30, 31, 33, 37, 38, 40 to 42, 44, 46, 49 to 52 and 54 have not yet been received from the controlling officers.

ANNEXURE B.

Suspense.

(See sub-heads C-11, D-7, F-4, J-1(a)(4) and J-2(4)).

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 1955-56 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:—
- Sales on credit.
 - Expenditure incurred on deposit works in excess of deposits received.
 - Losses, retrenchments, errors, etc.
 - 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 1955-56 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. (Sub-head C-11)—					
Purchases . . .	Nil	24,309	36,432	—12,123	—12,123
TOTAL . . .	..	24,309	36,432	—12,123	—12,123

ANNEXURE B—concl'd.

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc. (Sub-head D.-7)—					
Purchases . . .	—8,23,453	38,41,399	37,96,303	45,096	—7,78,357
Miscellaneous P. W. Advances.	6,30,080	5,19,015	6,26,072	—1,07,057	5,23,023
Stock . . .	1,54,260	2,85,768	1,53,646	1,32,122	2,86,382
TOTAL . . .	—39,113	46,46,182	45,76,021	70,161	31,048
51-B.—Other Revenue Expenditure, etc. (Sub-head F.-4)—					
Purchases . . .	—6	4,670	4,711	—41	—47
Miscellaneous P. W. Advances.	Nil	47	..	47	47
TOTAL . . .	—6	4,717	4,711	6	..
80-A.—Capital Outlay, etc. (Sub-head J.-1—(a)-(4))—					
Purchases . . .	—22,39,244	10,18,312	11,19,578	—1,01,266	—23,40,510
Miscellaneous P. W. Advances.	29,50,860	5,172	2,54,401	—2,49,229	27,01,631
Stock . . .	—1,00,462	4,59,370	4,73,568	—14,198	—1,14,660
TOTAL . . .	6,11,154	14,82,854	18,47,547	—3,64,693	2,46,461
80-A.—Capital Outlay, etc. (Sub-head J.-2 (4))—					
Purchases . . .	—48,82,384	13,43,983	4,99,536	8,44,447	—40,37,937
Miscellaneous P. W. Advances.	17,63,217	1,45,021	4,38,770	—2,93,749	14,69,468
Stock . . .	19,94,737	11,28,008	13,80,935	—2,52,837	17,41,900
TOTAL . . .	—11,24,430	26,17,102	23,19,241	2,97,861	—8,26,569

ANNEXURE C.

Stock Account of the Department of Irrigation and Waterways for the year 1955-56.

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 .	76,205	44,956	41,026	..	80,135
2. Canals . . .	38,991	45,503	49,768	..	34,726
3. East Midnapore .	26,268	17,254	24,448	..	19,074
4. Hooghly Irrigation .	12,473	..	10,468	..	2,005
5. Bankura Irrigation .	323	..	104	..	219
6. Jalpaiguri Irrigation .	..	1,78,055	27,832	..	1,50,223
TOTAL .	1,54,260	2,85,768	1,53,646	..	2,86,382

Stock Accounts are received from Executive Officers of the Irrigation and Waterways Department with certificates of verification of balances. They are consolidated in the accounts office in the above form. The yearly registers of stock are examined at the time of local audit. The increase in the closing balance is due to less issue of materials by the Damodar Canal and Jalpaiguri Divisions.

Certificates of balance have been received from three divisions.

Grant No. 11.—Interest on Ordinary Debt.

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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 "22.—Interest on Debt and other Obligations".			
A.—INTEREST ON ORDINARY DEBT—			
RUPEE DEBT—			
Permanent Loans—			
A.-1.—Interest on Permanent Loans—			
	Rs.		
<i>Charged—</i>			
<i>O.</i>	36,54,000	} 44,54,000	43,26,653
<i>S.</i>	8,00,000		
			-1,27,347
Col. 4.—See paragraph 2 of the Review.			
A.-2.—Interest on Cash Credit Advances from the State Bank—			
<i>Charged—</i>			
<i>S.</i>	10,05,000	} 9,98,714	11,79,943
<i>R.</i>	-6,286		
			+1,81,229
Col. 4.—See paragraph 2 of the Review.			
A.-3.—Interest on ways and means advance from Reserve Bank—			
<i>Charged—</i>			
<i>S.</i>	2,000	} 2,158	2,158
<i>R.</i>	158		
			..
A.-4.—Interest on loans taken from Union Government—			
<i>Charged—</i>			
<i>O.</i>	2,97,96,000	} 3,05,71,214	2,12,79,638
<i>S.</i>	7,57,000		
<i>R.</i>	18,214		
			-92,91,576
Col. 4.—See paragraph 2 of the Review.			
A.-5.—Other Items—			
<i>Charged—</i>			
<i>O.</i>	64,000	} 22,114	7,717
<i>S.</i>	53,000		
<i>R.</i>	-94,886		
			-14,397
Col. 4.—See paragraph 2 of the Review.			
B.—INTEREST ON UNFUNDED DEBT—			
B.-1.—Interest on General Provident Fund—			
<i>Charged—</i>			
<i>O.</i>	18,25,000	} 19,00,000	18,59,931
<i>S.</i>	75,000		
			-40,069

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"—contd.			
B.—INTEREST ON UNFUNDED DEBT—concl'd.			
B.-2.—Interest on Indian Civil Service Provident Fund—			
<i>Charged—</i>			
O.	77,000	74,000	73,700
R.	-3,000		
			-300
B.-3.—Interest on Indian Civil Service (Non-European Members') Provident Fund—			
<i>Charged—</i>			
O.	31,000	32,700	33,660
R.	1,700		
			+960
B.-4.—Interest on Contributory Provident Fund—			
<i>Charged—</i>			
O.	1,15,000	1,36,000	1,04,332
S.	19,000		
R.	2,000		
			-31,668
			Col. 4.—See paragraph 2 of the Review.
B.-5.—Interest on other Miscellaneous Fund—			
<i>Charged</i>		100	-100
C.—INTEREST ON OTHER OBLIGATIONS—			
C.-1.—Interest on depreciation Reserve Fund of State Buses—			
<i>Charged—</i>			
O.	91,800	60,000	-60,000
R.	-31,800		
			Col. 4.—See paragraph 2 of the Review.
C.-3.—Other Items—			
<i>Voted—</i>			
O.	1,000	..	..
R.	-1,000		
D.—TRANSFER TO OTHER ACCOUNTS—			
D.-1.—Deduct—Interest transferred to Commercial Departments—			
Irrigation Department—			
<i>Charged—</i>			
O.	-5,13,000	-5,18,000	-2,63,209
R.	-5,000		
			+2,49,791
			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 "22.—Interest on Debt and other Obligations"—concl'd.				
D.—TRANSFER TO OTHER ACCOUNTS—concl'd.				
D.-2.—Multipurpose River Scheme—				
<i>Charged—</i>				
	<i>Rs.</i>			
O.	—51,04,000	—51,49,000	—49,02,087	
R.	—45,000			+2,46,913
Col. 4.—See paragraph 2 of the Review.				
D.-3.—Interest transferred to Transport Department for State Buses—				
<i>Charged—</i>				
O.	—6,24,000	—3,75,000	—3,53,784	
S.	80,000			+21,216
R.	1,69,000			
D.-4.—Interest on Capital advances to the Dumodar Valley Corporation—				
<i>Charged—</i>				
O.	—1,77,00,000	—1,77,05,000	—83,41,967	
R.	—5,000			+93,63,033
Col. 4.—See paragraph 2 of the Review.				
For rounding—				
<i>Charged—</i>				
O.	100	..	..
R.	—100	..	..
Surrenders or withdrawals within grant or appropriation—				
<i>Charged—</i>				
R. Gross	1,13,900	1,13,900	.. —1,13,900	
R. Deductions	—1,13,900	—1,13,900	.. +1,13,900	
Voted—				
R.	1,000	1,000	.. —1,000	
TOTALS—				
<i>Charged—</i>				
Gross	3,83,65,000	2,88,67,732	—94,97,268	
Deductions	—2,38,61,000	—1,38,66,047	+99,94,953	
Net	1,45,04,000	1,50,01,685	+4,97,685	
Voted	1,000	..	—1,000	

REVIEW.

In the charged section the original appropriation of Rs. 1,17,13,000 was augmented to Rs. 1,45,04,000 by supplementary appropriation of Rs. 27,91,000, against which the expenditure was Rs. 1,50,01,685 resulting in an excess of Rs. 4,97,685.

No expenditure was incurred against the voted grant of Rs. 1,000.

2. The explanations in respect of sub-heads A.-2, A.-4, A.-5, B.-4, C.-1, D.-1, D.-2 and D.-4 could not be included as the same were not furnished by the controlling officer.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "			
A.—HEADS OF STATES AND MINISTERS—			
A.-1.—Emoluments of the Governor—			
<i>Charged</i>	6,000	6,000	..
A.-2.—Sumptuary Allowance of the Governor—			
<i>Charged</i>	22,500	22,500	..
A.-3.—Staff and Household of the Governor—			
<i>Charged—</i>	Rs.		
O.	1,79,500	} 1,84,800	1,79,163
S.	5,000		
R.	300		
A.-4.—Secretarial Staff of the Governor—			
<i>Charged</i>	1,62,000	1,59,103	—2,897
A.-5.—Expenditure from Contract Allowance—			
<i>Charged—</i>			
O.	1,33,000	} 1,34,000	1,33,999
R.	1,000		
A.-6.—Tour Expenses—			
<i>Charged</i>	54,000	48,443	—5,557
Col. 4.—Liabilities carried forward due to non-receipt of the railway bills in time.			
A.-8.—Ministers—			
A.-8(1).—Pay of Officers—			
O.	4,41,000	} 4,24,000	4,21,718
R.	—17,000		
A.8(2).—Pay of Establishment—			
O.	1,93,000	} 1,76,000	1,77,141
R.	—17,000		
A.-8(3).—Allowances, honoraria, etc.—			
O.	3,90,000	} 4,47,000	4,55,961
S.	28,000		
R.	29,000		
A.-8(5).—Other Contingencies	70,000	69,805	—195

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

Major Head and Sub-head.	Final Grant. or appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—contd.			
B.—STATE LEGISLATURES—			
B.1.—State Legislative Assembly—			
B.1(1).—Pay of Officers—			
<i>Charged</i>	21,000	21,000	..
Voted—			
Rs.			
O. 5,04,000	5,05,000	4,97,317	—7,683
R. 1,000			
B.1(3).—Allowances, honoraria, etc.—			
<i>Charged</i>	15,000	14,970	—30
Voted—			
O. 2,75,000	4,20,000	4,17,091	—2,909
R. 1,45,000			
B.2.—State Legislative Council—			
B.2(1).—Pay of Officers—			
<i>Charged</i>	21,000	21,000	..
Voted—			
O. 1,08,000	97,000	99,200	+ 2,200
R. —11,000			
B.2(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. 18,000	16,700	16,695	—5
R. —1,300			
Voted—			
O. 25,000	27,000	23,716	—3,284
R. 2,000			
B.3.—State Legislature Secretariat—			
B.3(1).—Pay of Officers—			
O. 56,800	65,620	66,700	+ 1,080
R. 8,820			
B.3(2).—Pay of Establishment—			
O. 1,71,000	1,70,080	1,65,658	—4,422
R. —920			
B.3(3).—Allowances, honoraria, etc.—			
O. 1,05,000	1,23,430	1,22,536	—894
R. 18,430			

Grant No. 13.—General Administration—General Administration—contd. 101

Major Head and Sub-head.	Final Grant. or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—contd.			
B.—STATE LEGISLATURES—concl'd.			
B.—(3).—State Legislature Secretariat—concl'd.			
B.-3(5).—Other Contingencies—			
	Rs.		
O.	2,10,000	} 2,00,239	1,99,997
R.	-9,761		
B.-3(6).—Grants-in-aid, etc.—			
O.	200	} 134	134
R.	-66		
C.—ELECTIONS—			
C.-2.—Other Election Charges—			
C.-2(a).—Preparation and printing of electoral rolls—			
O.	6,10,000	} 7,17,600	8,07,926
R.	1,07,600		
Col. 4.—See paragraph 2 of the Review.			
C.-2(b).—Expenditure on elections—			
O.	3,00,000	} 1,33,400	45,771
R.	-1,66,600		
Col. 4.—See paragraph 2 of the Review.			
C.-2(c).—Bye-elections—			
O.	1,30,000	} 41,000	73,252
R.	-89,000		
Col. 4.—See paragraph 2 of the Review.			
C.-2(d).—Miscellaneous—			
O.	10,000	} 50,500	41,324
R.	40,500		
Deduct—Recoveries from Union Government—			
O.	-5,35,000	} -4,63,300	-4,63,000
R.	71,700		
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—			
D.-1.—Civil Secretariat—			
D.-1(1).—Pay of Officers—			
O.	16,78,300	} 17,01,343	16,78,624
S.	61,000		
R.	-37,957		

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—contd.			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—contd.			
D.—1.— Civil Secretariat—concl'd.			
D.-1(2).—Pay of Establishment—			
Rs.			
O. 36,65,900	} 37,72,970	37,58,418	—14,552
S. 1,32,000			
R. —24,930			
D.-1(3).—Allowances, honoraria, etc.—			
O. 23,62,500	} 26,05,351	25,70,420	—34,931
S. 1,29,000			
R. 1,13,851			
D.-1(4).—Contract Contingencies—			
O. 61,700	} 64,305	63,055	—1,250
R. 2,605			
D.-1(5).—Other Contingencies—			
O. 26,37,100	} 25,11,003	24,71,462	—39,541
S. 96,000			
R. —2,22,097			
D.-1(6).—Grants-in-aid, Contributions, etc.—			
R. 22,000	22,000	21,750	—250
D.-1(7).—Establishment charges payable to other Governments, Departments, etc. .			
	4,500	4,300	—200
D.-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O. —2,44,000	} ..	..	..
R. 2,44,000			
D.-1(9).—Secret Service Expenditure—			
O. 1,000	} ..	..	..
R. —1,000			
D.-2.—Public Service Commission—			
<i>Charged—</i>			
O. 2,53,000	} 2,99,000	2,96,070	—2,930
S. 46,000			
D.-3.—Board of Revenue—			
O. 3,84,000	} 4,21,750	4,19,456	—2,294
R. 37,750			

Grant No. 13.—General Administration—General Administration—contd. 103

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—contd.			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—concl'd.			
D.-4.—Local Fund Audit Establish- ment—			
	Rs.		
O.	4,45,000	3,71,000	3,72,321
R.	-74,000		
			+1,321
E.—COMMISSIONERS—			
O.	3,62,000	3,66,228	3,66,385
R.	4,228		
			-157
F.—DISTRICT ADMINISTRATION—			
F.-1.—General Establishment—			
F.-1(1).—Pay of Officers—			
O.	22,47,500	22,73,500	22,44,249
R.	26,000		
			-29,251
F.-1(2).—Pay of Establishment—			
O.	24,65,500	24,90,513	23,98,917
R.	25,013		
			-91,596
F.-1(3).—Allowances, honoraria, etc.—			
O.	26,36,000	25,46,958	27,24,968
S.	39,000		
R.	-1,28,042		
			+1,78,010
F.-1(4).—Contract Contingencies—			
O.	9,39,500	10,42,130	10,88,234
S.	1,90,000		
R.	-87,370		
			+46,104
F.-1(5).—Other Contingencies—			
Charged—			
O.	4,000	54,000	52,947
S.	50,000		
Voted—			
O.	10,11,800	9,87,842	10,29,114
R.	-23,958		
			+41,272
F.-1(6).—Grants-in-aid, Contributions, etc.	2,30,000	2,30,031	+31

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—			
<i>contd.</i>			
F.—DISTRICT ADMINISTRATION—concl'd.			
F.-1.—General Establishment—concl'd.			
F.-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O.	—35,300	} —34,941	—13,833
R.	359			} +21,108
Col. 4.—See paragraph 2 of the Review.			
F.-1(9).—Losses—			
R.	80	80	..
F.-2.—Sub-divisional Establishment—			
F.-2(2).—Pay of Establishment—			
O.	12,45,000	} 11,22,327	12,01,714
R.	—1,22,673			} +79,387
F.-2(3).—Allowances, honoraria, etc.—			
O.	9,27,000	} 8,85,940	9,91,812
R.	—41,060			} +95,872
Col. 4.—See paragraph 2 of the Review.			
F.-2(4).—Contract Contingencies			
		4,624	+ 4,624
Col. 4.—See paragraph 2 of the Review.			
F.-2(5).—Other Contingencies—			
O.	33,000	} 41,200	31,922
R.	8,200			} —9,278
Col. 4.—See paragraph 2 of the Review.			
F.-3.—Other Establishment—			
O.	99,600	} 74,952	70,458
R.	—24,648			} —1,494
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—6,600	} —7,000	—6,904
R.	—400			} +96
G.—WORKS—			
G.-1.—Original Works—			
O.	60,000	} 2,88,030	52,123
R.	2,28,030			} —2,35,907
Col. 4.—See paragraph 2 of the Review.			

Grant No. 13.—General Administration—General Administration—contd. 105.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 25.—General Administration "—contd.				
H.—MISCELLANEOUS—				
H.-1.—Discretionary grants by Heads of States, etc.	71,000	66,196	—4,804	
H.-2.—Miscellaneous—				
A.—Maintenance of Government |				
Aircraft and Motor Vehicles—				
H.-2-A(1).—Pay of Officers—				
	Rs.			
O.	14,000	22,000	22,164	
S.	8,000			+164
H.-2-A(2).—Pay of Establishment—				
O.	2,25,000	2,22,000	2,17,913	
R.	—3,000			—1,087
H.-2-A(3).—Allowances, honoraria, etc.—				
O.	1,50,000	1,61,900	1,61,632	
R.	11,900			—268
H.-2-A(5).—Other Contingencies—				
O.	6,37,000	6,69,415	5,97,468	
S.	22,000			—71,947
R.	10,415			
Col. 4.—See paragraph 2 of the Review.				
H.-3.—Rehabilitation Programme—Head- quarters and Muffasil Establishment—				
O.	2,92,000	3,68,000	4,00,989	
S.	45,000			+32,989
R.	31,000			
Deduct—Establishment charges recoverable from other Govern- ments, Departments, etc.—				
O.	—1,46,000	—1,84,000	—1,77,612	
R.	—33,000			+6,388

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—concl'd.			
H.—MISCELLANEOUS—concl'd.			
H.-4.—Charges in England— High Commission of India—			
H.-4(i).—Salaries and Expenses of the High Commissioner's Depart- ment—	Rs.		
O.	80,000	} 12,000	12,000
R.	—68,000		
H.-4(ii).—Other Items—			
O.	40,000	} 31,837	39,824
R.	—8,163		
Col.4.—An officer went on leave late in the year (Rs. 4,160) and the High Commissioner's final estimate under 'other charges' was not covered by provision of additional funds (Rs. 3,880).			
Surrenders or withdrawals within grant or appropriation—			
Voted—			
R. Gross	3,04,823	3,04,823	.. —3,04,823
R. Deduction	—2,77,659	—2,77,659	.. 2,77,659
TOTALS—			
Charged	9,90,000	9,71,890	—18,110
Voted—			
Gross	2,93,54,900	2,89,87,870	—3,67,030
Deductions	—9,66,900	—6,61,349	+3,05,551
Net	2,83,88,000	2,83,26,521	—61,479

REVIEW.

In the charged section the original appropriation of Rs. 8,89,000 was augmented to Rs. 9,90,000 by the supplementary appropriation of Rs. 1,01,000. There was an expenditure of Rs. 9,71,890 resulting in a saving of Rs. 18,110. In the voted section the original grant of Rs. 2,76,38,000 was augmented to Rs. 2,83,88,000 by the supplementary grant of Rs. 7,50,000. The surrender of Rs. 27,164 reduced the saving to Rs. 34,315.

2. The explanations of variations in respect of the sub-heads C-2(a), C-2(b), C-2(c), F-1(8), F-2(3), F-2(4), F-2(5), G-1, and H.2-A(5) could not be incorporated as the same were not furnished by the controlling officers.

REVIEW—concl'd.

3. *Losses, Writes off, etc.*—The following cases of loss were reported to Audit :—

Serial No.	Particulars.	Amount.	Remarks.
		Rs.	
1.	Theft from the Counter of a Sub-Treasurer in July, 1951.	1,500	Rs. 500 was recovered in instalments from the pay and allowances of the Sub-Treasurer, who was held responsible for the theft. The balance of Rs. 1,000 was written off in December, 1953.
2.	In March, 1953 one of the three constables while escorting a sealed bag containing Rs. 16,920 ran away with the bag.	16,920	The constable who ran away with the money is reported to be still (September, 1956) absconding. The Havildar who was in charge of the escort party was found to have been negligent of his duties and was reverted to the post of constable. Final orders of Government regarding write off is still awaited (September, 1956).
3.	Missing of sealed bag containing Rs. 825 deposited by a Circle Officer in July, 1953 in a Thana Mulkhana for safe custody.	825	Three police officers were found guilty as a result of departmental investigation. Two of the officers were reverted to lower posts and the third one was ordered to pay Rs. 495 to make good part of the amount lost. But no recovery was so far (September, 1956) possible from him as he had since retired in January, 1954 from Government service. Final orders regarding write off are still awaited (September, 1956).
	TOTAL	19,245	

4. *Audit Comments on the Store Accounts of the Publicity Branch of the Home Department for 1952-53:*—

- (i) The Department did not maintain any value account of Stores upto the year 1952-53 although the form of the ledgers prescribed by Government provided a column for 'value'. This being pointed out, the market value of the articles, prevalent in the year 1955-56 has been taken for articles shown under opening balance as well as for those purchased during the year 1952-53.
- (ii) In some cases purchases were made even though the issues during the preceding year or during the year was either nil or negligible and could be met from the balance available.

Store Accounts of Home (Publicity) Department for the year 1952-53.

Serial No.	Description of articles.	Opening Balance.		Receipts.		Total of Cols. 3 & 4.		Issues.		Depreciation or damage.		Total of Cols. 6 & 7.		Closing Balance.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Projector and Accessories	24,059	8,682	32,741	8,246	2,433	10,679	22,062							
2.	Amplifiers, Radios and Accessories	12,408	10,076	22,484	8,830	617	9,447	13,037							
3.	Batteries (Wet)	2,004	10,394	12,398	10,564		10,564	1,834							
4.	Gramophones and Accessories	1,060	15,472	16,532	8,879		8,879	7,653							
5.	Bulbs and Valves	3,590	1,610	5,200	2,168	1,311	3,479	1,721							
6.	Tools	533	525	1,058	69	38	107	951							
7.	Electricals	1,058	3,223	4,281	591	387	978	3,303							
8.	G. Plants and Accessories	718	894	1,612	63	547	610	1,002							
9.	Motor vans and Accessories	23,884	11,600	35,484	8,658	797	9,455	26,029							
10.	Miscellaneous	4,390	12,046	16,436	4,229	66	4,295	12,141							
11.	Films	3,09,030	99,218	4,08,248	20,554		20,554	3,87,694							
	TOTAL	3,82,734	1,73,740	5,56,474	72,851	6,196	79,047	4,77,427							

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

It is also certified that the Stores were verified by the Assistant Electrical Engineer and Maintenance Superintendent of the Home (Publicity) Department, during the period from 17th September, 1953 to 23rd September, 1953.

CALCUTTA ;

G. BHOWMIC,

P. S. MATHUR,

The 23rd October, 1956.

Assistant Director of Publicity.

Director of Publicity, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Publicity Branch of the Home Department for the year 1952-53 were locally test-audited under my supervision with reference to local records and I certify that subject to the audit comments in paragraph 4 of the Review. the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;

P. C. MUKHERJEE,

The 30th October, 1956.

Deputy Accountant General, Outside Audit, West Bengal.

Grant No. 14.—Administration of Justice.

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 " 27.—Administration of Justice "			
A.—HIGH COURT—			
<i>Charged—</i>			
A.-1.—Pay of Officers—			
	Rs.		
O.	11,23,400	11,25,015	11,33,102
R.	1,615		
A.-2.—Pay of Establishment—			
O.	8,56,000	8,48,479	8,63,237
R.	—7,521		
A.-3.—Allowance, honoraria, etc.—			
O.	5,67,200	5,66,200	5,78,557
R.	—1,000		
A.-4.—Contingencies—			
O.	1,78,400	1,84,620	1,84,029
R.	6,220		
B.—OFFICIAL ASSIGNEE—			
O.	1,08,000	96,887	94,664
R.	—11,113		
C.—OFFICIAL RECEIVER, CALCUTTA—			
O.	1,48,700	1,53,961	1,54,230
R.	5,281		
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—			
O.	2,19,700	2,43,010	2,42,991
R.	23,310		
D.-2.—Pay of Establishment—			
O.	37,000	37,050	37,096
R.	50		
D.-3.—Allowances, honoraria, etc.—			
O.	3,12,000	3,13,491	2,98,563
R.	1,491		
D.-4.—Contingencies—			
O.	2,58,450	2,92,450	3,02,673
R.	34,000		
D.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
		—12,000	—27,895
			—15,895

Col. 4.—Arrear recoveries from the Government of India for conducting Central Government cases exceeded anticipation.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 27.—Administration of Justice"—contd.			
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—			
	Rs.		
O.	2,95,900	3,05,740	3,06,448
R.	9,840		
F.—CORONER'S COURT—			
O.	8,900	9,100	9,197
R.	200		
G.—PRESIDENCY MAGISTRATE'S COURT—			
G.-1.—Pay of Officers—			
O.	1,64,400	1,59,900	1,54,000
R.	—4,500		
G.-2.—Pay of Establishment—			
O.	1,58,500	1,61,584	1,59,944
R.	3,084		
G.-3.—Allowances, honoraria, etc.—			
O.	1,82,600	1,82,986	1,82,827
R.	386		
G.-4.—Contract Contingencies—			
O.	27,600	26,880	26,825
R.	—720		
G.-5.—Other Contingencies—			
O.	1,10,550	1,23,654	1,26,113
R.	13,104		
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers—			
O.	14,20,500	12,55,028	12,56,650
R.	—1,65,472		
H.-2.—Pay of Establishment—			
O.	18,40,300	18,50,796	18,55,817
R.	10,496		
H.-3.—Allowances, honoraria, etc.—			
O.	18,00,700	18,20,983	18,28,453
R.	20,283		
H.-4.—Contract Contingencies—			
O.	3,00,000	3,11,350	3,09,254
R.	11,350		
H.-5.—Other Contingencies—			
O.	4,23,100	4,72,569	4,62,203
R.	49,489		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 27.—Administration of Justice"—conold.			
I.—COURTS OF SMALL CAUSES—			
	Rs.		
O.	4,38,700	4,33,320	4,30,707
R.	-5,380			-2,613
J.—CRIMINAL COURTS—			
O.	37,150	31,010	30,185
R.	-6,140			-825
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—			
O.	7,900	6,726	6,710
R.	-1,174			-16
L.—SHERIFF AND REPORTER—			
<i>Charged—</i>			
O.	27,800	28,206	28,088
R.	406			-118
<i>Voted—</i>			
O.	81,400	87,375	85,610
R.	5,975			-1,765
M.—CHARGES IN ENGLAND—			
High Commission of India—			
<i>Charged—</i>			
O.	200	480	414
R.	280			-66
<i>Voted—</i>			
R.	40	40	39
For rounding . . . . .	..	-50	..
Surrenders or withdrawals within grant—			
R. Gross	6,140	6,140	..
Totals—			
<i>Charged</i>	27,53,000	27,87,427	+34,427
<i>Voted—</i>			
Gross	83,82,000	83,61,190	-20,801
Deductions	-12,000	-27,895	-15,895
Net	83,70,000	83,33,304	-36,696

REVIEW.

In the Charged section there was an excess of Rs. 34,427 over the total appropriation. In the Voted section, there was a saving of Rs. 36,696 in the total grant. The surrender of Rs. 6,140, however, reduced the saving to Rs. 30,556.

2. *Misappropriation of Government money.*—

(a) In course of departmental inspection of the account of a Nazareth, certain items of receipts recorded in the Treasury Pass Book in the month of February, May and June, 1953 were suspected to be fictitious. On a reference to the Treasury Officer concerned, this suspicion was confirmed. The amount involved, *viz.*, Rs. 13,256, had thus been misappropriated.

It was stated in October, 1956 that the criminal cases which were started against three members of the staff resulted in the conviction of one person (who has since preferred an appeal to the High Court) and the acquittal of the remaining two.

Departmental proceedings were taken against some members of the staff soon after the termination of the Court cases. The convicted person has been dismissed from service and one person has been exonerated. The proceedings against others are awaiting disposal pending receipt of the papers from the High Court to whom the same had been forwarded in connection with the above mentioned appeal.

(b) In course of scrutiny of the monthly statement of accounts of a Civil Court with the account registers maintained by the Treasury it was detected by the Department that a sum of Rs. 1,000 deposited by them in the Treasury on the 21st January, 1952 was not accounted for as receipts in the Treasury accounts. The entries in the Treasury Pass Book and the relevant *chalan* purported to show that the amount in question was duly deposited into the Treasury and were apparently false. A criminal case, which was filed against the Nazir of the Court, was adjourned *sine die*, as he had absconded subsequently.

It was stated by Government in July 1956 that the question of the issue of orders regarding recovery or write-off will be considered after the disposal of the Criminal Case.

3. *Remission of Revenue.*—Sums of Rs. 345 and Rs. 18,835 representing respectively the amounts of Government decrees and decrees for Court fees in pauper suits were found irrecoverable and written off during the calendar year 1955 by the competent authorities.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 28.—Jails and Convict Settlements ".			
A.—JAILS—			
A.-1.—Pay of Officers—			
Rs.			
O.	1,22,600	1,12,770	1,11,383
R.	—9,830			—1,387
A.-2.—Pay of Establishment—			
O.	14,82,700	17,50,129	17,44,667
R.	2,67,429			—5,462
A.-3.—Allowances, honoraria, etc.—			
O.	10,03,500	10,94,604	10,99,340
R.	91,104			+4,736
A.-4.—Contingencies—			
O.	60,19,000	51,12,250	50,98,582
R.	—9,06,750			—13,668
A.-5.—Grants-in-aid, contributions, etc.			
	1,000	1,000	..
A.-6.—Establishment charges payable to other Governments, Departments, etc.			
	100	264	+164
A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—15,000	—24,600	—24,560
R.	—9,600			+40
A.-8.—Deduct—Cost of basic rations supplied from Jail stock—			
O.	—5,75,000	—15,000	—14,913
R.	5,60,000			+87
B.—JAIL MANUFACTURES—			
B.-1.—Pay of Officers—			
O.	11,200	10,794	10,793
R.	—406			—1
B.-2.—Pay of Establishment—			
O.	47,000	44,032	43,173
R.	—2,068			—859
B.-3.—Allowances, honoraria, etc.—			
O.	24,700	26,488	25,897
R.	1,788			—591
B.-4.—Contingencies—			
O.	11,12,700	7,15,804	7,02,469
R.	—3,97,096			—13,135

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"—concl'd.			
B.—JAIL MANUFACTURES—concl'd.			
B.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
			Rs.
O.			7,40,000
R.			2,25,000
	-5,15,000	-5,29,740	-14,740
C.—WORKS—			
R.	523	523	..
For rounding	-500	..	+500
Surrenders or withdrawals within grant—			
R. Gross	9,56,206	..	-9,56,206
R. Deductions	-7,75,400	..	+7,75,400
TOTALS—			
Gross	98,24,000	88,38,091	-9,85,909
Deductions	-13,30,000	-5,69,213	+7,60,787
Net	84,94,000	82,68,878	-2,25,122

REVIEW.

There was a saving of Rs. 2,25,122 in the grant of Rs. 84,94,000. The surrender of Rs. 1,80,806 reduced the saving to Rs. 44,316.

2. *Loss, Writes off, etc.* - A stock of 100 mds. of wheat obtained through another Department of Government in February, 1953 at a cost of Rs. 1,812 was found unfit for human consumption in August, 1953. Out of the above stock, 9 mds. were found short and the balance quantity of 91 mds. was sold for Rs. 250. The resultant loss of Rs. 1,562 was written off in June, 1956.

It transpires that the stock was bad even at the time of receipt and that its quality was not properly examined by the receiving department before taking delivery.

3. *Audit Comments on the Store Account of the Jail Depot, Calcutta for 1955.—*

(a) Discrepancies between the book balances and the actual balances noticed during physical verification of Stock have not been adjusted in the Store Accounts.

Except in case of issues from Stock, the Stores have been valued at average cost price instead of at cost price or market rate, whichever is less as required under the rules.

4. *Audit comments on the Store and Profit and Loss Accounts of Presidency, Berhampore and Dum Dum Central Jails for 1954.*

(a) No record was kept of the number of skilled and unskilled labour employed on a particular job.

(b) The Stock of a jail was not physically verified in 1953 and 1954.

Store Account of the Jail Depot for the year 1955.

Serial No.	Description of Stores.	Opening Balance.		Receipt during the year.		Excess (+) Deficit (-) found on stock taking.		Total		Sales during the year.		Profit (+) Loss (-).		Closing Balance
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
1.	Dusters, Towels, Swalls, Gamchas, etc.	9,902	8,031	24,095	24,107	+3	2	34,000	32,140	28,446	42,677	+14,429	5,554	3,892(a)
2.	Cloths of different width .	2,977	2,150	2,549	1,305	+135	373	5,061	3,828	3,528	3,276	+1,020	2,133	1,572
3.	Durrries, Pordabs, Ashans, etc.	876	3,505	136	1,974	..	..	1,012	5,479	565	5,463	+1,788	447	1,804
4.	Teak Wood Furniture .	350	1,856	317	1,782	..	..	667	3,138	282	2,061	+581	415	1,658
5.	Cane articles	449	1,430	650	1,658	..	..	1,099	3,088	839	4,997	+2,925	260	1,016
6.	Cotton newar, coir string, etc.	6	257	553	33,823	..	..	559	34,080	546	42,036	+8,468	14	512
7.	Coir articles	61	947	126	2,583	..	..	187	3,530	123	3,800	1,516	64	1,246
8.	Coir matting rolls and Miscellaneous.	731	244	2,760	1,081	..	..	3,491	1,325	3,085	1,937	770	406	158
9.	Woollen articles . . .	2	233	..	..	..	..	2	233	2	44	-189(b)	..	..
10.	Other manufactures. .	1,291	621	456	532	+4	1	1,751	1,154	574	930	+300	1,177	524
11.	Phenyl, khaskhas purdabs, etc.	..	..	378	1,234	..	..	378	1,234	378	1,612	+378	..	..
12.	Cotton yarn and waste cotton.	10	225	10	249	..	..	20	474	10	299	+50	10	225
	TOTAL		18,999		70,328		376(c)		89,703		1,09,132		32,036	12,607

(a) A sum of Rs. 106 representing the cost price of 139 dusters returned to Jail but value not adjusted, stands included in the closing balance.

(b) Action being taken for writing off the loss due to revaluation of the opening balance.

(c) Excesses in quantities will be duly adjusted in the stock accounts after obtaining I. G.'s order.

The value at average cost price is reckoned in columns of opening balance, receipts, write off and closing balance.

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 stock were not in excess of requirements. The stock of stores was verified by the Travelling Auditor of the prisons Directorate during the month of September, 1954 and by the previous Manager in the month of December, 1955.

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

CALCUTTA ;
The 29th April, 1957.

S. K. BANERJEE,
Accountant.

B. S. VENUGOPAL,
Manager, Jail Depot.

AUDIT CERTIFICATE.

The Store Accounts of the Jail Depot, Calcutta for the year 1955 were checked under my supervision with reference to local records and I certify that subject to audit comments in paragraph 3 of the Review the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 11th May, 1957.

P. C. MUKHERJEE,
Deputy Accountant General, Outside Audit, West Bengal.

8. „ Overseas on Indent through Director General Stores.	—	—	8. „ Closing balance . . .	59,766	4,06,924	1,62,009*
9. „ Revaluation . . .	—	—	7,622			
TOTAL . . .	72,395	12,84,894	14,88,735	TOTAL . . .	72,395	12,84,894
						14,88,735

* Closing balance of finished goods includes Rs. 375 being the value of an adjustment carried out in a Jail after close of audit. Certified that the above figures represent a substantially true account of affairs and that they agree with figures recorded in the Departmental Registers. Certified also that the closing balance shown in the above accounts was not in excess of the requirement. The Stores were verified by the Superintendents of the Jails concerned and as well by the Travelling Auditor of the Prisons Directorate, West Bengal, in such of the Jails as were visited by him.

CALCUTTA; }
 N. R. GUHA THAKURTA, }
 Travelling Auditor, Prisons Directorate, West Bengal }
 P. K. BISWAS,
 Inspector-General of Prisons, West Bengal.

The 17th August, 1956.

Consolidated Profit and loss Account of the Manufactory Departments of the Presidency and the Central Jails of West Bengal for the year 1954.

Dr .	1	2	3	4
Cr.				
		Rs.		Rs.
1. To balance of manufactured articles and unfinished stock in process of manufacture.		1,46,000	1. By Sales and issued of manufactured goods including scraps, etc.	13,00,485
2. „ (a) Stores issued		7,82,635	2. „ Value of materials treated in workshop and returned to stores.	26,574
(b) Spares of machines issued		4,013	3. „ Miscellaneous receipts (Occupiers' share of Municipal tax recovered).	294
(c) As per contra		26,374		
3. „ Pay and allowances—				
(a) Deputy Superintendents and Deputy Jailors		17,031	4. „ Closing stock of manufactured goods and unfinished stock in process.	1,62,009
(b) Establishment		42,302		
4. „ Labour charges—				
(a) Convicts		2,81,270		
(b) Undertrials		17,392		
5. „ Contingent charges including electricity, service stamp, freight, etc.		32,199		
6. „ Stationery and forms		1,086		
7. „ Rents, rates and taxes		23,329		
8. „ Pensionary charges		5,074		

9. „ Write-off—

(a) Loss	420
(b) Depreciation	8,298
10. „ Net Profit	1,01,730

TOTAL 14,89,362

TOTAL 14,89,362

CALCUTTA;

The 17th August, 1956.

N. R. GUHA THAKURTA,
Travelling Auditor, Prisons Directorate, West
Bengal.

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

AUDIT CERTIFICATE.

The Store Accounts and the Profit and Loss Accounts of the Presidency, Berhampore and Dum Dum Central Jails for 1954 were locally test audited under my supervision with reference to local records and I certify that subject to the audit comments in para 4. of the Review the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 21st November, 1956.

} P. C. MUKHERJEE,
Deputy Accountant General,
Outside Audit, 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 "29.—Police".			
A.—PRESIDENCY POLICE—			
A.-1.—Pay of Officers—			
	Rs.		
O.	4,12,600	} 3,97,288	3,96,136
R.	-15,312		
A.-2.—Pay of Establishment—			
O.	93,98,300	} 1,07,38,668	1,06,53,491
S.	13,41,000		
R.	-632		
A.-3.—Allowances, honoraria, etc.—			
O.	50,19,200	} 61,09,250	61,15,743
S.	10,11,000		
R.	79,050		
A.-4.—Contract Contingencies—			
O.	8,00,000	} 6,87,000	6,83,853
R.	-1,33,000		
A.-5.—Other Contingencies—			
O.	49,93,800	} 52,41,250	51,24,775
R.	2,47,450		
A.-6.—Secret Service Expenditure			
	72,000		76,034
A.-8.—Establishment charges payable to other Governments, Departments, etc.—			
O.	1,29,700	} 79,700	..
R.	-50,000		
Col. 4.—See paragraph 2 of the Review.			
A.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-2,78,000	} -3,48,000	-3,37,283
R.	-70,000		
B.—SUPERINTENDENCE—			
B.-1.—Pay of Officers—			
O.	1,80,700	} 2,25,400	2,25,852
R.	44,700		
B.-2.—Pay of Establishment—			
O.	2,01,900	} 2,09,000	2,08,889
R.	7,100		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police"—contd.				
B.—SUPERINTENDENCE—concl'd.				
B.-3.—Allowances, honoraria, etc.—				
	Rs.			
O.	1,29,500	} 1,30,600	1,30,692	
R.	1,100			+92
B.-4.—Contract Contingencies—				
O.	12,000	} 17,200	17,022	
R.	5,200			● —178
B.-5.—Other Contingencies—				
O.	40,300	} 49,400	59,879	
R.	9,100			+10,479
Col. 4.—Commission charges on Railway warrants exceeded anticipation.				
C.—DISTRICT EXECUTIVE FORCE—				
C.-1.—Pay of Officers—				
O.	5,63,300	} 5,73,000	5,73,880	
S.	30,000			+880
R.	—20,300			
C.-2.—Pay of Establishment—				
O.	1,52,29,800	} 1,86,23,000	1,86,23,194	
S.	34,54,000			+194
R.	—60,800			
C.-3.—Allowances, honoraria, etc.—				
O.	1,19,85,600	} 1,25,46,800	1,26,19,259	
S.	7,28,000			+72,459
R.	—1,66,800			
C.-4.—Contract Contingencies—				
O.	12,65,900	} 15,34,100	15,34,375	
S.	2,00,000			+275
R.	68,200			
C.-5.—Other Contingencies—				
C.-5 (1).—Petty Construction—				
O.	69,000	} 62,800	36,722	
R.	—6,200			—26,078
Col. 4.—See paragraph 2 of the Review.				

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—contd.			
C.—DISTRICT EXECUTIVE FORCE—concl'd.			
C.-5—Other contingencies—concl'd.			
C.-5(2).—Other Contingencies—			
	Rs.		
O	54,38,400	} 58,05,800	58,65,603
S	3,58,000		
R	9,400		
C.-5(3).—Loss—			
R	600	600	603
C.-7.—Grants-in-aid, contribution, etc.—			
O	30,500	} 31,300	31,318
R	800		
C.-8.—Establishment charges payable to other Governments, Departments, etc.—			
O	1,75,200	} 3,16,800	1,26,275
S	1,86,000		
R	-44,400		
Col. 4.—Non-acceptance of the charge on account of Police force lent by the Central Govern- ment for want of details.			
C.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-1,06,900	} -56,500	-56,471
R	50,400		
D.—POLICE TRAINING SCHOOLS—			
D.-1.—Pay of Officers—			
O	28,200	} 26,568	26,706
R	-1,632		
D.-2.—Pay of Establishment—			
O	3,62,100	} 2,94,883	2,93,244
R	-67,217		
D.-3.—Allowances, honoraria, etc.—			
O	2,05,800	} 1,23,704	1,30,108
R	-82,096		
D.-4.—Contract Contingencies—			
O	55,000	} 65,000	65,046
R	10,000		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police"—contd.				
D.—POLICE TRAINING SCHOOLS—<i>concl'd.</i>				
D.-5.—Other Contingencies—				
	Rs.			
O.	1,17,300	} 76,089	69,524	
R.	-41,211			-6,565
E.—SPECIAL POLICE—				
E.-1.—Pay of Officers	29,300	29,561	+261	
E.-2.—Pay of Establishment—				
O.	3,37,900	} 4,02,000	4,01,800	
S.	43,000			-200
R.	21,100			
E.-3.—Allowances, honoraria, etc.—				
O.	5,08,300	} 4,84,600	4,89,848	
R.	-23,700			+5,248
E.-4.—Contract Contingencies—				
O.	51,000	} 53,700	53,807	
R.	2,700			+107
E.-5.—Other Contingencies—				
O.	1,51,300	} 1,56,000	1,60,657	
R.	4,700			+4,657
E.-8.—Establishment charges payable to other Governments, Departments, etc.	400	...	-400	
F.—RAILWAY POLICE—				
F.-1.—Pay of Officers—				
O.	42,300	} 38,800	40,436	
R.	-3,500			+1,636
F.-2.—Pay of Establishment—				
O.	6,68,200	} 8,30,500	8,28,876	
S.	1,10,000			-1,624
R.	52,300			
F.-3.—Allowances, honoraria, etc.—				
O.	4,81,000	} 5,22,500	5,23,053	
R.	41,500			+553
F.-4.—Contract Contingencies—				
O.	26,500	} 34,700	34,678	
R.	8,200			-22

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police"—contd.				
F.—RAILWAY POLICE—concl.				
F.-5.—Other Contingencies—				
	Rs.			
O.	1,63,300	} 2,10,000	2,10,691	
R.	46,700			+ 691
F.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—7,76,300	} —8,66,300	—8,66,273	
R.	—90,000			+ 27
G.—CRIMINAL INVESTIGATION DEPARTMENT—				
G.-1.—Pay of Officers—				
O.	1,60,100	} 1,47,200	1,46,791	
R.	—12,900			—409
G.-2.—Pay of Establishment—				
O.	10,31,600	} 11,35,160	11,34,847	
S.	1,28,000			—313
R.	—24,440			
G.-3.—Allowances, honoraria, etc.—				
O.	6,17,000	} 7,16,200	7,15,521	
S.	19,000			—679
R.	80,200			
G.-4.—Contract Contingencies—				
O.	47,000	} 54,000	54,018	
R.	7,000			+ 18
G.-5.—Other Contingencies—				
O.	3,59,800	} 3,63,000	3,50,131	
R.	3,200			—12,869
G.-6.—Secret Service Expenditure—				
O.	1,95,000	} 2,25,000	2,25,000	
R.	30,000			...
I.—WORKS—				
O.	3,85,000	} 4,67,700	3,49,418	
S.	1,05,000			—1,18,282
R.	—22,300			

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 "29.—Police"—concl'd.			
J.—CHARGES IN ENGLAND—			
High Commission of India—			
	Rs.		
O.	26,100	35,440	35,303
R.	9,340			—137
Surrenders or withdrawals within grant—			
R. Gross	—13,200	—13,200	... +13,200
R. Deductions	1,09,600	1,09,600	... —1,09,600
TOTALS—			
Gross	6,99,10,200	6,94,52,659	—4,57,541
Deductions	—11,61,200	—12,60,027	—98,827
Net	6,87,49,000	6,81,92,632	—5,56,368

REVIEW.

The original grant of Rs. 6,10,36,000 was augmented to Rs. 6,87,49,000 by supplementary grant of Rs. 77,13,000 against which the expenditure was Rs. 6,81,92,632 resulting in a saving of Rs. 5,56,368. The surrender of Rs. 96,400 reduced the saving to Rs. 4,59,968:

2. Sub-heads A.-8, C.-5(1) and I.—Explanations of variation in Col. 4 could not be furnished as the same had not been received from the Controlling authorities.

3. Losses, writes off, etc.—

(a) Two jeeps were stolen on different dates in 1946-47 from the custody of the head of an office. One of the jeeps was subsequently recovered, the other jeep remained untraced and its cost amounting to Rs. 4,800 was written off by Government in November, 1955.

REVIEW—concl'd.

It was reported that the loss did not disclose any defect in system or any serious negligence on the part of any Government Officer.

(b) The following further cases of losses were also reported to audit :—

Serial No.	Particulars.	Amount.	Remarks.
1	2	3	4
		Rs.	
1.	In July, 1951 undisbursed pay and allowances of some Police personnel were found missing. They had been kept in the house of a Police Officer.	7,379	The Police officer was prosecuted for criminal breach of trust. The case was adjourned as the accused was suffering from tuberculosis. In December, 1956 it was intimated by Government that the case was resumed subsequently and the accused was sentenced to four months R. I. and to a fine of Rs. 2,000, in default another four months R. I. and that the accused preferred an appeal before the Sessions Judge who set aside the conviction and ordered retrial of the accused. The case is subjudice and Government have stated that the question of fixing responsibility for the loss or of Write-off will be taken up after the criminal case has been finally decided.
			A sum of Rs. 7,379-9-0 was redrawn for payment of undisbursed pay and allowances of the Police personnel under orders of Government.
2.	Theft of Cash and Ornaments from a Court Malkhana in November, 1952.	603	On departmental investigation two Police Officials were found negligent and were censured. The loss was written off in November, 1955.
3.	In February, 1953 undisbursed pay and allowances of some Police personnel were found missing from a Thana.	1,540	On departmental investigation, one Head Constable, who was considered to have been negligent and guilty of the violation of departmental rules, was demoted. Final Orders of Government regarding write-off are still awaited (September, 1956).

Grant No. 17.—Ports and Pilotage.

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 "30.—Ports and Pilotage."			
A.—CHARGES FOR POOLED LAUNCHES—			
	Rs.		
O.	4,86,900		
S.	37,900	5,09,510	4,42,512
R.	—15,290		—66,998
Col. 4.—Mainly due to non-receipt of debits on account of cost of reconditioning Military vessels loaned to the Government of West Bengal by the Army.			
B.—PORTS ESTABLISHMENT—			
O.	77,300		
S.	7,700	84,143	91,929
R.	—857		+7,786
D.—MISCELLANEOUS—			
O.	2,88,800		
S.	1,93,000	4,79,628	4,87,593
R.	—2,172		+7,965
E.—WORKS—			
S.	47,400		
R.	—6,454	40,946	21,014
Col. 4.—Mainly due to non-adjustment of debits for want of details.			
Surrenders or withdrawals within grant—			
R.	24,773	24,773	...
			—24,773
TOTAL . . .	11,39,000	10,43,048	—95,952

REVIEW.

The original grant of Rs. 8,53,000 was augmented to Rs. 11,39,000 by a supplementary grant of Rs. 2,86,000 against which the expenditure amounted to Rs. 10,43,048 resulting in a saving of Rs. 95,952. The saving was reduced to Rs. 71,179 in the final modified grant by the surrender of Rs. 24,773.

Grant No. 18.—Scientific Departments.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "36.—Scientific Departments."			
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES—			
	Rs.		
O	1,27,000	1,16,590	1,07,533
R	—10,410		
Surrenders or withdrawals within grant—			
R	10,410	...	—10,410
TOTAL . . .	1,27,000	1,07,533	—19,467

REVIEW.

There was a saving of Rs. 19,467 in the final grant. The surrender of Rs. 10,410 reduced the saving to Rs. 9,057.

Certified as correct.

CALCUTTA ;
The 7th November, 1956. }
}

R. N. CHATTERJI,
Pay and Accounts Officer (Education),
West Bengal.

CALCUTTA ;
The 12th December, 1956. }
}

D. M. SEN,
Secretary to the Government of West Bengal,
Education Department.

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

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 "37.—Education."			
UNIVERSITY.			
A.—GRANTS TO UNIVERSITIES—	Rs.		
O.	21,52,000	} 22,50,000	22,48,000
R.	98,000			—2,000
B.—GOVERNMENT ARTS COLLEGES—			
B.-(i).—Arts Colleges for Men—			
B.-(i)-1.—Pay of Officers—			
O.	14,43,000	} 14,01,000	13,93,923
R.	—42,000			—7,077
B.-(i)-2.—Pay of Establishment—			
O.	1,50,400	} 1,49,700	1,51,565
R.	—700			+1,865
B.-(i)-3.—Allowances, honoraria, etc.—			
O.	4,99,000	} 5,15,716	5,12,074
R.	16,716			—3,642
B.-(i)-4.—Contract Contingencies—			
O.	51,600	} 61,521	82,927
R.	9,921			+21,406
Col. 4.—See paragraph 5 of the Review.			
B.-(i)-5.—Other Contingencies—			
O.	3,08,000	} 3,22,705	3,05,218
R.	14,705			—17,487
B.-(i)-6.—Lump provision for Research Grant to Government Colleges—			
O.	70,000	} 67,429	59,796
R.	—2,571			—7,633
Col. 4.—See paragraph 5 of the Review.			
B.-(ii).—Arts Colleges for Women—			
B.-(ii)-1.—Pay of Officers—			
O.	2,82,000	} 2,88,800	2,88,379
R.	6,800			—421
B.-(ii)-2.—Pay of Establishment—			
O.	38,400	} 35,600	33,948
R.	—2,800			—1,652

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
UNIVERSITY—contd.			
B.—GOVERNMENT ARTS COLLEGES—concl'd.			
B.-(ii).—Arts Colleges for Women—concl'd.			
B.-(ii)-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	1,10,100	} 1,11,298	1,11,975
R.	1,198		
B.-(ii)-4.—Contract Contingencies—			
O.	47,000	} 45,250	46,062
R.	-1,750		
B.-(ii)-5.—Other Contingencies			
	1,09,000	1,31,712	+22,712
Col. 4.—See paragraph 5 of the Review.			
B.-(iv).—Arts Colleges (in Chandernagore)—			
B.-(iv)-1.—Pay of Officers—			
O.	1,57,500	} 1,51,827	1,40,110
R.	-5,673		
B.-(iv)-2.—Pay of Establishment—			
O.	14,900	} 19,500	14,950
R.	4,600		
Col. 4.—See paragraph 5 of the Review.			
B.-(iv)-3.—Allowances, honoraria, etc.—			
O.	30,700	} 35,773	29,185
R.	5,073		
Col. 4.—See paragraph 5 of the Review.			
B.-(iv)-4.—Contract Contingencies—			
O.	6,600	} 7,495	6,597
R.	895		
B.-(iv)-5.—Other Contingencies—			
O.	37,900	} 37,605	30,332
R.	-295		
Col. 4.—See paragraph 5 of the Review.			
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C.-1.—Arts Colleges for Men—			
O.	10,23,500	} 10,95,750	10,92,551
R.	72,250		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
UNIVERSITY—concl'd.			
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—concl'd.			
C.-2.—Arts Colleges for Women—			
	Rs.		
O	1,40,800	1,36,460	1,41,658
R	—4,340		
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
O	8,03,900	7,71,477	7,88,404
R	—32,423		
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
O	53,300	50,600	46,835
R	—2,700		
SECONDARY			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F.-(i)-(a).—Secondary Schools for boys—			
F.-(i)-(a)1.—Pay of Officers			
		8,90,000	8,68,120
F.-(i)-(a)2.—Pay of Establishment—			
O	49,100	49,350	50,639
R	250		
F.-(i)-(a)3.—Allowances, honoraria, etc.—			
O	4,23,500	4,39,012	4,39,172
R	15,512		
F.-(i)-(a)4.—Contract Contingencies—			
O	73,800	81,716	88,820
R	7,916		
F.-(i)-(a)5.—Other Contingencies—			
O	91,400	89,250	85,697
R	—2,150		
F.-(i)-(b)—Secondary Schools for Girls—			
F.-(i)-(b)1.—Pay of Officers—			
O	1,48,000	1,52,000	1,57,348
R	4,000		
F.-(i)-(b)2.—Pay of Establishment—			
O	11,900	11,400	11,627
R	—500		
F.-(i)-(b)3.—Allowances, honoraria, etc.—			
O	69,600	74,477	78,051
R	4,877		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
SECONDARY—contd.			
F.—GOVERNMENT SECONDARY SCHOOLS—contd.			
F.-(i)-(b).—Secondary Schools for Girls—concl'd.			
F.-(i)-(b)-4.—Contract Contingencies—	Rs.		
O.	22,800	25,206	19,870
R.	2,406		
			—5,336
Col. 4.—See paragraph 5 of the Review.			
F.-(i)-(b)-5.—Other Contingencies—			
O.	55,400	84,310	65,771
R.	28,910		
			—18,539
Col. 4.—See paragraph 5 of the Review.			
F.-(ii).—Secondary Schools for boys and girls (Anglo Indian)—			
F.-(ii)-1.—Pay of Officers—			
O.	1,10,000	1,19,200	1,20,494
R.	9,200		
			+1,294
F.-(ii)-2.—Pay of Establishment—			
O.	53,200	48,000	43,658
R.	—5,200		
			—4,342
F.-(ii)-3.—Allowances, honoraria, etc.—			
O.	50,000	51,291	51,630
R.	1,291		
			+339
F.-(ii)-5.—Other Contingencies—			
O.	2,04,550	1,91,461	1,89,669
R.	—13,089		
			—1,792
For rounding		—50	...
			+50
F.-(iv).—Government Secondary Schools (in Chandernagore)—			
F.-(iv)-1.—Pay of Officers—			
	2,05,000	1,70,013	—34,987
Col. 4.—See paragraph 5 of the Review.			
F.-(iv)-2.—Pay of Establishment—			
O.	17,050	16,900	21,020
R.	—150		
			+4,120
Col. 4.—See paragraph 5 of the Review.			
F.-(iv)-3.—Allowances, honoraria, etc.—			
O.	67,800	75,710	65,902
R.	7,910		
			—9,808
Col. 4.—See paragraph 5 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
SECONDARY—contd.			
F.—GOVERNMENT SECONDARY SCHOOLS—concl'd.			
F.-(iv).—Government Secondary Schools (in Chandernagore)—concl'd.			
F.-(iv)-4.—Contract Contingencies—			
	Rs.		
O.	5,000	} 7,256	4,884
R.	2,256		
Col. 4.—See paragraph 5 of the Review.			
F.-(iv)-5.—Other Contingencies—			
O.	13,850	} 12,745	9,600
R.	—1,105		
Col. 4.—See paragraph 5 of the Review.			
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
G.-(i)-(a).—Secondary Schools for boys—			
O.	41,40,100	} 43,54,040	50,56,131
R.	2,13,940		
Col. 4.—See paragraph 5 of the Review.			
G.-(i)-(b).—Secondary Schools for girls—			
O.	8,60,000	} 8,43,752	6,92,405
R.	—16,248		
Col. 4.—See paragraph 5 of the Review.			
G.-(ii).—Secondary Schools for boys and girls (Anglo-Indian)—			
O.	3,04,200	} 2,83,400	2,84,874
R.	—20,800		
G.-(iv).—Secondary Schools (in Chandernagore)—			
O.	27,600	} 43,900	90,756
R.	6,300		
Col. 4.—See paragraph 5 of the Review.			
G.-(v).—Non-Government Secondary Schools—			
O.	29,68,000	} 17,46,600	10,00,766
R.	—12,21,400		
Col. 4.—See paragraph 5 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving— §
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
SECONDARY—concl'd.			
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—			
	Rs.		
O.	32,00,000	} 31,00,000	31,00,000
R.	-1,00,000		
PRIMARY.			
I.—GOVERNMENT PRIMARY SCHOOLS—			
I.-(a).—Government Primary Schools—			
O.	3,49,500	} 3,75,800	3,78,032
R.	26,300			+2,232
I.-(b).—Government Primary Schools (in Chandernagore)—			
O.	88,400	} 85,800	75,393
R.	-2,600			-10,407
Col. 4.—See paragraph 5 of the Review.			
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
J.-(i).—Primary Schools for boys and girls—			
O.	8,84,000	} 10,69,500	12,21,964
R.	1,85,500			+1,52,464
Col. 4.—See paragraph 5 of the Review.			
J.-(ii).—Primary Schools for boys and girls (Anglo-Indian)—			
O.	3,56,400	} 3,86,804	3,20,057
R.	30,404			-66,747
Col. 4.—See paragraph 5 of the Review.			
J.-(iv).—Primary Schools (in Chandernagore)—			
O.	55,400	} 49,600	33,479
R.	-5,800			-16,121
Col. 4.—See paragraph 5 of the Review.			
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
O.	80,64,000	} 55,77,000	72,58,158
R.	-24,87,000			+16,81,158
Col. 4.—See paragraph 5 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
SPECIAL.			
L.—GOVERNMENT SPECIAL SCHOOLS—			
L.-(i).—Special Schools and Training Schools and Training Schools for Masters—			
L.-(i)-1.—Pay of Officers—			
	Rs.		
O.	1,50,000	} 1,34,400	1,57,516
R.	—15,600		
			+23,116
Col. 4.—See paragraph 5 of the Review.			
L.-(i)-2.—Pay of Establishment—			
O.	1,27,400	} 1,31,414	1,02,223
R.	4,014		
			—29,191
Col. 4.—See paragraph 5 of the Review.			
L.-(i)-3.—Allowances, honoraria, etc.—			
O.	1,17,650	} 1,21,695	1,15,687
R.	4,045		
			—6,008
Col. 4.—See paragraph 5 of the Review.			
L.-(i)-4.—Contract Contingencies—			
O.	19,400	} 17,510	16,057
R.	—1,890		
			—1,453
L.-(i)-5.—Other Contingencies—			
O.	3,43,480	} 3,02,039	2,97,033
R.	—41,441		
			—5,006
L.-(i)-6.—Establishment charges payable to other Governments—			
O.	2,01,500	} ..	1,27,651
R.	—2,01,500		
			+1,27,651
Col. 4.—See paragraph 5 of the Review.			
L.-(i)-7.—Deduct—Amount payable from the provision for Development Programme .			
	—5,000	..	+5,000
Col. 4.—See paragraph 5 of the Review.			
For rounding	—30	..	+30
L.-(ii).—Training Schools for Mistresses—			
L.-(ii)-1.—Pay of Officers			
	23,000	23,350	+350
L.-(ii)-2.—Pay of Establishment—			
O.	3,900	} 4,000	3,900
R.	100		
			100

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
SPECIAL—concl'd.			
L.—GOVERNMENT SPECIAL SCHOOLS—concl'd.			
L.-(ii).—Training Schools for Mistresses—concl'd.			
L.-(ii)-3.—Allowances, honoraria, etc.— Rs.			
O.	11,000	} 11,673	11,548
R.	673		
L.-(ii)-5.—Other Contingencies—			
O.	40,500	} 40,536	38,024
R.	36		
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
M.-(i)-(a).—Special Schools for boys and masters—			
O.	4,94,800	} 6,89,550	5,24,442
R.	1,94,750		
Col. 4.—See paragraph 5 of the Review.			
M.-(i)-(b).—Special Schools for Girls and Mis- tresses—			
O.	1,19,000	} 1,34,600	2,58,616
R.	15,600		
Col. 4.—See paragraph 5 of the Review.			
M.(ii).—Special Schools—(Anglo-Indian)			
	1,900	1,110	—790
M.-(iv).—Special Schools—(in Chandernagore)—			
O.	4,800	} 2,600	640
R.	—2,200		
GENERAL.			
N.—DIRECTION—			
O.	3,97,300	} 4,25,800	4,25,368
R.	28,500		
O.—INSPECTION—			
O.-(i) (a).—Men's Branch—			
O.-(i)(a) 1.—Pay of Officers—			
O.	3,70,000	} 3,78,000	3,68,501
R.	8,000		
O.-(i)(a) 2.—Pay of Establishment—			
O.	1,93,600	} 2,00,200	2,00,178
R.	6,600		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
GENERAL—contd.			
O.—INSPECTION—contd.			
O.-(i)(a) 3.—Allowances, honoraria, etc.—			
	Rs.		
O.	3,97,000	} 4,03,800	4,01,664
R.	6,800			-2,136
O.-(i)(a) 4.—Contract Contingencies—			
O.	38,600	} 39,432	39,119
R.	832			-313
O.-(i)(a) 5.—Other Contingencies—			
O.	22,800	} 22,934	22,258
R.	134			-676
O.-(i)(b).—Women's Branch—			
O.-(i)(b) 1.—Pay of Officers—			
O.	37,000	} 38,800	36,014
R.	1,800			-2,786
O.-(i)(b) 2.—Pay of Establishment—			
O.	16,500	} 14,200	11,097
R.	-2,300			-3,103
Col. 4.—See paragraph 5 of the Review.			
O.-(i)(b) 3.—Allowances, honoraria, etc.—			
O.	23,700	} 25,839	20,871
R.	2,139			-4,968
Col. 4.—See paragraph 5 of the Review.			
O.-(i)(b) 4.—Contract Contingencies—			
O.	8,000	} 7,970	5,299
R.	-30			-2,671
Col. 4.—See paragraph 5 of the Review.			
O.-(i)(b) 5.—Other Contingencies—			
O.	2,800	} 2,984	1,599
R.	184			-1,385
O.-(ii).—Inspection (Anglo-Indian)—			
O.-(ii) 1.—Pay of Officers—			
O.	7,900	} 12,300	10,661
R.	4,400			-1,639
O.-(ii) 2.—Pay of Establishment—			
O.	10,500	} 10,900	11,755
R.	400			÷ 855

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
GENERAL—contd.			
O.—INSPECTION—concl'd.			
O.—(ii)—Inspection (Anglo-Indian)—concl'd.			
O.—(ii) 3.—Allowances, honoraria, etc.—			
	Rs.		
O.	12,000	11,769	12,786
R.	—231			+1,017
O.—(ii) 4.—Contract Contingencies—			
O.	1,200	1,515	1,217
R.	315			—298
O.—(ii) 5.—Other Contingencies—			
O.	2,500	2,749	4,504
R.	249			+1,755
O.—(iv)—Inspection (in Chandernagore)—			
O.—(iv) 1.—Pay of Officers		2,600	2,368
O.—(iv) 2.—Pay of Establishment		500	450
O.—(iv) 3.—Allowances, honoraria, etc.—			
O.	1,470	1,040	826
R.	—430			—214
O.—(iv) 5.—Other Contingencies—			
O.	230	..	..
R.	—230		
P.—SCHOLARSHIPS—			
P.—(i)(a)—Scholarships—			
O.	5,49,100	5,49,400	5,29,266
R.	300			—20,134
P.—(i)(b)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
R.	—300	—300	..
P.—(ii)—Scholarships (in Chandernagore) . . . . .		..	153
			+153
Q.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES			
		10,91,000	11,24,000
			+33,000
R.—EXPENDITURE FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	10,91,000	11,46,000	12,04,966
R.	55,000			+58,966

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 "37.—Education"—contd.			
GENERAL—contd.			
S.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
	Rs.		
O.	10,91,000	} —11,46,000	} —11,76,673
R.	55,000		
T.—MISCELLANEOUS—			
T.-(a).—Youth Welfare Works under the Physical Director—			
O.	2,39,900	} 2,42,925	} 2,91,469
R.	3,025		
Col. 4.—See paragraph 5 of the Review.			
T.-(b).—Expenses of the State Text book Committee—			
O.	15,100	} 20,405	} 23,310
R.	5,305		
Col. 4.—See paragraph 5 of the Review.			
T.-(c).—Vangiya Sanskrit Siksha Parisat—			
O.	49,500	} 52,317	} 50,858
R.	2,817		
T.-(d).—State Council for Engineering and Technical Education—			
O.	14,100	} 16,839	} 15,536
R.	2,739		
T.-(e).—National Cadet Corps—			
O.	12,69,000	} 11,73,222	} 13,38,428
R.	95,778		
Col. 4.—See paragraph 5 of the Review.			
T.-(f).—Expansion of Education and Welfare Services to relieve Educated unemployment—			
O.	2,19,45,000	} 1,31,73,353	} 1,30,85,613
R.	87,71,647		
T.-(g).—Establishment of Multipurpose Schools—			
O.	87,77,000	} 83,68,660	} 83,54,120
R.	4,08,340		
T.-(g)(i).—Deduct—Amount transferred under Development Programme			
		..	-11,94,000
Col. 4.—See paragraph 5 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
<i>GENERAL—contd.</i>			
T.—MISCELLANEOUS—contd.			
T.-(h).—Other Charges—			
T.-(h) 1.—Examination Charges—			
	Rs.		
O.	1,00,000	} 79,175	77,924
R.	--20,825		
T.-(h) 2.—Grants for the encouragement of literature—			
O.	38,300	} 42,250	42,093
R.	3,950		
T.-(h) 3.—Training abroad of Students	7,500	..	-7,500
Col. 4.—See paragraph 5 of the Review.			
T.-(h) 4.—Allowances, honoraria, etc.	16,000	15,280	-720
T.-(h) 5.—Contingencies	29,900	27,263	-2,637
T.-(h) 6.—Grants-in-aid, Contributions, etc.—			
O.	3,18,600	} 3,24,324	2,71,361
R.	5,724		
Col. 4.—See paragraph 5 of the Review.			
T.-(h) 7.—Grant for the encouragement of historical research	1,000	688	-312
T.-(h) 8.—Other Items—			
O.	32,500	} 69,000	86,694
R.	36,500		
Col. 4.—See paragraph 5 of the Review.			
T.-(h) 9.—Other Items (in Chandernagore)	500	..	-500
T.-(h) 10.—Development of Technical Education—			
O.	18,80,000	} 10,08,311	..
R.	-8,71,689		
Col. 4.—See paragraph 5 of the Review.			
T.-(i).—Anglo Indian Education—			
O.	14,300	} 19,243	9,726
R.	4,943		
Col. 4.—See paragraph 5 of the Review.			
T.-(j).—Establishment of Day Students' Home—			
R.	11,10,791	11,10,791	25,11,411
Col. 4.—See paragraph 5 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
GENERAL—concl.			
T.—MISCELLANEOUS—concl.			
T.-(k).—Secondary Education Commission . . . . .	..	2,187	+2,187
Col. 4.—See paragraph 5 of the Review.			
U.—WORKS—			
R.	45,500	45,500	..
Col. 4.—See paragraph 5 of the Review.			
<i>Charges in England</i>			
V.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	1,06,700	34,479	1,19,213(a)
R.	—72,221		
Col. 4.—Wrong fixation of the net grant against the revised budget estimate of Rs. 1,60,400.			
W.—DEVELOPMENT SCHEMES—			
W.-1.—Pay of Officers—			
O.	6,86,000	7,04,152	6,83,304
R.	18,152		
W.-2.—Pay of Establishment—			
O.	1,66,000	1,89,328	1,86,234
R.	23,328		
W.-3.—Allowances, honoraria, etc.—			
O.	3,19,000	3,21,403	[7,52,330
R.	2,403		
Col. 4.—See paragraph 5 of the Review.			
W.-4.—Contingencies—			
O.	17,62,000	20,02,784	[13,39,609
R.	2,40,784		
Col. 4.—See paragraph 5 of the Review.			
W.-5.—Grants-in-aid, Contributions, etc.—			
O.	1,60,33,000	2,79,44,784	2,91,43,047
R.	1,19,11,784		
W.-6.—Scholarship—			
O.	1,24,000	1,27,200	2,08,311
R.	3,200		
Col. 4.—See paragraph 5 of the Review.			
W.-7.—Deduct—"Amount met from General Reserve Fund, Cooch Behar"			
	—2,93,000	..	+2,93,000
Col. 4.—See paragraph 5 of the Review.			

(a). The High Commissioner's final expenditure stood at Rs. 1,33,360. The difference of Rs. 14,147 was due to (i) adjustment of Rs. 15,396 under the minor head W—Development Schemes, (ii) adjustment of Rs. 1,833 under the Receipt head XXVI—Education and (iii) non-receipt of debits for Rs. 584 from 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"—conold.			
GENERAL—conold.			
For rounding	400	..	—400
Surrenders or withdrawals within grant—			
R. Gross	—55,300	..	+55,300
R. Deductions	55,300	..	—55,300
Total—			
Gross	9,12,80,000	9,44,58,914	+31,78,914
Deductions	—13,89,000	—23,70,673	—9,81,673
Net	8,98,91,000	9,20,88,241	+21,97,241

REVIEW.

There was an excess of Rs. 21,97,241 over the original grant.

2. 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 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Strengthening of Headquarters staff	12,874	1,37,855
2. Increasing efficiency of Primary School inspection and strengthening of staff	1,06,771	4,30,542
3. Scheme for sending students abroad	6,701	7,01,477
4. Basic (Primary) Training College	3,90,766	14,97,718
5. Schools for training of Basic (Primary) school teachers (Basic Training Schools)	5,29,378	19,98,829
6. Introduction and expansion of Basic Education	46,84,183	1,30,53,216
7. Increasing emoluments of Primary School teachers	97,47,082	4,52,10,695
8. Expansion of training facilities for graduate men and women teachers	3,67,873	13,67,272
9. Expansion of Girls' Secondary Education	7,09,040	29,07,231

REVIEW—contd.

Name of the Scheme.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
10. Improvement of Private Colleges (equipments, etc.)	1,23,017	8,57,868
11. Improvement of Government Colleges (equipments, etc.)	1,03,519	8,02,408
12. Colleges for women	2,82,528	12,35,315
13. Higher Scientific Training and Research Facilities .	1,44,160	3,79,348
14. B. E. College—Immediate and Final Plan . . .	12,43,454	75,40,230
15. Grants to the College of Engineering and Technology, Jadavpur	1,89,500	16,13,825
16. Engineering Institute for Diploma Courses . . .	6,62,927	24,96,787
17. Technical High Schools	1,08,611	3,64,122
18. Re-organisation of Goenka College of Commerce and Business Administration	77,608	2,60,988
19. Social (Adult) Education	51,30,896	1,10,46,405
20. Physical Instructresses of Training Schools and Colleges for girls	4,892	33,426
21. Youth Welfare and provision of facilities for Physical Education	2,99,071	4,37,636
22. Improvement and Expansion of institutions for the blind, deaf and mutes	22,000	32,000
23. Additional grants to Local Bodies for Primary Education	56,44,434	56,44,434
24. Cooch Behar Development Provision for Development of Education . . . . .	..	1,02,708
25. Development of Technical Institution (State's share)	5,27,550	5,27,550
26. Establishment of Multipurpose Schools (State's share)	11,94,000	11,94,000
TOTAL .	3,23,12,835(a)	10,18,73,885

(a) Represents expenditure booked under Grant No. 19.—Education only.

REVIEW—contd.

3. *Fund for promotion of Education amongst Educationally Backward Classes.*—The Fund was created by the Government of West Bengal in 1947-48 for the purpose of providing special educational facilities to members of scheduled castes as well as other educationally backward classes including Muslims. The receipt side represents the amount 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 amount to the extent of Rs. 11,76,673 (which was available under the Fund during the year 1955-56) is debited to the Fund by reduction of expenditure under Sub-head S.

Closing balance of the Fund on 31st March, 1956 thus comes upto nil. The transactions of the fund during 1955-56 are shown below :

	Rs.
Opening balance on the 1st April, 1955	52,673
Receipt during 1955-56	11,24,000
Expenditure during 1955-56	12,04,966
Available amount debited to the Fund during 1955-56	11,76,673
Closing balance on the 31st March, 1956	Nil.
<i>N.B.</i> —Actual expenditure exceeds the available balance by	28,293

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

An account of the transactions during the year 1955-56 is given below :—

	Rs.
Opening balance	23,301
Receipts	--5,145
Charges . . . . .	..
Closing balance	18,156

REVIEW—*conold.*

5. The explanations of the variations in respect of the sub-heads B-(i)-4, B-(i)-6, B-(ii)-5, B-(iv)-2, B-(iv)-3, B-(iv)-5, F-(i)(b)-4, F-(i)(b)-5, F-(iv)-1, F-(iv)-2, F-(iv)-3, F-(iv)-4, F-(iv)-5, G-(i)(a), G-(i)(b), G-(iv), G-(v), I-(b), J-(i), J-(ii), J-(iv), K, L-(i) 1, L-(i)-2, L-(i)-3, L-(i)-6, L-(i)-7, M-(i)(a), M-(i)(b), O-(i)(b)-2, O-(i)(b)-3, O-(i)(b)-4, T-(a), T-(b), T-(e), T-(g)(i), T-(h)-3, T-(h)-6, T-(h)-8, T-(h)-10, T-(i), T-(j), T-(k), U, W-3, W-4, W-6 and W-7 could not be included as the variations over the net grants could not be reconciled in the first year of the working of the scheme.

Certified as correct.

CALCUTTA ;

The 12th November, 1956.

R. N. Chatterji,
Pay and Accounts Officer (Education),
West Bengal.

CALCUTTA ;

The 11th December, 1956.

D. M. Sen,
Secretary to the Government of West Bengal,
Education Department.

AUDIT COMMENTS.

The excess expenditure of Rs. 21,97,241 in the grant as a whole was mainly contributed by the sub-heads T.(j) and W-5. Neither an advance from the Contingency Fund nor a supplementary grant was taken to cover these excesses. In the case of sub-head T-(j), the initial provision itself was made by a reappropriation made in March, 1956 and even at that late stage the full provision required was not made.

2. The original budget provision of Rs. 2,01,500 under the sub-head L-(i)6 was subsequently withdrawn in full without leaving any provision to cover final requirements under the sub-head. The expenditure of Rs. 1,27,651 under the sub-head thus remained uncovered. This indicates defective control.

3. Absence of provision under the sub-head T-(g)(i) indicates defective budgeting and control.

4. The minor head "*D.—Government Professional Colleges*" was not Sub-divided into primary units of appropriation as required by the orders of Government although the expenditure under the head exceeded the prescribed limit of Rs. 5 lakhs.

AUDIT COMMENTS—*concl.*

5. A sum of Rs. 2,154, (of which Rs. 38 represented private fund) representing fees collected by an assistant teacher from the students of a school during the period from April, 1949 to June, 1951 is stated to have been misappropriated by him by manipulation of records to which he was allowed free access in contravention of departmental orders. It was also reported that the accounts were not checked with relevant records by the officers entrusted with the work. Out of Rs. 2,154 a sum of Rs. 279 was subsequently repaid by the wife of the teacher. A criminal case which has been filed against the teacher is pending (September, 1956) as he absconded subsequently.

It is stated that the question of write-off of the amount will be considered after the decision of the criminal case.

6. The departmental inspection of the accounts of an office in February, 1951 revealed that a sum of Rs. 1,431 being fees realised from candidates for an examination held in 1950, had been misappropriated by an official in 1950.

The official concerned died before the misappropriation was detected. The misappropriation was facilitated by the lack of supervision and control of the supervising officers.

Final orders of Government in this respect are still awaited (September, 1956).

7. In a district educational institution a radio set was found missing in 1954, notwithstanding a watchman being on duty during the preceding night. The Police could not find any clue as to the theft and a sum of Rs 300, being the value of the radio set, was written-off by the Government in September, 1955.

It was reported that there was no defect in the system, nor could any Government servant be held responsible for the loss.

8. Store Accounts of the Bengal Engineering College—

(a) Purchase of "Timber" and "Chemical" during the year was in excess of requirement.

(b) A sum of Rs. 923 being the value of Stores found short in the course of physical verification of stock was charged off in the Stores Ledgers and accounted for in the Store Accounts under "Loss, Shortages, etc." but no write-off orders of the competent authority were obtained.

STORE ACCOUNTS
Store Accounts of the Bengal Engineering College for the year 1955-56.

	Oil, Coal Grease, etc.	Timber.	Tools.	Machines.	Chemicals	Electrical Stores.	Miscella- neous Stores.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance as on 1st April, 1955	3,588	15,404	16,875*	4,227	330	3,180*	61,918*
<i>Receipts.</i>							
(a) By Local Purchase			5,440	..	5,950	4,614	66,572
(b) From Other Governments, Departments etc.	10,485	12,603	..	..	..	..	..
(c) From Overseas	..	..	..	..	..	..	..
(d) From other source	..	2,847	106	..	..	12	903
<i>Issues.</i>							
(a) Issue	10,608	10,030	10,951	..	4,779	5,153	69,626
(b) Loss, shortages, etc.	36	66	99	..	..	3	719
Closing balance as on 31st March, 1956	3,429	20,758	11,371	4,227	1,501	2,650	59,048

* Differs from the closing balance of the previous year by reasons of corrections since made.

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

(2) Certified that the Stores were verified by the Assistant Professor of Mechanical Engineering in April-May, 1956 for 1955-56.

SIBPORE; } B. R. Kar Choudhury,
Accountant.

N. Mitter,
Chief Store Keeper.

S. N. Ray,
Superintendent of
Workshops.

A. C. Roy,
Principal,
Bengal Engineering College.

The 16th July, 1956

AUDIT CERTIFICATE.

The Store Accounts of the Bengal Engineering College, Sibpur for the year 1955-56 was test audited under my supervision with reference to local records and I certify that, subject to audit comments in paragraph 8 at page 149, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA; }

P. C. Mukherjee,
Deputy Accountant General,
Outside Audit, West Bengal.

The 3rd October, 1956

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—			
A.-1.—Pay of Officers— ¶			
	Rs.		
O.	3,31,500	} 3,21,300	} 3,09,743
R.	—10,200		
A.-2.—Pay of Establishment—			
O.	3,99,000	} 4,08,100	} 4,01,395
R.	9,100		
A.-3.—Allowances, honoraria, etc.— ¶			
O.	3,11,100	} 3,35,761	} 3,34,368
R.	24,661		
A.-4.—Contract Contingencies—			
O.	37,000	} 40,500	} 38,173
R.	3,500		
A.-5.—Other Contingencies— *			
O.	77,200	} 57,270	} 23,035
R.	—19,930		
Col. 4.—See paragraph 2 of the Review.			
B.—HOSPITALS AND DISPENSARIES—			
B.-1.—Pay of Officers— ¶			
O.	4,76,000	} 2,77,000	} 2,60,807
R.	—1,99,000		
B.-2.—Pay of Establishment—			
O.	17,99,900	} 16,79,500	} 17,31,542
R.	—1,20,400		
B.-3.—Allowances, honoraria, etc.—			
O.	20,09,000	} 18,87,500	} 18,02,879
R.	—1,21,500		
B.-4.—Contract Contingencies—			
O.	13,33,000	} 11,06,000	} 9,57,264
R.	—2,27,000		
Col. 4.—See paragraph 2 of the Review.			
B.-5.—Other Contingencies—			
O.	76,00,500	} 56,00,000	} 58,07,810
R.	—20,00,500		

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.-6.—Grants-in-aid, Contributions, etc.—			
Grants to Hospitals and Dispensaries—			
<i>Charged</i>	Rs. 60,000	60,000	..
Voted—			
O. 19,04,000	} 12,72,000	} 12,69,019	} —2,981
R. —6,32,000			
B.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O. 15,000	} 13,697	} 13,697	} ..
R. —1,303			
B.-9.—Losses—			
R. 75	75	75	..
C.—GRANTS FOR MEDICAL PURPOSES—			
O. 6,78,500	} 8,20,000	} 8,11,142	} —8,858
R. 1,41,500			
D.—MEDICAL COLLEGE AND SCHOOLS—			
D.-1.—Pay of Officers—			
O. 5,78,500	} 5,44,370	} 5,40,548	} —3,822
R. —34,130			
D.-2.—Pay of Establishment—			
O. 1,51,600	} 1,48,300	} 1,45,004	} —3,296
R. —3,300			
D.-3.—Allowances, honoraria, etc.—			
O. 2,52,000	} 2,59,110	} 2,61,694	} +2,584
R. 7,110			
D.-4.—Contract Contingencies—			
O. 57,000	} 59,500	} 61,107	} +1,607
R. 2,500			
D.-5.—Other Contingencies—			
O. 1,84,000	} 2,83,000	} 3,15,927	} +32,927
R. 99,000			
Col. 4.—See paragraph 2 of the Review.			
D.-6.—Grants-in-aid, Contributions, etc.	1,000	217	—783
D.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O. 3,500	} ..	} ..	} ..
R. —3,500			

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.			
D.—MEDICAL COLLEGE AND SCHOOLS—concl'd.			
D.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O.	-8,400	}	..
R.	8,400		
D.-9.—Losses—			
R.	800	800	..
E.—MENTAL HOSPITAL—			
E.-1.—Pay of Officers—			
O.	500	}	480
R.	-20		
E.-2.—Pay of Establishment—			
O.	16,400	}	16,000
R.	-400		
E.-3.—Allowances, honoraria, etc.—			
O.	14,000	}	13,300
R.	-700		
E.-4.—Contract Contingencies—			
O.	20,000	}	20,900
R.	900		
E.-5.—Other Contingencies			
		23,200	21,753
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O.	9,87,000	}	9,26,800
R.	-60,200		
F.—CHEMICAL EXAMINER—			
F.-1.—Pay of Officers—			
O.	10,000	}	13,800
R.	3,800		
F.-2.—Pay of Establishment—			
O.	34,000	}	33,600
R.	-400		
F.-3.—Allowances, honoraria, etc.—			
O.	22,200	}	24,130
R.	1,930		

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.			
F.—CHEMICAL EXAMINER—concl'd.			
F.-4.—Contract Contingencies—			
	Rs.		
O.	8,000	8,900	8,548
R.	900			—352
F.-5.—Other Contingencies—			
O.	11,100	12,880	12,848
R.	1,780			—32
G.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	32,300	39,160	38,738
R.	6,860			—422
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—			
H.-1.—Pay of Officers—			
O.	1,05,000	1,02,000	95,496
R.	—3,000			—6,504
H.-2.—Pay of Establishment—			
O.	8,69,000	7,53,800	7,52,131
R.	—1,15,200			—1,669
H.-3.—Allowances, honoraria, etc.—			
O.	5,93,500	5,32,200	5,22,085
R.	—61,300			—10,115
H.-4.—Contract Contingencies—			
O.	8,05,000	8,00,000	8,05,696
R.	—5,000			+5,696
H.-5.—Other Contingencies—			
O.	17,49,500	17,22,500	27,15,801
R.	—27,000			+9,93,101
Col. 4.—See paragraph 2 of the Review.			
I.—WORKS—			
O.	1,40,000	50,000	20,544
R.	—90,000			—29,456
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 "38—Medical"—contd.			
J.—DEVELOPMENT SCHEMES—			
J.-1.—Pay of Officers—			
	Rs.		
O.	8,13,000	9,31,900	9,18,167
R.	1,18,900			—13,733
J.-2.—Pay of Establishment—			
O.	33,71,000	34,68,300	34,35,015
R.	97,300			—33,285
J.-3.—Allowances, honoraria, etc.—			
O.	27,13,000	29,67,100	30,16,919
R.	2,54,100			+49,819
J.-4.—Contingencies—			
<i>Charged—</i>			
S.	45,900	45,785	45,082
R.	—115			—703
<i>Voted—</i>			
O.	68,82,400	87,93,986	72,73,054
R.	19,11,586			—15,20,932
Col. 4.—See paragraph 2 of the Review.			
J.-5.—Grants-in-aid, Contributions, etc.—			
O.	7,90,000	17,73,512	17,72,962
R.	9,83,512			—550
J.-6.—Works—			
O.	66,26,000	43,21,000	38,88,612
R.	—23,05,000			—4,32,388
Col. 4.—See paragraph 2 of the Review.			
J.-7.—Establishment charges payable to other Governments—			
O.	1,00,000	1,03,247	..
R.	3,247			—1,03,247
Col. 4.—See paragraph 2 of the Review.			
J.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—3,08,400	—1,66,000	—1,68,281
R.	1,42,400			—2,281

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)—			
	Rs.		
O.	—29,000		
R.	9,400		
	—19,600	—15,857	+ 3,743
Col. 4.—See paragraph 2 of the Review.			
K.—SUSPENSE—			
K.-1.—Gross Charges—			
O.	60,00,000		
R.	11,10,000		
	71,10,000	72,09,983	+99,983
K.-2.—Deduct—Issues to other Governments, Departments, etc.—			
O.	—70,00,000		
R.	—6,26,000		
	—76,26,000	—78,12,885	—1,86,885
For rounding—			
Voted—	400	..	—400
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	115	115	..
Voted—			—115
R. Gross	18,83,922	18,83,922	..
R. Deductions	—1,60,200	—1,60,200	..
Totals—			
Charged	1,05,900	1,05,082	—818
Voted—			
Gross	4,39,35,800	4,08,29,986	—31,05,814
Deductions	—3,45,800	—1,84,138	+1,61,662
Net	4,35,90,000	4,06,45,848	—29,44,152

REVIEW.

In the charged section the original appropriation of Rs. 60,000 was augmented to Rs. 1,05,900 by a supplementary appropriation of Rs. 45,900 against which the expenditure amounted to Rs. 1,05,082 resulting in a saving of Rs. 818. The surrender of Rs. 115 reduced the saving to Rs. 703.

In the voted section there was a saving of Rs. 29,44,152 in the grant. The surrender of Rs. 17,23,722 reduced the saving to Rs. 12,20,430.

Review—contd.

2. The explanations in respect of sub-heads A.-5, B.-4, D.-5, H.-5, I, J.-4, J.-6, J.-7 and J.-9 could not be included as the same were not furnished by the controlling officer.

3. *J.—Development Schemes—Sub-heads J.-1—J.-9.*—The expenditure booked under these sub-heads related to the following Development Schemes :—

Serial No.	Name of the Scheme.	Expenditure for 1955-56.	Expenditure to end of (a) 1955-56.
1	2	3	4
		Rs.	Rs.
1.	Increase in the number of rural dispensaries and establishment of Public Health Units.	86,02,055	3,91,84,246
2.	Maintenance of Auxiliary Government Hospitals	42,68,905	4,78,77,045
3.	Rehabilitation and Improvement of existing Hospitals.	8,35,639	72,66,668
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	..	4,41,812
7.	Control and Prevention of venereal diseases	3,61,362	23,57,731
8.	Establishment of a temporary Medical College in the Lake area in Calcutta with 1,000 bedded Hospital (State Share).	1,129	34,30,904
9.	Establishment of a T. B. Sanatorium and establishment of a T. B. Hospital at Kanchrapara.	18,41,176	1,32,82,442
10.	Establishment of a Rural Nursing Service and Improvement of Nursing System.	1,83,305	13,76,399
11.	Conversion of Nil Ratan Sarkar Medical School (Campbell Medical School) into a College and provision of 100 additional beds.	8,83,147	49,03,889
12.	Improvement of Pharmacy and Pharmacy Training.	46,025	1,86,719
13.	Health Education . . . . .	..	31,470
14.	Ayurvedic College	51,512	2,87,512
15.	Dental Medical College	2,11,104	7,46,483
16.	Construction of third storey over Nurses' Hostel, Duffrin Hospital.	1,13,240	1,13,240
17.	Opening of 25 Beds in J. D. Hospital, Cooch Behar.	44,316	44,316

Review—contd.

Serial No.	Name of the Scheme.	Expenditure for 1955-56..	Expenditure to end of (a) 1955-56.
1	2	3	4
		Rs.	Rs.
18.	Establishment of 56 bedded Maternity Hospital at Berhampore.	72,098	72,098
19.	Establishment of 58 bedded Hospital at Balurghat.	6,079	6,079
20.	Improvement and expansion of P. G. Hospital (now Seth Sukhlal Karnani Hospital).	10,46,577	10,46,577
21.	Establishment of 200 bedded Hospital at Tollygunge.	6,21,901	6,21,901
22.	Additional grant to Non-Government Hospital.	9,74,050	9,74,050
23.	Construction of students' Hostel at Medical College Hospital.	2,053	2,053
TOTAL		2,01,65,673	12,45,77,386

(a) Excludes expenditure booked under Grant No. 33—Civil Works—Sub-head J.—Development Schemes.

4. *Losses writes off, etc.*—(i) Two microscopes were stolen in 1951 from the Pathological Department of an Institution. One of these was later recovered by the Police. A criminal case was brought against one man in this connection, he was, however, given the benefit of doubt and acquitted by the Court.

Security measures were stated to have since been tightened up to prevent the recurrence of similar incidents. Rs. 610 being the value of the microscope which could not be traced was written off by the competent authority in June, 1955.

(ii) *Sub-heads B-9 and D-9.*—Two sums of Ps. 800 and Rs. 75 were defalcated out of the permanent advances of a State Medical School and State Medical Hospital respectively in 1944. The defalcated sums were written-off by State Government in 1955.

5. The Minor Head "K.—Suspense" accommodates the interim transactions for the purchase of medical stores by the Administrative Officer, Central

Review—concl'd.

Medical Stores and the supply thereof to different institutions. The adjustments made under the head during the year 1955-56 is as follows.—

	Rs.
K.—SUSPENSE—	
Stock—	
Opening balance	22,07,507
Gross charge	72,09,983
Deduct—	
Issues to other Governments, Departments and Institution	—78,12,885
<hr/>	
Closing balance	16,04,605
<hr/>	

6. *Audit Comments on the Store Accounts of the Kanohrapara T. B. Hospital for 1955-56—*

- (i) Stores worth about Rs. 46,000 declared surplus in 1953 had not been disposed of upto the date of the present audit. These need be disposed of early to avoid deterioration.
- (ii) The above accounts exclude 72 items of American Stores the value of which were stated to be unknown to the authorities.
- (iii) Sanction to the write-off of Stores worth Rs. 23,056 declared un-serviceable during 1955-56 is awaited in audit. To avoid deterioration these un-serviceable stores need early disposal.
- (iv) Only about 50 per cent of the stock was stated to have been physically verified by the departmental officers.

7. *Audit Comments on the Store Accounts of the Central Medical Stores, West Bengal for 1955-56—*

- (i) Only 60 per cent of the articles in stock was physically verified although the desirability of continuous stock taking throughout the year was being stressed in the previous Inspection Reports.
- (ii) In respect of stores of the approximate value of Rs. 4,14,727 there was no issue during the year 1955-56. The value of stagnant stores worked out to about 14.3 per cent of the total value of stock during the year under review as against 12.9 per cent of the previous year.
- (iii) On the 31st August, 1956, the value of medicines and equipments supplied to Government Hospitals, Institutions, etc., and of those supplied to non-Government Institution amounted to Rs. 22,15,764 and Rs. 11,838 respectively. The amounts were, however, awaiting adjustment or recovery as the case may be.

Store Accounts of Kancharapara T. B. Hospital for the year 1955-56 (for General and Surplus Stores).

1	Instruments and Appliances.		Medicines, drugs and dressings.		Bedding and Clothing.		Crockeries.	Miscellaneous.	Remarks.
	2	3	4	5	6	7			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Opening Balance—									
General Stores	27,615	50,079	36,985	2,926	1,08,566				
Surplus Stores	34,736	12,159	412	3,680	21,131				
TOTAL	62,351	62,238	37,397	6,286	1,29,697				
2. Receipts—									
(a) By Local purchase	4,522	9,681	8,998	632	13,084				
(b) From other Government	70,459	1,09,046	49,609	4,860	57,813				
TOTAL—Receipts	1,37,332	1,80,965	96,004	11,778	2,00,594				
3. Issues—									
General	60,940	1,03,202	65,762	3,603	1,06,637				
Surplus	24,851	422	..	703	183				

The opening balance includes values of Stocks found excess in verification amounting to Rs. 267, 839, 23 and 396 under Columns 1, 2, 4 and 5.

There was an issue of stores worth Rs. 67 under the head Bedding and Clothing.

4. Evaporation, Loss, Short, Unserviceable, etc.—

(a) Evaporation . . . . .	..	..	..	..	..	..
(b) Loss . . . . .	..	..	..	..	..	..
(c) Short . . . . .	..	..	..	..	..	..
(d) Unserviceable to be written off . . . . .	..	..	34	..	..	..
TOTAL	85,791	1,03,658	65,762	4,306	1,06,820	
5. Closing Balance—						
General	41,656	65,570	29,830	4,515	72,826	
Surplus	9,885	11,737	412	2,957	20,948	
TOTAL	51,541	77,307	30,242	7,472	93,774	

Certified that the figures represent a substantially true account of affairs and that they agree with figures recorded in departmental registers. The closing balance of the stock includes surplus stores as mentioned above. Stores were verified by the Departmental Officers.

KANCHRAPARA : } D. N. CHOWDHURY, N. C. MAZUMDAR, A. BANERJEE, N. M. SINHA,
 S. K. PAUL, Store-Keeper, Kanchra- Secretary, Kanchra- Superintendent,
 The 14th January, 1957. } Store-Clerks, Kanchra- para T. B. Hospital. Kanchrapara T. B. Hospital.

AUDIT CERTIFICATE.

The Store Accounts of the Kanchrapara T. B. Hospital for the year 1955-56 were test-audited under my supervision and I certify that subject to the audit comments in paragraph 6 of the Review 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 of the Hospital.

CALCUTTA ; } P. C. MUKHERJEE,
 The 15th March, 1957. } Deputy Accountant General,
 Outside Audit, West Bengal.

Value Accounts of the Central Medical Stores, Health Services, West Bengal for the year 1955-56.

	1	2	3	4	5	6	7
	Instruments and Appliances.	Medicines, Drugs and Dressings.	Bedding and Clothing.	Crockeries.	Miscellaneous.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance	10,78,193	18,71,683	1,30,495	32,119	1,08,574	32,21,064	
(A)	-1,98,503	-2,91,167	2,066	-14,089	-9,116	-5,00,809	
TOTAL	8,79,690	15,90,516	1,32,561	18,030	99,458	27,20,255	
2. Receipts—							
(a) By local purchase	18,31,020	45,89,014	3,17,114	19,655	2,37,351	69,94,154	
(b) From Other Departments	3,44,984	12,63,004	92,372	6,420	63,064	17,69,844	
3. Issue during the year	20,02,180	58,05,314	4,54,034	31,929	2,82,027	86,75,484	
4. Depreciation, Issues, Shortage, write-off, etc.	<i>Nil</i>	670	89	..	..	769	
5. Closing Balance	10,53,514	16,36,550	87,924	12,176	1,17,346	29,08,010	

' A '—The net deduction of Rs. 5,00,809 from the opening balance of the year 1955-56 is composed of

(i) (—)Rs. 3,99,721 on account of cost of surplus stores received from *Ex-Lake* Medical Hospital and the Army Department fixed at 20 per cent. of the book value which was taken previously at the prevailing market rate. The appropriation of the above deduction is indicated below. *Ex-Lake* Medical Hospital Rs. 3,56,223 and the Army Department Rs. 43,498.

(ii) (—)Rs. 1,01,088 relating to the stores of Public Health Department which were accounted for separately.

Certified that the figures incorporated in the Store Account of the Central Medical Store for the period from 1st April, 1955 to 31st March, 1956 represent a true account of affairs and they agree with the figures recorded in the departmental registers. The closing balance of the stock was not in excess of requirements. The figures are on the basis of the stock registers. 60 per cent. of the stock was physically verified.

CALCUTTA :

MIHIR KANTI DHAR ROY,
TARAK NATH SANYAL,
ABUL H USAN,

S. R. SEN,

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

Assistant-in-Charge of the Store Accounts.

The 2nd November, 1956.

AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores, West Bengal, for the year 1955-56 were locally test audited under my supervision with reference to the local records and I certify that, subject to the audit comments in paragraph 7 of the Review, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA :

P. C. MUKHERJEE,
*Deputy Accountant General,
Outside Audit, West Bengal.*

The 21st March, 1957.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health".			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A.-(a).—Director of Health Services—			
A.-(a)1.—Pay of Officers—			
	Rs.		
O.	1,93,700	1,76,500	1,75,523
R.	—17,200		
A.-(a)2.—Pay of Establishment—			
O.	2,43,600	2,16,000	2,13,110
R.	—27,600		
A.-(a)3.—Allowances, honoraria, etc.—			
O.	2,34,453	2,10,000	2,11,729
R.	—24,453		
A.-(a)4.—Contract Contingencies—			
O.	23,000	28,500	26,636
R.	5,500		
A.-(a)5.—Other Contingencies—			
O.	1,29,691	64,000	65,107
R.	—65,691		
A.-(b).—Public Health Engineering—			
A.-(b)1.—Pay of Officers—			
O.	80,000	1,09,800	1,06,522
R.	29,800		
A.-(b)2.—Pay of Establishment—			
O.	1,44,700	1,59,600	1,67,924
R.	14,900		
A.-(b)3.—Allowances, honoraria, etc.—			
O.	1,27,000	1,58,831	1,59,022
R.	31,831		
A.-(b)4.—Other Contingencies—			
O.	29,300	36,800	33,035
R.	7,500		

Col. 4.—Non-payment of rent of an office building and smaller contingent expenditure during the year.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—contd.			
A.-(c).—District Charges—			
A.-(c)1.—Pay of Officers—			
	Rs.		
O.	{ 1,60,000 }	1,51,500	1,51,339
R.	{ -8,500 }		
A.-(c)2.—Pay of Establishment—			
O.	{ 1,65,760 }	1,57,000	1,53,502
R.	{ -8,760 }		
A.-(c)3.—Allowances, honoraria, etc.—			
O.	{ 2,41,640 }	2,41,000	2,43,353
R.	{ -640 }		
A.-(c)4.—Other Contingencies—			
O.	{ 1,08,600 }	90,000	68,219
R.	{ -18,600 }		
Col. 4.—See paragraph 2 of the Review.			
A.-(e).—Public Health Establishment in Chandernagore—			
A.-(e)1.—Pay of Officers—			
O.	{ 3,360 }	..	..
R.	{ -3,360 }		
A.-(e)2.—Pay of Establishment—			
O.	{ 4,512 }	..	..
R.	{ -4,512 }		
A.-(e)3.—Allowances, honoraria, etc.—			
O.	{ 4,428 }	..	..
R.	{ -4,428 }		
A.-(e)4.—Other Contingencies—			
O.	{ 500 }	..	..
R.	{ -500 }		
A.-(f).—Expenses on Family Planning Programme—			
A.-(f)2.—Pay of Establishment—			
O.	{ 27,480 }	15,000	14,909
R.	{ -12,480 }		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—concl'd.			
A.-(f).—Expenses on Family Planning Programme—concl'd.			
A.-(f)3.—Allowances, honoraria, etc.—			
Rs.			
O. 19,194	} 10,000	9,714	—286
R. —9,194			
A.-(f)4.—Other Contingencies—			
O. 3,326	} 17,000	12,556	—4,444
R. 13,674			
Col. 4.—See paragraph 2 of the Review.			
A.-(g).—Scheme for Water-Supply in Raniganj Coal Fields—			
A.-(g)1.—Pay of Officers . . . . .	..	903	+903
A.-(g)2.—Pay of Establishment . . . . .	..	324	+324
A.-(g)3.—Allowances, honoraria, etc. . . . .	..	886	+886
A.-(g)4.—Other Contingencies . . . . .	..	129	+129
A.-(h).—Maternity and Child Welfare Centres in Backward Areas—			
A.-(h)2.—Pay of Establishment—			
R. 15,200	15,200	17,949	+2,749
Col. 4.—See paragraph 2 of the Review.			
A.-(h)3.—Allowances, honoraria, etc.—			
R. 13,600	13,600	17,541	+3,941
Col. 4.—See paragraph 2 of the Review.			
A.-(h)4.—Other Contingencies—			
R. 43,600	43,600	₹7,525	—36,075
Col. 4.—See paragraph 2 of the Review.			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards Water-Works Schemes			
	6,000	4,457	—1,543
B.-2.—Grants-in-aid under National Urban Water Supply Scheme—			
O. 31,25,000	} ..	11,48,756	+11,48,756
R. —31,25,000			
Col. 4.—See paragraph 2 of the Review.			
B.-3.—Flood Relief Schemes—			
Tubewells and Ring-Wells—			
R. 2,79,100	2,79,100	2,49,585	—29,515
Col. 4.—Construction of ring-wells held over till next year due to high water level.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
B.—GRANTS FOR PUBLIC HEALTH—PURPOSES			
<i>—contd.</i>			
B.-4.—Grants-in-aid towards Sewerage Schemes—			
Rs.			
O. 38,700	3,600	3,600	..
R. —35,100			
B.-5.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—			
O. 50,000	62,000	58,700	—3,300
R. 12,000			
B.-6.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors in Chandernagore—			
O. 1,600	..	..	..
R. —1,600			
B.-7.—Other Schemes—			
O. 7,56,960	8,65,200	8,03,669	—61,531
R. 1,08,240			
B.-8.—Other Schemes in Chandernagore—			
O. 30,000	..	..	..
R. —30,000			
B.-9.—National Water-Supply and Sanitation Scheme in rural areas—			
R. 15,00,000	15,00,000	8,80,910	—6,19,090
	Col. 4.—See paragraph 2 of the Review.		
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
O. 11,93,700	9,76,155	9,52,593	—23,562
R. —2,17,545			
D.—BACTERIOLOGICAL LABORATORIES—			
O. 3,67,400	3,06,700	2,96,464	—10,236
R. —60,700			
E.—PASTEUR INSTITUTE—			
O. 1,07,600	97,800	97,387	—413
R. —9,800			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
F.—LEPROSY—			
	Rs.		
O.	1,86,600	79,800	55,184
R.	—1,06,800			—24,616
Col. 4.—See paragraph 2 of the Review.			
G.—WORKS—			
O.	21,600	23,900	—10,63,843
R.	2,300			—10,87,743
Col. 4.—See paragraph 2 of the Review.			
H.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	4,480	6,160	5,779
R.	1,680			—381
I.—DEVELOPMENT SCHEMES—			
I.-1.—Pay of Officers—			
O.	84,600	71,600	67,716
R.	—13,000			—3,884
I.-2.—Pay of Establishment—			
O.	8,63,700	9,89,091	9,73,255
R.	1,25,391			—15,836
I.-3.—Allowances, honoraria, etc.—			
O.	7,48,300	8,96,233	9,29,759
R.	1,47,933			+33,526
I.-4.—Contingencies—			
O.	28,37,100	22,16,954	17,63,143
R.	—6,20,146			—4,53,811
Col. 4.—See paragraph 2 of the Review.			
I.-5.—Works—			
O.	20,55,500	16,36,200	18,50,682
R.	—4,19,300			+2,14,482
Col. 4.—See paragraph 2 of the Review.			
I.-6.—Grants-in-aid, Contributions, etc.—			
O.	6,24,800	3,90,000	3,56,627
R.	—2,34,800			—33,373

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—concl'd.			
I.—DEVELOPMENT SCHEME—concl'd.			
I.-7.— <i>Deduct</i> —Amount met from "General Reserve Fund, Cooch Behar"	—50,000	—22,277	+27,723
Col. 4.—See paragraph 2 of the Review.			
For rounding	116	..	—116
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross	27,27,460	27,27,460	.. —27,27,460
Total—			
Gross	1,50,48,000	1,12,91,970	—37,56,030
Deductions	—50,000	—22,277	+27,723
Net	1,49,98,000	1,12,69,693	—37,28,307

REVIEW.

There was a saving of Rs. 37,28,307 in the grant. The surrender of Rs. 27,27,460 reduced the saving to Rs. 10,00,847. The saving was mainly contributed by sub-head G.

2. The reasons for the variations under sub-heads A.-(c)4, A.-(f)4, A.-(h)2, A.-(h)3, A.-(h)4, B.-2, B.-9, F, G, I.-4, I.-5 and I.-7 have not yet been received from the controlling officers.

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 :—

Serial No.	Name of the Scheme.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
		Rs.	Rs.
1.	Rural Water-Supply	25,03,525	2,01,18,187
2.	Water-Supply and drainage in municipal areas	4,94,013	48,01,354
3.	Control of Malaria	22,71,962	83,39,702

Review—conold.

Serial No.	Name of the Scheme.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
		Rs.	Rs.
4.	Maternity and Child Welfare Scheme	1,08,990	5,13,269
5.	Malaria control in the fringe area of the Salt Lakes to the east of Calcutta.	11,674	13,66,256
6.	Anti-Leprosy Scheme	1,97,886	13,06,740
7.	B. C. G. Vaccination Scheme	2,74,606	11,26,081
8.	Provincialisation of Leprosy Clinic at English Bazar, Malda.	265	265
9.	Improvement of Leprosy Clinics of Burdwan, Berhampur, Krishnagar and Howrah.	23,447	23,447
10.	Scheme for domicilliary treatment service for tuberculosis patients in Calcutta.	32,537	32,537
<i>Cooch Behar Development.</i>			
11.	Rural Water-Supply	22,277	89,598
TOTAL .		59,41,182	3,77,17,436

ANNEXURE.

Details of the transaction for the year 1955-56 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	—30,55,232	39,22,577	57,98,319	—18,75,742	—49,30,974
Miscellaneous Public Works Advances.	21,87,243	10,73,427	3,50,446	7,22,981	29,10,224
TOTAL .	—8,67,989	49,96,004	61,48,765	—11,52,761	—20,20,750

The credit balance of Rs. 49,30,974 in column 6 against 'purchases' represents the value of materials purchased, but not paid for during the year. The debit balance against 'Miscellaneous Public Works Advances' represents (1) expenditure on rural water-supply schemes incurred in excess of the contributions made by Local Funds and awaiting adjustment in the following year and (2) advance payments against purchase of certain controlled materials.

See also the Audit Report.

Major Head and Sub-head.	Final Grant-	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—DIRECTION—			
	Rs.		
O.	3,45,300	} 3,79,600	3,84,220
R.	34,300			+4,620
B.—SUPERINTENDENCE—			
B. 1.—Pay of Officers—			
O.	87,400	} 82,800	84,768
R.	—4,600			+1,968
B. 2.—Pay of Establishment—			
O.	25,62,000	} 25,24,000	24,54,805
R.	—38,000			—69,195
B. 3.—Allowances, honoraria, etc.—			
O.	24,48,000	} 23,79,000	23,47,224
R.	—69,000			—31,776
B. 4.—Contingencies—			
O.	4,42,000	} 4,29,000	4,40,980
R.	—13,000			+11,980
C.—EXPERIMENTAL FARMS—			
O.	3,45,400	} 3,53,400	3,26,015
R.	8,000			—27,385
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
D(2).—Other Charges—			
D(2) (i).—Gross—			
O.	3,97,100	} 5,03,416	4,88,268
R.	1,06,316			—15,148
D(2) (ii).—Deduct—Recoveries from other Governments, Departments, etc.—			
O.	—2,29,000	} —3,29,772	—3,01,580
R.	—1,00,772			+28,192

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 40.—Agriculture "—contd.			
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. 1,12,000	} 98,000	97,477	—523
R. —14,000			
E(i) (a)—2.—Pay of Establishment—			
O. 1,72,800	} 1,65,900	1,55,347	—10,553
R. —6,900			
E(i)(a)—3.—Allowances, honoraria, etc.—			
O. 1,70,400	} 1,73,900	1,73,354	—5 46
R. 3,500			
E(i) (a)—4.—Contingencies—			
O. 1,95,500	} 2,44,400	2,47,088	+2,688
R. 48,900			
E(i) (b).—Research Schemes financed jointly by the State Government and the Central Com- mittees—			
E(i) (b)—1.—Gross—			
O. 7,12,400	} 6,88,975	5,35,308	—1,53,667
R. —23,425			
Col. 4.—See paragraph 2 of the Review.			
E(i) (b)—2.—Deduct—Recoveries—			
O. —3,42,900	} —4,94,188	—2,28,400	+2,65,788
R. —1,51,288			
Col. 4.—See paragraph 2 of the Review.			
E(i) (c).—Expenses out of the grants from the Central Committees—			
E(i) (c)—1.—Pay of Officers—			
O. 1,000	} 3,100	3,114	+14
R. 2,100			
E(i) (c)—2.—Pay of Establishment—			
O. 20,400	} 4,000	3,956	—44
R. —16,400			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—concl'd.			
E(i).—Agricultural Experiments and Research—concl'd.			
E(i) (c)—3.—Allowances, honoraria, etc.—			
	Rs.		
O.	11,300		
R.	—6,100	5,200	4,601 —599
E(i) (c)—4.—Contingencies—			
O.	12,300		
R.	—10,800	1,500	1,475 —25
E(i) (c)—5.— <i>Add</i> —Amounts transferred from the head "E(i) (b)—Research Schemes financed jointly by the State Government and the Central Committees"—			
O.	3,22,900		
R.	1,41,288	4,64,188	2,28,400 —2,35,788
Col. 4.—See paragraph 2 of the Review.			
E(i) (d).—Marketing Department—			
E(i) (d).—1.—Pay of Officers—			
O.	30,000		
R.	500	30,500	30,381 —119
E(i) (d).—2.—Pay of Establishment—			
O.	2,40,200		
R.	2,800	2,43,000	2,38,168 —4,832
E(i) (d)—3.—Allowances, honoraria, etc.—			
O.	2,28,000		
R.	6,000	2,34,000	2,35,342 +1,342
E(i) (d)—4.—Contingencies—			
		71,000	63,027 —7,973
Col. 4.— <i>Less</i> expenditure on fuel as some departmental vehicles were out of order during the year.			
F.—AGRICULTURAL EDUCATION—			
O.	63,800		
R.	3,400	67,200	65,564 --1,636
G.—BOTANICAL AND OTHER PUBLIC GARDENS—			
G. 1.—Pay of Officers—			
O.	53,200		
R.	—3,910	49,290	86,281 +36,991
Col. 4.—Mainly erroneous adjustment of Rs. 37,000 under this sub-head instead of under sub-head H.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 40.—Agriculture "—contd.			
G.—BOTANICAL AND OTHER PUBLIC GARDENS			
<i>—concl'd.</i>			
G. 2.—Pay of Establishment—			
Rs.			
O. 50,600	} 61,375	61,468	+ 93
R. 10,775			
G. 3.—Allowances, honoraria, etc.—			
O. 51,200	} 66,519	66,559	+ 40
R. 15,319			
G. 4.—Contract Contingencies—			
O. 2,63,800	} 2,35,700	2,35,659	— 41
R. —28,100			
G. 5.—Other Contingencies—			
O. 40,800	} 66,400	66,948	+ 548
R. 25,600			
H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—			
O. 1,23,000	} 67,050	22,000	— 45,050
R. —55,950			
Col. 4.—Mainly adjustment of expenditure (Rs. 37,000) under sub-head G-1 due to misclassification and non-surrender of saving (Rs. 7,000) being detected too late.			
I.—AGRICULTURAL DEVELOPMENT—			
I. 1.—Gross—			
O. 1,62,700	} 1,28,000	1,41,249	+ 13,249
R. —34,700			
Col. 4.—See paragraph 2 of the Review.			
I. 2.—Deduct—Recoveries from other Governments, Departments, etc.—			
O. —29,100	} —20,500	—17,066	+ 3,434
R. 8,600			
Col. 4.—See paragraph 2 of the Review.			
J.—WORKS.—			
O. 15,000	} 15,800	17,548	+ 1,748
R. 800			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
K.—CHARGES IN ENGLAND—			
High Commission of India—			
	Rs.		
O	7,600		
R	—400	7,200	7,295
			+95
L.—DEVELOPMENT SCHEMES—			
L(a).—Intensive Food Production Schemes—			
L(a).—1. Pay of Officers—			
O	1,56,300		
R	—19,621	1,36,679	1,36,437
			—242
L(a).—2.—Pay of Establishment—			
O	14,25,100		
S	1,00,000	14,83,699	14,64,442
R	—41,401		—19,257
L(a).-3.—Allowances, honoraria, etc.—			
O	11,77,200		
S	65,000	12,45,372	12,06,396
R	3,172		—38,976
L(a).-4—Contingencies—			
O	92,91,400		
S	56,50,500	1,58,51,416	1,22,02,905
R	9,09,516		—36,48,511
L(a).-5.—Works—			
Col. 4.—See paragraph 2 of the Review.			
R	89,000	89,000	68,557
			—20,443
Col. 4.—See paragraph 2 of the Review.			
L(b).—Other Schemes—			
L(b).-1.—Pay of Officers—			
O	1,18,600		
R	—6,125	1,12,475	1,21,682
			+9,207
L(b).-2.—Pay of Establishment—			
O	2,38,100		
R	—52,373	1,85,727	1,81,656
			—4,071

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 40.—Agriculture "—concl'd.				
L.—DEVELOPMENT SCHEMES—concl'd.				
L (b).—Other Schemes—concl'd.				
L(b).-3.—Allowances, honoraria, etc.—				
	Rs.			
O	1,77,500	1,39,425	1,37,052	
R	-38,075			-2,373
L(b).-4.—Contingencies—				
O	25,26,800	30,21,543	41,78,025	
R	4,94,743			+11,56,482
Col. 4.—See paragraph 2 of the Review.				
L(b).-5.—Works—				
O	63,95,000	36,60,570	26,63,247	
R	-27,34,430			-9,97,323
Col. 4.—See paragraph 2 of the Review.				
For rounding—	-100	..	+100	
Total—" 40—Agriculture "—				
O	3,06,64,000	3,49,24,759	3,11,27,242	
S	58,15,500			-37,97,517
R	-15,54,741			
Major Head " 71.—Capital Outlay on Schemes of Agricultural Improvement and Research outside the Revenue Account ".				
M.—DEVELOPMENT SCHEMES—				
O	1,09,000	1,74,400	1,67,463	
R	65,400			-6,937
See paragraph 5 of the Review.				
Surrenders or withdrawals within grant—				
R. Gross	12,45,881	12,45,881	-12,45,881	
R. Deductions	2,43,460	2,43,460	-2,43,460	
Total—" Grant No. 22 "—				
Gross	3,71,89,500	3,18,41,751	-53,47,749	
Deductions	-6,01,000	-5,47,046	+53,954	
Net	3,65,88,500	3,12,94,705	-52,93,795	

REVIEW.

The original grant of Rs. 3,07,73,000 was augmented to Rs. 3,65,88,500 by the supplementary grant of Rs. 58,15,500 against which the expenditure incurred amounted to Rs. 3,12,94,705. This resulted in a saving of Rs. 52,93,795 in the grant which was reduced to Rs. 38,04,454 by the surrender of Rs. 14,89,341. The sub-heads L(a)-4 and L(b)-5 mainly contributed to the saving.

2. Explanations of variations under the sub-heads E(i)(b)-1, E(i)(b)-2, E(i)(c)-5, I-1, I-2, L (a)-4, L(a)-5, L(b)-4 and L(b)-5 could not be incorporated as the same were not furnished by the controlling authorities.

3. Sub-head L(a)-Intensive Food Production Schemes includes expenditure on the following schemes—

Names of Schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Scheme for reclamation of waste land	7,22,493	33,37,006
2. Small irrigation schemes	13,78,003	95,09,871
3. Lift irrigation by sale of power pumping plants	4,45,386	22,34,433
4. Re-excavation of derelict irrigation tanks	17,02,356	1,05,75,706
5. Scheme for distribution of manure—		
(i) Cost of oilcake . . . . .	..	5,91,686
(ii) Cost of bonemeal	37,918	5,12,680
(iii) Cost of chemical fertilisers	63,57,225	3,70,98,084
6. Scheme for composting town refuse into manures	1,02,879	5,37,688
7. Scheme for distribution of dhaincha and sunhemp seeds for green manuring	88,686	5,61,177
8. Composting of water-hyacinth . . . . .	..	2,84,661
9. Calcutta Sludge Distribution Scheme	77,356	5,32,613
10. Seed Multiplication Farms at Burdwan and Malda	3,55,161	23,05,325
11. Additional Seed Multiplication Farms	6,25,792	12,63,095
12. Scheme for maintenance of agricultural seed stores	67,597	3,79,105
13. Purchase and distribution of paddy seeds	2,17,054	13,40,116
14. Scheme for distribution of disease-free potato seeds (Rangbul and Bhanjang Farm).	1,09,436	5,65,232
15. Preservation and distribution of improved seed potatoes in Brooklyn Ice Plant.	3,76,134	17,15,142
Total (Carried over)	1,26,63,476	7,33,43,620

REVIEW—contd.

Names of schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
Total—(Brought forward)	1,26,63,476	7,33,43,620
16. Scheme for distribution of wheat seeds	1,12,672	7,76,935
17. Multiplication and distribution of pulse seeds	22,767	38,471
18. Establishment of Demonstration Centres	4,41,402	16,77,300
19. Plant Protection Scheme	7,07,720	34,74,786
20. Scheme for awarding prizes to wheat, paddy and potato growers.	38,949	2,03,770
21. Award of prizes for destruction of wild animals	49,976	2,94,045
22. Crop survey	9,28,719	42,56,011
23. Scheme for publicity of Intensive Food Production Drive.	51,453	2,32,915
24. Strengthening of staff at headquarters	41,444	2,12,961
25. Intensification of Japanese method of paddy culti- vation.	10,791	10,791
26. Scheme for distribution of Canadian Oats in Undivi- ded Bengal.	..	84,056
27. Multiplication and distribution of maize seeds through registered growers in the district of Darjeeling.	9,368	9,368
28. Distribution of China seeds . . . . .	..	2,097
29. Distribution of Joar . . . . .	..	9,191
30. Distribution of Kaon seeds . . . . .	..	234
31. Persian Wheel . . . . .	..	2,286
TOTAL	1,50,78,737	8,46,28,846

REVIEW—contd.

4. Sub-head L(b).—Other Schemes—includes expenditure on the following development schemes—

Names of schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata.	9,91,754	86,06,586
2. Removal of Khatala from Calcutta	49,54,253	70,25,096
3. Improvement of Livestock Industry	4,18,953	13,02,301
4. Artificial Insemination	73,603	2,09,955
5. Improvement of poultry	45,159	89,190
6. Scheme for Grow More Fodder	12,039	47,306
7. Expansion of Commodity Grading Centres	10,973	81,924
8. Establishment of an Agricultural College	3,10,731	12,09,660
9. Agricultural Research	1,09,448	3,98,352
10. Scheme for soil conservation and land utilisation	80,914	2,18,016
11. Improvement of Agricultural School at Chinsurah	710	1,83,731
12. Training of extension staff	2,67,766	4,84,437
13. Re-organisation of Statistical Section	5,359	14,947
TOTAL	72,81,662	1,98,71,501

5. Sub-head M.—Development Schemes—includes capital expenditure on the following schemes—

Names of schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Establishment of Jute seed Multiplication Farms	1,45,531	8,49,277
2. Sisal Plantation at Rajanagar	21,932	21,932
TOTAL	1,67,463	8,71,209

REVIEW—contd.

6. *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 Group-head E. (i) (c) of this Grant, under sub-heads A (ii) of Grant No. 23. Agriculture—Fisheries and under Group-heads A and F 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. Expenditure incurred on certain schemes are also directly debited to the deposit account.

An account of the transactions during the year 1955-56 is given below:—

	Rs.
Opening balance	1,48,679
Receipts	1,96,876*
Charges	1,37,654* (a)
Closing balance	2,07,901

(a) Grant No. 22.—Group head E. (i) (c)—

	Rs.
Expenditure incurred in 1953-54 but debited to the deposit account in 1955-56.	11,547
Expenditure incurred in 1954-55 but debited to the deposit account in 1955-56.	1,06,310
Expenditure directly debited to the deposit account	16,901
Expenditure incurred in 1955-56	1,43,066
<i>Deduct</i> —Expenditure incurred in 1955-56 but not debited to the deposit account.	—1,43,066

*The figures under 'Receipts' and 'Charges' are both exclusive of an amount of Rs. 19,322 due to erroneous adjustment.

REVIEW—contd.

Grant No. 23—Sub-head A.-(ii)—		Rs.
Expenditure incurred in 1954-55 but debited to the deposit account in 1955-56.		2,896
Expenditure incurred in 1955-56		5,691
<i>Deduct</i> —Expenditure incurred in 1955-56 but not debited to the deposit account.		—5,691
Grant No. 26—Group-heads A and F—		
Expenditure incurred in 1955-56		19,322
<i>Deduct</i> —Expenditure incurred in 1955-56 but not debited to the deposit account.		—19,322
TOTAL .		1,37,654

7. *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 6 ante. The expenditure on the scheme is booked under Sub-head E(i)(c)-5 of this grant.

An account of the transactions during the year 1955-56 is given below:—

		Rs.
Opening balance		1,78,195
Receipts		7,242
Charges		69,254 (b)
Closing balance		1,16,183
(b) Grant No. 22.—Sub-head E. (i) (c)-5.—		
		Rs.
Expenditure incurred in 1953-54 but debited to the deposit account in 1955-56.		32,470
Expenditure incurred in 1954-55 but debited to the deposit account in 1955-56.		36,784
Expenditure incurred in 1955-56		45,912
<i>Deduct</i> —Expenditure incurred in 1955-56 but not debited to the deposit account.		—45,912
TOTAL .		69,254

REVIEW—contd.

8. *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 6 ante. The expenditure on the scheme is booked under Sub-head E.-(i)(c)-5 of this grant.

An account of the transactions during the year 1955-56 is given below :—

	Rs.
Opening balance	25,278
Receipts	21,479
Charges	22,325(o)
Closing balance	24,432

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

	Rs.
Expenditure incurred in 1953-54 but debited to the deposit account in 1955-56.	2,052
Expenditure incurred in 1954-55 but debited to the deposit account in 1955-56.	20,273
Expenditure incurred in 1955-56	18,810
<i>Deduct</i> —Expenditure incurred in 1955-56 but not debited to the deposit account.	—18,810
TOTAL	22,325

9. *Deposit Account of the Grant made by the Indian Central Coconut Committee*—This deposit account is intended for recording transactions relating to the grants made by the Committee for the development of coconut cultivation and establishment of coconut nurseries in West Bengal. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 ante. The expenditure on the scheme is booked under Sub-head E. (i) (c)-5 of this grant.

REVIEW—contd.

An account of the transactions during the year 1955-56 is given below :—

	Rs.
Opening balance	23,386
Receipts	11,229
Charges	23,799 (d)
Closing balance	10,816

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

	Rs.
Expenditure incurred in 1951-52 but debited to the deposit account in 1955-56.	2,206
Expenditure incurred in 1952-53 but debited to the deposit account in 1955-56.	14,569
Expenditure incurred in 1953-54 but debited to the deposit account in 1955-56.	6,648
Expenditure incurred in 1954-55 but debited to the deposit account in 1955-56.	376
Expenditure incurred in 1955-56	11,186
<i>Deduct</i> —Expenditure incurred in 1955-56 but not debited to the deposit account.	—11,186
TOTAL .	23,799

10. *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 accounting these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 ante. The expenditure on the scheme is booked under the Group-head E.(i)(c) of this grant.

REVIEW—*contd.*

An account of the transactions during the year 1955-56 is given below :—

	Rs.
Opening balance	2,930
Receipts	15,258
Charges	3,160 (e)
Closing balance	15,028

(e) Grant No. 22.—Group head E. (i) (c)—

	Rs.
Expenditure incurred in 1953-54 but debited to the deposit account in 1955-56.	198
Expenditure incurred in 1954-55 but debited to the deposit account in 1955-56.	2,962
Expenditure incurred in 1955-56	9,426
Deduct—Expenditure incurred in 1955-56 but not debited to the deposit account.	—9,426
TOTAL	3,160

11. *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 Sub-head. E (i) (c) 5 of this grant. The procedure of the accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 ante.

An account of the transactions during the year 1955-56 is given below :—

	Rs.
Opening balance	3,428
Receipts . . . . .	..
Charges	3,428(f)
Closing balance . . . . .	..

REVIEW—*conold*

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

Rs.

Expenditure incurred in 1952-53 but debited to the deposit account
in 1955-56.

3,428

12. *Audit Comments on the Consolidated Store Accounts relating to the Intensive Food Production schemes for 1954-55.*

(i) No effective check over the receipts of Stock in the Agricultural Stores from different sources could be exercised for want of quarterly returns (excepting returns for two quarters in one Sub-Division) in respect of all consignments to Sub-Divisions from the Directorate of Agriculture.

(ii) Godown shortages in 11 of the Stores amounting to Rs. 16,440 approximately were attributed to various causes such as, retail sale, dryage, piecemeal distribution, want of proper storage accommodation, damage by rats and weevil, melting of chemicals which are highly hygroscopic, long storage, rainwater leaking through the roof of godown, inclusion of weight of bags, etc. in the accounts. This loss has not been regularised.

(iii) Loss in transit amounting to Rs. 214 approximately in respect of consignments despatched by Railway at owner's risk is awaiting sanction to write off by Government and Rs. 1,527 approximately are awaiting settlement or realisation from Railway Authorities.

(iv) The closing balance of Stock in some of the Agricultural Stores was particularly heavy. The value of the closing balances in these stores worked out at purchase rates amounted to Rs. 1,74,955 approximately. The accumulation of heavy closing balances were attributed to various factors *viz.*—

(a) The receipt of seeds, manures, etc. in excess of requirements.

(b) Old and Prepartition Stock.

(c) Stock received at the fag end of the year.

(d) No demand for such articles as Persian Wheel, Light Standard Plough, Subas Plough, etc.

(e) Non-disposal of cold weather vegetable seeds due to high price and untimely supply.

(f) All the items of Stores were not physically verified and even the Stores lying with the Agricultural Inspectors were not at all physically verified in some Sub-Divisions.

(v) A sum of Rs. 1,07,057 approximately was outstanding at the end of February, 1956 on account of cost of pumping plants sold on credit upto 31st March, 1955.

(vi) The compilation of the Consolidated Store Accounts was based on the revised Store Accounts submitted by the Deputy Director of Agriculture, (Northern Range), due to certain adjustments in the accounts and the balances shown therein will be subjected to detailed scrutiny in next audit and any readjustment, if necessary, will be carried out in the next year's account.

Consolidated Store Accounts relating to Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal for the year 1954-55

Sl. No.	Particulars of Commodity.	Opening Balance.		Receipt in Stores.		Sales and Issue.		Loss on account of subsidised or reduced rate.		Loss due to Shortage to be written-off.		Closing Balance.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	
1.	Aus Paddy Seed	993 mds.	12,909	10,609 mds. 34 srs. 14 chs.	1,43,233	6,824 mds. 22 srs. 10 chs.	59,952	31,681	136 mds. 25 srs. 14 chs.	1,845	4,641 mds. 20 srs. 6 chs.	62,064	
2.	Aman Paddy	2,707 mds.	36,545	18,383 mds. 37 srs. 7 chs.	2,48,183	17,081 mds. 37 srs.	1,65,432	45,174	326 mds. 36 srs. 13 chs.	4,413	3,662 mds. 3 srs. 10 chs.	49,709	
3.	Jute Seed	627 mds.	43,890	366 mds. 29 srs. 6 chs.	23,538	548 mds. 16 srs. 8 chs.	24,210	14,572	10 mds. 26 srs. 7 chs.	693	434 mds. 26 srs. 7 chs.	28,253	
4.	Dhaincha Seeds	3,533 mds.	56,528	9410 mds. 30 srs. 3 chs. 81 93 bags.	2,30,530	7,842 mds. 34 srs. 13 chs. 1 bag. 93 bags.	98,769	65,632	320 mds. 39 srs. 11 chs.	7,704	4,788 mds. 35 srs. 11 chs.	1,14,933	
5.	Sunhemp Seeds	99 mds.	1,906	3,895 mds. 25 srs.	93,255	3,765 mds. 7 srs. 6 chs.	71,223	13,726	83 mds. 16 srs. 2 chs.	2,002	136 mds. 1 srs. 8 chs.	3,264	
6.	Maize Seeds	24 mds.	600	5 mds. 23 srs. 5 chs.	135	10 mds. 14 srs. 8 chs.	241	31	18 mds. 18 srs. 13 chs.	443	32 srs.	20	
7.	Wheat Seeds	102 mds.	1,951	13,439 mds. 12 srs. 4 chs.	3,09,104	13,131 mds. 23 srs. 1½ chs.	1,76,966	1,24,665	236 mds. 26 srs. 10½ chs.	5,480	171 mds. 2 srs. 8 chs.	3,935	
8.	Gram Seeds	22 mds. 23 srs.	440	2,074 mds. 2 srs. 4 chs.	35,259	2,004 mds. 13½ chs.	14,468	19,663	36 mds. 30 srs. 8½ chs.	625	55 mds. 17 srs. 14 chs.	943	
9.	Lentil	10 mds.	72	741 mds. 16 srs.	10,750	703 mds. 14 chs.	6,401	3,637	15 mds. 36 srs. 12 chs.	231	31 mds. 39 srs. 6 chs.	463	

10. Khesari Seeds	5 mds.	72	3,066 mds. 19 srs. 4 chs.	50,597	2,999 mds. 34 srs. 14 chs.	33,083	16,404	27 mds. 6 srs. 12 chs.	448	44 mds. 17 srs. 10 chs.	734
11. Kalsi Seeds . . . . .	..	..	249 mds. 4 srs. 8 chs.	2,989	225 mds. 2 srs. 13 chs.	2,446	285	5 mds. 4 srs. 1 ch.	61	18 mds. 37 srs. 10 chs.	227
12. Barley Seeds . . . . .	..	..	6,847 mds. 25 srs. 3 chs.	1,17,266	6,803 mds. 34 srs. 11 chs.	15,776	1,00,744	43 mds. 20 srs. 8 chs.	745	10 srs.	1
13. Mustard Seeds . . . . .	..	..	636 mds. 6 srs. 11 chs.	19,721	624 mds. 29 srs. 4 chs.	16,018	3,351	6 mds. 37 srs. 7 chs.	212	4 mds. 20 srs.	140
14. Winter Vegetable Seeds.	9,903 pkts. 70 lbs. and 1 sr. 12 chs.	3,177	2,664 pkts. 2 qt. 1,266 lbs. 10½ ozs. and 27 mds. 4 srs. 10½ chs.	26,118	2,657 pkts. 1,266 lbs. 13/10 oz. and 24 mds. 30 srs. 4½ chs. 2 tolas.	6,758	18,848	25 pkts. 12 lbs. and 9-11/16 ozs. and 4 srs. 10½ chs.	200	9,885 pkts. 2 mds. 11 srs. 6 chs. 3 tolas and 90 lbs. 15½ ozs.	3,489
15. Fertiliser Mixture	442 mds.	3,840	5,920 mds. 5 srs. 17 tons. 10 cwt. 213 bags.	60,350	7 tons 18 cwt. 21½ lbs. 2,247 mds. 31 srs. and 61 bags.	4,683	17,577	23 mds. 32 srs. 4 chs.	184	4,080 mds. 21 srs. 12 chs. 152 bags and 9 tons. 11 cwt. 90½ lbs.	41,755
16. Ammonium Sulphate	489 mds.	6,846	102 bags. 6 tons 18 cwt. 1,766 mds. 19 srs. 13 chs.	29,713	1,075 mds. 8 srs. 11½ chs. and 59 bags. and 3 tons. 19 cwt. 1 qt. 9½ lbs.	4,368	13,893	39 mds. 32 srs. 11 chs.	528	43 bags. and 2 tons. 18 cwt. 2 qrs. 18½ lbs. and 1,140 mds. 18 srs. 6½ chs.	17,780
17. Super Phosphate	79 mds.	1,333	110 bags. 9 tons 3,072 mds. 14 srs. 8 chs.	35,267	37 bags. and 7 tons 1 cwt. 2 qrs. 27½ lbs. and 1,924 mds. 14 srs. 13½ chs.	4,839	17,366	20 mds. 11 srs. 2½ chs.	159	73 bags. 1 ton 16 cwt. 1 qt. ½ lb. and 1,206 mds. 28 srs. 8 chs.	14,216

	155 Nos.	3,33,405	94 Nos.	1,88,000	181 Nos.	3,52,436	32,969	..	68 Nos.	1,36,000	
26. Pumping Plant (including Centrifugal Pump).											
27. Perenox	213 mds. 3 tons. 18 cwt. 1 qr. 17 lbs. and 15 grs.	73,709	3 mds. 6 srs. 13 cbs. 1 ton. 11 cwt. 2 qrs. 19 lbs. 8 ozs.	10,917	6 mds. 2 srs. 9 cbs. and 7 cwt. 2 qrs. 11 lbs. 11 oz. and 8 drums. (a)	704	1,421	483	1 md. 21 srs. 9 cbs. and 1 qr. 20 lbs. and 6 ozs.	5 tons 15 cwt. 1 qr. 6 lbs. 15 oza. and 195 mds. 9 srs. 11 cbs.	82,008
28. Agrosan G. N.	83 mds. 3 tons 14 cwt. 3 qrs. 10 lbs. and 9 drums. (b)	14,320	41 mds. 26 srs. 11½ cbs. and 1 ton. 15 cwt. 2 lbs. and 25-43/128-4 oza.	5,959	5 mds. 26 srs. 11-11/16 cbs. and 7 cwt. 2 qrs. 7-43/128 lbs. 1 oz. and 4 drums. (b)	1,353	1,355	606	2 mds. 3 srs. 7-5/8 cbs. and 5 tons. 16 lbs. 8½ oza. and 5 drums. (b)	116 mds. 36 srs. 8-7/16 cbs. and 5 tons. 2 cwt. 3 qrs. 12 lbs. 10½ oza.	16,960
29. Hexiclan	474 mds. 7 srs. 8 cbs. and 1 cwt. 1 qr. 22 lbs.	8,213	..	..	253 mds. 18 srs. 8 cbs.	156	5,913	115	11 mds. 39 srs.	208 mds. 33 srs. 1 cwt. 1 qr. 22 lbs.	2,029
30. Hexidole	4,448 mds. 12 srs. 7 cbs. and 38 tons 15 cwt. 1 qr. 27 lbs. and 126 bags.	90,905	9,165 mds. 4 srs. 2 cbs. and 43 tons 11 cwt. 12 lbs. 11 oza. and 33 bags.	1,03,652	4,366 mds. 14 srs. 2 cbs. and 40 tons 14 cwt. 1 qr. 19 lbs. 10 oza. and 154 bags.	16,453	74,610	1,585	110 mds. 19 srs. 10 cbs. and 1 ton 16 cwt. 3 qrs. 11 lbs. 1 oz.	9,131 mds. 22 srs. 13 cbs. and 39 tons 15 cwt. 3 qrs. 9 lbs. and 5 bags.	1,01,909
31. Gammerene	906 mds. and 3 tons 16 cwt. 2 qrs. 26 lbs.	50,682	4,608 mds. 12 srs. 3 cbs. and 15 tons 6 cbs. 10 cwt. 3 qrs. 18 lbs.	55,310	1,377 mds. 2 srs. 12 cbs. and 6 tons 10 cwt. 2 qrs.	4,377	52,299	403	29 mds. 9 srs. 9 cbs. and 5 cwt. 1 qr. 20 lbs.	4,107 mds. 17 srs. 14 cbs. and 12 tons 8 cwt. 2 qrs. 11 lbs. 24 lbs.	48,913

(a) 1 drum = 68 lbs.
(b) Each drum containing 56 lbs.

*Consolidated Store Accounts Relating to Intensive Food Production Schemes under the Directorate of Agriculture,
West Bengal for the year 1954-55—contd.*

Sl. No.	Particulars of Commodity.	Opening Balance.		Receipt in Stores.		Sales and Issue.		Loss on account of unutilised or reduced rate.		Loss due to Shortage to be written off.		Closing Balance.	
		Quantity.	Value.	Quantity	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.		Rs.		Rs.		Rs.		Rs.		
32.	Copper Sulphate	494 mds. 11 srs. 12 cbs. and 18 tons 19 cwts. 3 qrs. 3 lbs.	60,484	1,566 mds. 39 srs. and 2 qrs.	94,058	365 mds. 29 srs. 6 cbs. and 17 tons 2 cwts. 2 qrs. 18 lbs. 5½ ozs.	18,639	40,161	43 mds. 27 srs. 13 cbs. and 3 lbs. 6½ ozs.	2,682	1,651 mds. 32 srs. 9 cbs. and 1 ton 17 cwts. 2 qrs. 14 lbs. 4 ozs.	99,110	
33.	Grafts and Gooties	209 Nos.	157	3,397 Nos.	2,548	3,138 Nos.	721	1,682	85 Nos.	64	388 Nos.	288	
34.	Gunny bags	25,969 Nos.	6,492	42,152 Nos.	31,614	22,597 Nos.	2,326	1,695	423 Nos.	2,319	45,101 Nos.	33,826	
35.	Boro Paddy	..	..	238 mds. 13 srs.	3,267	298 mds. 39 srs. 4 cbs.	2,809	617	1 md. 13 srs. 12 cbs.	19	23 mds.	322
36.	Paddy Weeder	46 Nos.	1,058	5,894 Nos.	1,36,562	5,468 Nos.	1,04,062	21,702	..	..	472 Nos.	10,856
37.	Sprayer	336 Nos.	84,000	506 Nos.	1,26,500	33 Nos.	8,250	..	..	..	809 Nos.	2,02,250
38.	D. D. T.	49 mds. and 5 tons 11 cwts. 1 qr. 14 lbs.	32,901	19 mds. 10 srs. 13 cbs. and 1 ton 17 cwts. 2 qrs. 18 lbs. 3 ozs.	11,595	16 mds. 34 srs. 9 cbs. and 7 cwts. 1 qr. 27 lbs. 8 ozs.	1,076	3,297	1 mds. 34 srs. 4 cbs. and 1 qr. 6 ozs.	358	75 mds. 37 srs. 7 cbs. and 6 tons 1 cwt. 3 qrs. 24 lbs. 11 ozs.	39,767	
39.	Duster	1,184 Nos.	1,82,608	3,020 Nos.	3,88,240	400 Nos.	44,800	..	..	..	3,804 Nos.	4,26,048
40.	Seed Dresser	376 Nos.	17,860	730 Nos.	34,675	63 Nos.	2,992	..	..	..	1,043 Nos.	49,543

41. Lime Sulphate	4 mds. and 328 gallons.	319	2 tins and 44 lbs. and 26 srs.	13	4 mds. 20 srs. and 2 gallons.	4	25	..	..	2 tins and 44 lbs. and 328 gallons	303
42. Cotton Seed	49 mds.	980	32 srs. 6 chs.	16	1 md. 28 srs. 4 chs.	13	21	6 mds. 8 chs.	120	4 srs. 42 mds. 3 srs. 10 chs.	842
43. Groundnut Seeds . . . . .	..	..	4 mds. 31 srs. 12 chs.	168	3 mds. 21 srs. 12 chs.	99	25	..	..	1 md. 10 srs.	44
44. Arhar . . . . .	..	..	14 mds. 21 srs. 8 chs.	273	14 mds. 10 srs. 14 chs.	229	39	1 sr.	..	9 srs. 10 chs.	5
45. Pea Seeds	282 pkts.	43	1 md.	7	1 md.	7	..	..	..	282 pkts.	43
46. Mug . . . . .	..	..	4 mds. 4 srs.	72	4 mds. 2 srs. 8 chs.	68	3	1 sr. 8 chs.	1	..	..
47. Joar Seeds	63 mds.	1,260	649 mds. 32 srs. 14 chs.	12,996	673 mds. 15 srs. 14 chs.	745	12,723	7 mds. 1 sr. 8 chs.	141	32 mds. 15 srs. 8 chs.	647
48. Cashewnut . . . . .	..	..	4 lbs.	1	4 lbs.	1	..	..	..	..	..
49. Soyabean . . . . .	..	..	1 md. 12 srs. and 10 lbs.	86	10 srs. and 7 lbs.	14	6	..	..	1 md. 2 srs. and 3 lbs.	66
50. Paddy Thresher	128 Nos.	19,072	219 Nos.	32,631	239 Nos.	30,951	4,660	..	..	108 Nos.	16,092
51. Splanach . . . . .	..	..	1 md. 8 chs.	76	20 srs. 2½ chs.	52	2	1 sr. 1½ chs.	4	9 srs. 7 chs.	18
52. Seed drill	55 Nos.	5,384	898 Nos.	86,621	503 Nos.	44,682	8,298	..	..	445 Nos.	39,025
53. Wheel Hoe	36 Nos.	662	998 Nos.	32,435	631 Nos.	18,534	1,466	..	..	403 Nos.	13,097
54. Seed Potato	3 mds.	105	4,593 mds. 10 srs. 1 ch.	1,60,764	4,549 mds. 18 srs. 8 chs.	95,571	63,550	24 mds. 20 srs.	858	22 mds. 16 srs. 9 chs.	784
55. Ammonium Sulphate (vide Item No. 94 of 1953-54).	104 mds. 20 srs.	1,659	557 mds. 33 srs.	7,391	270 mds. 29 srs. 4 chs.	Free.	3,861	7 mds. 14 srs. 6 chs.	98	384 mds. 9 srs. 6 chs.	5,091
56. Ammonium Phosphate (vide Item No. 96 of 1953-54).	374 mds. 39 srs. 8 chs.	5,765	..	..	250 mds.	1,034	3,513	8 mds. 12 srs. 10 chs.	61	116 mds. 39 srs. 4 chs.	1,137

*Consolidated Store Accounts relating to Intensive Food Production Schemes under the Directorate of Agriculture,
West Bengal for the year 1954-55—contd.*

Sl. No.	Particulars of Commodity.	Opening Balance.		Receipt in Stores.		Sales and Issue.		Loss on account of subsidised or reduced rate.		Loss due to Shortage to be written off.		Closing Balance.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.		Rs.		Rs.		Rs.		Rs.		
57.	Mustard Oil Cake	319 mds.	3,081	540 mds. 25 srs.	5,326	698 mds. 2 srs. 4 chs.	6,337	295	26 srs. 8 chs.	6	180 mds. 36 srs. 4 chs.	1,719	
58.	Wheatgrinding Chaki	14 Nos.	140	..	..	..	..	..	..	..	14 Nos.	140
59.	Canadian Oats	62 mds.	620	..	..	..	..	..	..	..	62 mds.	620
60.	Pyro Dust	..	..	5 drums	..	..	..	..	..	..	5 drums	..
61.	Ammonium Phosphate	119 mds.	1,813	..	..	23 mds. 21 srs. 8 chs.	354	93	18 srs. 4 chs.	10	95 mds. 4 chs.	1,356
62.	Parts of Pumping Plant	96 Nos.	257	..	..	..	..	..	..	..	96 Nos.	257
63.	Agroclide	6 mds. and 1 cwt.	..	29 srs. 4 chs.	..	..	..	..	..	..	1 cwt. and 6 mds. 29 srs. 4 chs.	..
64.	Zinc Phosphate.	..	..	1 lb. 4 ozs.	..	10 ozs.	Free.	..	..	..	10 ozs.	..
65.	Summer Seeds. Vegetable	289 pkts. 29 lbs.	190	1,172 pkts. and 37 srs. 10 chs. and 3 qrs. 16 lbs. 5½ ozs.	1,061	4 srs. 6 chs. and 314 pkts. and 1 qr. 5 ozs. 2 tolas*	305	509	..	..	1,147 pkts. and 3 srs. 4 chs. and 3 qrs. 16 lbs. 16½ ozs. ½ tola.	437
66.	Power Duster	3 Nos.	4,650	13 Nos.	20,150	2 Nos.	..	..	..	..	14 Nos.	21,700

67. Nitro Phosphate Mixture.	102 mds. 20 srs.	1,538	109 mds.	1,595	17 mds. 20 srs.	205	18	12 mds. 5 srs.	182	181 mds. 35 srs.	2,728
68. Sugarcane cuttings .	..	..	1,164 mds. 32 srs.	2,088	1,164 mds. 32 srs.	1,647	391	..	..	..	..
69. Hand Hoe .	92 Nos.	4,600	56 Nos.	2,800	40 Nos.	1,583	467	..	..	108 Nos.	5,400
70. Iron and Steel .	142 mds. and 1 bundle.	1,880	3 mds. 16 srs. 15 chs.	44	1 md. 32 srs. 8 chs.	24	..	..	..	1 bundle and 143 mds. 24 srs. 7 chs.	1,900
71. F. E. Paddy .	..	..	51 mds. 28 srs.	698	51 mds.	485	204	28 srs.	9	..	..
72. Groundnut cake .	4 mds. 12 srs.	40	215 mds. 3 srs. 4 chs.	2,151	56 mds. 28 srs. 12 chs.	435	129	26 mds. 9 srs. 4 chs.	261	136 mds. 21 srs. 4 chs.	1,366
73. Bone meal .	384 mds.	2,844	27 mds. 20 srs. 8 chs.	204	269 mds. 37 srs. 4 chs.	1,583	416	23 mds. 3 srs. 4 chs.	171	118 mds. 20 srs.	878
74. Muriate of Potash .	2 mds.	30	44 mds. 23 srs. 12 chs.	669	44 mds. 1 sr.	645	15	15 srs.	6	2 mds. 7 srs. 12 chs.	33
75. Tripple Super Phosphate (Comprising Nos. 48 and 91 of 1953-54.)	203 mds. 30 srs. 8½ chs.	3,057	16 srs.	6	46 mds. 5 srs.	692	..	10 mds. 2 srs.	151	147 mds. 39 srs. 8½ chs.	2,220
76. Balanced Fertiliser.	1,462 mds.	15,851	1,050 mds. 15 srs. 15 chs.	11,029	2,165 mds. 19 srs. 6 chs.	20,624	2,113	23 mds. 9 srs. 9 chs.	244	323 mds. 27 srs.	3,399
77. Ammonium Nitrate, (Comprising Nos. 82 and 88 of 1953-54.)	208 mds. 35 srs.	3,316	156 mds. 26 srs.	2,350	10 mds. 13 srs. 2 chs.	..	157	22 srs.	9	354 mds. 25 srs. 14 chs.	5,320
78. Paddy Fertiliser Mixture.	62 mds.	620	599 mds. 31 srs.	5,998	353 mds. 11 srs.	2,527	1,006	4 mds. 10 srs. 10 chs.	43	304 mds. 9 srs. 6 chs.	3,042
79. Garden Implements .	263 Nos.	19,067	995 Nos.	74,376	859 Nos.	60,936	3,282	..	..	399 Nos.	29,225
80. Benoxide .	63 mds. and 1 ton 12 cwts.	1,073	320 mds. 16 srs. and 2 cwts.	3,564	52 mds. 10 srs.	47	428	9 mds. 27 srs.	107	2 cwts. and 365 mds. 2 srs.	4,045

* 2½ tolas=1 oz.

*Consolidated Store Accounts relating to Intensive Food Production Schemes under the Directorate of Agriculture,
West Bengal for the year 1954-55—contd.*

Sl. No.	Particulars of Commodity.	Opening Balance.		Receipt in Stores.		Sales and Issue.		Loss on account of subsidised or reduced rate.		Loss due to Shortage to be written off.		Closing Balance.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.		Rs.		Rs.		Rs.			Rs.	
81.	Sign Board	..	..	348 Nos.	..	118 Nos.	..	..	..	..	230 Nos.	..	
82.	Sludge	9 tons and 3,174 mds.	759	49 tons and 448 mds. 9 srs. 3 chs.	389	3,622 mds. 9 srs. and 1 ton.	786	..	..	..	57 tons.	342	
83.	Compost	..	..	306 tons	..	306 tons	..	..	..	..	..	..
84.	Geigy	25 mds. 12 srs. 13 chs. and 8 tons. 18 cwts. 2 qrs. 14 lbs.	10,564	3 mds. 17 srs. 8 chs. and 1 cwt. 2 qrs. 1 lb. 4 ozs.	222	10 mds. 39 srs. 6 chs. and 4 tons 7 cwts. 1 qr. 26 lbs. 8 ozs.	4,294	6,083	4 srs. 10 chs. and 1 lb. 10 ozs.	1	17 mds. 26 srs. 5 chs. and 4 tons 7 cwts. 2 qrs. 15 lbs. 2 ozs.	408	
85.	Mesta Seeds	41 mds.	764	..	..	34 mds. 12 srs.	639	1	4 mds. 28 srs.	87	2 mds.	37	
86.	Benana Sucker	..	..	2,325 Nos.	319	2,325 Nos.	319	..	..	..	..	..
87.	Goat Hand Cultivator.	1 No.	..	..	..	1 No.	..	..	..	..	..	..
88.	Tobacco Seeds	1 lb.	30	2 lbs. 10½ ozs.	79	2 lbs. 9 ozs.	52	25	..	..	1 lb. 1½ oz.	32	
89.	Cement	11 bags and 2 mds.	64	..	..	25 srs. 8chs.	3	..	..	..	1 md. 14 srs. 8 chs. and 11 bags.	61	

90. Power sprayer	2 Nos.	3,100	1 No.	1,600	[ . . . . .	..	..	..	3 Nos.	4,700
91. Biddi Tobacco	2 Nos.	..	15 mds. 24 str.	468	..	..	10 ars.	8	15 mds. 14 str.	460
92. Tobacco Dust . . . . .	..	..	10 mds. 16 str.	52	..	..	11 ars.	1	10 mds. 6 str.	51
93. Gypsum . . . . .	..	..	40 mds. 20 str.	..	27 mds.	..	..	..	13 mds. 20 str.	..
94. Till . . . . .	..	..	2 mds.	35	2 mds.	35	..	..	..	..
95. Arecautt . . . . .	..	..	2,613 Nos.	326	2,613 Nos.	301	25	..	..	..
96. Coconut Seedings . . . . .	..	..	2,170 Nos.	1,085	2,170 Nos.	1,085	..	..	..	..
97. Napier Grass cutting . . . . .	..	..	22 mds. 25 str.	23	22 mds. 25 str.	23	..	..	..	..
98. Done	10 Nos.	310	..	..	..	..	..	..	10 Nos.	310
99. Hand Pump . . . . .	..	..	5 sets	625	..	..	..	..	5 sets	625
100. Pulveriser . . . . .	..	..	10 Nos.	105	8 Nos.	84	..	..	2 Nos.	21
101. Hexmor	6 mds.	..	3 mds. 16 str.	..	1 md. 22 str.	..	..	..	7 mds. 20 str.	..
102. Talcum Powder . . . . .	..	..	40 lbs.	..	..	..	..	..	40 lbs.	..
103. B. H. C. Dust . . . . .	..	..	2 tons.	..	..	..	..	..	2 tons	..
104. Disinfectant Powder	3 tons	..	..	..	..	..	..	..	3 tons	..
105. D. D. T. with Perinox Mixture.	15 str. 12 chs.	..	..	..	..	..	..	..	15 str. 12 chs.	..
106. Hexidole, Gammexene, Benoxide.	..	..	4,000 lbs.	250	1,243 lbs.	72	6	25 lbs.	1	2,732 lbs.
107. Gusarol	1 mds. 12 str. 8 chs. and 2 cwts. 2 qrs. 6 lbs.	687	8 mds. 30 str. 3 chs. and 6 cwts. 2 qrs. 20 lbs.	1,527	1 md. 34 str. 3 chs. and 17 lbs. 12 ozs.	211	463	5 ars. 5 chs.	16	8 mds. 12 str. 2 chs. and 9 cwts. 8 lbs. 4 ozs.	1,524
108. Pappys Seeds	1 lb.	27	6 ozs.	10	..	..	..	..	1 lb. 6 ozs.	37
109. Power Paddy Thresher . . . . .	..	..	7 Nos.	..	2 Nos.	..	..	..	5 Nos.	..
110. Poultry Feed . . . . .	..	..	21 bags	..	21 bags	..	..	..	..	..

Certified that the figures in the Store Accounts represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers. Certified that the closing balances were not in excess of requirement.

CALCUTTA ;
The 12th June, 1956.

M. M. MOOKHERJI,
*Superintendent-in-Charge, Audit and Verification,
 Directorate of Agriculture, West Bengal.*

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

AUDIT CERTIFICATE.

The consolidated store accounts of the Intensive Food Production Schemes of the Directorate of Agriculture, West Bengal for 1954-55 comprise accounts of the Central Transit Godown at Calcutta and of the Agricultural Stores of three ranges (Eastern, Western and Northern). The accounts of the three ranges and that of the transit godown were test-checked under my supervision and I certify that subject to audit comments at paragraph 12 of the Review the store accounts are correct according to the best of my information and in consideration of the explanation given to me.

CALCUTTA ;
The 22nd October, 1956.

P. C. MUKHERJEE,
*Deputy Accountant General,
 Outside Audit, West Bengal.*

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 40.—Agriculture ".			
A.—FISHERIES—			
(i).—Fisheries—			
A.1.—Pay of Officers—			
O	Rs. 1,24,800	} 1,14,518	1,13,437
R	-10,282			-1,081
A.2.—Pay of Establishment—			
O	2,04,400	} 1,94,487	1,90,749
R	-9,913			-3,738
A.3.—Allowances, honoraria, etc.—			
O	2,16,400	} 2,26,016	2,19,901
R	9,616			-6,115
A.4.—Contingencies—			
O	1,86,400	} 1,98,322	1,54,397
R	11,022			-43,925
Col. 4.—Mainly due to non-utilisation of provision for a scheme not executed during the year and non-submission of bills on account of arrears of taxes, cost of type-writer, repair charges of vehicles.			
A.5.—Grants-in-aid, contribution, etc.		1,000	.. -1,000
(ii).—Expenses out of the grants made by the Indian Council of Agricultural Research—			
Scheme for investigating the methods of processing inedible fish caught in West Bengal—			
R	5,740	5,740	5,691 -49
B.—WORKS—			
Repairs—			
O	10,000	} 7,000	.. -7,000
R	-3,000		
Col. 4.—Non-execution of works due to non-receipt of estimates from an Irrigation Division within the year.			
C.—DEVELOPMENT SCHEMES—			
C.(i).—Intensive Food Production Schemes—			
C.-i(1).—Pay of Officers—			
O	41,360	} 28,793	28,849 + 56
R	-12,567		
C.-i(2).—Pay of Establishment—			
O	3,01,356	} 4,16,796	4,14,143 -2,653
R	1,15,440		

Grant No. 23.—Agriculture—Fisheries—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—concl'd.			
C.—DEVELOPMENT SCHEME—concl'd.			
C.-i.—Intensive Food Production Schemes—concl'd.			
C.-i(3)—Allowances, honoraria, etc.—			
	Rs.		
O.	2,05,025	1,36,004	1,33,278
R.	-69,021		
C.-i(4)—Contingencies—			
O.	8,97,259	5,44,388	4,61,000
R.	-3,52,871		
Col. 4.—Mainly due to non-payment of bills for repair charges of trawlers and also subsidies to some fishermen, non-execution of a scheme during the year for failure to complete preliminaries or to obtain accessories and non-completion of a scheme consequent on belated receipt of sanction.			
C.-i(5)—Grants-in-aid, Contributions, etc.—			
R.	5,500	5,500	294
Surrenders or withdrawals within grant—			
R.	3,09,436	3,09,436	..
TOTAL		21,88,600	17,21,739
			-4,66,261

REVIEW.

There was a saving of Rs. 4,66,261 in the grant. The surrender of Rs. 3,09,436 reduced the saving to Rs. 1,56,825.

2. Sub-head C.(i).— Intensive Food Production Schemes include expenditure on the following schemes :—

Names of schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Pilot schemes for development of 'Beel' fisheries in West Bengal	4,549	49,780
2. Scheme for subsidised distribution of yarn, etc. to needy fishermen	55,992	3,28,418
3. Scheme for the development of tank fisheries	2,023	19,811
4. Unionwari tank fisheries development scheme	77,362	3,44,847

REVIEW—concl'd.

Names of schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
5. Scheme for the conservation of fresh water fish seedlings	9,804	41,948
6. Scheme for maintenance of Central pool of pumps and mudhogs . . . . .	..	42,617
7. Scheme for sea-fishing with the help of Danish Cutters and Japanese Trawlers	8,33,777	25,47,991
8. Development of tank fisheries by setting up nursery units . . . . .	..	406
9. Establishment of demonstration fishfarms on Private parties' tanks	34,959	56,473
10. Scheme for carrying out a detailed survey of the inland fishery resources of the state	18,804	19,816
11. Improvement of tank fisheries in dry districts	294	294
12. Scheme for demonstration Power craft carrier unit for transport of fish . . . . .	..	47,300
13. Exploitation of coastal and estuaries fisheries and provision of a fishing fleet . . . . .	..	42,461
Total—Development Schemes	10,37,564	35,42,162

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 "41.—Veterinary".				
A.—SUPERINTENDENCE—				
O.	Rs. 2,92,300	} 3,07,000	} 3,03,267	} —3,733
R.	14,700			
B.—VETERINARY EDUCATION AND RESEARCH—				
B.1.—Pay of Officers—				
O.	1,09,000	} 96,657	} 97,275	} + 618
R.	—12,343			
B.2.—Pay of Establishment—				
O.	97,700	} 99,273	} 99,657	} + 384
R.	1,573			
B.3.—Allowances, honoraria, etc.—				
O.	1,06,800	} 1,02,236	} 1,03,385	} + 1,149
R.	—4,564			
B.4.—Contingencies—				
O.	2,51,600	} 3,15,421	} 3,07,133	} —8,288
R.	63,821			
B.5.—<i>Deduct</i>—Establishment and other charges recoverable from other Governments, Departments, etc.				
	—11,900		..	+ 11,900
Col. 4.—See paragraph 2 of the Review.				
B.6.—Establishment and other charges payable to other Governments, Departments, etc.				
	11,900		..	—11,000
Col. 4.—See paragraph 2 of the Review.				
C.—SUBORDINATE ESTABLISHMENT—				
O.	3,60,400	} 3,58,807	} 3,50,912	} —7,895
R.	—1,593			
D.—HOSPITALS AND DISPENSARIES—				
D.2.—Pay of Establishment—				
O.	4,10,320	} 3,56,804	} 3,48,041	} —8,763
R.	—53,516			
D.3.—Allowances, honoraria, etc.—				
O.	4,15,596	} 3,99,596	} 4,15,242	} + 15,646
R.	—16,000			
D.4.—Contingencies—				
O.	4,85,000	} 3,99,200	} 3,97,924	} —1,276
R.	—85,800			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—concl'd.			
F.—PRIZES—			
	Rs.		
O.	1,000	60	60
R.	—940		
H.—WORKS—			
R.	8,080	8,080	8,353
			+273
I.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	920	100	95
R.	—820			—5
J.—DEVELOPMENT SCHEMES—			
O.	1,42,000	1,33,346	1,28,025
R.	—8,654			—5,321
For rounding		364	..
			—364
Surrenders or withdrawals within grant—			
R.	96,056	96,056	..
			—96,056
TOTAL—			
Gross	26,84,900	25,59,369	—1,25,531
Deductions	—11,900	..	+11,900
Net	26,73,000	25,59,369	—1,13,631

REVIEW.

The saving of Rs. 1,13,631 in the grant was reduced to Rs. 17,575 by the surrender of Rs. 96,056. Sub-head B.4 mainly contributed to the saving.

2. Sub-heads B.5 and B.6.—The explanations of variation in Col. 4 could not be incorporated as the same were not received from the controlling officers.

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 "42.—Co-operation".			
A.—SUPERINTENDENCE—			
A.1.—Pay of Officers—			
	Rs.		
O	1,49,000	1,44,400	1,41,216
R	—4,600			—3,184
A.2.—Pay of Establishment—			
O	8,88,500	8,57,500	8,54,527
R	—31,000			—2,973
A.3.—Allowances, honoraria, etc.—			
O	8,22,000	8,14,000	7,90,451
R	—8,000			—23,549
A.4.—Contingencies—			
O	74,000	70,500	75,329
R	—3,500			+4,829
B.—GRANTS-IN-AID			
	..	2,251	+2,251
Col. 4.—Funds not provided for through inadvertence.			
C.—OTHER CHARGES—			
C.1.—Expenditure in connection with the scheme for Co-operative Train- ing and Education—			
O	84,400	71,400	61,856
R	—13,000			—9,544
Col. 4.—See paragraph 2 of the Review.			
C.2.—Expenditure in connection with the Organisation of Weavers' Co- operatives and Development of Hand- loom Industries—			
O	85,200	1,05,200	1,10,611
R	20,000			+5,411
For rounding		—100	+100
Surrenders or withdrawals within grant—			
R	40,100	40,100	—40,100
TOTAL .	21,03,000	20,36,241	—66,759

REVIEW.

The saving of Rs. 66,759 in the grant was reduced to Rs. 26,659 by the surrender of Rs. 40,100.

2. Sub-head C.-1.—Explanation of variation in Col. 4 could not be incorporated as the same was not received from the controlling authority.

3. The statement showing the financial position of the Land Mortgage Banks for the year ending June, 1956 and the audit comments thereon could not be furnished as the requisite *pro forma* accounts in this respect were not received from the Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—INDUSTRIES—			
A.-1.—Pay of Officers—			
Rs.			
O 2,29,400	} 2,19,779	2,13,926	—5,853
R —9,621			
A.-2.—Pay of Establishment—			
O 4,69,140	} 4,51,582	4,49,829	—1,753
R —17,558			
A.-3.—Allowances, honoraria, etc.—			
O 4,02,820	} 4,07,159	4,06,939	—220
R 4,339			
A.-4.—Contract Contingencies—			
O 20,000	} 21,500	20,711	—789
R 1,500			
A.-5.—Other Contingencies—			
O 6,40,600	} 8,17,571	7,81,722	—35,849
R 1,76,971			
A.-6.—Scholarship 31,000			
A.-7.—Grants-in-aid, Contributions, etc.—			
O 3,55,700	} 3,90,157	3,35,355	—54,802
R 34,457			
Col. 4.—See paragraph 2 of the Review.			
A.-8.—Miscellaneous—			
O 15,000	} 16,753	15,188	—1,565
R 1,753			
A.-9.—Works—			
R 49,000	49,000	..	—49,000
Col. 4.—See paragraph 2 of the Review.			
A.-10.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O —13,200	} —14,862	—1,563	+ 13,299
R —1,662			
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 "43.—Industries and Supplies"—contd.			
A.—INDUSTRIES—concl'd.			
A.-11.—Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O.	2,46,000	} 3,09,152	2,40,959
R.	63,152		
Col. 4.—See paragraph 2 of the Review.			
For rounding—			
O.	40	} ..	..
R.	-40		
C.—SALT—			
O.	5,100	} 3,811	3,411
R.	-1,289		
E.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	400	} 360	354
R.	-40		
F.—DEVELOPMENT SCHEMES—			
F.-1.—Pay of Officers—			
O.	59,000	} 54,580	21,040
R.	-4,420		
Col. 4.—See paragraph 2 of the Review.			
F.-2.—Pay of Establishment—			
O.	2,96,500	} 2,48,308	2,10,681
R.	-48,192		
Col. 4.—See paragraph 2 of the Review.			
F.-3.—Allowances, honoraria, etc.—			
O.	2,18,500	} 1,86,665	1,53,339
R.	-31,835		
Col. 4.—See paragraph 2 of the Review.			
F.-4.—Contingencies—			
O.	18,30,000	} 3,42,574	4,05,620
R.	-14,87,426		
Col. 4.—Due to excessive withdrawal by reappropriation without taking into account the reappropriations already sanctioned by another department from this Sub-head.			

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies" <i>—concl'd.</i>			
F.—DEVELOPMENT SCHEMES—concl'd.			
F.-5.— <i>Deduct</i> —Recoveries for analytical work in respect of Gangetic Silt . . . . .	..	—10,555	—10,555
TOTAL—Major Head "43.—Industries and Supplies" .			
O. Rs. 48,06,000	35,35,089	32,76,092	—2,58,997
R. —12,70,911			
Major Head "52-A.—Other Revenue Expenditure connected with Electricity Schemes" .			
G.—DEVELOPMENT SCHEMES—			
O. Rs. 1,50,000	1,16,000	1,18,922	+2,922
R. —34,000			
Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue" .			
H.-1.—Cooch Behar Electric Supply Scheme—			
R. 1,565	1,565	1,565	..
H.-2.—Bulk power supply to Gouripur Electric Supply Company, Ltd.—			
R. 6,185	6,185	6,185	..
H.-3.—Power Supply Scheme to Ranigunj Coal Fields—			
R. 9,515	9,515	9,514	—1
H.-4.—Bulk power supply scheme to Joynagar, Majilpur and Diamond Harbour Electric Supply Company Ltd.—			
R. 14,653	14,653	14,653	..
H.-5.—Acquisition of Kurseong and Siliguri Electric Supply undertakings—			
R. 24,875	24,875	25,902	+1,027
H.-6.—Acquisition of Santiniketan Electric Supply—			
R. 530	530	530	..
H.-7.—Acquisition of Burdwan Electric Supply—			
R. 34	34	34	..
H.-8.—<i>Deduct</i>—Receipts and Recoveries on Capital Account—			
R. —1,450	—1,450	—1,449	+1
TOTAL—Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue" —			
R. 55,907	55,907	56,934	+1,027

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XII.—Receipts from Electricity Schemes".			
<i>Deduct—WORKING EXPENSES—</i>			
I.-1.—Barrackpore Electric Supply Scheme—			
	Rs.		
R.	29,710	29,710	..
I.-2.—Cooch Behar Electric Supply Scheme—			
R.	20,000	20,000	20,001 +1
I.-3.—North Calcutta Rural Electrification Schemes—			
R.	65,351	65,351	65,413 +62
I.-4.—Bulk and Retail Supply Scheme to Garia, Sonarpur, Rajpur and Baruipur	682	682	682 ..
I.-5.—Power Supply Scheme to Raniganj Coal Fields—			
R.	8,201	8,201	8,201 ..
I.-6.—Acquisition of Kurseong and Siliguri Electric Supply undertakings—			
R.	8,655	8,655	8,907 +252
I.-7.—Bulk Power Scheme to Bongaon Electric Supply Company Ltd.—			
R.	130	130	130 ..
I.-8.—Acquisition of Santiniketan Electric Supply—			
R.	3,571	3,571	2,530 —1,041
I.-9.—Electrification Schemes under Community Development Projects—Baruipur Electrification Scheme—			
R.	1,525	1,525	1,541 +16
I.-10.—Acquisition of Burdwan Electric Supply Scheme—			
R.	33,770	33,770	33,771 +1
TOTAL—Major Head "XII.—Receipts from Electricity Schemes"—			
R.	1,71,595	1,71,595	1,70,886 —709

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 72.—Capital Outlay on Industrial Development outside the Revenue Account "			
J.-1(i).—Organisation of Silk Reelers' Co-operatives—			
Rs.			
O. 60,000	} 57,890	55,973	—1,917
R. —2,110			
J.-1(ii).—Deduct—Receipts and Recoveries on Capital Account . . . . .	..	—231	—231
J.-2.—Acquisition of land by the State Government for the establishment of a Telephone Cable Factory at Mihijam—			
R. 3,02,387	3,02,387	333	—3,02,054
Col. 4.—See paragraph 2 of the Review.			
J.-3.—Development of Salt Production—			
O. 30,000	} 14,726	12,489	—2,237
R. —15,274			
Col. 4.—See paragraph 2 of the Review.			
J.-4.—Investment in shares of West Bengal Financial Corporation—			
O. 2,30,000	} 1,77,000	1,77,000	..
R. —53,000			
TOTAL—Major Head " 72.—Capital Outlay on Industrial Development outside the Revenue Account"—			
O. 3,20,000	} 5,52,003	2,45,564	—3,06,439
R. 2,32,003			
Major Head " 81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account"—			
K.-1.—North Calcutta Rural Electrification Scheme—			
R. 22,200	22,200	21,988	—212
K.-2.—Cooch Behar and Dinhatra Electricity Extension—			
R. 1,400	1,400	1,676	+ 276
K.-3.—Scheme for expansion of power to urban and rural areas—			
R. 92,100	92,100	92,045	—55
TOTAL—Major Head " 81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account"—			
R. 1,15,700	1,15,700	1,15,709	+ 9

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	7,26,504	7,26,594	.. —7,26,594
R. Deductions	3,112	3,112	.. —3,112
TOTALS—			
Gross	52,89,200	39,97,905	—12,91,295
Deductions	—13,200	—13,798	—598
Net	52,76,000	39,84,107	—12,91,893

REVIEW.

The saving of Rs. 12,91,893 in the grant was, as a result of surrender of Rs. 7,29,706 reduced to Rs. 5,62,187.

2. The explanations of variations in respect of the sub-heads A.-7, A.-9, A.-10, A.-11, F.-1, F.-2, F.-3, J.-2 and J.-3 could not be incorporated as the same were not received from the controlling authorities.

3. *Sub-head "F.—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 during 1955-56.	Expenditure to the end of 1955-56.
	Rs.	Rs.
1. Re-organisation of the Department of Industries	48,896	3,91,373
2. Re-organisation of the Ceramic Institute	2,84,008	25,90,490
3. Re-organisation of the Department of Sericulture . . . . .	..	76,502
4. Expansion and re-organisation of the Tanning Institute, Calcutta	50,459	1,65,952
5. Establishment of an Industrial Trade Training Centre . . . . .	..	3,13,416
6. Planning Committees for heavy Chemical Industries in collaboration with Bihar . . . . .	..	37,632

REVIEW—*contd.*

Names of the Schemes.	Expenditure during 1955-56.	(a) Expenditure to the end of 1955-56.
	Rs.	Rs.
7. Darjeeling Industrial School and Workshop . . .	68,225	4,56,512
8. Re-organisation of Silk Technological Institute at Berhampore.	1,03,831	2,12,339
9. Expansion of Mulberry Cultivation in Darjeeling Hills.	12,884	51,719
10. Re-organisation of the Bengal Textile Institute, Serampore.	30,981	1,28,252
11. Cultivation of Medicinal plant	32,882	1,42,068
12. Cooch Behar Industrial School and Workshop . . .	1,03,078	2,35,309
13. Scheme for Ericulture in Cooch Behar	160	—1,659
14. Development of Engineering Industries at Howrah .	44,721	1,36,831
TOTAL .	7,80,125	49,38,736

(a) Excludes expenditure booked under Grant No. "33.—Civil Works—Sub-head J".

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

Names of the Schemes.	Expenditure during 1955-56.	Expenditure to the end of 1955-56.
	Rs.	Rs.
1. Head Office Establishment of the Electricity Development Directorate.	1,18,922	4,22,096
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 .	1,18,922	12,09,844

REVIEW—contd.

5. *Sub-heads " J-1, J-2, J-3 and J-4.—Development Schemes "*—Include capital expenditure on the following schemes :—

Names of Schemes.	Expenditure during 1955-56.	Expenditure to the end of 1955-56.
	Rs.	Rs.
1. Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	4,21,596
2. Organisation of Silk Reelers' Co-operatives . . .	55,742	12,53,875
3. Acquisition of land by the State Government for the establishment of a Telephone Factory at Mihijam.	333	2,92,576
4. Development of Salt Production	12,489	2,71,977
5. Investment of shares in commercial concerns of Bengal Salt Company.	..	1,70,000
6. Investment in shares in the West Bengal Financial Corporation.	1,77,000	31,77,000
TOTAL .	2,45,564	55,87,024

6. *Sub-heads " K-1, K-2 and K-3.—Development Schemes "*—Include capital expenditure on the following schemes :—

Names of the Schemes.	Expenditure during 1955-56.	Expenditure to the end of 1955-56.
	Rs.	Rs.
1. North Calcutta Rural Electrification Scheme . . .	21,988	1,10,08,696
2. Cooch Behar and Dinhata Electricity Extension . . .	1,676	4,44,568
3. Diesel Electricity Pool . . . . .	..	4,90,505
4. Scheme for expansion of Power to the Urban and Rural Areas.	92,045	8,69,506
TOTAL .	1,15,709	1,28,13,275

7. The *Pro forma* Accounts and the Store Accounts of North Calcutta Rural Electrification Scheme and Diesel Electric Pool for the year 1953-54 could not be included as the same were not received.

REVIEW—contd.

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

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

	Rs.
Opening Balance	2,77,825
Receipts	Nil.
Charges	74,490
Closing Balance	2,03,335

9. *Sub-head J.-4.*—The details of investments so far made by the State Government in shares of Private Company are given below :—

Name of Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Market value of shares as on the 31st March, 1956.	Amount of dividend declared.	Amount credited to Government after deduction of income tax.
1	2	3	4	5	6
		Rs.			Rs.
The Bengal Salt Company.	6,800 ordinary shares of Rs. 25 each.	1,70,000	Not quoted	(i) On the profit of 1952—1 per cent. (ii) On the profit of 1953—1½ per cent. (iii) On the profit of 1954, 1½ per cent.	1,200 2,550 2,550
The West Bengal Financial Corporation.	31,770 shares of Rs. 100 each.	31,77,000	Not placed in the market.	3½ per cent.	Nil.

REVIEW—contd.

10. *Audit Comments on the Revenue Account and Balance Sheet of the Barrackpore Electric Supply, Government of West Bengal for 1952-53.*—

(i) *Register of Block Assets.*—

No Block Register for capital assets showing a classified account of each kind of fixed assets used up to the year under audit was maintained. The correctness of the figures shown under the head "Capital Expenditure" could not therefore be verified.

(ii) *Inventory of Fixed Assets.*—

No inventory of fixed assets as on the 31-3-53, was maintained. The fixed assets as on 31-3-53 were not physically verified by any responsible officer either.

(iii) *Rates of Depreciation.*—

Depreciation of the assets of the Barrackpore Electric Supply—taken over from M/s. Kilburn & Co. Ltd. on 2-12-47 was calculated on the basis of their assessed value and unexpired life—the life of the assets being determined on the number of years prescribed in the seventh schedule of the Electricity (Supply), Act 1948. The rates of depreciation as adopted remain however to be approved by Government.

(iv) *Depreciation Reserve Fund Investments.*—

A sum of Rs. 1,65,300 was provided for depreciation of the fixed assets, up to the end of two years under audit, by way of creation of a "Depreciation Reserve Fund". The amount was not however, fully invested—only a sum of Rs. 46,000 was found to have been invested upto 1952-53.

(v) *Creditors Ledger and Verification of the Balances.*—

No creditors' ledger was maintained in respect of the scheme, nor the balances lying at the credit of the sundry creditors as on 31-3-53, verified by obtaining statements from them. In the absence of any such ledger on creditors' statements referred to above, the accuracy of the figure, viz, Rs. 72,019 shown in the Balance Sheets, as liability for goods supplied could not be verified.

(vi) *Journal Vouchers.*—

Each entry in the Journal should be supported by a voucher, signed by a responsible officer. But no such vouchers were prepared in respect of any of the entries in the journal nor was in journal signed by any responsible officer.

(vii) *Leave and Pensionery Contribution.*—

No leave and pensionery charges have been taken into account in the account.

REVIEW—contd.

(viii) *Closing Balances of Postage and Stationery Articles.*—

Despite unused balance of postage stamps, etc. and articles of stationery the entire amounts paid for these were charged in the accounts of the year. The value of the closing balances under the above two heads was not therefore reflected in the accounts of the year under audit. The Revenue Account was thus overcharged to the extent of the value of the closing balances of postage stamps, etc., and Stationery articles.

11. *Audit Comments on the Revenue Account and Balance Sheet of the North Calcutta Electrification Scheme and Diesel Electric Pool for 1952-53.*—

(i) As in previous years, the figures of revenue receipts and expenditure of the 2 Schemes combined, have been shown in the Revenue Account and the Net Revenue Account for the year under report.

The Balance Sheet as on 31st March, 1953, exhibits in distinct columns, the consolidated figures of the assets and liabilities in respect of the 2 Schemes,—side by side with separate figures for each scheme, except in regard to the balance brought forward from the Combined Net Revenue Account.

(ii) Subject to the remarks in the following paragraphs, the financial results of the year compared to those for the preceding year, indicate an increase in the Net Deficit, as shown in the statement below, *viz.* :—

Particulars.	1951-52.	1952-53.
	Rs.	Rs.
1. Total Revenue	1,70,067	3,45,703
2. <i>Deduct</i> —Working Expenses, excluding Depreciation and Interest on Capital Outlay.	—2,38,165	—3,71,060
3. Difference of items 1 and 2	—68,098	—25,357
4. <i>Deduct</i> —Depreciation	—30,585	—1,44,023
5. <i>Deduct</i> —Interest on Capital Outlay	—2,31,358	—3,17,690
Net Deficit	—3,30,041	—4,87,070

It will be seen that the revenue receipts during the year were higher than those for the previous year, to the extent of over Rs. 1.75 lakhs. As against this, there was an increase of about Rs. 1.57 lakhs in the Net Deficit for the year. Thus, the improvement in the earnings from the sale of electrical energy, etc., failed to overtake the increasing costs on management and generation of electricity as well as higher charges on Depreciation and Interest on Capital

REVIEW—contd.

Outlay. The reason adduced was that the grid line relating to the first part of the North Calcutta Electrification Scheme had been opened only in December, 1951; while the construction work in regard to the Second part of the scheme was still in progress during the year. In the circumstances as stated, the Scheme could not be self-financing at this early stage.

(iii) Steps may be taken to rectify or reconcile the following errors and omissions, etc., in the figures relating to the financial results for the year :—

(a) *Leav: and Pensionary Charges.*—

These charges have not been taken into account.

(b) *Depreciation.*—

(1) Tools.—No depreciation has been charged on Tools in the *Pro forma* Accounts; nor any Tools Account was available.

(2) Majerhat Godown.—The Godown not being a permanent structure depreciation actually charged @ 10 per cent. is apparently too low, compared to the rate of 18 per cent. applicable to “Temporary Erections such as Wooden Structures”, in conformity with the Table in the Seventh Schedule to the Indian Electricity Act, 1948.

(c) *Interest on Capital Outlay.*—

Since the inception of the Schemes this charge is being shown all along in the Balance Sheet as a separate item of liability, without being adjusted to Government Capital Account. Due adjustment in this respect is called for.

(d) *Figures not reconciled.*—

The under-noted discrepancies have not been reconciled, as between the figures in the books of the concern and those booked by the Accountant General, West Bengal. :—

	North Calcutta Electrification Scheme.	Diesel Pool.
	Rs.	Rs.
(1) Expenditure to end of 1952-53 under “81-A.—Capital Outlay on Electricity Schemes”.—		
(i) As booked by the Accountant General, West Bengal.	92,06,491	4,90,505
(ii) Corresponding figure in the books of the concern.	91,89,986	4,91,857
Discrepancy	+16,505	—1,352

REVIEW—concl'd.

	North Calcutta Electrification Schemes.	Diesel Pool.
	Rs.	Rs.
(2) Receipts during 1952-53 under " XLI—Receipts from Electricity Schemes "—		
(i) As booked by the Accountant General, West Bengal.	2,78,281	..
(ii) Corresponding figure in the books of the concern.	3,33,569	..
	<hr/>	
Discrepancy	—55,288	..

The discrepancies above, like those in previous years, need to be settled without delay, particularly for determining the correct sum refundable to Government in respect of the periods prior to the taking over of the Schemes by the Electricity Board from 1st May, 1955.

(iv)(1) No Block Registers for Fixed Capital Assets were maintained. There could not be seen any Dead Stock Register ; nor any Furniture Registers were kept schemewise at Head Office.

(2) The Fixed assets were not subjected to physical verification during the year. As regards furniture, no inventory was taken in the year under report.

(3) A sum of Rs. 1,086-10-6 on account of defective meters was debited to fixed assets (meters), instead of having the same retained as part of the stock on hand on 31st March, 1953.

To the extent indicated in the foregoing items, audit could not satisfy itself that the relative balances as shown in the Balance Sheet reflected the true position.

(v) *Reserve Fund.*—Rs. 42,971.—This item is being carried forward from year to year on the liabilities side of the Balance Sheet, as being the value of stores from the Army disposals obtained through the Chief Purchasing Adviser to the Government of West Bengal, on payment out of his own budget. This item calls for early adjustment to Government Capital Account.

(vi) *The amounts shown under "Sundry Creditors"*—Materials Supplied on the liabilities side of the Balance Sheet could not be verified with reference to any books of prime entry in the circumstances stated below :--

In regard to the purchase of stores, etc., on credit, no Purchase Day Book was kept ; nor any credits were afforded to the accounts of Sundry Creditors at the time of such purchases. At the close of the year, however, a list of the suppliers' bills stated to be outstanding was prepared, journal entries on that basis being made by debiting Stores and crediting the Sundry Creditors.

The Barrackpore Electric Supply, Government of West Bengal, Revenue Account for the year ending 31st March, 1953.

Cr.

Dr.

	Figures as at 31st March, 1952.			Figures as at 31st March, 1953.			Figures as at 31st March, 1953.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Generation.</i>									
To Fuel III-a(1)	35	..	..	..	By Sale of Energy. III2 .	3,07,115	3,89,762
.. Oil, waste and Water. III-A(2)	294	..	86	..	.. Sale Public Lighting. III5.	13,828	22,232
.. Proportion of salaries of Engineers. III-A(3).	1,060	..	1,671	..	.. Rental of Meters. III6 .	5,928	7,312
.. Wages and Gratuities. III-A(4)	15,998	..	14,762	..	.. Service Connection. III-8	39,283	91,251
.. Repairs and Maintenance as follows	1,402	..	.. Miscellaneous Receipts. III9.	382	372
(a) Building. III-A5(1)	285	..			
(b) Plant and Machinery. III-A5(2).	782	..			
(c) Transformer and Switchgear. III-A5(3).	90	..			
(d) Power House and Internal Wiring. IIIA5(4).	6,184	..	245	..			
.. Bulk supply from C.E.S. Co.	92,259	1,15,830	..	1,25,162	1,43,083		
<i>Distribution.</i>									
To Proportionate salaries of Engineers, etc. III-B(1).	4,507	..	..	3,809	..		
.. Wages and Gratuities. III-B(2)	8,073	..	7,810	..	..
.. Repair to Mains. III-B(3)	6,685	..	10,427	..	..
.. Repair to Transformer (Distribution). III-B(4).	1	..	..
.. Repair to Meter. III-B(5)	9,958	29,223	..	11,563	33,610		
Carried over. Total			1,45,053		1,76,093			3,06,486	5,09,929

The Barrackpore Electric Supply, Government of West Bengal, Revenue Account for the year ending 31st March, 1953—concl'd.

Dr.

Cr.

	Figures as at 31st March, 1952.			Figures as at 31st March, 1953.			Figures as at 31st March, 1952.		Figures as at 31st March, 1953.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought Forward			1,45,053			1,76,693			3,66,486	5,09,929
<i>Public Lamps.</i>										
To Attendance and Repair. III-C(1)		2,438					1,456			
„ Renewals. III-C2		834	3,272			2,846				
<i>Rents, Rates and Taxes.</i>										
To Rent payable. III-D1		1,727					1,350			
„ Rates and Taxes. III-D2		401	2,128			1,579			2,929	
<i>Management Expenses.</i>										
To Salaries of Engineers Department. III-E1(1).		1,982				1,740				
„ Salaries of Clerical Staff. III-E1(2)		1,069								
„ General Establishment Charges. III-E.2		36,897				32,339				
Audit Fee		2,000	41,948			2,000				
Postage and Telegrams						710				
Stationery and Printing						485				
Telephone						1,027			38,301	
<i>Depreciation.</i>										
To Building		2,074				2,277				
„ Plant and Machinery		2,913				2,916				

" Mains (over head)	..	..	..	..	16,133	..
" Mains (Underground)	..	20,189	..	..	3,445	..
" Service connection	..	4,417	..	..	4,570	..
" Meter	..	5,084	..	..	3,362	..
" Furniture	..	560	..	..	320	..
" Electric Instrument	..	77	..	..	77	..
" Transformer (Distribution)	..	421	..	35,735	2,570	..	
" Transformer (Generation)	..	..	..	..	297	..
" Internal Electric Installation	..	..	..	..	6	..
" Street light fitting	..	..	..	..	67	36,045
<i>Special.</i>							
To Sales. III-G.1	..	55	..	..	236	..
" Repair to Furniture. III-G.2	..	180	235	..	50	286	
To Balance carried to Net Revenue Account	..	..	1,38,115	..	..	2,52,829
Total	..	..	3,66,486	..	..	5,09,929
					Total	3,66,486	5,09,929

CALCUTTA,

A. K. SARKAR,

A. K. BHANUJIK,

The 17th August, 1956.

Accounts Officer.

Chief Electrical Engineer.

The Barrackpore Electric Supply, Government of West Bengal, Net Revenue Account for the year 1952-53.

Dr.

Cr.

Particulars.	Figures as at 31st March, 1952.	Figures as at 31st March, 1953.	Particulars.	Figures as at 31st March, 1952.	Figures as at 31st March, 1953.
	Rs.	Rs.		Rs.	Rs.
To Interest on Capital Outlay	19,443	12,734	By Balance from last Account	1,84,061	2,86,868
„ Reserve for Replacement and Renewals	5,000	..	„ Balance from Revenue Account	1,36,115	2,52,829
„ Contingency Reserve	10,865	..	„ Value of stores found in excess . . . . .	..	235
„ Interest on Consumers' Deposits . . . . .	..	400			
„ Balance carried down to Balance Sheet	2,86,868	5,26,798			
Total	3,22,176	5,39,932	Total	3,22,176	5,39,932

CALCUTTA ;

A. K. SARKAR,

A. K. BHAIUMIK,

*The 17th August, 1956.**Accounts Officer.**Chief Electrical Engineer.*

*The Barrackpore Electric Supply, Government of West Bengal,
General Balance Sheet as at 31st March, 1953.*

Capital and Liabilities.	Figures as at 31st March, 1952.		Figures as at 31st March, 1953.		Property and Assets.				Figures as at 31st March, 1952.		Figures as at 31st March, 1953.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Account	3,40,361	..	..	..	..	..	..	7,66,642	..	..	9,69,470
Balance as per last account	3,40,361	..	..	..	..	..	..	..	..
Add for this year	4,46,001	..	..	..	..	1,11,920	..	..	1,02,112
	7,86,362	..	..	..	..	..	..	..	231
Less receipts deposited under the head "XII-A Receipts from Electricity Schemes" during the year.	4,90,074	2,94,288	..	..	..	..	..	..	..
Reserve for Contingencies	49,873	..	..	..	..	..	..	..	38,262	..	..	47,080
As per last account	49,873	..	..	..	..	..	..	..	..
Add for this year	NIL	49,873	..	..	..	..	..	..	..
Reserve for—												
Replacement and Renewals	21,666	70,539	..	..	..	..	..	..	..	..	..	2,715
As per last account	21,666	..	..	..	..	..	..	..	..
Add for this year	NIL	21,666	70,539	..	..	..	..	..	..
Provision—												
for Doubtful Debts	901	..	..	..	..	..	..	..	..	..	2,145
As per last account	901	..	..	..	..	..	..	..	..
Add for this year	NIL	901	..	..	..	..	..	..	16,541
for Depreciation	1,29,255	..	..	..	..	..	..	..	..	..	..
As per last account	1,29,255	..	..	..	..	..	..	..	178
Add for this year	36,045	1,65,300	..	..	..	..	..	..	..
Carried over Total	5,41,056	..	8,66,827	..	..	..	..	9,49,510	..	..	11,22,500

*The Barrackpore Electric Supply, Government of West Bengal,
General Balance Sheet as at 31st March, 1953—concl'd.*

Capital and Liabilities.	Figures as at 31st March, 1952.		Figures as at 31st March, 1953.		Property and Assets.		Figures as at 31st March, 1952.		Figures as at 31st March, 1953.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provision—										
Brought forward	5,41,056	3,66,827			Brought forward		9,46,510			11,22,500
for interest on Capital Outlay	19,094	..	..	..	Deposit with Reserve Bank of India, Calcutta—		..	..	..	..
As per last account . . . . .	..	19,094	..	..	Revenue deposit for Tree cutting Compensation.	..	..	..	2,000	..
Add for this year . . . . .	..	12,784	..	..		..	..	..	20,858	..
		31,828								
Less amount adjusted during this year.	..	31,500	328	..	In National Savings Certificates—					
for Audit Fee—					For Barrackpore Account . . . . .	..	..	20,250	..	..
As per last account . . . . .	..	5,000	..	..	For Barasat Account . . . . .	..	..	5,540	25,790	46,048
Add for this year . . . . .	..	2,000	7,000	1,78,829	Depreciation Reserve Fund Invest- ment.	..	46,000	..	..	..
					As per last account . . . . .	..	..	..	46,000	..
Deposits—					Add for this year . . . . .	..	..	..	Nil.	46,000
Security Deposits from Consumers	32,048	..	44,470	..	Cash in hand . . . . .	..	19,877	..	..	..
Earnest money from Messrs. F. Ghose and Sons.	..	..	172	44,648	At head office . . . . .	..	..	..	3,581	..
					With A.E. Barrackpore . . . . .	..	..	..	78	..
Liabilities—					With Station Superintendent, Barasat.	..	..	51	..	..
For goods supplied	71,475	..	72,019	..	Less N.S.C. shown under Barasat Account and included in Rs. 5,540.	..	..	20	31	3,600
For expenses	22,501	..	33,583	..						
For other Finance	42,845	1,96,821	1,484	1,07,086						
Surplus as net Revenue Account . . . . .	..	2,86,868	..	5,26,798						
					Total . . . . .	..	10,15,387	..	10,15,387	..
Total . . . . .	..	10,15,387	..	12,18,838						12,18,838

CALCUTTA ; }
 A. K. SARKAR, }
 Accounts Officer. }
 The 17th August, 1956. }
 A. K. BHANMIK,
 Chief Electrical Engineer.

AUDIT CERTIFICATE.

I have examined the foregoing balance sheet of the Barrackpore-Barasat Scheme of the Chief Electrical Engineer, Government of West Bengal. I have obtained all the information and explanations that I have required, and subject to the observation in the separate audit comments in paragraph 10 of the Review, I certify as a result of 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 information and explanations given to me and as shown by the books of the concern.

CALCUTTA ; }
 B. BARMAN,
 Assistant Accounts Officer, West Bengal.
 The 20th August, 1956.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Store Account for the period from 1st April, 1952 to 31st March, 1953.

Articles.	Opening Balance.	Receipts.	Issues.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Oil	838	46	26	858
Meter and Ammeter, etc.	8,030	20,266	20,669	7,627
Poles, Lamps, Fittings	11,982	16,317	17,629	10,870
H.T. and L.T. Switch Cubicles . . . . .	..	161	161	..
Transformers and Switches	5,435	14,012	19,447	..
Notice Plates and Other Miscellaneous	39,482	46,398	44,059	41,821
Coppers and Cables	46,153	51,051	56,068	41,136
TOTAL .	1,11,920	1,48,251	1,58,059	1,02,112

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the departmental Registers. The closing balance of the stock was not in excess of requirements. The stock of stores was physically verified at the end of the financial year.

CALCUTTA ;
The 30th April, 1956 }

A. K. SARKAR,
Accounts Officer.

A. K. BHAUMIK,
Chief Electrical Engineer.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

Combined Revenue Account of North Calcutta Electrification Scheme and Diesel Pool as at 31st March, 1953—*concl'd.*
Dr. *Cr.*

	Figures as at 31st March, 1952.		Figures as at 31st March, 1953.		Figures as at 31st March, 1952.		Figures as at 31st March, 1953.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
To Management—								
Salaries of Engineers Department (III-E-1(1)).	22,242		5,768					
Salaries of Clerical Department (III-E-1(11)).	12,345	34,587	39,440					
General Establishment Charges (III-E-2).		9,406	54,768	99,961				
Law Charges		43,993						
To Purchase and Electricity		20	1,08,800	1,08,800				
To Special Charges—								
Audit Fee		6,900						
Printing		2,418		6,000				
Travel		9,427		1,887				
Post and Telegram		1,382		6,148				
Miscellaneous Expenses		3,688		2,512				
Telephone		1,478		1,196				
Maintenance of Motor Truck		3,500		2,751				
Transport and Cool		3,000		6,447				
Compensation		3,000		3,077				
Written off				1,119				
Depreciation		30,585		456				
				1,44,023				
Electric Charges		604						
Books, Periodicals and Maps		385						
		58,592						
TOTAL		2,68,750		5,15,083				2,68,750
								5,15,083

CALCUTTA ;

M. BANERJEE,
Accountant,A. K. SARKAR,
Chief Accounts Officer,A. K. BHAAUMIK,
Chief Electrical Engineer.

The 27th September, 1956.

NORTH CALCUTTA ELECTRIFICATION SCHEME AND DIESEL ELECTRIC POOL.

Combined Net Revenue Account for the year 1952-53.

Dr.					Cr.						
Particulars.	1	2	3	4	6						
Particulars.	Figures as at 31st March, 1952.	Figures as at 31st March, 1953.	Figures as at 31st March, 1952.	Figures as at 31st March, 1953.	Figures as at 31st March, 1953.						
Particulars.	Rs.	Rs.	Rs.	Rs.	Rs.						
To Balance brought from Net Revenue Account of Diesel Electric Pool.	32,713	3,62,754	By Balance carried to Balance sheet	3,62,754	8,49,824						
„ Balance brought from Revenue Account	98,683	1,69,380									
„ Interest on Capital	2,31,368	3,17,690									
TOTAL	3,62,754	8,49,824	TOTAL	3,62,754	8,49,824						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: middle;">CALCUTTA ;</td> <td style="width: 5%; text-align: center;">}</td> <td style="width: 45%; vertical-align: middle;">A. K. BHASKAR, Accounts Officer, Electricity Development.</td> </tr> <tr> <td style="vertical-align: middle;">The 27th September 1956.</td> <td style="vertical-align: middle;">}</td> <td style="vertical-align: middle;">A. K. BHASKAR, Chief Electrical Engineer, Electricity Development.</td> </tr> </table>						CALCUTTA ;	}	A. K. BHASKAR, Accounts Officer, Electricity Development.	The 27 th September 1956.	}	A. K. BHASKAR, Chief Electrical Engineer, Electricity Development.
CALCUTTA ;	}	A. K. BHASKAR, Accounts Officer, Electricity Development.									
The 27 th September 1956.	}	A. K. BHASKAR, Chief Electrical Engineer, Electricity Development.									

ELECTRICITY DEVELOPMENT,
Combined Balance Sheet of North Calcutta Electrification

Capital and Liability..	Figures as at 31st March, 1952.			Figures as at 31st March, 1953.		
	North Calcutta.	Diesel Pool.	Total.	North Calcutta.	Diesel Pool.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Account—						
As per last account . . .	46,49,655	2,39,248		66,40,138	3,84,062	
Add for this year . . .	19,90,488	1,44,814		25,49,848	1,07,795	
Add for Permanent Advance	10,400	..		10,400	..	
	<u>66,50,538</u>	<u>3,84,062</u>		<u>92,00,386</u>	<u>4,91,857</u>	
 Less Receipts from Electricity Schemes—						
As per last account . . .	90,830			2,54,384		
Add for this year . . .	1,63,554			3,33,569		
	<u>2,54,384</u>	..		<u>5,87,953</u>	..	
	63,96,154	3,84,062	67,80,216	86,12,433	4,91,857	91,04,290
 General Funds—						
	..	42,971	42,971	..	42,971	42,971
 Deposits—						
For Security . . .	33,100	..		58,237	..	
For Earnest money . . .	5,256	..		3,011	..	61,248
Agreement Stamp . . .	<u>89</u>	..	38,445	78		78
 Provision for Interest on Capital Outlay—						
As per last account . . .	2,02,799	10,842		4,21,691	23,108	
Add for this year . . .	2,18,892	12,466		3,00,172	17,518	
	<u>4,21,691</u>	<u>23,108</u>	4,44,799	<u>7,21,863</u>	<u>40,626</u>	7,62,489
 Provision for Depreciation—						
As per last account . . .	21,526	7,929		43,372	16,668	
Add for this year . . .	21,846	8,739		1,31,579	12,444	
	<u>43,372</u>	<u>16,668</u>	60,040	<u>1,74,951</u>	<u>29,112</u>	2,04,063
 Provision for Audit—						
As per last account . . .	3,000	1,000		7,500	2,800	
Add for this year . . .	4,500	1,800		5,000	1,000	
	<u>7,500</u>	<u>2,800</u>	10,300	<u>12,500</u>	<u>3,800</u>	16,300

GOVERNMENT OF WEST BENGAL.

Scheme and Diesel Pool, as at 31st March, 1953.

Property and Assets.	Figures as at 31st March, 1952.			Figures as at 31st March, 1953.		
	North Calcutta.	Diesel Pool.	Total.	North Calcutta.	Diesel Pool.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fixed Capital Expenditure—						
At cost as per statement	40,35,263	1,69,775	42,05,038	59,82,373	1,69,775	61,52,148
Store at cost as per statement.	19,09,533	20,656		20,72,622	32,152	21,04,774
Store in Transit . . . . .	..	..		83		83
Tools at cost	57,841			68,926	..	68,926
	<u>19,67,374</u>	<u>20,656</u>	19,88,030			
Development Expenses.	6,71,666	63,026	7,34,692	8,23,112	63,026	8,86,138
Sundry Debtors—						
Sundry Contractors and other parties.	5,321	1,570		22,729		
Sundry Consumers	14,320	..		27,689		
Sundry others (Inter scheme Transfer of Stores).	1,63,633	2,50,039		2,59,275	3,76,883(a)	
	<u>1,83,274</u>	<u>2,51,609</u>	4,34,883	<u>3,39,693</u>	<u>3,76,883</u>	7,16,576
Suspense—	3,766	..	3,766	3,481	..	3,481
Advance Recoverable	3,39,045	..	3,39,045	2,26,604	..	2,26,604
Deposit and Advance	32,436 } 5,256 }		32,436 } 5,256 }	34,399	..	
National Savings Certificates . . . . .	..	..		26,325	..	
				<u>60,724</u>		60,724
Revenue Deposit with Reserve Bank of India . . . . .	..	..		1,186		1,186
Balance as per Net Revenue Account.	3,62,754	..	3,62,754			3,62,754
Cash in Transit . . . . .	..	..		10	..	10
Cash and other balances—						
Imprest cash in hand at H. O.	2,776	..		5,967		
Other cash and cheques	2,77,495	4,832		1,20,706		
Cash at Ranaghat	1,016	..		231		
Cash at Santipur	150	..		591		
Cash at Kalna	639	..		292		
Cash at Habra	1,139 (Cash in Transit)			402		
Cash at Katwa . . . . .	..	..		370		
Cash at Jhagon . . . . .	..	..		696		
	<u>2,83,216</u>	<u>4,832</u>	2,88,047	<u>1,29,255</u>	..	1,29,255

(a) Includes Inter scheme Transfer of Stores.

ELECTRICITY DEVELOPMENT
Combined Balance Sheet of North Calcutta

Capital and Liability.	Figures as at 31st March, 1952.			Figures as at 31st March, 1953.		
	North Calcutta.	Diesel Pool.	Total.	North Calcutta.	Diesel Pool.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sundry Creditors—						
Materials supplied . . .	5,45,098	20,159		5,19,076	16,592	
Service rendered . . .	4,10,201	18,234		4,30,999(a)	16,878	
Outstanding Salary . . .	20,288	3,196		24,745	..	
	9,75,587	41,589	10,17,176	9,74,820	33,470	10,08,290
			TOTAL . . . 83,93,947			1,11,99,720

(a) Includes Inter scheme Transfer of Stores.

CALCUTTA ;
 The 27th September, 1956. }

M. BANERJEE,
 Accountant.

GOVERNMENT OF WEST BENGAL.

Electrification Scheme and Diesel Pool as at 31st March, 1953.

Property and Assets.	Figures as at 31st March, 1952.			Figures as at 31st March, 1953.		
	North Calcutta.	Diesel Pool.	Total.	North Calcutta.	Diesel Pool.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Details of Imprest</i>	<i>at 3/52</i>	<i>at 3/53</i>				
<i>Cash—</i>						
Cash in hand .	2,776	5,967				
Advance Recoverable.	4,622	3,319				
Vouchers not recouped but accounted in Revenue Account.	3,002	1,114				
	10,400	10,400				
			83,93,947	TOTAL		1,11,99,729

A. K. SARKAR,
Chief Accounts Officer.

A. K. BHAUMIK,
Chief Electrical Engineer.

AUDIT CERTIFICATE.

I have examined the foregoing Balance sheet of the North Calcutta Electrification Scheme and Diesel Pool. I have obtained all the information and explanation that I have required and subject to the observation in the separate audit comments in paragraph 11 of the Review. I certify, as a result of 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 information and explanations given to me and as shown by the books of, the concern.

CALCUTTA ;
The 1st October, 1956.

}
S. C. DAS GUPTA,
Assistant Accounts Officer, West Bengal.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

FIXED CAPITAL ASSETS.

North Calcutta Electrification Scheme for 1952-53.

Description.	Balance as per last Account.	Addition during the year.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Land	35,887	16,857	52,744
Building	1,82,300	2,22,955	4,05,255
Roads and Tracks	15,341	6,348	21,689
Majerhat Godown	7,500	..	7,500
Plant and Machinery	6,01,626	1,97,894	7,99,520
High Voltage Line	22,04,216	10,10,802	32,15,018
Low Voltage Line	7,82,687	4,24,457	12,07,144
Service Connection	1,24,704	27,577	1,52,281
Meters	50,975	33,580	84,555
Motor Trucks	21,703	..	21,703
Furniture	3,735	3,206	6,941
Typewriter	4,193	..	4,193
Miscellaneous Equipment	396	..	396
Tube-well . . . . .	..	3,434	3,434
Total .	40,35,263	19,47,110	59,82,373

CALCUTTA ; } M. BANERJEE, A. K. SARKAR, A. K. BHAUMIK,
 The 27th September, } *Accountant.* *Chief Accounts* *Chief Electrical*
 1956. } *Officer.* *Engineer.*

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

DIESEL ELECTRIC POOL.

Statement of Fixed Capital Expenditure during 1952-53.

1	Expenditure as per last Account.			Expenditure during the year.			Total.		
	2	3	4	5	6	7	8	9	
	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.
Plant and Machinery . . .	1,57,612	4	0	Nil			1,57,612	4	0
Plant and Machinery (Not in use).	11,130	0	0	Nil			11,130	0	0
Electric Instrument . . .	739	4	9	Nil			739	4	9
Furniture and Fittings . . .	293	0	0	Nil			293	0	0
Total . . .	1,69,774	8	9	..			1,69,774	8	9

CALCUTTA ;
The 17th August,
1956.

} M. BANERJEE,
Accountant.

A. K. SARKAR,
Chief Accounts
Officer.

A. K. BHAUMIK,
Chief Electrical
Engineer.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

NORTH CALCUTTA ELECTRIFICATION SCHEME.

Store Account for the year ending 31st March, 1953.

Description of Stores.	Opening Balance.	Receipts during the year.	Issue during the year.	Written off.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Transformer	6,92,723	96,620	2,85,570	25	5,03,757
Meters	1,16,250	16,891	52,750	..	80,391
Pipes and Poles . .	1,65,640	3,40,775	3,00,179	416	2,05,820
Cables and Wires . .	4,22,597	6,44,743	4,48,735	7	6,18,598
Clamps	6,835	30,495	19,809	..	17,521
Insulators	1,85,941	1,16,104	1,32,298	2	1,69,745
Structures	32,328	4,77,686	4,77,686	..	32,328
Miscellaneous	2,87,219	7,20,077	5,62,828	6	4,44,462
Total	19,09,533	24,43,400	22,79,855	456(a)	20,72,622

Certified that the Store Accounts as exhibited above represent a substantially true account of affairs and that they agree with figures recorded in the Departmental Registers. The Closing Balance of Stores against each article was not in excess of requirements. The Closing Balance of Stock as shown in Store Account were physically verified and found correct.

CALCUTTA ; The 27th August, 1956.	}	M. BANERJEE, Accountant.	A. K. SARKAR, Chief Accounts Officer.	A. K. BHAUMIK, Chief Electrical Engineer.
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(a) Written Off by Chief Electrical Engineer as per his delegated power vide Government Order No. $\frac{125}{\text{Elec. E-30/52}}$ dated 8th January, 1954.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

DIESEL ELECTRIC POOL.

Store Account for the year ending 31st March, 1953.

Description of Stores.	Opening Balance.	Receipts.	Issue.	Written off.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Generating Set . . .	5,565	..	..	..	5,565
H. S. D. Oil . . .	1,488	23,710	22,865	..	2,338
Lubricating Oil . . .	3,495	7,205	7,431	..	3,269
Miscellaneous Stores . .	10,108	24,507	13,630	..	20,985
Total . . .	20,656	55,422	43,926	..	32,152

Certified that the Store Accounts as exhibited above represent 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 17th August,
1956.

} M. BANERJEE,
Accountant.

A. K. SARKAR,
Chief Accounts
Officer.

A. K. BHAUMIK,
Chief Electrical
Engineer.

Financial Review of the Proforma Accounts of North Calcutta and Diesel Pool for 1952-53.

Combined Revenue and Net Revenue Account are prepared for North Calcutta Electrification Scheme and Diesel Electric Pool for 1952-53 because Diesel Electric Pool is a nursery scheme and supply is given by Diesel Generating Sets to those places which are included under the North Calcutta Electrification Scheme for development of load in anticipation of grid power coming later on. During the year under audit supply was given by Diesel Sets at Katwa and Jiagunj till they were connected with the grid line. The combined net revenue account for 1952-53 shows a net deficit of Rs. 4,87,070 including interest on capital and depreciation charges. The total revenue for 1952-53 is Rs. 3,45,703 and total working expenses excluding depreciation and interest is Rs. 3,71,060, the deficit before charging depreciation and interest is only Rs. 25,357. Depreciation charge during the year under audit is Rs. 1,44,023 and interest charges is Rs. 3,17,690.

From the above picture the working result of the scheme cannot be reckoned as bad as the North Calcutta Electrification Scheme has not been completed during the year under audit.

The first part of the Scheme which consists electrification of the towns between Chord Road and Krishnagar has been completed and the grid line was opened in December, 1951.

The construction of the Second part of the Scheme between Krishnagar and Berhampore has been taken up during 1952-53 and was completed by the end of 1953.

After completion of the second part of the Scheme Supply has been given to the following places in addition to the places where supply has already been given after completion of the first part of the Scheme in December, 1951.

- (i) Retail supply at Katwa, Dehagram, Beldanga, Jiagunj, Azimganj, Matihai and Dainhat.
- (ii) Bulk supply to Berhampore Electric Supply and Manindra Cotton Mills.

The Electricity Schemes are never self financing from the first year of their operation. The revenues are increasing gradually year by year due to increase of the consumers. So the picture as shown in the *Proforma* accounts for North Calcutta and Diesel Pool is not an unusual one.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving- .
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—COTTAGE INDUSTRIES—			
A.-1.—Pay of Officers—			
	Rs.		
O.	64,970	72,285	70,757
R.	7,315		
A.-2.— Pay of Establishment—			
O.	3,85,840	3,23,349	3,21,025
R.	-62,491		
A.-3.— Allowances, honoraria, etc.—			
O.	2,44,650	2,29,881	2,21,051
R.	-14,769		
A.-5.—Other Contingencies—			
O.	6,56,440	6,56,116	14,69,057
S.	14,900		
R.	-15,224		
Col. 4.—See paragraph 5 of the Review.			
A.-6.—Scholarships—			
O.	14,200	11,000	9,771
R.	-3,200		
A.-7.— Grants-in-aid			
O.	7,15,900	12,41,976	7,97,602
S.	5,98,400		
R.	-72,324		
Col. 4.— See paragraph 5 of the Review.			
A.-8.— Works—			
R.	87,474	87,474	47,805
Col. 4.—See paragraph 5 of the Review.			
A.-9.—Deduct— Establishment charges recover- able from other Governments, Departments, etc.			
		-1,12,000	-6,18,161
Col. 4.—See paragraph 5 of the Review.			
D.— DEVELOPMENT SCHEMES—			
D.-(i).— Gross—			
O.	5,07,700	4,45,037	4,27,884
R.	-62,663		

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"—concl'd.				
D.—DEVELOPMENT SCHEMES—concl'd.				
D.—(ii).—Deduct—				
	Rs.			
O.	-1,700	-1,437	-1,437	
R.	263			..
<hr/>				
TOTAL—Major Head "43.—Industries—Cottage Industries"—				
O.	24,76,000	29,53,681	27,45,354	
S.	6,13,300			-2,08,327
R.	-1,35,619			
<hr/>				
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—Cottage Industries—				
E.—DEVELOPMENT SCHEMES—				
(i).—Gross—				
O.	3,00,000	3,15,882	3,15,136	
R.	15,882			-746
(ii).—Deduct—				
		..	-8	
<hr/>				
TOTAL—Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—				
Cottage Industries—				
O.	3,00,000	3,15,882	3,15,128	
R.	15,882			-754
<hr/>				
Surrenders or withdrawals within grant—				
R.	1,19,737	1,19,737	..	
<hr/>				
TOTAL—				
Gross	35,03,000	36,80,088	+1,77,088	
Deductions	-1,13,700	-6,19,606	-5,05,906	
Net	33,89,300	30,60,482	-3,28,818	

REVIEW.

The original grant of Rs. 27,76,000 was augmented to Rs. 33,89,300 by a supplementary grant of Rs. 6,13,300 against which the expenditure was Rs. 30,60,482 resulting in a saving of Rs. 3,28,818. The surrender of Rs. 1,19,737 reduced the saving to Rs. 2,09,081.

2. *Sub-head D.—Development Schemes—Gross.*—The details of the schemes included under the sub-head and the expenditure incurred on each of them are shown in the following statement :—

Name of the Scheme.	Expenditure during 1955-56.	Expenditure to the end of 1955-56.
1	2	3
	Rs.	Rs.
1. Promotion of hand made Paper Industry	1,01,811	3,22,476
2. Promotion of Khadi Industry	1,50,000	11,55,000
3. Scheme for Mat Industry	52,524	89,762
4. Scheme for Bee Keeping	7,126	20,979
5. Jhut (Silk waste) Spinning in Cooch Behar	1,473	2,073
6. Intensive Food Production scheme— Promotion of Gur Industry	1,14,950	6,57,634
Total	4,27,884	22,47,924

3. *Sub-head E.—Development Schemes—Gross.*—includes Capital Expenditure on the following schemes—

Name of the Scheme.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
1	2	3
	Rs.	Rs.
1. Scheme for Industrial Centres	3,15,136	14,30,935

4. *Deposit Account of Grants from 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 group head 'A' 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 the transaction during the year 1955-56 is given below :—

	Rs.
Opening balance	—3,443
Receipts	60,411
Charges	56,968
Closing balance	Nil

5. The reasons for variations in Col. 4 under sub-heads A.-5, A.-7, A.-8 and A.-9 could not be included as they were not communicated by the controlling authority.

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.	1,00,000	95,000	93,851	
R.	—5,000			—1,149
A.-2.—Pay of Establishment—				
O.	1,27,000	1,29,600	1,30,208	
R.	2,600			+608
A.-3.—Allowances, honoraria, etc.—				
O.	1,15,500	1,28,700	1,30,178	
R.	13,200			+1,478
A.-4.—Contingencies—				
O.	25,49,200	29,30,900	29,29,968	
S.	3,95,400			—932
R.	—13,700			
A.-5.—Grants-in-aid—				
O.	2,600	..	..
R.	—2,600			..
B.—WORKS—				
O.	40,000	46,000	39,909	
R.	6,000			—6,091

Col. 4.—Mainly non-completion of the construction of pipe lines for water supply as anticipated.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs. ,
Major Head "43.—Industries and Supplies"—conold.			
C.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	10,200	8,120	8,705
R.	-2,080			+585
For rounding—			
O.	500	..	..
R.	-500		
Surrenders or withdrawals within grant—			
R.	2,080	2,080	..
Total .	33,40,400	33,32,819	-7,581

REVIEW.

The original grant of Rs. 29,45,000 was augmented to Rs. 33,40,400 by a supplementary grant of Rs. 3,95,400 against which, the expenditure amounted to Rs. 33,32,819. This resulted in a saving of 7,581 which was reduced to Rs. 5,501 due to a surrender of Rs. 2,080.

2. Audit Comments on the Consolidated Store Accounts of Government Cinchona Plantations in West Bengal for 1955-56.

- (i) (iii) Value account was not maintained, in respect of items of stores, tools and implements made locally at Rongo plantation by departmental labour with the result that the value of such stores was not included in the annual store account of the plantation.
- (ii) (iv) The figure of receipt of Rongo Plantation was completed from the bills drawn during the year, for the purchase of stores without reconciling it with the value of stores actually received in stock as per stores ledgers.

REVIEW—concl'd.

(iii)

~~(iv)~~ In respect of a large number of stores of the Rongo Plantation, only quantitative accounts were maintained in the stock ledger and consequently the value of such articles was left out of the store account.

(iv)

~~(v)~~ The value of the consumable stores like milk, tea, eggs, vegetables etc., purchased for the hospital of the Rongo Plantation was included under receipt in the annual store account, but issues of the same to the hospital were not accounted for therein. The result was that the value of the closing stock was not arrived at correctly.

3. *Audit Comments on the Store Accounts of the Mungpoo Quinine Factory for 1955-56.*—

(i) The closing balances of various materials, shown in the store accounts, were certified to be not in excess of requirements, but there appears to be a large accumulation of stores of (a) Quinine Sulphate B. P., and (b) Cinchona Febrifuge and other mixed Alkoloids, the issues during the year being comparatively small.

(ii) Stocks of Quinine Sulphate and Cinchona Febrifuge were not subjected to physical verification, during the year.

Consolidated store Accounts of the Cinchona

Plantation Offices.	Particulars.	Opening Balance.		Receipt or Purchase.	
		Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6
		Lbs.	Rs.	Lbs.	Rs.
General Manager, Mungpoo	Ipecac Radix	46	1,150	..	..
	Tools and Implements . .	..	991	..	25,921
	TOTAL	46	2,141	..	25,921
Manager's Office, Mungpoo .	Cinchona Bark	1,066,299	11,99,586	530,520	5,96,835
	Ipecac Radix	600	15,006	‡	..
	Implements and Other Stores.	..	12,592	..	27,911
	TOTAL	1,066,899	12,27,184	530,520‡	6,24,746
Manager's Office, Munsong .	Cinchona Bark	808,366	9,09,412	686,414	7,72,216
	Excess Cinchona Bark* . .	..	..	173,087	1,94,723
	Implements and Other Stores.	..	7,116	..	31,007
	TOTAL	808,366	9,16,528	859,501	9,97,946
Manager's Office, Rongo .	Cinchona Bark	41,272	46,431	196,779	2,21,376
	Tools and Implements . .	..	11,089	..	79,046
	TOTAL	41,272	57,520	196,779	3,00,422
Assistant Manager's Office, Latpanchor.	Cinchona Bark	148,424	1,66,978	185,485	2,08,671
	Stores and Other Imple-ments.	..	5,661	..	27,690
	TOTAL	148,424	1,72,639	185,485	2,36,361
GRAND TOTAL		2,065,007	23,76,012	1,772,286‡	21,85,396

* In adjustment of difference in the stock of bark found between the stock ledger and in store and stock return.

CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT.

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

CALCUTTA ;
The 11th September, 1956.

S. MUKHERJEE,
Director of Cinchona, West Bengal.

Plantations for the year 1955-56.

Utilisation issued and etc.		Depreciation Loss, shortage, etc.		Excess, if any.		Closing Balance.	
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
7	8	9	10	11	12	13	14
Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.
46	1,150	..	..	..	..	..	..
..	25,827	..	..	..	..	..	1,085
46	26,977	..	..	..	..	..	1,085
512,167	5,76,187	..	..	..	..	1,084,652	12,20,234
384	8,350	..	..	..	..	266½	6,656
..	31,734	..	..	..	..	..	8,769
512,501	6,16,271	..	..	..	..	1,084,918½	12,35,659
672,641	7,56,721	..	..	..	..	822,139	9,24,907
..	..	..	..	..	..	173,087	1,94,723
..	32,398	..	..	..	..	..	5,730
672,641	7,89,114	..	..	..	..	995,226	11,25,360
102,588	1,15,411	..	..	..	..	135,463	1,52,396
..	68,844	..	15	..	..	..	21,276
102,588	1,84,255	..	15	..	..	135,463	1,73,672
202,188	2,27,402	..	..	..	..	131,721	1,48,187
..	26,087	..	5	..	..	..	7,259
202,188	2,53,549	..	5	..	..	131,721	1,55,446
1,489,964	18,70,166	..	20	..	..	2,347,328½	26,91,222

N.B.—(1) Bark valued at Rs. 1-2-0 per lb.

(2) Ipecac Radix valued at Rs. 25 per lb.

AUDIT CERTIFICATE.

Certified that the Consolidated Store Account of Government Cinchona Plantations in West Bengal, for the year 1955-56, was test-audited under my supervision, and subject to the remarks in the Audit Comments in paragraph 2 of the Review, it represents a correct state of affairs, according to the best of my belief and explanations given to me and as shown by the books of the plantations.

CALCUTTA ;
The 21st January, 1957.

R. K. CHOWDHURY,
Assistant Accounts Officer,
West Bengal.

Store Account of the Mungpoo Factory for the year 1955-56.

Particulars.	Opening Balance.		Receipts.		Utilisation, Issues, Sales.		Shortage, Losses.		Excess.		Balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.
Cinchona Bark (a)	684,881	7,69,407	1,408,420	15,84,473	1,372,657	15,43,565	..	..	..	..	720,594	8,10,315
Quinine Sulphate B.P. (b)	87,337	32,49,297	40,803	16,32,120	34,620	13,18,828	..	..	..	..	93,520	35,62,589
Quinine Sulphate Tabs. B.P. (d)	3,606	1,81,462	94	3,431	1,932	70,436	..	..	..	..	1,768	64,457
Other Quinine Salts (e)	7,790	3,37,939	14,025	6,17,100	17,379	7,60,836	..	..	..	..	4,436	1,94,204
Cinchona Febrifuge and other mixed Alkaloid (f)	142,169	19,63,497	12,630	1,98,008	8,239	1,22,872	..	..	..	..	146,560	20,39,623
Other Cinchona Products (g)	77	2,064	..	..	2	53	..	..	..	..	75	2,011
Oil, Chemicals, etc.	..	2,20,851	..	3,03,860	..	2,93,818	..	938	..	167	..	2,30,122

Particulars.	Rates of Receipts.		Rates of Issue.	
	Quantity.	Value.	Quantity.	Value.
(a) Cinchona Bark	Rs. 1-124509 per lb.
(b) Quinine Sulphate B.P.	38-094404 "
(d) Quinine Sulphate Tabs. (B.P. & Govt. standard)	36-457297 "
(e) Quinine Alkaloids	43-779 " for other Quinine Salts and Quinine Salts content Tabs.
(f) Totaquina	13-82409 " for Cinchona Febrifuge and mixed alkaloids.
(g) Other Cinchona Products	16-966568 " for Totaquina.
	26-814 "

Stock of Crude Quinine Sulphate and Cinchona Febrifuge were not verified. Other stores were verified by me.

Stock of bark was verified according to the Government Order No. 1412-Cin/1M-2/55, dated 23rd May, 1955.

MUNGPOO ;
 The 26th December, 1956. }

M. K. THAPA,
 Accountant.

DR. D. K. CHAUDHURI,
 Quinologist to the Government of West Bengal.

CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT.

It is certified that the Stores Account represents a substantially true account of affairs and they agree with the figures recorded in the Register.

MUNGPOO ;
 The 27th December, 1956. }

S. MUKHERJEE,
 Director, Cinchona, West Bengal.

AUDIT CERTIFICATE

Certified that the Store Accounts of the Mungpoo Quinine Factory for the year, 1955-56 were test-audited under my supervision, and subject to the remarks in the Audit Comments in paragraph 3 of the Review it represents a correct state of affairs, according to the best of my belief, and explanations given to me, and as shown in the books of the factory.

CALCUTTA ;
 The 21st January, 1957. }

R. K. CHOUDHURY,
 Assistant Accounts Officer, West Bengal.

Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta for the year 1955-56.

Particulars of Stores.	Opening Balance.			Receipts.			Utilisation, Issues and Sales, etc.		
	Quantity.	Tube No.	Value.	Quantity.	Tube No.	Value.	Quantity.	Tube No.	Value.
1	2	3	4	5	6	7	8	9	10
1. Quinine Sulphate Powder B.P. 53	Lb. oz.	Tube No.	Bs.	Lb.	Tube No.	Bs.	Lb. oz.	Tube No.	Bs.
	8,130 0	..	3,04,875
	6,906 6	..	2,65,895
	550 0	..	22,000
	4,953 0	..	2,03,073
	145 0	..	6,163
	376 8	..	16,566
	10,688 9	..	4,80,985	23,912	..	10,76,040	868 12	..	39,094
	..	922	No value	..	4,060	No value	..	2,998	No value
2. Quinine Sulphate Tablet 5 gr. B.P. 32.	1,462 0	..	55,556
	75 0	..	3,000
	235 4	..	9,645
	3,017 4	..	1,29,742	1,493	..	64,199	257 4	..	11,082
3. Quinine Sulphate Tablet 5 gr. B.P. 48 in the tube of 10 tabs.	..	842	368	..	2,016	862	..	1,515	615
	49	21
4. Quinine Hydrochloride Powder B.P. 53.	4,600 0	..	2,07,000
	600 0	..	27,600
	299 0	..	14,651
	4,022 14	..	2,01,144	6,002	..	3,00,100	69 6	..	3,649
	..	839	No value	..	4,340	No value	..	2,998	No value

Stores and Stocks Account of the Government Quinine Sales Dept., Calcutta for the year 1955-56—contd.

Particulars of Stores.	Opening Balance.			Receipts.			Utilisation, Issues and Sales, etc.								
	Quantity.	Value.	Tube No.	Quantity.	Value.	Tube No.	2	3	4	5	6	7	8	9	10
1	Lb. oz.	Ra.	Tube No.	Lb. oz.	Ra.	Tube No.	Lb. oz.	Ra.	Tube No.	Lb. oz.	Ra.	Tube No.	Lb. oz.	Ra.	Tube No.
5. Quinine Hydr chloride Tablet 5 gr. B. P. '53.	259	13,482	15	0	39	15	13	0	15	0	677	15	0	677	15
6. Quinine Hydrochloride Tablet 5 gr. in phial of 25 tabs.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Quinine Bihydrochloride Powder B. P. '53.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Quinine Bihydrochloride Tablets 5 grs. B.P. '53.	1,944	1,01,121	..	3,451	1,79,452	..	670	13	..	34,882	..	2,998	..	No value	..
9. Quinine Bihydrochloride Tablets 5 grs. B.P. '53.	..	No value	651	..	No value	4,340	..	..	..	..	..	..	18	0	954
10. Quinine Bihydrochloride Tablets 5 grs. B.P. '53.	181	9,996	5	100	5,500	..	50	8	5	2,778	..	5	..	..	..
1. Quinine Bihydrochloride Powder B.P. '53.	..	No value	848	..	No value	4,340	..	..	..	..	..	..	..	..	..
2. Quinine Bihydrochloride Powder B.P. '53.	..	..	..	..	..	..	1,100	0	..	40,700	..	..	..	..	..
3. Quinine Bihydrochloride Powder B.P. '53.	..	..	..	..	..	..	100	0	..	3,809	..	..	..	..	..
4. Quinine Bihydrochloride Powder B.P. '53.	..	..	..	..	..	..	12	0	..	504	..	..	..	..	..
5. Quinine Bihydrochloride Powder B.P. '53.	940	40,420	..	2,450	1,05,350	..	746	8	..	32,100	..	..	..	..	..
6. Quinine Bihydrochloride Powder B.P. '53.	..	..	..	..	..	..	400	0	..	16,000	..	..	..	..	..
7. Quinine Bihydrochloride Powder B.P. '53.	..	..	..	..	..	..	41	0	..	1,763	..	..	..	..	..
8. Quinine Bihydrochloride Powder B.P. '53.	524	23,580	..	250	11,250	..	R	4	..	371	..	..	..	..	..

Particulars of Stores.	Depreciation, Loss, Shortage and written off.			Result of stock verification and revaluation, if any.			Closing Balance.		
	Quantity.		Value.	Quantity.		Value.	Quantity.		Value.
	11	12	13	14	15	16	17	18	
5. Quinine Hydrochloride Tablet 5 gr. B.P. '53.	247 0	..	12,844	Rs. As. P.	
6. Quinine Hydrochloride Tablet 5 gr. in phial of 25 tabs.	352	440	52 0 0 per lb. --- 1 4 0 per phial of 25 tablets.	
7. Quinine Bihydrochloride Powder B.P. '53.	1 2 0 per phial of 25 tablets. 47 0 0 per lb. 48 0 0 per lb. 51 0 0 per lb. 52 0 0 per lb.	
8. Quinine Bihydro Tablets 5 gr. B.P. '53.	1,981 13	..	1,03,054	No value	
9. Quinine Bihydro Tablets 5 gr. B.P. '53.	1,994	No value	53 0 0 per lb. 55 0 0 per lb.	
10. Quinine Bihydro Tablets 5 gr. B.P. '53.	2,190	No value	37 0 0 per lb. 38 0 0 per lb. 42 0 0 per lb. 43 0 0 per lb. 40 0 0 per lb. 43 0 0 per lb. 45 0 0 per lb.	

Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta for the year 1955-56—contd.

Particulars of Stores.	Opening Balance.			Receipts.			Utilisation, Issues and Sales, etc.		
	Quantity.	Value.		Quantity.	Value.		Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10
11. Enquinine (Quinine Ethyl Carbonate B.P.).	Lb. oz.	Tube No.	Rs.	Lb.	Tube No.	Rs.	Lb. oz.	Tube No.	Rs.
	5 0	..	380	15	5	1,164	1 1	..	81
	Box	Tube	Tab.	Box	Tube	Tab.	Box	Tube	Tab.
12. Quinine Treatments (5 gr.) B.P. '32.	3,042	15	0	2,023	15	0	2,908	0	0
13. Quinine Treatments (5 gr.) G.S. .	..	..	..	54	0	0	54	0	0
	Lb. oz.	Tube No.		Lb. oz.	Tube No.		Lb. oz.	Tube No.	
14. Quinine Hydrobromide Tab. B.P.C. '49.	3 0	..	156	..	..	..	..	..	..
15. Quinine Bihydrobromide Tab. B.P.C. '34	5 0	..	260	4 0	..	15	4 0	..	15
16. Quinine Salicylate powder B.P.C. '49.	9 8	..	485	..	..	..	..	..	..
17. Quinine Alkaloid . . . . .	..	..	..	3 0	..	240	3 0	..	240
18. Quinoidine Mass.	104 0	..	624	..	..	..	23 0	..	138
19. Cinchona Febrifuge powder I.P.L. '46.	..	..	..	..	..	..	420 0	..	4,880
	..	..	..	..	..	..	2,270 0	..	28,375
	..	..	..	..	..	..	129 0	..	2,451
20. Cinchona Febrifuge Tablet I.P.L. '46.	2,910 12	..	58,215	3,998 0	..	79,960	388 4	..	6,765
	..	..	..	..	..	..	300 0	..	4,500
	..	..	..	..	..	..	20 0	..	546
	1,249 0	..	28,727	130 0	..	2,990	852 0	..	19,896

Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta for the year 1955-56—contd.

Particulars of Stores.	Opening Balance.			Receipts.			Utilisation, Issues and Sales, etc.		
	Quantity.	Value.	Tube No.	Quantity.	Value.	Tube No.	Quantity.	Value.	Tube No.
1	2	3	4	5	6	7	8	9	10
21. Quinine Reinforced Cinchona Ferrifuge Tablets 4 grs.	..	..	..	57 0	1,539	..	57 0	..	1,539
22. Totaquine Powder B.P. '48 . . .	2,801 12	61,639	..	1,025 0	22,550	..	200 0	..	2,700
23. Totaquine Tablets 5 grs. B.P. '48 .	..	No value	637	..	No value	4,340	..	2,998	No value
	..	..	..	..	..	..	6 0	..	138
	1,082 8	27,063	..	..	..	..	101 0	..	2,525
24. Quinidine Sulphate Powder B.P. '53	5 8	248	..	0 2	6	..	2 10	..	118
25. Cinchonine Alkaloid . . . . .	..	..	..	1 0	55	..	1 0	..	55
26. Cinchona Bark (Succirubra) . . .	517 8	..	..	2,000 0	..	..	3 0	..	3
	..	528	..	..	2,040	..	1,600 0	..	1,632
27. Cinchona Bark (Ledgeriana) . . .	..	..	..	8 0	1	..	8 0	..	1
28. Ipecac Root	252 0	8,320	..	380 0	13,300	..	52 0	..	1,820
	..	..	..	..	..	..	580 0	..	19,140
29. Quinine Tannate Powder B.P.C. '49	..	..	..	0 1	21	..	1 0	..	21
	..	..	..	Mds. Srs. Chs.	..	..	Mds. Srs. Chs.	..	..
30. *Pyrethrum Flower . . . . .	..	..	..	1 4 3½	166	..	1 4 3½	..	166
31. *Pyrethrum Root . . . . .	..	..	..	0 31 0	23	..	..	..	..
32. *Tung Oil Seed and Fruits . . . . .	..	..	..	40 19 8	810	..	38 19 12	..	770
	..	..	..	Lb. oz.	..	..	Lb. oz.	..	..
33. *Cinchona Ledgeriana Seeds and Seedlings.	..	..	..	5 3	..	..	5 3	..	..

Particulars of Stores.	Depreciation, Loss, Shortage and written off.			Result of stock verification and revaluation, if any.			Closing Balance.		
	Quantity.	Value.	12	Quantity.	Value.	14	Quantity.	Value.	17
1
21. Quinine Reinforced Febrifuge Tablets 4 grs. Cinchona	Lb. oz.	Rs.	Rs.
22. Totauquine Powder B.P. '48	27 0 0 per lb.
..	13 8 0 per lb.
..	2,771 0	60,962	22 0 0 per lb.
(Free issue under G. O. No. 2493-Cin/IC-16/53, dated 21st September, 1955).									
23. Totauquine Tablets 5 grs. B.P. '48	1,979	No value
..	975 8	24,388	**23 0 0 per lb.
..	3 0	135	25 0 0 per lb.
24. Quinidine Sulphate Powder B.P. '53	45 0 0 per lb.
25. Cinchonine Alkaloid	55 0 0 per lb.
26. Cinchona Bark (Sucoirubra)	14 8	15	1 0 0 per lb.
..	900 0	918	51 0 0 per bag of 50 lbs.
27. Cinchona Bark (Ledgeriana)	51 0 0 per bag of 50 lbs.
28. Ipecac Root	35 0 0 per lb.
..	33 0 0 per lb.
29. Quinine Tannate Powder B.P.C. '49	21 0 0 per lb.
30. *Pyrethrum Flower	Mds. Sr. Ch.	..	150 0 0 per maund of 82 lbs.
31. *Pyrethrum Root	31	23	30 0 0 per maund.
..	Mds. Srs. Cha.	..	..
..	1 89 12	..	..
32. *Tung Oil Seed and Fruits	20 0 0 per maund.
(Under Director General's Order No. 2-5-8/9100(c), dated 27th December, 1955).									
33. *Cinchona Ledgeriana Seeds and Seedlings.

N.B.—The amount below As. 8 (Annas Eight) has been omitted and that of As. 8 and above has been rounded up to Re. 1.
 * Out of these issues, Stores as per Schedule attached were at different post offices in West Bengal for purposes of sales.
 ** These items were not shown in the Closing Balance in the last year's Store and Stock Account but as per advice of Audit authorities these are shown in this year's Store and Stock Account and hence shown in the Receipt column.

*Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta
for the year 1955-56—concl'd.*

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 requirements.

CALCUTTA ;
The 14th September, 1956. }

S. MUKHERJEE,
Director, Cinchona, West Bengal.

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

(1) To this may be added the stock held by the Post Office as permanent advance as shown in the attached Schedule.

CALCUTTA ;
The 14th September, 1956. }

P. R. DUTTA,
*Manager,
Government Quinine Sale Depot.*

AUDIT CERTIFICATE.

Certified that the above Store Account of the Government Quinine Sale Depot, for the year 1955-56, was test-audited under my supervision and it represents a correct state of affairs, according to the best of my belief and explanations given and as shown in the books of the Depot.

CALCUTTA ;
The 21st January, 1957. }

R. K. CHOWDHURY,
*Assistant Accounts Officer,
West Bengal.*

Statement showing stocks of Quinine Treatments 5 grs. lying at different post offices in West Bengal during the year 1955-56.

	Quinine Treatment 5 grs. B.P.			Quinine Treatment 5 grs. G.S.		
	Box	Tube	Tab.	Box	Tube	Tab.
Opening Balance of Quinine—						
Advance to Post Offices on 1st April, 1955.	6,304	0	0	6,436	11	4
Supply as new Advance in 1955-56	836	0	0		<i>Nil</i>	
	7,140	0	0	6,436	11	4
Advance returned in 1955-56	23	15	0	780	3	0
Balance of Quinine Advance on 31st March, 1956.	7,116	1	0	5,656	8	4

P. R. DUTTA,

Manager,

Government Quinine Sale Depot.

Grant No. 31.—Miscellaneous Departments—Fire Services.
See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	[2]	3	[4]
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments— Fire Services".			
A.—FIRE SERVICES—			
A.-1.—Pay of Officers—			
	Rs.		
O	58,000	} 57,400	57,400
R	-800			+9
A.-2.—Pay of Establishment—			
O	13,70,000	} 13,37,000	13,35,826
R	-33,000			-1,174
A.-3.—Allowances, honoraria, etc.—			
O	7,59,000	} 8,71,222	8,73,803
R	1,12,222			[ + 2,581
A.-4.—Contingencies—			
O	12,72,000	} 6,40,550	6,68,151
R	-6,31,450			+ 27,601
B.—WORKS—			
O	3,19,000	} 1,19,112	1,05,134
R	-1,99,888			-13,978
Col. 4.—Non-utilisation of provision due to non-receipt of materials for sinking large- capacity tube-wells for fire fighting purposes during the year.			
C.—CHARGES IN ENGLAND—			
High Commission of India—			
R	16,240	16,240	613
Col. 4.—Due to amendment in contract at the end of the financial year, payment had to be made in the following year.			
Surrenders or Withdrawals within grant		7,36,476	..
			-7,36,476
TOTAL		37,78,000	30,40,936
			-7,37,064

REVIEW.

The saving of Rs. 7,37,064 in the grant was reduced to Rs. 588 by the surrender of Rs. 7,36,476.

2. The Directorate of Fire Services, West Bengal was created with effect from the 18th April, 1950 by the amalgamation of the West Bengal Fire Service and the Calcutta Fire Brigade proper and expanded. Consequent on amalgamation, Government had introduced in August, 1950 revised scales of pay in respect of the various categories of Fire Service personnel to be

REVIEW—concl'd.

given effect to from the 18th April, 1950. It was ordered by Government that pending the fixation of pay, the personnel would draw the same pay and allowances last drawn by them subject to subsequent adjustment according to the pay to be fixed under the revised scale. When the revised pay was eventually fixed after 3 years, it was found that there had been overpayment of considerable sum aggregating Rs. 37,280 to 90 out of the 1,500 persons involved and this sum had to be recovered.

In April, 1955, it was stated by the Department that the overpayment occurred because (a) there was delay of about 3 years in fixing the initial pay of the staff in the revised scale and (b) some of the personnel who were demoted from higher to lower posts in the newly created Directorate of Fire Services continued to be paid their salary and allowances last drawn in respect of the higher posts pending fixation of pay in the revised scales of the lower posts—the latter factor accounted for the bulk of the overpayment.

The amount thus paid in excess was initially recovered from the personnel concerned at the rate of 1/5th of pay—the rate of recovery being subsequently reduced to 1/10th of pay. When a sum of Rs. 17,766 had already been recovered Government conveyed sanction to the waiver of 2/3rds of the amount overdrawn and to the refund of the amount of Rs. 5,339 recovered in excess of 1/3rd of the amount overdrawn. The total amount finally waived thus worked out to Rs. 24,853. The hardship of the staff was adduced as the reason for waiving the recovery of 2/3rds of the amount overdrawn.

In addition there were also a few cases in which even the 1/3rd recovery of the amount overdrawn could not be effected from the persons concerned as they had resigned in the meantime. The additional amount involved on this account was Rs. 3,368 which was also waived by Government.

In November 1956, it has been stated by the Department that (i) a second selection in June, 1950 of the personnel of the old Calcutta Fire Brigade in the newly created West Bengal Fire Services resulted in the demotion of the personnel in several cases and (ii) the fixation of pay of the personnel took a long time because each of the cases numbering more than 1300 in all had to be considered on its merits.

Had the pay fixation been done promptly or provision made for cases of demotion in their orders of 1950, the bulk of the overpayment could have been avoided.

260 Grant No. 32.—Miscellaneous Departments—Excluding Fire Services.

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 "47.—Miscellaneous Departments—Excluding Fire Services".			
A.—LABOUR—			
A.1.—Pay of Officers—			
Rs.			
O. 1,21,900	} 1,19,740	1,19,740	..
R. —2,160			
A.2.—Pay of Establishment—			
O. 86,400	} 73,840	73,609	—231
R. —12,560			
A.3.—Allowances, honoraria, etc.—			
O. 1,11,800	} 1,10,620	1,10,194	—426
R. —1,180			
A.4.—Contingencies—			
O. 37,500	} 31,140	32,226	+ 1,086
R. —6,360			
A.5.—Grants-in-Aid, Contribution, etc.—			
O. 1,85,000	} 1,55,000	1,45,412	—9,588
R. —30,000			
A.6.—Loss—			
R. 2,472	2,472	..	—2,472
Col. 4.—See paragraph 2 of the Review.			
B.—INSPECTOR OF FACTORIES—			
O. 2,71,800	} 2,44,640	2,40,534	—4,106
R. —27,160			
C.—INSPECTOR OF STEAM BOILERS—			
O. 2,22,150	} 2,15,750	2,14,192	—1,558
R. —6,400			
For rounding	50	..	—50
D.—STATE STATISTICS			
	39,300	38,922	—378
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS			
	6,200	5,950	—250
F.—EXAMINATION—			
O. 100	} ..	..	..
R. —100			

Grant No. 32.—Miscellaneous Departments—Excluding Fire Services 261
—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments— Excluding Fire Services"—contd.			
G.—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT 1932—			
	Rs.		
O	12,200	11,805	11,195
R	—395			—610
H.—ADMINISTRATION OF THE BENGAL MONEY LENDERS ACT 1940	14,800	14,276	—524
I.—MISCELLANEOUS—			
I.-1.—Pay of Officers—			
O	2,13,900	2,09,433	2,08,904
R	—4,467			—529
I.-2.—Pay of Establishment—			
O	3,54,800	3,43,885	3,40,890
R	—10,915			—2,995
I.-3.—Allowances, honoraria, etc.—			
O	2,88,400	2,96,347	2,88,714
R	7,947			—7,633
I.-4.—Contingencies—			
O	73,250	72,162	69,845
R	—1,088			—2,317
For rounding	50	..	—50
I.-5.—Contribution to the National Library	16,000	16,000	..
I.-6.—Employment Exchange—			
O	2,12,200	1,94,370	1,86,756
R	—17,830			—7,614
I.-7.—Administration of the Societies Registration Act—			
O	900	1,050	876
R	150			—174
I.-8.—Construction Board—			
I.-8 (i).—Gross—			
I.-8-(i)(a).—Pay of Officers—			
O	1,95,000	1,88,225	1,77,355
R	—6,775			—10,870
I.-8-(i)(b).—Pay of Establishment—			
O	4,28,000	4,24,775	4,07,109
R	—3,225			—17,666

262 Grant No. 32.—Miscellaneous Departments—Excluding Fire Services
—contd.

Major Head and Sub-head	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments— Excluding Fire Services"—contd.			
I.—MISCELLANEOUS—contd.			
I-8.—Construction Board—contd.			
I-8-(i)(c).—Allowances, honoraria, etc.—			
	Rs.		
O.	3,75,000	} 3,87,200	3,72,084
R.	12,200			} -15,116
I-8-(i)(d).—Contingencies—			
O.	1,11,000	} 97,800	1,02,592
R.	-13,200			} +4,792
I-8-(i)(e).—Cost of tools and plant—			
O.	79,000	} 1,42,000	1,18,906
R.	63,000			} -23,094
Col. 4.—Due to non-purchase of furniture and other accessories for some Sub-Divisions which were not opened.			
I-8-(i)(f).—Losses on stock		13,576	+13,576
Col. 4.—See paragraphs 2 and 4 of the Review.			
I-8-(ii).—Deduct—Recoveries from other Governments, Departments, etc.	-11,50,000	-10,37,656	+1,12,344
Col. 4.—Due to reduction of Departmental charges from 8 per cent to 9 per cent.			
I-9.—Implementation of the Employees State Insurance Scheme—			
I-9-(i)—Pay of Officers—			
O.	38,700	} 8,240	4,531
R.	-30,460			} -3,709
Col. 4.—See paragraph 2 of the Review.			
I-9-(ii).—Pay of Establishment—			
O.	26,000	} 27,300	23,561
R.	1,300			} -3,739
Col. 4.—See paragraph 2 of the Review.			
I-9-(iii).—Allowances, honoraria, etc.—			
O.	30,600	} 22,400	19,410
R.	-8,200			} -2,990
Col. 4.—See paragraph 2 of the Review.			
I-9-(iv).—Contingencies—			
O.	21,89,900	} 14,17,700	13,24,446
R.	-7,72,200			} -93,254

Grant No. 32.—Miscellaneous Departments—Excluding Fire Services 263
—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments— Excluding Fire Services"—contd.			
I.—MISCELLANEOUS—concl'd.			
I.-9-(v).— <i>Deduct</i> —Recoveries from the Employ- ees State Insurance Corporation—			
	Rs.		
O.	17,16,900	} —11,09,730	} —6,00,000
R.	6,07,170			} +5,09,730
Col. 4.—See paragraph 2 of the Review.			
I.-10.—Preservation of Census Slips—			
O.	700	} 660	} 358
R.	—40			} —302
I.-11.—Control of Vagrancy—			
I.-11-(i).—Pay of Officers—			
O.	29,000	} 28,255	} 31,834
R.	—745			} +3,579
Col. 4.—Due to the drawal of arrear pay and special pay by two Managers of the Vagrant Homes.			
I.-11-(ii).—Pay of Establishment—			
O.	1,30,000	} 1,54,800	} 1,53,696
R.	24,800			} —1,104
I.-11-(iii).—Allowances, honoraria, etc.—			
O.	1,04,000	} 1,34,550	} 1,35,307
R.	30,550			} +757
I.-11-(iv).—Contingencies—			
O.	5,75,000	} 4,83,000	} 4,89,538
R.	—92,000			} +6,538
I.-11-(v).—Works—			
O.	8,000	} 20,768	} 16,985
R.	12,768			} —3,783
Col. 4 —Due to non-submission of estimate for repair works of the Dhakuria Special Home to Government in time for necessary approval.			
J.—CONTROLLER OF RENTS—			
O.	2,99,300	} 3,02,486	} 3,01,985
R.	3,186			} —501
K.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—			
K.-(i).—Welfare of Scheduled Tribes and Castes—			
O.	1,40,800	} 1,38,876	} 1,36,822
R.	—1,924		

264 Grant No. 32.—Miscellaneous Departments—Excluding Fire Services
—contd.

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments—Excluding Fire Services"—concl'd.			
K.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—concl'd.			
K.-(ii).—Welfare of Scheduled Tribes—			
Rs.			
O. 30,10,060	} 24,57,622	21,63,242	-2,94,380
R. -5,52,438			
Col. 4.—Mainly non-utilisation of grants for water-supply schemes due to (i) lesser cost of execution of tube-wells at less than the depths estimated, (ii) abandonment of selected sites ultimately found unsuitable and (iii) failure of contractors to complete the works within the financial year.			
For rounding	140	..	-140
K.-(iii).—Removal of Untouchability—			
O. 4,00,000	} 3,52,000	3,14,402	-37,598
R. -48,000			
Col. 4.—See paragraph 2 of the Review.			
K.-(iv).—Welfare of Excriminal Tribes—			
R. 17,570	17,570	17,570	..
L.—WORKS	5,000	..	-5,000
Col. 4.—See paragraph 2 of the Review.			
M.—Suspense—			
O. -3,10,000	} -1,80,000	-1,90,926	-10,926
R. 1,30,000			
Surrenders or withdrawals within the Grant—			
R. Gross 13,43,879	13,43,879	..	-13,43,879
R. Deductions -6,07,170	-6,07,170	..	+6,07,170
TOTAL—			
Gross	1,01,33,900	82,52,618	-18,81,282
Deductions	-28,66,900	-16,37,656	+12,29,244
Net	72,67,000	66,14,962	-6,52,038

REVIEW.

There was a saving of Rs. 6,52,038 in the total grant. The surrender of Rs. 7,36,709 converted the saving into an excess of Rs. 84,671.

2. The reasons for the final variation in Col. 4 under Sub-heads A.-6, I.-8-(i) (f), I.-9-(i), I.-9-(ii), I. 9-(iii), I.-9-(v), and K.-(iii) could not be incorporated in the Appropriation Account as the same were not communicated by the controlling authorities.

REVIEW—contd.

3. *Losses, Writes off, etc.*—The following cases of loss were reported to audit.

Serial No.	Particulars.	Amount.	Remarks.
		Rs. A. P.	
1.	A temporary peon absconded in December, 1952 with the money which was made over to him for remittance by postal money order.	423 12 0	The employment of only one peon to carry the money was in contravention of the rules. A sum of Rs. 70-6-0 representing the T. A. of the peon was subsequently adjusted against the total sum of Rs. 706. The net loss thus came to Rs. 635-10-0. It has been stated by Government in August, 1956 that one third of the net loss (i.e., Rs. 211-14-0) will be recovered in suitable instalments from the officer in fault and the balance two-thirds (i.e., Rs. 423-12-0) written off. Final orders of Government regarding write-off are awaited (December, 1956).
2	Shortage of cash was detected in an office in June, 1950.	2,472 0 0	The cashier was criminally prosecuted and he was sentenced to rigorous imprisonment for one month and to pay a fine of Rs. 2,500 or in default to further rigorous imprisonment for one year. He was, however, acquitted on appeal. No fresh security had been taken by the department from the Cashier who was an optee from Pakistan as he is reported to have pleaded his inability to do so on the ground that he had already a security deposit of Rs. 15,000 with the head of his office in East Pakistan. The loss was written off in February, 1956. It has been stated by Government in December, 1956 that no officer is directly responsible for the loss and the question of taking any disciplinary action against the officer or officers who were responsible for the inadequate supervision of accounts is still under consideration.

4. Losses amounting to Rs. 13,576 were written-off during the year. Of these, loss of Rs. 1,125 was due to theft and was mentioned in para. 2 of the Review under Grant No. 32 at page 216 of the Appropriation Accounts for 1954-55. The balance was due to damage by heavy flood (Rs. 7,686), shortage of stock (Rs. 3,938) and short supply of materials (Rs. 827).

REVIEW—concl.

5. The transactions under each unit of suspense under the sub-head "M-Suspense" are exhibited below:—

Detailed units.	Actuals. Rs.
Purchase	—26,52,269
Miscellaneous Public Works Advances	18,59,027
Stock	6,02,316
TOTAL .	—1,00,926

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 50.—Civil Works"—			
A.—ORIGINAL WORKS—BUILDINGS—			
A.-1.—Land Revenue—			
	Rs.		
O	1,48,500	} 39,079	31,960
R	-1,09,421		
Col. 4.—See paragraph 6 of the Review. See items 1, 2, 52 and 81 of Annexure A.			
A.-2.—Excise—			
O	10,000	} 5,399	8,275
R	-4,601		
Col. 4.—See paragraph 6 of the Review. See item 81 of Annexure A.			
A.-3.—Registration—			
O	98,322	} 28,878	23,848
R	-69,444		
Col. 4.—See paragraph 6 of the Review. See items 52 and 81 of Annexure A.			
A.-4.—Other Taxes and Duties—			
O	8,00,000	} 8,00,326	8,14,301
R	326		
See items 3 and 81 of Annexure A.			
A.-5.—General Administration—			
<i>Charged—</i>			
O	48,900	} 40,179	39,659
R	-8,721		
See items 52, 80 and 81 of Annexure A.			
<i>Voted—</i>			
O	25,21,495	} 17,31,537	17,74,669
R	-7,89,958		
See items 4, 5, 6, 7, 8, 9, 52, 53, 54, 55, 56, 57, 58, to 63, 80 and 81 of Annexure A.			
A.-6.—Administration of Justice—			
O	19,49,723	} 15,18,363	14,69,484
R	-4,31,360		
See items 10, 11, 52, 64, 65, 80 and 81 of Annexure A.			
A.-7.—Jails and Convict Settlements—			
O	18,98,801	} 3,32,908	2,75,582
R	-15,65,893		
Col. 4.—See paragraph 6 of the Review. See items 12-17, 52, 66, 80 and 81 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.			
A.—ORIGINAL WORKS—BUILDINGS—contd.			
A.-8.—Police—			
	Rs.		
O.	39,76,689	} 11,88,769	10,27,775
R.	-27,87,920		
Col. 4.—See paragraph 6 of the Review. See items 18-30, 52, 67-74, 80 and 81 of Annexure A.			
A.-9.—Education—			
O.	4,89,786	} 1,76,943	1,73,574
R.	-3,12,843		
See items 31, 32, 52, 80 and 81 of Annexure A.			
A.-10.—Medical—			
O.	51,17,043	} 21,29,625	[5,73,991
R.	-29,87,418		
Col. 4.—See paragraph 6 of the Review. See items 33-45, 52, 75, 76, 80 and 81 of Annexure A.			
A.-11.—Public Health—			
O.	10,90,000	} 6,71,430	1,76,011
R.	-4,18,570		
Col. 4.—See paragraph 6 of the Review. See items 46, 47, 52, 77, 80 and 81 of Annexure A.			
A.-12.—Agriculture—			
O.	1,15,011	} 1,47,244	1,48,121
R.	32,233		
See items 52, 78, 80 and 81 of Annexure A.			
A.-13.—Veterinary—			
O.	66,000	} 11,243	7,964
R.	-54,757		
Col. 4.—See paragraph 6 of the Review. See items 52, 79, 80 and 81 of Annexure A.			
A.-14.—Co-operation—			
O.	3,05,000	} ..	..
R.	-3,05,000		
See item 48 of Annexure A.			
A.-15.—Industries—			
O.	17,000	} 10,523	10,868
R.	-6,477		
See items 52 and 81 of Annexure A.			
A.-16.—Civil Works—			
O.	2,42,583	} 1,55,236	1,01,838
R.	-87,347		
Col. 4.—See paragraph 6 of the Review. See items 49, 52, 80 and 81 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.			
A.—ORIGINAL WORKS—BUILDINGS—concl'd.			
A.-17.—Stationery and Printing—			
	Rs.		
O.	11,733	39,065	35,059
R.	27,332			-4,006
See items 52, 80 and 81 of Annexure A.			
A.-18.—Miscellaneous Department—			
O.	5,79,297	1,45,222	1,30,795
R.	-4,34,075			-14,427
See items 50, 51, 52, 80 and 81 of Annexure A.			
B.—ORIGINAL WORKS—COMMUNICATIONS—			
<i>Charged—</i>			
R.	2,268	2,268	..
Col. 4.—See paragraph 6 of the Review.			
<i>Voted—</i>			
O.	93,38,294	94,52,203	97,98,429
R.	1,13,909			+3,46,226
See items 82 to 116 of Annexure A.			
C.—ORIGINAL WORKS—MISCELLANEOUS—			
O.	5,81,798	71,000	60,880
R.	-5,10,798			-10,120
Col. 4.—See paragraph 6 of the Review. See items 117-119 of Annexure A.			
D.—REPAIRS—			
<i>Charged—</i>			
O.	6,80,000	6,92,232	6,94,589
R.	12,232			+2,357
<i>Voted—</i>			
O.	1,92,35,000	1,76,96,508	1,82,59,478
R.	-15,38,492			+5,62,970
E.—ESTABLISHMENT—			
<i>Charged—</i>			
O.	1,07,000	1,00,221	99,215
R.	-6,779			-1,006
<i>Voted—</i>			
O.	40,00,000	40,57,026	40,91,407
R.	57,026			+34,381
<i>Deduct—Recoveries—</i>			
O.	-4,75,000	-5,09,421	-4,63,224
R.	-34,421			+46,197

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
F.—TOOLS AND PLANT—			
<i>Charged—</i>			
	Rs.		
O.	5,000	6,000	5,663
R.	1,000		
<i>Voted—</i>			
O.	8,50,000	7,92,923	6,35,712
R.	—57,077		
Col. 4.—See paragraph 6 of the Review.			
<i>Deduct—Recoveries</i>	—1,00,000	—92,107	+ 7,893
G.—GRANTS-IN-AID—			
<i>Charged</i>			
	4,00,000	4,00,000	..
<i>Voted—</i>			
O.	14,71,204	15,16,944	16,12,523
R.	45,740		
H.—SUSPENSE—			
<i>Charged</i>			
	1,000	1,414	+ 414
<i>Voted—</i>			
O.	1,74,000	1,58,879	30,329
R.	—15,121		
Col. 4.—See paragraph 6 of the Review.			
I.—CHARGES IN ENGLAND—			
High Commission of India—			
R.	10,880	10,880	10,893
J.—DEVELOPMENT SCHEMES—			
J.-2.—Education—			
O.	8,60,000	9,98,140	10,54,356
R.	1,38,140		
J.-3.—Medical—			
O.	53,96,000	46,42,913	60,85,427
R.	—7,53,087		
Col. 4.—See paragraph 6 of the Review.			
J.-4.—Public Health—			
O.	4,00,000	5,48,998	5,62,830
R.	1,48,998		

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"—concl'd.			
J.—DEVELOPMENT SCHEMES—concl'd.			
J..5.—Agriculture—			
	Rs.		
O.	19,11,000	} 4,38,581	4,73,968
R.	—14,72,419			+ 35,287
J..6.—Veterinary—			
O.	30,000	} 20,983	26,214
R.	—9,017			+ 5,231
Col. 4.—See paragraph 6 of the Review.			
J..7.—Industries—			
O.	79,000	} 98,211	93,739
R.	19,211			—4,472
J..8.—Civil Works—			
R.	16,65,927	16,65,927	15,47,879
J..9.—Cooch Behar Development—			
O.	4,76,000	} 5,27,073	3,55,916
R.	51,073			—1,71,157
Col. 4.—See paragraph 6 of the Review.			
J..9 (i) Deduct—Amount transferred from General Reserve			
Fund, Cooch Behar—			
O.	—4,76,000	} —5,27,073	—3,55,885
R.	—51,073			+ 1,71,188
Col. 4.—See paragraph 6 of the Review.			
For rounding—			
<i>Charged</i>	100	..	—100
<i>Voted</i>	—279	..	+ 279
Surrenders or withdrawals within grant or appro- priation—			
R. Gross	1,24,61,373	1,24,61,373	..
R. Deductions	34,421	34,421	..
Totals—			
<i>Charged</i>	12,42,000	12,40,540	—1,460
<i>Voted—</i>			
Gross	6,37,63,000	5,11,28,140	—1,26,34,860
Deductions	—5,75,000	—5,55,331	+ 19,669
Net	6,31,88,000	5,05,72,809	—1,26,15,191

REVIEW.

In the Charged appropriation there was a saving of Rs. 1,460. In the Voted section the saving of Rs. 1,26,15,191 was reduced to Rs. 1,19,397 by a surrender of Rs. 1,24,95,794.

2. The gross Establishment charges of the Works and Buildings Department during the year 1955-56 amounted to Rs. 41.91 lakhs against the total works outlay of Rs. 454.81 lakhs, *i.e.* 9.21 per cent. of the total outlay. A sum of Rs. 4.63 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. 37.27 lakhs which were 8.20 per cent. of the total works outlay.

3. The expenditure incurred under sub-heads J.2 —J.9 (i) related to the following Development Schemes :—

Serial No.	Sub-head.	Name of the Scheme.	Expenditure during 1955-56(a).	Expenditure to end of 1955-56(a).
			4	5
1	2	3	Rs.	Rs.
1.	J.-2	Immediate and final plan of Sibpur Engineering College.	3,70,657	1,07,18,364
2.	„	Basic Training Schools	1,65,513	9,07,867
3.	„	Primary Training College	2,01,447	8,57,770
4.	„	Technical High Schools	6,331	2,35,294
5.	„	Expansion of Girl's Secondary Education .	3,120	1,34,367
6.	„	Engineering Schools for Diploma Courses .	..	2,20,487
7.	„	Expansion of Presidency College . . .	—60	3,33,433
8.	„	Re-organisation of the Government Commercial Institute.	..	5,45,325
9.	„	Expansion of training facilities for graduate men and women teachers.	1,62,554	1,82,809
10.	„	Re-organisation of the Goenka College of Commerce and Business Administration.	1,28,566	3,01,538
11.	„	University Education and Research Colleges for women.	16,228	16,228
12.	J.-3	Maintenance of Auxiliary Government Hospitals.	1,83,580	17,24,510
13.	„	Establishment of 116 bedded Hospital at Suri.	1,11,010	1,11,010
14.	„	Increase in the number of rural dispensaries and establishment of Public Health Units.	5,24,518	16,96,826

REVIEW—contd.

Serial No.	Sub-head.	Name of the Scheme.	Expenditure during 1955-56(a).	Expenditure to end of 1955-56(a).
1	2	3	4	5
			Rs.	Rs.
15.	J.-3	Rehabilitation and improvement of existing hospitals.	3,16,621	33,34,614
16.	"	Expansion and improvement of P. G. Hospital.	1,74,207	1,74,207
17.	"	Control and prevention of Venereal diseases	..	38,982
18.	"	Improvement of Pharmacy and Pharmacy Training.	20,985	20,985
19.	"	Establishment of T. B. Sanatorium and establishment of a T. B. Hospital at Kanchrapara.	4,48,067	36,90,011
20.	"	Establishment of Rural Nursing Service and improvement of nursing system.	1,45,924	5,17,996
21.	"	Conversion of N. R. Sarkar Medical School (Campbell Medical School) into a College and provision of 100 additional beds.	9,26,270	29,50,081
22.	"	Dental Medical College	47,823	2,78,983
23.	"	Establishment of 58 bedded Sub-Divisional Hospital at Vishnupur.	1,10,947	{ 1,10,947
24.	"	Provision of an Infectious Diseases Hospital in Calcutta.	18,95,035	49,92,797
25.	"	Construction of 50 bedded Hospital at Raiganj.	2,69,627	2,69,627
26.	"	Extension and improvement of Uttarpara Government Hospital.	3,25,039	3,25,039
27.	"	Construction of 116 bedded Hospital at Malda.	2,49,714	2,49,714
28.	"	Establishment of 40 bedded Sub-divisional Hospital at Rampurhat.	35,808	35,808
29.	"	Establishment of 58 bedded Hospital at Balurghat.	3,00,252	3,00,252
30.	J.-4.	Anti-Leprosy Scheme	5,62,830	14,71,038
31.	J.-5	Establishment of a Central Live-stock-Research-cum-Breeding Station at Harin-ghata.	799	10,01,434
32.	"	Improvement of Agricultural School at Chinsura.	..	90,159
33.	"	Additional Seed Multiplication Farm .	1,16,998	1,18,995

REVIEW—contd.

Serial No.	Sub-head.	Name of the Scheme.	Expenditure during 1955-56(a).	Expenditure to end of 1955-56(a).
1.	2	3	4	5
			Rs.	Rs.
34.	J.-5	Establishment of an Agricultural College .	2,00,910	2,60,910
35.	„	Establishment of an Agricultural School at Cooch Behar.	95,161	95,161
36.	J.-6	Re-organisation of Bengal Veterinary College.	26,214	3,15,800
37.	J.-7	Darjeeling Industrial School and Workshop	22,840	1,88,614
38.	„	Re-organisation of the Bengal Ceramic Institute.	21,370	1,57,925
39.	„	Re-construction of the Silk Technological Institute, Berhampore.	..	5,576
40.	„	Re-organisation of the Department of Sericulture.	..	140
41.	„	Expansion of Mulberry Cultivation in Darjeeling Hills.	..	22,131
42.	„	Re-organisation of Bengal Textile Institute, Serampore.	49,529	55,789
43.	J.-8	Gazol-Bansihari-Balurghat Road . .	61,751	(b)67,15,329
44.	„	Maintenance of roads constructed by Development (Roads) Department during First Five Year Plan.	14,86,128	14,86,128
45.	J.-9	Landing ground at Cooch Behar . .	..	2,47,977
46.	„	Cooch Behar Industrial School and Workshop	31	1,06,314
47.	„	Indira Devi Balika Vidyalaya . . .	..	9,963
48.	„	Basic Training School . . . .	..	24,701
49.	„	Peace-time Fire Service . . . .	..	10,668
50.	„	West Bengal National Volunteers Force Training Centre.	..	4
51.	„	Haldibari-Dewanganj-Teesta Ferry Meckliganj Road.	—3,683	3,62,844
52.	„	Meckliganj-Changrabandha Road . .	24,110	3,85,857
53.	„	Rajarhat-Mathabhanga Road . . .	1,08,071	12,94,368
54.	„	Basirhat-Jorai Road	5,238	5,07,138
55.	„	Dinhata-Gosainmari-Sitalkuchi Road .	1,88,317	10,33,338
56.	„	Gossainmari-Sitai Road	7,798	1,20,801
57.	„	Meckliganj-Uponchowki-Kulchibari Road .	26,034	98,677
		Total . .	1,02,00,229	5,14,63,650

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

(b) Includes Rs. 66,53,579 adjusted upto 1954-55 under 50—Civil Works—Communications.

REVIEW—contd.

4. *Losses, writes-off, etc.*—

(i) 165.73 tons of steam coal valued at Rs. 5,801 being surplus to the requirements of the Department were disposed off by public auction at a sum of Rs. 672. The resultant loss of Rs. 5,129 was written off by Government in February, 1955.

(ii) The following further cases of loss were also reported to audit :—

	Rs.
(a) Theft (4 cases)	5,432
(b) Destroyed by fire (one case)	1,003

Except in one case of theft of Rs. 1,340, which is reported to be *sub judice* losses in respect of the remaining cases were written off by competent authorities.

5. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit used for the purpose of civil aviation, are credited as 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 in each State and Centrally Administered Area in proportion to the consumption of motor spirit in each area. Under a resolution of the Central Legislature in 1937 the portion allocated for expenditure in Governor's Provinces (now Part A States) are retained by the Union Government. Allotments are made therefrom at 90 per cent. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Union Government to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to State Governments and local bodies. In addition, grants from the ordinary Reserve and the Special Reserve are also made by the Union Government for expenditure on such schemes as may be approved by them.

The amounts allotted to the States are credited in the State books to the deposit head "Subventions from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50.—Civil Works—State" 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 from the Deposit head for credit to the head "XXXIX.—Civil Works—State—Transfer from the Central Road Fund". The accounting procedure in respect of the scheme

REVIEW—contd.

financed from the grant from the Ordinary Reserve and the Special Reserve is the same as that for the ordinary allotment except that the actual expenditure incurred by the State Government is debited month by month to the Union Government by corresponding credit to the Deposit Head (State) and on receipt of acceptance of the debit from the Union Government, the adjustment is made by debit to the Deposit Head (State) and credit to the revenue head (State).

An account of the subventions to end of the year 1955-56 is given below :—
Opening balance on the 1st April, 1955 Rs. 14,18,329

1	To end of the year 1954-55.	During the year 1955-56.	Total to end of year 1955-56.
1	2	3	4
	Rs.	Rs.	Rs.
Allotment from the Central Road Fund—			
(i) Ordinary	2,31,41,220	50,37,600	2,81,78,820
(ii) Ordinary Reserve	40,39,643	1,96,158	42,35,801
(iii) Special Grant from the Reserve	1,34,854	12,586	1,47,440
Total	2,73,15,717	52,46,344	3,25,62,061
Expenditure on projects financed from subventions from Central Road Fund—			
(i) Ordinary	2,17,22,891	53,18,658	2,70,41,549
(ii) Ordinary Reserve	40,39,643	..	40,39,643
(iii) Special Grant from the Reserve	1,34,854	..	1,34,854
Total Expenditure	2,58,97,388	53,18,658	3,12,16,046
Closing balance on the 31st March, 1956	14,18,329	—72,314	13,46,015

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

(a) Expenditure on Road Fund Works classified as—

	Rs.
(i) Communication—Original Works—	
(1) Road Development (Ordinary)	53,18,658
(2) Road Development (Ordinary Reserve)	nil
(ii) Communications—Repairs—	
(1) Road Development (Ordinary Reserve)	nil
Total	53,18,658

REVIEW—concl'd.

The total commitments at the close of the year in respect of incomplete works of the State, financed from the Central Road Fund, amounted to Rs. 110·89 lakhs approximately. 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 1955-56.

6. The explanations under sub-heads A.-1, A.-2, A.-3, A.-7, A.-8, A.-10, A.-11, A.-13, A.-16 and minor heads B (Charged), C, F, H, and sub-heads J.-3, J.-6, J.-9, J. 9 (i) could not be incorporated as the same were not furnished by the controlling authorities.

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

Description of work.	Original appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 & 8 Excess + Balance—.	REMARKS.
		Modified appropriation.	Original appropriation.	Modified appropriation.	Less(-). More(+)				
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	10,000	9,600	23,012	+ 13,012	+ 13,412	1,50,330	1,63,097	+ 12,767	In progress. See head A.1.
	1,34,000	20,000	3,736	-1,30,264	-16,264	..	3,736	+ 3,736	Ditto.
	8,00,000	8,00,326	8,13,976	+ 13,976	+ 13,650	..	8,89,060	+ 8,89,060	In progress. See sub-head A.4.
	1,13,000	1,19,000	75,138	-34,862	-40,862	92,69,904	90,69,002	-2,00,902	In progress. See sub-head A.5.
	1,26,000	35,000	35,395	-90,605	+ 395	2,25,697	1,19,375	-1,06,222	In progress. See sub-head A.5.
	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head A.5.
	5,27,000	6,02,000	6,03,377	+ 76,377	+ 1,377	..	12,08,429	+ 12,08,429	In progress. See sub-head A.5.

“50.—CIVIL WORKS”.

ORIGINAL WORKS-BUILDINGS.

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

1. Construction of West Bengal Survey Institute Buildings at Bandel in Hooghly.
2. Construction of quarters for the West Bengal Survey Institute staff at Bandel.
3. Construction of office buildings for the Sales Tax Department at Vizianagram Palace Compound.
4. Construction of a new office building on Government land at Hastings Street, Calcutta.
5. Installation of Air-Conditioning Plant at West Bengal Assembly House.
6. Construction of Block “C” at Hastings Street.
7. Construction of an office building at 11-A, Free School Street, Calcutta.

8. Construction of permanent head-quarters buildings at Bahurghat.	4,00,000	8,350	..	-4,00,000	-8,350	..	1,012	+1,012	In progress. head A.5.	See sub-
Col. 6.—See paragraph 3 of the Review.										
9. Construction of residential quarters for Government officers in Calcutta and mufassal.	8,78,183	4,71,000	4,43,817	-4,34,368	-27,183	..	4,78,767	+4,78,767	In progress. head A.5.	See sub-
10. Construction of the first floor of the new Civil Court building at Howrah.	88,500	34,154	33,827	-54,673	-327	1,18,944	6,11,502	-1,07,442	In progress. head A.6.	See sub-
11. Extra accommodation for the High Court.	3,07,343	86,000	86,357	-2,20,986	+357	..	86,357	+86,357	In progress. head A.6.	See sub-
12. Construction of the building for the City Civil and Session Courts.	12,50,000	10,00,000	9,99,824	-2,50,176	-126	..	9,99,824	+9,99,824	In progress. head A.6.	See sub-
13. Extension of Basirhat Sub-Jail	80,000	-1,000	-974	-80,974	+26	3,16,116	1,83,972	-1,32,144	In progress. head A.7.	See sub-
14. Re-construction of Vishnupur Sub-Jail.	1,25,000	20,000	19,992	-1,05,008	-8	..	19,992	+10,992	In progress. head A.7.	See sub-
15. Construction of family quarters for warders staff in Berhampore Central Jail, Hooghly Jail and Suri Jail.	2,27,314	28,000	36,841	-1,90,473	+8,841	32,517	36,841	-4,324	In progress. head A.7.	See sub-
Col. 6.—See paragraph 3 of the Review.										
16. Construction of 10 sets of 2 unit family quarters for warders of Allipore Central Jail.	1,71,000	..	..	-1,71,000	..	..	..	..	See sub-head A.7.	..
17. Construction of a new sub-Jail at Shiguri.	5,50,000	..	..	-5,50,000	..	..	..	..	See sub-head A.7.	..
18. Conversion of Asansol Sub-Jail into a Special Jail.	3,50,000	65,900	65,771	-2,84,229	-129	..	65,771	+65,771	In progress. head A.7.	See sub-
19. Construction of 30 quarters for Thana Sub-Inspectors of the West Bengal Police (3rd Programme).	3,88,500	52,500	}		-41,922	3,64,970	4,81,160	+1,16,190	In progress. head A.6.	See sub-
Five year plan for construction of 177 quarters for Sub-Inspectors of West Bengal Police.	2,18,422	2,18,012								
Col. 6.—See paragraph 3 of the Review.										
20. Construction of barracks for constables in the Body Guard lines at Allipore.	8,50,000	-72,416	-71,064	-9,21,064	+1,352	24,16,828	23,39,008	-77,816	In progress. head A.8.	See sub-

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Col. 7 & 8 Excess + Balance—.	REMARKS.
		Modified appropriation.	Original appropriation. More (+) Less(-).	Modified appropriation. More (+) Less(-).	Rs.				
1	2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50.—CIVIL WORKS—contd.									
ORIGINAL WORKS—BUILDINGS—contd.									
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.									
21. Construction of a four storied barrack in the compound of the Government House, Barrackpore, for accommodation of constables as a short term implementation of the long-term.	1,000	35,700	50,883	+ 49,883	+ 16,183	8,11,377	7,68,767	- 42,610	In progress. head A.8. See sub-
Col. 6.—See paragraph 3 of the Review.									
22. Construction of barrack for the accommodation of 80 constables and 8 Head Constables in the Police Line at Cooch Behar.	1,06,000	98,612	72,884	- 33,116	- 25,728	12,22,800	1,41,878	- 80,922	In progress. head A.8. See sub-
Col. 6.—See paragraph 3 of the Review.									
23. Construction of barrack on the Lichubagan Land, Howrah for the accommodation of constables of Howrah District Police.	3,96,000	35,000	34,992	- 3,61,008	- 8	2,74,101	34,992	- 2,39,109	In Progress head A-9. see sub-
24. Final scheme for the permanent accommodation of the Eastern Frontier Rifles at Salua.	1,00,000	..	..	- 1,00,000	..	..	..	..	See sub-head A.8.
25. Lump provision for construction of certain Police buildings.	6,55,906	..	..	- 6,55,906	..	16,841	7,697	- 9,144	In progress. head A.8. See sub-
26. Construction of permanent Hawker's stall in the Calcutta Maidan.	1,000	2,372	2,372	+ 1,372	..	..	3,54,801	+ 3,54,801	In progress. head A.8. See sub-

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 1955-56.	Difference between Cols. 7 & 8 Excess + Balance -.	REMARKS.
				Original appropriation. More (+) Less(-).	Modified appropriation. More (+) Less(-).					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rb.	
50.—CIVIL WORKS—contd.										
ORIGINAL WORKS—BUILDINGS—contd.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.										
39. Establishment of a 40-bedded Sub-divisional Hospital at Rampurhat.	4,40,000	50,000	..	-4,40,000	-50,000	..	..	..	In progress. See sub-head A.10.
40. Acquisition of land and construction of buildings for a 50-bedded Sub-divisional Hospital at Bongsom.	4,00,000	2,79,000	..	-4,00,000	-2,79,000	..	..	..	In progress. See sub-head A.10.
Col. 6.—See paragraph 3 of the Review.										
41. Construction of buildings for a Sedar Hospital at Suri.	7,04,000	60,800	..	-7,04,000	-60,800	..	..	..	See sub-head A.10.
Col. 6.—See paragraph 3 of the Review.										
42. Construction of quarters for the Civil Surgeon, Darjeeling.	44,000	39,890	36,402	-7,598	-3,488	68,600	66,565	-2,035	In progress. See sub-head A.10.	
43. Extension of nurses' quarters in the Compound of Nil Ratan Sircar Hospital.	1,25,000	1,72,000	..	-1,25,000	-1,72,000	..	1,09,380	+ 1,09,380	In progress. See sub-head A.10.	
Col. 6.—See paragraph 3 of the Review.										
44. Purchase of Rajendra Bhaban at Uttarpara for accommodation of the 59-bedded Uttarpara Government Hospital.	4,75,000	..	..	-4,75,000	..	..	..	..	In progress. See sub-head A.10.

45. Construction of buildings for a Sadar Hospital at Meida.	7,04,000	2,53,078	-7,04,000	[-2,53,078	..	..	..	See sub-head A.10.
Col. 6.—See paragraph 3 of the Review.								
46. Construction of buildings for a Sub-divisional Hospital at Vishnupur.	4,00,000	..	-4,00,000	..	..	..	..	See sub-head A.10.
47. Construction of a State Laboratory at Convent Lane, Entally, Calcutta.	4,00,000	2,37,095	1,51,961	-2,48,139	-85,134	..	1,62,274	+1,62,274 In progress. See sub-head A.11.
Col. 6.—See paragraph 3 of the Review.								
48. Removal of Sir John Anderson Health School to Singur under the management of Government.	6,78,000	3,85,270	..	-6,78,000	-3,85,270	..	19,043	+19,043 In progress. See sub-head A.11.
Col. 6.—See paragraph 3 of the Review.								
49. Construction of building for alternative accommodation of Co-operative Training Institute now situated in the Royal Air Force Camp at Konnagar, Hooghly including the cost of acquisition of land.	3,05,000	..	..	-3,05,000	..	..	..	See sub-head A.14.
50. Construction of residential quarters for Government officers at Jalpaiguri.	1,19,700	70,000	69,996	-49,704	-4	..	69,996	+69,996 In progress. See sub-head A.16.
51. Construction of permanent Fire Station at Budge Budge.	2,14,984	..	..	-2,14,984	..	..	..	See sub-head A.18.
52. Opening of Fire Station at Cooch Behar and construction of a Building for the purpose.	1,43,000	5,000	5,402	-1,37,598	+402	..	5,402	+5,402 In progress. See sub-head A.19.
II.—Other major works for which specific provision was made in the Budget—								
53. Collectively—								
	Voted	..	..	..	..	..	..	..
	Charge	..	..	..	..	..	..	..
		23,37,850	6,67,212	-16,70,638	-3,23,774	..	..	..
		22,900	7,970	-14,930	-130	..	..	..
Col. 6.—See paragraph 3 of the Review.								
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—								
54. Construction of Ministers' quarters in the compound of Raj Bhabun.	..	703	703	+703	..	7,25,007	6,65,109	-59,898 In progress. See sub-head A.5.
55. Air-conditioning of principal rooms in Writers' Buildings, Calcutta.	..	-2,900	-2,887	-2,887	+13	2,62,223	2,66,589	-1,634 In progress. See sub-head A.5.

62. Additional work in connection with newly constructed Civil Court building at Howrah.	..	40,000	39,859	+ 39,859	-141	67,530	39,859	-27,471	In progress. See head A. 6.	
63. Construction of additional District Judges' residence at Malda.	..	60,300	47,648	+ 47,648	-12,652	..	47,648	+ 47,648	In progress. See head A. 8.	
Col. 6.—See paragraph 3 of the Review.										
64. Construction of 6 sets of family quarters for the warders of the Dum Dum Central Jail.	..	18,500	18,506	+ 18,506	+ 6	..	1,18,892	+ 1,18,892	In progress. See head A. 7.	
65. Establishment of Police Wireless Head quarters at Tollygunge.	..	-188	-188	-188	..	36,79,319	28,73,609	-8,05,710	In progress. See head A. 8.	
66. Construction of Second Storey over the Circular Building at the Police Training School, Calcutta.	..	46,128	6,676	+ 6,676	-39,450	..	1,60,366	+ 1,60,366	In progress. See head A. 8.	
Col. 6.—See paragraph 3 of the Review.										
67. Construction of a Second Storey over Palkpara lines.	..	..	2,228	+ 2,228	+ 2,228	1,06,913	84,676	-22,287	In progress. See head A. 8.
68. Acquisition of land and construction of buildings for Hill Police Station in the district of West Dinajpur.	..	72	72	+ 72	..	..	1,49,482	+ 1,49,482	In progress. See head A. 8.
69. Expansion of P. G. Hospital . . . . .	..	2,44,000	..	..	-2,44,000	..	..	..	See sub-head A. 10.
Col. 6.—See paragraph 3 of the Review.										
70. Construction of a 56-bedded Maternity Hospital at Berhampore.	..	-37	-37	-37	..	4,21,795	4,22,820	+ 1,025	In progress. See head A. 10.	
71. Construction of a single storied building in the compound of the Rice Research Station at Chinsurah.	..	50,000	56,846	+ 56,846	+ 846	..	50,846	+ 50,846	In progress. See head A. 12.	
72. Air conditioning of two rooms in the laboratory of the B. V. College for setting up the Freezing Drying Apparatus.	..	1,635	1,634	+ 1,634	-1	54,449	56,642	+ 2,193	In progress. See head A. 13.	
IV.—Other major works for which specific provision was not made in the Budget—										
73. Collectively—	..	3,24,394	3,51,579	+ 3,51,579	+ 27,185	..	..	..	..
Voted . . . . .	..	..	..	..	..	..	..	..	..
Charged . . . . .	..	3,347	3,196	+ 3,196	-241	..	..	..	..

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	2	3	4	Outlay Compared with			7	8	9	10
				Original appropriation.	Modified appropriation.	Modified appropriation.					Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 & 8 Excess + Balance—.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50.—CIVIL WORKS—contd.										
ORIGINAL WORKS—BUILDINGS—concd.										
V.—Minor Works—										
74. Collectively—										
Voted	6,20,475	6,82,001	11,11,861	+4,91,386	+4,29,860	..	..	..	..
Charged	26,000	23,732	23,533	-2,417	-149	..	..	..	..
Total—Original Works—	1,94,36,983	91,31,700	67,84,145	-1,26,52,838	-23,47,945	..	..	..	..
Buildings.	48,900	40,179	39,679	-9,221	-500	..	..	..	..
ORIGINAL WORKS—COMMUNICATIONS—										
WORKS MET FROM STATE REVENUE—										
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—										
75. Improvement of the road between Odlabari and Khairanthat in the District of Jalpaiguri.	1,00,000	1,00,000	1,00,565	+565	+565	3,10,734	1,00,565	-2,10,169	In progress. See sub-head B.	
76. Straightening of bed curves of Ghoshpara road on (i) 30th mile, (ii) 19th mile, (iii) 20th mile.	1,34,365	..	..	-1,34,365	..	..	..	..	See sub-head B.	

77. Improvement of the road from the junction of Jadvapur Station.	5,600	..	-1,476	-7,076	-1,476	1,60,244	1,26,623	-33,621	In progress. See head B.	
78. Construction of roads with a view to providing work to the people in the distressed area of 24 Parganas.	3,55,000	2,99,000	..	-3,55,000	-2,89,000	..	..	..	See sub-head B.
II.—Other major works for which specific provision was made in the Budget—										
79. Collectively	41,017	41,825	24,345	-16,672	-17,480	..	..	..
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—										
Construction and development of State roads of economic and inter-state importance.										
80. Metalling and surface dressing of Panjura-Arambagh road in Hooghly district.	..	3,87,000	5,19,804	+5,19,804	+1,32,804	8,41,900	5,94,105	-2,47,795	In progress. See head B.	
81. Improvement of the Kotampur-Arambagh road in the Bankura and Hooghly district.	..	5,17,000	6,49,917	+6,49,917	+1,32,917	10,35,000	7,80,862	-3,04,138	In progress. See head B.	
82. Improvement of the Bhangar-Bodra road in the district of 24 Parganas.	..	1,40,000	1,40,000	+1,40,000	..	2,09,000	1,65,001	-43,999	In progress. See head B.	
83. Improvement of the Dhubulia-Mayapur road in Nadia district.	..	1,00,000	99,020	+99,020	-980	3,98,100	99,020	-2,99,080	In progress. See head B.	
84. Improvement of the Haringhata-Gaighata road in the district of Nadia and 24 Parganas.	..	2,25,000	2,50,381	+2,50,381	+25,381	12,00,000	2,50,381	-9,49,619	In progress. See head B.	
85. Improvement of Patiram-Kumarganj road in the district of West Dinajpur.	..	2,00,000	2,00,282	+2,00,282	+282	4,91,500	2,12,792	-2,78,718	In progress. See head B.	
86. Improvement of the Dhubulia Pakur road in the district of Murahidabad.	..	2,25,000	2,26,059	+2,26,059	+1,059	4,62,000	2,96,311	-1,65,689	In progress. See head B.	
87. Improvement of the Murrai-Armapara road in the Birbhum district.	..	1,50,000	1,49,921	+1,49,921	-79	2,32,000	1,79,890	-52,110	In progress. See head B.	

Col. 6.—See paragraph 3 of the Review.

Col. 6.—See paragraph 3 of the Review.

Col. 6.—See paragraph 3 of the Review.

Col. 6.—See paragraph 3 of the Review.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Ontlay Compared with			Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 & 8 Excess + Balance—.	REMARKS.
				Original appropriation. More(+). Less(-).	Modified appropriation. More(+). Less(-).					
	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—										
WORKS MET FROM STATE REVENUES										
—contd.										
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.—contd.										
Construction and development of State roads of economic and inter-state importance										
—contd.										
88. Improvement of the link road from the Berhampur-Bhagwangola State Highway to Lalbagh Town along with the approach road to Murchidabad railway station in the Murchidabad district	..	36,000	36,036	+36,036	+35	85,000	76,899	-8,101	In progress. See sub-head B.	
89. Improvement of the Harishadpur-Amta road in Howrah District.	..	1,00,000	99,996	+99,996	-4	2,21,300	1,49,991	-71,309	In progress. See sub-head B.	
90. Improvement of the Contai-Khejuri road in the district of Midnapur.	..	1,75,000	1,76,076	+1,76,076	+1,076	4,55,100	2,00,733	-2,54,367	In progress. See sub-head B.	
91. Improvement of the Egra-Potaahpur road in Midnapur district.	..	1,50,000	1,49,367	+1,49,367	-633	6,37,000	1,49,367	-4,87,633	In progress. See sub-head B.	
92. Improvement of the Panagarh-Ilum-Bardwan. road in the district of Bardwan.	..	5,07,000	4,66,345	+4,66,345	-40,655	7,98,000	4,61,998	-3,06,002	In progress. See sub-head B.	
93. Construction of Suri-Bolepur road in Birbhum district.	..	4,60,000	5,28,763	+5,28,763	+68,763	9,13,000	5,79,811	-3,33,189	In progress. See sub-head B.	
Col. 6.—See paragraph 3 of the Review.										
94. Improvement of the Rampurhat-Dumka road in the district of Birbhum.	..	1,35,000	1,15,279	+1,15,279	-19,721	3,15,000	1,15,279	-1,99,721	In progress. See sub-head B.	
Col. 6.—See paragraph 3 of the Review.										

95. Improvement of Ambari, Falakata Railway Station feeder road from Jalpaiguri-Siliguri road in Jalpaiguri district.	1,50,000	1,40,722	+1,40,722	-278	3,43,000	1,99,779	-1,43,221	In progress. See sub-head B.
96. Improvement of the Mathabhanga-Sitakuchi road in the district of Cooch-Bihar.	2,25,000	2,25,190	+2,25,190	+190	7,95,800	3,50,392	-4,45,408	In progress. See sub-head B.
97. Improvement of certain border roads of West Bengal-coochBehar-Gitaldah road.	..	-65,245	-65,245	-65,245	..	..	..	See sub-head B.
98. Construction of proposed diversion on the 26th mile of N.H. 31.	..	58,364	+58,364	+58,364	..	58,364	+58,364	In progress. See sub-head B.
99. Murarisha-Chaltaberia-Bedmari road	..	37,750	+37,750	+37,750	..	56,569	+56,569	In progress. See sub-head B.
100. Hingulganj-Dulduli road	..	69,253	+69,253	+69,253	..	+89,331	+89,331	In progress. See sub-head B.
101. Joynagore-Mollarchak-Jaluberia road	..	36,162	+36,162	+36,162	..	67,337	+67,337	In progress. See sub-head B.
IV.—Other major works for which specific provision was not made in the Budget—								
102. Collectively	1,12,083	1,33,281	+1,33,281	+21,198	..	..	..
V.—Minor works—								
103. Collectively—								
Voted	30,000	21,841	-8,159	+13,781	..	..	..
Charged	..	2,268	..	-2,268	..	..	..
Total—Works met from State Revenue—								
Voted	6,65,982	44,96,997	+39,31,015	+1,64,029	..	..	..
Charged	..	2,268	..	-2,268	..	..	..

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 1955-56.	Difference between Col. 7 & 8 Excess + Balance—.	REMARKS.
				Original appropriation. More (+) Less(-).	Modified appropriation. More (+) Less(-).					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
50.—CIVIL WORKS—contd.										
ORIGINAL WORKS—COMMUNICATIONS—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—										
104. Improvement of the Alipurduar-Pahalghora road in the district of Jalpaiguri (excluding bridges and culverts).	22,000	29,500	20,977	-1,023	-8,523	2,02,295	2,21,863	+19,068	In progress. See sub-head B.	
105. Improvement of the O. T. road towards Balasore (within portion from Kharagpur to Balda).	4,43,000	50,000	49,845	-3,93,155	-155	10,95,000	49,845	-10,45,155	In progress. See sub-head B.	
106. Improvement of the Moainaguri Ramshahi Road including land acquisitions, repairs to bridges and culverts.	3,10,000	1,44,258	1,20,588	-1,89,412	-23,670	4,09,439	2,21,065	-1,88,374	In progress. See sub-head B.	

Col. 6.—See Paragraph 3 of the Review.

Col. 6.—See Paragraph 3 of the Review.

107. Construction of a bridge over the Ajoy at Illumbazar.	8,00,000	8,04,279	+ 4,279	+ 4,279	+ 4,279	33,80,600	11,26,480	-22,54,120	In progress. head B.	See sub-
108. Durgapur Barrage-Bellatore including bridge over Sali River.	10,00,000	7,09,097	-2,90,903	-2,90,903	+ 9,097	17,00,000	9,80,651	-7,39,349	In progress. head B.	See sub-
109. Kuli-Panchgram-Nabagram	8,00,000	8,05,329	+ 5,329	+ 5,329	+ 5,329	38,26,000	13,04,765	-25,21,235	In progress. head B.	See sub-
110. Purbajhinpur-Lakshi Kantapur-Kulpi.	6,00,000	8,04,251	+ 2,04,251	+ 2,04,251	+ 3,04,251	9,00,000	8,04,251	-95,749	In progress. head B.	See sub-
Col. 6.—See Paragraph 3 of the Review.										
111. Moinsuri-Changrabandha	4,00,000	3,99,991	-9	-9	-9	11,00,000	7,00,110	-3,99,890	In progress. head B.	See sub-
112. Improvement to Dostpur-Falta road	2,38,000	1,98,988	-39,012	-39,012	-1,012	2,88,400	2,49,020	-39,380	In progress. head B.	See sub-
113. Midnapur-Keapur-Narsajole road	4,50,000	2,98,848	-1,51,152	-1,51,152	-1,152	6,00,000	3,98,901	-2,01,099	In progress. head B.	See sub-
114. Suri-Rajnagar road	85,000	79,983	-5,017	-5,017	-1,017	1,44,900	1,05,109	-39,791	In progress. head B.	See sub-
115. Memari-Madhapur road	2,90,000	1,89,873	-1,00,127	-1,00,127	-127	4,40,000	3,38,114	-1,01,886	In progress. head B.	See sub-
116. Berhampore—Jalangi	1,50,000	60,308	-89,692	-89,692	-1,692	48,58,800	66,59,518	+ 20,00,718	In progress. head B.	See sub-
117. Bongaon—Bagdah—Boyra	1,40,000	65,982	-74,018	-74,018	+ 982	32,87,600	31,19,213	-1,68,387	In progress. head B.	See sub-
118. Improvement of Alipurduar Path-lakhwa road in the district of Jalpaiguri—bridges and culverts.	7,00,000	1,52,614	-5,47,386	-5,47,386	+ 1,778	11,96,281	2,51,514	-9,44,767	In progress. head B.	See sub-
Total—Works financed from sub-ventions from the Central Road Fund.	64,28,000	44,72,599	47,60,953	-16,67,047	+ 2,86,354	..	..	..	..	..

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay Compared with				Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Col. 7 & 8 Excess + Balance—.	REMARKS.
				Original appropriation. More(+). Less(-).	Modified appropriation. More(+). Less(-).	Ba.	Ba.				
1	2	3	4	5	6	7	8	9	10		
	Ba.	Ba.	Ba.	Ba.	Ba.	Ba.	Ba.	Ba.	Ba.		
50.—CIVIL WORKS—contd.											
ORIGINAL WORKS—COMMUNICATIONS—concl'd.											
WORKS MET PARTIALLY FROM STATE REVENUES AND PARTIALLY FROM SUB-VENTIONS FROM THE CENTRAL ROAD FUND.											
L.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—											
119. Improvement of the road from the Grand Trunk Road to Kupnarain-pur.	5,50,000	..	-116	-5,50,116	-116	..	74,111	+74,111	In progress. head B.	See sub-	
120. Bansihari—Kalaganj	50,000	36,000	35,075	-14,925	-925	30,25,900	30,02,245	-23,655	In progress. head B.	See sub-	
121. Piassey-Betal.	20,000	30,000	23,970	+3,970	-6,030	30,02,200	28,63,673	-1,38,527	In progress. head B.	See sub-	
122. Improvement of Burdwan-Arambagh Road towards Arambagh end.	1,65,000	14,197	13,011	-1,51,989	-1,186	7,20,000	5,46,614	-1,73,386	In progress. head B.	See sub-	
123. Gazo: Bansihari-Balughat Road	6,60,000	-63,000	-99,848	-7,59,848	-36,848	67,34,366	65,53,730	-1,80,636	In progress. head B.	See sub-	
Col. 6.—See Paragraph 3 of the Review.											
124. Construction of Belgachia Bridge	99,912	52,439	39,908	-60,004	-12,531	31,34,403	20,65,749	-10,68,654	In progress. head B.	See sub-	
Col. 6.—See Paragraph 3 of the Review.											
125. Construction of a bridge over Kaljani river near Alipurdur 389' including approach roads and necessary protective works.	5,10,400	4,10,000	3,98,590	-1,11,810	-11,410	16,10,634	14,02,162	-2,08,472	In progress. head B.	See sub-	

126. Improvement of the Burdwan-Arasm-bag road from 10th to 22nd mile.	72,000	41,000	29,029	-42,971	-11,971	18,02,308	9,95,134	-3,07,174	In progress. See sub-head B.
Col. 6.—See Paragraph 3 of the Review.									
II.—Other major works for which specific provision was made in the Budget—									
127. Collectively	1,17,000	26,000	860	-1,16,140	-25,140	..	..	..
Col. 6.—See Paragraph 3 of the Review.									
Total.—Works met partially from State Revenues and partially from Sub-ventions from the Central Road Fund.	22,44,312	5,46,636	4,40,479	-19,03,833	-1,06,157	..	..	..
Total—Original Works—Communications—									
Voted	98,38,294	94,52,203	97,08,429	+4,60,135	+3,46,226	..	..	..
Charged . . . . .	..	2,268	..	..	-2,268	..	..	..
ORIGINAL WORKS—MISCELLANEOUS—									
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—									
128. Completion of the construction of Mansajati Sedan.	5,56,798	61,000	60,880	-4,95,918	-120	..	3,96,284	+3,96,284	In progress. See sub-head C.
II.—Other major works for which specific provision was made in the Budget—									
129. Collectively	25,000	..	..	-25,000	..	..	..	..	See sub-head C.
IV.—Other major works for which specific provision was not made in the Budget—									
130. Collectively . . . . .	..	10,000	..	..	-10,000	..	..	..
Col. 6.—See Paragraph 3 of the Review.									
Total—Original Works—Miscellaneous	5,81,798	71,000	60,880	-6,20,918	-10,120	..	..	..

ANNEXURE A—contd.

REVIEW.

Expenditure on works, maintenance and repairs appears under sub-heads A.-1 to A.-18, B, C, D and J.-2 to J.-9. The total figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

In Rs. lakhs.

Original appropriation	5,84.73
Modified appropriation	4,60.27
Expenditure	4,58.37
Savings compared with modified appropriation	1.90

The saving of Rs. 1.90 lakhs against the modified appropriation works upto 41 per cent. only.

2. The number of major works in progress (included in the Annexure) during the year was 200 against 171 in the preceding year. The total expenditure on 122 of these works amounted to Rs. 6,05.54 lakhs against the total estimate of Rs. 7,65.58 lakhs. Of these again expenditure on 15 works exceeded the sanctioned estimate (vide items 1, 15, 19, 53, 70, 72, 73, 79, 104 and 116 of Annexure A). Expenditure of Rs. 74.07 lakhs was incurred on the remaining 78 works for which there was no sanctioned estimate (vide items 2, 3, 7, 9, 11, 12, 14, 18, 26, 35, 47, 50, 52, 53, 57, 61, 63, 64, 66, 68, 71, 73, 97—101, 102, 119, and 128 of Annexure A).

3. Explanations under items 1,2,4,8,15,19,21,22,33-41,43,45,47,48,53,56, 59,61,63,66,69,79-81,84,93,94,97-102,104,106,110,123,124,126,127 and 130 could not be included as the same were not received from the controlling authorities.

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 transactions under each unit of Suspense during the year 1955-56 are exhibited below :—

Detailed Units. 1	Opening balance. 2	Debits. 3	Credits. 4	Net Actuals. 5	Closing balance. 6
50.—CIVIL WORKS.					
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Charged—</i>					
<i>Purchase</i>	—36,220	1,27,137	1,14,666	12,471	—23,749
<i>Miscellaneous P. W. Advance.</i>	21,337	15,214	26,271	—11,057	10,280
<i>Stock</i> . . . . .	..	..	..	..	..
Total	—14,883	1,42,351	1,40,937	1,414	—13,469
Voted—					
<i>Purchase</i>	—93,10,659	1,08,02,947	1,28,43,528	—20,40,581	—1,13,51,240
<i>Miscellaneous P. W. Advance.</i>	22,91,131	27,62,217	9,40,552	18,21,665	41,12,796
<i>Stock</i>	25,04,794	75,85,974	73,36,729	2,49,245	28,41,039
Total	—44,24,734	2,11,51,138	2,11,20,809	30,329	43,94,405

ANNEXURE—C.

Store Account of the Department of Works and Buildings for the year 1955-56.

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation.	Depreciation, shortages, etc. written-off during the year	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. City	2,56,436	6,38,260	5,48,008	..	3,46,688
2. Suburban	3,85,717	8,58,375	8,11,507	..	4,32,585
3. North Calcutta	1,80,173	4,15,584	4,83,603	..	1,12,154
4. Burdwan	2,19,845	4,69,752	5,25,063	..	1,64,534
5. Darjeeling (including Darjeeling Special Repairs Division).	1,61,124	10,90,239	9,84,357	..	2,07,006
6. Midnapore	3,48,611	6,71,871	6,13,217	..	4,07,265
7. Calcutta Electrical	10,232	1,82,454	1,84,657	..	8,029
8. Western Electrical	4,23,704	7,80,768	7,29,859	..	4,74,613
9. Northern Electrical	9,168	16,703	10,944	..	14,927
10. Jalpaiguri	1,47,236	8,02,996	7,73,457	..	1,76,775
11. Berhampore	2,08,484	2,15,065	2,13,014	..	2,10,535
12. Cooch Behar	1,56,953	8,99,340	7,32,662	..	3,23,631
13. Calcutta Construction	41,311	2,46,791	2,75,058	..	13,044
14. Jalpaiguri Construction	45,800	2,97,776	4,51,323	..	—1,07,747*
Total	25,94,794	75,85,974	73,36,729		28,44,039

*The minus balance in Col. 6 is due to refixation of rates.

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 balances in the Divisions at 1, 2, 5, 6, 8, 9, 10, 11 and 12 is due to less issue of materials.

The certificates of balances have been received from four divisions. The stock account of one division is in arrears from 1946-47, of 2 divisions from 1947-48, of three divisions from 1953-54 and of 3 divisions from 1954-55.

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—			
A.-1(a).—Isolated workhouse and normal relief operations—			
	Rs.		
O.	2,35,000	} 14,99,680	15,69,275 +69,595
S.	10,54,000		
R.	2,10,680		
A.-1(b).—Famine Relief Emergency Hospitals—			
O.	1,46,000	} 1,09,000	94,150 —14,850
R.	—37,000		
Col. 4.—Less expenditure on stores and liabilities carried forward due to non-receipt of bills not anticipated at the time of fixation of final grant.			
A.-2.—Gratuitous Relief—			
A.-2(2).—In other ways—			
O.	4,00,000	} 13,21,736	9,34,560 —3,87,176
S.	8,92,000		
R.	29,736		
Col. 4.—See paragraph 2 of the Review.			
A.-2(4).—At the houses of the people—			
O.	54,00,000	} 1,00,00,384	1,00,09,084 +8,700
S.	34,44,000		
R.	11,56,384		
A.-2(7).—Deduct—Recovery on account of price of cloth, rice etc. supplied to non-official organisations.			
	—10,000	—20,594	—10,594
Col. 4.—See paragraph 2 of the Review.			
A.-3.—Miscellaneous—			
O.	50,00,000	} 2,62,30,000	2,58,65,193 —3,64,807
S.	2,30,00,000		
R.	—17,70,000		
A.-4.—Rehabilitation Programme—			
A.-4(a).—Workhouses and institutions connected therewith—			
O.	33,000	} 30,000	29,692 —308
R.	—3,000		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine"—concl'd.			
A.—FAMINE RELIEF—concl'd.			
A.-4.—Rehabilitation Programme—concl'd.			
A.-4(b).—Orphanages—			
	Rs.		
O.	13,09,000	} 13,01,070	12,88,261
R.	-7,930		
A.-4(c).—Artisans' Relief and Rehabilitation—			
O.	25,000	} 15,000	15,104
R.	-10,000		
A.-5.—Works—			
O.	1,17,000	} 19,940	5,973
R.	-97,060		
Col. 4.—See paragraph 2 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross	5,28,190	5,28,190	-5,28,190
Totals—			
Gross	4,10,55,000	3,98,11,292	-12,43,708
Deductions	-10,000	-20,594	-10,594
Net	4,10,45,000	3,97,90,698	-12,54,302

REVIEW.

The original grant of Rs. 1,26,55,000 was augmented to Rs. 4,10,45,000 by a supplementary grant of Rs. 2,83,90,000 against which there was an expenditure of Rs. 3,97,90,698 resulting in a saving of Rs. 12,54,302. The surrender of Rs. 5,28,190 reduced the saving to Rs. 7,26,112.

2. The explanations of variations in respect of the sub-heads A.-(2)-(2), A.-(2)-(7) and A.-(5) could not be incorporated in the Appropriation Accounts as the same were not received from the controlling authorities.

3. *Famine Insurance Fund.*—This fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937 with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the state revenues. Further contributions to the Fund from the state revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities.

 REVIEW—concl'd.

The corpus of the fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the fund are invested. The transactions of the Fund during 1955-56 are shown below:—

	Rs.	Rs.
Opening balance on 1st April, 1955 . . . . .	..	(a)15,05,379
Receipts during 1955-56—		
Transfers from the Revenue Account	<i>Nil.</i>	..
Interest receipts	(b)9,375	9,375
Expenditure during 1955-56 . . . . .	..	<i>Nil.</i>
Closing balance on 31st March, 1956 . . . . .	..	(c)15,14,754

(a) The opening as also the closing balances include all the securities held by the Fund before the Partition pending a final decision regarding allocation.

(b) Half-yearly interest on 3 per cent. loans, 1963-65, has 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. 24,333 in cash and Rs. 14,90,421 in Government securities. The market value of the Government securities on the 31st March, 1956 was Rs. 14,58,175.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—B.—Privy Purses and Allowances 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—			
A.-1(ii).—Allowances to the palace servants of the <i>ex</i> -Ruler of Cooch Behar—			
	Rs.		
O.	1,53,000		
S.	12,000	1,54,300	1,59,074
R.	-10,700		+4,774
A.-1(iii).—Other allowances—			
O.	1,000		
R.	-1,000	..	..
B.—CHARGES IN ENGLAND—			
High Commission of India—			
B.-1.—Integrated States—			
B.-1(i).—Allowances to the relatives of the <i>ex</i> -Ruler of Cooch Behar—			
O.	19,200	18,440	16,926
R.	-760		-1,514
For rounding—			
O.	-200		
R.	200	..	..
Surrenders or withdrawals within grant—			
R.	12,260	12,260	..
			-12,260
Total	1,85,000	1,76,000	-9,000

REVIEW.

The original grant of Rs. 1,73,000 was augmented to Rs. 1,85,000 by a supplementary grant of Rs. 12,000 against which the expenditure amounted to Rs. 1,76,000 resulting in a saving of Rs. 9,000. The surrender of Rs. 12,260, however, converted this saving into an excess of Rs. 3,260 over the modified grant.

Grant No. 37.—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>	Rs.		
O.	1,97,000		
S.	21,000		
R.	5,000		
	2,23,000	2,09,423	—13,577
<i>Voted—</i>			
O.	1,04,61,800		
R.	—40,987		
	1,04,20,813	1,06,88,284	+2,67,471
B.—COMPASSIONATE ALLOWANCES—			
O.	31,000		
R.	—2,600		
	28,400	28,159	—241
C.—DONATIONS TO PROVIDENT FUND—			
O.	2,50,000		
R.	—60,000		
	1,90,000	1,48,648	—41,352
Col. 4.—The Saving is due to unanticipated transfer of Fund balances of a number of Subscribers from Contributory Provident Fund to General Provident fund as they became entitled to Pensions.			
D.—GRATUITIES—			
<i>Charged—</i>			
O.	45,000		
R.	—21,500		
	23,500	19,828	—3,672
Col. 4.—Due to less expenditure in March 1956 than anticipated.			
<i>Voted—</i>			
O.	15,17,000		
R.	4,88,000		
	20,05,000	21,37,657	+1,32,657
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—			
O.	15,800		
R.	2,550		
	18,350	14,250	—4,100
Col. 4.—Some Pensions not being drawn during the year.			
F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER CIVIL SERVICE FAMILY PENSION RULES—			
R.	10,850	9,333	—1,517

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"—concl'd.			
G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFEBERS, THEIR FAMILIES AND INSTITUTIONS—			
Rs.			
O. 5,25,000	} 4,50,000	4,46,914	-3,086
R. -75,000			
H.—CHARGES IN ENGLAND—			
H.-1.—High Commission of India—			
<i>Charged—</i>			
O. 61,000	} 48,000	47,549	-451
R. -13,000			
<i>Voted—</i>			
O. 3,79,800	} 56,200	64,992	+8,792
R. -3,23,600			
Col. 4.—Final estimate, based on actuals, proved in sufficient, due mainly to arrear payments of pensions in the latter part of the year.			
H.-2.—Commonwealth Relations Office—	1,600	16,683	+15,083
Col. 4.—Final grants were inadvertently not obtained.			
I.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENT—	-1,66,000	-2,40,903	-74,903
Col. 4.—See paragraph 2 of the Review.			
Total—Major Head "55.—Superannuation Allowances and Pensions"—			
<i>Charged—</i>			
O. 3,03,000	} 2,94,500	2,76,800	-17,700
S. 21,000			
R. -29,500			
<i>Voted—</i>			
O. 1,30,16,000	} 1,30,15,213	1,33,14,017	+2,98,804
R. -787			
Major Head "83.—Payments of Commuted Value of Pensions"			
J.—PAYMENTS IN INDIA—			
<i>Charged—</i>			
O. 10,000	} 14,500	19,361	+4,861
R. 4,500			
<i>Voted—</i>			
O. 13,10,000	} 8,00,000	7,55,790	-44,210
R. -5,10,000			
J-(1)—PAYMENTS IN ENGLAND—			
<i>Payments—</i>			
O. 20,000	} ..	..	..
R. -20,000			

302 Grant No. 37.—Superannuation Allowances and Pensions—contd.

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"—concl'd.			
K.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—			
<i>Charged—</i>			
	Rs.		
O.	—10,000	} —14,500	} —19,361
R.	—4,500		
<i>Voted—</i>			
O.	—13,30,000	} —8,00,000	} —7,55,790
R.	5,30,000		
<hr/>			
Total—Major Head "83.—Payments of Commuted value of Pensions" . . . . .	..	..	..
<hr/>			
Major Head "55-A.—Commutation of Pension Financed from Ordinary Revenues—			
AMOUNT TRANSFERRED FROM '83.—PAYMENT OF COMMUTED VALUE OF PENSIONS'.			
<i>Charged—</i>			
O.	10,000	} 19,500	} 19,361
S.	5,000		
R.	4,500		
<i>Voted—</i>			
O.	13,30,000	} 8,00,000	} 7,55,790
R.	—5,30,000		
<hr/>			
Surrenders or Withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
R. Gross	20,500	20,500	.. —20,500
R. Deductions	4,500	4,500	.. —4,500
<i>Voted—</i>			
R. Gross	10,60,787	10,60,787	.. —10,60,787
R. Deductions	—5,30,000	—5,30,000	.. +5,30,000

Major Head and Sub-head.	Final Grant. or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Totals—'Grant No. 37'—			
<i>Charged—</i>			
<i>Gross</i>	3,49,000	3,15,522	—33,478
<i>Deductions</i>	—10,000	—19,361	—9,361
<i>Net</i>	3,39,000	2,96,161	—42,839
<i>Voted—</i>			
<i>Gross</i>	1,58,42,000	1,50,86,500	—7,76,500
<i>Deductions</i>	—14,96,000	—9,96,693	+4,99,307
<i>Net</i>	1,43,46,000	1,40,89,807	—2,76,193

REVIEW.

In the charged section, the original appropriation of Rs. 3,13,000 was augmented to Rs. 3,39,000 by a supplementary appropriation of Rs. 26,000 against which the expenditure was Rs. 2,96,161. This resulted in a saving of Rs. 42,839 over the appropriation. The surrender of Rs. 25,000 reduced the saving to Rs. 17,839.

In the voted section there was a saving of Rs. 2,76,193 in the total grant. The surrender of Rs. 5,30,787 converted the saving into an excess of Rs. 2,54,594.

2. The reasons for variations in Col. 4 under Sub-head I could not be included as the same were not communicated by the Controlling Authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing".			
I.—STATIONERY—			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—			
	Rs.		
S.	37,000	} 35,200	38,278
R.	—1,800		
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—			
O.	20,000	} 11,000	10,503
R.	—9,000		
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—			
O.	2,00,000	} 1,44,174	1,87,569
R.	—55,826		
Col. 4.—Supply of papers by the Mills towards the close of the year exceeded antici- pation.			
D.—PURCHASE OF STATIONERY STORES—			
O.	20,00,000	} 22,75,000	23,43,104
S.	2,75,000		
E.—STATIONERY OFFICES AND STORES—			
O.	1,78,000	} 1,93,262	1,89,517
R.	15,262		
II.—PRINTING—			
F.—GOVERNMENT PRESSES—			
F.1.—Pay of Officers—			
O.	52,200	} 54,220	54,229
R.	2,020		
F.2.—Pay of Establishment—			
O.	13,41,300	} 13,43,566	13,42,425
S.	8,100		
R.	—5,834		
F.3.—Allowances, honoraria, etc.—			
O.	10,49,500	} 12,54,029	12,59,839
S.	43,100		
R.	1,61,429		

Grant No. 38.—Charges on account of Stationery and Printing—contd. 305

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "56.—Stationery and Printing"—contd.				
II.—PRINTING—contd.				
F.—GOVERNMENT PRESSES—contd.				
F.-4.—Contract Contingencies—				
O	96,300	1,07,021	1,16,808	+9,787
R	10,721			
F.-5.—Other Contingencies—				
O	1,66,600	1,81,120	1,72,090	—9,030
S	20,500			
R	—5,980			
F.-6.—Mechanical Section—				
O	25,500	24,225	23,679	—546
R	—1,275			
F.-7.—Type Foundry Section—				
O	5,300	5,200	5,188	—12
R	—100			
F.-8.—Provision for Depreciation—				
O	1,18,800	1,20,860	20,360	—1,00,500
S	2,500			
R	—440			
Col. 4.—See paragraph 2 of the Review.				
F.-9.—Stores—				
O	1,02,500	62,505	60,452	—2,053
S	600			
R	—40,595			
F.-10.—Additions to plant and machinery—				
O	15,000	97,412	97,084	—328
S	98,400			
R	—15,988			
F.-11.—Charges payable to other Departments—				
O	1,02,000	1,31,770	1,29,540	—2,230
S	29,800			
R	—30			

306 Grant No. 38.—Charges on account of Stationery and Printing—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+. Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—contd.			
II.—PRINTING—contd.			
F.—GOVERNMENT PRESSES—concl'd.			
F.-12.—Renewals and replacement from Depreciation Reserve—			
	Rs.		
O.	44,000	} 8,800	9,019
R.	—35,200		
			+219
F.-13.—Deduct—Amount transferred from Depreciation Reserve—			
O.	—44,000	} —8,800	—9,019
R.	35,200		
			—219
F.-14.—Grants-in-aid, Contribution, etc.—			
O.	87,000	} ..	..
S.	9,400		
R.	—96,400		
			..
G.—PRINTING AT PRIVATE PRESSES—			
O.	20,000	} 25,000	24,986
R.	5,000		
			—14
H.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—			
O.	10,900	} 10,500	7,118
R.	—400		
			—3,382
Col. 4.—See paragraph 2 of the Review.			
H.-1.—Deduct—Cost of printing work done for other Governments and paying departments—			
O.	—4,000	} —3,000	—239
R.	1,000		
			+2,761
Col. 4.—See paragraph 2 of the Review.			
I.—CHARGES IN ENGLAND—			
High Commission of India—			
I.-1(i).—Leave salaries and deputation pay	..	613	+613
I.-2.—Cost of stores proper—			
O.	36,600	} 40,320	40,074
R.	3,720		
			—246

Grant No. 38.—Charges on account of Stationery and Printing—contd. 307

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "56.—Stationery and Printing"—concl'd.				
II.—PRINTING—concl'd.				
I.—CHARGES IN ENGLAND—concl'd.				
High Commission of India—concl'd.				
I.-3.—Cost of stores purchased from Depreciation Reserve—				
O.	Rs. 360	} 69,840	78,297	+8,457
R.	69,480			
Col.—4.—Longer purchase than provided for. The High Commissioner's final estimate could not be accepted in full due to technical difficulties.				
I.-4.—Deduct—Amount transferred from Depreciation Reserve for renewals and replacements—				
O.	-360	} -69,840	-78,297	-8,457
R.	-69,480			
Col. 4.—Same as under sub-head I. 3.				
For rounding	-500	..	+500	
Surrenders or withdrawals within grant—				
R. Gross	1,236	1,236	..	-1,236
R. Deductions	33,280	33,280	..	-33,280
Totals—				
Gross	61,95,760	62,10,772	..	+15,012
Deductions	-48,360	-87,555	..	-39,195
Net	61,47,400	61,23,217	..	-24,183

REVIEW.

The original grant of Rs. 56,23,000 was augmented to Rs. 61,47,400 by a supplementary grant of Rs. 5,24,400 against which the expenditure was Rs. 61,23,217 resulting in a saving of Rs. 24,183. The surrender of Rs. 34,516 converted the saving into an excess of Rs. 10,333.

2. Sub-heads.—F.-8, H. and H.-1—The explanations in respect of the final variations could not be included as the same were not received from the controlling authority.

3. *Depreciation Reserve Fund.*—A Depreciation Reserve Fund was constituted by the Government of Bengal with effect from the year 1927-28 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

REVIEW— contd.

(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 in respect of the particular asset from time to time.

The position of the Depreciation Reserve Fund in the year 1955-56 is shown below :—

	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press . . .	6,47,626	..	9,323	6,38,303
Press and Forms Department . . .	2,48,853	20,360	77,994	1,91,219
Total	8,96,479	20,360	87,317	8,29,522

The credits and debits to the Depreciation Reserve Fund during the year under report are correct under the existing rules except in the following respects :—

Debits—

	Rs.
<i>West Bengal Government Press.</i>	
(i) Materials purchased wrongly from the Fund	8,465
(ii) Non-adjustment of amount debitible to the Fund	3
<i>Press and Forms Department.</i>	
(i) Materials purchased from the Fund, the value of which could not be certified as correctly debitible in the absence of certain information	69,832
(ii) Materials purchased wrongly from the Fund	8
(iii) Non-adjustment of the amount debited to the Fund in 1954-55	432

Credits—

<i>West Bengal Government Press.</i>	
(i) Non-adjustment of amount creditable to the Fund in the accounts for 1955-56 for want of Government sanction	1,01,335
(ii) Amount creditable to the Fund in the accounts for 1954-55 not adjusted even in this year	807

Re-adjustment in all these cases is awaited in the next year's accounts.

REVIEW—contd.

4. *Audit comments on the Store Accounts of Alipore Central Jail Press for 1955-56—*

(i) The stock verification lists and relevant excess deficit statements relating to the stock of Miscellaneous Stores including Types and of Paper for the year 1955-56 were not available to audit and as such it could not be ascertained whether the closing stock represented the actual stock in hand.

(ii) Value of stores worth Rs. 915-10-0 and Rs. 90-14-2 (£ 6-16-4) purchased upto 1954-55 remained unadjusted even during 1955-56. The adjustments should be expedited.

(iii) An amount of Rs. 85,917-2-0 representing the part value of Mono machine received has not been adjusted in the accounts for 1955-56 nor have the parts been accounted for in the Ledger. This should be done early.

5. *Audit comments on the consolidated Store Accounts of the West Bengal Government Press, Cooch Behar for 1955-56—*

The value of articles as shown in the receipt side of the Stock Ledgers of Other Stores, Petty Plants and Spare Parts, and as shown in the Store Accounts of 1955-56 does not agree with the value booked under the same detailed Heads in the Contingent Register maintained under S. R. 238 of the West Bengal Treasury Rules, Vol. 1. Again the figures booked under the head "Stores" in the office of the Accountant General, West Bengal, appear to be different from that booked in the Contingent Register as indicated above. From the records available on the spot, the following statement of figures has been prepared and the discrepancies shown therein require reconciliation:—

As per Ledger.				Amount booked in the Contingent Register for 1955-56 of the West Bengal Government Press, Cooch Behar.				Amount booked in the office of the Accountant General, West Bengal.
1				2				3
	Rs.	As.	P.		Rs.	As.	P.	Rs. As. P.
1. Other Stores .	2,388	3	0	Other Stores .	1,997	5	6	Stores 2,659 9 0
2. Petty Plants .	240	10	1	Petty Plant and Spare Parts .	196	11	6	
3. Spare Parts .	145	6	3					
	2,774	3	4					
<i>Deduct</i> . . .	(a)346	4	6					
TOTAL .	2,427	14	10		2,194	1	0	2,659 9 0

REVIEW—*conold.*

	Rs.	AS.	P.
(a) Value of Petty-plants received on book-debit but not adjusted during 1955-56.	44	9	6
Value of stores received from West Bengal Government Press, Alipore	168	0	0
Value of stores received from West Bengal Government Stationery Stores, Alipore.	18	1	0
Freight and other charges	115	10	0
	<u>346</u>	<u>4</u>	<u>6</u>

6. *Audit Comments on the Store Accounts of the West Bengal Government Stationery office, Calcutta for 1955-56.—*

(i) In the following cases the quantities purchased were disproportionately high in comparison with the quantity issued during the year. This resulted in heavy accumulation of Stock at the end of the year in respect of these items :—

Description.	Opening balance.	Receipt.	Issue.	Closing balance.		Rs. (approximate)
				Quantity.	Value.	
1. Soissors 3" long .	4 Gr.	44 Gr.	7 Gr.	41 Gr.	5,604	
	3 Doz.	11 Doz.	11 Doz.	4 Doz.		
	11 Nos.	11 Nos.	8 Nos.	2 Nos.		
2. Paper tracing 40" × 30" in roll of 1 qr.	37 Rm.	20 Rm.	2 Rm.	55 Rm.	12,425	
	17 Qr.		16 Qr.	1 Qr.		
3. Stamp Punch Round	580 Nos.	1,001 Nos.	254 Nos.	1,327 Nos.	2,319	
4. Stamp Punch Square	605 „	999 „	178 „	1,426 „	2,540	
5. Tracing cloth 42" in rolls of 24 Yds.	26 Yds.	5,020 Yds.	574 Yds.	4,472 Yds.	13,074	
	2 Ft.			2 Ft.		
	5 Inches.			5 Inches.		
			TOTAL .		35,962	

(ii) A discrepancy of Rs. 8,927 is noticed between the value of water-marked plain paper as accounted for by the West Bengal Stationery Office and that as booked by the Accountant General. This discrepancy (excess in Accountant General's figures) needs reconciliation.

*Store Accounts of the West Bengal Government Press and the Secretary's Press
for the year 1955-56.*

Items.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(a) Stationery, printing and binding materials.	2,64,637	4,60,038	4,62,342	2,62,333
(b) Spare parts and petty-plants	7,976	43,936	43,554	8,358
(c) Other Stores	18,511	64,797	59,706	23,602
(d) Plants and Machinery (Dead Stock)	8,439	35,805	35,914	8,330
TOTAL	2,99,563	6,04,576	6,01,516	3,02,623

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. The stock was verified during the year by an independent agency not connected with the stock.

ALIPORE ;
The 12th November, 1956.

} K. C. MUKHERJEE,
Accountant,
West Bengal Govern-
ment Press.

S. MUKHERJEE,
Superintendent,
Government Printing,
West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press and the Secretary's Press for the year 1955-56 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.

CALCUTTA ;
The 19th November, 1956.

}

P. C. MUKHERJEE,
Deputy Accountant General,
Outside Audit, West Bengal.

Store Account of the Alipore Central Jail Press for the year 1955-56 under the Press and Forms Department, Government of West Bengal.

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.
Other Stores—					
Raw materials	18,723	30,161	48,884	33,932	14,952
Spare parts and petty plants	19,240	2,229	21,469	10,321	11,148
Dead stock articles	616	88,538	89,154	86,181	2,973
Stationery, paper and binding materials.	4,25,421	12,92,639	17,18,060	12,95,251	4,22,809

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 DUTTA, B. MUKHERJEE, H. W. SHEA,
The 21st Novem- } Paper Store Keeper. Miscellaneous Press and Forms
ber, 1956. } Store Keeper. Manager, West Bengal.

AUDIT CERTIFICATE.

The Store Account of the Alipore Central Jail Press for the year 1955-56 was test-audited under my supervision and I certify that the above account is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the Press, subject to the audit comments in para 4 of the Review.

CALCUTTA ; } P. C. MUKHERJEE,
The 21st November, 1956. } Deputy Accountant General,
Outside Audit, West Bengal.

Consolidated Store Accounts of the West Bengal Government Press, Cooch Behar, for the year 1955-56.

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)	20,755	15,670	36,425	26,268	10,157
Spare parts and petty plants	147	334	481	260	221
Other Stores	431	2,389	2,820	2,101	719
Dead Stock . . . . .	..	1,126	1,126	1,126	..
TOTAL	21,333	19,519	40,852	29,755	11,097

COOCH BEHAR ; The 1st December, 1956.	}	B. BHATTACHARJI, <i>Accountant,</i> West Bengal Govern- ment Press, Cooch Behar.	A. S. BAGCHI, <i>Manager,</i> West Bengal Govern- ment Press, Cooch Behar.
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AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press, Cooch Behar for 1955-56 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 in paragraph 5 of the Review.

CALCUTTA ; The 3rd December, 1956.	}	P. C. MUKHERJEE, <i>Deputy Accountant General,</i> Outside Audit, West Bengal.
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314 Grant No. 38.—Charges on account of Stationery and Printing—contd.

Store Account for the year 1955-56 of the West Bengal Government Stationery Office, Calcutta, for the Store held at 38, Gopalnagar Road, Alipore, Calcutta-27.

Receipts.		Issues.	
	Rs.		Rs.
1. Opening balance—		1. Issue during the year—	
(i) Stationery Stores .	2,89,393	(i) Stationery Stores .	23,15,349
(ii) Packing cases, bale boards.	1,950	(ii) Packing cases and bale boards.	8,265
(iii) Water-marked Plain Papers.	23,400	(iii) Water-marked Plain Paper.	1,11,354
2. Receipts during the year—		2. Losses and Write-off.	Nil
(i) Net payment for stationery stores.	23,95,463 (a),(e),(f)	3. Closing balance at next year's market rate—	
(ii) Packing cases and bale boards.	7,667	(i) Stationery Stores .	3,82,900 (d)
(iii) Watermarked Plain Paper.	1,65,126	(ii) Packing cases and bale boards.	1,329
3. Returned store relating to previous year.	6,333	(iii) Water-marked Plain Paper.	77,933
4. Net excess in stock taking	678(b)	4. Net deficit in stock taking .	Nil
5. Appreciation on revaluation of closing stock at market rate.	7,120(c)	5. Depreciation on revaluation of closing stock at market rate.	Nil.
TOTAL .	28,97,130	TOTAL .	28,97,130

NOTES.

(a) Includes Rs. 15,10,866 on account of direct supply the valuation of which has been made on the basis of rate shown in the Rate Contract.

(b) The stock verification which was conducted by the stock taker deputed by the Commerce and Industries Department during the period from 12th March, 1956 to 29th March, 1956 revealed an excess of Rs. 768-10-11 and a deficit of Rs. 90-12-8 or net excess of Rs. 677-14-3 or Rs. 678.

(c) The value of closing stock on 31st March, 1956 as found on actual physical verification has undergone a little appreciation. This appreciation is due to the fact that market rate in respect of certain items mainly paper have gone up in 1956-57.

NOTES—*contd.*

(d) Details of closing balance on 31st March, 1956 under different categories are given below :—

	Rs.	As.	P.
(i) Paper and Straw Board	2,38,028	13	10
(ii) Miscellaneous Stores	1,44,870	14	3
	3,82,899-12-1 or Rs. 3,82,900.		

(e) Payment made during 1955-56, on account of value of Stationery Stores includes a sum of Rs. 3,36,840 on account of value of stores other than paper. But the total payment made during the year as per total of contingent bill works upto Rs. 3,05,502. The difference of Rs. 31,338 is under reconciliation.

(f) The debit for Rs. 7,68,933 on account of direct supply of paper from the Mills during the year has not yet been received and is under settlement.

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

ALIPORE ; The 3rd Decem- ber, 1956.	}	A. K. GHOSH, Store Keeper.	A. BOSE, Accountant.	B. B. BANERJEE, Superintendent of Stationery, Government of West Bengal.
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AUDIT CERTIFICATE.

The Store Account of the West Bengal Stationery Office for the year 1955-56 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 explanation given to me and as shown by the books of the office, subject to the audit comments in paragraph 6 of the Review.

CALCUTTA ; The 4th December, 1956.	}	P. C. MUKHERJEE, Deputy Accountant General, Outside Audit, West Bengal.
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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 "57.—Miscellaneous".			
A.—CONTRIBUTIONS—			
A.-1.—Maintenance of telegraph lines and post offices	11,000	899	—10,101
Col. 4.—Debit from the Posts and Telegraphs Department not received for adjustment during the year.			
A.-2.—Grant to Safety First Association—			
R.	Rs. 10,000	10,000	10,000
A.-3.—Grant to Victoria Memorial—	..	25,000	25,000
A.-4.—Grant to Muhammadan Burial Board—			
O.	4,700	4,730	4,730
R.	30		
A.-5.—Grant to Darjeeling Municipality—			
O.	9,400	8,743	10,342
R.	—657		
A.-6.—Grant to the Legal Aid and Advice Society—			
R.	9,000	9,000	9,000
A.-7.—Grant to the Bengal Flying Club—			
R.	28,160	28,160	.. —28,160
Col. 4.—Mainly non-drawal of the sanctioned amount of subsidy and stipend during the year.			
A.-8.—Grant to the Christiya Samaj—			
R.	2,000	2,000	.. —2,000
Col. 4.—Non-preferment of claim by the parties concerned.			
A.-9.—Grant to the Territorial Army—			
	..	2,400	+2,400
Col. 4.—Funds not provided for through inadvertence.			
A.-10.—Contribution to the Posts and Telegraphs Department for Foreign State Telegram	1,000	621	—379
A.-11.—Augmentation grants to District Boards—	3,70,000	3,70,000	..
A.-12.—Grant to Jatiya Mahila Sanghati—			
R.	500	500	500

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"—concl'd.			
A.—CONTRIBUTIONS—concl'd.			
A.-13.—Miscellaneous Contributions—			
	Rs.		
<i>Charged—</i>			
O.	26,83,000	17,78,192	18,56,161
R.	-9,04,808			+77,969
<i>Voted—</i>			
O.	1,18,95,900	93,51,749	93,21,219
R.	-25,44,151			-30,530
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R.	9,04,808	9,04,808	.. -9,04,808
<i>Voted—</i>			
R.	24,95,118	24,95,118	.. -24,95,118
Totals—			
<i>Charged</i>	26,83,000	18,56,161	-8,26,839
<i>Voted</i>	1,23,17,000	97,54,711	-25,62,289

REVIEW.

There was a saving of Rs. 8,26,839 in the charged appropriation which was converted into an excess of Rs 77,969 by the surrender of Rs 9,04,808. In the voted section, the expenditure of Rs. 97,54,711 against the grant of Rs. 1,23,17,000 resulted in a saving of Rs. 25,62,289 which was, however, reduced to Rs. 67,171 by the surrender of Rs. 24,95,118. Sub-head A-13 (Voted) mainly contributed to the saving.

318 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head '57.—Miscellaneous.			
A.—DONATIONS FOR CHARITABLE PURPOSES—			
A-1.—Gross			
	Rs.		
O.	2,04,000	} 2,26,000	2,04,461
R.	22,000		
A-2.—Deduct— Recovery from the Government			
of India	—30,000	—3,067	+26,933
Col. 4.—Defective fixation of net grant through a misapprehension.			
B.—SPECIAL COMMISSIONS OF ENQUIRY—			
R.	372	372	360
C.—PETTY ESTABLISHMENT—			
C-2.—Pay of Establishment—			
O.	1,24,400	} 1,35,000	1,33,525
R.	10,600		
C-3.—Allowances, honoraria, etc.—			
O.	1,25,000	} 1,54,320	1,51,461
R.	29,320		
C-4.—Contingencies—			
O.	6,57,000	} 7,42,600	7,43,552
R.	85,600		
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF			
	22,000	20,615	—1,385
See paragraph 8 of the Review.			
E.—RENTS, RATES AND TAXES—			
O.	88,200	} 84,900	79,607
R.	—3,300		
F.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—			
O.	2,000	} 7,016	7,160
R.	5,016		
G.—MISCELLANEOUS AND UNFORESEEN CHARGES—			
G-1.—Rewards for destruction of wild animals—			
O.	600	} 855	825
R.	255		

Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd. 319

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.			
G.-2.—Other items—			
	Rs.		
O.	2,18,000	3,00,000	3,39,347
R.	82,000		
Col. 4.—See paragraph 2 of the Review.			
G.-3.—Charges in connection with riots—			
G.-3(a).—Calcutta—			
R.	41,500	41,500	41,581
G.-3(b).—Other places—			
R.	60,300	60,300	59,883
G.-3(d).—Bihar Refugees—			
R.	700	700	666
G.-4.—Expenditure in connection with West Bengal National Volunteer Force—			
G.-4(i).—Directorate—			
O.	60,000	88,858	88,513
R.	28,858		
G.-4(ii).—Kanchrapara Training Centre—			
O.	4,40,000	4,59,739	4,41,257
R.	19,739		
G.-4(iii).—Halisahar Training Centre—			
O.	4,88,000	5,55,329	5,21,184
R.	67,329		
G.-4(iv).—Cooch Behar Training Centre—			
O.	1,10,000	1,19,197	1,19,057
R.	9,197		
G.-4(v).—District Officers—			
O.	10,000	15,457	8,700
R.	5,457		

Col. 4.—Outstanding bills in connection with the mobilisation of the National Volunteer Force not paid for within the year due to belated sanction.

320 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous."—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.			
G.-4(vi).—District Battalions—			
G.-4(vi)-(a).—Periodical Training—			
	Rs.		
O	1,61,000	} 2,46,003	2,38,386
R	85,003		
			-7,617
G.-4(vi)-(b).—Collective Training—			
O	1,64,000	} 2,41,455	2,21,146
R	77,455		
			-20,309
G.-4(vi)-(c).—Emergency Mobilisation—			
R	14,150	14,150	11,560
			-2,590
Col. 4.—Mainly liabilities carried forward due to non-receipt of debits from other departments.			
G.-4(vii).—Bangiya Agragami Dal—			
O	10,25,000	} 9,06,474	8,72,729
R	-1,18,526		
			-33,745
G.-4(vii)(a).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-3,00,000	} -3,30,756	-3,13,513
R	-30,756		
			+17,243
G.-5.—Scheme for long-term maintenance of refugee orphans from Burma			
		1,800	2,125
			+325
G.-5(a).—Deduct—Recoveries from the Government of India			
		-900	..
			+900
G.-6.—Charges in connection with requisitioned buildings—			
Charged—			
O	1,50,800	} 36,395	13,272
R	-1,14,405		
			-23,123
Col. 4.—See paragraph 2 of the Review.			
Voted—			
O	5,17,000	} 5,19,317	5,00,445
R	2,317		
			-18,872

Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd. 321

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES—concl'd.			
G.-7.—State Sailors', Soldiers' and Airmen's Board—			
	Rs.		
O.	7,800	8,279	7,804
R.	479		
G.-8.—Charges in connection with Government Housing Scheme—			
O.	48,700	39,978	58,086
R.	—8,722		
Col. 4.—See paragraph 2 of the Review.			
G.-9.—Administration of Evacuee Property .	1,78,000	1,89,803	+11,803
G.-10.—National Tree Planting Celebrations—			
O.	7,000	4,046	4,543
R.	—2,954		
G.-11.—Pre-merger liabilities of Cooch Behar—			
O.	10,000	1,000	20
R.	—9,000		
G.-12.—Local Development Works Programme—			
O.	1,00,00,000	..	..
R.	—1,00,00,000	..	..
G.-14.—Works done out of Sardar Ballavbhai Patel National Memorial Fund—			
O.	7,55,000	4,98,500	5,01,262
R.	—2,56,500		
G.-15.—Subsidised Industrial Housing Scheme .	6,800	..	—6,800
Col. 4.—See paragraph 5 of the Review.			
G.-16.—West Bengal's share of pre-partition claims payable to the Government of India—			
O.	50,000	6,50,000	6,06,638
R.	6,00,000		
G.-16(i).—Other pre-partition claims—			
O.	10,000	90,000	..
R.	80,000		
Col. 4.—See paragraph 2 of the Review.			

322 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES—concl'd.			
G.-17.—Municipal Administration in Chandernagore	2,20,000	1,94,100	—25,900
Col. 4.—See paragraph 2 of the Review.			
G.-18.—Maintenance of Kalyani Market—	Rs.		
R.	350	350	281
			—69
G.-19.—Small-scale industries at Baruipur . . . . .	..	5,838	+5,838
Col. 4.—Non-provision of funds due to the decision regarding the change in classification from sub-head H of Grant No. 43 to this sub-head having been made after the close of the financial year.			
H.—LOSS OR GAIN BY EXCHANGE—			
Charged	100	83	—17
Voted—			
O.	1,600	1,800	7,693
R.	200		
Col. 4.—See paragraph 2 of the Review.			
I.—LOSS BY EXCHANGE ON LOCAL TRANSACTIONS	100	..	—100
J.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	100	2,000	1,997
R.	1,900		
—3			
K.—DEVELOPMENT SCHEMES—			
O.	2,27,000	2,47,332	2,43,489
R.	20,332		
See paragraph 3 of the Review.			
L.—COST OF BOOKS AND PERIODICALS—			
R.	1,000	1,000	921
			—79
M.—PERMANENT IMPROVEMENT OF SUNDARBANS AREA—			
M.-1.—Provision of power-driven boats—			
R.	22,590	22,590	62,143
Col. 4.—See paragraph 2 of the Review.			
M.-2.—Provision of appliances for plant protection . . . . .	..	2,39,940	+2,39,940
Col. 4.—See paragraph 6 of the Review.			
M.-3.—Establishment of a seed-farm at Canning . . . . .	..	49,357	+49,357
Col. 4.—See paragraph 6 of the Review.			

Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd. 323

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".—concl'd.			
M.—PERMANENT IMPROVEMENT OF SUNDARBANS AREA—concl'd.			
M.-4.—Establishment of mobile veterinary dispensaries . . . . .	..	51,985	+51,985
Col. 4.—See paragraph 6 of the Review.			
M.-5.—Establishment and maintenance of health centres—			
Rs.			
R.	5,75,400	5,77,786	+2,386
M.-6.—Sinking of tube-wells—			
R.	11,32,899	10,42,928	—89,971
M.-7.—Improvement of Primary Education—			
R.	5,55,631	5,55,631	..
M.-8.—Improvement of Secondary Education . . . . .	..	2,100	+2,100
Col. 4.—See paragraph 6 of the Review.			
M.-9.—Construction of Basirhat-Sandeshkhali Road—			
R.	3,50,000	3,50,322	+322
M.-10.—Provision of timber bridges to close alignments of roads—			
R.	2,50,000	2,13,027	—36,973
Col. 4.—See paragraph 2 of the Review.			
M.-11.—Improvement of Tengrabichi and Jhinkra Khal . . . . .	..	2,36,295	+2,36,295
Col. 4.—See paragraph 6 of the Review.			
For rounding—			
Charged	100	..	—100
Voted	—200	..	+200
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TOTAL—Major Head "57.—Miscellaneous"—			
Charged—			
O.	1,51,000	36,595	13,355
R.	—1,14,405		
Voted—			
O.	1,56,09,000	94,17,191	96,95,644
R.	—61,91,809		
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324 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works Outside the Revenue Account".			
N.—DEVELOPMENT SCHEMES—			
N.-(i).—Development Schemes—			
N.-(i)-1.—Works—			
	Rs.		
O.	72,55,000	} 26,17,236	27,15,180
R.	—46,37,764		
			+ 97,944
N.-(i)-2.—Establishment—			
O.	5,00,000	} 3,90,000	4,04,194
R.	—1,10,000		
			+ 14,194
N.-(i)-3.—Tools and Plant	10,000	8,457	—1,543
N.-(i)-4.—Suspense and Miscellaneous—			
O.	2,00,000	} —2,00,000	—2,00,779
R.	—4,00,000		
			—779
N.-(i)-5.—Deduct—Receipts and recoveries on Capital Account—			
O.	—43,25,000	} —21,65,898	—16,49,799
R.	21,59,102		
			+ 5,16,099
Col. 4.—See paragraph 2 of the Review.			
N.-(ii).—Housing Schemes—			
O.	60,12,000	} 63,28,600	42,93,319
R.	3,16,600		
			—20,35,281
Col. 4.—See paragraph 2 of the Review.			
O.—OTHER SCHEMES—			
O.	40,00,000	} 92,46,441	89,79,571
R.	52,46,441		
			—2,66,870
TOTAL—Major Head " 82.—Capital Account of other State Works outside the Revenue Account"—			
O.	1,36,52,000	} 1,62,26,379	1,45,50,143
R.	25,74,379		
			—16,76,236

Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd. 325

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Total—Major Head “82.—Capital Account of other State Works outside the Revenue Accounts”—contd.			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. 1,14,405	1,14,405	..	—1,14,405
Voted—			
R. Gross 57,45,776	57,45,776	..	—57,45,776
R. Deductions 21,28,346	— 21,28,346	..	+ 21,28,346
TOTALS—‘Grant No. 41’—			
Charged	1,51,000	13,355	—1,37,645
Voted—			
Gross	3,39,16,900	2,62,12,166	—77,04,734
Deductions	—46,55,900	—19,66,379	+ 26,89,521
Net	2,92,61,000	2,42,45,787	—50,15,213

REVIEW.

There was a saving of Rs. 1,37,645 in the charged appropriation which was reduced to Rs. 23,240 by the surrender of Rs. 1,14,405. Sub-head G.-6 (Charged) contributed to the saving.

In the voted section, the expenditure of Rs. 2,42,45,787 against the grant of Rs. 2,92,61,000 resulted in a saving of Rs. 50,15,213 in the grant. The surrender of Rs. 36,17,430 reduced the saving to Rs. 13,97,783. Sub-heads N.-(i)-1 and N.-(ii) mainly contributed to the saving.

2. Explanation of variations under sub-heads G.-2, G.-6 (Charged), G.-8, G.-15, G.-16-(i), G.-17, H (Voted), M.-1, M.-10, N.-(i)-5 and N.-(ii) could not be incorporated as the same were wanting from the controlling authorities.

3. Sub-head, “K.—Development Schemes” shows expenditure on the following schemes :—

Names of Schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Village Panchayets	1,03,454	1,61,904
2. Amelioration of Backward Classes	1,40,035	7,74,162
TOTAL	2,43,489	9,36,066

REVIEW—contd.

4. Group-head 'N.—Development Schemes' includes capital expenditure on the following schemes :—

Names of Schemes.	Expenditure during 1955-56.	Expenditure to end of 1955-56.
	Rs.	Rs.
1. Kanchrapara Area Development Scheme . . .	13,12,503	2,35,54,523
2. Re-housing of <i>buster</i> -dwellers and constitution of a Housing Board for the purpose.	—72,489	13,02,193
3. Tollygunge Land Development Scheme . . .	37,239	26,31,653
4. Kalyani Housing Scheme	36,31,428	61,35,459
5. Scheme for the building of residential flats at Karaya Road.	6,17,095	20,84,772
6. Housing Scheme at Bowali Mondol Road . . .	43,048	70,458
7. Gariahat Housing Scheme	1,748	4,11,748
TOTAL	55,70,572	3,61,90,806

5. Sub-head G.-15.—The provision made in the original budget under the sub-head was not withdrawn either by re-appropriation or by surrender although the saving in this respect was anticipated at the time of framing the Revised Estimate wherein the provision was shown as *nil*. This is stated to be due to oversight. A similar omission occurred in the previous year also when the scheme was administered by the Labour Department.

6. A post-budget change in the classification of expenditure relating to the schemes for the 'Permanent Improvement of Sunderbans Area' required readjustment of expenditure from the old head '63.—Extraordinary Charges' to the new head '57.—Miscellaneous' during the year 1955-56. This also necessitated the making of provisions under the latter head either by taking a supplementary grant or by re-appropriation of funds out of the available savings of this grant. It was stated by Government in August, 1955 that they would arrange for funds by obtaining a supplementary grant towards the close of the year but this was not actually done. In some cases funds were provided by re-appropriation from the available savings within the grant, but an expenditure of Rs. 5,79,677 under the sub-heads M.-2, M.-3, M.-4, M.-8 and M.-11 remained uncovered for want of funds. This indicates defective control.

7. *Non-acceptance of lowest tender*.—Tenders were invited from time to time during the period from 1st October, 1950 to 31st March, 1953 for the supply of both cooked and dry food to the trainees of the two training centres

REVIEW—concl'd.

but the lowest tenders were not accepted nor was any reason for the non-acceptance of the lowest tenders kept on record as required by the rules. Had the lowest tenders been accepted during this period, a sum of Rs. 68,567 approximately would have been saved.

It has been stated that the selection was made by the Board, constituted for the purpose, after considering all aspects of all the firms quoting the rates and that in the absence of a standing Committee, reasons for non-acceptance of the lower tenders could not be recorded.

The irregularities were condoned by Government in August, 1956.

8. Sub-head D.—The details of the amounts written-off by the Government during the year 1955-56 are given below :—

Nature of charge.	Amount.
	Rs.
1. Cattle Purchase Loan	1,884
2. Agricultural Loan	17,616
3. Traders' Loan	327
4. House-building Loan (in respect of famine of 1943)	70
5. Cooch Behar Advance (Advance of Travelling Allowance given to the Secretariat Staff.)	81
6. Special Advance for helping the riot-affected persons	637
TOTAL .	20,615

328 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons.			
A.—SUPERINTENDENCE—			
	Rs.		
O.	14,18,000	} 13,75,000	13,77,948
R.	—43,000		
B.—ATTACHED AND SUBORDINATE OFFICES—			
B. (i).—Works and Buildings and Public Health Establishments—			
O.	1,10,000	} 5,82,000	5,61,976
R.	4,72,000		
B. (ii).—District and Sub-Divisional Establishments—			
O.	19,00,000	} 21,00,000	21,67,993
R.	2,00,000		
C.—RELIEF—			
C. (i).—Pay and allowances—			
O.	25,06,000	} 32,76,000	32,20,775
R.	7,70,000		
C. (ii).—Contingencies—			
<i>Charged—</i>			
S.	12,000	12,000	12,336
<i>Voted—</i>			
O.	2,72,24,000	} 5,15,00,000	5,31,15,610
R.	2,42,76,000		
C. (iii).—Grants-in-aid—			
O.	7,02,000	} 1,35,000	1,90,935
R.	—5,67,000		
Col. 4.—See paragraph 2 of the Review.			
C. (iv).—Losses—			
O.	10,000	} 1,000	50
R.	—9,000		

Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd. 329

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons—contd.			
D.—REHABILITATION—			
D. (i).—Pay and allowances—			
	Rs.		
O.	4,30,000	5,34,000	6,02,066
R.	1,04,000		
			+ 68,066
Col. 4.—See paragraph 2 of the Review.			
D. (ii).—Contingencies—			
Charged—			
R.	1,000	1,000	620
			—380
Voted—			
O.	4,60,000	2,74,000	4,57,284
R.	—1,86,000		
			+ 1,83,284
Col. 4.—See paragraph 2 of the Review.			
D. (iv).—Grants-in-aid—			
O.	73,29,000	68,10,000	77,86,514
R.	—5,19,000		
			+ 0,76,514
Col. 4.—See paragraph 2 of the Review.			
D. (vii).—Other charges (training schemes)—			
O.	22,26,000	13,10,000	14,63,966
R.	—9,16,000		
			+ 1,53,966
Col. 4.—See paragraph 2 of the Review.			
D. (xii).—Building and other materials for displaced persons—			
O.	25,95,000	10,00,000	9,04,924
R.	—15,95,000		
			—95,076
D. (xii) (a).—Deduct—Recoveries on account of sales, etc.—			
O.	—25,95,000	—7,00,000	—7,80,976
R.	18,95,000		
			— 80,976
Col. 4.—Mainly due to larger recoveries on account of sale of building-materials from displaced persons.			
D. (xiv).—Primary Education—			
O.	44,15,000	43,40,000	41,11,193
R.	—75,000		
			—2,28,807

330 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons—contd.			
D.—REHABILITATION—concl'd.			
D. (xv).—Homes for unattached women and children—			
	Rs.		
O.	8,14,000	} 6,00,000	7,12,601 +1,12,601
R.	—2,14,000		
Col. 4.—See paragraph 2 of the Review.			
D. (xxii).—Other Schemes—Handloom Scheme			
	..	72	+72
D. (xxiv).—Administration of Rehabilitation of Displaced Persons in unauthorised occupation of Land Act, 1951—			
O.	1,01,000	} 88,000	82,195 —5,805
R.	—13,000		
D. (xxix).—Government Production Centre—			
R.	6,90,000	6,90,000	7,93,449 +1,03,449
Col. 4.—See paragraph 2 of the Review.			
D. (xxx).—Enumeration of Displaced Persons—			
R.	3,54,000	3,54,000	3,52,001 —1,999
D. (xxxi).—Miscellaneous Schemes—			
R.	13,000	13,000	9,964 —3,036
Col. 4.—Due to delay in implementation of some rehabilitation schemes.			
D. (xxxii).—National Discipline Scheme			
	..	19,941	+19,941
Col. 4.—See paragraph 2 of the Review.			
G.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—			
O.	14,11,000	} 12,59,500	10,80,968 —1,78,532
R.	—1,51,500		
Col. 4.—See paragraph 2 of the Review.			
H.—Deduct—RECOVERIES FROM THE UNION GOVERNMENT—			
O.	—4,51,38,000	} —6,21,97,000	—6,00,80,724 +21,16,276
R.	—1,70,59,000		

Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd. 331

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons—concl.			
I.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—			
I. (i).—Administration—			
	Rs.		
O.	25,000	} 27,643	29,170 +1,527
R.	2,643		
I. (iv).—Repairs and maintenance—			
O.	24,000	} 1,370	.. - 1,370
R.	-22,630		
I. (v).—Vocational Training Centre (Fulia Polytechnic)—			
O.	87,000	} 1,54,321	1,69,978 +15,657
R.	67,321		
Col. 4.—See paragraph 2 of the Review.			
I. (vi).—Administration of the Agricultural Institute at Fulia—			
O.	41,000	} 60,000	36,955 -23,045
R.	19,000		
Col. 4.—See paragraph 2 of the Review.			
I. (vii).—Deduct—Recoveries from the Union			
Government		-1,77,000	.. +1,77,000
Col. 4.—See paragraph 2 of the Review.			
J.—DEVELOPEMENT DIVISION—			
R.	5,00,000	5,00,000	2,19,113 -2,80,887
Col. 4.—See paragraph 2 of the Review.			
TOTAL—Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons—			
<i>Charged—</i>			
S.	12,000	} 13,000	12,956 -44
R.	1,000		
<i>Voted—</i>			
O.	59,18,000	} 1,39,10,834	1,86,05,941 +46,95,107
R.	79,92,834		

332 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—Expenditure on Displaced Persons—Interest on Ordinary Debt.			
K.—INTEREST ON LOANS TAKEN FROM UNION GOVERNMENT—			
<i>Charged—</i>			
	Rs.		
O.	50,000	58,000	58,000
R.	8,000		
<hr/>			
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. (i).—Works—			
O.	1,10,00,000	27,25,000	32,24,068
R.	—82,75,000		
Col. 4.—See paragraph 2 of the Review.			
L. (ii).—Deduct—Receipts and recoveries on Capital Account—			
O.	—50,000	..	..
R.	50,000	..	..
M.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—			
O.	1,00,00,000	46,40,000	58,64,584
R.	—53,60,000		
Col. 4.—See paragraph 2 of the Review.			
N.—MISCELLANEOUS—			
<i>Charged—</i>			
O.	10,000	..	..
R.	—10,000		
N. (i).—Deduct—Receipts and recoveries on Capital Account			
	—15,000	—14,505	+495
O.—HANDLOOM SCHEME FOR REHABILITATION OF DISPLACED PERSONS—			
	..	3,573	+3,573
 Col. 4.—Non-provision of funds for liabilities of past years due to absence of information.			

Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd. 333

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expendi- ture. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works Outside the Revenue Account"—Expenditure on Displaced Persons—concl.			
P.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—			
O.	9,00,000	} 3,24,000	33,226
R.	-5,76,000			-2,90,774
Col. 4.—See paragraph 2 of the Review.			
P. (i).— <i>Deduct</i> —Receipts and recoveries on Capital Account	-5,000	-20,011	-15,011
Col. 4.—More recoveries from displaced persons than anticipated.			
Q.—CONSTRUCTION OF ROADS, BUILDINGS, ETC., FOR FULIA TOWNSHIP—			
O.	3,09,000	} 217	..
R.	-3,08,783			-217
Q. (i).—<i>Deduct</i>—Receipts and recoveries on Capital Account—			
O.	-65,000	} -1,022	..
R.	63,978		
Q. (ii).—<i>Deduct</i>—Recoveries from the Union Government—			
O.	-2,44,000	}
R.	2,44,000		
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TOTAL—Major Head " 82.—Capital Account of other State Works outside the Revenue Account"—			
<i>Charged—</i>			
O.	10,000	} ..	..
R.	-10,000		
<i>Voted—</i>			
O.	2,18,30,000	} ₹76,68,195	90,90,935
R.	-1,41,61,805			+14,22,740

334 Grant No. 42.—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 "Public Debt—Debt raised in India— Loans for Displaced Persons".			
R.—LOANS FROM UNION GOVERNMENT—			
<i>Charged—</i>			
	Rs.		
O.	10,00,000	12,00,000	12,00,000
S.	2,00,000		
Major Head "Loans and Advances by State Governments".			
S.—LOANS AND ADVANCES TO DISPLACED PERSONS—			
O.	6,32,00,000	6,00,00,000	5,81,81,498
R.	—32,00,000			—18,18,502
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R.	1,000	1,000	.. —1,000
<i>Voted—</i>			
R. Gross	—54,37,051	—54,37,051	.. + 54,37,051
R. Deductions	1,48,06,022	1,48,06,022	.. —1,48,06,022
TOTAL—Grant No. 42—			
<i>Charged—</i>	12,72,000	12,70,956	—1,044
<i>Voted—</i>			
Gross	13,92,37,000	14,67,74,590	+ 75,37,590
Deductions	—4,82,89,000	—6,08,96,216	—1,26,07,216
Net	9,09,48,000	8,58,78,374	—50,69,626

REVIEW.

In the charged section the original appropriation of Rs. 10,60,000 was augmented to Rs. 12,72,000 by a supplementary appropriation of Rs. 2,12,000 against which the expenditure was Rs. 12,70,956 resulting in a saving of Rs. 1,044. The surrender of Rs. 1,000 reduced the saving to Rs. 44.

There was a saving of Rs. 50,69,626 in the voted grant. The surrender of Rs. 93,68,971 converted the saving into an excess of Rs. 42,99,345.

2. The explanations of the variations in respect of the sub-heads C. (iii) D.(i), D.(ii) (Voted), D. (iv), D.(vii), D. (xv), D.(xxix), D.(xxxii), G.I.(v), I.(vi), I.(vii), J, L. (i), M and P could not be included as the same were not communicated by the Controlling Officers.

REVIEW—concl'd.

Certified as correct.

CALCUTTA ;
The 7th November, 1956.

}

R. N. CHATTERJI,
Pay and Accounts Officer (R.R.),
West Bengal.

CALCUTTA ;
The 30th November, 1956.

}

A. D. KHAN,
Secretary to the Government of West Bengal
(Refugee Relief and Rehabilitation Department).

AUDIT COMMENTS.

Sub-heads D. (xxxii) and O.—The total expenditure of Rs. 19,941 and Rs. 3,573 respectively incurred under these sub-heads during the year without any provision of funds indicates defective control.

2. *Misappropriation of Government money.*—The Superintendent of a refugee camp absconded with a sum of Rs. 13,678 representing undisbursed cash doles, wages of workers, contingent charges and pay of staff, after the camp had been closed down on 31st May, 1951. The police reported that the accused was not traceable and the case started against him was postponed *sine die*.

The result of the departmental investigations and the final orders of Government in the matter are awaited (June, 1956).

Grant No. 43.—Community Development Projects.

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, National Extension Service and Local Development Works."			
I.—COMMUNITY DEVELOPMENT PROJECTS.			
A.—Supervision—			
	Rs.		
O.	2,15,000	} 2,25,000	2,27,076
R.	10,000		
B.—Project Headquarters—			
B. (i).—Pay of Officers—			
O.	68,000	} 59,000	56,174
R.	—9,000		
B. (ii).—Pay of Establishment—			
O.	5,75,000	} 5,72,000	5,64,288
R.	—3,000		
B. (iii).—Allowances, honoraria, etc.—			
O.	3,93,000	} 4,50,000	4,56,748
R.	57,000		
B. (iv).—Contingencies—			
O.	2,45,000	} 1,55,000	3,08,566
R.	—90,000		
Col. 4.—See paragraph 5 of the Review.			
C.—Animal Husbandry and Agriculture Extension—			
O.	2,35,000	} 2,87,800	2,42,748
R.	52,800		
Col. 4.—See paragraph 5 of the Review.			
D.—Health and Rural Sanitation—			
D. (i).—Health Centre—			
O.	3,42,300	} { 2,50,000	1,31,261
R.	—92,300		
Col. 4.—See paragraph 5 of the Review.			
D. (ii).—Dispensaries—			
O.	2,30,900	} 1,90,000	82,594
R.	—40,900		
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
	Rs.	Rs.	Rs.
Major Head "63-B.—Community Development Projects, National Extension Service and Local Development Works"—contd.			
I.—COMMUNITY DEVELOPMENT PROJECTS—contd.			
D.—Health and Rural Sanitation—<i>concl.</i>			
	Rs.		
D. (iii).—Mobile Medical-cum-Public Health Unit—			
O.	2,46,500	} 19,000	19,538 + 538
R.	—2,27,500		
D. (iv).—Drainage—			
O.	1,57,300	} 39,000	25,888 —13,112
R.	—1,18,300		
	. Col. 4.—See paragraph 5 of the Review.		
D. (v).—Water Supply—			
O.	3,55,000	} 4,00,000	2,39,214 —1,60,786
R.	45,000		
	Col. 4.—See paragraph 5 of the Review.		
D. (vi).—Sanitation—			
R.	20,000	20,000	15,130 —4,870
	Col. 4.—See paragraph 5 of the Review.		
E.—Education—			
E. (i).—Development of Secondary Schools—			
O.	2,85,000	} 2,90,000	2,00,800 —89,200
R.	5,000		
	Col. 4.—See paragraph 5 of the Review.		
E. (ii).—Improvement of Primary Schools and their gradual conversion to Basic—			
O.	3,56,000	} 3,37,600	3,26,934 —10,666
R.	—18,400		
E. (iii).—Establishment of Junior Basic Schools—			
O.	24,000	} ..	..
R.	—24,000		
F.—Social Education—			
F. (i).—Establishment of Social Education Centres—			
O.	3,24,600	} 2,70,000	2,73,418 + 3,418
R.	—54,600		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Community Development Projects, National Extension Service and Local Development Works"—contd.			
I.—COMMUNITY DEVELOPMENT PROJECTS—concl'd.			
F.—Social Education—concl'd.			
F. (ii).—Audio visual Propaganda—			
	Rs.		
O.	97,400	} 2,06,000	2,13,394
R.	1,08,600		
			+ 7,394
F. (iii).—Community Recreation Centre—			
O.	68,000	} 19,700	21,315
R.	—48,300		
			+ 1,615
G.—Communications—			
G. (i).—Metalled Roads—			
O.	6,70,000	} 13,00,000	16,41,707
R.	6,30,000		
			+ 3,41,707
Col. 4.—See paragraph 5 of the Review.			
G. (ii).—Katcha Roads—			
O.	1,22,000	} 1,90,000	2,09,239
R.	68,000		
			+ 19,239
Col. 4.—See paragraph 5 of the Review.			
H.—Rural Arts, Crafts and Industries—			
O.	2,95,000	} 2,77,300	2,92,290
R.	—17,700		
			+ 14,990
II.—NATIONAL EXTENSION SERVICE—			
I.—National Extension Service—			
I. (i).—General—			
O.	24,72,000	} ..	..
R.	—24,72,000		
			..
See paragraph 2 of the Review.			
I. (ii).—Agriculture—			
O.	7,90,000	} ..	..
R.	—7,90,000		
			..
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 "63-B.—Community Development Projects, National Extension Service and Local Development Works"—contd.			
II.—NATIONAL EXTENSION SERVICE—contd.			
K.—Block Headquarters—concl'd.			
K. (ii)—Blocks—			
	Rs.		
R.	7,61,300	7,61,300	6,92,340 —68,960
Col. 4.—See paragraphs 2 and 5 of the Review.			
K. (iii)—Agriculture—			
R.	1,13,700	1,13,700	1,10,661 —3,039
See paragraph 2 of the Review.			
K. (iv)—Co-operative—			
R.	54,800	54,800	52,781 —2,019
See paragraph 2 of the Review.			
K. (v)—Veterinary—			
R.	64,100	64,100	62,565 —1,535
See paragraph 2 of the Review.			
K. (vi)—Medical—			
R.	55,200	55,200	74,920 +19,720
Col. 4.—See paragraphs 2 and 5 of the Review.			
K. (vii)—Education—			
R.	89,400	89,400	78,982 —10,418
Col. 4.—See paragraphs 2 and 5 of the Review.			
L.—Animal Husbandry and Agriculture Extension—			
R.	3,10,400	3,10,400	1,58,877 —1,51,523
Col. 4.—See paragraphs 2 and 5 of the Review.			
M.—Health and Rural Sanitation—			
R.	2,18,800	2,18,800	50,478 —1,68,322
Col. 4.—See paragraphs 2 and 5 of the Review.			
N.—Social Education—			
R.	2,03,900	2,03,900	1,63,973 —39,927
Col. 4.—See paragraphs 2 and 5 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 "63-B.—Community Development Projects, National Extension Service and Local Development Works"—concl'd.			
II.—NATIONAL EXTENSION SERVICE—concl'd.			
O.—Communication—			
	Rs.		
R.	3,97,000	3,97,000	1,46,238 —2,50,762
Col. 4.—See paragraphs 2 and 5 of the Review.			
III.—LOCAL DEVELOPMENT WORKS.			
S.	25,28,000	56,87,400	.. —56,87,400
R.	31,59,400		
Col. 4.—See paragraph 3 of the Review.			
P.—District Establishment—			
P. (i).—District . . . . .	..	1,21,518	+1,21,518
Col. 4.—See paragraph 3 of the Review.			
P. (ii).—Sub-division . . . . .	..	5,06,160	+5,06,160
Col. 4.—See paragraph 3 of the Review.			
Q.—Water Supply . . . . .	..	14,33,844	+14,33,844
Col. 4.—See paragraph 3 of the Review.			
R.—Improvement of Agriculture . . . . .	..	66,464	+66,464
Col. 4.—See paragraph 3 of the Review.			
S.—Rural Sanitation . . . . .	..	24,975	+24,975
Col. 4.—See paragraph 3 of the Review.			
T.—Roads and Buildings including small bridges and culverts.	..	31,00,455	+31,00,455
Col. 4.—See paragraph 3 of the Review.			
U.—Other Miscellaneous Schemes . . . . .	..	1,34,666	+1,34,666
Col. 4.—See paragraph 3 of the Review.			
TOTAL—Major Head "63-B.—Community Development Projects, National Extension Service and Local Development Works"—			
O.	1,11,43,000	1,35,98,100	1,26,03,277 —9,94,823
S.	25,28,000		
R.	—72,000		

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—RUPEE DEBT			
V.—Interest on Loans taken from Union Govern- ment—			
V.-(i).—Interest on loans for expenditure under the Community Development Projects— <i>Charged—</i>			
	Rs.		
O.	4,08,000	1,69,000	1,68,958
R.	-2,39,000			-42
V.-(ii).—Interest on loans for expenditure on National Extension Service— <i>Charged—</i>			
O.	40,000	6,600	6,600
R.	-33,400		
TOTAL—Major Head "22.—Interest on Debt and other Obligations"—			
<i>Charged—</i>			
O.	4,48,000	1,75,600	1,75,558
R.	-2,72,400			-42
Major Head "82.—Capital Account of other State Works outside the Revenue Account"—			
W.—COMMUNITY DEVELOPMENT PROJECTS—			
W.-(i).—Community Development Projects—			
W.-(i)-(a).—Animal Husbandry and Agricul- ture Extension—			
O.	2,73,000	5,65,800	1,69,314
R.	2,92,800			-3,96,486
Col. 4.—See paragraph 5 of the Review.			
W.-(i)-(b).—Irrigation—			
O.	28,98,000	6,91,800	6,46,665
R.	-22,06,200			-45,135

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"—contd.			
W.—COMMUNITY DEVELOPMENT PROJECTS—contd.			
W.-(i).—Community development Projects—contd.			
W.-(i)-(c).—Reclamation—			
	Rs.		
O.	1,03,000	} 1,55,000	1,31,535
R.	52,000		
			—23,465
Col. 4.—See paragraph 5 of the Review.			
W.-(i)-(d).—Health and Rural Sanitation—			
O.	1,25,000	} 1,47,000	63,050
R.	22,000		
			—83,950
Col. 4.—See paragraph 5 of the Review.			
W.-(i)-(e).—Rural Arts, Crafts and Industries—			
O.	37,000	} 12,900	12,849
R.	—24,100		
			—51
W.-(i)-(f).—Works (Urban Unit)—			
O.	29,74,000	} 28,84,200	16,37,043
R.	—89,800		
			—12,47,157
Col. 4.—See paragraph 5 of the Review.			
W.-(i)-(g).—Deduct—Receipts and recoveries on Capital Account—			
O.	—2,18,000	} —1,96,800	—1,83,805
R.	21,200		
			+12,995
W.-(i)-(h).—Suspense—			
R.	—55,000	—55,000	..
			+55,000
Col. 4.—See paragraph 5 of the Review.			
W.-(ii).—National Extension Service—			
W.-(ii)-(a).—Irrigation Scheme—			
O.	6,00,000	} ..	..
R.	—6,00,000		
			..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works outside the Revenue Account—concl'd.			
W.—COMMUNITY DEVELOPMENT PROJECTS—concl'd.			
W.-(ii).—National Extension Service—concl'd.			
W.-(ii)-(b).—Housing Scheme—			
Rs.			
O. 17,00,000	} 10,000	122	-9,878
R. -16,90,000			
Col. 4.—See paragraph 5 of the Review.			
TOTAL—Major Head "82.—Capital Account of other State Works outside the Revenue Accounts"—			
O. 84,92,000	} 42,14,900	24,76,773	-17,38,127
R. -42,77,100			
Major Head "Public Debt"—Debt raised in India—			
X.—LOANS FROM UNION GOVERNMENT—			
X.-(i).—Loans for Community Development Projects—			
Charged—			
R. 1,44,100	1,44,100	1,44,102	+2
X.-(ii).—Loans for National Extension Service—			
Charged—			
O. 60,000	} 1,06,600	1,06,573	-27
R. 46,600			
TOTAL—Major Head "Public Debt"—			
Charged—			
O. 60,000	} 2,50,700	2,50,675	-25
R. 1,90,700			
Major Head "Loans and Advances by State Governments"—			
Y.—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—			
Y.-(i).—Loans and Advances under Community Development Projects—			
O. 47,11,000	} ..	..	..
R. -47,11,000			
Y.-(i)-(a).—Animal Husbandry and Agriculture Extension—			
R. 5,69,000	5,69,000	5,65,592	-3,408
Y.-(i)-(b).—Reclamation—			
R. 1,75,000	1,75,000	90,357	-84,643
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
	Rs.	Rs.	Rs.
Major Head "Loans and Advances by State Governments"—concl'd.			
Y.—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—concl'd.			
Y.-(i).—Loans and Advances under Community Development Projects—concl'd.			
Y.-(i)-(c).—Irrigation—			
Rs.			
R.	7,500	7,500	..
Y.-(i)-(d).—Rural Arts, Crafts and Industries—			
R.	5,04,000	5,04,000	5,37,289 +33,289
Y.-(i)-(e).—Works—			
R.	5,000	5,000	4,200 —800
Y.-(i)-(f).—Urban Units—			
R.	11,11,000	11,11,000	10,25,699 —85,301
Y.-(ii).—Loans and Advances for National Extension Services—			
O.	22,59,000	3,34,200	1,17,695 —2,16,505
R.	—19,24,800		
Col. 4.—See paragraph 5 of the Review.			
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TOTAL—Major Head "Loans and Advances by State Governments"—			
O.	69,70,000	27,05,700	23,48,332 —3,57,368
R.	—42,64,300		
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Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	81,700	81,000	.. —81,700
<i>Voted—</i>			
R. Gross	86,36,500	86,36,500	.. —86,36,500
R. Deductions	—22,200	—22,200	.. +22,200
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TOTALS—"GRANT NO. 43"—			
<i>Charged</i>		5,08,000	4,26,233 —81,767
<i>Voted—</i>			
Gross		2,93,51,000	1,76,12,187 —1,17,38,813
Deductions		—2,18,000	—1,83,805 +34,195
Net		2,91,33,000	1,74,28,382 —1,17,04,618

REVIEW.

In the Charged section there was a saving of Rs. 81,767 which was reduced to Rs. 67 in the final modified appropriation by a surrender of Rs. 81,700.

In the Voted section the original grant of Rs. 2,66,05,000 was augmented to Rs. 2,91,33,000 by a supplementary grant of Rs. 25,28,000 against which the actual expenditure amounted to Rs. 1,74,28,382 resulting in a saving of Rs. 1,17,04,618. The surrender of Rs. 86,14,300 reduced the saving to Rs. 30,90,318.

2. Sub-heads I—O.—Provisions aggregating Rs. 58,38,000 for National Extension Service originally made under sub-heads I.—(i)—I.—(viii) should normally have been transferred to sub-heads J—O as a result of post-budget re-arrangement of heads. Actually only a sum of Rs. 23,53,300 was re-appropriated in March, 1956 to Sub-heads J—O. against which actual expenditure amounted to Rs. 16,66,873 resulting in a saving of Rs. 6,86,427. A sum of Rs. 34,11,800 was re-appropriated to other sub-heads and the balance of Rs. 72,900 was surrendered. This indicates that the original provision was excessive.

3. Sub-heads P—U.—A post budget change was made in 1955-56 in the classification of expenditure relating to Local Development Works as a result of which expenditure previously classified under “57.—Miscellaneous” and “25.—General Administration” was to be adjusted under the Major Head “63-B.—Community Development Projects, National Extension Service and Local Development Works” below a new sub-major head “III-Local Development Works” and minor heads there-under. This necessitated the making of provisions under the new Major, Sub-major and Minor heads concerned. With a view to provide necessary funds a supplementary grant of Rs. 25,28,000 was obtained on the 29th March, 1956 under the above sub-major head in lump, *i.e.*, without indicating the provisions under the relevant minor heads and sub-heads. Subsequently, a further lump provision of Rs. 31,59,400 was made by re-appropriation on the 29th March, 1956 again without distributing the provision under the prescribed minor and suitable sub-heads. The lump provisions for such heavy amounts on both the occasions without exhibiting their distribution by minor heads and sub-heads detract from financial control and this practice has been deprecated by the Public Accounts Committee—*vide* para 13 of the Public Accounts Committee’s Report on the Appropriation Accounts for 1937-38.

On an enquiry by audit as to the reasons for making lump sum provision it has been explained by Government that “according to the procedure for execution of local development works programme the District Officers are first of all provided with funds by *ad hoc* allotments. They on their turn invite schemes from the local people. In the circumstances it is almost impossible to foresee the share of expenditure of the different categories of schemes”.

But this explanation does not appear to be adequate as the lump sum provisions were made towards the close of the financial year (March 1956) when,

REVIEW—concl'd.

on the basis of actuals of the preceding months available under the prescribed minor heads (*i.e.*, under the different categories of schemes) plus a reasonable forecast for the short remaining period, the exhibition of the grant could have been made by minor heads, etc.

Audit had thus no means to satisfy itself that the actual expenditure under each of the heads (P—U) comprising seven sub-heads in all conformed to the provisions therefor. The total expenditure under the minor heads P—U was Rs. 53,88,082 as against the lump sum provisions totalling Rs. 56,87,400 thereby resulting in a saving of Rs. 2,99,318.

4. Three National Extension Service Blocks, *viz.*, Kandi, Bharatpur and Darjeeling Pulbazar were converted into Community Development Project Blocks at a post-budget stage requiring the opening of certain new heads under Community Development Projects and transfer of provision thereunder from Sub-heads I.-(i)—I.-(viii) below National Extension Service. The formal orders opening the new heads were issued on the 29th March, 1956 without the concurrence of the competent authority and as such the transfer of provision by re-appropriation sanctioned also on the same date to the un-approved new heads could not be accepted in audit. As a result the expenditure incurred on the above converted Blocks during 1955-56 remained merged in the expenditure under other National Extension Service Blocks. The expenditure on the converted Blocks as furnished by the Department is shown below and is not susceptible of verification by audit :—

Name of the Block.	Total Expenditure. Rs.
1. Kandi	1,50,315
2. Bharatpur	} 1,31,128
3. Darjeeling Pulbazar	1,19,172

5. No explanations of variations under any of the sub-heads were received from the controlling officers.

Grant No. 44.—Extra-ordinary Charges.

See also the Audit Report.

Major Head and Sub-head.	Final Grant. or Appropriation	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extra-ordinary Charges".			
A.—CHARGES IN INDIA—			
A.-1.—Miscellaneous—			
A.-1 (a).—Extra Police Force—			
A.-1 (a) (2).—Police appointed for the performance of agency functions—			
Gross—			
	Rs.		
O	12,33,700	14,44,000	14,78,870
R	2,10,300			+34,870
Deduct—Recoveries from the Centre—			
O	—12,33,700	—14,44,000	—14,45,177
R	—2,10,300			—1,177
A.-1 (a) (3).—Additional Police employed for the performance of non-agency functions.—			
	4,26,000	4,29,704	+3,704
A.-1 (a) (4).—Additional Police for Enforcement Branch—			
O	22,02,000	24,95,241	25,24,065
R	2,93,241			+28,824
A.-1 (d).—Food—			
A.-1 (d) (A)—Secretariat—			
O	6,08,000	5,56,500	5,53,717
R	—51,500			—2,783
A.-1 (d) (B).—Finance—			
O	5,73,500	6,89,100	6,87,441
R	1,15,600			—1,659
A.-1 (d) (C).—Directorate of Procurement and Supply—			
Charged—			
S	8,100	8,100	10,807
Voted—			
O	6,13,300	35,76,100	35,87,068
R	29,62,800			—9,032
A.-1 (d) (D).—Directorate of Rationing and Distribution—			
O	2,74,800	1,13,300	1,13,432
R	—1,61,500			+132

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extra-ordinary Charges"—contd.			
A.—CHARGES IN INDIA— contd.			
A.-1.—Miscellaneous—contd.			
A.-1 (d).—Food—concl'd.			
A.-1 (d) (E).—Calcutta (including Industrial Area) Rationing—			
	Rs.		
<i>Charged</i> . . . . .	..	214	+214
<i>Voted—</i>			
O.	48,33,000	50,20,200	49,97,013
R.	1,87,200			—23,187
A.-1 (d) (F).—Town Rationing—			
O.	57,000	49,100	49,379
R.	—7,900			+279
A.-1 (d) (G).—District Distribution—			
<i>Charged—</i>			
S.	200	200	533
<i>Voted—</i>			
O.	14,50,500	12,65,900	12,72,470
R.	—1,84,600			+6,570
A.-1 (d) (H).—Directorate of Transportation—			
<i>Charged—</i>			
S.	1,200	1,200	1,114
<i>Voted—</i>			
O.	23,00,500	23,25,300	23,38,625
R.	24,800			+13,325
A.-1 (d) (J).—Directorate of Storage—			
<i>Charged</i> . . . . .	..	7,16,894	+7,16,894
Col. 4.—Due to belated receipt of Government sanction for payment of decretal amount of compensation for acquisition of land for construction of food storage godowns including costs of suits and interest.			
<i>Voted—</i>			
O.	8,91,400	12,18,000	12,05,286
R.	3,26,600			—12,714
A.-1 (d) (K).—Directorate of Inspection—			
O.	1,01,000	2,17,000	2,15,717
R.	1,16,000			—1,283

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extra-ordinary Charges"—concl'd.			
A.—CHARGES IN INDIA—concl'd.			
A.-1.—Miscellaneous—concl'd.			
A.-1 (e).—Supplies—			
A.-1 (e) (A).—Secretariat—			
	Rs.		
O.	3,80,000	} 91,900	93,406
R.	—2,88,100			} +1,506
A.-1 (e) (E).—Directorate of Textiles and Consumers' Goods—			
<i>Charged</i> . . . . .	..	2,204	+2,204
Voted—			
Gross—			
O.	6,68,000	} 7,65,900	7,67,759
R.	97,900			} +1,859
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—6,000	} —5,400	—5,400
R.	600		
A.-1 (f).—Motor Spirit Rationing Scheme—			
R.	1,077	1,077	863
A.-1 (g).—Loss on sale of subsidised food	3,04,17,000	1,10,27,717	—1,93,89,283
Col. 4.—Mainly due to smaller adjustment of arrear losses on Grain Purchase Schemes.			
A.-1 (j).—Rewards for gallantry in the field	..	3,000	+3,000
Col. 4.—See paragraph 2 of the Review.			
A.-1 (p).—Programme of permanent Improvement in Sunderban Area—			
O.	60,00,000	} ..	..
R.	—60,00,000		
Surrenders or withdrawals within grant or appropriation—			
R. Gross	23,58,082	23,58,082	..
R. Deductions	2,09,700	2,09,700	..
Totals—			
<i>Charged</i>	9,500	7,31,771	+7,22,271
Voted—			
Gross	5,30,29,700	3,13,25,532	—2,17,04,168
Deductions	—12,39,700	—14,50,577	—2,10,877
Net	5,17,90,000	2,98,74,955	—2,19,15,045

REVIEW.

In the charged section the expenditure exceeded the supplementary appropriation of Rs. 9,500 by Rs. 7,22,271 which was mainly contributed by sub-head A. 1 (d) (j).

In the voted section there was a saving of Rs. 2,19,15,045 in the total grant. The surrender of Rs. 25,67,782 reduced the saving to Rs. 1,93,47,263 Sub-head A. 1 (g) mainly contributed to the saving.

2. The explanation in respect of sub-head A. 1 (j) could not be included as the same was not furnished by the controlling officer.

Grant No. 45.—Pre-partition Payments.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "64-C.—Pre-partition Payments".			
B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—			
	Rs.		
O.	39,00,000	} 16,23,000	16,23,192
R.	—22,77,000			+192
Surrenders or withdrawals within grant—			
R.	22,77,000	22,77,000	.. —22,77,000
Total .	39,00,000	16,23,192	—22,76,808

REVIEW.

There was a saving of Rs. 22,76,808 in the grant. The surrender of Rs. 22,77,000 converted the saving into an excess of Rs. 192.

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".—			
<i>Working Expenses—</i>			
I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SUBROUNDING AREAS—			
(1). Direction—			
(a). Pay of Officers—			
O.	48,000		
R.	—8,500		
(b). Pay of Establishment—			
O.	2,42,000		
R.	53,000		
(c). Allowances, honoraria, etc.—			
O.	1,83,000		
R.	36,500		
(d). Contingencies—			
O.	28,600		
R.	8,200		
(2). Operation—			
(a). Pay of Officers—			
O.	70,000		
R.	—14,500		
(b). Pay of Establishment—			
O.	28,50,000		
R.	—94,000		
(c). Allowances, honoraria, etc.—			
O.	18,70,500		
R.	—28,000		
(d). Contingencies—			
O.	73,36,500		
R.	—2,83,800		
(e). Other Miscellaneous Charges—			
<i>Charged—</i>			
O.	5,36,500		
R.	—2,84,500		
<i>Voted—</i>			
O.	11,82,000		
R.	—1,10,000		

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."—contd.			
<i>Working Expenses—contd.</i>			
I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—contd.			
(2). Operation—concl'd.			
(f). Renewals and Replacements	15,00,000	5,52,000	—9,48,000
Col. 4.— See paragraph 2 of the Review.			
<i>Deduct—Amount transferred from Depreciation</i>			
Reserve Fund	—15,00,000	—5,52,000	+9,48,000
Col. 4.—See paragraph 2 of the Review.			
For rounding	—100	..	+100
II.—CENTRAL WORKSHOP—			
(1). Direction—			
	Rs.		
O.	1,39,200	} 1,09,400	} 1,00,760
R.	—29,800			} —8,640
(2) Operation—			
(a). Pay of Officers—			
O.	9,400	} 8,700	} 9,360
R.	—700			} +660
(b). Pay of Establishment—			
O.	2,90,000	} 3,90,100	} 3,89,777
R.	1,00,100			} —323
(c). Allowances, honoraria, etc.—			
O.	1,65,000	} 1,72,500	} 1,73,091
R.	7,500			} +591
(d). Contingencies—			
O.	13,90,000	} 11,26,200	} 11,91,926
R.	—2,63,800			} +65,726
(e). Other Miscellaneous Charges—			
<i>Charged—</i>			
O.	67,000	} 1,02,000	} 1,01,784
R.	35,000			} —216
<i>Voted—</i>			
O.	1,75,000	} 2,07,000	} 1,98,364
R.	32,000			} —8,636
III.—MOTOR TRANSPORT SERVICE IN COOCH BEHAR—			
(1). Direction—			
O.	34,800	} 35,641	} 34,471
R.	841			} —1,170

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"—conold.			
<i>Working Expenses</i> —conold.			
III.—MOTOR TRANSPORT SERVICE IN COOCH BEHAR—conold.			
(2). Operation—			
<i>Charged</i> —	Rs.		
O.	21,000	}	.. .. .
R.	-21,000		
<i>Voted</i> —			
O.	4,85,800	}	4,12,287 4,24,652 +12,365
R.	-73,313		
<i>For rounding</i> —			
<i>Charged</i>	500	..	-500
<i>Voted</i>	-500	..	+500
TOTAL—"XLVI-A.—Receipts from Road and Water Transport Schemes"—			
<i>Charged</i> —			
O.	6,25,000	}	3,54,500 3,53,784 -716
R.	-2,70,500		
<i>Voted</i> —			
O.	1,64,99,000	}	1,58,30,728 1,55,50,954 -2,70,774
R.	-6,68,272		
Major Head "82-B.—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account"—			
A.—DEVELOPMENT SCHEMES—			
(1). Five Year Plan Schemes—			
I.—Road Transport—State Transport Service in Calcutta and Surrounding Areas—			
(a). Cost of Buses—			
R.	12,99,200	12,99,200	40,47,249 +27,48,049
			Col. 4.—See paragraph 2 of the Review.
(b). Cost of Land and Buildings—			
O.	12,30,000	}	3,12,800 2,65,938 -46,862
R.	-9,23,200		
			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—"82-B.—Capital Outlay on Road and Water Transport Schemes Outside the Revenue Account"—contd.			
A.—DEVELOPMENT SCHEMES—contd.			
(1).—Five year plan Schemes—contd.			
I.—Road Transport—State Transport Service in Calcutta and surrounding areas—concl'd.			
(c). Furniture—			
	Rs.		
O.	20,000	} 30,000	4,487
R.	10,000		
			—25,513
Col. 4.—See paragraph 2 of the Review.			
(d). Plant and Machinery—			
O.	20,000	} 1,37,500	1,80,869
R.	1,17,500		
			+43,369
Col. 4.—See paragraph 2 of the Review.			
(e). Tools and Implements—			
O.	10,000	} 21,500	13,777
R.	11,500		
<i>Deduct—Receipts and recoveries on</i>	Capital		
<i>Account</i>	..		—36,852
			—36,852
Col. 4.—See paragraph 2 of the Review.			
II.—Central Workshop—			
O.	1,50,000	} 99,000	85,994
R.	—51,000		
			—13,006
Col. 4.—See paragraph 2 of the Review.			
For rounding—			
R.	100	100	..
			—100
III.—State Transport Services in Cooch Behar—			
O.	4,00,000	} 2,99,013	2,99,013
R.	—1,00,987		
			..
(2). Adjustment to the plan—			
Additional Buses for the State Transport			
Service	15,00,000	..	—15,00,000
Col. 4.—See paragraph 2 of the Review.			
B.—RELIEF AND REHABILITATION OF DISPLACED PERSONS—			
Cost of Buses	10,00,000	..	—10,00,000
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 "82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—concl'd.			
C.—COOCH BEHAR DEVELOPMENT—			
	Rs.		
O.	43,000		
R.	—21,295		
	21,705	13,256	—8,449
Col. 4.—Non-construction of Nissen hut due to delay in acquisition of land.			
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—274	—274
TOTAL—"82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—			
O.	43,79,000		
R.	3,41,818		
	47,20,818	48,73,457	+ 1,52,639
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> —			
R.	2,70,500	..	—2,70,500
<i>Voted</i> —			
R. Gross	3,26,454	..	—3,26,454
TOTALS—Grant No. 48—			
<i>Charged</i>			
	6,25,000	3,53,784	—2,71,216
<i>Voted</i> —			
Gross	2,23,78,000	2,10,22,537	—13,55,463
Deductions	—15,00,000	—5,89,126	+ 9,10,874
Net	2,08,78,000	2,04,33,411	—4,44,589

REVIEW.

In the charged section there was a saving of Rs. 2,71,216 which was reduced to Rs. 716 by the surrender of Rs. 2,70,500. In the voted section the surrender of Rs. 3,26,454 reduced the saving of Rs. 4,44,589 to Rs. 1,18,135.

2. Explanations of variations except under Sub-head C could not be incorporated as the same were not received from the controlling authorities.

3. *Misappropriation of Government Money*.—In February, 1953, a sum of Rs. 6,753 representing receipts of the Department was kept by the Cashier in the office safe. Three days later, when the money was being taken out for remittance to the Bank, a shortage of Rs. 2,905 was detected. The Cashier was criminally prosecuted and sentenced to rigorous imprisonment for one

REVIEW—contd.

year and to a fine of Rs. 1,000, or, in default, to rigorous imprisonment for three months more. The final orders of the Government regarding forfeiture of Security deposit of Rs. 1,000 furnished by the Cashier and write-off of the remaining amount are still awaited (September, 1956).

4. The following 'ex-gratia' payments were made in 1955-56 :—

- (i) Rs. 500 to an employee of State Transport Directorate who had been blinded on account of serious injury sustained by him in course of duty.
- (ii) Rs. 50 to another employee of the same Directorate for cost of medical treatment as he was suffering from an attack of tuberculosis.
- (iii) Rs. 25 on account of cremation charges to the family of a deceased employee of the Directorate.
- (iv) Rs. 50 as cost of medical treatment to a private party for injury sustained in a State Bus accident.

5. (1) *Irregular diversion of operational staff to clerical duties.*—In course of local audit of a Depot office it was noticed that 21 bus conductors were withdrawn by the Director of the Depot from their normal route duties and employed on clerical duties during the year 1955-56. There were no unfilled vacancies in the sanctioned clerical strength of the office to accommodate these 'extra' clerks and the requisite prior sanction of Government for the creation of additional temporary posts or to the employment of bus conductors in the clerical cadre was not obtained. An expenditure of Rs. 15,310 was incurred on this arrangement.

The resultant deficiency of conductors for the route duties was made up by the Director by entertainment of an equal number of substitutes under his own sanction.

The matter was reported to the Director in course of local audit in April, 1956. In May, 1956 the Director moved his higher authority, namely, the Directorate of Transportation for obtaining the necessary sanction of Government. In December, 1956, the Directorate moved Government for the sanction.

It was explained that the need for additional clerks' posts has been recognised by the Finance Department in December, 1956 and that there was no loss of money to Government as the conductors employed on clerical duties were paid only their lower pay as conductors. In this connection, it is pointed out, that the posts of clerks required Government sanction while the Director had been delegated the power of appointing substitutes to fill up vacancies in the conductors' cadre and that there are disparities in the scales of pay and allowances and in the qualifications required for the two classes of posts.

Government have accorded *ex-post-facto* sanction (in January, 1957) to the creation of the additional temporary posts of clerks for a period upto the 28th February, 1957 and to the release of the bus conductors for their normal work as soon as appointments to these posts are made.

REVIEW—contd.

(2) *Loss of earnings.*—It was noticed that Government had to forego earnings to a considerable extent due to their not being able to put on the road on usual trips 70 effective and roadworthy buses on 7 shifts owing to shortage of drivers and conductors.

6. *Audit Comments on the Accounts and Balance Sheets of the State Transport Service in Calcutta and surrounding areas for the year ended 31st March, 1954*—

(a) *Revenue Account.*—The Revenue Account for the year 1953-54, shows a net deficit of Rs. 20,43,446, as against a net deficit of Rs. 25,06,270 in 1952-53 and of Rs. 22,04,985 in 1951-52.

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 increase or decrease in loss :—

	1951-52.			1952-53.			1953-54.		
	Rs.	AS.	P.	Rs.	AS.	P.	Rs.	AS.	P.
Earning per bus mile	0	13	11	0	15	4	1	1	3
Cost per bus mile—									
(i) Operational expenses—									
Establishment	0	5	3	0	6	3	0	6	3
Petrol and Oil	0	4	7	0	3	8	0	4	2
Tyres and tubes	0	0	8	0	1	1	0	1	0
Miscellaneous expenses	0	1	0	0	1	10	0	2	5
(ii) Repairs and maintenance	0	2	11	0	3	7	0	3	5
(iii) Fixed expenditure—									
Administrative Charges	0	0	10	0	0	9	0	0	10
Depreciation	0	3	5	0	3	8	0	2	7
Interest on Capital	0	1	3	0	1	9	0	0	9
TOTAL—Cost per bus mile	1	3	11	1	6	7	1	5	5
Net loss per bus mile	0	6	0	0	7	3	0	4	2

(b) *Interest on Overdrawals from the Treasury.*—The total amount overdrawn from the Public Exchequer on Revenue account stood at Rs. 58,06,428 on the 31st March, 1954. But no interest on this overdrawal was charged in the Revenue Account although credit was taken for interest on “Depreciation Reserve Fund”, created by overdrawals from the Public Exchequer.

REVIEW—contd.

(c) *Depreciation Reserve Fund Investment.*—The total amount of Depreciation Reserve Fund created upto 31st March, 1954 was Rs. 57,91,209 whereas the total amount of investments therefor was Rs. 29,86,453 only upto the end of 1953-54. There was thus a short investment to the extent of Rs. 28,04,756.

(d) *Security Deposit Investments.*—A total amount of Rs. 2,36,737 was received as security deposit from the conductors, drivers, cashiers and contractors, upto the end of 1953-54, but the total amount invested on this account upto the end of that year was Rs. 1,99,238. A total amount of Rs. 37,499 was thus left uninvested on this account upto the end of 1953-54.

(e) *Physical Verification of Capital Assets.*—No physical verification of the Fixed Assets like Plant and Machinery, Furniture, Fixtures and Fittings etc., as on 31st March, 1954 was carried out by the administration.

In the absence of any certificate of physical verification in respect of the Fixed Assets audit could not satisfy itself about the physical existence of such assets as on 31st March 1954.

(f) *Discrepancy in Cash Balance.*—The total amount of cash and cheques in hand, as on 31st March, 1954 as shown in the Balance Sheet was Rs. 8,77,351-14-7. The details supplied to audit in support of the above figure are as follows :—

	Rs.	AS.	P.
Central Cash	7,94,501	14	7
Lake Depot	53,400	8	6
Belghoria	21,564	0	0
Central Traffic Office	7,885	7	6
TOTAL	8,77,351	14	7

On the other hand, the actual cash balance as on 31st March, 1954 as shown in the respective cash books was Rs. 8,74,902-5-1, as detailed below :—

	Rs.	AS.	P.
Central Cash	7,94,501	14	7
Lake Depot	52,550	2	0
Belghoria Depot	20,164	0	0
Central Traffic Office	7,686	4	6
TOTAL	8,74,902	5	1

The discrepancy of Rs. 2,449-9-6, between actual cash balance as per cash books and that as shown in the Balance Sheet as at 31st March, 1954 was ascribed to the existence of " Bag-money " in the hands of the conductors on 31st March, 1954 which was also treated as part of the cash balances on the same date for the purpose of the Balance Sheet.

REVIEW—contd.

(g) *Leave and Pensionery Charges.*—No provision was made for leave and pensionery charges in respect of the permanent Government officials serving in the Directorate.

(h) *Store Account.*—(i) The value of the closing stock of stores was shown in the Balance Sheet as Rs. 18,23,274-2-8 and in the Store Account as Rs. 18,15,629-10-11. This discrepancy is due to non-inclusion of the figures under “Uniforms and Liveries”, and “Stationery and Printing” in the Store Account.

(ii) No certificate of physical verification of the stock of stores and spares in hand on 31st March, 1954 was available.

(iii) No papers showing the working of the figures of “Receipts, Issues and Closing Balance”, in respect of the different items of stores were made available to audit. In the absence of the working sheets, it was not possible for audit to verify the correctness of the figures appearing in the Store Account.

(iv) It was pointed out in para 27 of the Inspection Report for the half-year ended 31st March, 1954 that there were innumerable discrepancies between the closing balances of different items of stores on 31st August, 1953 and the opening balances of the respective stores on 1st September, 1953. These discrepancies were not reconciled in preparing the store Account for 1953-54, and so, in arriving at the figures of closing stock of the various categories of stores.

(v) The total of the purchase and consumption of Sundry “Stores and Spare Parts” during the year 1953-54, amounted to Rs. 17,30,011 and Rs. 14,70,215 respectively. The value of the closing stock thus swelled from Rs. 13,56,936 to Rs. 16,16,732 on the 31st March, 1954, which represented more than one year’s consumption. Such heavy purchase of stores in the absence of any maximum stock limit being fixed by the Directorate resulted in an unnecessary locking up of Government money.

(vi) Innumerable discrepancies between the closing balances in the “Priced Store Ledgers”, and those in the “Statement of closing balances” on the basis of which the final Store Account was compiled, were noticed.

These discrepancies could not be settled. As such the correctness of the value of stock in hand on 31st March, 1954 could not be verified.

7. Audit comments on the Accounts and Balance Sheet of the State Transport service in Calcutta and surrounding Areas for the year ended 31st March, 1955—

(i) As against a net deficit of Rs. 25,06,270 in 1952-53 and Rs. 20,43,446 in 1953-54, the Revenue Account of the State Transport Services in Calcutta and surrounding areas for the year 1954-55 discloses a net deficit of Rs. 1,40,695 after adjusting a surplus of Rs. 1,04,454 by transfer from the Profit and Loss Account of the Central Workshop, prepared separately for the first time.

REVIEW—contd.

The following tabular statement gives at a glance the efficiency of working :—

Year.	Earning per bus mile.	Cost per bus mile.
	Rs. As. P.	Rs. As. P.
1951-52	0 13 11	1 3 11
1952-53	0 15 4	1 6 7
1953-54	1 1 3	1 5 5
1954-55	1 1 10·7	1 2 3·5

The figure of Net Deficit for the year as shown in subject to the remarks in the paragraphs which follow.

(ii) (a) *Incorrect accounting of stores.*—The receipts as well as issues of (i) Petrol, (ii) Diesel and (iii) Sundry Stores and spares have been understated to the extent of (i) Rs. 13,120, (ii) Rs. 2,401 and (iii) Rs. 9,432 respectively.

(b) *Understatement of liabilities for stores received and consequent understatement of loss sustained.*—From certain invoices, it was seen that Petrol worth Rs. 6,714 and Sundry Stores and Spares worth Rs. 9,432 were purchased on credit, and that the same were duly received and included in stock during the year under audit. But these were not incorporated in the financial accounts of the year. The result was that the balance under “Sundry Creditors” was understated to the extent of Rs. 16,146. The Revenue Account has also been undercharged by an identical amount. The net loss for the year stands understated to this extent.

(c) *Shortage of stores not separately exhibited.*—The amount of stores consumed have been worked out by deducting closing stock from the total receipts (including opening stock). As a result, losses, pilferage, shortage, etc., have been included in the figures of consumption, as a matter of course.

Thus, a total sum of Rs. 19,060 being the value of stores found short on physical verification, has not been shown distinctly as such, either in the Stores Account or in the Revenue Account ; instead, the same remains included in the various figures of consumption as computed in the manner indicated above.

(d) *Discrepancies and omission in Stores Account.*—(i) The opening balance of the Stores Account has been shown as Rs. 18,19,032, against the previous year’s closing balance of Rs. 18,15,630. The difference of Rs. 3,402 is due to the inclusion of Rs. 3,402 in the opening balance of the figure under ‘Uniform and Liveries’ which was not included in the closing balance of the Stores of the previous year.

REVIEW—contd.

(ii) A closing stock of Rs. 6,559 in respect of stationery and postage found on physical verification has been shown in the Stores Account for 1954-55. But no receipts and issues thereof during the year under audit have been shown in the Stores Account. The cost of stationery and postage utilised during the year has, however, been charged to the Revenue Account.

(iii) *Interest charged only on half the capital.*—Instead of charging interest on the entire amount of opening capital, interest was charged only on half the amounts thereof in 1953-54 and 1954-55. Again, interest was charged on half the withdrawals from the date of each withdrawal during 1953-54 and 1954-55 instead of half the withdrawals for the entire year. As a result, the Revenue Accounts for 1953-54 and 1954-55 have been undercharged to the extent of Rs. 5,05,044 and Rs. 3,97,444 respectively.

(iv) *Interest on Depreciation Reserve Fund.*—Similarly, interest on Depreciation Reserve Fund has been calculated only on half the amount of contribution invested so far, thereby affording a short credit of Rs. 59,729 to the Revenue Account of the year under review.

(v) *Advertising Receipts—Payment of commission not disclosed.*—The commission paid for securing advertisement has been deducted from the gross receipts and the net amount shown in the Revenue Account. As a result, a sum of Rs. 4,272 paid as commission has not been disclosed in the Revenue Account.

(vi) *Depreciation written off in excess of capital cost.*—The Block Register exhibits credit balances in respect of some of the petrol buses due to depreciation of these assets being written off in excess of the capital cost. The total amount thus written off in excess is Rs. 13,119. The Revenue Account has been overcharged to this extent.

In the Balance Sheet, the amount deducted from "Petrol Buses" include the above excess credit of Rs. 13,119. Consequently, the net amount of these Assets has not been exhibited at their true values as a going concern. The Depreciation Reserve Fund also stands credited with the excess amount.

The Directorate proposes to adjust the amount in the accounts for 1955-56.

(vii) *Elimination of scrap value of assets and consequent over depreciation.*—Under the existing Government Orders, the amount to be depreciated should be arrived at by deducting from the total cost price, scrap value equal to 10 per cent. of the original value in respect of route vehicles and 5 per cent. in respect of other assets. But depreciation during the year under audit has been written off without such deduction. The change in the procedure, aimed at reducing the value of the assets to *nil*, would lead to over depreciation to the extent of the scrap value ignored. Revised orders of Government authorising the procedure are stated to be under issue.

(viii) *Misappropriated Road Tax charged to the Revenue Accounts.*—The charge for Road Tax, etc., made to the Revenue Account includes a sum of Rs. 33,119 not actually received by the Public Vehicles Department.

REVIEW—contd.

The total loss including that of the previous years has separately been mentioned in the conventional Audit Report.

(ix) *Leave and pensionary charges not provided.*—No provision on account of leave and pensionary charges in respect of the superior incumbents and staff on deputation to the Directorate was made in the accounts of the year under review.

(x) *Reconciliation between tickets sold and revenue earned therefrom.*—Neither any daily reconciliation, nor any annual reconciliation between the value of total tickets sold and the sale proceeds realised was made during the year under audit.

As a result, it was not possible for the Directorate to detect an omission to take into account the outstanding collections amounting to Rs. 786 in respect of Belghoria Depot. This sum would reduce the amount of loss sustained during the year.

(xi) *Inflation of the value of capital jobs executed by the Central Workshop and taking credit for unrealised profit.*—The overhead charges applicable to workshop during the year under audit on the basis of actuals did not exceed 252.6 per cent. of the value of direct labour booked. The total value of direct labour employed for the execution of departmental capital jobs being Rs. 1,05,022, the total overhead charges correctly applicable on this basis, to the capital jobs amounted to Rs. 2,65,024. Under the existing orders of Government, however, a higher flat rate of 300 per cent. of direct labour was approved as overhead expenditure on departmental jobs. This higher rate has actually been applied to the departmental capital jobs as well, on the ground that the actual cost of body construction in the workshop was much less than the market price. As a result, the value of such jobs executed during the year stands inflated by nearly Rs. 50,000 with a corresponding inflation of the profits of the Workshop.

In conformity with the accepted principles of commercial accounting, capital assets should be valued at cost price irrespective of market price and unrealised profits should not be taken credit for.

(xii) *Inflation of the Profit of the Workshop by overvaluation of work-in-progress.*—Two sums of Rs. 1,228 and Rs. 822 respectively, representing (i) the amount of stores issued to work-in-progress in the following year, viz. (1955-56), and (ii) the value of the closed jobs were included erroneously in the value of the work-in-progress as at close of the year under audit. "Work-in-progress" as shown in the Profit and Loss Account of the Workshop and the Consolidated Balance Sheet of the Directorate as a whole, therefore, remains inflated by Rs. 2,050 with resultant inflation of the profit of the workshop.

The Directorate proposes to adjust the amount in the accounts of 1955-56.

(xiii) *Allocation of charges between State Transport Service and the Central Workshop.*—There being no particulars in the Block Registers to indicate the

REVIEW—contd.

location of the various assets in the Workshop or elsewhere, audit had no means to verify the basis of allocation of the charges in respect of depreciation and interests on capital as between Central Workshop and the State Transport Service.

(xiv) *Reconciliation of Security Deposits.*—No reconciliation between the amount realised as security deposits from conductors, etc., and that deposited in the Postal Savings Bank Accounts up to the year 1954-55 was made.

(xv) *Inclusion of value of converted Diesel Buses in the value of Petrol Buses.*—Rs. 66,606 representing depreciated value of converted Diesel Buses remains included in the value of Petrol Buses as exhibited in the Balance Sheet.

(xvi) *Physical verification of Capital Assets.*—No physical verification of the Fixed assets like Plant and Machinery, Furniture, Fixture and Fittings, etc., as on 31st March, 1955 was carried out by the administration.

In the absence of any certificate of physical verification in respect of the fixed assets, audit could not satisfy itself about the physical existence of such assets as on the 31st March, 1955.

(xvii) *Sundry Debtors for chartered trips overstated.*—The outstanding receipts on account of chartered trips have been erroneously overstated by Rs. 274 with resultant overstatement of Sundry Debtors for such receipts. This amount will increase the amount of the loss sustained during the year.

(xviii) *Discrepancy between cash balance shown by the Cash Book and that shown in the Balance Sheet.*—The balance of cash in hand at Depots as on 31st March, 1955 has been exhibited as Rs. 78,722 in the Balance Sheet whereas the total of balances recorded in the Cash Books comes to Rs. 75,188. The difference is attributable to the existence of bag money issued on the last day of the financial year under audit, but not received back till the succeeding financial year.

(xix) *Wrong Classification of expenditure.*—Out of Rs. 1,32,340 charged as "Office expenses and Miscellaneous" under 'Other Charges', Rs. 37,120 represents allowances paid to *badli* conductors and drivers which should have been classified as "Operation Allowances of Establishment".

(xx) *Depreciation Reserve Fund Investment.*—Total amount of Depreciation Reserve Fund created up to 31st March, 1955 was Rs. 74,32,525 whereas the total amount of investment therefor was only Rs. 45,22,570 up to the end of 1954-55. There was thus a short investment to the extent of Rs. 29,09,955.

(xxi) *Security Deposit Investment.*—A total amount of Rs. 3,39,308 was received as security deposit from the conductors, drivers, cashiers and contractors up to the end of 1954-55, but the total amount invested on this account up to the end of the year under audit was Rs. 2,52,525. A total amount of Rs. 86,783 was, therefore, retained in hand instead of being invested.

REVIEW—contd.

(xxii) “Original value of buses sold and amount adjusted for excess debit—Rs. 4,64,253”.—The original value of buses sold and the amount adjusted for excess debit were Rs. 4,61,596 and Rs. 2,657 respectively, which should have been separately exhibited in the Balance Sheet.

8. *Audit comments on the Accounts and Balance Sheet of the Cooch Behar State Transport Service for the years 1949-50 to 1951-52—*

(i) The prescribed books of accounts required for preparation of the *proforma* accounts were not maintained for any of the years.

(ii) (a) *Balance Sheet as on 1st January 1950.*—On the 1st January, 1950 last, the assets and liabilities of the Cooch Behar State Transport Service—an undertaking owned and managed by the late Cooch Behar Durbar—were transferred en block to the State Government of West Bengal, consequent on the merger of the State. In the above Balance Sheet, however, a large number of assets, though stated to have been actually taken over in running condition, were, not exhibited. The important omissions were, as indicated, below:—

Particulars of the assets actually taken over on 1st January, 1950.	Number.	Remarks.
(a) Boat (Country and Mechanised) for River Transport Scheme.	One.	
(b) Furniture	One lot.	Estimated value Rs. 788.
(c) Jeep	Five.	
(d) Trucks (Chevrolet)	Three.	
(e) Trucks (Ford)	One.	
(f) Motor Cycle	One.	
(g) Station Wagon (Ford)	One.	} (Fifteen Mail Vans were received <i>vide</i> Transport Officer's Memo. No. 786/3-2, dated 31st January, 1950 but value of fourteen Mail Vans were assessed and incorporated in accounts).
(h) Mail Vans	One.	
(i) Petrol Buses	Two.	(As per R. R. I. cash book entry on 11th August, 1949 and 2nd November, 1949 three Petrol Buses were acquired at a cost of Rs. 45,830 (including cost of body building) but in the accounts the number of Petrol Buses acquired in 1949 was shown as One).
(j) Load.		

The reasons for exclusion of these assets from the Balance Sheet as on the 1st January, 1950 were not however on record. In the case of furniture (item b) it was stated that their value had expired as the items were more than 10 years old. The statement could not however be verified.

REVIEW—contd.

The valuation of assets as accepted by Government could not be certified as correct due to following defects :—

- (1) The valuations of articles were made more than 2½ years after the date of their taking over.
- (2) The valuation of buildings and sheds were not certified by the Officer entrusted with the work.
- (3) The valuations of plants and machineries were not properly made since the values of some of the plants and machineries purchased about six months before the taking over were reduced to the extent of 33½ per cent. of the values as recorded in the Fixed Assets register.

The original vouchers showing the initial cost of the plants and machineries were not moreover available to audit.

(b) No relevant statement could be produced in support of the value of store shown, viz. (Rs. 30,112-3-0). The requisite Priced Stores Ledgers were not maintained upto 1955-56. No statements of store balances as on the 31st December 1949 and for succeeding years were forthcoming wherewith to check the value of this asset as shown in the accounts. This amount included values of tools which should not have been treated as "Consumable Stores".

(c) The book debts (Rs. 17,851-11-6) were not split up into the three broad categories, viz., good, doubtful and bad. In fact several debts were found to have remained unrealised for a pretty long period. The Sundry Debtors Ledgers were not properly maintained. Instances of double posting and omission to post the bills and the realisations in the respective folios in the Ledger were noticed. For these reasons adequate scrutiny on this item was not possible. "Advances to parties" (Rs. 95,504-11-3) were not supported by acceptances of the parties to whom the advances were paid.

(d) General Deposit at the Treasury (Rs. 75,600) was not supported by the certificate of the Treasury Officer.

(e) The amount of Cash balance (Rs. 13,854-6-9) was overstated by Rs. 60. Besides banking accounts were opened with :—

- (1) The Cooch Behar State Bank.
- (2) The Central Bank, Siliguri but the pass books showing the amounts at the credit of the concern on the 31st December 1949 could not be produced. The certificate from the respective Banks stating that there was no balance at credit on the above date could not be submitted also.

(f) The Sundry Creditors balances (Rs. 80,086-14-6)—correctness of the amount of this liability could not be verified as no Sundry Creditors Ledger nor any Purchase Day Book was maintained upto 1955-56. Outstanding expenses on "Salaries and Wages" was overstated by Rs. 803.

REVIEW—contd.

(g) The excess of the value of assets over the liabilities was shown as Capital (surplus) (Rs. 2,32,649-13-0). On the date of taking over sale proceeds of tickets amounting to Rs. 42,505-13-0 remained to be remitted to the Treasury. This amount was not added to the amount of Capital (Surplus) even though the equivalent amount of cash was taken over. The amount of Capital (Surplus) was as a result considerably understated.

(iii) Revenue Accounts for 1949-50, 1950-51 and 1951-52.

(A) During the years, 1949-50 (1st January, 1950 to 31st March, 1950) and 1950-51, the net profits earned were shown as :—

	Rs.	AS.	P.
1949-50	91,561	5	3
1950-51	1,06,955	7	2

During 1951-52 a "Net loss" of Rs. 8,776-3-3 was sustained.

The trading results as brought out in the above Revenue Accounts did not depict the correct picture since the charges on account of :—

- (a) Interest on Capital.
- (b) Audit Fees.
- (c) Leave and Pensionary Contributions.
- (d) Cost of Stationery and Forms.
- (e) Cost of printing work done in the Cooch Behar Press.

were not included in the accounts of any year. The amount of unremitted sale proceeds of tickets, viz., Rs. 42,505-13-0 taken over on the 1st January, 1950 was treated in the accounts for 1949-50 as an item of "miscellaneous receipt" although it did not pertain to any trading activity during this period. A further amount of Rs. 8,395-4-6 (included within the amount of Rs. 12,773-8-3 under "other receipts") was treated as a revenue by contra debit to "Deposits" during 1949-50. The reasons for treating a portion of the "Deposits received" as having been repaid by credit to revenues could not be explained to audit. The particulars of the adjustment were not also on record. In the accounts for 1950-51, an amount of Rs. 8,308-4-6 was found to have been remitted in excess to the Treasury. This amount was, however, treated as a revenue (included within the amount of Rs. 51,350-1-5 under "other receipts") on the ground that this excess amount represented realisation of some book-debts. The amount of Sundry Debtors balances (Rs. 26,700-10-9) having not been correspondingly reduced by this amount, this asset remained overstated by Rs. 8,308-4-6 in the Balance Sheet taken on 31st March 1951. It was also seen that the expenditure was not properly allocated between Capital and Revenue. For instance, during 1949-50 and 1951-52 expenditure on purchase and/or construction of assets amounted to Rs. 625 and Rs. 8,653-11-0 respectively. This expenditure was not capitalised but remained charged to revenues with the consequent suppression in the

REVIEW—concl'd.

Balance Sheet of assets created and affection of the trading results. Assets were over-depreciated also in some cases. For instance, the "period of usefulness" of *pucca* buildings and sheds was assessed for 10 years and 5 years respectively; that of plant and machinery was assessed for 7 years. The requisite certificates of the communication works Department or any responsible officer of the department in support of the "life" of these assets for the purposes of depreciation were not forthcoming. Further plant and machinery were uniformly depreciated although the majority of the plants and machinery remained out of commission due to non-installation.

(B) A secret reserve of considerable amount was thus created through the process of non-exhibition of assets in the Balance Sheets, reduction of the value of the assets, over-depreciation of assets and by charging capital expenditure to revenue.

Store Account.

(iv) Although the expenditure on purchase of stores, spare parts, fuel, oil, etc., during the above years was considerable, no store accounts showing purchase and receipts of stores from different sources, issues and balances of stores under the broad categories, year by year were compiled. No effective check on the acquisition and consumption of stores was thus possible.

*Store Account of the State Transport Service in Calcutta and surrounding
Areas for the year ended on 31st March, 1954.*

Items of Stores.	Opening Stock.	Receipts during the year.	Total.	Issues during the year (including loss on evapora- tion of Petrol and Diesel.)	Closing Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Petrol	12,278	10,32,544	10,44,822	10,35,004	9,818
Diesel Oil	5,567	8,32,980	8,38,547	8,32,260	6,287
Lubricating Oils	23,642	2,14,244	2,37,886	2,03,808	34,078
Tyres and Tubes	67,493	5,71,109	6,38,602	4,89,887	1,48,715
Sundry Stores and spares	13,56,936	17,30,011	30,86,947	14,70,215	16,16,732
TOTAL	14,65,916	43,80,888	58,46,804	40,31,174	18,15,630

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.

K. C. BHATTACHERJEE,

J. N. TALUKDAR,

Chief Accounts Officer,

Director General of Transportation,

*Directorate of Transportation,
West Bengal.*

West Bengal.

CALCUTTA ;
The 24th January, 1956. }
}

Revenue Account of the State Transport Service in Calcutta and surrounding Areas for the year ended 31st March, 1954.

Dr.

Cr.

1	2	3		4	5
		Rs.	Rs.		
	Items of Expenditure.	Amount Paid.		Items of Receipts.	Amount Received.
		Rs.	Rs.	Rs.	Rs.
	A. To Direction—				
4-15	(1) Salaries and allowances—			By Revenue from Passengers—	
	Pay of Officers	39,238		Fares on sale of Tickets	77,76,384
	Pay of Establishment	1,88,940		Receipts from Chartered Trips	54,054
	Allowances and Honoraria	1,30,674		By Other Revenue—	78,80,488
			3,53,852		
	(2) General Charges—			Work done for outside parties	2,59,334
-59	Electric and Telephone	1,082		Advertisement	17,310
	Stationery and Printing	6,041		Miscellaneous Receipts	3,80,763
	Law charges	403			6,57,407
	Audit fees	32,000		By Receipts on account of Interest—	
	Office expenses and Miscellaneous	10,906		On Depreciation Reserve Fund	33,697
			50,382	By Net Deficiency	20,43,446
	B. To Operation—				
30-52	(1) Salaries and allowances—				
	Pay of Officers	70,527			
	Pay of Establishment	17,82,393			
	Allowances and honoraria	12,59,346			
			31,12,266		

Revenue Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1954—concl'd.

Cr.

1	2	3		4	5
		Rs.	Rs.		
Percentage on gross Earnings.	Items of Expenditure.	Amount paid.		Items of Receipts.	Amount Received.
		Rs.	Rs.	Rs.	Rs.
28-12	(2) Stores—				
	Spare parts and Sundry Stores . . .	17,03,133			
	Lubricants	2,03,808			
	Tyres, Tubes and flaps	4,89,887			
			23,96,828		
21-81	(3) Power—				
	Cost of Petrol	10,27,629			
	Cost of High speed Diesel!	8,81,874			
			18,59,003		
5-10	(4) Permit fees, Registration fees, Motor Vehicle Tax, Fitness Certificate and Bridge Toll Tax.				
		..	4,35,109		
2-41	(5) Rent Rates and Taxes . . . . .	..	2,04,778		
0-55	(6) Electric and Telephone charges . . . . .	..	46,841		
5-58	(7) Other Charges—				
	Uniforms and Liveries	42,862			
	Office Expenses and Miscellaneous	2,69,186			
	Petty Construction and Repairs	15,627			
	Repairs to Furniture and Fittings	924			
	Stationery and Printing	1,46,646			
			4,75,245		
0-09	(8) Loss on Evaporation of Petrol and Diesel . . . . .	..	8,261		

14-89	(9) Depreciation—				
	(a) Route Vehicles			9,71,083	
	(b) Other Assets—				
	Buildings			58,557	
	Sheds			17,846	
	Fixtures and Fittings			68,867	
	Plant and Machinery			65,104	
	Tools and Implements			54,301	
	Furniture			13,330	
	Other Vehicles			24,541	
				<u>12,08,039</u>	
4-15	(10) Interest on capi l			3,58,784	
				<u>1,01,60,754</u>	
	TOTAL			1,05,64,988	

J. N. TALUKDAR,
*Director General of Transportation,
 West Bengal.*

K. C. BHATTACHARJEE,
*Chief Accounts Officer,
 Directorate of Transportation,
 West Bengal.*

CALCUTTA ; }
 The 24th January, 1956.

Balance Sheet of the State Transport Service in Calcutta and surrounding Areas as on 31st March, 1954.

Capital and Liabilities.		Property and Assets.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Fund supplied by Government for Capital Expenditure—							
Balance brought forward	1,71,67,774						
During the year	32,25,837					18,66,200	
	<u>2,03,93,611</u>					<u>38,111</u>	19,04,311
Funds—							
Depreciation Reserve Fund	57,91,209						
Deposits—							
Conductors' and drivers' Security Deposit	87,008					34,58,266	
Cashiers' Security Deposit	80,326					1,38,782	34,97,048
Contractors' Security Deposit	69,400					4,24,681	
	<u>2,36,737</u>					<u>8,794</u>	4,28,415
Outstanding Liabilities—							
Sundry Creditors	15,72,323						
Salaries and Allowances	3,46,047					6,82,520	
Provision for interest on Capital Outlay	10,12,402					1,05,183	7,87,703
Others	2,98,626					35,17,361	
Overdrawal from Treasury—		32,27,398				Nil	35,17,361
Balance brought forward	34,56,127						
During the year	28,50,301					66,94,467	
Permanent Advance—		58,09,498				24,42,220	81,36,687
		<u>8,500</u>					
Suspense Receipts pending adjustment		28,127					
						1,26,129	
						<u>20,414</u>	1,46,543

Plant and Machinery—			
Balance brought forward	6,50,915		
Additions during the year	98,484		7,49,899
Tools and Implements—			
Balance brought forward	2,33,553		
Additions during the year	4,548		2,38,101
Furniture—			
Balance brought forward	1,40,153		
Additions during the year	27,648		1,68,001
Investments—			
Depreciation Reserve Fund	29,86,453		
Provision for Interest on—			
Depreciation Reserve Fund	86,050		
Security Deposits	1,99,238		32,71,741
Current Assets—			
Store Materials (valued at average cost)	18,23,274		
Advances and Deposits	28,347		
Sundry Debtors—			
Amount due from conductors on account of short collections.	19,978		
Less provision for bad and doubtful debts	10,296		
Amount due from Charterers of Buses	9,682		
Work done for Outside Parties	26,969		
Prepaid expenses—	27,306		
Cash and Cheques in Hand—	68,957		
	15,100		
Cheques			7,49,073
Unremitted Revenue			12,379

Balance Sheet of the State Transport Service in Calcutta and surrounding Areas as on 31st March, 1954—concl'd.

Capital and Liabilities.		Property and Assets.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Undisbursed Salaries and Allowances	65,360		
		Other Cash	50,540	8,77,352	28,08,080
		Suspense Account			27,059
		Deficiency—			
		Balance brought forward		67,18,165	
		During this year		20,43,446	
					87,61,611
TOTAL	3,54,92,010		TOTAL		3,54,92,010

CALCUTTA ;

The 24th January, 1956.

K. C. BHATTACHERJEE,
Chief Accounts Officer,
Directorate of Transportation,
West Bengal.

J. N. TALUKDAR,
Director General of Transportation,
West Bengal.

AUDIT CERTIFICATE.

I have examined the foregoing accounts and Balance Sheet of the State Transport Service in Calcutta and Surrounding areas, for the year ended 31st March, 1954.

Subject to the observations in the separate audit comments in paragraph 6 of the Review 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 6th September, 1956.

B. BARMAN,
Assistant Accounts Officer,
West Bengal.

Store Account of the State Transport Service in Calcutta and surrounding Areas
for the year ended 31st March, 1955.

Item of Stores.	Opening Stock.	Receipts during the year.	Total.	Issues during the year (including loss on evaporation of Petrol and Diesel).	Closing Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Petrol	9,818	10,11,680	10,21,498	10,08,700	12,798
Diesel Oil	6,287	10,42,189	10,48,476	10,40,832	7,644
Lubricating Oil	34,078	2,34,435	2,68,513	2,27,106	41,407
Tyres and Tubes	1,48,715	7,07,011	8,55,726	5,68,143	2,87,583
Sundry Stores and Spares	16,16,732	19,87,660	36,04,392	15,56,982	20,47,410
Uniforms and Liveries	3,402	32,946	36,348	34,923	1,425
Stationery and Postage Stamp . . . . .	..	..	..	..	6,559
TOTAL	18,19,032	50,15,921	68,34,953	44,36,686	24,04,826

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.

K. C. BHATTACHARJI,
Chief Accounts Officer,
Directorate of Transportation,
West Bengal.

J. N. TALUKDAR,
Director General of Transportation,
West Bengal.

CALCUTTA ;
The 1st October, 1956.

Revenue Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1955.

Dr.

Cr.

Percentage on Gross earnings.	Expenditure.		Income.				
	1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
	A.—To Direction :—						
3-53	(1) To Pay and Allowances—				By Revenue from Passengers—		
	Pay of Officers	28,885			Fares on sale of Tickets	1,06,35,679	
	Pay of Establishment	2,06,836			Receipts from Chartered Trips	1,06,397	
	Allowances and honoraria	1,50,618					1,07,42,076
-61	(2) To General Charges—		3,86,339		By Other Revenues—		
	Electric and Telephone	1,825			Advertisement	69,448	
	Printing and Stationery	2,975			Miscellaneous Receipts	67,647	1,37,095
	Law charges	282			By Receipt on account of Interest on Depreciation Reserve Fund.		59,729
	Rent, Rates and Taxes	10,800			By surplus as per Profit and Loss Account of Central Workshop annexed herewith.		1,04,454
	Office Expenses and Miscellaneous	11,753					
	Audit Fees	40,000					
			67,635		By Net Deficiency—		
					State Transport Service		2,45,149
	B.—To Operation :—						

		Deduct—surplus of Central Work- shop.	1,04,454	1,40,885
31-7	(1) To Pay and Allowances—			
	Pay of Officers	67,475		
	Pay of Establishment	20,30,470		
	Allowances and honoraria	13,70,124		
		34,68,069		
22-8	(2) To Stores and Spares—			
	Stores and Spare parts	17,01,158		
	(including charges for repairs jobs by outside parties).			
	Lubricants	2,27,106		
	Tyres and Tubes	5,68,143		
		24,96,407		
18-7	(3) To Power—			
	Cost of Petrol	10,08,700		
	Cost of High Speed Diesel	10,40,832		
		20,49,532		
4-16	(4) To Permit Fees, Registration charges Motor Vehicles Tax, Fitness Certificate and Bridge Toll Tax.			4,54,730
2-21	(5) To Rent, Rates and Taxes			23,360
3-36	(6) To Electric and Telephone			39,827
3-42	(7) To Other Charges—			
	Uniform and Liveries	34,923		
	Petty Construction and Repairs	2,796		

Revenue Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1955—concl'd.

Dr.

Cr.

Percentage on Gross earnings.	Expenditure.	Income.					
		1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3.42	(7) To Other Charges—concl'd.						
	Repairs to Furniture and Fittings		545				
	Printing and Stationery		2,03,434				
	Office Expenses and Miscellaneous		1,32,340				
			<u>3,74,038</u>				
-08	(8) To Loss on Evaporation of Petrol and Diesel.			8,807			
13.3	(9) To Depreciation on Assets			14,55,996			
3.18	(10) To Interest on Capital Outlay			3,48,803			
-09	(11) To Loss on sale of Assets			10,506			
	TOTAL		<u>1,11,84,049</u>				
						TOTAL	<u>1,11,84,049</u>

CALCUTTA ;

K. C. BHATTACHARJI,

The 1st October, 1956.

Chief Accounts Officer, Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,

Director General of Transportation,
Government of West Bengal.

Trading and Profit and Loss Account of the Central Workshop, Belghoria for the year ended 31st March, 1955.

Dr.

Cr.

	Rs.	Rs.	
To Stores and spare parts consumed	7,72,973	By Receipts from service rendered	14,93,987
„ Salaries and Wages	4,50,863	„ Miscellaneous Receipts	13,563
„ Electricity and Telephone	15,092	„ Work-in-progress (valued at cost including overhead).	1,72,687
„ Fuel	13,059		
„ Rent, Rates and Taxes	14,981		
„ Stationery and Printing	8,631		
„ Travelling allowances	2,601		
„ Law Charges	72		
„ Audit Fees	5,000		
„ Office Expenses and Miscellaneous	43,898		
„ Interest on Capital Outlay	63,292		
„ Depreciation on Assets	1,85,321		
„ Net surplus transferred to Revenue Account of the Directorate of Transportation.	1,04,454		
TOTAL	16,80,237	TOTAL	16,80,237

CALCUTTA ;

The 1st October, 1956.

K. C. BHATTACHARI,

Chief Accounts Officer, Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,

Director General of Transportation,
Government of West Bengal

Balance Sheet of the Directorate of Transportation, Government of West Bengal as at 31st March, 1955.

Capital and Liabilities.		Property and Assets.				
1	2	3	4	5	6	7
	Rs.	Rs.		Rs.	Rs.	Rs.
Capital—			Fixed Assets—			
Fund supplied by Government for Capital Expenditure—			Land (at cost)—			
As per last Balance Sheet . . .	2,03,93,611		As per last Balance sheet . . .		19,04,311	
Additions during the year (including Rs. 5 lakhs received as loan from the Ministry of Rehabilitation, Government of India).	50,69,728	2,54,63,339	Additions during the year . . .		14,758	
			Deduct—Amounts transferred to—		19,19,069	
			(i) Buildings	3,46,336		
			(ii) Sheds	6,99,364	10,45,700	8,73,369
Advances and Deposits—			Buildings (at cost)—			
Conductors' and Cashiers' Security Deposit.	2,40,993		As per last Balance Sheet . . .		34,97,048	
Contractors Security Deposit . . .	85,715		Deduct—credits in adjustment of advance collection of material in previous years.		1,91,632	
					33,05,416	
Advances from Parties	12,600	3,39,308	Additions during the year . . .	1,25,039		
			Add—amounts transferred from Land .	3,46,336	4,71,375	
					37,76,791	

Balance Sheet of the Directorate of Transportation, Government of West Bengal as at 31st March, 1955—contd.

Capital and Liabilities.		Property and Assets.				
1	2	3	4	5	6	7
		Rs.		Rs.	Rs.	Rs.
Brought forward		3,62,83,456	Brought forward	.		52,80,224
			<i>Less—</i>			
			Depreciation written off	2,03,254		
			<i>Add—</i> Depreciation during the year	79,424	2,82,678	5,39,606
			Petrol Buses (at cost)—			
			As per last Balance sheet	35,17,361		
			<i>Add—</i> amount transferred from Diesel Bus Account.	8,17,945	43,35,306	
			<i>Less—</i> Original value of assets sold and amount adjusted for excess debits.		4,64,253	
					<u>38,71,053</u>	
			<i>Less—</i>			
			Depreciation written off	35,00,478		
			<i>Add—</i> depreciation during the year	6,88,411		
				<u>41,88,889</u>		
			<i>Deduct—</i> Depreciation on assets sold	4,00,090	37,88,799	82,254

Diesel]Bus (at cost)—		
As per last Balance sheet . . .	91,36,687	
<i>Deduct</i> —Amount transferred to Petrol Bus Account.	8,17,945	
	<u>83,18,742</u>	
Additions during the year . . .	49,15,871	1,32,34,613
<i>Less</i> —		
Depreciation written off . . .	11,72,626	
<i>Add</i> —Depreciation during the year . . .	5,73,962	17,46,588
		<u>1,14,88,025</u>
Other Vehicle (at cost)—		
As per last Balance sheet . . .	1,46,543	
<i>Less</i> —		
Depreciation written off . . .	77,849	
<i>Add</i> —Depreciation during the year . . .	28,528	1,06,377
		<u>40,166</u>
Plant and Machinery (at cost)—		
As per last Balance sheet . . .	7,40,309	
Additions during the year . . .	62,072	8,11,471
		<u>1,74,30,275</u>
Total—Carried over	3,62,83,456	

Balance Sheet of the Directorate of Transportation, Government of West Bengal as at 31st March, 1955 contd.

Capital and Liabilities.		Property and Assets.				
1	2	3	4	5	6	7
		Rs.		Rs.	Rs.	Rs.
Brought forward . . .		3,62,83,456	Brought forward			1,74,30,275
			<i>Less—</i>			
			Depreciation written off . . .	2,17,625		
			<i>Add—</i> Depreciation during the year . . .	78,456	2,96,081	5,15,390
			Tools and Implements (at cost)—			
			As per last Balance Sheet . . .	2,88,101		
			Additions during the year . . .	22,353	3,10,454	
			<i>Less—</i>			
			Depreciation written off . . .	1,91,988		
			<i>Add—</i> depreciation during the year . . .	58,104	2,50,092	60,362
			Furniture (at cost)—			
			As per last Balance sheet . . .	1,68,001		
			Additions during the year . . .	49,505	2,17,506	

<i>Less—</i>					
Depreciation written off		41,002			
<i>Add—</i> depreciation during the year		16,524		57,526	1,59,980
<i>Investments—</i>					
Depreciation Reserve Fund		45,22,570			
Interest accrued on Depreciation Reserve Fund.		1,45,779		46,68,349	
Security Deposits				2,52,525	49,20,874
<i>Current Assets—</i>					
Stores and Spares (Valued at average cost)		24,04,826			
Work-in-progress (valued at cost including overhead).		1,72,687			
Advances and Deposits		1,329		25,78,842	
<i>Sundry Debtors—</i>					
Services rendered		2,36,731			
Short collection		7,838			
Chartered Trips		47,047			
Advertisement		33,090			
Outstanding collection		31,240		3,55,946	
<i>Carried over</i>	3,62,63,456				
<i>Total—Carried over</i>					2,30,86,881

*Balance Sheet of the Directorate of Transportation Government of West Bengal
as at 31st March, 1955—conclid.*

1	2	3	4	5	6	7
Capital and Liability.	Property and Assets.					
Brought forward	Rs.	3,62,03,856	Brought forward	Rs.	Rs.	2,30,86,881
			Prepaid expenses	8,900		
			Cash and Treasury drafts in hand—			
			At Head Office	12,46,648		
			At Depots	78,722		
			At Central Workshop	473	13,25,843	42,69,531
			Suspense payments pending adjustment			24,738
			Deficiency—			
			As per last Balance Sheet		87,61,611	
			During the year		1,40,695	89,02,306
TOTAL		3,62,83,456	TOTAL		3,62,83,456	

CALCUTTA ;

The 1st October, 1956.

K. C. BHATTACHARJI,
Chief Accounts Officer, Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,
Director General of Transportation,
Government of West Bengal.

AUDIT CERTIFICATE.

I have examined the foregoing accounts and Balance Sheet of the State Transport Service in Calcutta and surrounding areas for the year ended 31st March, 1955.

Subject to the observations in the separate Audit Comments in paragraph 7 of the Review, 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 27th May, 1957.

R. K. CHOWDHURY,
Assistant Accounts Officer, West Bengal.

*Revenue Account of the Cooch Behar State Transport Service
for the period from 1st January, 1950 to 31st March, 1950.*

Items of Expenditure.	Amount.			Items of Receipts.	Amount.		
1				3			
	RS.	AS.	P.		RS.	AS.	P.
I.—Direction—							
To Pay of Officers	570	0	0	By Sale of Tickets	1,22,714	4	0
„ Pay and Allowances of Establishment	6,251	1	0	„ Other Receipts	12,773	8	3
„ Contingencies	13	8	0	„ Miscellaneous Receipts	42,505	13	0
II.—Operation—							
To Pay of Officers	840	0	0	„ Closing Stock	40,491	14	3
„ Pay and Allowances of Establishment	17,285	0	0	Less opening stock as on 1st January, 1950	30,112	3	0
„ Travelling Allowance	388	10	0				
„ Cost of Spares, Tools, Petrol, etc.	34,811	13	3				
„ Repairs and Renewals	14,135	0	3				
„ Other Charges	4,472	4	9				
III.—To Depreciation Charges							
	18,044	0	0				
IV.—To Net Profit							
	91,561	5	3				
TOTAL	1,88,373	4	6	TOTAL	1,88,373	4	6

COOCH BEHAR :
The 5th October, 1956.

K. K. ROY,
Accountant, Cooch Behar State
Transport, Cooch Behar.

I. M. BOKSI,
Director-in-Charge, Cooch Behar
State Transport, Cooch Behar.

*Revenue Account of the Cooch Behar State Transport Service
for the year ending on 31st March, 1951.*

Items of Expenditure.	Amount.			Items of Receipts.	Amount.		
1				3			
	RS.	AS.	P.		RS.	AS.	P.
I.—Direction—							
To Pay of Officers	3,331	15	0	By Sale of Tickets	4,42,180	8	0
„ Pay and Allowances of Establishment	17,231	3	0	„ Other Receipts	51,350	1	5
„ Contingencies	1,124	0	3	„ Closing Stock (as on 31st March, 1951)	63,273	5	6
II.—Operation—							
To Pay of Officers	3,502	2	0	Less Opening Stock as on 1st April, 1950	40,491	14	3
„ Pay and Allowances of Establishment	80,826	15	0				
„ Petrol and Lubricants	1,01,986	11	3				
„ Spare Parts and Sundry Stores	54,639	7	0				
„ Tyres and Tubes	22,552	1	0				
„ Repairs and Renewals	29,083	9	9				
„ Other Charges	13,906	9	3				
III.—To Depreciation Charges							
	72,172	0	0				
IV.—To Net Profit							
	1,06,955	7	2				
TOTAL	5,16,312	0	8	TOTAL	5,16,312	0	8

COOCH BEHAR :
The 5th October, 1956.

K. K. ROY,
Accountant, Cooch Behar State Transport,
Cooch Behar.

I. M. BOKSI,
Director-in-charge, State Transport,
Cooch Behar.

*Revenue Account of the Cooch Behar State Transport Service
for the year ending on 31st March, 1952.*

Items of Expenditure.	Amount.			Items of Receipts.	Amount.		
1	2			3	4		
	Rs.	As.	P.		Rs.	As.	P.
I.—Direction—							
To Pay of Officers	1,744	1	0	By Sale of Tickets	4,23,117	8	0
„ Pay and Allowances of Establishment	18,120	6	0	„ Other Receipts	69,224	3	9
„ Contingencies	724	1	6	„ Closing Stock as on 31st March, 1952	1,11,541	6	9
II.—Operation—							
To Pay of Officers	3,602	1	0	Less Opening stock as on 1st April, 1951	63,273	5	6
„ Pay and Allowances of Establishment	1,12,562	13	0		48,268	1	3
„ Petrol and Lubricants	1,08,297	3	6	Net Loss	8,776	3	3
„ Tyres and Tubes	50,090	8	0				
„ Sundry Stores	46,686	4	3				
„ Repairs and Renewals	79,440	12	0				
„ Taxes and Fees	24,162	8	0				
„ Other Charges	31,788	6	0				
III.—To Depreciation Charges							
	72,172	0	0				
TOTAL	5,49,386	0	3	TOTAL	5,49,386	0	3
COOCH BEHAR:		K. K. ROY,			L. M. BOKSI,		
The 5th October, 1956.		Accountant, Cooch Behar State Transport, Cooch Behar.			Director-in-charge, Cooch Behar State Transport, Cooch Behar.		

Less withdrawals for the year	1,29,984	8	6	38,270	13	3
General Deposit				19,669	15	6
Unrealised amount of Sale of Tickets				2,160	15	0
Unrecouped amount of permanent advance				53	0	0
Cash in hand—						
Cash Book No. I	29,198	15	6			
Cash Book No. II	1,644	13	0			
Permanent Advance	247	0	0	31,090	12	6
TOTAL	4,28,359	4	0	4,28,359	4	0

COOCH BEHAR;

The 31st October, 1956.

K. K. ROY,

Accountant, Cooch Behar State Transport, Cooch Behar.

L. M. BOKSI,

Director-in-charge, Cooch Behar State Transport, Cooch Behar.

*Balance Sheet of the Couch Behar State Transport Service
as on 31st March, 1951.*

	Capital and Liabilities.		Properties and Assets.			
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Capital (Surplus)	2,32,649	13 0	Buildings (as on 1st January, 1950)		27,000	0 0
Undisbursed amount of Contingent bills	17,167	9 3	Less Depreciation—			
Deposit	494	0 0	For the Previous year	675	0 0	
Sundry Creditors—			For the Current year	2,700	0 0	
(1) For materials supplied	10,655	0 6				23,625
(2) For services rendered	1,189	0 0	Sheds (as on 1st January, 1950)		36,000	0 0
Outstanding Salaries and Allowances	11,844	0 6	Less Depreciation—			
Permanent Advance	10,441	7 0	For the Previous year	1,800	0 0	
Profit and Loss Account—	300	0 0	For the Current year	7,200	0 0	
Profit as per last Balance Sheet	91,561	5 3	Mail Vans (as on 1st January, 1950)		1,09,200	0 0
Add for this year	1,06,955	7 2	Less Depreciation—			
			For the previous year	9,084	0 0	
			For the Current year	36,333	0 0	
			Petrol Buses (as on 1st January, 1950)		45,417	0 0
			Less Depreciation—			
			For the Previous year	6,150	0 0	
			For the Current year	24,600	0 0	
			Plant and Machinery (as on 1st January, 1950)		9,370	0 0
					68,783	0 0
					91,200	0 0
					30,750	0 0
					60,450	0 0

Less Depreciation—			
For the Previous year	335	0	0
For the Current year	1,339	0	0
	<u>1,674</u>	<u>0</u>	<u>0</u>
7,696	0	0	
Closing Stock—			
Petrol and Other Lubricants	5,926	14	6
Spares, Tyres and Tubes, etc.	54,704	6	0
Sundry Stores and Tools	2,642	1	0
Sundry debtors			
Excess of Receipts over Withdrawals—			
Balance for the Previous year	38,270	13	3
Remittance to Treasury during the Current year	4,93,873	11	8
Less withdrawals	3,52,766	10	3
	<u>1,41,107</u>	<u>1</u>	<u>5</u>
1,79,377	14	8	
Unrealised amount of Sale of Tickets	1,324	6	0
Unrecouped amount of Permanent Advance			
Cash in Hand—			
In General Cash	17,853	5	3
In Permanent Advance	247	1	0
	<u>18,100</u>	<u>6</u>	<u>3</u>
18,130	6	3	
TOTAL	4,71,413	10	2

TOTAL

• 4,71,413 10 2

TOTAL

4,71,413 10 2

COOCH BEHAR ;
The 5th October, 1956.

K. K. ROY,
Accountant, Cooch Behar State Transport, Cooch Behar.

L. M. BOSEI,
Director-in-charge, Cooch Behar State Transport, Cooch Behar.

*Balance Sheet of the Cooch Behar State Transport Service
as on 31st March, 1952.*

Capital and Liabilities.		Properties and Assets.											
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.					
Capital (Surplus)			2,32,649	13 0	Buildings (as on 1st January, 1950)			27,000	0 0				
Deposit			573	13 0	Less Depreciation—								
Sundry Creditors			56,909	2 6	Upto the previous year		3,375	0 0					
Outstanding Pay and Allowances			14,919	11 0	For the current year		2,700	0 0	6,075	0 0			
Undisbursed Bills			12,600	12 6						20,925	0 0		
Permanent Advance			300	0 0	Sheds (as on 1st January, 1950)			36,000	0 0				
Profit and Loss Account—					Less Depreciation—								
Profit upto the previous year		1,98,516	12 5		Upto the previous year		9,000	0 0					
Less loss incurred during the year		8,776	3 3	1,89,740	9 2	For the current year		7,200	0 0	16,200	0 0		
											19,800	0 0	
					Mail Vans (as on 1st January, 1950)			1,09,200	0 0				
					Less Depreciation—								
					Upto the previous year			45,417	0 0				
					For the Current year			36,333	0 0	81,750	0 0	27,450	0 0
					Petrol Buses (as on 1st January, 1950)			91,200	0 0				
					Less Depreciation—								
					Upto the Previous year			30,750	0 0				
					For the Current year			24,600	0 0	55,350	0 0	35,850	0 0
					Plant and Machinery (as on 1st January, 1950)					9,370	0 0		

Leas Depreciation—			
Up to the Previous year	1,674 0 0		
For the Current year	1,339 0 0		
	<u>3,013 0 0</u>		6,357 0 0
Closing Stock—			
Petrol, Mobil and other lubricants	6,602 2 0		
Spares, Tyres, Tubes, etc.	99,341 4 3		
Sundry Stores and Tools	5,598 0 6		1,11,541 6 9
Sundry Debtors			16,334 9 9
Advance			113 13 0
Excess of Receipts over Withdrawals—			
Balance upto the end of Previous year	1,79,377 14 8		
Remittances to Treasury during the current year	5,00,266 14 9		
Less Withdrawals	4,27,784 7 3		
	<u>72,501 7 6</u>		2,51,879 6 2
Unrealised Sale proceeds of Tickets			1,754 8 0
Unrecouped Amount of permanent advance			15 1 0
Cash In Hand—			
In General Cash	15,388 1 6		
In Permanent Advance	284 15 0		
	<u>15,673 0 6</u>		
TOTAL	5,07,693 13 2	TOTAL	5,07,693 13 2

Cooch Behar :
The 5th October, 1956.

K. K. Roy,
Accountant, Cooch Behar State Transport, Cooch Behar.

L. M. Bokul,
Director in-charge, Cooch Behar State Transport, Cooch Behar.

AUDIT CERTIFICATE.

I have examined the foregoing accounts and Balance Sheets of the Cooch Behar State Transport Service for the years 1949-50 (1st January, 1950 to 31st March, 1950), 1950-51 and 1951-52. I have obtained all the information and explanations that I have required and subject to the observations in the Audit Comments in paragraph 8 of the Review. 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 15th November, 1956.

B. BARMAN,
} *Assistant Accounts Officer, West Bengal.*

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

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

Appropriation No. 9.—Interest—Charged.

See also the Audit Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "17.—Interest on Works for which Capital Accounts are kept".				
A—IRRIGATION WORKS—				
O.	Rs. 8,76,000	9,31,000	9,30,373	
S.	55,000			—627
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—				
O.	7,74,000	7,95,000	5,45,567	
S.	64,000			—2,49,433
R.	—43,000			
	Col. 4.—See paragraph 2 of the Review.			
Surrender or Withdrawals within appropriation—				
R.	43,000	43,000	—43,000	
<hr/>				
TOTAL	17,69,000	14,75,940	—2,93,060	

REVIEW.

The original appropriation of Rs. 16,50,000 was augmented to Rs. 17,69,000 by a supplementary appropriation of Rs. 1,19,000 against which the expenditure amounted to Rs. 14,75,940 resulting in a saving of Rs. 2,93,060. The surrender of Rs. 43,000 reduced the saving to Rs. 2,50,060.

2. The reasons for the variation under sub-head B were not received from the Controlling Authority.

Note.—The expenditure under this head is a *pro-forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937, and under "22.—Interest on Debt and Other Obligations" by means of a deduct entry in respect of interest on subsequent outlay. (See Sub-head D.1. of Grant No. 11, on page 96.)

The Interest for the year 1955-56 was calculated at the rate of 4½ per cent. per annum.

Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt—Charged. 401

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "23.—Appropriation for Reduction of Avoidance of Debt".			
A.—SINKING FUNDS	47,52,000	47,52,000	..
B.—DEPRECIATION FUNDS	11,48,000	11,48,000	..
TOTAL	59,00,000	59,00,000	..

Note.—The expenditure under this head represents contributions to Sinking Funds and Depreciation Funds in respect of the loans raised in the open market during the years 1951-52, 1952-53 and 1953-54.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—DEBT RAISED IN INDIA—			
A-II.—Floating Debt—			
A-II(3).—Cash credit advance from the State			
Bank of India—			
S.	Rs. 4,36,37,000	} 4,47,39,905	4,46,38,545
R.	11,02,905		
			-1,01,360
A-II(4).—Ways and Means advance from Reserve Bank of India—			
S.	45,00,000	45,00,000	45,00,000
			..
A-III.—Loans from the Union Government (excluding loans for displaced persons and Community Development Projects.)—			
O.	1,56,66,000	} 1,45,63,095	1,53,54,491
R.	-11,02,905		
			+7,91,396
TOTAL	6,38,03,000	6,44,93,036	+6,90,036

REVIEW.

The original appropriation of Rs. 1,56,66,000 was augmented to Rs. 6,38,03,000 by a supplementary appropriation of Rs. 4,81,37,000 against which the expenditure amounted to Rs. 6,44,93,036 resulting in an excess of Rs. 6,90,036.

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 "80-A.—Capital Outlay on Multi- purpose River Schemes".			
Damodar Valley Project.			
I—Advances to the Damodar Valley Corporation—			
I-(1).—Amount advanced—			
	Rs.		
O.	11,90,20,000	} 10,36,30,000	10,36,30,000 ..
R.	—1,53,90,000		
I-(2).— <i>Deduct</i> —Government's share of the Capital Outlay on the Damodar Valley Project—			
O.	—11,90,20,000	} —11,08,51,000	—10,66,32,831 +42,18,169
R.	81,69,000		
II.—Government's share of the Capital Outlay on the Damodar Valley Project—			
O.	11,90,20,000	} 11,08,51,000	10,66,32,831—42,18,169
R.	—81,69,000		
Surrenders or Withdrawals within grant—			
R. Gross	2,35,59,000	2,35,59,000	.. —2,35,59,000
R. Deductions	—81,69,000	—81,69,000	.. +81,69,000
Total—			
Gross	23,80,40,000	21,02,62,831	—2,77,77,169
Deductions	—11,90,20,000	—10,66,32,831	+1,23,87,169
Net	11,90,20,000	10,36,30,000	—1,53,90,000

REVIEW.

There was a saving of Rs. 1,53,90,000 in the grant. The entire saving was surrendered.

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 "81.—Capital Account of Civil Works outside the Revenue Account".			
A.—DEVELOPMENT SCHEMES—			
A-(i).—Development of State Roads—			
A-(i)(a).—Original Works—Buildings—			
O.	20,000		
R.	—14,602		
	5,398	4,439	—959
See items 1 and 2 of the Annexure A.			
A-(i)(b).—Original Works—			
Communications—			
O.	2,91,20,000		
R.	5,11,985		
	2,96,31,985	2,91,03,264	—5,28,721
See items 3 and 187 of the Annexure A.			
A-(i)(c).—Establishment			
	23,74,000	23,47,799	—26,201
A-(i)(d).—Deduct—Recoveries of Establishment Charges—			
O.	—6,42,000		
R.	4,02,000		
	—2,40,000	—2,67,714	—27,714
Col. 4.—Due to greater outlay on National Highway works than anticipated.			
A-(i)(e).—Tools and Plant—			
O.	18,00,000		
R.	—1,59,274		
	16,40,726	16,06,003	—34,723
A-(i)(f).—Deduct—Recoveries on account of Tools and Plant—			
O.	—1,60,000		
R.	1,00,000		
	—60,000	—87,740	—27,740
Col. 4.—Same as under Sub-head A-(i)(d).			
A-(i)(g).—Suspense—			
O.	—11,62,000		
R.	—10,06,182		
	—21,68,182	—22,44,503	—76,321
A-(i)(h).—Deduct—Receipts and recoveries on Capital Account			
	—3,50,000	—4,95,332	—1,45,332
Col. 4.—Due to more recovery of hire charges of tools and plant than anticipated.			
C.—CONSTRUCTION OF STATE ROADS OF ECONOMIC OR INTER-STATE IMPORTANCE—			
O.	47,76,000		
R.	—47,76,000		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—concl'd.			
<i>Deduct—Receipts and Recoveries on Capital Account—</i>			
Contribution from the Union Government towards construction of State roads of economic or inter-State importance—			
	Rs.		
O.	—47,76,000	..	..
R.	47,76,000	..	..
Surrenders or Withdrawals within grant—			
R. Gross	54,44,073	54,44,073	.. —54,44,073
R. Deductions	—52,78,000	—52,78,000	.. +52,78,000
Total—			
Gross	3,69,28,000	3,08,17,002	—61,10,998
Deductions	—59,28,000	—8,50,786	+50,77,214
Net	3,10,00,000	2,99,66,216	—10,33,784

REVIEW.

The expenditure amounted to Rs. 2,99,66,216 against the original grant of Rs. 3,10,00,000 resulting in a saving of Rs. 10,33,784. The surrender of Rs. 1,66,073 reduced the saving to Rs. 8,67,711.

2. The gross establishment charges of the Development (Roads) Department during the year 1955-56 amounted to Rs. 23.48 lakhs against the total works outlay of Rs. 2,91.08 lakhs, i.e., 8.06 per cent. of the total works outlay. A sum of Rs. 2.68 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. 20.80 lakhs, which were 7.15 per cent. of the total works outlay.

3. *Losses, writes-off, etc.*—The following cases of loss were reported to audit :—

Serial No.	Particulars.	Amount.	Remarks.
		Rs.	
1.	Theft of a sum of Rs. 358-12 from the custody of a Toll Collector in January, 1952	358-12-0	The loss was written off by Government in April, 1955.
2.	Damage of 88 bags of Cement in a godown due to heavy rainfall in 1955	484-0-0	The loss was written off in March, 1956.

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 1955-56.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SI.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
DEVELOPMENT SCHEMES—ORIGINAL WORKS—COMMUNICATIONS—contd.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—contd.										
23. Jalpaiguri—Siliguri	22,000	2,580	2,980	—19,020	+ 450	31,60,000	31,60,379	+ 379	In progress. See sub-head A-(f)(b).	
24. Bankura—Taldangra	3,06,000	10,000	5,721	—3,00,279	—4,279	13,74,500	10,04,198	—3,70,102	Ditto.	
<i>Col. 6.—Slow progress of work due to shortage of cement.</i>										
25. Taldangra—Simlapal	10,000	1,00,000	90,995	+ 80,995	—9,005	12,96,195	6,03,224	—6,02,971	Ditto.	
26. Bankura—Indus	35,000	1,15,000	1,48,228	+ 1,13,228	+ 33,228	11,41,000	13,72,937	+ 2,31,937	Ditto.	
<i>Col. 6.—Accelerated progress of work at the end of the year.</i>										
27. Bolepur—Sriniketan	76,000	2,000	—2,172	—78,172	—4,172	3,51,600	2,78,518	—78,082	Ditto.	
<i>Col. 6.—Transfer of materials for utilisation in other works.</i>										
28. Bolepur—Santiniketan	20,000	17,000	16,983	—3,037	—37	2,32,900	2,39,374	+ 6,474	Ditto.	

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
SI.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
DEVELOPMENT SCHEMES—ORIGINAL WORKS—										
COMMUNICATIONS—contd.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—contd.										
43. Contal—Belde	2,09,000	1,33,000	1,65,105	—43,895	+32,105	63,94,500	65,35,084	+1,40,584	In progress. See sub-head A-(i)(b).	
44. Contal—Tamlak	4,00,000	7,00,000	5,58,627	+1,58,627	—1,41,373	1,18,20,300	55,07,279	—63,13,021	Ditto.	
Col. 6.—Accelerated progress of work.										
45. Contal—Digha	74,000	1,40,000	1,01,612	+27,612	—38,388	24,65,900	22,08,999	—2,56,901	Ditto.	
Col. 6.—Non-payment of land acquisition charges.										
Col. 6.—Same as under Sl. No. 44.										
46. Basudevpur—Satabata—Bara Kumarchak	47,000	2,80,000	2,80,763	+1,83,763	+763	23,80,000	28,25,174	+4,45,174	Ditto.	
47. Mahisadal—Nandigram	1,44,000	57,500	55,859	—86,141	—1,641	36,35,900	19,76,432	—16,59,468	Ditto.	
48. Ghatal—Chandrakona Road Station	1,50,000	1,41,000	59,656	—91,344	—92,344	79,15,500	28,54,173	—50,61,327	Ditto.	
Col. 6.—Same as under Sl. No. 44.										

49. Ghatal—Panakura	8,00,000	6,00,000	5,98,748	-2,01,252	-1,252	..	16,73,809	+16,73,809	In progress. See sub-head A-(1)(b).
50. Chaitanyapur—Kukrahati	75,000	16,000	16,953	-58,047	+953	7,05,250	5,28,509	-1,76,741	Ditto.
51. Mechada—Tamluk	5,70,000	3,70,000	3,69,941	-2,00,059	-59	..	5,69,885	+5,69,885	Ditto.
52. Chinsurah—Dhanakbali	4,73,000	2,25,000	2,25,571	-2,47,429	+571	17,34,000	15,05,399	-2,28,601	Ditto.
53. Tarakeswar—Chakdighi	1,03,000	3,25,000	3,22,998	+2,19,998	-2,002	12,00,000	10,35,696	-1,64,304	Ditto.
54. Jagatpur—Khanakul—Dharampota	5,00,000	6,00,000	8,11,346	+3,11,346	+2,11,346	16,83,736	25,49,707	+8,65,971	Ditto.
Col. 6.—Adjustment of unanticipated land acquisition charges at the close of the year.									
55. Naldubi—Madhubati—Satberia	77,000	1,00,000	1,32,714	+62,714	+89,714	3,78,400	2,99,463	-78,937	Ditto.
Col. 6.—Accelerated progress of work.									
56. Madhubati—Bengal	1,29,000	1,50,000	1,09,875	-19,125	-40,125	1,34,800	2,61,378	+1,26,578	Ditto.
Col. 6.—Slow progress of work for want of materials.									
57. Bengal—Khatul	98,000	50,000	26,254	-71,746	-23,746	6,16,650	2,07,152	-4,09,498	Ditto.
58. Howrah—Domjur—Amta	6,00,000	3,46,000	3,46,677	-2,53,323	+677	3,56,418	34,84,245	+31,27,827	Ditto.
59. Ranibati—Bhandarguchi—Harishdadpur—Amta	5,00,000	2,00,000	2,00,000	-3,00,000	..	10,00,000	4,74,362	-5,25,638	Ditto.
60. Histaganj—Purbabhanpur	1,54,000	1,54,000	95,549	-58,451	-58,451	6,91,000	11,76,479	+4,85,479	Ditto.
Col. 6.—Non-payment of land acquisition charges.									
61. Purbabhanpur—Raighi	24,000	2,00,000	1,29,014	+1,05,014	-70,986	16,22,000	15,32,194	-89,806	Ditto.
Col. 6.—Slow progress of work.									
62. Habra—Jirhat Road	1,50,000	4,00,000	4,79,221	+3,29,221	+79,221	..	6,28,898	+5,28,898	Ditto.
Col. 6.—Receipt of more supply of materials than anticipated.									
63. Lakshmikantapur—Dhola	9,000	1,00,000	9,150	+150	-90,850	6,93,920	3,28,273	-3,65,648	Ditto.
Col. 6.—Non-receipt of anticipated debits during the year.									

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 1955-56.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.
				Original appropriation—More+ Less—.	Modified appropriation—More+ Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—										
<i>contd.</i>										
DEVELOPMENT SCHEMES—ORIGINAL WORKS—										
COMMUNICATIONS—contd.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—										
<i>contd.</i>										
64. Basbirhat—Hasnabad	1,55,000	10,750	—5,103	—1,58,103	—15,853	10,78,400	12,62,847	—4,15,653	In progress. See head A-(1) (b).	
65. Hasnabad—Hingulganj	95,000	40,000	56,481	—38,519	+16,481	9,98,052	8,49,818	—1,49,234	Ditto.	
<i>Col. 6.—Non-payment of land acquisition charges.</i>										
<i>Col. 6.—Receipt of more supply of materials than anticipated.</i>										
66. Kholapota—Baduria—Maslandpur—Habra.	1,70,000	37,000	48,372	—1,21,628	+11,372	19,26,000	17,94,881	—1,31,119	Ditto.	
<i>Col. 6.—Payment for unanticipated supply of stone metal at the fsg end of the year.</i>										
67. Bagdah—Sindrani	16,000	1,30,000	1,30,960	+1,20,960	+960	7,81,000	7,98,834	+17,834	Ditto.	
68. Basirhat—Swarupnagar	1,80,000	1,00,000	1,05,710	—74,290	+5,710	17,16,000	16,64,409	—51,591	Ditto.	
69. Basirhat—Pipe—Raghobpur—Mursariba.	20,000	..	—2,233	—22,233	—2,233	6,87,000	6,44,699	—42,301	Ditto.	

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 and 8. Excess + Balance—	REMARKS.
				Original appropriation. More + Less—	Modified appropriation. More + Less—					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
DEVELOPMENT SCHEMES—ORIGINAL WORKS— COMMUNICATIONS—contd.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—contd.										
85. Mongram—Kull	1,55,000	1,30,000	1,61,401	+6,401	+31,401	2,50,000	2,56,089	+6,089	In progress. See sub-head A.-1(b).	
86. Malda—Manikchak—Sadarghat	4,50,000	2,00,000	2,14,916	-2,35,084	+14,916	30,00,000	27,31,541	-2,68,459	Ditto.	
87. Upgrading Shamshi-Ratna Road including major bridges over Kuahrekha and Saraju.	50,000	1,50,000	1,50,345	+1,00,345	+345	8,00,000	1,50,345	-6,49,655	Ditto.	
88. Gasol—Samsi—Harishchandrapur	5,00,000	2,95,000	2,64,968	-2,35,032	-30,032	14,95,800	12,68,798	-2,31,002	Ditto.	
89. Upgrading Chanchal—Harishchandrapur section of Shamshi—Chanchal—Harishchandrapur Road.	1,50,000	2,40,000	2,29,541	+79,541	-10,459	10,00,000	2,29,541	-7,70,459	Ditto.	
90. Gasol—Bamangola	3,18,000	1,50,000	1,54,970	-1,63,030	+4,970	8,00,000	6,32,054	-1,67,946	Ditto.	

Col. 6.—Accelerated progress of work.

Col. 6.—Slow progress of culvert works.

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

Description of work.	Original appropriation.	Outlay compared with				Sanctioned Expenditure to end of 1955-56.	Difference between Col. 7 and 8. Excess + Balance—.	REMARKS.	
		Modified appropriation.	Original appropriation. More + Less—.	Modified appropriation. More + Less—.	Estimate.				
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
S1.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.—contd.									
DEVELOPMENT SCHEMES—ORIGINAL WORKS—COMMUNICATIONS.—contd.									
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.—contd.									
108. Uttarpara—Kalipur	1,35,000	59,000	68,928	-76,072	-72	..	3,57,794	+3,57,794	In progress. See sub-head A.-(6).
109. Bhandarhati—Belmuri	2,000	1,00,000	1,05,101	+1,08,101	+5,101	2,80,000	2,89,781	-40,269	Ditto.
110. Bolinchee—Jamra	39,000	5,000	6,827	-32,173	+1,827	1,97,200	1,84,578	-32,622	Ditto.
111. Pursurah—Rachanagar	8,000	1,50,000	1,21,310	+1,13,310	-23,690	4,00,000	3,32,960	-67,040	Ditto.
112. Thakurpukur—Bibirhat—Bukrahat—Raipur.	1,49,000	1,00,000	1,71,794	+22,794	+71,794	6,48,000	6,56,776	+8,776	Ditto.
Col. 6.—Slow progress of work for scarcity of wagons.									
113. Habra to Ukhra on Haringhata—Galignata Road.	1,00,000	2,50,000	3,00,117	+2,00,117	+50,117	4,25,000	3,00,117	-1,24,883	Ditto.
Col. 6.—Due to receipt of more supply of materials than anticipated.									
114. Boral—Rajpurbazar	2,40,000	1,00,000	79,875	-1,60,125	-20,125	..	1,07,957	+1,07,957	Ditto.
Col. 6.—Same as under Sl. No. 112.									
Col. 6.—Slow progress of work for shortage of roller.									

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

Description of work.	Outlay compared with						Sanctioned estimate.	Expenditure to end of 1955-56.	Difference between Cols. 7 and 8 Excess + Balance—.	REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.	Rs.				
1	2	3	4	5	6	7	8	9	10	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
DEVELOPMENT SCHEMES—ORIGINAL WORKS— COMMUNICATIONS—contd.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—contd.										
132. Bridge over Chandrabhaga	1,00,000	1,00,000	..	-1,00,000	-1,00,000	..	..	..	See sub-head A.1(b).
133. Santipur—Kalna	3,000	3,000	2,919	-81	-81	1,78,143	1,77,876	-267	In progress. See sub-head A.1(b).	
134. Dum-Dum—Gouripur—Nowbatia	56,000	50,000	54,575	-1,425	+4,575	..	2,08,431	+2,08,431	Ditto.	
135. Salkia—Chanditola	3,15,000	3,00,000	3,01,292	-13,708	+1,292	6,38,000	5,93,167	-44,833	Ditto.	
136. Debra—Sabong	3,27,000	2,05,000	2,07,169	-1,19,831	+2,169	..	4,08,850	+4,08,850	Ditto.	
137. Sagral—Raina	2,45,000	1,20,000	1,20,999	-1,24,001	+999	4,98,000	3,42,464	-1,55,536	Ditto.	
138. Simlipal—Sarenga—Bamandighat	2,00,000	1,00,000	1,14,129	-85,871	+14,129	..	1,14,129	+1,14,129	Ditto.	
Col. 6.—Accelerated progress of work.										

160. Krishnagar—Nabadwip Road (Section-improvement of Swarupganj side road from Swarupganj to Nabadwipghat).	..	60,000	57,529	+ 57,529	- 2,471	99,800	57,529	- 42,271	In progress. See sub-head A.i(b).
161. Upgrading Gossanimaari—Sitalkachi road.	..	3,00,000	2,99,992	+ 2,99,992	- 8	8,50,000	2,99,992	- 5,50,008	Ditto.
162. Mollarpur—Rampurhat—Nakunhat	..	..	1,27,130	+ 1,27,130	+ 1,27,130	..	1,27,130	+ 1,27,130	Ditto.
Col. 6.—See Sl. No. 6.									
163. Purbabishnupur—Lakshmi Kantapur—Kulpi road.	..	..	- 3,06,646	- 3,06,646	- 3,06,646	..	..	..	See sub-head A.(b).
Col. 6.—Unanticipated write-back of the charges adjusted in 1954-55 for want of allotment from the Central Road Fund.									
164. Extension of Kallaganj-Baiganj Road	..	75,000	65,995	+ 65,995	- 9,005	1,01,500	76,029	- 25,471	In progress. See sub-head A.i(b).
Col. 6.—Due to non-payment of land acquisition charges.									
165. Upgrading Gazole-Banahilari-Balughat Road.	..	80,000	80,000	+ 80,000	..	..	80,000	+ 80,000	Ditto.
166. Construction of Gazol-Alal Road	..	..	64,996	+ 64,996	+ 64,996	..	64,996	+ 64,996	Ditto.
Col. 6.—See Sl. No. 155.									
167. Construction of Malda-Gazol Road	..	..	1,27,393	+ 1,27,393	+ 1,27,393	..	1,27,393	+ 1,27,393	Ditto.
Col. 6.—Non-provision of fund due to late decision of the Government of India communicating their refusal to meet charges incurred by the State Government during the period prior to its inclusion under National Highways.									
168. Upgrading Gossanimaari-Sital Road	..	1,50,000	1,49,503	+ 1,49,503	- 497	3,50,000	1,49,503	- 2,00,497	Ditto.
169. Upgrading Meckiganj-Changra-bandha Road.	..	50,000	50,009	+ 50,009	+ 9	..	50,009	+ 50,009	Ditto.
170. Upgrading Kallaganj-Baiganj road	..	50,000	50,012	+ 50,012	+ 12	3,91,800	50,012	- 3,41,788	Ditto.
171. Widening the crust of Section Bellatore-Sonamukhi road.	..	1,20,000	94,850	+ 94,850	- 25,150	..	94,850	+ 94,850	Ditto.
Col. 6.—Slow progress of work for want of cement.									
172. Atpur-Bajbalhat	..	1,000	288	+ 288	- 712	1,70,198	2,87,207	+ 97,009	Di to.
173. Haripal-Jagibnampur	..	1,00,000	1,00,296	+ 1,00,296	+ 296	82,000	1,82,544	+ 1,00,544	Ditto.
174. Bandel-Bajarhat-Polha	..	40,000	37,112	+ 37,112	- 2,888	2,49,200	3,31,709	+ 82,509	Ditto.
175. Dosahat-Gocharan	..	1,000	406	+ 406	- 594	1,41,855	72,613	- 69,242	Ditto.
176. Baiganj-Godra	..	20	27	+ 27	+ 7	55,290	35,343	- 19,947	Ditto.

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

Description of work.	Original appropriation.	Outlay compared with				Sanctioned estimate to end of 1955-56.	Difference between Cols. 7 and 8. Excess + Balance—.	REMARKS.	
		Modified appropriation.	Original appropriation. More + Less—.	Modified appropriation. More + Less—.	Expenditure to end of 1955-56.				
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— <i>concl'd.</i>									
DEVELOPMENT SCHEMES—ORIGINAL WORKS—COMMUNICATIONS— <i>concl'd.</i>									
* III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget— <i>concl'd.</i>									
177. Temporary road from Nimitta Railway Station to 12th mile of Raghunathganj-Dhulian NH. 34.	..	35,000	35,030	+ 35,030	+ 30	97,600	79,306	-18,294	In progress. See sub-head A.—(b).
178. Construction of approach road to Tarakeswar town and towards Tarakeswar Temple.	..	50,000	51,156	+ 51,156	+ 1,156	..	69,142	+ 69,142	Ditto.
179. Construction of Jsgjibampur-Autpur-Jangipara Road.	..	80,000	85,558	+ 85,558	+ 5,558	..	89,691	+ 89,691	Ditto.
180. Construction of Badu-Kharbari Road.	..	50,000	50,562	+ 50,562	+ 562	..	50,562	+ 50,562	Ditto.
181. Construction of a major timber bridge over the river Pauga near Manikganjhat on Haldibari-Manikganjhat Road.	..	25,000	25,274	+ 25,274	+ 274	61,900	25,274	-36,626	Ditto.
182. Construction of Gaighata Bridge over Jamna.	..	..	511	+ 511	+ 511	..	6,86,176	+ 6,86,176	Ditto.
183. Azimganj-Jiaganj . . . . .	..	600	569	+ 569	-31	59,900	60,197	+ 297	Ditto.
184. Rajabhatkawa-Jaygaon . . . . .	..	19,000	18,841	+ 18,841	-159	..	2,19,649	+ 2,19,649	Ditto.
IV.—Other Major works for which specific provision was not made in the Budget—									
185. Collectively . . . . .	..	2,31,750	1,30,056	+ 1,30,056	-1,01,694				
V.—Minor Works—									
186. Collectively	12,000	3,755	3,668	-8,332	-87				
TOTAL—Original Works—Communications	2,91,20,000	2,96,31,965	2,91,03,264	-16,736	-5,28,721				

REVIEW.

The expenditure on works appears under sub-heads A.-i(a) and A.-i(b). The figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	<i>In lakhs of Rupees</i>
Original appropriation	2,91.40
Modified appropriation	2,96.37
Expenditure	2,91.08

2. The saving over the modified appropriation stood at Rs. 5.29 lakhs i.e., 1.78 per cent. only.

3. The number of major works in progress (included in the Annexure) during the year was 211 against 178 of the previous year. The total expenditure on 150 works amounted to Rs. 13,38.01 lakhs against the total estimate of Rs. 16,24.58 lakhs. Of these, expenditure on 29 works exceeded the sanctioned estimates (*vide* items 5, 11, 18, 19, 23, 26, 28, 29, 33, 42, 43, 46, 54, 56, 58, 60, 67, 73, 85, 99, 112, 128, 143, 148, 150, 172, 173, 174, 183 of Annexure A). Expenditure of Rs. 1,35.54 lakhs was incurred on the remaining 61 works for which there was no sanctioned estimate (*vide* items 3, 6, 7, 32, 34, 35, 37, 38, 49, 51, 62, 94, 96, 97, 98, 100, 102, 105, 108, 114, 118, 120, 127, 131, 132, 134, 136, 138, 140, 142, 144, 147, 151, 155, 156—158, 162, 163, 165—167, 169, 171, 178—180, 182, 184 and 185 of Annexure A).

ANNEXURE B. (See Sub head A.-i (g)).

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

The transactions under each unit of Suspense during the year 1955-56 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—					
Purchase	-1,27,52,189	2,50,70,481	2,77,60,820	-26,90,339	-1,54,42,528
Miscellaneous Public Works advance.	15,87,517	10,09,083	8,72,801	1,36,482	17,23,999
Stock	12,47,820	44,47,662	41,38,308	3,09,354	15,57,174
TOTAL	-99,16,852	3,05,27,220	3,27,71,729	-22,44,503	-1,21,61,355

ANNEXURE C.

Store Account of the Department of Development (Roads) for the year 1955-56.

Name of Divisions.	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 . . .	—12,992	1,75,492	2,11,509	..	—49,009
2. Malda Constructor . . .	69,326	6,62,061	6,64,687	..	66,800
3. Murshidabad Construction . . .	2,05,291	8,48,029	5,50,608	..	5,02,712
4. Bankura Construction . . .	2,52,595	..	..	..	2,52,595
5. North Bengal Road Construction . . .	62,913	4,71,470	4,08,065	..	1,26,318
6. Mechanical	8,49,356	10,73,761	8,80,124	..	10,92,993
7. West Dinajpur Construction . . .	56,157	4,01,665	3,38,805	..	1,19,017
8. Midnapore Construction . . .	—1,17,650	2,64,770	5,51,411	..	—4,04,291
9. Burdwan Construction . . .	—1,14,692	1,15,744	1,58,581	..	—1,57,529
10. Howrah Construction . . .	—2,484	2,06,985	2,34,840	..	—80,339
11. Nadia Construction . . .	..	2,27,685	1,89,778	..	37,907
TOTAL	12,47,820	44,47,662	41,38,308	..	15,57,174

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 increases in closing balances in the Divisions at 3, 5, 6, 7 and 11 are due to less issue of materials.

Certificates of balances have been received from 2 Divisions. The stock account of one division is in arrears from 1951-52, of one division from 1953-54, and of 4 divisions from 1954-55.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on State Schemes of Government Trading".			
A.—GRAIN PURCHASE SCHEMES—			
A.-(1)(a).—Cost of Purchase of grain—			
<i>Charged—</i>			
S.	Rs. 71,000	71,000	70,733 —267
<i>Voted—</i>			
O.	3,08,84,000	2,55,20,000	1,63,62,067 —91,57,933
R.	—53,64,000		
Col. 4.—Mainly due to debit not being raised by the Government of India for supply of wheat and wheat products (Rs. 2,62,878), non-adjustment of arrear losses (Rs. 45,13,283) and <i>vide</i> also paragraph 2 of the Review (Rs. 39,99,998).			
A.-(1)(b).—Extra charges on deferred debits—			
R.	1,000	1,000	431 —569
A.-(2).—Advances—			
O.	93,00,000	14,69,000	11,45,629 —3,23,371
R.	—78,31,000		
Col. 4.—Mainly less advance under grain purchase due to the abandonment of Price Support Scheme.			
A.-(3).—Suspense (Personal Deposits)—			
<i>(a).—Credit—</i>			
O.	—1,58,00,000	—22,84,000	—18,80,183 +4,03,817
R.	1,35,16,000		
Col.4.—Same as under A.-(2).			
<i>(b).—Debit—</i>			
O.	1,58,00,000	22,84,000	35,45,462 +12,61,462
R.	—1,35,16,000		
Col.4.—See paragraph 2 of the Review.			
A.-(4).—Deduct—Receipts and recoveries on Capital Account—			
<i>(a).—Re-payment of advances—</i>			
O.	—3,03,00,000	—2,00,41,000	—1,11,49,611 +88,91,389
R.	1,02,59,000		
Col. 4.—Due to non-adjustment of losses (Rs. 45,13,283), non-surrender of advances by certain officers under Price Support Scheme and <i>vide</i> also paragraph 2 of the Review (Rs. 39,28,106).			
<i>(b).—Other receipts—</i>			
O.	—4,66,000	—4,38,75,000	—5,42,99,104 —1,04,24,104
R.	—4,34,09,000		
Col. 4.—Mainly due to unanticipated adjustment of credits for supplies.			

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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 "85.-A.—Capital Outlay on State Schemes of Government Trading".—contd.			
A.—GRAIN PURCHASE SCHEMES—contd.			
A.-5.— <i>Deduct</i> —Capital expenditure financed from ordinary revenue —			
O.	Rs. —3,04,17,000	} —1,96,58,000	—1,10,27,717 + 86,30,283
R.	1,07,59,000		
Col. 4.—Non-adjustment of losses due to delay in the compilation of Profit and Loss Accounts.			
A.-6.— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O.	—1,78,000	} —7,36,000	—7,35,622 + 378
R.	—5,58,000		
A.-7.— <i>Add</i> —Surcharge collected with sale-proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts under XXXIX.—Civil Works—			
R.	10,000	10,000	6,738 —3,262
A.-8.—Amount refunded to Government of India on account of Price Support Scheme—			
R.	5,00,000	5,00,000	5,00,000 ..
B.—OTHER MISCELLANEOUS SCHEMES—			
B.-1.—Cost of Purchase—			
R.	4,56,000	4,56,000	48,405 —4,07,595
Col. 4.—Mainly due to debit not being raised in respect of Custom duty on sugar.			
B.-2.—Advances			
	3,10,000	..	—3,10,000
Col. 4.—Advances not required due to non-implementation of the scheme for removal of Khatalas.			
B.—3.—Suspense (Personal Deposits)—			
(a).—Credit			
	—61,10,000	—35,21,148	+25,88,852
Col. 4.—Due to shorter incomings of milk consequent on the non-implementation of the scheme for removal of Khatalas.			
(b).—Debit			
	61,10,000	34,76,226	—26,33,774
Col. 4.—Same as under B.-(3)(a).			
B.-4.— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
(a).—Re-payment of advances			
	—3,10,000	—1,10,000	+2,00,000
Col. 4.—Same as under B.-(2).			
(b).—Other receipts—			
O.	—5,40,000	} —10,40,000	—1,13,661 + 9,26,339
R.	—5,00,000		
Col. 4.—Mainly due to (1) non-imbursement of the Customs duty on sugar by the Government of India (Rs. 3,86,313) and (2) the reasons stated under B.-(3)(a) (Rs. 5,00,000).			
C.—COMMUNITY DEVELOPMENT PROJECT—			
Materials and Equipment—			
O.	12,11,000	} 14,44,400	14,45,070 + 670
R.	2,33,400		

Grant No. 49.—Capital Outlay on Schemes of State Trading—contd. 427

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on State Schemes of Government Trading"—concl'd.			
C.—COMMUNITY DEVELOPMENT PROJECT—cont'd.			
<i>Deduct—Receipts and recoveries on Capital Account—</i>			
O.	Rs. 12,11,000		
R.	—2,33,400	—14,44,400	—14,45,070
} —670			
<i>Surrenders or withdrawals within grant or appropriation—</i>			
R.—Gross	1,19,94,600	1,19,94,600	.. —1,19,94,600
R.—Deduction	2,36,82,400	2,36,82,400	.. —2,36,82,400
<hr/>			
TOTALS—			
<i>Charged</i>	71,000	70,733	—267
<i>Voted—</i>			
Gross	4,17,05,000	2,11,28,897	—2,05,76,303
Deductions	—6,34,22,000	—7,88,80,785	—1,54,58,785
Net		*1—5,77,52,088	—5,77,52,089

*The net amount required originally being a *minus* quantity, a nominal grant of Re. 1 was voted by the Legislature.

REVIEW.

There was a supplementary appropriation of Rs. 71,000 in the charged section against which the expenditure amounted to Rs. 70,733 causing a saving of Rs. 267. In the voted section a token grant of Re. 1 was taken. The actual recovery of Rs. 5,77,52,088 exceeded the estimated recovery of Rs. 2,17,17,000 by Rs. 3,60,35,088, which was increased to Rs. 5,73,94,000 as a result of the surrender of Rs. 3,56,77,000.

2. The reasons for the variations in Col. 4 under sub-heads A.-(1)(a), A.-(3)(b) and A.-(4)(a) could not be incorporated as the same were not received from the controlling officers.

3. *State Trading.*—The following schemes were in operation during the year 1955-56 and the expenditure incurred therein 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 food stuffs at concession rates to Government servants.
- (d) Price Support Scheme.
- (ii) Other Miscellaneous Schemes—
 - (a) Purchase of sugar.
 - (b) Distribution of “toned” and “Cows” milk in Calcutta.
 - (c) Distribution of “butter” and “ghee”.
 - (d) Purchase of gram dal.

Grain Purchase Schemes.—The object of the first three schemes is to purchase and stock large quantities of foodgrains 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 concession rates.

The price support scheme is intended to keep the price level of rice and paddy steady.

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 distribution of “toned” and “Cows” 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 gram dal was intended for its distribution through ration shops to the consumers at cost price *plus* 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. Advances.
3. Suspense (Personal Deposits).
4. *Deduct*—Receipts and recoveries on Capital Account.
5. *Deduct*—Capital Expenditure financed from ordinary revenues.
6. *Deduct*—Recoveries from other Governments, Departments, etc.
7. *Add*—Surcharge collected with sale proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts.

When a scheme is worked without the aid of advances, the expenditure is debited to head (1). When advances are granted and personal ledger accounts opened for working the schemes, 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 repayment of advances and ultimate profits, if any,

REVIEW—contd.

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 from other Governments, Departments, etc. of the value of rationed commodities supplied to them from the District Officers' grain shops as also those on account of subsidy paid by the Central Government on imported foodgrains. Surcharges collected with the sale-proceeds of rice and paddy remain merged as capital receipts under head (4), while the actual expenditure incurred by the Works and Buildings Department on the Improvement of village roads in heavy procurement areas against the collected surcharge is transferred at the end of the year for adjustment under head (7).

The charges on account of the establishment employed on the schemes connected with the supply of food stuffs at concessional rates to Government Servants and distribution of milk, butter and ghee are adjusted under the Capital head. The cost of the establishment of the remaining food supply schemes is debited to "63.-Extraordinary charges in India-Miscellaneous-Food."

The net expenditure on the schemes (i) and (ii) as booked in the Capital account, amounted to (—) Rs. 5,74,61,177 and (—) Rs. 2,20,178 respectively. The *minus* expenditure was due to the recoveries of Capital Expenditure under the deduct heads mentioned above being in excess of the gross expenditure.

4(1) *Losses, writes off, etc.*—Cash amounting to Rs. 794 and articles worth Rs. 134 were reported to have been misappropriated by a salesman of a Government Store in October, 1949. The salesman subsequently absconded and the Police had been unable either to apprehend him or to recover the cash or articles lost. A claim for the recovery of the amount from the guarantor of the salesman had since been filed and its settlement was stated to be under negotiation.

The misappropriation was facilitated by the practice then in vogue of sale-proceeds not being remitted by the salesmen into Government account on Saturdays but left with them until Monday following. This defect in the system has since been rectified.

(2) *Loss due to non-delivery of paddy by transport contractors.*—In August, 1953 it was reported that three transport contractors did not deliver to the destination godowns the full quantity of paddy supplied to them by the Government's storing agents on various dates during 1952 thereby resulting in the loss of a considerable quantity of paddy. The matter was reported to the police for investigation who framed charges against all the three contractors. One of them was absconding; the other two were criminally prosecuted but were acquitted.

The exact quantity and money value of the paddy lost as confirmed finally by the Department in August 1956 was 8,023 mds. of the value of Rs. 88,258 against which the parties have security deposits and pending bills amounting to Rs. 12,376. It has also been reported that the question of filing civil suits against the parties for the recovery of the amount was still under consideration of the Government.

(3) *Misappropriation of Stores.*—In another case misappropriation of considerable quantity of paddy and a number of new gunny bags was detected

REVIEW—contd.

in course of physical verification of stock in a storing agent's godown in 1952. The agent was criminally prosecuted and convicted.

The actual quantity lost has been confirmed finally by the Department in March, 1956 as 3,420 mds. of paddy and 400 pieces of new gunny bags costing Rs. 38,272 in all. Against this, a sum of Rs. 8,125 comprising security deposits, partial recovery of paddy and new gunny bags, dues on pending bills etc., has been adjusted. The net loss to the Government thus stands at Rs. 30,147.

In September, 1956 it was reported that a civil suit had been filed in April, 1956 against the agent for the recovery of the amount but the summons could not be served as he was not found at his address and that further attempts for substituted service of the summons were being made.

5(i) *Removal of Government stock by manipulation of records.*—During the local inspection of the accounts of a grainshop for the period from 1st April, 1952 to 31st March, 1953 it was noticed that on many occasions quantities of commodities such as rice, atta, sugar, etc. shown as issued in the Stock Register were much in excess of what were actually delivered to the parties, according to the other initial records such as sales registers, cash memos., etc. It was further noticed that in all these cases the original figures of issues entered in the Stock Register had been inflated by interpolations and over-writings and that no corresponding excess could be detected in the quarterly stock verification.

On the matter being pointed out by audit a departmental investigation was conducted and it was reported that the commodities in question, the cost price of which was Rs. 12,277 were misappropriated by falsification of accounts. It was further stated in June, 1956 that three clerks, alleged to be involved in the affair, had been prosecuted and that one of them was convicted and the other two acquitted by the Court. The two acquitted clerks have since been reinstated as protracted trial and long suspension were considered to be sufficient punishment for them. Orders of write-off are awaited.

(ii) *Rice and Paddy.*—The local audit of the expenditure on the purchase and distribution of Rice and Paddy during the year 1954-55 disclosed the following losses :—

	Commodities.	Bags.	Quantity.		Value.	
			Mds.	Srs.	Rs.	As.
(a) Shortages in Transit—						
(1) by Railway—						
Shortages of commodities during transit by Rail from one stock holding point to another—						
Rice	.	13,600	27,381	16	4,58,638	7
Paddy	.	280	418	0	4,050	4

REVIEW—contd.

Commodities.	Bags.	Quantity.		Value.	
		Mds.	Srs.	Rs.	As.
(a) Shortages in Transit—contd.					
(2) by Boat—					
Shortages of boat-loads of commodities during transit by boat from districts to Calcutta—					
Rice .	150	300	0	5,025	0
Paddy .	967	1,450	10	16,134	0
(b) Shortages in Storage—Shortages of Gunny bags during storage.		68,213 pieces.		51,159	12

These losses have yet to be regularised by recovery or write-off after proper investigation

(c) Loss due to theft in a Government Food Depot.	Rice .	138	276	0	4,623	0
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This loss was stated to be under police investigation, results of which are awaited.

(d) A sum of Rs. 18,30,131 was paid to a certain firm towards cost of 16,95,000 pieces of Gunnies. Stock certificates in respect of 2,70,000 pieces only had been received from the recipients so far. Receipt of the heavy balance of gunnies has yet to be accounted for.

(e) The accumulated stock of unservicable gunnies on 31st March, 1955 numbered 3,04,901 pieces. Early disposal of the same is advisable to avoid further deterioration.

6(a) The sale of paddy and gunny bags to the rice mills is ordinarily made on prepayment of their price. 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 prepaid or realised in time. Recoveries outstanding for more than six months stood at Rs. 61,20,995 on 31st December, 1955 and Rs. 61,14,416 on 31st March, 1956. The following figures included in the outstanding items on 31st March, 1956 are very old :—

Outstanding for six months or more in respect of period ending upto	Defaulting parties.	Amount.
		Rs.
31st March, 1950	11 Rice Mills	2,45,714
	1 Flour Mill	4,21,189

REVIEW—contd.

Outstanding for six months or more in respect of period ending upto	Defaulting parties	Amount.
		Rs.
31st December, 1950	2 Rice Mills	2,961
31st March, 1951	2 Rice Mills	2,605
30th June, 1951	3 Rice Mills	11,739
31st December, 1951	5 Rice Mills	53,932
31st December, 1953	1 Rice Mill	392
	2 Flour Mills	9,08,613
31st March, 1954	2 Flour Mills	11,97,755
30th June, 1954	4 Rice Mills	5,556
	7 Flour Mills	29,20,394
30th September, 1954	6 Rice Mills	{ 10,733
	4 Flour Mills	{ 23,005
31st December, 1954	4 Rice Mills	1,408
31st March, 1955	21 Rice Mills	1,72,368
	TOTAL	59,78,424

Accounts of defaulting rice mills have been checked but not yet accepted by the millers in all cases, for which recoveries are delayed. Where the proprietors agree it is proposed to adjust Government dues from their pending bills. In disputed cases legal action is taken for the realisation. In respect of flour mills Rs. 34,84,005 is covered by their bills while legal action is being taken in three cases.

(b) In addition to the above, large amounts are also due for recovery from other parties.

On 31st March, 1956 the following amounts were outstanding :—

Defaulting parties.	Nature.	Amount.
		Rs.
Contractors	For loss of or damage to food grains and gunny bags while in their custody.	9,40,529
Bulk allottees	Cost of food grains supplied	4,07,872
Ration shop holders	Cost of food grains supplied	21,055
Other States	Short supply of food grains	98,022
Railways	Transit shortages	46,803
	TOTAL	15,14,281

REVIEW—contd.

The following figures included in the outstanding items are very old :—

Outstanding for more than six months or more upto	Defaulting parties.	Amount. Rs.
31st March, 1950	1 Storage and Transport Contractor .	1,228
30th June, 1950	1 Storage and Transport Contractor .	13,767
31st December, 1950	1 Storage and Transport Contractor .	2,094
31st March, 1951	1 Storage and Transport Contractor .	1,244
31st December, 1951	7 Storage and Transport Contractors.	17,798
30th June, 1952	1 Storage and Transport Contractor .	34,209
31st December, 1952	{ 2 Storage and Transport Contractors	2,756
	{ 1 Bulk allottee	1,176
31st March, 1953	{ 6 Storage and Transport Contractors	8,082
	{ 1 Bulk allottee	642
30th June, 1953	{ 1 Storage and Transport Contractor .	6,323
	{ 1 Bulk allottee	919
30th September, 1953	2 Storage and Transport Contractors	8,087
30th June, 1954	{ 48 Storage and Transport Contractors	3,83,038
	{ 21 Ration Shop holders	20,945
30th September, 1954	{ 31 Storage and Transport Contractors	2,28,830
	{ 1 Bulk allottee	29,774
31st December, 1954	23 Storage and Transport Contractors	64,705
31st March, 1955	26 Storage and Transport Contractors	83,191
TOTAL		9,09,468

(c) Government have since (May, 1957) stated that the total outstanding amount of Rs. 76.29 lakhs mentioned in (a) and (b) above has by now been reduced by about Rs. 3.11 lakhs and that about Rs. 48.06 lakhs is covered by bills, security deposits and suits pending or decreed in favour of Government.

7. The following 'ex-gratia' payment was made in 1955-56 :—

An 'ex-gratia' payment of Rs. 400 was made to three women to rehabilitate themselves as they were rendered destitute by the death of their earning male members.

8. *Audit comments on the summarised Personal Ledger Accounts of Grainshops for 1955-56*—

(i) It was noticed that stock account of Cheque books, Cash memos. was not maintained in some cases.

(ii) Irregularities such as non-attestation of transactions in the Cash book, non-verification of Cash balances and delay in recording transactions in the Cash book in several offices were noticed.

REVIEW—contd

9. *Audit Comments on the State trading operations in Rice and Paddy—*

(i) A system of continuous verification of stocks by verifiers under the administrative control of the Controller of Finance was introduced with effect from the 15th November, 1948. Under this system the verification of the several godowns is taken up in rotation. The total No. of godowns maintained for the Food Department during 1953-54 was 550 and the position of verification during the year was as follows :—

Kind of godown.	No. of godowns.	No. of godowns verified.	Percentage of verification.
I. Government Food Depot	261	149	57.08
II. Procurement godowns	239	112	46.86
III. Distribution godown	47	2	4.25
IV. E. R. A. godowns	3	3	100

It is desirable that the verification should be so programmed that one full round of the godowns is completed once in 12 months.

(ii) 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 but this decision has not yet been implemented by the Department.

(iii) Under orders of Government interest on total Capital Outlay and depreciation on fixed assets have not been taken into account in the Trading and Profit and Loss Accounts. Had these been taken into account, the resultant loss would have been more than that shown in these accounts.

(iv) The Trading and Profit and Loss Accounts exhibit transit and godown shortages but do not show separately the losses caused by—

- (a) deterioration or destruction of foodgrains ;
- (b) sale of off-quality foodstuffs at reduced rates ; and
- (c) accident, theft, fraud, etc.

The shortages shown in the accounts still remain to be formally written-off by the Government.

(v) 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 to the size of the total cost of the establishment.

REVIEW—*concl'd.*

(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.

(vi) The total figures of cash sales and Book adjustments as per departmental books have been taken pending reconciliation of the same by the Department with the figures in the books of the Audit Office.

10. *Audit comments on the Store Accounts of Ration Godowns (Calcutta Area).*—

(i) As in the Store Accounts of the preceding three years 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.

(ii) The "receipts" shown in Col. 3 of the Account includes 32,284 mds. of rice supplied from the Government Food Depots during the year.

(iii) The "issues" shown in Col. 6 comprise sales to retailers and proprietors of Employer's Shops and Establishments at the wholesale issue rate of Rs. 16-12-0 per md. and includes 30,365 mds. of off-quality rice sold to traders at low rate varying from Rs. 6-6-0 per md. to 11-7-0 per md., the loss entailed by these sales amounting to Rs. 2,15,884.

(iv) The 'Nil' balance shown in Col. 9 excludes 214 mds. of condemned rice found on physical verification of stocks on 29th March 1956. The stuff was considered unfit for any use and destroyed under proper supervision. The orders of Government to regularise the loss are awaited.

Running Account of Capital Outlay on Schemes of State Trading for the year 1955-56.

1	Name of Schemes.	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Expenditure to the end of the previous year.	Expenditure during this year.	Total Expenditure.	Recoveries upto end of Pervious year.	Recoveries during this year.	Total Recoveries.	Net Result Cols. (4-7) Net Expenditure (+) Net Recoveries (-).
	A. Grain Purchase Scheme	347,50,94,324	1,97,50,877	349,48,45,201	344,31,21,818	7,72,12,054	352,03,33,872	-2,54,89,071
	B. Other Miscellaneous Schemes	24,39,89,959	3,463	24,39,93,422	25,97,99,884	2,23,061	26,00,23,545	-1,60,30,103
	C. Community Development Project	8,43,406	14,45,070	22,88,476	8,43,406	14,45,070	22,88,476	Nil.
	D. Construction of Boats	5,901	..	5,901	..	..	..	+5,901
	TOTAL	3,71,99,83,590	2,11,99,480	(e)3,74,11,33,020	3,70,37,65,108	7,88,80,785	(e)3,78,26,45,893	-4,15,12,873

Rs. 5,46,888-10-3 is to be deducted from Col. 4 under Article 251 of the Account Code Volume IV.
 (e) The figures of total expenditure and total recoveries do not include those of the pre-partition period.

Summarised Personal Ledger Accounts of Grainshops for the year 1955-56.

Name of Officer.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) POLICE GRAINSHOPS.					
1. Superintendent of Police, Bankura .	1,80,252	2,408	1,82,660	1,40,924	41,736
2. Superintendent of Police, Birbhum .	12,177	14,888	27,065	9,159	17,906
3. Superintendent of Police, Burdwan .	1,72,620	733	1,73,262	67,844	1,05,418
4. Superintendent of Police, Cooch-Behar	40,124	2,017	42,741	18,834	23,907
5. Superintendent of Police, Darjeeling .	45,654	5,017	50,571	29,614	20,957
6. Superintendent of Police, West-Dinajpur.	73,704	1,145	74,849	24,000	50,849
7. Superintendent of Police, Hooghly .	1,50,972	17,038	1,68,010	89,970	78,040
8. Superintendent of Police, Howrah .	1,58,514	5,225	1,63,739	30,108	1,33,631
9. Superintendent of Police, Jalpaiguri .	47,970	5,751	53,721	45,289	8,432
10. Superintendent of Police, Malda .	9,546	31,733	41,279	5,915	35,364
11. Superintendent of Police, Midnapur .	1,50,310	10,405	1,60,715	88,295	1,28,420
12. Superintendent of Police, Murshidabad.*	74,864	5,100	80,030	12,845	67,185
13. Superintendent of Police, Nadia .	51,322	3,274	54,596	11,521	43,075
14. Superintendent of Police, 24-Parganas	73,669	7,124	80,793	27,326	53,467
15. Commandant, I.A.B.F.	1,11,704	19,510	1,31,214	84,167	47,047
16. Commissioner of Police, Account No. 3	67,815	2,22,340	2,90,155	2,39,828	50,327
17. Commissioner of Police, Account No. 4	587	..	587	..	587
18. Deputy Inspector General, Intelligence Branch, Criminal Investigation Department (Police) No. 1.	67,433	5,617	73,050	13,809	59,241
19. Controller of Rationing, Personal Ledger Account No. 2.	4,26,522	2,94,731	7,21,253	7,18,678	7,575
20. Superintendent of Police, Government Railway Police, Sealdah.	35,344	770	36,114	8,336	27,778
TOTAL (1) .	19,50,912	6,61,492	26,12,404	16,11,462	10,00,942
(2) OTHER GOVERNMENT GRAINSHOPS.					
1. District Magistrate, Bankura . . .	44,140	11,197	55,337	43,229	12,108
2. Sub-Divisional Officer, Vishnupur .	7,005	2,336	9,341	2,672	6,669
3. District Magistrate, Birbhum . . .	20,206	8,243	28,449	26,557	1,892
4. Sub-Divisional Officer, Rampurhat .	13,521	2,240	15,761	15,761	..
5. District Magistrate, Burdwan . . .	8,693	..	8,693	2,509	6,184
6. Sub-Divisional Officer, Kalna . . .	5,619	73	5,692	..	5,692
7. Deputy Commissioner, Cooch-Behar .	6,565	13,157	19,722	19,722	..
8. Sub-Divisional Officer, Dinhat . . .	10,576	1,655	12,231	12,231	..
9. Sub-Divisional Officer, Mathabhanga .	8,493	2,470	10,963	10,963	..
10. Sub-Divisional Officer, Tufanganj .	2,867	654	3,521	3,521	..

* Due to reduction of pre-partition claims.

438 Grant No. 49.—Capital Outlay on Schemes of State Trading—contd.

Summarised Personal Ledger Accounts of Grainshops for the year 1955-56—contd.

Name of Officer.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS—contd.					
11. Sub-Divisional Officer, Mekliganj .	1,453	6,134	7,587	5,440	2,147
12. Sub-Divisional Officer, Silliguri .	19,905	36,396	56,301	10,694	45,607
13. Sub-Divisional Officer, Kurseong .	1,183	..	1,183	..	1,183
14. Sub-Divisional Officer, Kalimpong .	2,266	..	2,266	..	2,266
15. District Movement Officer, Darjeeling	20,000	..	20,000	..	20,000
16. District Magistrate, West Dinajpur .	29,453	7,120	36,573	25,684	10,889
17. Sub-Divisional Officer, Raiganj .	7,818	18,071	25,889	13,915	11,974
18. District Magistrate, Howrah .	8,285	..	8,285	..	8,285
19. Sub-Divisional Officer, Uluberia .	48,122	3,984	52,106	38,718	13,388
20. Curator, Indian Botanic Garden .	10,065	..	10,065	..	10,065
21. Deputy Commissioner, Jalpaiguri .	85,164	62,940	98,104	62,058	35,146
22. Deputy Commissioner, Darjeeling .	119	..	119	..	119
23. Sub-Divisional Officer, Alipurdwar .	19,216	11,876	31,092	31,092	..
24. District Magistrate, Malda .	6,073	16,078	22,151	22,114	37
25. Sub-Divisional Officer, Tamuk .	23,783	4,513	28,296	21,018	7,278
26. Sub-Divisional Officer, Ghatal .	2,428	942	3,370	3,370	..
27. Sub-Divisional Officer, Jhargram .	8,032	4,936	12,968	12,968	..
28. Sub-Divisional Officer, Contal .	1	..	1	..	1
29. Officer-in-Charge, Government Grainshop (India), Midnapur .	9,007	..	9,007	..	9,007
30. District Magistrate, Murshidabad .	12,506	11,601	24,107	24,107	..
31. Sub-Divisional Officer, Kandi .	16,359	2,061	18,420	18,420	..
32. Sub-Divisional Officer, Lalbagh .	5,249	3,089	8,338	8,338	..
33. Sub-Divisional Officer, Jangipur .	5,867	151	5,818	5,818	..
34. District Magistrate, Nadia .	6,441	17,274	23,715	23,715	..
35. Sub-Divisional Officer, Ranaghat .	9,559	4,618	14,177	10,956	3,221
36. Assistant Horticulturist, Nadia .	1,292	..	1,292	..	1,292
37. Sub-Divisional Officer, Baraset .	6,444	2,251	8,695	5,720	2,975
38. Sub-Divisional Officer, Basirhat .	8,357	4,481	12,838	12,838	..
39. Sub-Divisional Officer, Diamond Harbour	237	12,078	12,315	12,248	67
40. Superintendent, Government Printing	15,064	639	15,703	1,788	13,915
41. District Magistrate, 24-Parganas .	19,348	..	19,348	..	19,348
42. Sub-Divisional Officer, Barrackpur .	20,552	..	20,552	..	20,552
43. District Judges, 24-Parganas .	31,943	..	31,943	..	31,943
44. Sub-Divisional Officer, Bongaon .	-1,637	..	-1,637	..	-1,637
45. Superintendent, Government Printing Account No. 6 .	2,472	12,891	15,363	15,224	139

Summarised Personal Ledger Accounts of Grainshops for the year 1955-56
—concl'd.

Name of Officer.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS—concl'd.					
46. Director of Rationing and Distribution	19,739	27,241	46,980	39,914	7,066
47. General Manager, Cinchona Plantation	84,186	8,34,596	9,18,782	8,08,437	1,10,345
TOTAL (2)	6,43,836	11,47,986	17,91,822	13,72,659	4,19,163
GRAND TOTAL	25,94,748	18,09,478	44,04,226	29,84,121	14,20,105

AUDIT CERTIFICATE.

The Personal Ledger Accounts at items numbers 8, 15, 16, 17, 18 of Police Grainshops and numbers 19, 30, 33, 39 of Other Government Grainshops were, locally test-audited under my supervision with reference to the local records. Subject to the Audit Comments in paragraph 8 of the Review. I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 11th December 1956. }

P. C. MUKHERJEE,
Deputy Accountant General,
Outside Audit, West Bengal.

	143,379 36	11,49,832	By Net Loss	3,81,28,314
Agriculture Department				
External—				
Other States	1,456,995 21	1,38,48,097	8,54,09,107	
	<u>9,950,237 15</u>			
(c) Gunbler	7,088,509 Bag-	..	68,30,203	
To Incidental Charges account	..	..	1,66,86,867	
To Railway Freight account	..	..	75,01,448	
To Sales Tax account	..	..	280	
To Refund due to Wholesalers and Retailers (S.M.F.).	..	..	50,084	
To Share of Overhead Charges account — Under the Head '63'.	..	..	2,27,54,517	
To Audit Charges account	..	..	3,00,248	
To Interest Charges account	..	..	2,47,060	
TOTAL	..	..	38,86,22,172	38,86,22,172

CALCUTTA ; }
 G. C. MUKHERJEE, Assistant Controller of Finance (Accounts).
 The 23rd November, 1956.

B. K. MALLIK,
 Controller of Finance.

STATE TRADING ON RICE AND PADDY—contd.
Pro-forma Balance Sheet as on the 31st March, 1954.

	Assets.					
	1	2	3	4	5	6
Liabilities.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Outlay . . . . .	..	..	51,24,819	Procurement Bonus—	..	64,862
(Gross expenditure minus gross receipts under 85-A.— Capital Outlay).				Balance as per last account		
68.—Extra Ordinary Charges account . . . . .	..	..	9,68,55,739	Suspense Account—		
22.—Interest Account . . . . .	..	..	4,10,908	Exchange account	26,68,529	
Audit Charges Account . . . . .	..	..	13,78,885	Controller of Rationing	21,06,565	47,65,094
Suspense Account—				Advance Account . . . . .	..	28,71,478
Assistant Regional Controller of Procurement's Personal Ledger Account and Cash Credit Account.				Undivided Bengal Suspense Account—	●	
				Balance as per last account . . . . .	..	12,77,640
Sundry Creditors Account—				Sundry Debtors Account—		
Other purchases account	1,14,30,430			Mills and Parties Account	42,67,504	
Government of India and other Governments account	2,48,93,666			Other Governments and Departments	11,02,959	
Miscellaneous account	—	21,18,909		Stock in Trade Account . . . . .	..	58,70,463
Outstanding Interest account			3,84,42,905	Profit and Loss Account—		9,00,00,648
Reserve for Bonus Account—				Balance as per last account	1,65,78,603	
Balance as per last account			87,85,310	Less adjustment for arrear subsidy	1,04,177	
Excess of assets over liabilities—				Less adjustment for rebate	20,060	
Balance as per last account			22,21,614	Add net loss during the year	1,24,237	
Refund due to parties account			23,88,688	Add net loss during the year	1,64,54,366	
Refund due to parties (SMB)			50,084	Add net loss during the year	3,81,28,314	
				Add net loss during the year	5,45,62,660	

Road Development Fund Account—

Balance as per last account	14,72,107	
Liability for Sales Tax Account	280	
TOTAL	15,89,32,865	15,89,32,865

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 1954 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 23rd November, 1956. }

G. C. MUKHERJEE,
Assistant Controller of Finance (Accounts).

B. K. MALLIK,
Controller of Finance.

STATE TRADING ON WHEAT AND WHEAT PRODUCTS,
Stock, Trading and Profit and Loss Account for the year 1953-54.

Dr.	Particulars.	Quantity.		Value.		Particulars.	Quantity.		Value.		Total Quantity.	Total Value.	
		Mds.	Rs.	Mds.	Rs.		Mds.	Rs.	Mds.	Rs.			
	To Opening Stock as on 1st April, 1953—	2	3,84,73,044	4	11,56,20,028	6	7,874,986	8	13,59,20,564	9	10		
	Wheat	2,089,672	3,84,73,044	88,88,660	11,56,20,028	Wheat	7,874,986	13,59,20,564					
	Flour	171	3,773			Flour	69	596					
	Atta	92,586	15,25,476	21,82,429	4,00,02,293	Atta	1,115,959	2,26,42,910	8,991,014	15,84,64,070			
	To Purchases—					By Claims Realised from Railways							
	Wheat	5,830,937	9,81,67,599			By Shortages—							1,08,291
	(Paid and outstanding).												
	Atta	1,057,723	1,74,52,429	68,88,660	11,56,20,028	Wheat	42,941	1,106					
	To Seized Stock—					Flour	2	90					
	Wheat	380	6,393	386	6,492	Atta	3,661	28,605					
	Atta	6	99										
	To Incidental Charges (Paid and outstanding).					By Closing Stock as on 31st March, 1954—						76,405	
	To Subsidy Payable (Price differential).					Wheat	1,956	6,281					
	To Share of 'spread charges under Head 68-A.					Flour	10	78					
	To Audit Charges					Atta	2,090	21,840					
	To Interest (Paid and outstanding).					By Net Loss						28,199	
	TOTAL			90,71,475	17,14,89,319	TOTAL					90,71,475	17,14,89,319	

CALCUTTA ;

G. C. MUKHERJEE,
Assistant Controller of Finance (Accounts).

B. K. MALLIK,
Controller of Finance.

The 23rd November, 1956.

STATE TRADING ON WHEAT AND WHEAT PRODUCTS—contd.
Pro-forma Balance Sheet as at 31st March, 1954.

	Assets.					
	1	2	3	4	5	6
Liabilities.						
—		Rs.	Rs.		Rs.	Rs.
68.—Extra-ordinary Charges—						
Balance as per last account		6,57,50,174		Net Outlay (Gross receipts minus expenditure)		2,44,42,721
For this year		94,27,279	7,51,77,453	(a) Sundry Debtors	76,46,253	
Interest Account—				(b) Other Governments and Departments	1,09,46,949	1,85,95,202
Balance as per last account		2,64,023		Investment and 'P' Deposits and Advance		1,50,000
For this year		1,92,289		Stock-in-trade		23,199
Outstanding Interest			4,56,312	Controller of Rationing's Suspense (Awaiting transfers).		53,990
Audit Charges—			10,029	Deposits in Reserve Bank of India on Undivided Bengal Suspense Account—		
Balance as per last account		9,38,145		Segregated	1,96,58,378	
For the year		1,24,394		Unsegregated	11,75,643	1,48,34,021
Sundry Creditors—			10,62,539	Profit and Loss Account—		
Government of India for purchases (Incidentals and price differential).		3,45,14,972		As per last account	7,43,45,006	
Mills and Agents		42,02,820		Less adjustments for excess liabilities provided in the previous years.	1,32,82,528	
Miscellaneous Liabilities		1,51,746	3,88,69,538	Add Net loss for the year	6,10,62,478	
Refund due to Parties—				Less adjustments of Excess of Assets over Liabilities	1,28,88,759	
Balance as per last account		1,43,829			7,39,51,237	7,26,54,141
For the year		54,553				
Security Deposits (Flour Mills)			1,96,382			
Undivided Bengal Suspense account			1,50,000			
TOTAL			1,48,34,021			
			13,07,56,274	TOTAL		13,07,56,274

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, 1954 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 23rd November, 1956.

G. C. MUKHERJEE,
Assistant Controller of Finance (Accounts).

B. K. MALLIK,
Controller of Finance.

EXPLANATORY MEMORANDUM RELATING TO STOCK TRADING AND PROFIT AND LOSS ACCOUNTS, 1953-54.

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 not only the amounts paid but also the amounts payable on account of supplies and services received during the period of account.

2. The figures shown against 'Interest Charges' include only the amounts actually paid or payable on account of Cash Credit advances taken from the Imperial (State) Bank of India. No amounts has been added on account of interest on the capital at charge, *i.e.*, the total outlay on material assets and Government cash used as trading capital.

3. The figures shown against 'Overhead Charges' represent 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 per cent. 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 stock have been valued on the principle of average cost of procurement or sale price whichever is lower. Deteriorated stock has been valued at the sale price of the deteriorated stock.

EXPLANATORY MEMORANDUM RELATING TO THE BALANCE SHEET.

1. Item No. 4 (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.

2. Item No. 8 on the liabilities side and item No. 6 on the Assets side of the Balance Sheet of Wheat and Wheat Products (*viz.*, 'Undivided Bengal Suspense Account') represent realisation of pre-partition claims from the mills and their deposit in the Bank.

3. Item Nos. 2, 3 and 4 (Rice and Paddy) and item Nos. 1, 2 and 4 (Wheat and Wheat Products) on the liabilities side giving the progressive totals of expenditure debited direct and finally to certain revenue head. 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.

4. Item No. 3 (Wheat) and item No. 7 (Rice and Paddy) on the liabilities side represent amount payable to the Imperial (State) Bank of India as interest on Cash Credit Advance.

5. Item No. 8 and 12, *ibid.* (Rice and Paddy) are amount awaiting transfer to the appropriate "Revenue" and "Deposit" heads respectively.

6. Item No. 9 (Rice and Paddy) represents the difference between the value of the opening stock on the 15th August, 1947 and West Bengal's share of liabilities outstanding on account of the Cash Credit Advance taken from the Imperial Bank of India by Undivided Bengal prior to the partition.

7. The outlay on building, transport-vehicles equipments, furniture, etc., is all met out of revenue. Such outlay made during the prepartition 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 No. 2 (Rice and Paddy) and item No. 1 (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.

8. Item No. 7 (Rice and Paddy) on Assets side—adjustment for rebate and subsidy represents unforeseen credits not provided in the previous years' accounts.

9. Item No. 7 (Wheat and Wheat Products) on Assets side—excess of assets over liabilities being capital gain is now adjusted through Profit and Loss Appropriation Account and excess liabilities provided in the previous years now adjusted through Profit and Loss Appropriation Accounts.

EXPLANATORY NOTES.

(1) *Rice and Paddy.*

(a) There was a net loss of Rs. 3,81,28,314 as compared with the net loss of Rs. 1,96,09,670 in 1952-53. (1) Greater shares of overhead and Audit charges, (2) increase in the average cost of procurement, and (3) less receipts due to decrease in the average selling rates were stated to be the main reasons for the increase in the net loss.

(b) The percentage of shortage increased from 1.23 per cent. to 1.45 per cent. adding to a further loss of about Rs. 14.15 lakhs as compared with the previous year. Increased movement of stocks was stated to be the reason for increase in the transit shortages.

(c) The average selling rate of paddy decreased from Rs. 9-10 to Rs. 8-9-6 per md., thereby causing decrease in receipts amounting to over Rs. 85.45 lakhs, in comparison with the previous year. Greater sales to mills at lower rates and small sales to bulk allottees and sundry parties at higher rates were stated to be the main reasons for the decrease.

(d) Several items shown in the Balance Sheet, *viz.*, 'Reserve for Bonus Excess of Assets over Liabilities', 'Road Development Fund Account', 'Procurement Bonus' and 'Undivided Bengal Suspense Account' are identical with the balances appearing in the Balance Sheet on 31st March, 1953.

(e) There had been an increase of Rs. 95,00,296 (71.66 per cent.) on account of pay and allowances of staff, booked under the head '63.—Extraordinary Charges' as compared with the previous year. The purchase of sugar being *nil* and that of wheat and wheat products being much lower than average normal commitments, the rice and paddy accounts were stated to have borne the major share of the total overhead charges which are allocated between the different food grains in the ratio of their respective purchase price.

(ii) *Wheat and Wheat Products.*

1. The loss of Rs. 1,28,88,759 was stated to be mainly due to the following reasons :—

- (a) Proportionate increase in the share of overhead and audit charges due to discontinuance of State-Trading in sugar.
- (b) Valuation of off-quality stuff at reduced rates.

2. *Net Outlay.*—During the year gross receipts having exceeded the expenditure the net outlay (item 1 of the Balance Sheet) has become an asset, instead of a liability as hithertofore, and shown as such in the Asset Side of the Balance Sheet.

The increase of gross receipts under 85-A.—Capital Outlay is not due to an increase in the sale proceeds during the year 1953-54, but for adjustments of previous balances.

3. *Sundry Creditors.*—(G.1 for purchases, incidentals and price differential)—A sum of Rs. 1,32,82,528 included in items (i) and (ii) under item 6 of the Balance Sheet as on 31st March, 1953 has been adjusted through Profit and Loss Appropriation Accounts and shown under item 7 of the Assets Side.

The details of adjustment is still under scrutiny.

4. Item 10 of the liability side of the Balance Sheet as on 31st March, 1953 has been adjusted through Profit and Loss Appropriation Accounts and shown under item 7 of the Assets Side.

5. Items 3, 7 and 8 on the Liabilities Side and items 3 and 6 of the Assets Side are identical in amount with items 4, 8, and 9 on the Liabilities Side and items 3 and 5 of the Assets Side of the Balance Sheet as on 31st March, 1953.

6. In some units there are discrepancies between the quantities of sale shown in the Profit and Loss Account and those shown in the respective Stock Ledgers. The total discrepancy on account of wheat and atta comes to 589 mds. and 605 mds. respectively valued at approximately Rs. 10,160 and Rs. 12,251.

7. The disposal of the total Closing Stock of 4.056 mds. valued at Rs. 28,199 is awaited.

AUDIT CERTIFICATE.

I have examined the foregoing accounts and Balance Sheets of the State Trading Operations in Rice and Paddy, Wheat and Wheat Products. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Comments in paragraph 9 of the Review, 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 27th November, 1956. }

P. C. MUKHERJEE,
 Deputy Accountant General,
 Outside Audit, West Bengal.

The Store Account of Ration Godowns (Calcutta Area) under the Directorate of Rationing and Distribution, West Bengal, for the year 1955-56.

Commodity.	Opening Stock on 1st April, 1955.	Receipts.	Gain.	Total. (2+3+4)	Issues.	Loss.	Total. (6+7)	Closing balance on 31st March, 1956.	REMARKS.
1	2	3	4	5	6	7	8	9	10
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Rice (All categories)	1,25,650	32,759(a)	484	1,58,893	1,56,826 (b)	1,967	1,56,893	Nil	(a) Includes 475 mds. withdrawn from Government Stores on 1st April 1955 and 4th April 1955.
Paddy	32	..	..	..	20	3	32	Nil	(b) Includes 78,139 mds. issued to districts for distribution, 3,303 mds. to the Calcutta Corporation, and 844 mds. to the Government of India.

CALCUTTA; }
 The 20th August, 1956. }

K. M. DAS, }
 Inspector-in-Charge, }
 Statistics and Accounts. }
 Rationing (Storage }
 and Transport). }

Lt. S. M. ROY, }
 Deputy Controller of }
 Audit (Godowns). }
 A. REZZAK, }
 Superintendent of }
 Audit (Godowns). }
 S. K. DAS GUPTA, }
 Chief Accounting }
 Officer (Rationing). }

AUDIT CERTIFICATE.

The Store Account of Ration Godowns (Calcutta Area) under the Director of Rationing and Distribution, West Bengal, for the year 1955-56 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 in paragraph 10 of the Review.

CALCUTTA; }
 The 27th August, 1956. }

P. C. MUKHERJEE,
 Deputy Accountant General, Outside Audit, West Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "Loans to Municipalities, Port Funds, etc."				
A.—LOANS TO PRESIDENCY CORPORATIONS INCLUDING PORT TRUSTS AND OTHER PORT FUNDS—				
LOANS TO CALOUTTA CORPORATION—				
O.	Rs. 4,63,000	} 5,93,500	5,93,500	
R.	1,30,500			..
B.—LOANS TO MUNICIPALITIES—				
O.	4,94,000	} 4,20,542	4,20,542	
R.	-73,458			..
C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—				
O.	3,50,000	} 17,52,800	17,27,800	
S.	14,99,000			-25,000
R.	-96,200			
D.—LOANS TO ARTISANS—(REHABILITATION PROGRAMME)—				
O.	6,50,000	} 6,97,000	6,84,430	
S.	1,00,000			-12,570
R.	-53,000			
E.—ADVANCES TO CULTIVATORS—				
O.	95,00,000	} 1,20,73,942	1,21,21,140	
S.	34,34,000			+47,198
R.	-8,60,058			
F.—ADVANCES UNDER SPECIAL LAWS—				
O.	4,07,000	} 22,45,158	8,33,165	
S.	17,48,000			-14,11,993
R.	90,158			
Col. 4.—See paragraph 2 of the Review.				
G.—MISCELLANEOUS LOANS AND ADVANCES—				
O.	2,70,84,000	} 3,39,65,728	3,36,32,634	
S.	71,51,000			-3,33,094
R.	-2,69,272			
<i>Deduct—Amount met from General Reserve</i>				
Fund, Cooch Behar	-43,000	..	+43,000	
Col. 4.—See paragraph 2 of the Review.				

452 Grant No. 52.—Loans and Advances by State Government—contd.

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	Rs. 3,89,05,000	} 5,17,05,670	5,00,13,211
S	1,39,32,000		
R	—11,31,330		
<hr/>			
Major Head “Loans to Government Servants, etc.”.			
H.—HOUSE BUILDING ADVANCE—			
O	1,50,000	} 1,45,000	1,23,526
R	—5,000		
	Col. 4.—See paragraph 2 of the Review.		—21,474
I.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—			
O	1,60,000	} 1,50,000	1,68,400
R	—10,000		
	Col. 4.—See paragraph 2 of the Review.		+18,400
J.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—			
O	20,000	} 15,000	13,157
R	—5,000		
			—1,843
K.—PASSAGE ADVANCES—			
O	5,000	} 1,000	..
R	—4,000		
			—1,000
L.—OTHER ADVANCES—			
O	5,000	} ..	..
R	—5,000		
			..
<hr/>			
TOTAL—Major Head “Loans to Government Servants, etc.”—			
O	3,40,000	} 3,11,000	3,05,083
R	—29,000		
			—5,917
<hr/>			
Surrenders or withdrawals within grant—			
R. Gross	11,60,330	11,60,330	.. —11,60,330
<hr/>			
TOTALS—			
Gross	5,32,20,000	5,03,18,294	—29,01,706
Deductions	—43,000	..	+43,000
Net	5,31,77,000	5,03,18,294	—28,58,706

REVIEW.

The original grant of Rs. 3,92,45,000 was augmented to Rs. 5,31,77,000 by a supplementary grant of Rs. 1,39,32,000 against which the expenditure was Rs. 5,03,18,294 resulting in a saving of Rs. 28,58,706. The surrender of Rs. 11,60,330 reduced the saving to Rs. 16,98,376.

2. Explanations of variations could not be included as the same were not received from the controlling authorities.

3. *Misappropriation of Government money.*—One sealed packet, said to contain a sum of Rs. 5,000, withdrawn from the treasury on 13th October, 1953 for distribution as loan to certain artisans but remaining undischarged on that day, was deposited by the Sub-Divisional Officer concerned in the Malkhana of a police station for safe custody. The sealed packet was, however, found missing from the Police Station on 17th November, 1953, when the money was required for disbursement. As a result of departmental proceedings, one Assistant Sub-Inspector of Police, who had originally received the sealed packet for safe custody was dismissed from service, while a Sub-Inspector, who had been promoted to officiate as an Inspector in the meantime, was reverted.

Government have not yet taken any decision on the question whether the existing arrangements for keeping cash in the Malkhana of Police Stations are defective or not. They have also not yet issued any write-off orders (June, 1956).

APPENDIX · I.
 (Vide Para. 42 (b) at pages 4 to 42)
 WEST BENGAL FINANCIAL CORPORATION.
 Profit and Loss Account for the year ended 31st March, 1956.

Dr.	1	2	3	4	Cr.
	Rs.	Rs.	Interest, Discount, Commission, etc.	Rs.	A. P.
Establishment	89,596	8 3			
Directors' fees and expenses	4,202	6 0			
Auditors' Fees	1,500	0 0			
Rent, Taxes, Insurance, Lighting, etc.	12,689	6 0			
Law Charges	548	0 0			
Postage, Telegram and Telephone Charges.	1,314	9 9			
Stationery, Printing, etc.	1,061	5 0			
Depreciation and Repairs to Corporation's property	3,935	15 0			
Interest paid	Nil				
Contribution to Staff Provident and Superannuation Funds	2,385	9 0			
Miscellaneous Expenses	2,438	7 0			
Provision for Taxation	99,722	2 0			
Net Profit carried to Profit and Loss Appropriation Statement	1,08,000	0 0			
TOTAL	1,37,450	15 10			
		3,45,173	1 10		3,45,173 1 10

H. P. BANERJEE, Managing Director.
A. C. SENGUPTA, Secretary.

B. M. BIRLA, Chairman.
G. BASU
C. D. KHANNA
B. P. SINGH ROY
K. K. ROY
D. N. MITRA

} *Directors.*

APPENDIX I—contd.
WEST BENGAL FINANCIAL CORPORATION.

Profit and Loss Appropriation Account relating to the Profit and Loss Account for the period ended 31st March, 1956.

Dr.	1	2	3	4	Cr
		Rs.	Rs.	Rs.	Rs.
		A. P.	A. P.	A. P.	A. P.
To Reserve—General	21,750 0 0	..	1,23,757 1 9
To Provision for Income tax for 1954-55	60,000 0 0	..	2,13,567 5 3
To Dividend	2,52,574 7 0	..	..
TOTAL	<u>3,37,824 7 0</u>	..	<u>3,37,824 7 0</u>
To Reserve—					
General		45,250 0 0		..	1,37,450 16 10
Investment.		4,000 0 0		..	6,251 1 0
To Balance carried to Balance Sheet.	94,452 0 0	..	..
TOTAL	<u>1,43,702 0 10</u>	..	<u>1,43,702 0 10</u>

H. P. BANERJEE, *Managing Director.*
A. C. SENGUPTA, *Secretary.*

B. M. BIRLA, *Chairman.*
G. BASU
C. D. KHANNA
B. P. SINGH ROY
K. K. ROY
D. N. MITRA
} *Directors.*

AUDITORS' REPORT TO THE SHAREHOLDERS.

We hereby report to the shareholders of the West Bengal Financial Corporation on the Balance Sheet and Accounts of the Corporation as at 31st March, 1956.

We have examined the above Balance Sheet with the Accounts, Certificates and Vouchers relating thereto and report that where we have called for explanations or information from the Board such information or explanations have been given and have been satisfactory and that in our opinion the Balance Sheet is a full and fair Balance Sheet containing the particulars prescribed by the State Financial Corporations Act 1951 and properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs according to the best of our information and the explanations given to us and as shown by the Books of the Corporation.

CALCUTTA ;

} S. K. BHATTACHARIYA & CO.,
} P. K. GHOSH & CO.,

} *Chartered Accountants.*

B. M. BIRLA, *Chairman.*

H. P. BANERJEE,
Managing Director.

G. BASU

C. D. KHANNA

A. C. SEN GUPTA, B. P. SINGH ROY

Secretary. K. K. ROY

D. N. MITRA

} *Directors.*

The 23rd April, 1956.

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5. Forest	6,17,	7,12
6. Registration	6	7
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9. Interest	5,9,17	6,11,12
10. Irrigation	3,9,10,11,12,14,16,17,26	5,11,12,27
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13. General Administration—General Administration	9,10,11,13,14,26	11,27
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19. Charges on account of Education	6,10,11,13,15,16,17,27	7,11,12,27,31
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23. Agriculture—Fisheries	3	5
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34. Famine	9,13	11
37. Superannuation Allowances and Pensions	5,12	6,11
38. Charges on account of Stationery and Printing	12,13	11
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44. Extraordinary Charges	4,7,14,17	5,8,11,12
45. Pre-Partition Payments	4,17	5,12
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48. Expenditure on Road and Water Transport Schemes.	5,14,16,17,28	6,11,12,27
49. Capital Outlay on Schemes of State Trading	4,17,28	5,12,27
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