

IX
5A

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1958-59

AND

THE AUDIT REPORT

1960



सत्यमेव जयते

Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal
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Errata to the Government of West Bengal Appropriation Accounts, 1958-59 and the Audit Report, 1960

Reference to page, para-, item, etc.	<i>For</i>	<i>Read</i>
1	2	3
TABLE OF CONTENTS (at the beginning of the Book)—		
CHAPTER II—Excesses over charged appropriations—Reference to page.	7—12	7
CHAPTER III—Agriculture Department—Reference to page.	21—22	21—23
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PART II—Appropriation Accounts—Appendix II—Reference to page.	366—372	367—373
PART II—Appropriation Accounts—Appendix III—Reference to page.	373—395	374—396
Page 1, para. 2, line 4. 	<i>Insert</i> "(all charged)" <i>after</i> "appropriations."	
Page 1, para. 2, line 7 	Schedules of	Schedules to
Page 3, para. 5, List 	<i>Delete</i> "Rs." appearing in cols. 2, 3, 4, 5 and 6.	
Page 4, para. 6, List 	Ditto.	
Page 5, para. 7, List 	<i>Delete</i> "Rs." appearing in cols. 2 and 3. "	
Page 6, para. 8, line 1 	grant was	grants were
Page 7, para. 9, explanations against 46—Capital Outlay, etc.	Schemes on	Schemes of
Page 12, para. 11, first sub-para., last two lines.	<i>Delete</i> "per cent." appearing in these lines.	
Page 13, para. 12, line 2 	exceed	exceeded
Page 14, para. 13, line 5 	<i>Insert</i> "to the controlling officers". <i>after</i> "Audit".	
Page 17, para. 19, line 1 	Infructuas	Infructuous
Page 18, para. 21, line 1 	Another	A motor
Page 20, para. 25, penultimate line	some responsibility	responsibility
Page 25, para. 30(4), line 8	at the hands	in the hands
Page 25, para. 31(i), line 6	cantractor	contractor
Page 27, para. 32(a), line 7	1½ bigha	1½ bighas
Page 34, para. 44, against Grant No. 11—Irrigation—col. 6, line 2	plaant	plant
Page 34, para. 44, against Grant No. 11—Irrigation—col. 6, line 4	Government	Government
Page 34, para. 44, against Grant No. 14—1st line of items (b) and (c).	fraudulant	fraudulent

(iii)

Reference to page, para., item, etc.	For	Read
1	2	3
Page 108, Certificate on Store Accounts, 2nd sub-para., line 1.	"Nogatives"	"Negative
Page 108, line 3	"nogative	"Negative
Page 111, sub-head J, col. 4	Read "See paragraph 2 of the Review" for the existing explanation.	
Page 123, heading	Insert "(See also the Audit Report)" below "Grant No. 18—Ports and Pilotage (All voted)."	
Page 123, col. 2, heading	Delete "or appropriation".	
Page 134, sub-head T.(b), Explanation	Reviews	Review.
Page 137, sub-head W(iii), col. 1, lines 1 and 2.	Development Provision.	Development—Provision.
Page 138, Review, para. 2, line 1	Insert "B.1(6)", after "B.1(2)".	
Page 139, heading	Insert "Review—concl'd." below "Grant No. 20... contd."	
Page 139, Item 2, line 6, Remarks col.	prove futile	proved futile
Page 140, Certificate (i), line 1	thatt hese	that these
Page 145, sub-head K.(a)6, Explanation—line 1.	in rhr	in the
sub-head K.(a)6, Explanation—line 2.	Hospitalaud	Hospitaland
Sub-head K(a)8, Explanation, line 1.	Non-adjustment of the amounts.	Non-adjustment of the amount.
Page 146, sub-head K(b)4, Explanation, line 1.	book debits from	book debit bills from
Page 147, sub-head K.(c)-2, col. 3	18,015	—18,015
Page 148, heading	Insert "Review—concl'd." below "Grant No. 21... contd."	
Page 148, Review, para. 1, line 4	years'	year's
Page 151, Certificate on Store Accounts, designation of the last signatory.	Sotres),	Stores),
Page 152, Certificate on Store Accounts, designation of the signatory.	Kanchrpara	Kanchrapara
Page 158, sub-head I.(b)6, col. 4	—3,246	—3,248
Page 162, sub-head E(b)5, col. 3	1,04,585	—1,04,585
Page 163, sub-head E.(d)4, col. 1	Contingencies	Contingencies—
Page 167, Group-head M.(b)(i), col. 1	First-Year	First Five-Year
Page 169, Review, Para. 2, line 3	Insert "M.(b)(i)-1," before "M.(b)(i)-2,"	
Page 170, Review, Para. 7, 1st sub-para, last line.	grants.	grant.
Page 172, Certificate on Store Accounts, left hand side, last line.	The 24th February,	The 24th February, 1959.
Page 172, Designation of the 1st signatory	Director of	Directorate of

Reference to page, para., item, etc.	For	Reqd
1	2	3
Page 175, Review, Para. 2, line 2	at a cost of	at a total cost of
Page 181, heading	<i>Insert</i> "Review-concl'd" contd".	<i>below</i> "Grant No. 26...
Page 182, Sl. No. 2, col. 2, line 1	Deduct interest.	Deduct-Interest.
Page 183, Sl. No. 10, col. 2, line 2	Bank	Banks.
Page 190, Review, Para. 3(b), line 3, 1st word.	<i>Read</i> "books" for the existing one.	
Page 191, Review—Para. 3(b)	Stores have	stores has
Page 200, Heading—last word	concl'd.	contd.
Page 211, sub-head A.5, Explanation, line 4.	(Rs. 10,000),	(Rs. 10,000),
Sub-head A.7, Explanation, line 1.	payments	payments
Page 216, last line	reconciliation	reconciliation
Page 220, sub-head I-(vii)4, col. 4	—2,584	—1,02,584
Page 221, sub-head M, col. 1	R.... 1,00,000	S.... 1,00,000
Page 226, Remarks below, sub-head B	See also items 5 to 42 of Appendix II.	See items 5 to 42 of Appendix II.
Page 229, Review—Para. 3, 2nd sub-para, line 2.	bodies	Bodies
Page 234, sub-head A-2(5), col. 4 line 2	owing	owing
Page 234, sub-head A-4(c), col. 1	Artisan's	Artisans'
Page 236, Review—Para. 4, line 7	draught	drought
Page 236, Review—Para. 4, line 10	fund	Fund
Page 246, Certificate on Store Accounts, designation of the last signatory.	Press and Forms, West Bengal.	Press and Forms Manager, West Bengal.
Page 248, sub-head A.3, col. 1	Legal-Aid Advice	Legal-Aid and Advice.
Page 250, Explanation below sub-head D	Delete "column 4"	
Page 254, sub-head G.13(a), col. 1, line 1	West Bengal share	West Bengal's share.
Page 255, sub-head L(i)-5, col. 1	Charges from	(Charges recoverable from
Page 256, Group head N, col. 1 line 2	SUNDARBAN	SUNDARBANS
Page 257, Group head N, col. 1, line 2	SUNDARBAN	SUNDARBANS
Page 259, sub-head P(a)-2, col. 1, line 2	building	flats
Page 259, sub-head P-(a)-5, col. 1	Salt Reclamation	Salt Lake Reclamation
Page 263, Group-head Q, col. 1	OTHER LOANS-	OTHER SCHEMES.
Page 264, Group-head Q, col. 1	Do.	Do.
Page 265, Review—Para. 3, List	Name of charge	Nature of charge.

(v)

Reference to page, para., item, etc.	For,	Read
1	2	3
Page 266, heading	<i>Insert</i> "Review-concl'd" below "Grant No. 38.... concl'd.	
Page 266, Review—Para. 7, line 6	rates lower	rates were lower.
Page 277, sub-head F.1, col. 3	., 1350,182	13,50,182
Page 278, sub-head G. 1, Explanation, line 1.	non-fullfilment	non-fùlfliment
Page 281, sub-head U.3—Remarks	peragraph	paragraph
Page 281, sub-head U.5, col. 1	Miscelloneous	Miscellaneous
Page 283, sub-head Z-1, col. 3	12,76,988	12,67,988
Page 284, sub-head A-1(1)(g), Explanation line 2, last word.	Officers	Officer
Page 294, sub-head 1-(1)(c), col. 1	Furinture-	Furniture-
Page 304, 1st col, heading	Particularas.	Particulars.
Page 304, Item 7(ii), line 1	construcition	construction
Page 321, Total—col. 3	<i>Read</i> "7,93,34,852" for the existing one.	
Page 323, col. 2, heading	Final appropriation.	Final grant.
Page 331, Review—Para. 6, line 5	until	uptill
Page 334, Note 4, line 7	concession	concessional
Page 334, Note 4, line 9	Do.	Do.
Page 335, line 4	Do.	Do.
Page 335, heading	<i>Insert</i> "Review-cont'd" below "Grant No. 46... Trading-cont'd".	
Page 336, heading	Ditto.	
Page 337, heading	Ditto.	
Page 338, heading	Ditto.	
Page 339, heading	<i>Insert</i> "Review-concl'd" below "Grant No. 46.. Trading-cont'd".	
Page 347, col. 1, line 3	Pady	Paddy.
Page 350, Explanatory Memorandum, etc., Sl. No. (4), line 2.	,head,	heads
Page 361, Sl. No. 26, col. 1	Jhagram	Jhargram
Page 368, col. 1, line 2	<i>Delete</i> "Original Works—Communications—cont'd".	
Page 368, col. 1, line 10	III. Mayor works	III.Major works.
Page 369, Sl. No. 10, col. 4	7,98	7,987
Page 369, Sl. No. 15, col. 1, line 3	district	districts
Page 370, heading, col. 1	<i>Insert</i> "concl'd" at the end in lines 4 and 7 and <i>delete</i> "lakhs" in line 5.	
Page 370, Sl. No., 19 col. 10	Ditto	See sub-head B.

Reference to page, para., item, etc.	<i>For</i>	<i>Read</i>
1	2	3
Page 370, Sl. No. 20, col. 10	See sub-head B	Ditto
Page 371, Sl. No. 29, explanation	apragraph	paragraph
Page 371, Sl. No. 31	Slatorsa	Saltorsa
Page 377, Sl. No. 27, col. 7	7,41,551	74,15,151
Page 378, Sl. No. 36, col. 5	..	+32,777
Page 378, Sl. No. 37, col. 5	..	+32,89'
Page 379, Sl. No. 47, col. 5	..	+8,143
Page 379, Sl. No. 47—Explanation	Reveiw	Review
Page 380, Total—Original Works— Communications, col. 6.	-1,10,016	-90,016
Page 381, Sl. No. 59, col. 5	..	-840
Page 382, Sl. No. 61, col. 5	-16,383	-7,383
Page 382, Sl. No. 72, col. 9	+6,31,564	+2,31,564
Page 384, col. 1, line 4	DEVELGPMENT	DEVELOPMENT
Page 384, Sl. No. 102—Explanation	at the fag end	at the end
Page 385, Sl. No. 114, col. 6	Do.	Do.
Page 385, Sl. No. 116, col. 6	Do.	Do.
Page 385, Sl. No. 119, col. 6	+1,07,788	+10,788
Page 386, col. 8, heading	Rxpenditure	Expenditure
Page 386, Sl. No. 129, col. 9	-1,30,001	-1,30,151
Page 387, Sl. No. 136, col. 1	Imrpovement	Improvement
Page 387, Sl. No. 141, col. 6	+1,707	-293
Page 389, Sl. No. 175, col. 1	Laskrahāt	Laskarhat
Page 389, Sl. No. 185, col. 6	..	+6
Page 390, Sl. No. 188, col. 6	+212	-788
Page 391, Sl. No. 199, col. 5	+56,854	+66,854
Page 392, Sl. No. 221, col. 1, line 4	Balagrah	Balagarh
Page 393, Sl. No. 247, col. 1, line 1	Knathalberia	Kanthalberia
Page 394, Sl. No. 258, col. 6	-451	+451
Page 397, against 22-Public Health in col. "Page".	3,17,12	3,7,12
Pages 76, 360, 372, 384, 386 and 388, headings of cols. 2, 5 and 6.	<i>Read</i> "appropriation" wherever the term occurs for the same erroneously printed.	

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PART I

AUDIT REPORT, 1960

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

CHAPTER I

Introductory

In pursuance of Article 206 of the Constitution an Appropriation (Vote on account) Act was passed by the Legislature in March, 1958 for a total sum of Rs. 53.09 crores to meet charges, out of the Consolidated Fund of the State, for a part of the year 1958-59. In July, 1958 another Appropriation Act was passed for Rs. 73.97 crores to meet the expenditure for the rest of the year. In March, 1959, Supplementary Estimates for Rs. 13.56 crores were also passed by the Legislature. Thus, for the year under report provision was made for a total expenditure of Rs. 140.62 crores as against Rs. 129.28 crores in the preceding year. The increase of Rs. 11.34 crores was the net result of increases under certain heads and decreases under others.

The following are the important items of increases:—

- (i) *Extraordinary Charges in India (Rs. 1.38 crores).*—The increase is mainly due to larger provision for adjustment of arrear loss on account of supply of foodstuff at concessional rates to certain classes of Government servants.
- (ii) *Public Debt (Rs. 3.93 crores).*—Mainly due to provision for repayment of a Cash Credit Advance drawn from the State Bank of India for the purpose of financing procurement of rice and paddy in the State.
- (iii) *Capital Outlay on State Schemes of Government Trading (Rs. 4.91 crores).*—Mainly due to larger provision for meeting the charges for the first few months of the year.

2. Original Grants and Appropriations: Forty-four demands (as against 43 in the previous year) for grants, aggregating Rs. 1,12,68,42,001 were placed before the Legislature in two stages, which voted them without any reduction. The number of the Appropriations during the year being 4 was the same as in the previous year. This amount as well as a further sum of Rs. 14,38,12,000 required to meet expenditure charged on the Consolidated Fund of the State were included in the Schedules of the West Bengal Appropriation (Vote on Account) Act, 1958 (West Bengal Act I of 1958) and the West Bengal Appropriation (No. 2) Act, 1958 (West Bengal Act V of 1958) which were assented to by the Governor on the 18th March, 1958 and the 17th July, 1958, respectively.

The grants and appropriations specified in the Schedules appended to the Appropriation Acts are summarised below:—

	<i>Charged.</i>	Voted.	Total.
	<i>Rs.</i>	Rs.	Rs.
Expenditure on Revenue Account	6,61,68,000	69,38,39,000	76,00,07,000
Capital Expenditure outside the Revenue Account	6,000	37,26,75,001	37,26,81,001
Disbursement under Public Debt and Loans and Advances.	7,76,38,000	6,03,28,000	13,79,66,000
Total ..	14,38,12,000	1,12,68,42,001	1,27,06,54,001

The increase in the number of demands is due to introduction from this year of a separate grant for "Sales Tax", which was previously shown under the grant—Other Taxes and Duties.

3. Supplementary Grants and Appropriations during the year: During the year under report one Supplementary Appropriation Act—West Bengal Appropriation Act (No. 2), 1959 (West Bengal Act IV of 1959)—was enacted under Article 205 of the Constitution of India to meet additional expenditure aggregating Rs. 13,55,86,868 which is about 10.67 per cent. of the original demands. The Schedule to the Act assented to by the Governor on the 30th March, 1959 comprised 26 supplementary grants and 14 supplementary appropriations amounting to Rs. 13,50,18,000 and Rs. 5,68,868 respectively.

The amounts authorised in the Supplementary Appropriation Act are summarised below:—

	<i>Charged.</i>	Voted.	Total.
	<i>Rs.</i>	Rs.	Rs.
Expenditure on Revenue Account ..	5,39,868	8,33,84,000	8,39,23,868
Capital Expenditure outside the Revenue Account.	29,000	2,35,54,000	2,35,83,000
Disbursement under Public Debt and Loans and Advances.	..	2,80,80,000	2,80,80,000
Total ..	5,68,868	13,50,18,000	13,55,86,868

CHAPTER II

General Review of the Results of Audit

4. **General Results of Appropriation Audit:** The following Statement compares the total grants and appropriations for the year under report with the total disbursements:—

Particulars. 1	Charged. 2 <i>Rs.</i>	Voted. 3 <i>Rs.</i>	Total. 4 <i>Rs.</i>
(1) Schedule to the Original Appropriation Act—			
(a) Voted by the Legislature ..	..	1,12,68,42,001	1,12,68,42,001
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	14,38,12,000	..	14,38,12,000
(2) Schedule to the Supplementary Appropriation Act—			
(a) Voted by the Legislature ..	..	13,50,18,000	13,50,18,000
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	5,68,868	..	5,68,868
(3) Net aggregate grant or appropriation	14,43,80,868	1,26,18,60,001	1,40,62,40,869
(4) Aggregate disbursements ..	14,51,37,841	1,06,93,45,610	1,21,44,83,451
(5) Less (–) or More (+) than granted	+7,56,973	–19,25,14,391	–19,17,57,418
(6) Percentage of (5) to (3) ..	0·52	15·26	13·64

5. **Savings on voted grants:** Savings occurred in 33 out of 44 voted grants. A list of the more important cases is given below:—

Number and name of grant. 1	Original grant. 2 <i>Rs.</i>	Supplementary grant. 3 <i>Rs.</i>	Final grant. 4 <i>Rs.</i>	Expenditure. 5 <i>Rs.</i>	Savings. 6 <i>Rs.</i>	Percentage of savings. 7
22.—Public Health	2,31,59	..	2,31,59	1,14,39	1,17,20	50·60
23.—Charges on account of Agriculture.	4,81,74	..	4,81,74	4,06,26	75,48	15·68
27.—Industries—Industries ..	1,85,84	..	1,85,84	1,34,64	51,20	27·55
28.—Industries—Cottage Industries	1,13,72	..	1,13,72	76,17	37,55	33·02
31.—Miscellaneous Departments—Excluding Fire Services.	1,10,48	22,32	1,32,80	91,64	41,16	30·99
38.—Miscellaneous—Other Miscellaneous Expenditure.	7,08,90	1,27,37	8,36,27	6,84,84	1,51,43	18·11
41.—Extraordinary Charges ..	3,53,49	..	3,53,49	2,12,52	1,40,97	39·88
42.—Prepartition Payments ..	19,62	..	19,62	5,58	14,09	71·81
44.—Civil Works	6,07,34	..	6,07,34	5,31,56	75,78	12·48
46.—Capital Outlay on State Schemes of Government Trading.	10,00,00	..	10,00,00	–1,47,01	11,47,01	114·70
48.—Loans and Advances by State Government.	2,46,59	2,74,80	5,21,39	4,52,12	69,27	13·28

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

22.—*Public Health.*—Mainly due to smaller expenditure under Centrally Sponsored Schemes such as National Water Supply and Sanitation Scheme, Family Planning and Maternity and Child Welfare Clinics, etc.

23.—*Charges on account of Agriculture.*—Mainly due to non-implementation and delay in implementation of various development schemes and post budget decision to book the expenditure relating to the Greater Calcutta Milk Supply Scheme under Grant No. 38—Miscellaneous—Other Miscellaneous Expenditure.

27.—*Industries—Industries.*—Mainly due to smaller investment in the Share Capital of Co-operative Organisations owing to smaller number of such organisations being set up.

28.—*Industries—Cottage Industries.*—Mainly due to smaller expenditure on development schemes and on scheme for distribution of chunks owing to less procurement from other States.

31.—*Miscellaneous Departments—Excluding Fire Services.*—Explanations not received.

38.—*Miscellaneous—Other Miscellaneous Expenditure.*—Mainly due to less expenditure in connection with (i) the West Bengal National Volunteer Force owing to non-supply of materials by the contractors, (ii) West Bengal share of pre-partition claims payable to the Government of India for non-receipt of debits from the various Accounts Officers, (iii) Development schemes owing to delay in their implementations and partly off-set by an excess expenditure owing to the transfer of charges relating to the Greater Calcutta Milk Supply Scheme from Grant No. 23—Charges on account of Agriculture.

41.—*Extraordinary Charges.*—Mainly due to smaller adjustment of arrear loss on account of supply of foodstuff at concessional rates to certain classes of Government servants.

42.—*Pre-partition Payments.*—Mainly due to (i) non-payment of some passed bills which were held under attachment by Courts and (ii) non-submission of relevant papers in support of the claims by the parties concerned.

44.—*Civil Works.*—Mainly due to slow progress of works and non-execution of various development schemes.

46.—*Capital Outlay on State Schemes of Government Trading.*—Explanations not received.

48.—*Loans and Advances by the State Government.*—Mainly due to smaller payment of loans to Municipalities owing to delay in receipt of loan applications and non-finalisation of some schemes.

6. **Savings on charged appropriations:** Savings occurred in 14 out of 21 charged appropriations. The more important of these are detailed below:—

Number and name of the appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of saving.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
37.—Miscellaneous—Contributions	18,28	46	18,74	16,72	2,02	10.78
40.—Community Development Projects.	22,35	..	22,35	19,36	2,99	13.38

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

37.—*Miscellaneous—Contributions.*—Due to smaller expenditure under grants to Local Bodies in lieu of certain receipts under the Adaptations Orders.

40.—*Community Development Projects.*—Due to reduction in the rate of interest charged by the Government of India and also due to less amount of loans received during 1957-58.

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

				Final appropriations and grants.	Savings — Excess +	Percentage of savings or excesses.
1				2	3	4
				Rs.	Rs.	
<i>Charged—</i>						
1954-55	..	..	..	14,40,41	-3,76,67	26.1
1955-56	..	..	..	10,23,64	+26	-02
1956-57	..	..	..	6,85,98	-1,28,67	18.75
1957-58	..	..	..	9,82,21	-1,27,43	12.97
1958-59	..	..	..	14,43,81	+7,57	-52
<i>Voted—</i>						
1954-55	..	..	..	85,11,84	-10,24,91	12
1955-56	..	..	..	1,01,42,40	-18,80,23	18.5
1956-57	..	..	..	1,16,70,32	-18,78,97	16.1
1957-58	..	..	..	1,19,46,17	-16,44,37	13.76
1958-59	..	..	..	1,26,18,60	-19,25,14	15.26
<i>Charged and Voted taken together—</i>						
1954-55	..	..	..	99,52,25	-14,01,58	14.1
1955-56	..	..	..	1,11,66,04	-18,79,97	16.8
1956-57	..	..	..	1,23,56,30	-20,07,64	16.2
1957-58	..	..	..	1,29,28,38	-17,71,80	13.7
1958-59	..	..	..	1,40,62,41	-19,17,57	13.64

In the charged section there has been significant improvement in the position as compared with the preceding year, while in the voted section, even the slight improvement has not been maintained.

8. **Excesses over voted grants:** The voted grant was exceeded in the following 11 cases which require regularisation under Article 205 of the Constitution:—

Number and name of grant.	1		2		3		4		5		6		7	
	Original grant.	Rs.	Supplementary grant.	Rs.	Final grant.	Rs.	Expenditure.	Rs.	Excess.	Rs.	Percentage of excess.			
6.—Registration	22,03,000	..	1,28,000	..	23,31,000	..	23,07,899	..	36,899	..	1.58			
14.—General Administration	3,19,22,000	..	6,54,000	..	3,25,76,000	..	3,32,25,873	..	6,49,873	..	1.99			
15.—Administration of Justice	87,91,000	..	2,27,000	..	90,18,000	..	91,77,532	..	1,59,532	..	1.77			
16.—Jails and Convict Settlements	93,75,000	..	13,96,000	..	1,07,71,000	..	1,08,74,895	..	1,03,895	..	0.96			
18.—Ports and Pilotage	12,11,000	..	1,57,000	..	13,68,000	..	13,75,699	..	7,699	..	0.56			
20.—Charges on account of Education	12,38,48,000	..	35,53,000	..	12,74,01,000	..	12,93,48,093	..	19,47,093	..	1.52			
21.—Medical	4,76,56,000	..	6,39,000	..	4,82,95,000	..	5,09,50,852	..	26,55,852	..	5.49			
34.—Privy Purses and Allowances of Indian Rulers.	1,71,000	..	..	..	1,71,000	..	2,04,219	..	33,219	..	19.42
35.—Superannuation Allowances and Pensions	1,46,14,000	..	..	..	1,46,14,000	..	1,59,13,306	..	12,99,306	..	8.89
36.—Charges on account of Stationary and Printing.	68,53,000	..	2,94,000	..	71,47,000	..	76,54,855	..	5,07,855	..	7.11			
39.—Miscellaneous—Expenditure on Displaced Persons.	5,87,59,000	..	..	..	5,87,59,000	..	7,47,49,647	..	1,59,90,647	..	27.21

6.—*Registration*.—Provision for additional staff required in connection with the registration work of the transferred territory of Bihar proved inadequate.

14.—*General Administration*.—Mainly due to larger expenditure on election, and non-reimbursement of charges by the Government of India within the year.

15. *Administration of Justice*.—Provisions under City Civil and Session Courts proved inadequate.

16.—*Jails and Convict Settlements*.—Mainly due to less recovery from other Governments, Departments, etc., on account of Jail Supplies.

18.—*Ports and Pilotage*.—The excess is small.

20.—*Charges on account of Education.*—Mainly due to larger expenditure on development schemes.

21.—*Medical.*—Mainly due to less recovery from other Governments, Departments, etc., for supplies made to them.

34.—*Privy Purses and Allowances of Indian Rulers.*—Due to unanticipated drawal of arrear allowance by some allowance holders towards the close of the year.

35.—*Superannuation Allowances and Pensions.*—Mainly due to unanticipated larger drawal towards the close of the year.

36.—*Charges on account of Stationery and Printing.*—Mainly due to more purchase of stationery stores.

39.—*Miscellaneous—Expenditure on Displaced Persons.*—Mainly due to smaller recovery from the Government of India owing to non-receipt in time of a cheque issued by the Pay and Accounts Officer, Ministry of Rehabilitation on 31st March, 1959.

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

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
11.—Irrigation	65,79,000	2,18,000	67,97,000	68,31,921	34,921	0.51
17.—Police .. .. .	..	19,000	19,000	19,789	789	4.15
41.—Extraordinary charges .. .. .	..	17,000	17,000	17,706	706	4.15
46.—Capital outlay on State Schemes of Government Trading .. .. .	..	18,000	18,000	18,186	186	1.03
47.—Public Debt	7,53,43,000	..	7,53,43,000	7,93,34,852	39,91,852	5.30

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

11.—*Irrigation.*—Provision for payment of interest on Capital Outlay on Mayurakshi Reservoir and Kangsabati Reservoir Projects proved inadequate.

17.—*Police.*—The excess is small.

41.—*Extraordinary Charges.*—The excess is small.

46.—*Capital Outlay on State Schemes on Government Trading.*—The excess is small.

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

10. **Control over expenditure:** 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 the Appropriation Act are intended to provide and that the amount of expenditure against each grant or appropriation does not exceed the amount included in the 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	84	11.—Irrigation	L. 1 ..	32,71,300	7,31,178
2	216	30.—Miscellaneous Departments— Fire Services.	B. ..	2,63,900	2,18,275
3	219	31.—Miscellaneous Departments— Excluding Fire Services.	I.(v). 5 ..	30,000	2,12,602
4	228	32.—Civil Works	J.(1).7 ..	12,00,000	4,21,024
5	235	33.—Famine	A.5(iv) ..	6,94,300	3,10,836
6	262	38.—Miscellaneous—Other Miscellaneous Expenditure.	P.(a)-19(1)(a)	6,44,000	11,76,646
7	264	Ditto	Q.5(a) ..	2,88,000	10,88,443
8	294	45.—Road and Water Transport Schemes.	I.(1)(b) ..	6,50,000	4,80,393
9	353	48.—Loans and Advances by State Government.	G.II ..	1,91,000	7,51,678

II.—*Re-appropriations obtained unnecessarily or in excess of requirements.*

Serial No.	Page No.	Number and name of grant.	Sub-head.	Amount of re-appropriation.	Amount of saving.
1	2	3	4	5	6
				Rs.	Rs.
1	57	2.—Land Revenue	B.3 ..	2,83,330	3,75,688
2	58	Ditto	B.4 ..	21,28,814	20,10,604
3	78	11.—Irrigation	D(8)(2)(1) ..	51,400	2,19,161
4	81	Ditto	I.(2) ..	7,61,500	22,22,080
5	84	Ditto	K.2(4) ..	2,47,300	2,37,317

II.—*Re-appropriations obtained unnecessarily or in excess of requirements—concl'd.*

Serial No.	Page No.	Number and name of grant.	Sub-head.	Amount of re-appropriation.	Amount of saving.
1	2	3	4	5	6
				Rs.	Rs.
6	153	22.—Public Health	A.(a).5 ..	1,76,050	1,07,649
7	158	Ditto	I.(b).5 ..	1,60,400	6,03,270
8	158	Ditto	I.(c).3 ..	1,98,500	9,12,292
9	167	23.—Charges on account of Agriculture.	M.(b)-2(1) ..	1,55,900	4,05,884
10	250	38.—Miscellaneous—Other Miscellaneous Expenditure.	Miscel. C.(4) ..	1,16,000	1,30,024
11	260	Ditto	P.(a).14 ..	25,00,000	25,00,000
12	260	Ditto	P.(a).15 [*] ..	8,31,000	9,64,766
13	268	39.—Miscellaneous—Expenditure on Displaced Persons.	D.(v) ..	5,00,000	12,04,118
14	276	40.—Community Development Projects.	D.2 ..	1,27,900	1,10,447
15	276	Ditto	D.6 ..	2,01,800	1,55,453
16	328	44.—Civil Works	F.(iii) ..	2,46,389	5,50,575
17	333	46.—Capital Outlay on State Schemes of Government Trading.	B.(1) ..	15,05,000	4,80,323
18	353	48.—Loans and Advances by State Government.	G.II ..	11,62,960	7,51,678

III.—*Injudicious re-appropriations 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	131	20.—Charges on account of Education.	L.(v) ..	1,39,200	2,20,581
2	147	21.—Medical	L.2 ..	27,52,266	49,97,049
3	158	22.—Public Health	1.(b).7 ..	1,98,500	9,12,292
4	166	23.—Charges on account of Agriculture.	L.(c)-(4) ..	21,69,972	22,94,705
5	186	27.—Industries—Industries	F.(b).6 ..	2,02,773	2,02,773
6	188	Ditto	I.(b).2 ..	5,25,000	1,55,727
7	219	31.—Miscellaneous Departments—Excluding Fire Services.	I.(v).6 ..	5,00,000	2,79,666

III.—*Injudicious re-appropriations 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.
8	262	38.—Miscellaneous—Other-laneous Expenditure.	Miscel- P.(a)-19(I)(d)	22,62,000	33,38,369
9	269	39.—Miscellaneous—Expenditure on Displaced Persons.	H. ..	1,56,900	2,56,704
10	278	40.—Community Development Projects.	H.1 ..	1,70,300	1,12,924
11	327	44.—Civil Works	.. .. F.(II).1	22,95,043	4,16,847
12	328	Ditto	.. .. F.(II).6	3,37,411	7,76,997

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	58	2.—Land Revenue	.. .. B.(5)	2,72,684
2	75	11.—Irrigation	.. .. B.(2)(1)	3,49,799
3	76	Ditto	.. .. C.7	2,55,932
4	78	Ditto	.. .. D.(8)(2)	2,46,815
5	82	Ditto	.. .. K.1(a)(1)	2,03,843
6	84	Ditto	.. .. K.2(5)	2,63,459
7	158	22.—Public Health	.. .. I.(c).3	9,12,292
8	166	23.—Charges on account of Agriculture	.. .. L.(b)	13,84,660
9	212	28.—Industries—Cottage Industries	.. .. D.(b).4	13,15,410
10	221	31.—Miscellaneous Departments—Excluding Fire Services.	M. ..	17,25,681
11	259	38.—Miscellaneous—Other Expenditure.	Miscellaneous P.(a)-1(i)	3,71,223
12	259	Ditto	.. .. P.(a).-5	2,87,600
13	277	40.—Community Development Projects	.. .. E.5	1,60,000
14	291	45.—Road and Water Transport Schemes	.. .. I.(2)(g)	12,25,000
15	296	Ditto	.. .. B.	18,62,000

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

Serial No.	Page No.	Number and name of grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
16	325	44.—Civil Works	A.9 ..	2,16,084
17	325	Ditto	A.10 ..	8,28,462
18	327	Ditto	F.(I)(g) ..	4,82,864
19	327	Ditto	F.(II).4 ..	14,42,668
20	328	Ditto	F.(II).7 ..	1,78,226
21	328	Ditto	F.(II).9 ..	4,75,954
22	352	48.—Loans and Advances by State Government	F. ..	1,78,679

V.—Cases of unremedied or uncovered excesses.

Serial No.	Page No.	Number and name of grant or appropriation.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
1	58	2.—Land Revenue	D.6 ..	1,91,753
2	75	11.—Irrigation	B.2(2) ..	2,35,870
3	78	Ditto	D.7 ..	4,85,597
4	79	Ditto	D.14 ..	2,36,366
5	95	12.—Interest on Ordinary Debt ..	D.1 (Charged)	1,76,404
6	129	20.—Charges on account of Education	J.(i) ..	2,02,400
7	129	Ditto	K ..	6,45,187
8	158	22.—Public Health	I.(b).7 ..	9,12,292
9	184	27.—Industries—Industries ..	A.10 ..	15,28,549
10	235	33.—Famine	A.5(iii)(b) ..	1,01,193
11	241	36.—Charges on account of Stationery and Printing.	D.(i) ..	7,61,138
12	259	38.—Miscellaneous—Other Expenditure.	Miscellaneous P.(a)-1(ii) ..	2,65,917
13	262	Ditto	P.(a)-19(3) ..	2,40,010
14	262	Ditto	P.(a)-19(4) ..	2,46,590
15	268	39.—Miscellaneous—Expenditure on Displaced Persons.	D.(ii)-Voted	4,33,522
16	268	Ditto	D.(iii) ..	36,14,905

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

Serial No.	Page No.	Number and name of grant or appropriation.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
17	277	40.—Community Development Projects	.. F.1 ..	2,54,182
18	291	45.—Road and Water Transport Schemes	.. 1.(2)(h) ..	12,25,000
19	294	Ditto .. ..	.. 1.(1)(a) ..	18,49,436
20	321	Appropriation No. 47.—Public Debt	.. A.III(b) ..	1,28,89,000
21	333	46.—Capital Outlay on State Schemes of Government Trading	B.(3)(b) ..	62,91,560

VI.—Cases of defective budgeting.

Serial No.	Page No.	Number and name of grant.	Sub-head.	Nature of Defects.
1	2	3	4	5
1	81-82	11.—Irrigation	J.1 to J.6 ..	Lump grant.
2	157	22.—Public Health	I.(a).5 ..	Non-provision of funds.
3	169	23.—Charges on account of Agriculture.	Group heads L. and M.	Over budgeting or budgeting on immatured schemes.
4	223	31.—Miscellaneous Departments—Excluding Fire Services.	I.(II).4 ..	Non-provision of funds.
5	280	40.—Community Development Projects.	U. ..	Lump provision.

11. **General comments on the accuracy of budgeting and control over expenditure:** (a) *Voted*.—The original budget estimate for 1958-59 provided for a total sum of Rs. 1,12,68.42 lakhs against which the actuals amounted to Rs. 1,06,93.46 lakhs causing a saving of Rs. 5,74.96 lakhs, i.e., 5.1 per cent. of the original grant as compared with 2.85 per cent. in the preceding year. A supplementary grant of Rs. 13,50.18 lakhs increased the saving to Rs. 19,25.14 lakhs which was 15.26 per cent. of the final grant as compared with the corresponding percentage of 13.76 per cent. in the previous year.

The final saving was the result of savings aggregating Rs. 21,59.06 lakhs under 33 grants and excesses of Rs. 2,33.92 lakhs under 11 grants.

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

Savings—Grants Nos. 22, 23, 27, 28, 31, 38, 41, 42, 44, 46 and 48.

Excesses—Grants Nos. 6, 14, 15, 16, 18, 20, 21, 34, 35, 36 and 39.

A sum of Rs. 13,84.88 lakhs was surrendered to the Finance Department by the various controlling authorities. This had the effect of reducing the saving to Rs. 5,40.26 lakhs which was 4.28 per cent. of the final modified grant.

(b) *Charged*.—Against the original appropriation of Rs. 14,38.12 lakhs the actuals amounted to Rs. 14,51.38 lakhs causing an excess of Rs. 13.26 lakhs or .92 per cent. of the original appropriation as compared with 6.47 per cent. in the preceding year. A supplementary appropriation of Rs. 5.69 lakhs reduced the excess to Rs. 7.57 lakhs which was .52 per cent. of the final appropriation.

The final excess was the result of excesses aggregating Rs. 40.28 lakhs under 5 heads and savings of Rs. 32.71 lakhs under 14 heads. The surrender of Rs. 1,49.36 lakhs further increased the excess to Rs. 1,56.93 lakhs which was 10.87 per cent. of the final modified appropriation.

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

Savings—Appropriation Nos. 37 and 40.

Excesses—Appropriation Nos. 11, 17, 41, 46 and 47.

(c) *Both Voted and Charged*.—Out of 48 grants and appropriations, 15 showed a variation of above 10 per cent., 14 between 5 and 10 per cent., 12 between 1 to 5 per cent., and 5 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, 8 and 9 ante.

Cases of defective control over expenditure have been mentioned in the Review of Appropriation Accounts and in paragraph 10 ante. They show that in quite a large number of cases the control exercised was not up to the mark.

12. **Net Voting System:** In respect of grant No. 46.—Capital Outlay on State Schemes of Government Trading the receipts exceed the expenditure, the net figure being negative. In this State as Net Voting System is in vogue a nominal demand of rupee one was submitted to the vote of the Legislature. In the Appropriation (Vote on Account) Act, 1958, which was passed by the Legislature to meet charges out of the Consolidated Fund of the State, for the first few months of the year, a sum of Rs. 10 crores was provided under this grant, as the recoveries during these months were considered insufficient to meet the charges under this grant. Again in July, 1958, a token grant of Re. 1 was obtained. Thus against the token requirement of Re. 1, a grant of Rs. 10,00,00,001 was actually obtained. As the recoveries were made towards the close of the year, the grant proved unnecessary and had to be surrendered. The necessity for obtaining a grant for such a huge amount and surrendering the same at the close of the year would not have arisen, had the gross voting system, which has been adopted in the Centre as well as the rest of the States, been followed in this State also. The desirability of adopting the gross voting system may kindly be considered afresh by Government.

13. **Verification of Accounts Office figures with the Departmental Accounts:** Accounts are compiled in the Accountant General's Office on the basis of claims paid at its counter and at the Treasuries. The Departmental Accounts are kept by drawing officers on the basis of office copies of bills and controlling officers are required, under orders of Government to consolidate the accounts of their subordinate offices. To ensure the correct booking of expenditure on 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 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 in spite of repeated reminders issued by Audit. In the following cases, the accounts were neither reconciled nor the figures finally accepted by the controlling officers as correct even by the end of November, 1959.

Serial No.	Number of Controlling Officers.				No. of month/months for which reconciliation work is not done.
I	..	2	..	..	.. 1 month each.
II	..	1	..	..	.. 2 months each.
III	..	1	..	..	.. 3 months each.
IV	..	1	..	..	.. 7 months each.
V	..	1	..	..	.. 9 months each.
VI	..	3	..	..	.. 12 months each.

14. Delay in submission of materials for the Appropriation Accounts: 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 Reviews below the respective Appropriation Accounts of the grants and appropriations concerned.

CHAPTER III

Financial Irregularities, Losses, Etc.

15. This Chapter deals with the important financial irregularities noticed in the course of audit of the accounts of the year 1958-59. It includes a few irregularities pertaining to earlier years which came to notice subsequently and which are important enough to justify inclusion. Similarly certain cases relating to a later year than 1958-59 have also been included.

Other cases of losses and writes-off are mentioned in the notes under the respective grants or appropriations, a summary of which is given in paragraph 44.

LAND AND LAND REVENUE DEPARTMENT

16. **Outstanding dues of over Rs. 2.50 lakhs on account of houserent.**— It was mentioned in paragraph 41(c) 1 (ii) of the Audit Report, 1958 (page 34), that rents due from occupiers of requisitioned premises were not being regularly recovered and that in Calcutta alone the arrears of rent due on 31st March, 1956 from the Government servants and private persons stood at Rs. 43,814 and Rs. 78,725, respectively. Subsequent inspection of the accounts of transactions relating to Calcutta and 24-Parganas conducted in April, 1958, April, 1959 and May-June, 1959 revealed that the position had not improved. Even the registers for watching the demand and the recovery of rent from the occupiers of the requisitioned premises had not been maintained properly. From the statements prepared by the local offices it was noticed that a sum of Rs. 2,52,889 remained unrealised up to the end of March, 1959 of which Rs. 1,56,799 were due from Government officials.

This state of affairs had been brought to the notice of Government in June, 1958 and again in April and May, 1959, but the action taken by Government, if any, in this regard had not so far (August, 1959) been reported to audit.

17. **Uneconomical acquisition of land for construction of staff quarters of a Project:** The proposal for acquisition of land for the construction of staff quarters of a project under execution by the Irrigation and Waterways Department was submitted to the Land and Land Revenue Department in December, 1947. Despite lack of urgency the Land Acquisition Collector of the district concerned, without obtaining the approval of the Administrative Department, acquired for the purpose, under notification issued on the 27th January, 1948, and declaration made on the 13th February, 1948, a plot of land measuring 4.49 acres in area at an estimated cost of Rs. 73,698.06 nP., and delivered possession to the Administrative Department in April, 1948. Subsequently the approximate value of the total area was assessed by the Land Acquisition Officer of the Project at only Rs. 6,800 and the Administrative Department, therefore, objected in May, 1948, to the excessive valuation which the Collector justified on the ground that the plot was located in a place where land was very greatly in demand. Subsequently, the estimate was revised and an amount of Rs. 54,960.59 nP. was sanctioned by Government in December, 1950, as compensation to the owners. But, even then, the construction of the staff quarters was made at some other new site as it was found to be uneconomical to construct the same on this acquired land. All attempts to give the land back to the owners or to sell it later on failed. After about 8 years in June, 1956, the land was relinquished to the Land and Land Revenue Department, which in turn, issued

instructions in May, 1957, for the transfer of the land to the Works and Buildings Department (2.50 acres) and the Education Department (1.99 acres) at the cost of Rs. 30,156.23 nP. and Rs. 24,004.36 nP. respectively. The purpose for which the land was required by these departments and whether the land has actually been transferred as such, is not known to audit. The expenditure incurred, if any, on maintenance of the land by the Irrigation and Waterways Department could not also be ascertained from the department, nor was there any record to indicate if any attempt was made to lease or to otherwise profitably utilise it during this period of 8 years.

The matter was reported to the Government (Finance Department) in September, 1957, for investigation, but the result thereof, is still awaited (June, 1959).

18. Avoidable expenditure in the payment of interest charges on land awards: Executive instructions issued by the State Government under the Land Acquisition Act of 1894, require the Collector to satisfy himself that there is no avoidable delay in the payment of compensation. That these instructions were not being followed would be evident from the typical instances given below, wherein Government had to incur an extra expenditure of Rs. 9,06,930 on account of interest charges due to delay in the payment of compensation.

Name of the Project/ L. A. case.	Date of taking possession.	Date of award.	Amount of compensation.	Amount of Interest.	Remarks.
1	2	3	4	5	6
			Rs.	Rs.	
1. Development of Industries at Durgapur.	12th July, 1957	3rd February, 1959	12,72,825	1,24,408	Original estimate provided interest for 12 months but due to delay in the issue of sanction and placing of funds interest for 20 months had to be paid.
2. Twenty-two cases mostly for rehabilitating displaced persons.	Between the period from 19th December, 1955 to 20th March, 1958.	..	8,20,168	95,000	Till the date of local audit (March, 1959) sanction to the payment of compensation had not been accorded in any of these cases. Interest liability up to the date of audit was shown.
3. Kanchrapara Area Development Scheme.	3rd March, 1949	12th July, 1954	58,77,040	6,70,861	After five years from the date of possession, Government accorded sanction to the payment of compensation but even then payment could not be made in five cases till February, 1957. In February, 1959, Government stated that the delay in the finalisation of these cases were unavoidable as they involved much complication necessitating entertainment of a special establishment headed by a senior retired official in the latter part of 1952 (i.e., 8 years after acquisition) for checking up the estimate and dealing with the complicated problems which arose in the finalisation of cases.

Name of the Project/ L. A. case.	Date of taking possession.	Date of award.	Amount of compen- sation.	Amount of interest.	Remarks.
1	2	3	4	5	6
			Rs.	Rs.	
4. Amghata Town- ship Scheme.	24th October, 1951 and 22nd Febru- ary, 1952.	9th March, 1958 to 2nd March, 1959.	40,162	16,861	In reply to an audit query it was stated by the Collector in June, 1959, that as the allotment was placed at the end of the financial year 1957-58, no payment could be made in that year after observing all the formalities and that the area to be acquired finally could not be ascertained before 4th October, 1958.

IRRIGATION AND WATERWAYS DEPARTMENT

19. **Infructuous expenditure.**—With a view to completing a silt clearance work estimated to cost Rs. 54,600 before monsoon, the Executive Engineer-in-Charge submitted an estimate to the higher authorities on 9th November, 1953, for sanction. It was proposed therein that the work should be completed within a period of 4 months from 15th January, 1954 to 14th May, 1954. The authorities took more than 4 months in giving the sanction which was received by the Executive Engineer on 11th March, 1954. Work orders were, accordingly, issued to the contractor on 26th March, 1954, but the work could not be continued beyond 6th June, 1954, owing to heavy rainfall. Two items of contract work, viz., “hauling out water” and “earthwork in putting and removing cross bunds” which were completed by the contractor before the monsoon, became useless, as these two items had to be performed again in the following year, when the work was taken afresh. The expenditure incurred on these two items in 1954 which amounted to Rs. 10,285 thus became infructuous.

On the matter being pointed out by audit in May, 1958, Government observed in April, 1959 that no fixation of responsibility for the infructuous expenditure of Rs. 10,285 is possible at this stage, as the Executive Engineer concerned had expired on 27th September, 1956. But this explanation does not clarify the delay in sanctioning the estimate by the higher authority. With a view to avoiding such infructuous expenditure in future, Government have issued in August, 1959, administrative instructions to all concerned to the effect that silt clearance work should be taken up in such time that it can be completed before the monsoon and if in any case, it is apprehended that the work cannot be completed before the monsoon it should be deferred to the next working-season.

HOME (POLICE) DEPARTMENT

20. **Irregularities in the payment of an advance to a contractor.**—Government land in a certain area in Calcutta, had been in the possession of a Cricket Club since 1950. As the Club had no legal right to the land, it was called upon by the State Government to get itself registered as a society under the Societies Registration Act so that a leasehold agreement could be entered into with the Club. Accordingly, in January, 1951 the Club got itself so registered, but immediately after the registration, the Club began to construct a Stadium on the land without entering into any written agreement or authority from Government. It was stated in August, 1959, that the Club was allowed to do this ‘on its assurance that it would enter into the lease embodying all the terms that might be desired by the Government’. Ultimately, no leasehold agreement was entered into, as the Club did not accept the terms and conditions imposed by the State Government principally that the Club should build a composite stadium on the land and would pay a rent of Rs. 10,000 per annum to

Government. In December, 1954, when the Stadium was almost complete, Government issued a notice to the Club to vacate the land and make over vacant possession to them, whereupon the Club filed an application on the 31st January, 1955 before the High Court praying for a writ of mandamus. The case was dismissed by the Court on 2nd February, 1956 but the Club preferred an appeal on 16th March, 1956. When Government were contemplating to take possession of the land after the Court's order, they came to know that the entire stadium property was under the control of a Receiver appointed by the High Court in May, 1955, in connection with a case filed by the Stadium building Contractor for the realisation of his dues amounting to Rs. 3,80,411 together with Rs. 86,529 as interest thereon, from the Club. With a view to taking possession of the land, it was then decided by Government to get the property out of the control of the Receiver. They, accordingly, entered into an arrangement with the Contractor under which the State Government agreed to advance a sum of Rs. 3,80,000 to the Contractor, who would in turn, discharge the Receiver and grant, transfer and assign to the State Government the decrees of the suits as and when obtained from the Court and also execute an indemnity bond with a surety, undertaking to indemnify Government, in the event of the Contractor failing to obtain those decrees in his favour. The Contractor accordingly obtained an order from the Court discharging the Receiver with effect from 15th September, 1956, but on that very date the Appellate Bench of the High Court passed an interim injunction restraining the Government from taking possession of the land and the structures. Thus Government could not take possession of the land as contemplated, but they paid the sum of Rs. 3,80,000 to the Contractor on the 16th October, 1956.

The suits filed by the Contractor for the realisation of his dues from the Club are still (June, 1959) pending in the Court.

The case reveals the following irregularities:—

- (i) Giving permission to the Club to construct the Stadium without entering into any agreement with it or taking financial guarantees.
- (ii) Granting the advance to the Contractor before the decision of the Appellate Court.
- (iii) Loss in the shape of interest on the amount advanced to the Contractor, as there was no clause in the contract to the effect that he would reimburse the interest charges to Government.

HOME (TRANSPORT) DEPARTMENT

21. **Infructuous expenditure on the repairs of a vessel.**—Another launch M.T.L. "Nimla" purchased by the Food Department in July, 1946, at a cost of Rs. 15,000 was taken over by the Mercantile Marine Department in 1948, in a damaged condition for use after necessary repairs by officials. There was no record to show that the vessel had been inspected at the time of taking over in order to assess the extent of damage and also whether it could be repaired and put into commission again. From 1948 to March, 1958, the department spent a total sum of Rs. 34,209 on its repairs but it could not be made river-worthy. During this long period of about 10 years, it remained for most of the time with the several repairing firms and was ultimately sold in March, 1958, for a sum of Rs. 8,700 to one of them without inviting any tender. Apart from the infructuous expenditure on the repair works, the department incurred an expenditure of Rs. 19,000 approximately on account of pay and allowances of the crew. In reply to an audit query the department observed in November, 1958, as follows:—

"Every endeavour at every step was made to make the vessel river-worthy, but all our attempts failed."

22. **Loss in the disposal of spare parts:** Buses of the following makes, viz., "Studebaker", "Chevrolet" and "Dodge" began to be withdrawn from routes in batches with effect from 1953-54, as and when the vehicles became fully depreciated. The withdrawals were completed by 1958-59. A majority of these buses had since been disposed of. With the withdrawal of these buses, spare parts, worth Rs. 4,13,484 approximately, stocked for these buses, became surplus. Out of these, spares worth Rs. 81,194 had so far (August, 1959) been disposed of at a loss of Rs. 17,047, of which write-off orders for Rs. 8,806 had only been received in audit. The building up of such huge stocks especially when these were available in local market (in fact most of the spares were purchased from the local market) not only resulted in substantial loss on disposal to Government but also in unnecessary locking up of Government funds over a long period.

HOME (TRANSPORT) DEPARTMENT AND AGRICULTURE DEPARTMENT.

23. **Nugatory expenditure.**—Five cases were noticed in two departments in which persons discharged or dismissed from service as a measure of disciplinary action had to be reinstated at the intervention of a judicial authority or an appellate departmental authority, because there had been substantial defects in the procedure adopted in the disciplinary cases. In four cases, the time-lag between the date of discharge or dismissal and the date of subsequent reinstatement ranged from 3 to 6 years, during which period the persons concerned had to be allowed full pay and allowances without rendering any service to Government. The total nugatory expenditure on these 5 cases was found to be about Rs. 21,395.

Government stated in October, 1959, that as one of the incumbents served in the State Electricity Board during some part of the total period of his suspension, the amount of Rs. 7,938 drawn for disbursement to him, had been refunded to the Treasury in September, 1959, pending assessment of the actual claim to be paid to him.

PUBLIC HEALTH DEPARTMENT

24. **Avoidable expenditure.**—In a Public Health Engineering Division, competitive tenders for the carriage of materials during the year 1954-55 were called for in May, 1954, and the work was distributed equally among three contractors including the lowest tenderer at the rates quoted by the latter. Even after the expiry of the period of contract the contractors were allowed to carry on with the work at the accepted rates. In July, 1955, fresh tenders were invited for the carriage during 1955-56 and it took another three months for the department to finalise the contract.

As the rates accepted for carriage of materials during 1955-56 were lower than those of the previous year in respect of many items, there had been an extra expenditure of about Rs. 16,800, in these transactions based on the 1954-55 rates.

On the matter being pointed out by audit, the Chief Engineer observed in October, 1957 as follows:—

“The tender for carriage of materials for 1955-56 was invited at a late date through inadvertance.”

The above state of affairs had been brought to the notice of Government in April, 1958, but no reply had so far (August, 1959) been received from them.

25. **Excess payment to Insurance Medical Practitioners:** Under the Employees' State Insurance Act, 1948, arrangement for providing general medical services to insured persons has been made at the clinics of the Insurance Medical Practitioners. The total expenditure incurred on the scheme is shared between the State Government and the Employees' State Insurance Corporation in the ratio of 3:1. Payment (known as capitation fee) at the flat rate of Rs. 1-10 per quarter per insured person is made to each Insurance Medical Practitioner according to the number of insured persons placed in his charge at the beginning of the quarter to which the payment relates. For this purpose, the Director of Health Services, West Bengal, is required to maintain an up to date list of insured persons for whose treatment each Medical Practitioner is for the time being responsible. On receipt of information regarding the names of persons to be included in or removed from the list of insured persons from Employees' State Insurance Corporation, he is required to correct his records and also to furnish the information to the Insurance Medical Practitioners concerned. It was, however, noticed that from the very beginning of the scheme (May, 1955) timely action had not been taken by the officer concerned in regard to the intimation of the removal of the names of persons from the list (known as exit card). There was delay extending to some months in correcting the records and also in giving intimation to the Medical Practitioners concerned. But, during all these periods, capitation fees were being paid as per old list. At the end of June, 1956 there were 44,519 exit cards in respect of which no action had been taken by the medical authorities. In November, 1957, this figure had risen to 1,67,057, but on further verification by the Insurance Corporation it was established that the number of real exit cards was only 54,667 as on 31st October, 1957. Out of these 54,667 cards, the authorities took action on 15,020 cards in the quarter ending December 1957, and the rest in the following quarter. The period from which 54,667 persons had been disentitled to the benefit of the scheme could not be assessed by the medical authorities and consequently, the amounts paid in excess to the Insurance Medical Practitioners could not be calculated. Even assuming that all of them became disentitled to the benefit of the scheme from the quarter ending December, 1957, the minimum amount of overpayment to the Medical Practitioners came to Rs. 64,426. Again, in the quarters ending March, 1958 and June, 1958, the authorities took no action on 13,183 and 30,255 exit cards and the overpayment to the Doctors on this score amounted to Rs. 21,422 and Rs. 49,164, respectively.

Besides capitation fees to approved Medical Practitioners, the cost of special medicine is also payable under the scheme. It could not be ascertained from the authorities whether any special medicine had actually been issued against the above exit cards.

The above irregularities were brought to the notice of Government in October, 1956, through the 1st Inspection Report conducted in May-June, 1956, when the Director of Health Services stated as follows:—

“Large number of exit cards were received by the office all of a sudden without prior sufficient notice. On receipt of exit cards from Regional Director, Employees' State Insurance Corporation, we immediately moved Government for sanction of additional staff for this work and some staff from other sections were allotted for this work. Necessary action was taken with the help of the said staff in respect of some of the exit cards.”

Since the state of affairs shows progressive deterioration resulting in loss to Government, the matter calls for an immediate investigation. The total amount of overpayment should be apparently assessed and some responsibility for the same fixed.

26. **Unfruitful expenditure:** Certain premises in Calcutta were requisitioned from a private party and placed at the disposal of the Department of Health with effect from 17th June, 1948 for the establishment of a hospital for bubonic plague patients. As the proposed hospital was not started, the premises remained vacant till 31st October, 1949, when about 100 refugees forcibly occupied the premises. In reply to an audit query, Government stated in October, 1954, that there were 322 cases of plague in Calcutta during 1949 and that all these cases were treated in the existing Government Hospitals, and that the idea of establishing a separate hospital for plague cases was abandoned in October, 1949, as the number of patient came down to only five in September, 1949.

As the premises could not be restored to the owner in a vacant possession, the liability for rent and taxes in respect of the buildings (rent at the rate of Rs. 600 per month, ground rent at the rate of Rs. 5-71 nP. per annum. Municipal taxes at variable rates) rested with Government, for which Government had spent so far (up to May, 1959) Rs. 1,01,942 (rent Rs. 80,248, ground rent Rs.60 and Municipal taxes Rs.21,634), with further liabilities still to be met. No portion of the rent and taxes paid by Government had been recovered from the occupants, of whom eighteen happened to be State Government servants, but the amount recoverable from them could not be ascertained. In addition to the amount of Rs.1,01,942 stated above, an expenditure of Rs. 3,184 was incurred by Government on account of pay and allowances for four Durwans entertained for the protection of the buildings during the period from 1st October, 1948 to 24th January, 1950.

It is understood that the unauthorised persons were proceeded against on a charge of forcible occupation but were acquitted on 17th July, 1951 by the Court, and that the suit for eviction instituted by Government on 20th December, 1951, had also been decided by the Court, who had asked the Refugee Rehabilitation Department to provide alternative accommodation for the occupants.

AGRICULTURE DEPARTMENT.

27. **Recurring loss in the Tractor Organisation.**—During 1954 the Agriculture Department operated a fleet of 63 tractors (55 of which were acquired in 1951 at a cost of Rs. 11,61,940) to implement the State Government scheme for reclamation of waste land and to introduce mechanised cultivation. Since from 1950-51 onwards when the scheme commenced, the operational losses (i.e., the difference between the total cost of operation of the fleet and the hire charges received and receivable from the beneficiaries) had been on the increase every year and as half the fleet remained without work, a Committee was appointed by the State Government to investigate the working of the Tractor Organisation. The Committee submitted its report in December, 1955, according to which the large recurring losses of the Tractor Organisation were mainly due to—

- (a) maintenance of a larger fleet than was necessary;
- (b) non-availability of sufficient cultivable waste land.

The Committee recommended the disposal of 27 tractors with spare parts worth Rs. 4,86,962 and the conducting of a land survey to locate areas where land would be available in sufficient stretches, not less than 200 acres of land in one centre, to make tractorisation economic.

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During a local inspection of the accounts of the Tractor Organisation in October, 1958, the following irregularities were noticed:—

(i) The tractors and spare parts recommended for disposal by the Committee, in 1955 had not been disposed of and no programme of work based on land survey had been drawn up. During 1957-58, the log books of 36 tractors which had been sent to different districts for work showed that a majority of them remained idle throughout the year, owing to non-availability of land; out of 10,066 working days available the tractors were put to use on 2,158 days only.

(ii) Due to maintaining a larger number of tractors than was necessary and the unplanned movements of tractors, and the non-availability of suitable land the department had been incurring considerable losses every year as detailed below:—

					Rs.
1950-51	..	..	..	..	2,39,882
1951-52	..	..	..	..	3,06,726
1952-53	..	..	..	..	4,00,954
1953-54	..	..	..	..	4,32,257
1954-55	..	..	..	..	5,61,801
1955-56	..	..	..	..	6,73,975
1956-57	..	..	..	..	3,54,483
1957-58	..	..	..	..	3,23,604
					32,93,682

Interest on the capital outlay had not been taken into account in arriving at the above figures.

(iii) A sum of Rs. 4,77,508 (approximately) on account of hire charges of tractors was lying unrealised on the 31st March, 1958.

When these facts were brought to the notice, Government stated in January, 1959, as follows:—

“A preliminary survey of waste land has already been completed and Government are now considering a proposal to a scheme for reclamation of waste land and to retain 14 of the surplus tractors in the State Tractor Organisation, to transfer 4 other tractors to the departmental farms and to dispose of the remaining 9 tractors by public auction”.

Subsequently in June, 1959, they stated as follows:—

“On the basis of the data collected from the Survey, it appears that there are 6,074 blocks of waste land having an area of 2,43,000 acres. Assuming that 50 per cent. of these areas are culturable, the existing fleet of 36 tractors have enough work. Tractor operations have already been taken up in vast areas of waste lands in the districts of Jalpaiguri and Midnapore. Since the work has been concentrated in compact blocks, the tractors will have full-time work and the idle hours will be minimised. So far as the disposal of 27 surplus tractors is concerned, Government are now considering a proposal to utilise 21 of these tractors in other projects of this department, to break up another tractor for utilisation of the parts in other tractors of the pool as spares and to offer the remaining 5 tractors for sale.”

(iv) In course of checking the log sheets of these tractors for 1959-60 (up to June, 1959) it was noticed that the tractors particularly those in Midnapore and Jalpaiguri districts continued to remain idle as before.

In view of the large capital outlay and the substantial annual losses incurred by the Organisation, and the heavy arrears in the collection of hire-charges, the matter is specially brought to notice.

COMMERCE AND INDUSTRIES DEPARTMENT.

28. **Loss in sale of Quinine.**—In the course of local inspection of the accounts of the Government Quinine Sales Depot conducted during the period from October, 1958 to December, 1958, the following irregularities were noticed:—

(a) 30,186 lbs. of Quinine Sulphate B.P. 1953 and 1,150 lbs. of Cinchona Febrifuge Powder were sold during 1956-57 through the Government Sales Depot at Calcutta, at rates far below the "issue rates" of the factory. This resulted in an apparent loss of Rs. 31,968. The "actual loss" was much greater as the factory "issue rates" themselves were much below the cost of production as some direct charges had been left out in arriving at this cost. Further, in fixing up the selling price the proportionate charges on account of the interest on capital, Sales Depot expenses, maintenance and depreciation of buildings had not been taken into account. In reply to an audit query it was stated that the selling price could not be pitched up to the cost of production in view of the slump all round in the market for quinine and that the actual cost in such cases could not be calculated with any degree of accuracy or certainty in the absence of a proper commercial system of accounts, for which audit has been pressing since 1952-53 on the model adopted in a sister State having large cinchona plantations.

(b) In April, 1958, 42,000 lbs. of semi-purified quinine were sold by negotiation to a foreign firm at a rate much below the cost price. This resulted in a *prima facie* loss of Rs. 9,26,148. In reply to an audit query the Director of Cinchona observed as follows:—

"The old accumulated stock of semi-purified Quinine Sulphate (not pure or B.P. Quinine) meant a huge locked up capital. This quantity of quinine was not disposable as such and there was no prospect of having this purified at our factory as the factory capacity would not permit this, without stopping the extraction of fresh bark, of which again there is a huge accumulated stock. Besides, since the current local demand can be met from current manufacture it was considered desirable to dispose of the surplus semi-purified stuff by export as it would enable a better utilisation of our factory and plantation labour and at the same time help to earn valuable foreign exchange. Export of quinine is also likely to help us in capturing the foreign markets eventually.

Regarding price, it has to be remembered that the World prices of quinine are very low at the moment compared to our cost or selling price. Besides, semi-purified quinine cost less for production as the final purification expenses are omitted."

In view of the fact that the conditions both in the internal and the international market reflected unfavourably on Government quinine production schemes, audit brought the matter to the notice of the Government in January, 1959, for a decision on the point whether there was adequate justification for the continuance of production in the factory entailing a huge recurring loss from year to year.

The orders of Government are still (May, 1959) awaited.

29. **Loss in the running of a Cafeteria.**—In paragraph 3 of the Review below Grant No. 26.—Industries—Industries (*vide* pages 180-181 of the Appropriation Accounts for 1954-55) it was mentioned that there was a net loss of over Rs. 15,000 during 1954-55 in the running of a Cafeteria attached to the Sales Emporium. In the departmental reply submitted to the Public Accounts Committee at its sittings in January, 1959, it was stated that the Cafeteria had been closed down with effect from 30th April, 1956. At the instance of the Committee, the department prepared an account for the entire period of the existence of the Cafeteria from which it was found that there had been a total loss of Rs. 73,262 (Trading loss—Rs. 53,170 and Capital loss—Rs. 20,092) on the Cafeteria. The loss would be greater if all the outstanding liabilities and charges, like interest on capital, audit fees, postage and telephone and proportionate charges on lighting, etc., which could not be ascertained for want of relevant records, were taken into account.

The capital loss of Rs. 20,092 sustained in the disposal of assets was due to the following reasons:—

- (a) Owing to delay in the disposal of assets, which was done in February, 1959, while the Cafeteria was closed down in April, 1956, most of the assets were auctioned in a damaged and broken condition thereby fetching very low prices.
- (b) While giving Press Publicity for auction sale on 6th February, 1959, the department fixed the date for auction on 7th February, 1959. Thus there was an inadequate interval before holding the auction.
- (c) A table fan and the motor of a Refrigerator (value not available) were stated to have been stolen from the Sales Emporium where they were kept after the abolition of the Cafeteria. The theft was not reported to the Police nor was the matter investigated departmentally and responsibility fixed.

30. **Irregularities in the payment of loans under The Bengal State Aid to Industries Act, 1931:** Under the Bengal State Aid to Industries Act, 1931, loans at 5 per cent. interest and repayable in 10 years are paid to concerns with a view to helping them in running Small Scale Industries. During the period from 1st March, 1950 to 31st March, 1959, the department granted loans amounting to Rs. 19,69,071 to 224 units on 73 Industrial Schemes. In the course of test-audit of some of the loan transactions conducted in January-February, 1953 and January-February, 1954, various irregularities, a few of which are detailed below, came to notice:—

(1) A company was granted a loan of Rs. 1,50,000 in four instalments, the last instalment having been paid on 21st December, 1951, against the mortgage of the machinery as well as the landed property, which (latter) was stated in the mortgage deed to be free from encumbrances. Subsequently on 23rd December, 1952, it came to the notice of the department that the land had already been mortgaged to a Bank on an equitable mortgage. The Company did not pay even the first instalment of loan, which fell due on 21st December, 1952 nor any further instalments (September, 1959).

(2) In another case, a loan of Rs. 38,000 was granted on 30th March, 1950, to a Company against hypothecation of properties, which were declared as free from encumbrances. Subsequently, it came to the notice of the department that a decree had already been passed by the High Court in September, 1948, against the said Company for a debt for a considerable amount.

(3) A total sum of Rs. 1,41,500 was paid to eight concerns as loan during the period from 30th March, 1950 to 26th December, 1951. The Departmental Auditor's Report conducted after the payment of loans to the concerns showed that three of these firms, which received a total loan of Rs. 92,500, were not in a position to repay instalments of loan, while 5 firms which received a total loan of Rs. 49,000 were not even in existence. In the case of one of these loanees, who was granted a loan of Rs. 8,000, it was stated that the firm was a bogus one and had no existence at all.

(4) A sum of Rs. 1,75,000 was granted as a loan in 1953 to a concern which spent Rs. 1,40,000, out of the amount received from Government as loan, towards repayment of a Bank Overdraft and not for the development of its industry as per agreement. It was stated by the Directorate in May, 1959 that a sum of Rs. 2,06,719 (Principal Rs. 1,57,500 and Interest up to February, 1959 Rs. 49,219) was outstanding against the Company at the end of February, 1959 and that the Company had since gone into liquidation and that the affairs of the Company had been placed at the hands of the Official Liquidator, High Court.

(5) The amount overdue for recovery from the defaulting loanees as on 31st March, 1959, was Rs. 9,37,734. Government had adopted certificate procedure for the realisation of Rs. 8,23,126 only. Steps taken for the recovery of the balance are not yet (August, 1959) ascertainable.

COTTAGE AND SMALL SCALE INDUSTRIES DEPARTMENT.

31. **Irregularities in the operation of a scheme.**—In 1956-57 a scheme known as "Integrated Scheme for Training-cum-Production for Wood Industries" located at three centres, viz., Durgapur, Kalyani and Siliguri was started by Government. The operation of the scheme was entrusted to a Special Officer and a sum of Rs. 7 lakhs was placed in the Personal Ledger Account opened in his name for the purchase of raw materials, payment of wages, etc. The total expenditure incurred under the scheme up to the end of 1958-59 was Rs. 24.94 lakhs.

In the course of local inspection of the accounts of the scheme conducted during the period from September, 1958 to January, 1959, various irregularities came to notice, a few of which are detailed below:—

(i) *Purchase without tender.*—In a large number of cases, purchase of timber, machines and stores had been made without open tender. The total amount involved in these cases, so far known to audit came to Rs. 7,79,498. In some of these cases supplies were made by the contractors on the verbal orders of the Special Officer. In one case, timber worth Rs. 1,30,858 was purchased from a contractor during the period from March, 1958, to December 1958, with the full knowledge that the contractor had been *black listed* by the Government. The rates paid to this contractor were also much higher than the market rates prevailing at the time of purchase. The extra expenditure on this count amounted to Rs. 20,000 approximately. In reply to an audit query it was admitted by the authorities that out of 100 tons of timber purchased from this contractor about 40 tons were still lying unused and that the rates allowed to the contractor were really abnormal and needed investigation.

(ii) *Purchase in excess of requirements and long before actual requirement in order to avoid lapse of budget grant.*—In one case some machines worth Rs. 42,967 were purchased during the period from May, 1958 to October, 1958, for use in a Training Institute while the construction of the building to house the Institute had not so far (February, 1959) been taken up. In this case the amount was drawn from the Treasury at the end of

March, 1958 in order to avoid lapse of budget grant. In another case machines worth Rs. 53,631 purchased during the period from February, 1957 to November, 1958, for one of the centres had not so far (August, 1959) been used at all. Yet, in another case 23 tons of Badam logs valued at Rs. 5,131 purchased in September, 1957, were allowed to rot in the supplier's yards owing to failure on the part of the department to lift the same in spite of repeated reminders by the supplier.

(iii) *Drawal of money from the Treasury long before the actual disbursement and keeping the same outside Government Account.*—The Special Officer used to take away moneys drawn from the Treasury by the drawing officers of various centres for payment to contractors, on the alleged ground that he would make the payments to the contractors from his Calcutta Office. It was on record that he never furnished any acknowledgments for amounts thus taken by him. A scrutiny of the cash book maintained by his Calcutta Office showed that large amounts so collected by him had not been accounted for therein. On one occasion (31st March, 1957) he took a total sum of Rs. 3,08,880 from one of the centres for disbursements to contractors and kept the amount with him without any entry in his cash book. The disbursements were continued from April, 1957 to January, 1958.

(iv) *Some cases of interest.*—(a) In one Centre 22 tons of timber valued at Rs. 8,290 were found to have been issued at the end of 1957-58 to a production centre in excess of the quantity actually required. But no accounts of the disposal of excess timber were available.

(b) Payment of Rs. 3,674 and Rs. 4,906 were made to a sub-contractor in November, 1957 and January, 1958, respectively for fabrication of certain doors and windows on the strength of certificates that the articles were accounted for in the register of finished products. But no entry of such articles in the relevant registers could be traced in audit.

(c) The Special Officer drew small travelling allowances on several occasions for tours outside Headquarters, while the log-book of his official car showed that he was using the car at Headquarters at the time.

(v) *Non-maintenance of regular books of accounts.*—No regular books of accounts as prescribed in the commercial system of accounts had been maintained. The Manufacturing, Trading and Profit and Loss Accounts and Balance Sheets had not been prepared.

On the matter being pointed out by audit in February, 1959, it was stated by Government in July, 1959, that the services of the Special Officer had since been terminated with effect from 2nd July 1959 and that the case had been handed over to the Police for further investigation with a view to taking legal proceedings.

REFUGEE RELIEF AND REHABILITATION DEPARTMENT.

32. Infructuous expenditure on the Salanpur Rehabilitation Scheme.—

(a) The Salanpur Rehabilitation Scheme was sponsored in November, 1949, to rehabilitate 7,500 non-agriculturist displaced families for securing employment for them in the Chittaranjan Locomotive Works and also setting up a dairy farm through them on co-operative basis. But it was later revised in January, 1951, to rehabilitate 3,000 horticulturist families. In pursuance of the scheme, 1,281.85 acres of waste land were acquired for Rs. 4,09,475 on the 8th March, 1951. But on the 9th March, 1951, it was decided by the Land Planning Committee, on the advice of the technical experts, that the scheme should be abandoned because the land was considered unsuitable for cultivation. The scheme was, however,

modified and proceeded with as a horticulture-cum-poultry scheme for resettlement of 1,500 families. Due to lack of response from the displaced persons it was further revised with a view to rehabilitating 150 agriculturist and 50 non-agriculturist families and each family was offered the following rehabilitation benefits:—

Land (homestead)—1 bigha	} As against 10 cottahs of homestead and 1½ bigha of agricultural land contemplated in the original scheme.
Land for paddy cultivation—3 bighas	
Other agricultural land—8 bighas	

Over and above the usual House building, Agricultural and Maintenance loans, each family was also offered concessions in the shape of a mud hut at a cost of Rs. 387 each approximately and maintenance dole at the rate of Rs. 25 per month for one year. Even then only 90 families joined the scheme by the end of March, 1956. Of these, 58 families deserted the place by the end of June, 1958, leaving outstanding dues of Rs. 76,861 (House building loan—Rs. 26,200, agricultural loan—Rs. 34,800 and maintenance loan—Rs. 15,861). The authorities had meanwhile spent up to 31st December, 1956, a total sum of Rs. 18,72,931 on the scheme as detailed below:—

	Rs.
Pre-reclamation on development	2,81,870
Post-reclamation development [includes an expenditure of Rs. 9,78,100 on account of (i) doles paid to non-working members of the workers' families, (ii) camp establishment, and (iii) cost of implements].	11,82,028
Other works	4,09,033
	18,72,931

In response to an audit enquiry regarding the unproductive expenditure, Government observed in August, 1959, as follows:—

“About 600 acres of land out of 1,281 acres comprising the entire scheme were converted into agricultural land under Expert's advice. The character of the land was laterite *danga* type. As most of the waste land in Asansol Sub-division is of this type, it was considered desirable to go ahead with the scheme at any rate as an experiment, which was expected to yield valuable lessons in the utilisation of the waste land of this class. The difficulties were fully known but advantage was sought to be taken of certain policies which were then in force regarding the administration of camps. This scheme has not yet been abandoned; in fact, some families are still there. The chances of settlement of non-agriculturist families are still there and families can be sent as soon as some more industries are set up in the locality”.

This large scale experimental of land reclamation and settlement has so far resulted in an infructuous expenditure of about 20 lakhs of rupees.

(b) Due to delay on the part of the District Officers in finalising the land award payments relating to the land acquired for the scheme, Government had incurred up to June, 1958, an avoidable liability of Rs. 83,669 as interest charges.

(c) Although there had been no expenditure on the development work of the scheme since 31st December, 1956, implements and fertilisers of the value of Rs. 14,889 and Rs. 2,402 respectively, not required in the Camp, were lying in stock unused up to June, 1958.

33. **Shortage of tents worth Rs. 97,020 approximately:** In the course of local inspection of the accounts of a Departmental Store in August, 1958, it was noticed that 693 tents, worth Rs. 97,020 approximately, had been found short at the time of departmental verification conducted in December, 1957, but no action to adjust the shortage had been taken.

The matter was reported to Government by audit in September, 1958, for fixing the responsibility for the loss but no orders had so far (July, 1959) been received from them.

34. (a) **Delay in letting out Government buildings constructed for the purpose:** With a view to giving alternative accommodation to refugee families in squatters' colonies and in occupation of Government requisitioned buildings, construction in Calcutta of 776 tenements at a total cost of Rs. 25,10,842 was taken up. 160 tenements were completed on 10th December, 1955; 448 tenements on 15th January, 1956 and 168 tenements on 31st May, 1956. The Administrative Department took over charge of the buildings on the 3rd August, 1957, i.e., more than a year after the completion of the tenements, although they were duly appraised of the completion and reminded several times by the constructing authority. Response from the refugee families in squatters' colonies having been poor, the tenements were subsequently thrown open to all refugee families of the fixed income group with a minimum income of Rs. 100 per month. In September, 1950, when some 50 tenements were allotted to refugee families, a proposal from the Ministry of Rehabilitation for starting a hospital therein was received by Government. It was also proposed by the Ministry that 200 tenements should be kept reserved for hospital trainees. These proposals were ultimately dropped in May, 1958. From June, 1958 to February, 1959, 688 tenements were stated to have been allotted out of which 609 tenements had actually been occupied by the allottees.

Due to delay in taking over charge of the tenements and also in letting them out, Government had to sustain loss in rental income at different stages as stated below :—

	Rs. (Approximately.)
(i) Loss due to delay in taking over charge	2,77,356
(ii) Non-allotment of 726 tenements from August, 1957 to May, 1958	1,45,200
(iii) Non-allotment of 167 tenements from June, 1958 to March, 1959	33,400
	4,55,956

(b) **Outstanding rent.**—A sum of Rs. 51,680 only was stated to have been realised by the department on account of rent of these tenements up to March, 1959, against the total demand of Rs. 1,21,800, leaving an outstanding balance of Rs. 70,120. It could not be ascertained from the records how many of the defaulting allottees were Government servants or employees of Local Bodies.

35. **Nugatory expenditure:** With a view to securing employments for refugees in a cotton mill, an agreement was entered into with the authorities of a mill on the 15th January, 1955, under which the mill would construct for the refugees 200 tenements close to the mill by the 31st March, 1955, at a cost of Rs. 2,90,000 to be borne by Government. The agreement provided for a penal clause making the mill liable to damages in the case of failure to complete the houses by the specified date or to construct the houses according to specification. It was also provided for in the contract that the payments for the constructions would be made on a certificate of

completion to be issued by the State Executive Engineer. It was, however, noticed that final payment of cost was made by the Subdivisional Officer concerned on 5th July, 1956, although completion certificate was issued only on the 29th November, 1957. The authorities instead of imposing a penalty for failure to complete the work within the stipulated period, made a further payment of Rs. 16,500 on account of establishment charges for 11 months at the rate of Rs. 1,500 per month to the mill on 5th July, 1958, though such payment was not provided for in the contract. A further sum of Rs. 4,923 was paid to the mill on account of additional work not provided for in the agreement, but the information regarding the justification for this additional payment was not made available to audit.

Over 300 refugee families who were granted maintenance loan amounting to Rs. 56,154 were sent there but the majority of them deserted the place as they could not find any employment in the mill owing to the fact that the mill was debarred from opening additional looms under Government of India orders. No agreement with the mill authorities offering to provide employment to the refugees in the mills could be produced.

During a local inspection of the accounts of the scheme in January, 1959, it was further noticed that only 72 tenements had been occupied by the refugees and the remaining 128 had been lying vacant. Even the 72 occupants did not sign the loan bonds for the amounts representing cost of construction of the tenements on the ground that these were not habitable and almost all of them were in a defective condition. The matter was brought to the notice of Government in October, 1955, for further investigation, but no reply had so far (August, 1959) been received.

36. Injudicious purchase: For the accommodation of displaced persons from East Pakistan, a Palace estate consisting of several buildings in a dilapidated condition was purchased by Government in the year 1948-49 at a total cost of Rs. 7,15,000 and let out to 58 displaced families. In May, 1955, the buildings were made over to the Works and Buildings Department for total demolition "as they were absolutely unsafe for living". The cost of demolition of the buildings could not so far (May, 1959) be ascertained from the Works and Buildings Department.

The unrealised rent due from the occupants up to 31st March, 1955, amounted to Rs. 70,654. Information regarding the action taken against the defaulters is still (May, 1959) awaited.

37. Infructuous expenditure: In the course of local inspection of the accounts of two Rehabilitation Schemes in March, 1959, the following irregularities were noticed:—

(a) With a view to rehabilitating displaced families, Government sponsored a horticultural scheme in a district and for that purpose obtained 634.60 acres of land on the 10th February, 1951. Against an availability of 829 plots, 658 families were sent there and they were given Rs. 6,65,419 during the period from 10th February, 1951 to 28th June, 1953, as loans *vide* details below:—

	Rs.
(i) Horticultural loan	2,56,662
(ii) Horticultural maintenance loan	92,857
(iii) House-building loan	3,15,900

After receiving the loans, 332 families deserted the site. Thereupon the scheme was converted into an urban scheme and a further sum of Rs. 3,82,000 representing additional house-building loans under the urban scheme was paid to the remaining 326 families. Thereafter 23 families

deserted the place bringing the total number of deserter families to 355 with a total loan of Rs. 3,92,630 outstanding against them, which amount had since practically become irrecoverable. On the question of suitability of the land for horticultural purposes, there was nothing on record to show if any investigation was made or any expert opinion taken before the scheme was launched.

(b) For another agricultural scheme for rehabilitating displaced persons Government acquired 380.28 acres of land in the same district on the 15th September, 1950, at a cost of Rs. 80,972. A sum of Rs. 1,38,136 was paid as loans as indicated below to 98 families who were sent there for rehabilitation :—

	Rs.
(i) House building loan	48,750
(ii) Agricultural loan	82,314
(iii) Reclamation loan	7,072
	1,38,136

After receiving the loan, all of them deserted the site. Here also records did not show if any expert opinion was taken regarding suitability of land for agricultural purposes. As not a single family could be rehabilitated in the scheme, the total expenditure noted above, thus, proved to be wasteful.

In both the cases mentioned above it is not known how Government have utilised the land forsaken by the deserters.

38. **Loss:** Mention was made in paragraph 33 of the Audit Report, 1959, of the frequent desertions from camps for displaced persons in a particular subdivision, after the displaced persons had received various types of loans. On further enquiry it has been ascertained that large scale desertion by displaced families from rehabilitation centres is a common feature throughout the State. Outstanding loans from the deserters and interest thereon at the end of March, 1958, as furnished by the department (June, 1959) come to Rs. 1,46,17,141 and Rs. 16,89,774 respectively. The reasons for such large scale desertion are not readily ascertainable.

The following irregularities were, however, noticed in this connection :—

- (i) Loans had been granted on the security of lands over which the loanees had practically no title or interest.
- (ii) Payments of loan had been made before the execution of loan bonds or on defective loan bonds.
- (iii) There was no proper verification in regard to the actual utilisation of loans advanced to the displaced persons.

As there is no bright prospect of realising any part of the loan from the deserters, a large part of the amount of Rs. 1,63,06,915 may have to be eventually regarded as a loss to Government.

DEPARTMENT OF FOOD, RELIEF AND SUPPLIES.

39. **Ineffective control over the use of departmental vehicles and entertainment of staff.**—(a) During the period from 1st November, 1957 to 31st October, 1958, vehicles of this department were allotted to as many as 20 officers daily. As per requisitions of these officers, the vehicles were sent to their residences. The duty slips relating to these vehicles wherein full particulars of the journey and purpose of the journey should be recorded were not filled in properly, only time of release of the vehicles

having been generally mentioned. According to the orders of Government, the use of these vehicles for journeys between residences and places of duty and for other private purposes is prohibited, except in emergent cases, when the officers using the cars are liable to pay at the prescribed rates. At a modest computation the hire charges recoverable from these officers would amount to a few thousand rupees. Further, seven officers requisitioned vehicles for 1,716 days on all during the aforesaid period and in all these requisition slips, the word "for headquarters" were only recorded. In the absence of any record showing the full particulars of the journey and also the purpose of the journey no check over the consumption of petrol, etc., could be exercised. It could not also be ascertained whether any amount was recoverable from the officers concerned on this account.

On these defects being pointed out to them, Government stated in July, 1959, that the Food Department officials had to supervise work at various shops and godowns, rice and grinding mills and also visit rail heads, docks, etc., besides having to attend urgent conferences and meetings at Ministers' residences or offices, outside the duty hours. This situation would really justify the sending of cars to the officers' residences to enable them to do their work quicker and more conveniently especially outside the regular office timings. However, in view of the objection taken in audit, the department issued as a temporary and experimental measure an order No. 1499 F.S., dated 25th February, 1959, putting a stop to reporting of vehicles to the residences of officers except for urgent official use with the prior approval of the Deputy Secretary.

(b) Out of 14 vehicles allotted to a district only 7 were in working condition during the period from 1st October, 1957 to 31st January, 1959, but all the 14 drivers had been entertained throughout that period with the result that Government had to spend a sum of Rs. 11,160 on account of pay and allowances of the drivers for the idle period. On the matter being pointed out by audit, in March, 1959, it was stated that "the drivers' strength had since been readjusted". Subsequently, however the Government have contended in July, 1959, that it was not possible to reduce the strength of drivers temporarily for a period and again to increase them to the number necessary for the full strength of vehicles allotted to a particular station. It was added that a proposal for the purchase of new vehicles was under the consideration of Government.

40. **Loss:** Shortages of Government paddy worth Rs. 1,12,376 from the godowns of three Storing Agents in a district came to the notice of the department on 13th December, 1955. It also transpired that 46,419 gunny bags belonging to Government [serviceable—11,700 (new), 4,797 (second hand); unserviceable—3,718 (new), 26,204 (second hand)] had been pledged with the State Bank of India by one of the said Agents. Complaints were immediately lodged with the Police against two out of the 3 Storing Agents as also against two Government officials connected with the storage work, who were simultaneously placed under suspension. In regard to the 3rd Storing Agent, Government in March, 1957, issued orders to the effect that a sum of Rs. 25,169, being the value of excess quantity of shortages, etc., should be recovered from him and that Rs. 9,012, being the value of 2 per cent. of the total stock kept in his custody, should be written off as allowable limit of shortages in terms of agreement entered into with him, as Government were satisfied that he could not be held responsible for the shortage of the whole quantity. In April, 1959, a sum of Rs. 11,148-2-3 representing outstanding claims of the said 3rd Storing Agent with the Government was adjusted against Rs. 25,169 to be recovered from him. Further information regarding recovery of the balance is still (August, 1959) awaited.

It was stated by the department in August, 1959, that the money-suits which had been filed against the 1st and 2nd Storing Agents in 1956 and 1957 respectively for the recovery of Government dues amounting to Rs. 68,583 and Rs. 37,523-8-0 respectively were *sub judice* and that the criminal cases against the 1st and 2nd Storing Agents as well as the two departmental staff involved had not yet been finalised. The authorities felt that the disciplinary action to be taken against the two Government officials had to wait till the criminal cases which were under police investigation were completed and the records seized by the Police received back.

DEVELOPMENT DEPARTMENT.

41. **Injudicious purchase resulting in loss and locking up of Capital.**— Between 1950-51 and 1952-53 *jhama* bricks and *bats* (*jhama* bricks 2,99,26.210 Nos. and *jhama* bats 49,61,581 c.ft.) were purchased by a Division, in connection with the construction of a township. Even at the end of November, 1957, 22,49,097 bricks and 13,64,452 c.ft. of *bats* of the total value of Rs. 5,50,742 remained unutilised in the township. Notwithstanding these heavy balances, fresh purchases of 30,12,360 *jhama* bricks were made between December, 1955 and July, 1957, out of which only 25,77,940 bricks could be utilised in the work for which these were purchased.

In reply to audit query it was stated by Government in November, 1958, that the original purchases of bricks and *bats* had been made in connection with the estimated work for the development of four blocks in the township but subsequently the development work in respect of three of these blocks had to be kept in abeyance and as such the bricks and *bats* had become surplus. It was stated by Government in September, 1959, that the stock of picked *jhama* bricks, which formed the walls of *bat*-stacks, could have been utilised by this time but in that case the stacks of *bats* might have collapsed resulting in loss of some quantity of *bats* and that they were seriously thinking about utilisation, in their future programme, of the stock of picked *jhama* bricks from the walls of *bat*-stacks.

The quantity of surplus stocks of bricks and *bats* which had so far (July, 1959) been utilised "in other works" is not known. It was, however, noticed that 87,804 c.ft. of surplus *bats* of the book value of Rs. 28,783 at Rs. 32-12-6 per hundred c.ft. had been transferred up to November, 1957, to another division at the reduced rate of Rs. 25 per cent. per hundred c.ft. resulting in a loss of Rs. 6,832.

42. **Inordinate delay in effecting recoveries of Government dues from a Political Organisation:** A total amount of Rs. 2,47,116 was recoverable from a Political Organisation on account of services rendered and amenities provided by the State Government in connection with an annual session of the Organisation held at a recently developed township in the State in January, 1954. The recoveries mainly related to conservancy charges, rent of land and buildings, cost of water and electricity, value of stores supplied and the cost of petty works executed for the annual gathering.

The question of recovery of these dues was raised by Audit as early as December, 1954 and after protracted correspondence Government agreed in April, 1958, to recover a sum of Rs. 2,30,421 from the Organisation against an amount of Rs. 2,47,116 calculated as recoverable by Audit. Regarding the recovery of the balance of Rs. 16,695 Government intimated in October, 1959, that they did not think it fair and reasonable to recover the amount of Rs. 14,900 representing hire charges (depreciation at the rate of 5 per cent.) in respect of the materials issued for the work of electrical arrangements in consideration of the fact that some of the plants and machinery

which were installed during the session of the Organisation were being subsequently used for various schemes of Government, even though the electrical arrangements were made directly for the benefit of the Organisation. No final decision regarding the recovery of the remaining amount of Rs. 1,795 had yet (October, 1959) been taken by Government.

Out of the amount of Rs. 2,30,421 which Government have agreed to recover from the Organisation, recovery has been made so far (October, 1959) to the extent of Rs. 1,08,251 (Rs. 73,425 in cash and Rs. 34,826 in the shape of stores returned) leaving a balance of Rs. 1,22,170 still to be realised. In lieu of effecting this recovery the State Government decided in April, 1958 to set it off against a sum of Rs. 1 lakh proposed to be given as a grant-in-aid to the Organisation on the ground that "by holding its annual session at that township it helped the cause of a State Project immensely by way of excellent publicity work done for the township".

Since the proposed grant-in-aid being a "new service" was outside the scope of the demands for grants for 1958-59 as voted by the Legislature, the book adjustment of this grant against the recovery was objected to by Audit in October, 1958 and the Government were requested to obtain the specific approval of the Legislature by way of supplementary or token grant before arranging this "set off". Further information on the point is still (November, 1959) awaited.

LOCAL SELF-GOVERNMENT DEPARTMENT.

43. The following irregularities were noticed in the course of local inspection of the accounts of the Director of Fire Services for the period from 1st January, 1958 to 31st December, 1958:—

(a) **Infructuous expenditure.**—A building was requisitioned on the 22nd April, 1956, at a monthly rental of Rs. 500 for accommodating two fire stations. As the building was in a very bad condition, it was estimated that a very large amount would have to be spent for its thorough repair in order to make it fit for occupation. The building remained vacant till 12th September, 1958, when it was finally decided to de-requisition it with effect from that date. The expenditure of Rs. 14,500 on account of rent for the entire period was, thus, infructuous.

(b) **Extra expenditure.**—The Divisional Officer-in-Charge of the fire stations at Barrackpore and Panihati had been provided with a rent-free accommodation at Calcutta, a distance of 13 miles from the fire stations, and for performing daily journeys to the place of work and back, had been allowed to use the staff car, thereby causing considerable extra expenditure to Government. Government stated in July, 1959, that this arrangement was made in the interest of the Fire Service.

(c) **Loss.**—A sum of Rs. 100 per month was being paid as rent for an old building, wherein the Raniganj Fire Station had been housed since 1942. In 1951, a suit to increase the rent was filed by the owner of the premises, which was remitted to the Rent Controller for disposal. The Rent Controller filed the case, as the owner of the premises withdrew the suit in November, 1952. On the 17th June, 1955, the building was de-requisitioned and on the very day, taken over again on lease for two years on a monthly rent of Rs. 550 with the option to renew the lease for a further period of two years with effect from 17th June, 1957.

In reply to an audit query Government stated that the enhanced rent had been fixed roughly on the following basis:—

	Rs.
(i) Terminal compensation payable at the time of de-requisition for the retention of the property for 12 years (from 1942 to 1953) Rs. 60,000. Monthly terminal compensation on this account	416
(ii) Monthly compensation	100
(iii) Monthly liability of Government for repairs which will be the liability of the landlord.	83
	599
	or
	550

The terminal compensation was ultimately assessed in September, 1958, at Rs. 24,622 and paid to the owner. On the basis of this revised figure the monthly compensation comes to Rs. 354 [Rs. 171 for item (i), Rs. 100 for item (ii) and Rs. 83 for item (iii)]. Thus, during the period from the 17th June, 1955 to 16th June, 1959, the excess payment on account of rent amounted to Rs. 9,408. When called upon by Audit to recover the amount paid in excess, Government observed in December, 1958, that the rent could not be reduced during the currency of the present lease, which would continue up to 16th June, 1959.

(d) **Outstanding dues.**—Outstanding dues for attending calls outside the jurisdiction of the respective fire stations during the period from 1st January, 1958 to 31st December, 1958, amounted to Rs. 15,788, out of which a sum of Rs. 622 was recovered up to July, 1959.

SUMMARY OF OTHER CASES OF LOSSES, IRREGULARITIES, ETC.

44. Other cases of losses, irregularities, etc., have been mentioned in the Review of the respective grants. The following table gives the references:—

Page.	Para-graph.	Number and name of grant.	Total No. of losses, irregularities, etc., under each grant.	Total amount of losses, etc., under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
61	4	2.—Land Revenue ..	5	7,416	Misappropriation of Government revenues.
69	3	5.—Forest ..	1	364	Loss due to robbery.
72	3	8.—Sales Tax ..	4	8,503	Remission of Revenue.
88	9	11.—Irrigation ..	3	5,287	(i) Damaging of brick pitching and theft (Rs. 1,157), (ii) Theft of tools and plant (Rs. 2,577), and (iii) Defalcation of Government money (Rs. 1,553).
107	4	14.—General Administration.	..	(a) 1,880	Loss due to non-accountal of Government receipts.
				(b) 3,127	Fraudulent payment of award money in some Land Acquisition cases.
				(c) 56	Fraudulent drawal of pay and allowance by forging signature.
				(d) 3,900	Found missing from the cash box of a Sub-Treasury.

Summary of other cases of losses, irregularities, etc.—*contd.*

Page.	Para-graph.	Number and name of grant.	Total No. of losses, irregularities, etc., under each grant.	Total amount of losses, etc., under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
112	3	15.—Administration of Justice.	2	31,229	Remission of Revenue.
122	3	17.—Police	1	8,142	Theft and criminal breach of trust of cash and properties lodged in a Police <i>Malkhana</i> .
122	4	Ditto	3	45	Non-recovery of advances.
139	6	20.—Charges on account of Education.	5	3,447	(i) Theft of a typewriter and other properties (Rs. 1,048), (ii) Burglary (Rs. 38), (iii) Theft of office cash (Rs. 505) and (iv) loss due to criminal breach of trust of public money (Rs. 1,856).
139	7	Ditto	1	2,102	Misappropriation of Government money.
148	5(b)	21.—Medical .. ..	..	1,47,867	Unserviceable stores and shortages.
148	6(b)	Ditto .. ..	..	41,974	Unserviceable stores.
171	9(i)	23.—Charges on account of Agriculture.	..	30,315	Shortages of stores.
171	10	Ditto	1	1,250	Loss of Government money.
175	2	24.—Agriculture—Fisheries.	1	14,561	Nugatory expenditure.
175	3	Ditto .. ..	..	5,355	Loss in the running of the scheme for the production of Shark Liver Oil.
181	4	26.—Charges on account of Co-operative Credit.	..	21,28,500	Withdrawal of money in order to avoid lapse of budget grant.
214	3	28.—Industries—Cottage Industries.	2	2,230	Misappropriation of cash (Rs. 428) and stores (Rs. 1,802).
214	4(a)	Ditto	1	6,799	Theft.
214	4(b)	Ditto	3	1,050	Shortages of stores.
214	5	Ditto .. ..	..	17,176	Premature appointment of staff.
228	5	31.—Miscellaneous Departments—Excluding Fire Services.	..	(a) 240	Loss due to long storage.
				(b) 228	Theft of materials.
				(c) 506	Shortages of materials.
				(d) 5,389	Loss due to sale of surplus materials by public auction.
232	7(a)	32.—Civil Works .. ..	..	(a) 1,350	Theft of stores.
232	7(b)	Ditto .. ..	..	(b) 70,930	Non-recovery of excess payment.
232	8	Ditto .. ..	..	(c) 9,000	Infructuous expenditure. (approx.).
232	9	Ditto .. ..	..	(d) 10,910	Loss of revenue due to non-realisation of rent.

Summary of other cases of losses, irregularities, etc.—concl'd.

Page.	Para- graph.	Number and name of grant.	Total No. of losses, irregula- rities, etc., under each grant.	Total amount of losses, etc., under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
240	3	35.—Superannuation Allowances and Pensions.	..	29,569	Ex-gratia Payments.
265	3	38.—Miscellaneous—Other Miscellaneous Expenditure.	.	5,212	Irrecoverable loans and advances.
265	4(c)	Ditto	.	661	Loss in a Police Station.
266	6	Ditto		9,867	Extra expenditure.
266	7	Ditto	.. ..	4,008	Avoidable expenditure.
274	3	39.—Miscellaneous—Expenditure on Displaced Persons.		2,964	Loss of Government money from the custody of a Havildar
297	3	45.—Road and Water Transport Schemes.	..	4,729	Ex-gratia Payments.
331	6	44.—Civil Works	. ..	8,554	Loss due to bad storage and lack of proper control over stores.
336	5(a)	46.—Capital Outlay on State Schemes of Government Trading.	.	86,956	Shortage of stock in physical verification.
336	5(b)	Ditto	.. ..	1,281	Loss on sale at reduced rates.
336	5(c) and (d)	Ditto	.. ..	20,116	Loss in transit.
339	8	Ditto	.. ..	2,092	Misappropriation of Government money.
		Total	..	<u>27,47,086</u>	

CHAPTER IV

Other Topics of Interest

45. **Scheme for distribution of Chemical Fertilisers:** The scheme for distribution of chemical fertilisers amongst agriculturists was originally included under the "Scheme for Distribution of Manure" subordinate to the Intensive Food Production Scheme of the Agriculture Department. With effect from the year 1953-54, a special head under the name "Scheme for distribution of chemical fertilisers" for large-scale distribution of chemical fertilisers through agents has been in operation. Prior to 1958-59, the fertilisers were sold to the cultivators on the credit system and the prices were recoverable from them after the harvest. With effect from 1958-59, this system has been discontinued and instead, the cultivators are being granted cash takavi loans to enable them to purchase fertilisers on cash payment, the loans themselves being recoverable after the harvest.

The purpose of the scheme is—

- (i) to increase the yield of crops by the use of chemical fertilisers;
- (ii) to make the cultivators fertiliser-minded; and
- (iii) to help them in obtaining chemical fertilisers at reasonable prices.

The expenditure on the scheme as against the final budget grant up to the end of 1958-59 is shown below:—

Year.					Expenditure.	Final budget
1					2	grant.
					Rs.	Rs.
1953-54	..	..	..	..	1,53,75,045	1,55,50,000
1954-55	..	..	..	..	1,04,16,499	1,08,00,000
1955-56	..	..	..	..	63,57,225	84,10,000
1956-57	..	..	..	..	2,01,72,424	1,74,00,000
1957-58	..	..	..	..	2,13,40,000	1,94,96,000
1958-59	..	..	..	..	1,48,77,494	1,25,00,000
Total					8,85,38,687	8,41,56,000

Against the total expenditure of Rs. 8,85,38,687 indicated above, the total receipt on account of sale of chemical fertilisers was Rs. 6,31,63,564 only, up to the end of the year 1958-59.

The total quantity of fertilisers distributed under this scheme up to 1958-59 was 1,80,948 tons (Ammonium Sulphate—1,13,686 tons and Fertiliser mixtures—67,262 tons). It has been claimed by the State Government that for every ton of Ammonium Sulphate used there has been increase in the production of rice to the extent of 1.3 tons and that for every ton of fertiliser mixtures used there has been an equivalent increase in the production of rice. Thus, according to them, the use of chemical fertilisers during the years from 1953-54 to 1958-59 has resulted in an increase in the production of rice by 215.054 tons, the value of which comes to Rs. 1182.80 lakhs at the average rate of Rs. 550 per ton.

46. **Scheme for the abolition of Zamindary System:** In the fourth year of operation of the above mentioned scheme, the gross receipts of the ex-Zamindary Estates together with the collections from Government Estates were Rs. 443 lakhs as compared to Rs. 453 lakhs, Rs. 348 lakhs and Rs. 296 lakhs for the years 1957-58, 1956-57 and 1955-56 respectively. The total additional expenditure in this year on account of the operation of the scheme (as compared to the pre-abolition period) was Rs. 424 lakhs as against Rs. 339 lakhs, Rs. 302 lakhs and Rs. 179 lakhs for 1957-58, 1956-57 and 1955-56 respectively. The main heads of receipts and expenditure during these four years are indicated below:—

	1955-56. 1st year.	1956-57. 2nd year.	1957-58. 3rd year.	1958-59. 4th year.
	Rs.	Rs.	Rs.	Rs.
Receipts—				
(i) Land Revenue receipts from ex-Zamindary Estates	2,16,15,000	8,12,69,812	4,12,08,051	3,64,26,477
(ii) Collection from Government Estates	70,59,797	35,78,001	41,14,080	1,88,81,759
Total ..	2,05,74,797	3,48,47,913	4,53,17,087	4,43,08,236
Expenditure—				
(a) Cost of management of ex-Zamindary Estates and Collection of Revenue.	29,70,656	67,68,758	1,12,80,598	1,48,26,552
(b) Staff employed for calculation of ad-interim compensation.	9,73,110	25,93,192	20,71,131	32,48,809
(c) Staff employed for payment of final compensation.	..	..	..	5,20,495
(d) Payment of ad-interim compensation to intermediaries including annuities to Debutter Estates.	3,27,479	42,77,391	1,09,04,754	1,61,50,268
(e) Expenditure on major settlement operation in connection with the Estates Acquisition Scheme.	1,35,71,891	1,51,14,515	70,78,936	46,81,482
(f) Payment to Union Boards on account of resumed chowkidary chakran lands.	..	2,42,295	2,61,151	2,75,099
(g) Charges of administration of Certificate Establishment.	28,743	63,591	1,05,493	1,75,553
(h) Works .. .. .	..	2,53,323	70,544	13,864
(i) Miscellaneous Contributions—Grant to Local Bodies in lieu of ex-intermediaries' shares and cess in respect of Estates and interests vested in Government under West Bengal Estates Acquisition Act, 1953.	..	9,25,202	12,69,009	24,73,908
Total ..	1,78,71,879	3,02,43,257	3,39,41,686	4,23,66,080

Owing to non-completion of the survey and settlement operations of all the Districts and for want of final publication of the compensation assessment rolls, the total compensation payable cannot be ascertained at this stage. As in the previous years, interim payment of compensation to the intermediaries has been continued to be made in this year also; besides this, expenditure to the tune of Rs. 5 lakhs has also been incurred on the employment of staff for the purpose of commencement of final compensation payments.

The West Bengal Land Reforms Act, 1955, which was enacted with the object of fixing rates, re-distribution and consolidation of lands, etc., has not been fully implemented this year.

47. **Multipurpose River Projects:** (a) *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).

(b) *Mayurakshi Reservoir Project*.—The Audit Comments on the accounts of the Mayurakshi Reservoir Project have been given in paragraph 7 of the Review under Grant No. 11, page 87.

48. **Expenditure on Relief and Rehabilitation of Displaced Persons:** Expenditure incurred during 1958-59 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. 10,01,10,850 including the expenditure on officers and staff. The expenditure on "Relief" and "Rehabilitation" proper amounted to Rs. 5,13,67,965 and Rs. 3,26,02,526 respectively. Of this amount, a sum of Rs. 7,22,92,459 was realised from the Government of India, but owing to non-receipt of a cheque in time for Rs. 3,06,76,565 issued by the Pay and Accounts Officer, Ministry of Rehabilitation on 31st March, 1959, only a sum of Rs. 4,18,15,894 was exhibited as receipt in the accounts for 1958-59, the balance being accounted for in 1959-60. In addition, a total sum of Rs. 1,70,45,748 was advanced to displaced persons on account of various kinds of loans during the year Rs. 36,02,18,700 was the sum total of balances of loans as on 31st March, 1959. The amount and the number of cases in which recoveries were overdue up to 31st March, 1959 and also the yearwise break up of the outstanding amounts could not be indicated as the same were not furnished by the State Government, although called for.

The expenditure incurred on account of pay and allowances of officers and establishment at Headquarters as well as in the Districts and Camps and also on account of staff connected with the administration of different schemes amounted to Rs. 1,34,97,486 as shown below:—

					Rs.
Staff at Headquarters (Calcutta)	..	..	..	..	20,26,397
Staff in Districts	..	..	..	..	30,07,450
Staff in Camps	..	..	..	..	56,37,690
Staff on account of different schemes	..	..	..	..	28,25,949
				Total	1,34,97,486

The above expenditure on staff works out at 13.4 per cent. of the amount spent on Relief and Rehabilitation proper including amount advanced as loans (excluding loans, the percentage will be 16.1). Corresponding percentages in the previous four years were as follows:—

1954-55	..	..	..	..	..	8.5
1955-56	..	..	..	..	..	7.3
1956-57	..	..	..	..	..	8.8
1957-58	..	..	..	..	..	10.3

The above fact would show that proportionate reduction in staff had not been made with the decrease in Relief and Rehabilitation operations.

49. Outstanding Audit Objections: 40,633 items of objections relating to the accounts for the period up to March, 1959 were outstanding in the books of the Audit Office on the 31st July, 1959. Their money value amounts to Rs. 6,944.16 lakhs. The items date back in some cases to periods as far back as 1948-49 and cover mainly the following types of irregularities:—

- (a) Want of estimates;
- (b) Excess over estimates; and
- (c) Other reasons, viz., want of detailed bills in final adjustment of advance payments; want of disbursement certificates or payees' receipts; want of stock certificates, etc.

The following are the Departments or major heads which have comparatively heavy outstandings in this respect:—

Serial No.	Department.	Number of items.	Value in lakhs of rupees.
1.	General Administration	2,277	59.70
2.	Medical	2,650	148.01
3.	Agriculture	1,519	146.27
4.	Famine Relief	3,606	416.00
5.	Food	893	2,506.91
6.	Home Transport	1,633	72.30
7.	Education	2,514	54.59
8.	Refugee Relief and Rehabilitation	8,179	267.36
9.	Loans to non-statutory Institutions and Private bodies	244	130.06
10.	Loans and Advances by State Government—Advances to Cultivators	1,991	133.41
11.	Works and Buildings	7,393	970.82
12.	Health	673	284.36
13.	Development	1,958	541.05
14.	Irrigation and Waterways	1,894	616.92
15.	Development (Roads)	701	276.20

Special measures are required to 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.

50. Local Audit and Inspection: During the year under review, the initial accounts of 1,005 offices and institutions, indicated below, were test-audited:—

- (a) Public Works Department Offices (including Construction Board and Irrigation Divisions)—94.
- (b) Treasuries (including Sub-treasuries)—9.
- (c) Other Civil Offices—902.

The more important types of irregularities some of which are still persisting in spite 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 also in regularising excesses over estimates
- (iii) Arrears in stock accounts.
- (iv) Materials at site accounts not written up completely or not closed properly, e.g., successive receipts and issues of materials of considerable value collected at the site of works have remained unrecorded and 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 Officers in token of review.
- (vi) Contractors' Ledger not maintained properly e.g., (a) Outstanding Balances of the previous year have not been brought forward in many cases. (b) Ledger accounts were not balanced monthly in many cases.
- (vii) Purpose of journey not recorded in the Log Books of Motor Vehicles.

(b) *Treasuries*—

- (i) Submission of the Sub-Treasury accounts to the District Treasuries was delayed in some cases with the result that these accounts could not be incorporated in the accounts of the District Treasuries in time.
- (ii) The Register of Pension Payment Orders was not properly maintained.
- (iii) The Register of Government Promissory Notes was not properly maintained by some Treasuries.
- (iv) Delay was made in the posting of the Cash Book and closing of daily accounts in two cases.
- (v) In the cases of two Treasuries the date of discharge of payment orders issued on the Bank was not noted in the Register of orders for payment.
- (vi) The Register of Cash Orders was not properly maintained.
- (vii) In some cases the Registers of Revenue Deposits were not properly maintained. The Statement of Lapsed Deposits was not also correctly prepared.
- (viii) In one case payment of honorarium to a Gazetted Officer was made without authority from the Accountant General, West Bengal.

(c) *Other Civil Offices—*1. *Land and Land Revenue Department—*

- (i) In many offices security deposits had not been obtained from subordinates handling cash or stores as required under rules.
- (ii) Cash books were not properly maintained in many offices. Cash balances were not verified at the end of each month by the Heads of Offices as required under rules. In some cases cash books were not even closed and balanced daily.
- (iii) Stores found unserviceable were lying in stock undisposed of in some offices. Early steps are required to be taken for their disposal.

2. *Education Department—*

- (i) In a number of cases utilisation certificates in respect of grants made to different institutions were not available.
- (ii) In some cases acquittances in support of disbursement of grants and stipends by the school authorities were not available to audit. Payees' receipts in respect of other payments were also wanting in a number of cases.
- (iii) In some offices cash books were not maintained properly. Verification of cash balance was also not done by the Heads of the Offices concerned.
- (iv) Necessary security deposits had not been obtained in several cases from subordinates handling cash or stores.

3. *Forest Department—*

Necessary security deposits had not been obtained from the subordinates handling cash or stores as required under rules.

4. *Department of Health—*

- (i) Various kinds of irregularities in the cash book, viz., want of certificate of the result of verification to be done by the Heads of Offices at the end of each month, over-writings, unattested entries of receipts and payments, etc., were noticed in several offices.
- (ii) Necessary security deposits had not been obtained in many cases from subordinates handling cash and stores.
- (iii) There was no record in many offices to show that the stores had been subjected to physical verification by responsible officers as required under rules.

5. *Jails Department—*

In several offices, security deposits had not been obtained from persons handling cash and stores.

6. *Department of Agriculture—*

- (i) Subordinate officers handling cash and stores of considerable value had not furnished necessary security deposits as required under rules.
- (ii) Huge amounts were found outstanding against the loanees on account of fertiliser loan, big growers' loan, sale of pumping plants, etc. In one District alone the total outstanding dues as on the 31st August, 1958, amounted to Rs. 31,77,935 approximately.

7. *Industries Department—*

- (i) Adequate security deposits had not been furnished by the subordinates handling cash and stores in many offices.
- (ii) The amount of credit sale remained unrealised in many cases.
- (iii) Stores were not physically verified in many offices by any responsible officer.

8. *Development Department—*

- (i) Loans under Cottage and Small Scale Industries Scheme were granted for purposes other than approved one.
- (ii) Security deposits were not obtained from subordinate officers handling cash and stores of considerable value.

9. *Department of Food, Relief and Supplies—*

- (i) In some cases, necessary security deposits were not obtained from subordinates handling cash and stores.
- (ii) Muster rolls in support of payment of cash in relief work were not obtained in many cases.
- (iii) Money realised was not remitted to treasury promptly. Instances of delay in disbursement for unduly long period were noticed in some offices and keeping the unspent balances in hand.

10. *Refugee, Relief and Rehabilitation Department—*

- (i) Finished goods produced at the training centres were lying undisposed of for a long time. Early steps should be taken for the disposal of the same to the best advantage of Government.
- (ii) Loan ledgers were not maintained properly. The postings were not complete in many cases. Ledgers were not reviewed by any responsible officer as required under orders.
- (iii) Security deposits had not been obtained in many cases from the subordinates handling cash and stores of considerable value.
- (iv) Various types of defects were noticed in the maintenance of stock account of tents. As for instance, receipts, issue and return of tents were not properly recorded. The accounts were not also verified in certain cases by any responsible officer.
- (v) Loss of clothing in transit was noticed in the course of audit scrutiny of the stock registers of some of the camps. No action had been taken to fix the responsibility for the loss.
- (vi) Physical verification of stores, furniture and tents, etc., was not conducted although Relief Officers are required under the executive instruction to conduct the same at least once a month.
- (vii) Unserviceable articles, viz., tents, lanterns, cotton and woollen blankets, Dhuties, Sarees, shirts, etc., were lying in stock without any action for their disposal or write-off as the case may be.
- (viii) Utilisation certificates in respect of loans granted to the refugees were not in many cases furnished by the Investigating Officers.
- (ix) The price of huge quantity of finished products of Training Centres and Homes sold on credit to Sales Emporium, other organisations and individuals remained unrealised for a long time.

51. Disposal of Inspection Reports: All important irregularities and defects in accounts noticed during local audits and inspections are detailed in Audit Inspection Reports and sent to departmental officers for necessary action. The points mentioned therein should receive the special attention of the Departmental officials and should be settled expeditiously so that the irregularity may not persist or recur. That this was not done to the required extent is indicated by the fact that as many as 2,717 Inspection Reports with 12,606 paragraphs, some of which date back to periods as far back as 1948-49, still remain outstanding up to the end of July, 1959. The names of the departments with comparatively heavy outstandings are shown in the table below:—

Serial No.	Department.						Number of Inspection Reports.	Number of paragraphs.
1.	Education	..	..	..	..	..	193	735
2.	Medical	..	..	..	..	..	121	480
3.	Famine Relief	..	..	..	..	..	121	737
4.	Food	..	..	..	..	..	166	604
5.	Irrigation and Waterways	..	..	..	..	..	118	789
6.	Refugee Relief and Rehabilitation	..	..	..	..	..	883	3,644
7.	Agriculture	..	..	..	..	..	190	720
8.	Development	..	..	..	..	..	164	852

52. 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 1957-58 and audited by him, were found to have been utilised properly in accordance with the prescribed conditions subject to the following exceptions:—

(i) In the case of 196 grants relating to the District School Boards aggregating Rs. 2,36,40,428—unspent balance to the extent of Rs. 1,40,01,216—remained outstanding at the end of the year. The above figure, however, excludes cases where the unspent balances fell below 10 per cent. of the total amount of each individual grant.

(ii) Two sums of Rs. 50,000 and Rs. 2,60,000 sanctioned by Government in March, 1958 to District School Board, for meeting expenditure under Compulsory Primary Education and expansion of Basic Education, respectively were utilised by the Board for general purposes and not for the specific purpose for which these were sanctioned.

(iii) A sum of Rs. 44,000 was paid to a District School Board, for improving the accommodation in twenty-two schools on condition that the cost of each school must not be less than Rs. 3,500 and that the Board must contribute Rs. 1,500 against the Government grant of Rs. 2,000 for each school. It was however, noticed that the Board contributed only Rs. 750 to each school against the full share of Government grant. It was further revealed that the actual cost of each school was less than Rs. 3,500 in all cases.

53. Delay in the submission of Returns and Accounts to the Audit Office: (i) *Annual Establishment Returns.*—Under the rules a detailed statement of the non-gazetted establishment (known as Annual Establishment Return) as on the 1st of March of each year should be prepared by the

Heads of offices and transmitted to the Accountant General not later than the 15th April of that year. During the year under report, the above returns were not received from a large number of Heads of offices on the due date. Even by the end of August, 1959, the number of defaulters was 57. Although delays in the submission of these returns on the due date have been mentioned in the previous reports, improvement has not been achieved to the desired extent.

As these returns are essential for proper audit of the pay bills of non-gazetted establishments, for the check of their increments and for verification of service for pension, delay in their submission seriously affect the work of the Audit Office. It is, therefore, essential that the returns should be submitted to the Audit Office, punctually on the due date.

(ii) *Accounts rendered by Treasuries and Public Works Divisional Offices.*—Of 16 Treasuries and 101 Public Works Divisional Offices which furnished monthly accounts to the Audit Office during the year, 12 Treasuries and 7 Divisional Offices delayed by more than 5 days in the despatch of their monthly accounts. Five Treasuries persistently delayed the timely submission of accounts; the delay exceeded 15 days in as many as 31 occasions, and on 9 occasions it went beyond 30 days, on 6 occasions it exceeded 40 days. The position in regard to the timely submission of accounts appreciably deteriorated during 1958-59 compared with the position obtaining during the last two years. Non-submission of account returns on due dates seriously affects the progress of work in the Accounts and Audit Office and also handicaps the Departmental Officers in the matter of expenditure control and reconciliation.

54. **Failure to submit *Pro forma* Accounts and Store Accounts:** The importance of furnishing the *pro forma* accounts and store accounts (commercial, quasi-commercial and other schemes) for incorporation in the Appropriation Accounts of the year was stressed in previous Reports. The details given below would show that the position is far from satisfactory. Special measures to bring the undermentioned accounts up to date are required to be taken by Government:—

Pro forma Accounts.

- | | |
|--|--|
| 1. North Calcutta Rural Electrification Scheme and Diesel Electric Pool. | The accounts for the period from 1st April, 1954 to 30th April, 1955 (pre-Board) have not yet (September, 1959) been received. |
| 2. Cooch Behar Electrification Scheme .. | Ditto. |
| 3. West Bengal State Electricity Board .. | The accounts for the year 1955-56 and onwards have not yet (September, 1959) been received. |
| 4. Scheme for production of Shark Liver Oil | The accounts for 1952-53 which were returned in October, 1957 for resubmission in proper form had not so far (September, 1959) been received. The accounts from 1953-54 onwards are wanting. |
| 5. State Transport Service, Cooch Behar .. | The accounts for the years 1953-54 and 1954-55 were returned in September, 1958 for resubmission in the prescribed form. The accounts for 1955-56 although received in August, 1959 could not be taken up for audit due to non-finalisation of previous year's accounts. The accounts from 1956-57 onwards have not yet (September, 1959) been received. |

Pro forma Accounts—concl'd.

- | | | |
|-----|--|---|
| 6. | Scheme for Deep Sea Fishing with the help of Danish Trawlers and Japanese Cutters | No <i>Pro forma</i> Accounts have been submitted to audit since inception of the scheme in 1949-50. |
| 7. | Scheme under the Milk Commissioner—
(i) Scheme for supply of Toned Milk
(ii) Scheme for manufacture of butter and ghee.
(iii) Livestock Research-cum-Breeding Station at Harnghata. | The accounts since inception in 1950-51 have not yet (September, 1959) been received.
Ditto.
Ditto. |
| 8. | Brooklyn Ice Plant and Cold Storage | The accounts from 1950-51 to 1958-59 have not yet (September, 1959) been received |
| 9. | Silk Reelers Co-operative Organisation .. | The <i>Pro forma</i> Accounts for 1948-49 to 1951-52 were received in July, 1958. They were returned in August, 1958 for re-casting as they were not in proper form. The accounts from 1952-53 onwards are also wanting |
| 10. | Scheme for Industrial Centres .. | No <i>Pro forma</i> Accounts since inception in March, 1947 have been received |
| 11. | Government Sales Emporium . | No <i>Pro forma</i> Accounts in proper form have yet been received since inception in June, 1951. |
| 12. | State Transport Services in Calcutta and surrounding areas. | The checking of the accounts for 1957-58 could not be completed so far (November, 1959) due to non availability of supporting documents from the local office. The accounts for 1958-59 have not yet been received |
| 13. | Kanchrapara Area Development Scheme | Government decision in respect of <i>Pro forma</i> Accounts has not yet been received. |
| 14. | Integrated Wood Industries Scheme under the Director of Industries (Durgapur, Kalyani and Siliguri Centres). | <i>Pro forma</i> Accounts since inception in 1956-57 have not yet been received. |
| 15. | Government Saw Mills, Siliguri | Accounts for 1958-59 are wanting. |
| 16. | <i>Pro forma</i> Accounts and Store Accounts of the manufacturing Departments of the Presidency and Central Jails in West Bengal. | The accounts for the year 1958 have not yet been submitted to audit. |
| 17. | The Consolidated <i>Pro forma</i> Accounts of all 'hats' under the management of the State Government. | The Consolidated Accounts for 1955-56 were received in December, 1958 but as individual accounts in support thereof were not submitted to audit, the accounts could not be certified. The accounts for 1956-57 onwards are in arrears |
| 18. | <i>Pro forma</i> Accounts for State Trading on Rice and Paddy. | The accounts for the year 1956-57 onwards have not yet (September, 1959) been submitted to audit. |
| 19. | <i>Pro forma</i> Accounts for State Trading in Wheat and Wheat Products. | The accounts for 1957-58 onwards are in arrears. |
| 20. | Land Mortgage Bank .. | The accounts for the year ending June, 1959 have not yet (September, 1959) been received. |

Store Accounts.

21	Store Accounts of the Cinchona Plantation, Mungpoo and Quinine Factory and Quinine Sales Depot	The accounts for the year 1958-59 are wanting.
22	Store Accounts of the Government Medicinal Plant Scheme	Ditto.
23	Consolidated Store Accounts of the Intensive Food Production Scheme under the Directorate of Agriculture, West Bengal.	The accounts for the year 1958-59 have not yet (September, 1959) been received
24	Consolidated Store Accounts of the Principal State Hospitals in West Bengal.	Ditto.
25	Store Accounts of the Central Medical Stores (Medical Branch)	Ditto.
26	Store Accounts of the Kanchrapara T B Hospital.	Ditto
27	Store Accounts of the Home Publicity Department	Ditto.
28	Store Accounts of the Jail Depot	The accounts for 1956 could not be certified as the same were not in proper form. The Revised accounts from 1956 onwards have not yet (September, 1959) been submitted to audit. The matter is still under correspondence with the Government
29	Store Account of the Central Medical Stores, Public Health Branch.	The accounts for 1957-58 could not be included as the grant under which the same should be shown have not yet been settled. The Accounts for 1958-59 have not yet been received
30	Store Accounts of the Stationery Office	The Accounts for 1958-59 have not yet (September, 1959) been received in Audit
31	Stock Accounts of Stamps for 1958-59	Due to non receipt of plus minus memos and half-yearly verification certificates from the Treasury Officers of two and five Districts respectively, the accounts could not be prepared in the Audit Office

55 Debt position of Government: The debt position of the Government of West Bengal at the end of the year under report is indicated in detail in paragraph 12 on pages 24-26 of the Audit Report on the Finance Accounts for 1958-59. It will be seen therefrom that the net liability of the State Government increased to Rs. 1,98,52.82 lakhs as against Rs. 1,68,72.15 lakhs in the preceding year, the details of which are shown below:—

	<i>Liabilities.</i>	In lakhs of rupees
1	Permanent debt	27,13 36
2.	Floating debt . . . . .	. . .
3	Loans from the Central Government	2,17,42 57
4	Other loans	1 29 37
5	Unfunded debt	8,42 66
	Total Liability	2,54,27 96
<i>Deduct—</i>		
6	Loans and advances by the State Government	55,75 14
	Net Liability	1,98,52 82

The table below compares the total debts with the revenues of the State Government for the last three years:—

Year of account.		Total revenues.	Total debt.	Percentage of debt to revenue.
		In lakhs of Rupees.	In lakhs of Rupees.	
1956-57	.. ..	57,61·14	1,46,59·58	254·5
1957-58	.. ..	68,28·16	1,68,57·10	246·9
1958-59	.. ..	80,38·70	1,98,52·82	246·9

The different kinds of debts have been discussed in details below:—

Item 1.—Permanent debt.—This represents the long-term loans raised from the open market to finance projects of capital nature. Loans amounting to Rs. 5,07·94 lakhs were raised during the year.

For the redemption of the permanent debts a sum equal to 1½ per cent. of the total nominal amount of loans is set apart to form a Depreciation Fund for purchasing the securities of loans for cancellation. In addition, an annual contribution is made to the Sinking Fund for Amortisation of loans at such rates as the Government may deem necessary from time to time. During the year under review a sum of Rs. 33·07 lakhs was adjusted to the Depreciation Fund and a sum of Rs. 1,21·40 lakhs to the Sinking Fund. A sum of Rs. 11·00 lakhs was also realised as interest on the investments made previously.

Interest on these loans is paid from the current revenues and a total sum of Rs. 99·33 lakhs was paid on that account during the year.

Item 2.—Floating debt.—This item represents the cash credit advances from the State Bank of India for financing procurement operations of food-stuffs and the Ways and Means Advances from the Reserve Bank of India. Cash Credit Advances totalling Rs. 2,20 lakhs and Ways and Means Advances of Rs. 87 lakhs were obtained from the Reserve Bank of India, which were fully repaid within the year.

The amount paid to the Bank from current revenues as interest charges was Rs. 1·76 lakhs.

Item 3.—Loans from the Central Government.—The details of the loans taken from the Central Government appear in paragraph 11 (Part B) of the Finance Accounts for 1958-59.

Loans amounting to Rs. 5,08·13 lakhs were repaid during the year. The instalments have been repaid regularly except in the cases of (1) Mayurakshi Reservoir Project, (2) Grow More Food Schemes, (3) Jute Seed Multiplication Farm, (4) Construction of hostels for Bengal Engineering College under Educational loans, (5) Development of Handloom and *Khadi* Industries and (6) Cottage and Small Scale Industries. Repayments of loans for Rehabilitation of Displaced Persons are being made to the extent of actual collections with effect from 1st April, 1957.

The interest charges on these loans paid by the State Government out of the current revenues during the year amounted to Rs. 5,56·65 lakhs.

Government did not consider any amortisation arrangement necessary for repayment of the loans, as they did not like to disturb their Revenue Budget by including provision for repayment of loans or for non-obligatory Sinking Funds.

Item 4.—Other Loans.—Loans taken from other sources have been exhibited under this item.

Item 5.—Unfunded debt.—This is the sum total of the balances under the various Provident Funds. The total amount paid as interest in 1958-59 for this item of debt was Rs. 30·01 lakhs.

Item 6.—Loans and advances by the State Government.—The details of the loans and advances granted by the State Government to local bodies, cultivators and private individuals, etc., are given in Statement No. 5 (Part B) of the Finance Accounts for 1958-59. The interest received by the State Government in respect of such loans and advances amounted to Rs. 34·17 lakhs.

The total net charge on the revenues of the State during the year on account of service of debt is shown below:—

	In lakhs of Rupees.
Contribution to Sinking Fund	.. 1,54·47
Interest on Permanent debt	.. 99·33
Interest on Floating debt	.. 1·76
Expenses on management of debt, etc.	.. .25
Expenditure in connection with the issue of new loans	.. ..
Interest on loans taken from the Central Government	.. 5,56·65
Interest on State Provident Fund balances	.. 30·01
Total—Gross charges	.. 8,42·47
<i>Deduct</i> —Interest realised by Government on State loans and advances	.. 34·17
Net charge	.. 8,08·30

This works out to 10·1 per cent. of the revenues of the State during the year under report.

56. Division of Assets and Liabilities of Undivided Bengal between East and West Bengal: During the year under Report, no further progress was made towards the implementation of the awards made by the Arbitral Tribunal which had been set up in accordance with the Arbitral Tribunal Order, 1947, dated the 12th August, 1947.

57. Investments: (a) The investments made by the State Government in the share capital of various concerns stood at Rs. 54,67,272 up to the end of the last year. During the year 1958-59, a further sum of Rs. 22,25,635 was drawn for the purpose although only a sum of Rs. 97,135 was actually invested. In this connection, attention is invited to paragraph 3 of the Review below Grant No. 26—Charges on account of Co-operative Credit.

(b) *West Bengal Financial Corporation.*—The accounts of the Corporation for the year 1958-59 have been audited as required under the proviso to sub-Section (6) of Section 37 of the State Financial Corporations Act, 1951 (Act No. LXIII of 1951).

The gross earnings of the Corporation for the year were Rs. 8,16,334 as against Rs. 5,28,937 in the previous year. The principal sources of earnings were (1) Interest on loans and advances by the Corporation

(Rs. 5,61,977), and (2) Interest on short-term deposits (Rs. 2,54,357). There had been an increase of Rs. 2,80,376 in the total expenditure during the year over the previous year's figure of Rs. 3,46,705. The amount of the "net profit" available for distribution as dividends during the year came to Rs. 1,61,281 as against Rs. 1,85,732 in the preceding year. As the net profit (Rs. 1,61,281) proved insufficient to meet the guaranteed dividend of Rs. 3,50,000 at $3\frac{1}{2}$ per cent. per annum, the State Government made good the deficiency of Rs. 1,88,719 (as against Rs. 1,64,268 in the preceding year), under section 6 of the State Financial Corporations Act, 1951. The aggregate amount of subvention so far paid by the Government stood at Rs. 10,39,141. It was mentioned in paragraph 57(b) of the previous Audit Report that the Corporation issued in March, 1958, $4\frac{1}{2}$ per cent. Debenture Bonds worth Rs. 50 lakhs with a view to reducing the heavy rate of Government subvention. The above measure could not, however, check the dependence of the Corporation on the subvention from the State Government, especially since the moneys received by floating the Debenture Bonds could not be fully invested by the Corporation in loans and advances during 1958-59. At the end of March, 1959, a sum of Rs. 38.25 lakhs had to be kept invested in short-term deposits, fetching on an average, interest at 4.29 per cent. per annum.

The year under Report disclosed a further shrinkage in the volume of the Corporation's business. The total amount of applications for loans received during the year was Rs. 1,04,10,000 as against Rs. 1,57,78,000 in the previous year. The amount of loans sanctioned and disbursed during the year came to Rs. 36,30,000 and Rs. 41,24,000 as against Rs. 58,50,000 and Rs. 41,66,000, respectively, in the previous year.

P. K. BARDHAN,

Accountant General, West Bengal,

CALCUTTA:

The

26 FEB 1960

Countersigned.

A. K. CHANDA,

Comptroller and Auditor General of India.

NEW DELHI:

The - 4 MAR 1960

PART II

Appropriation Accounts of sums expended during the year ending on the 31st March, 1959 compared with the several sums specified in the Schedules to the West Bengal Appropriation Acts (West Bengal Acts VI and VII of 1957 and II of 1958) passed by the Legislature under Articles 204(1), 205(1) and 206(1) of the Constitution of India.

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

(b) In the Accounts—

“O” stands for the original grant or appropriation.

“S” stands for the supplementary grant or appropriation.

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

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

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

(b) The detailed Appropriation Accounts of expenditure incurred in England have been furnished by the Chief Accounting Officer to the High Commission of India. The figures have been included in the individual Appropriation Accounts of the Grants and Appropriations concerned.

(c) Expenditure incurred in England was converted into Indian Currency at the flat rate of exchange, viz., Rs. 13.33 nP. 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 transactions of Commercial Departments 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.
55	1.—Taxes on Income other than Corporation Tax and Estate Duty—				
	Voted	5,89,100	5,78,228	10,872	..
	Charged	1,900	220	1,680	..
57	2.—Land Revenue	5,80,45,000	5,49,66,558	30,78,442	..
62	3.—State Excise Duties	43,19,000	43,13,286	5,714	..
65	4.—Stamps	10,42,000	9,93,921	48,079	..
67	5.—Forest	94,91,000	93,87,922	1,03,078	..
70	6.—Registration	23,31,000	28,67,899	..	80,599
72	8.—Sales Tax	24,31,000	22,56,995	1,74,005	..
73	9.—Other Taxes and Duties	10,65,000	10,08,178	56,822	..
75	11.—Irrigation—				
	Voted	4,16,25,000	3,86,63,073	29,61,927	..
	Charged	67,97,000	68,31,921	..	34,921
93	12.—Interest on Debt and other Obligations—				
	Voted	1,000	..	1,000	..
	Charged	3,12,37,000	2,88,23,990	24,33,010	..
97	14.—General Administration—General Administration—				
	Voted	3,25,76,000	3,32,25,373	..	6,49,873
	Charged	11,69,000	11,11,379	37,621	..
109	15.—Administration of Justice—				
	Voted	90,18,000	91,77,532	..	1,59,532
	Charged	30,61,000	30,60,255	745	..
113	16.—Jails and Convict Settlements	1,07,71,000	1,08,74,895	..	1,03,895
117	17.—Police—				
	Voted	7,86,81,000	7,84,41,649	2,39,351	..
	Charged	19,000	19,789	..	789
123	18.—Ports and Pilotage	13,68,000	13,75,699	..	7,699
124	19.—Scientific Departments	74,000	69,540	4,460	..
125	20.—Charges on account of Education	12,74,01,000	12,93,48,093	..	19,47,093
141	21.—Medical—				
	Voted	4,82,95,000	5,09,50,852	..	26,55,852
	Charged	568	..	568	..
158	22.—Public Health	2,31,59,000	1,14,38,740	1,17,20,260	..

Grand Summary of Appropriation Accounts by grants and appropriations

53

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.
160	23.—Charges on account of Agriculture—				
	Voted ..	4,81,74,000	4,06,25,534	75,48,466	..
	Charged ..	9,000	973	8,027	..
173	24.—Agriculture—Fisheries ..	20,57,000	19,54,478	1,02,522	..
176	25.—Charges on account of Veterinary ..	38,43,000	35,06,584	3,36,416	..
179	26.—Charges on account of Co-operative Credit.	95,05,000	92,50,397	2,45,603	..
184	27.—Industries—Industries ..	1,85,84,000	1,34,64,023	51,19,977	..
211	28.—Industries—Cottage Industries ..	1,13,72,000	76,17,050	37,54,950	..
215	29.—Industries—Cinchona ..	36,68,000	36,37,559	30,441	..
216	30.—Miscellaneous Departments—				
	Fire Services ..	39,52,300	36,24,065	3,28,235	..
217	31.—Miscellaneous Departments—				
	Excluding Fire Services ..	1,32,80,000	91,63,683	41,16,317	..
224	32.—Civil Works—				
	Voted ..	3,88,79,700	3,67,03,137	16,76,563	..
	Charged ..	13,37,500	13,29,176	8,324	..
233	33.—Faminé ..	7,52,63,000	7,24,30,539	28,32,461	..
237	34.—Privy Purses and Allowances of Indian Rulers.	1,71,000	2,04,219	..	33,219
238	35.—Superannuation Allowances and Pensions—				
	Voted ..	1,46,14,000	1,59,13,306	..	12,99,306
	Charged ..	2,28,000	2,08,115	19,885	..
241	36.—Charges on account of Stationery and Printing.	71,47,000	76,54,855	..	5,07,855
248	37.—Miscellaneous—Contributions—				
	Voted ..	2,16,10,000	2,06,28,621	9,81,379	..
	Charged ..	18,73,900	16,72,114	2,01,786	..
250	38.—Miscellaneous—Other Miscellaneous Expenditure—				
	Voted ..	8,36,26,900	6,84,83,498	1,51,43,402	..
	Charged ..	1,000	290	710	..
267	39.—Miscellaneous—Expenditure on Dis- placed Persons—				
	Voted ..	5,87,59,000	7,47,49,647	..	1,59,90,647
	Charged ..	12,36,000	12,35,908	92	..
275	40.—Community Development Projects—				
	Voted ..	2,33,73,000	2,17,12,960	16,60,040	..
	Charged ..	22,35,000	19,35,640	2,99,360	..

**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.
286	41 —Extraordinary Charges— Voted	3,53,49,000	2,12,51,828	1,40,97,172	.
	Charged	17,000	17,706		708
289	42 —Pre-partition Payments	19,62,000	5,53,419	14,08,581	..
290	45 —Road and Water Transport Schemes— Voted	3 63,86,000	3,57,01,440	6 84,560	.
	Charged	16,52,000	16,16,000	36 000	.
318	7 —Taxes on Vehicles— Charged	4,50,000	4,50,000		
319	10 —Interest on Irrigation Works— Charged	22,17,000	20,24,327	1,92,673	..
320	13 —Appropriation for Reduction or Avoidance of Debt— Charged	1,54,47,000	1,54,47,000		..
321	47 —Public Debt— Charged	7,53 43 000	7,93,34,552		39,91,852
322	43 —Multipurpose River Schemes	8 56 29 000	7,74,00,000	82,29 000	.
324	44 —Civil Works— Voted	6,07,34,000	5,31,55,531	75,78 469	
	Charged	11,000		11 000	
332	46 —Capital Outlay on State Schemes of Government Trading— Voted	10,00,00,001	-1,47,00,661	11,47,00,662	
	Charged	18 000	18,186		184
352	48.—Loans and Advances by State Govern- ment	5,21,39,000	4,52,11,965	69,27,035	
	Total—				
	Voted	1,26,18,60,001	1,06,98 45,610	21,59 06 261	2,33,91,870
	Charged	14 43,80,868	14,51,37,841	32,71,481	40,28,454
				Net excess	7,50,973
	GRAND TOTAL	1,40,62,40,869	1,21,44,83,451	21,91,77,742	2,74,20,324

Amounts of excess—

Voted (See paragraph 8 of the Audit Report)

Rs
2,33,91 870

Charged (See paragraph 9 of the Audit Report)

40,28,454

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information I certify that the account above is correct, subject to the observations in the Report.

NEW DELHI:

The

4 MAR 1960

A. K. CHANJA,

Comptroller and Auditor General of India.

**Grant No. 1.—Taxes on Income other than Corporation
Tax and Estate Duty.**

55

(See also the Audit Report)

Major Head and sub-head.	Final grant or appropriation	Actual expen- diture.	Excess + Saving -	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "4.—Taxes on Income other than Corporation Tax and Estate Duty".				
A.—COLLECTION OF AGRICULTURAL INCOME-TAX—				
A-1.—Pay of Officers—				
	Rs.			
O	1,60,500	} 1,58,860	} 1,58,650	
R	-1,650			-200
A-2.—Pay of Establishment—				
O	1,57,300	} 1,57,050	} 1,56,015	
S	2,000			-1,035
R	-2,250			
A-3.—Allowances, honoraria, etc.—				
O	1,88,000	} 1,93,600	} 1,93,383	
S	4,000			-217
R	1,600			
A-4.—Contingencies—				
<i>Charged—</i>				
O	1,000	} 870	} 220	
S	900			-650
R	-1,030			
<i>Voted—</i>				
O	71,200	} 70,800	} 70,180	
S	6,100			-620
R	-6,500			
Surrenders or withdrawals within grant or appropriation—				
<i>Charged—</i>				
R	1,030	1,030	..	
<i>Voted—</i>				
R	8,800	8,800	..	
Totals—				
<i>Charged</i>, .. ..	..	1,900	220
<i>Voted</i> .. ..	..	5,89,100	5,78,228
			-1,680	
			-10,872	

**Grant No. 1.—Taxes on Income other than Corporation
Tax and Estate Duty—concl'd.**

REVIEW

In the charged section, the appropriation of Rs. 1,000 was augmented to Rs. 1,900 by a supplementary appropriation of Rs. 900. The saving of Rs. 1,680 was reduced to Rs. 650 by the surrender of Rs. 1,030. In the voted section the original grant of Rs. 5,77,000 was increased to Rs. 5,89,100 by the supplementary grant of Rs. 12,100. The saving of Rs. 10,872 was reduced to Rs. 2,072 by the surrender of Rs. 8,800.

2. The total net receipts and expenditure of the Department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by the service Departments, e.g., the Public Works Department and Stationery and Printing.

Year.	In thousands of Rupees—	
	Receipts.	Expenditure.
1954-55	7,94,12	4,52
1955-56	8,12,25	5,16
1956-57	8,35,70	5,34
1957-58	8,52,58	5,52
1958-59	8,53,17	5,78

Grant No. 2.—Land Revenue (All Voted).

57

(See also the Audit Report)

Major Head and sub-head.	Final grant.	Actual/expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7—Land Revenue".			
A.—CHARGES OF ADMINISTRATION—			
A-1.—Pay of Officers—			
O	Rs. 2,50,000	} 2,30,000	2,30,525
R	-20,000			+ 525
A 2.—Pay of Establishment—			
O	14,61,800	} 14,70,530	14,66,404
R	8,730			-4,126
A-3.—Allowances, honoraria, etc.—			
O	14,18,400	} 14,60,014	14,66,146
R	41,614			+ 6,132
A-4.—Contingencies—			
O	2,16,000	} 2,29,109	2,46,641
R	13,109			+ 17,532
A-5.—Establishment charges payable to other Governments, Departments, etc.—			
O	17,700	} ..	..
R	-17,700		
A-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O	-7,06,500	} -64,500	-81,972
R	6,42,000			-17,472
<i>Column 4.—See paragraph 2 of the Review.</i>			
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B-1.—Pay of Officers—			
O	15,500	} 14,900	14,916
R	-600			+ 16
B-2.—Pay of Establishment—			
O	23,78,400	} 27,65,925	27,34,585
R	3,87,525			-31,340
B-3.—Allowances, honoraria, etc.—			
O	81,59,700	} 84,43,030	80,67,342
R	2,83,330			-3,75,688
<i>Column 4.—See paragraph 2 of the Review.</i>			

Grant No. 2.—Land Revenue—*contd.*

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "7—Land Revenue"—<i>contd.</i>						
B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl.</i>						
B-4.—Contingencies—						
			Rs.			
O	..	..	73,44,400.	94,73,214	74,62,610	-20,10,604
R	..	..	21,28,814			
<i>Column 4.—See paragraph 2 of the Review.</i>						
B-5.—Establishment charges payable to other Governments, Departments, etc.						
				2,87,000	14,316	-2,72,684
<i>Column 4.—See paragraph 2 of the Review.</i>						
D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—						
D-1.—Pay of Officers—						
O	..	..	2,12,200	1,75,136	1,71,781	-3,355
R	..	..	-37,064			
D-2.—Pay of Establishment—						
O	..	..	56,19,200	59,16,915	58,64,960	-51,955
R	..	..	2,97,715			
D-3.—Allowances, honoraria, etc.—						
O	..	..	49,40,400	55,88,576	55,23,304	-65,212
R	..	..	6,48,176			
D-4.—Contingencies—						
O	..	..	15,30,100	16,72,110	15,24,492	-1,47,618
R	..	..	1,42,010			
D-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-2,31,000	-2,34,800	-43,047	+1,91,753
R	..	..	-3,800			
<i>Column 4.—See paragraph 2 of the Review.</i>						
E.—LAND RECORDS—						
O	..	..	70,000	70,040	69,047	-993
R	..	..	40			

Grant No. 2.—Land Revenue—*contd.*

59

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7—Land Revenue"—<i>contd.</i>			
F.—ASSIGNMENTS AND COMPENSATIONS—			
F(a).—Pension in lieu of resumed lands—			
			Rs.
O			2,400
R			-2,400
	..	1,200	+1,200
F(b).—Mahkana—			
O			1,000
R			-1,000

F(c).—Miscellaneous Land Revenue Compensations—(Nayar Compensation)—			
O			5,000
R			-3,103
	1,897	1,182	-715
F(d).—Annuities for religious and charitable units, etc.—			
O			17,00,000
R			-59,615
	16,40,385	16,38,294	-2,091
F(e).—Compensation in lieu of lands acquired under the Estate Acquisition Scheme—			
Temporary Establishment and other Charges—			
F(e)-1.—Pay of Officers—			
O			2,31,500
R			-1,13,495
	1,18,005	1,04,229	-13,776
F(e)-2.—Pay of Establishment—			
O			34,63,500
R			-17,29,658
	17,33,842	17,36,846	+3,004
F(e)-3.—Allowances, honoraria, etc.—			
O			27,85,000
R			-12,26,857
	15,58,143	15,44,516	-13,627
F(e)-4.—Contingencies—			
O			15,03,000
R			-12,23,140
	2,79,860	3,83,713	+1,03,853

Column 4.—See paragraph 2 of the Review.

Grant No. 2.—Land Revenue—*contd.*

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7—Land Revenue"—<i>conold.</i>			
F.—ASSIGNMENTS AND COMPENSATIONS—<i>conold.</i>			
F(f).—Payment to Union Boards on account of resumed Chowkidary Chakran lands acquired under the Estates Acquisition Act—			
			Rs.
O			3,00,000
R			—13,972
	2,86,028	2,75,099	—10,929
I.—WORKS—			
O			70,300
R			—20,000
	50,300	37,395	—12,905
Total—Major Head "7.—Land Revenue"—			
Voted—			
O			4,30,45,000
R			1,20,659
	4,31,65,659	4,04,54,584	—27,11,075
Major Head "65—Payment of Compensation to Land Holders on the abolition of the Zemin-dary System".			
H.—COMPENSATION—			
H-1.— <i>Ad-interim</i> compensation in lieu of acquired lands—			
O			1,50,00,000
R			—4,66,255
	1,45,33,745	1,45,11,974	—21,771
Surrenders or withdrawals within grant—			
Voted—			
R. Gross	9,83,796	9,83,796	..
R. Deductions	—6,38,200	—6,38,200	..
			+6,38,200
Totals—			
Voted—			
Gross	5,89,82,500	5,50,91,577	—38,90,923
Deductions	—9,37,500	—1,25,019	+8,12,481
Net	5,80,45,000	5,49,66,558	—30,78,442

Grant No. 2.—Land Revenue—concl'd.

REVIEW.

Against the original grant of Rs. 5,80,45,000 the expenditure amounted to Rs. 5,49,66,558 resulting in a saving of Rs. 30,78,442 which was reduced to Rs. 27,32,846 by the surrender of Rs. 3,45,596. The bulk of the saving was contributed by the sub-head "B".

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

3. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing. The expenditure also excludes the major portion of the charges of collection of land revenue which is debited to "25 —General Administration".

Year.	In thousands of Rupees—	
	Receipts.	Expenditure.
1954-55	1,20,02	1,39,86
1955-56	3,89,85	2,41,30
1956-57	4,44,23	3,52,84
1957-58	5,44,47	4,76,73
1958-59	5,74,05	5,49,67

4. *Misappropriation.*—Five cases of misappropriation of Government revenues by the Tahsildars in a district involving a loss of Rs. 7,414.80 nP. were reported to audit during the period from March, 1957, to June, 1958. In four of these cases, the Tahsildars did not deposit the full amount collected and misappropriated the money, while in the other, the Tahsildar did not exhibit in the duplicate copies of the receipts the amount actually collected. According to the instructions of the Board of Revenue, the Clerk-in-Charge of the Circle Office is required to scrutinise once in every month all the rent receipt books issued to Tahsildars and to record a certificate to that effect to be endorsed by the Junior Land Reforms Officer. These checks were, however, not properly exercised. Return of receipt books previously issued was not insisted upon when fresh receipt books were issued. The misappropriation was thus rendered possible owing to the failure of the departmental officers to check the accounts of Tahsildars in time.

It was stated in June, 1959, that criminal cases, which had been instituted against all the Tahsildars, had not so far been disposed of and that the settlement of claims for compensation, which had been preferred against the Insurance Company, with whom four of the Tahsildars held Security Bonds, had not been finalised owing to non-receipt of final results of criminal cases. It was also stated that disciplinary action was being taken against the Clerks-in-Charge, who had been found negligent in their duties.

Grant No. 3.—State Excise Duties (All Voted).

(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 "3—State Excise Duties".			
A.—SUPERINTENDENCE—			
A-1.—Pay of Officers—			
	Rs.		
O	97,000	1,04,898	-3,102
S	9,000		
R	2,000		
A-2.—Pay of Establishment—			
O	1,84,780	2,07,984	-4,216
S	24,000		
R	3,420		
A-3.—Allowances, honoraria, etc.—			
O	2,87,660	3,18,598	+1,998
S	28,000		
R	20,940		
A-4.—Contract Contingencies—			
O	13,060	16,100	-97
R	3,040		
A-5.—Other Contingencies—			
O	93,300	1,15,972	+2,872
S	41,000		
R	-21,200		
A-6.—Secret Service Expenditure—			
O	12,000	8,000	..
R	-4,000		
B.—DISTRICT CHARGES—			
B-1.—Pay of Officers—			
O	3,42,000	3,35,639	+7,639
R	-14,000		
B-2.—Pay of Establishment—			
O	10,42,000	10,29,632	+26,632
R	-39,000		

Grant No. 3.—State Excise Duties—contd.

63

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "2—State Excise Duties"—concl'd.						
B.—DISTRICT CHARGES—concl'd.						
B-3.—Allowances, honoraria, etc—						
			Rs.			
O	..	..	16,07,200	} 16,62,150	16,91,780	+ 29,630
R	..	..	54,950			
B-4.—Contract Contingencies—						
O	..	..	87,300	} 96,250	95,142	- 1,108
R	..	..	8,950			
B-5.—Other Contingencies—						
O	..	..	3,08,300	} 2,93,500	3,07,785	+ 14,285
R	..	..	- 14,800			
B-6.—Secret Service Expenditure—						
O	..	..	14,000	} 14,900	14,316	- 584
R	..	..	900			
For rounding—						
O	..	..	500	} ..	..	..
R	..	..	- 500			
D.—COST PRICE OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT—						
O	..	..	1,38,900	} 1,44,600	64,982	- 79,618
S	..	..	6,000			
R	..	..	- 300			
<i>Column 4.—Non-receipt of full debit from Government of Uttar Pradesh on account of supply of opium.</i>						
F.—WORKS—						
O	..	..	3,000	} 2,600	2,555	- 45
R	..	..	- 400			
Total				43,19,000	43,13,286	- 5,714

REVIEW.

The original grant of Rs. 42,11,000 was augmented to Rs. 43,19,000 by a supplementary grant of Rs. 1,08,000 against which the expenditure amounted to Rs. 43,13,286 resulting in a saving of Rs. 5,714.

2. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other departments, e.g., the Public Works Department and Stationery and Printing.

Year	In Thousands of Rupees.	
	Receipts.	Expenditure.
1954-55	5,03,07	39,26
1955-56	5,04,16	40,66
1956-57	5,05,27	40,33
1957-58	5,25,13	42,51
1958-59	5,45,93	43,13

3. Stock account of Excise Opium for 1958-59:—

			Md.	srs.	ch.
Opening balance as on 1st April, 1958 .. .. .	..	..	43	20	8
Receipts during the year 1958-59 .. .. .	..	..	55	28	0
Issues during the year 1958-59 .. .. .	..	..	78	19	8
Closing balance as on 31st March, 1959 .. .. .	..	..	20	29	0

The stock account is based on audited treasury accounts and the figures therein agree with those shown in the half-yearly certificates of verification of Opium in stock furnished by the District Officers for the half-year ending 31st March, 1959.

Grant No. 4.—Stamps (All Voted).

65

(See also the Audit Report)

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving —	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "9—Stamps".							
A.—NON-JUDICIAL—							
A-1.—Superintendence—							
			Rs.				
O	84,300	}	94,800	89,478	- 5,322
S	..	..	11,700			
R	..	..	- 1,200			
A-2.—Charges for the sale of stamps—							
O	3,55,000	}	4,25,000	3,93,335	- 31,665
S	..	..	95,000			
R	..	..	- 25,000			
A-3.—Cost of stamps supplied from Central Stamp Stores—							
O	..	.	1,55,000.	}	2,00,000	2,88,398	+ 88,398
S	..	..	45,000			
<i>Column 4.—See paragraph 2 of the Review.</i>							
B.—JUDICIAL—							
B-1.—Superintendence—							
O	42,200	}	47,400	44,739	- 2,661
S	..	..	5,300			
R	..	..	- 100			
B-2.—Charges for the sale of stamps—							
O	58,000	}	68,000	64,040	- 3,960
S	..	..	10,000			
B-3.—Cost of stamps supplied from Central Stamp Stores—							
O	1,75,000	}	1,74,500	1,13,931	- 60,569
S	..	..	5,000			
R	..	..	- 5,500			
<i>Column 4.—See paragraph 2 of the Review.</i>							
For rounding—							
O	500	}	
R	..	..	- 500			
Surrenders or withdrawals within grant—							
R	32,300		32,300	..	- 32,300
Total ..					10,42,000	9,93,921	- 48,079

REVIEW.

The original grant of Rs. 8,70,000 was augmented to Rs. 10,42,000 by a supplementary grant of Rs. 1,72,000 against which the expenditure amounted to Rs. 9,93,921 resulting in a saving of Rs. 48,079. The surrender of Rs. 32,300 reduced the saving to Rs. 15,779.

2. The explanations of variations in respect of the sub-heads A.3 and B.3 could not be incorporated as the same were not furnished by the Controlling Officer.

3. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

Year	In Thousands of Rupees.	
	Receipts.	Expenditure.
1954-55	2,93,19	7,75
1955-56	3,03,55	8,38
1956-57	3,08,07	8,97
1957-58	5,25,13	8,75
1958-59	3,42,20	9,94

4. *The Annual Stock Accounts of Stamps for the year 1958-59.*—As all plus minus (memoranda) and the half-yearly verification certificates on the basis of which the Stock Accounts are prepared in the Audit Office had not so far (November, 1959) been received from the Treasury Officers of two and five Districts respectively, the Accounts could not be incorporated in the present publication.

Grant No. 5.—Forest (All Voted).

67

(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-I.—Timber and other produce removed from the forests by Government agency—						
			Rs.			
O	..	..	12,50,000	} 13,46,782	13,46,772	- 10
S	..	..	70,000			
R	..	..	26,782			
A-II.—Timber and other produce removed from the forests by consumers and purchasers—						
O	..	..	4,12,000	} 4,98,367	4,97,830	- 537
S	..	..	32,000			
R	..	..	54,367			
A-III.—Construction, purchase, maintenance, etc.—						
O	..	..	6,09,400	} 7,26,629	7,26,136	- 493
S	..	..	41,000			
R	..	..	76,229			
A-IV.—Conservancy and regeneration—						
O	..	..	4,10,600	} 3,82,353	3,82,257	- 96
R	..	..	- 28,247			
A-V.—Miscellaneous—						
O	..	..	17,43,600	} 26,97,377	26,69,770	- 27,607
S	..	..	1,04,000			
R	..	..	8,49,777			
A-VIII.—Deduct—Amount recoverable from other Governments, Departments, etc.—						
O	..	..	- 14,00,000	} - 23,08,360	- 22,80,701	+ 27,659
R	..	..	- 9,08,360			
B.—ESTABLISHMENT—						
B-1.—Pay of Officers—						
O	..	..	3,20,000	} 3,17,475	3,17,308	- 167
S	..	..	6,000			
R	..	..	- 8,525			

Grant No. 5.—Forest—*contd.*

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10—Forest"—<i>contd.</i>			
B.—ESTABLISHMENT—<i>concl.</i>			
B-2.—Pay of Establishment—			
	Rs,		
O	13,92,000	13,93,144	13,91,824
S	47,000		
R	-45,856		
B-3.—Allowances, honoraria, etc.—			
O	16,54,000	17,98,722	17,98,584
S	1,37,000		
R	7,722		
B-4.—Contingencies—			
O	3,05,000	2,96,354	2,92,967
S	15,000		
R	-23,646		
B-5.—Losses—			
R	625	625	364
	<i>See paragraph 3 of the Review,</i>		
B-6.—Grants-in-aid, contributions, etc.—			
O	1,200	7,380	6,306
S	7,000		
R	-820		
B-8.—Establishment charges payable to other Governments, Departments, etc.—			
O	11,300	13,750	13,750
R	2,450		
B-9.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-33,000	-28,498	-28,498
R	4,502		
F.—DEVELOPMENT SCHEMES—			
(a) First Five-Year Plan—			
F. (a) III.—Construction, purchase, etc.—			
O	500	570	568
R	70		
F. (a) IV.—Conservancy and regeneration—			
O	1,84,560	1,84,430	1,84,317
R	-70		

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10—Forest"—concl'd.			
F.—DEVELOPMENT SCHEMES—concl'd.			
<i>(b) Second Five-Year Plan—</i>			
<i>F. (b) III.—Construction, purchase, etc.—</i>			
	Rs.		
O	7,79,000	7,57,024	7,52,383
R	-21,976			-4,641
<i>F. (b) IV.—Conservancy and regeneration—</i>			
O	8,67,000	8,61,626	8,83,892
R	-5,374			+22,266
<i>F. (b) V.—Miscellaneous—</i>			
O	5,25,000	4,22,350	3,94,160
R	-1,02,650			-28,190
<i>F. (b) (i)—Spill over from the First Five-Year Plan—</i>			
R	38,010	38,010	37,933
			-77
For rounding—		-100	
			+100
<i>Surrenders or withdrawals within grant—</i>			
R. Gross	-8,18,868	-8,18,868	
R. Deductions	9,03,858	9,03,858	
			+8,18,868
			-9,03,858
Total—			
Gross	1,09,24,000	1,16,97,121	+7,73,121
Deductions	-14,33,000	-23,09,199	-8,76,199
Net	94,91,000	93,87,922	-1,03,078

REVIEW

The original grant of Rs. 90,32,000 was augmented to Rs. 94,91,000 by supplementary grant of Rs. 4,59,000 against which the expenditure amounted to Rs. 93,87,922 thereby resulting in a saving of Rs. 1,03,078. The surrender of Rs. 84,990 reduced the saving to Rs. 18,088.

2. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

Year.	In thousands of Rupees.	
	Receipts.	Expenditure.
1954-55	73,45	68,65
1955-56	1,00,87	82,70
1956-57	1,40,34	94,31
1957-58	1,42,04	97,53
1958-59	1,47,72	93,88

3. *Sub-head B.—5—Losses.*—On the 19th April, 1956, a Forester was murdered and robbed of forest revenue amounting to Rs. 364 which was in his custody. The amount was written off by the competent authority in December, 1958.

Grant No. 6.—Registration (All Voted).

(See also the Audit Report)

Major Head and sub-head.				Final	Actual	Excess +
				grant.	expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "11—Registration."						
A.—SUPERINTENDENCE—						
			Rs.			
O	..	..	1,02,000	1,00,700	1,00,407	-293
R	..	..	-1,300			
B.—DISTRICT CHARGES—						
B-1.—Pay of Officers—						
O	..	..	3,50,000	3,33,000	3,33,232	+232
R	..	..	-17,000			
B-2.—Pay of Establishment—						
O	..	..	7,74,000	8,12,490	8,23,458	+10,968
S	..	..	20,000			
R	..	..	18,490			
B 3.—Allowances, honoraria, etc.—						
O	..	..	7,04,000	7,61,000	7,88,459	+27,459
S	..	..	67,000			
R	..	..	-10,000			
B-4.—Contract Contingencies—						
O	..	..	1,50,000	1,83,000	1,81,951	-1,049
S	..	..	33,000			
B-5.—Other Contingencies—						
O	..	..	1,26,700	1,41,100	1,43,870	+2,770
R	..	..	14,400			
B 7.—Deduct—Establishment Charges recoverable from other Governments, Departments, etc.				-3,330	-6,660	-3,330
<i>Column 4.—Recovery from Howrah Improvement Trust on account of services rendered not provided for.</i>						
C.—WORKS—						
S	..	..	8,000	3,410	3,182	-228
R	..	..	-4,590			
For sounding				-370	..	+370
Total—						
Gross ..				23,34,330	23,74,559	+40,229
Deductions ..				-3,330	-6,660	-3,330
Net ..				23,31,000	23,67,899	+36,899

REVIEW.

The original grant of Rs. 22,03,000 was augmented to Rs. 23,31,000 by a supplementary grant of Rs. 1,28,000 against which the expenditure amounted to Rs. 23,67,899. The expenditure exceeded the grant by Rs. 36,899.

2. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

Year.	In Thousands of Rupees.	
	Receipts.	Expenditure.
1954-55	50,83	19,16
1955-56	51,21	20,45
1956-57	54,23	21,30
1957-58	60,56	22,21
1958-59	62,53	23,68

Grant No. 8.—Sales Tax (All Voted).

(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 "12-A—Sales Tax."						
A.—COLLECTION CHARGES—						
A-1.—Pay of Officers—						
			Rs.			
O.	..	..	6,03,000	5,92,000	5,80,302	—11,698
R.	..	..	—11,000			
A-2.—Pay of Establishment—						
O.	..	..	7,21,000	6,76,000	6,64,542	—11,458
R.	..	..	—45,000			
A-3.—Allowances, honoraria, etc.—						
O.	..	..	7,90,000	7,44,000	7,27,517	—16,483
R.	..	..	—46,000			
A-4.—Other Contingencies—						
O.	..	..	3,17,000	2,94,000	2,84,634	—9,366
R.	..	..	—23,000			
Surrenders or withdrawals within the grant—						
R.	..	..	1,25,000	1,25,000	..	—1,25,000
Total				24,31,000	22,56,995	—1,74,005

REVIEW

The surrender of Rs. 1,25,000 reduced the saving of Rs. 1,74,005 to Rs. 49,005.

2. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., Public Works Department and Stationery and Printing.

Year.	In thousands of Rupees.	
	Receipts.	Expenditure.
1954-55	7,57,55	13,87
1955-56	9,04,32	17,93
1956-57	10,98,69	22,03
1957-58	12,53,74	21,47
1958-59	16,65,06	22,57

3. *Remission of Revenue.*—(a) Remission of Revenue amounting to Rs. 5,727 was sanctioned in three cases by the competent authority during the year 1957-58 on the ground that the assesseees were not traceable.

(b) Remission of Revenue amounting to Rs. 2,776 was sanctioned in one case by the competent authority during the year 1958-59 on the ground that the assessee was insolvent.

Grant No. 9.—Other Taxes and Duties (All Voted).

73

(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	..	..	1,18,500	} 1,12,100	1,08,244	-3,856
R	..	..	-6,400			
A(ii).—Betting Tax		..		10,000	10,000	
A(iii).—Tax on entry of goods in local areas—						
O	..	..	3,76,500	} 3,14,000	3,10,400	-3,600
R	..	..	-62,500			
B.—CHARGES UNDER THE ELECTRICITY ACTS—						
B(i).—Electric Inspector—						
O	..	..	2,71,500	} 2,56,861	2,57,460	+599
R	..	..	-14,639			
B(ii).—Charges connected with the examination of electrical supervisors' certificates and workmen's permits—						
O	..	..	12,000	} 19,500	19,105	-395
R	..	..	7,500			
B(iii).—Charges connected with the administration of the West Bengal Lifts and Escalators Act, 1955—						
O	..	..	20,500	} 14,735	13,837	-898
R	..	..	-5,765			
B(iv).—Charges connected with the administration of the Bengal Electricity Duty Act, 1935—						
O	..	..	2,56,000	} 3,00,200	2,89,132	-11,068
R	..	..	44,200			
Surrenders or withdrawals within grant—						
R	..	..	37,604	37,604	..	-37,604
Total				10,65,000	10,08,178	-56,822

REVIEW.

The expenditure of Rs. 10,08,178 against the grant of Rs. 10,65,000 resulted in a saving of Rs. 56,822. The surrender of Rs. 37,604 reduced the saving to Rs. 19,218.

2. The total net receipts and expenditure of the Department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., Public Works Department and Stationery and Printing.

Year.	In thousands of Rupees.	
	Receipts.	Expenditure.
1954-55	3,12,33	3,41
1955-56	3,58,10	3,35
1956-57	6,31,10	4,92
1957-58	6,39,74	8,51
1958-59	8,15,89	10,08

(The figures in respect of Sales tax have been shown separately under the Grant No. 8.—Sales Tax.)

Grant No. 11.—Irrigation.

75

(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 "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)."			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—UNPRODUCTIVE WORKS—			
A-8.—Extensions and Improvements—			
	Rs.		
R 10,200	10,200	5	-10,195
<i>Column 4.—See paragraph 3 of the Review. See also item 1 of Appendix I.</i>			
A-9.—Maintenance and Repairs—			
O 11,00,000	7,39,459	6,71,683	-67,776
R -3,60,541			
A-10.—Establishment—Revenue Establishment—			
O 3,70,000	3,33,950	3,93,598	+59,648
R -36,050			
<i>Column 4.—See paragraph 3 of the Review.</i>			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—			
B-1.—Extensions and Improvements—			
O 5,000	5,100	935	-4,165
R 100			
<i>Column 4.—See paragraph 3 of the Review. See also item 2 of Appendix I.</i>			
B-2(1).—Maintenance and Repairs—			
O 9,00,000	7,77,400	4,27,601	-3,49,799
R -1,22,600			
<i>Column 4.—See paragraph 3 of the Review.</i>			
B-2(2).—Maintenance and Repairs—			
Productive Works—			
R 56,200	56,200	2,92,070	+2,35,870
<i>Column 4.—See paragraph 3 of the Review.</i>			
B-3.—Establishment—Revenue Establishment—			
O 1,14,000	1,11,000	1,10,252	-748
R -3,000			
Total—Major Head "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)"—			
<i>Deduct—Working Expenses—</i>			
1 O 24,89,000	20,33,309	18,96,144	-1,37,165
R -4,55,691			

Grant No. 11.—Irrigation—contd.

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11—Other Revenue Expenditure financed from Ordinary Revenues."			
C-(A).—IRRIGATION WORKS—WORKS (NON-COMMERCIAL)—			
C-1.—Works	See item 6 of Appendix I.	360	+360
C-3.—Extensions and Improvements—	Rs.		
R	10,000	10,000	9,803
	See item 6 of Appendix I.		-197
C-4.—Maintenance and Repairs—			
O	30,000	} 38,600 ..	32,565
R	8,600		
	Column 4.—See paragraph 3 of the Review.		-6,045
C-5.—Establishment—			
C-5(2).—Revenue Establishment—			
O	60,000	} 63,526	46,298
R	3,526		
	Column 4.—See paragraph 3 of the Review.		-17,228
C-6.—Development Schemes—			
C-6(2).—Second Five-Year Plan—			
O	2,000	} 6,800	..
R	4,800		
	Column 4.—See paragraph 3 of the Review.		-6,800
	See also item 13 of Appendix I.		
C-6(2)(1).—Spill over from the First Five-Year Plan—			
R	68,100	68,100	38,130
	Column 4.—See paragraph 3 of the Review.		-29,970
	See also items 22-26 of Appendix I.		
Miscellaneous Expenditure—			
C-7.—Other Charges—			
O	5,28,000	} 4,72,900 ..	2,16,968
R	-55,100		
	Column 4.—See paragraph 3 of the Review.		-2,55,932
C-8.—Development Schemes—			
C-8(2).—Second Five-Year Plan—			
O	2,94,000	} 1,03,300	90,329
R	-1,90,700		
	Column 4.—See paragraph 3 of the Review.		-12,971
	See also item 33 of Appendix I.		

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i>			
C-(A).—IRRIGATION WORKS—WORKS (NON-COMMERCIAL)—<i>concl.</i>			
Miscellaneous Expenditure— <i>concl.</i>			
C-8(2)(1).—Spill over from the First Five-Year Plan—			
	Rs.		
R	2,98,400	2,98,400	2,04,077
			—94,323
<i>Column 4.—See paragraph 3 of the Review. See also items 34-36 of Appendix I.</i>			
C-9.—Tools and Plant			—27,665
			—27,665
<i>Column 4.—See paragraph 3 of the Review.</i>			
C-10.—Suspense—			
O	—5,000	} 2,000	—835
R	7,000		
			—2,835
<i>Column 4.—See paragraph 3 of the Review and also Annexure A.</i>			
C-11.—Establishment—			
R	3,23,200	3,23,200	2,31,558
			—91,642
<i>Column 4.—See paragraph 3 of the Review.</i>			
D.(B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS (NON-COMMERCIAL)—			
D-1.—Works—			
O	21,89,700	} 1,14,500	1,46,011
R	—20,75,200		
			+31,511
<i>Column 4.—See paragraph 3 of the Review. See also items 3-5, 7 and 8 of Appendix I.</i>			
D-3.—Extensions and Improvements—			
O	25,500	} 24,400	19,691
R	—1,100		
			—4,709
<i>Column 4.—See paragraph 3 of the Review. See also item 8 of Appendix I.</i>			
D-4.—Maintenance and Repairs—			
O	18,84,000	} 36,03,760	35,15,633
S	12,15,000		
R	5,04,760		
			—88,127
D-5.—Establishment—			
D-5(1).—Revenue Establishment—			
O	31,600	} 30,000	22,321
R	—1,600		
			—7,679
<i>Column 4.—See paragraph 3 of the Review.</i>			

Grant No. 11.—Irrigation—*contd.*

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i>			
D.(B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS (NON-COMMERCIAL)—<i>contd.</i>			
D-5.—Establishment—<i>concl.</i>			
D-5(2).—General Establishment—			
	Rs.		
O	33,00,000	} 31,18,000	32,12,182
R	-1,82,000			+ 94,182
D-5(3).—Establishment under Collector for collection of Revenue on account of Zemindary Embankment under the Contract System—			
O	13,200	} 11,700	15,532
R	-1,500			+ 3,832
<i>Column 4.—See paragraph 3 of the Review.</i>			
D-6.—Tools and Plant—			
O	3,40,000	} 5,17,700	4,68,607
R	1,77,700			- 49,093
D-7.—Suspense—			
O	-3,55,000	} -1,93,000	2,92,597
R	1,62,000			+ 4,85,597
<i>Column 4.—See paragraph 3 of the Review and also Annexure A.</i>			
D-8.—Development Schemes—			
D-8(2).—Second Five-Year Plan—			
O	17,61,000	} 9,61,477	7,14,662
R	-7,99,523			- 2,46,815
<i>Column 4.—See paragraph 3 of the Review. See also items 9-12 and 14-16 of Appendix I.</i>			
D-8(2)(1).—Spill over from the First Five-Year Plan—			
O	4,21,000	} 4,72,400	2,53,239
R	51,400			- 2,19,161
<i>Column 4.—See paragraph 3 of the Review. See also items 17-21 and 27-29 of Appendix I.</i>			
D-8(3).—Other Schemes—			
O	1,00,000	} 1,54,800	73,851
R	54,800			- 80,949
<i>Column 4.—See paragraph 3 of the Review. See also items 30-32 of Appendix I.</i>			

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	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—WORKS (NON-COMMERCIAL)—concl'd.				
Miscellaneous Expenditure—				
D-9.—Other Charges—				
	Rs.			
O	85,000	1,33,100	1,17,677	
R	48,100			-15,423
Column 4.—See paragraph 3 of the Review.				
D-10.—Grants-in-aid, Contributions, etc. ..	5,000	10,000	+5,000	
Column 4.—See paragraph 3 of the Review.				
D-13.—Reserve for Maintenance and Repairs—				
O	1,00,000	..	..
R	-1,00,000			
D-14.—Establishment .. ..	..	2,36,366	+2,36,366
Column 4.—See paragraph 3 of the Review.				
Total—Major Head "18.—Other Revenue Expenditure Financed from Ordinary Revenues".—				
O	1,08,10,000	1,03,40,663	99,39,947	
S	12,15,000			-4,00,716
R	-16,84,337			
Major Head "51-A—Interest on Capital Outlay on Multipurpose River Schemes".				
E.—INTEREST—				
Charged—				
E-1.—Mayurakshi Reservoir Project—				
O	59,68,000	61,00,000	61,31,317	
S	1,32,000			+31,317
E-2.—Kangsabati Reservoir Project—				
O	6,11,000	6,97,000	7,00,604	
S	86,000			+3,604
Total—Major Head "51-A—Interest on Capital Outlay on Multipurpose River Schemes"—				
Charged—				
O	65,79,000	67,97,000	68,31,921	
S	2,18,000			+34,921

Grant No. 11.—Irrigation—*contd.*

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "51-B—Other Revenue Expenditure connected with Multipurpose River Schemes".						
F—MAYURAKKSHI RESERVOIR PROJECT—						
F.1.—Maintenance and Repairs—						
			Rs.			
O	..	..	11,00,000	} 11,34,000	11,20 349	-13,651
S	..	..	34,000			
F.2.—Establishment—						
O	..	..	12,00,000	} 11,16,250	10,12,706	-1,03,544
R	..	..	-83,750			
F.3.—Tools and Plant—						
O	..	..	50,000	} 75,200	64,234	-10,966
R	..	..	25,200			
<i>Column 4.—See paragraph 3 of the Review.</i>						
F.4.—Suspense—						
O	..	..	10,000	} -25,000	-54,303	-29,303
R	..	..	-35,000			
<i>Column 4.—See paragraph 3 of the Review and also Annexure A.</i>						
F.5.—Hydro-electric Installations—						
F.5(1).—Maintenance and Repairs—						
O	..	..	1,26,167	} 9,167	..	-9,167
R	..	..	-1,17,000			
<i>Column 4.—See paragraph 3 of the Review.</i>						
F.5(2).—Establishment				73,833	67,876	-5,957
Total—Major Head "51-B—Other Revenue Expenditure connected with Multipurpose River Schemes"—						
O	25,60,000	} 23,83,450	22,10,862	-1,72,588
S	34,000			
R	-2,10,550			

Grant No. 11.—Irrigation—contd.

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Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)."			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
G.—DEVELOPMENT SCHEMES—			
G-2(1).—Spill over from the First Five-Year Plan—			
	Rs.		
O	17,17,000	} 14,46,800	13,97,897
R	-2,70,200			-48,903
<i>See items 37-39 of Appendix I.</i>			
G-2(2).— <i>Deduct</i> —Receipts and Recoveries on Capital Account	..	-413	-413
C.—OTHER WORKS—			
H.—Works .. ..	..	514	+514
<i>See item 44 of Appendix I.</i>			
I.—DEVELOPMENT SCHEMES—			
I-(2).—Second Five-Year Plan—			
O	23,00,000	} 30,61,500	8,39,420
R	7,81,500			-22,22,080
<i>Column 4.—See paragraph 3 of the Review. See also items 40-44 of Appendix I.</i>			
<hr/>			
Total—Major Head "68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)".—			
O	40,17,000	} 45,08,300	22,37,418
R	4,91,300			-22,70,882
<hr/>			
Major Head "68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)".			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—FLOOD PROTECTION WORKS IN WEST BENGAL—			
J-1.—Lump Grant—			
O	50,00,000	} 44,00,000	..
R	-6,00,000			-44,00,000
<i>Column 4.—See paragraph 4 of the Review.</i>			
J-2.—Works .. ..	..	59,47,385	+59,47,385
<i>Column 4.—See paragraphs 3 and 4 of the Review.</i>			
J-3.—Establishment .. ..	..	1,94,475	+1,94,475
<i>Column 4.—See paragraphs 3 and 4 of the Review.</i>			

Grant No. 11.—Irrigation—*contd.*

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)"—<i>concl'd</i>			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—FLOOD PROTECTION WORKS IN WEST BENGAL—<i>concl'd.</i>			
J 4 —Tools and Plant		15,860	+15,860
<i>Column 4 —See paragraphs 3 and 4 of the Review</i>			
J-5 —Suspense		—7,86,046	—7,86,046
<i>Column 4 —See paragraphs 3 and 4 of the Review and also Annexure A</i>			
J 6.— <i>Deduct</i> —Receipts and Recoveries on Capital Account		—532	—532
Total—Major Head "68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non Commercial)".—			
	Rs		
O	50,00,000	44,00,000	53,71,142
R	—6,00,000			+9,71,142
Major Head "80-A—Capital Outlay on Multi purpose River Schemes".			
DEVELOPMENT SCHEMES—			
SECOND FIVE-YEAR PLAN—			
K.—MAYURAKSHI RESERVOIR PROJECT—			
K 1(a).—Massanjore Dam—			
K 1(a)(1) —Works—			
O	12,90,000	1,93,737	—10,106
R	—10,96,263			—2,03,843
<i>Column 4 —See paragraph 3 of the Review</i>			
K 1(a)(3) —Establishment		39,281	+39,281
<i>Column 4 —See paragraph 3 of the Review.</i>			
K 1(a)(4) —Suspense—			
S	41,00,000	69,87,917	71,11,882
R	28,87,917			+1,23,965
<i>Column 4 —See paragraph 3 of the Review and also Annexure A.</i>			
K-1(a)(5).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
R	—21,200	—21,200	17,111
<i>Column 4.—See paragraph 3 of the Review.</i>			

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving -	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major head "80-A—Capital Outlay on Multipurpose River Schemes".—<i>contd.</i>							
DEVELOPMENT SCHEMES— <i>contd.</i>							
SECOND FIVE-YEAR PLAN— <i>contd.</i>							
K.—MAYURAKSHI RESERVOIR PROJECT							
— <i>contd.</i>							
K-1(b).—Hydro-electric Installation—Lump Grant—							
				Rs.			
O	..	..	10,000	} 6,900	..	-6,900
R	..	..	-3,100			
Column 4.—See paragraph 5 of the Review.							
K-1(c).—Reclamation and Resettlement—							
K-1(c)(1).—Works—							
O	..	..	27,500	} 2,75,402	1,86,442	-88,960
S	..	..	2,76,400			
R	..	..	-28,498			
Column 4.—See paragraph 3 of the Review.							
K-1(c)(2).—Tools and Plant							
				..	2,500	..	-2,500
Column 4.—See paragraph 3 of the Review.							
K-1(c)(3).—Establishment							
				22,164	+22,164
Column 4.—See paragraph 3 of the Review.							
K-2.—Barrage and Irrigation—							
K-2(1).—Works—							
O	..	..	2,50,000	} 21,22,687	22,54,192	+1,31,505
S	..	..	13,17,700			
R	..	..	5,54,987			
K-2(2).—Tools and Plant—							
O	..	..	14,000	} 1,100	950	-150
R	..	..	-12,900			
K-2(3).—Establishment—							
O	..	..	8,000	} 8,500	39,281	+30,781
R	..	..	500			
Column 4.—See paragraph 3 of the Review.							

Grant No. 11.—Irrigation—contd.

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A—Capital Outlay on Multi-purpose River Schemes"—contd.			
DEVELOPMENT SCHEMES—contd.			
SECOND FIVE-YEAR PLAN—contd.			
K.—MAYURAKSHI RESERVOIR PROJECT			
<i>—concl'd.</i>			
K-2.—Barrage and Irrigation—concl'd.			
K-2(4).—Suspense—			
	Rs.		
O	20,000	} 2,67,300	29,983
R	2,47,300		
			- 2,37,317
<i>Column 4.—See paragraph 3 of the Review and also Annexure A.</i>			
K-2(5).—Deduct—Receipts and Recoveries on Capital Account—			
R	- 25,500	- 25,500	- 2,88,959
			- 2,63,459
<i>Column 4.—See paragraph 3 of the Review.</i>			
K-3.—Establishment under Administrator—			
O	13,000	} 86,161	..
S	1,70,900		
R	- 97,739		
			- 86,161
<i>Column 4.—See paragraphs 2 and 3 of the Review.</i>			
L.—KANGSABATI RESERVOIR PROJECT—			
L-1.—Works—			
O	37,06,500	} 69,77,800	62,46,622
S	32,71,300		
			- 7,31,178
<i>Column 4.—See paragraph 3 of the Review.</i>			
L-(2).—Tools and Plant—			
O	58,900	} 86,000	82,990
S	27,100		
			- 3,010
L-3.—Establishment—			
O	7,05,000	} 7,66,700	8,48,047
S	61,700		
			+ 81,347
<i>Column 4.—See paragraph 3 of the Review.</i>			

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A—Capital Outlay on Multipurpose River Schemes"—concl'd.			
DEVELOPMENT SCHEMES—concl'd.			
SECOND FIVE YEAR PLAN—concl'd.			
L.—KANGSABATI RESERVOIR PROJECT			
—concl'd.			
L-4.—Suspense—			
	Rs.		
O	-9,17,000	1,73,200	4,77,175
S	10,90,200		
			+3,03,975
Column 4.—See paragraph 3 of the Review and also Annexure A.			
L-5.—Deduct—Receipts and Recoveries on Capital Account—			
O	-1,400	-3,700	-49,495
S	-2,300		
			-45,795
Column 4.—See paragraph 3 of the Review.			
<hr/>			
Total—Major Head "80-A.—Capital Outlay on Multipurpose River Schemes."—			
O	51,87,000	1,79,05,504	1,70,07,560
S	1,03,13,000		
R	24,05,504		
			-8,97,944
<hr/>			
Surrenders or withdrawals within Grant or Appropriation—			
Voted—			
R. Gross	7,074	7,074	-7,074
R. Deductions	46,700	46,700	-46,700
<hr/>			
Totals—Grant No. "11—Irrigation"—			
Charged		67,97,000	68,01,921
Voted—			
Gross		4,16,28,700	3,89,85,361
Deductions		-3,700	-3,22,288
Net		4,16,25,000	3,86,63,073
			-29,61,927
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REVIEW

In the charged section the original appropriation of Rs. 65,79,000 was augmented to Rs. 67,97,000 by the supplementary appropriation of Rs. 2,18,000 against which the expenditure was Rs. 68,31,921. The expenditure exceeded the final appropriation by Rs. 34,921.

In the voted section the supplementary grant of Rs. 1,15,62,000 increased the original grant of Rs. 3,00,63,000 to Rs. 4,16,25,000 against which the expenditure was Rs. 3,86,63,073 resulting in a saving of Rs. 29,61,927 which was reduced to Rs. 29,08,153 by the surrender of Rs. 53,774.

2. The charges on account of Establishment under the Administrator, Mayurakshi Reservoir Project, were initially booked in the Accounts for 1958-59 under the sub-head K.-3. After the close of the year, the charges were distributed equally to sub-heads K.1(a)(3) and K.2(3) under orders of the Government.

3. Explanations for variations in respect of sub-heads A.8, A.10, B.1, B.2(1), B.2(2), C.4, C.5(2), C.6(2), C.6(2)(1), C.7, C.8(2), C.8(2)(1), C.9, C.10, C.11, D.1, D.3, D.5(1), D.5(3), D.7, D.8(2), D.8(2)(1), D.8(3), D.9, D.10, D.14, F.3, F.4, F.5, I.(2), J.2, J.3, J.4, J.5, K.1(a)(1), K.1(a)(3); K.1(a)(4), K.1(a)(5), K.1(c)(1), K.1(c)(2), K.1(c)(3), K.2(3), K.2(4), K.2(5), K.3, L.1, L.3, L.4 and L.5 could not be incorporated as the same were not received from the controlling authorities.

4. *Lump Grant*.—The lump grant of Rs. 50,00,000 under sub-head J. 1, and the lump reappropriation of Rs. 6,00,000 therefrom remained undistributed over the relevant primary units of appropriation. Expenditure booked under sub-heads J.-2 to J.-6 could not, therefore, be correlated with the respective figures of grant. Such lump provision in general has detracted from financial control and this practice had been deprecated by the Public Accounts Committee in paragraph 13 of their Report on the Appropriation Accounts for 1937-38.

5. *Unnecessary lump grant*.—The lump grant of Rs. 10,000 under sub-head K.1(b) and the lump reappropriation of Rs. 3,100 therefrom were not distributed over the relevant primary units of appropriation. Further there was no expenditure under this head during the year. This indicates that there was no urgency of making the lump grant in the original budget.

6. *Establishment and tools and plant charges of the Irrigation and Waterways Department*.—The charges for general establishment including the establishment charges of the River Research Institute, and ordinary tools and plant were initially booked in the accounts for 1958-59 under the Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues". After the close of the year, the 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) was distributed among the different irrigation projects under the Major Heads "XVII—Irrigation, etc. (Commercial)—Working Expenses", "18—Other Revenue Expenditure, etc." and "68—Construction of Irrigation, etc. Works (Commercial)" 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

REVIEW—*contd.*

that the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-heads. The provision for charges in the budget was accordingly made as follows:—

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

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

Major Heads.	General Establishment [sub-head D-5(2)].	Tools and plant (sub-head D-6).
	Rs.	Rs.
XVII.—Irrigation, etc. (Commercial)—		
<i>Deduct</i> —Working Expenses	5,29,595	82,307
18.—Other Revenue Expenditure, etc.	22,94,264	3,44,795
68.—Construction of Irrigation, etc., Works (Non-Commercial)	2,89,586	41,505
80 A.—Capital Outlay on Multipurpose River Schemes ..	98,737	..
Total ..	32,12,182	4,68,607

7. *Mayurakshi Reservoir Project.*—The Mayurakshi Reservoir Project is a multipurpose River Scheme financed from loans sanctioned by the Government of India. It comprises mainly (1) a dam across the river Mayurakshi at Massanjore, (2) a reservoir in the Santal Parganas in Bihar, (3) Barrage across the rivers Mayurakshi at Tilparaghat, Kopai at Kultore, Dwarka at Deucha and Brahmani at Baidara, (4) Canals and distributaries in the districts of Birbhum, Murshidabad and Burdwan, (5) a plant for the generation of hydro-electric power at the Dam site at Massanjore. According to the estimates the Project should irrigate a total area of 5,95,000 acres.

The major portion of the installation of the plant for generation of hydro-electric power was completed during 1955-56 and the power house was put into operation from 1956-57. The project is nearing completion.

The acreage under canal irrigation in the Mayurakshi Project area was further extended during the year 1958-59 but the actual acreage brought under the irrigation command during the year had not so far (September, 1959) been available to Audit by the Administrator. Land measuring 14,967 (approximately) acres was actually irrigated under the operation of the optional Bengal Irrigation Act, 1876 during 1957-58 as against 1,038, 66,573 and 49,484 acres during 1956-57, 1955-56 and 1954-55 respectively. In addition 52,607 (approximately) acres of new lands were compulsorily irrigated during 1958-59 as against 82,547, 1,00,869, 1,11,148 and 32,213 acres of new lands during 1957-58, 1956-57, 1955-56 and 1954-55, respectively by applying to them the Bengal Development Act, 1935, which makes it obligatory for the cultivators to pay for the canal water made available to them. Resort to this Bengal Development Act was considered necessary by the State Government to secure adequate utilisation of available supplies of canal water and a proper monetary return therefor.

The expenditure incurred on the Project during the year 1958-59 amounted to Rs. 94,51,590 and the up-to-date expenditure from the commencement of the project during the period from 1945-46 to the end of

REVIEW—*concl'd.*

1958-59 is Rs. 14,89,92,077. The revised estimates of the Project sanctioned in 1953 contemplated a total expenditure of Rs. 16,11,24,316.

The Project as a whole is expected to fetch from the seventh year after its completion a net 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 1958-59, the revenue receipts amounted to Rs. 30,75,310 as against the revenue expenditure of Rs. 82,24,328 and interest charges of Rs. 3,52,79,823.

In the revised budget estimates for the year 1958-59, Rs. 5,56,000 was provided for on account of revenue of the Project against which the actual realisation was Rs. 5,33,530. At the beginning of the year 1958-59 the total amount outstanding as water rates was Rs. 2,04,832 and at the end of the year the figure on that account stood at Rs. 2,17,354. Though the declaration of the rates of improvement levy under Bengal Development Act, 1935, in respect of lands irrigated from 1954-55 to 1958-59 was made by Government by the end of December, 1958, arrear realisation amounting to Rs. 15,980 was made in respect of the year 1954-55 against the demand of Rs. 1,06,606. No assessment had so far been made in respect of subsequent years. Special attention is necessary to ensure prompt realisation of arrears.

8. The gross establishment charges of the Department of Irrigation and Waterways during the year 1958-59, excluding those incurred on special establishment entertained for River Research, the Mayurakshi Reservoir Project and Kangsabati Reservoir Project as well as for collection of revenue, amounted to Rs. 38.58 lakhs, i.e., 26.14 per cent. of the total works outlay of Rs. 147.56 lakhs.

An aggregate sum of Rs. 1.91 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. 36.67 lakhs and were 24.85 per cent. of the works outlay.

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

Particulars.	Amount.	Remarks.
	Rs.	
(1) Loss due to damaging of 933 c.ft. of brick-pitching and theft of Government bricks of a Circuit Embankment in the year 1954.	1,157	The amount was written off in July, 1958.
(2) Theft of 57 articles of tools and plant from a subdivisional office of the Irrigation and Waterways Department in the night of the 15th January, 1957.	2,577	Government issued orders o. write-off in October, 1958 and also issued instructions for taking proper precautionary measures.
(3) Defalcation of Government money in an Irrigation subdivision due to failure to maintain an effective check on the monthly ticket books and receipts and issues of the monthly tickets from the office during August, 1946 to July, 1949.	1,553	The amount was written off in December, 1957. The clerk responsible for this was punished. The loss was not reported to audit immediately. It has been stated in October, 1958, that this was not done through oversight

ANNEXURE A

Suspense.

The minor head "Suspense" accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1958-59, under this minor head were under three detailed heads: (i) Purchases, (ii) Stock, and (iii) Miscellaneous Public Works 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 Public Works 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 the year 1958-59 are exhibited below:—

(See Sub-head C.—10)

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases	11,371	} 49,273	50,108	- 835	- 835
	- 11,371				
Miscellaneous Public Works Advances.	- 42	} ..			75
	+ 117				
Total	11,329	} * 49,273	50,108	- 835	- 760
	- 11,254				

*The variation between the closing and opening balances of 1957-58 and 1958-59 is due to the transfer of Rs. -11,254 from 18.-B.—Suspense to 18.-A.—Suspense. This is in rectification of errors in classification of Divisional figures of previous years.

Grant No. 11.—Irrigation—contd.

ANNEXURE A—contd.

Suspense—contd.

(See Sub-head D.—7)

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure etc.—					
Purchases	-12,18,012	26,24,905	28,12,953	-1,88,048	-13,94,689
	+11,371				
Miscellaneous Public Works Advances.	8,97,868	4,72,607	4,57,129	15,478	9,13,229
	-117				
Stock	6,93,614	9,75,614	5,10,447	4,65,167	11,58,781
Total	3,73,470	*40,73,126	37,80,529	2,92,597	6,77,321
	+11,254				

(See Sub-head F.—4)

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
51-B.—Other Revenue Expenditure, etc.—					
Purchases	88,631	40,229	81,614	-41,385	47,246
Miscellaneous Public Works Advances.	-15,599	-21,986	748	-22,734	-38,333
Stock	36,776	91,809	81,993	9,816	46,592
Total	1,09,808	1,10,052	1,64,355	-54,303	55,505

(See Sub-head J.—5)

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68-A.—Construction of Irrigation, etc. Works (Non-Commercial)—					
Purchases	-6,026	2,76,268	10,47,268	-7,71,000	-7,77,026
Miscellaneous Public Works Advances.	15,046	24,710	39,756	-15,046	..
Total	9,020	3,00,978	10,87,024	-7,86,046	-7,77,026

*The variation between the closing balance of 1957-58 and the opening balance of 1958-59 is due to the transfer of Rs. 11,254 from 18-B.—Suspense to 18-A.—Suspense. This is in rectification of errors in classification of Divisional figures of previous years.

ANNEXURE A—concl'd.

Suspense—concl'd.

[See Sub-head K.—1(a)(4)]

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay, etc.—					
Purchases	—20,17,109	2,30,221	1,18,325	1,11,896	—19,05,213
Miscellaneous Public Works Advances.	67,82,937	70,16,204	8,795	70,07,409	1,37,90,346
Stock	—7,275	36,380	43,803	—7,423	—14,698
Total	47,58,553	72,82,805	1,70,923	71,11,882	1,18,70,435

[See Sub-head K.—2(4)]

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay, etc.—					
Purchases	—23,35,473	22,07,962	14,57,860	7,50,102	—15,85,371
Miscellaneous Public Works Advances.	13,45,803	8,92,995	9,13,833	—20,838	13,24,965
Stock	11,97,185	4,93,046	11,92,327	—6,99,281	4,97,904
Total	2,07,515	35,94,003	35,64,020	29,983	2,37,498

(See Sub-head L.—4)

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay, etc.—					
Purchases	—8,39,445	9,30,214	20,52,424	—11,22,210	—19,61,655
Miscellaneous Public Works Advances.	6,12,524	5,70,705	66,240	5,04,456	11,16,980
Stock	21,24,387	16,56,555	5,61,026	10,94,929	32,19,316
Total	18,97,466	31,57,474	26,80,299	4,77,175	23,74,641

ANNEXURE B.

Store Accounts of the Department of Irrigation and Waterways for the year 1958-59.

Name of Division.	Opening balance.	Receipt 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 ..	39,751	55,080	37,815	..	57,016
(2) Canals ..	1,29,766	1,06,638	92,616	..	1,43,788
(3) East Midnapore ..	77,688	56,109	82,858	..	50,939
(4) Hooghly Irrigation ..	9,178	3,630	10,938	..	1,870
(5) Baukura Irrigation ..	81,821	..	..	..	81,821
(6) Jalpaiguri Irrigation ..	2,79,456	1,93,476	73,461	..	3,99,471
(7) Cooch Behar Irrigation	75,954	1,40,311	58,096	..	1,60,169
(8) East Sundarban Division.	..	4,20,370	1,56,663	..	2,63,707
Total ..	6,93,614	9,75,614	5,10,447	..	11,58,781

Stock accounts are received from the Executive Officers of the Irrigation and Waterways Department with certificates of verification of balances. They are consolidated in the Accounts Office in the above form. The yearly registers of stock are examined at the time of local inspection. The increase in closing balance in the Divisions at 1, 2, 6, 7 and 8 is due to less issue of materials.

The stock accounts of 4 Divisions are in arrears from 1957-58.

Certificates of balances have not been received from any of the Divisions.

Grant No. 12.—Interest on Ordinary Debt.

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(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 "22.—Interest on Debt and other Obligations."						
A.—INTEREST ON ORDINARY DEBT— RUPEE DEBT—						
A-1.—Interest on Permanent Loans—						
<i>Charged—</i>						
			Rs.			
<i>O</i>	..	..	97,35,000	} 98,18,970	99,33,289	+ 1,14,319
<i>R</i>	..	..	83,970			
A-2.—Interest on Cash Credit Advances from State Bank—						
<i>Charged—</i>						
<i>O</i>	..	..	9,00,000	} 1,70,577	1,70,287	- 290
<i>R</i>	..	..	-7,29,423			
A-3.—Interest on Ways and Means Advance from Reserve Bank—						
<i>Charged—</i>						
<i>R</i>	..	..	5,868	5,868	5,869	+ 1
A-4.—Interest on Loans taken from Union Government—						
<i>Charged—</i>						
<i>O</i>	..	..	5,51,20,000	} 5,25,27,859	5,45,41,477	+ 20,13,618
<i>R</i>	..	..	-25,92,141			
A-5.—Other Items—						
<i>Charged—</i>						
<i>O</i>	..	..	46,000	} 43,927	24,777	- 19,150
<i>R</i>	..	..	-2,073			
A-6.—Deduct—Interest realised on investment of cash balance—						
<i>Charged—</i>						
<i>O</i>	..	..	-4,84,000	} -58,534	-58,698	- 164
<i>R</i>	..	..	4,25,466			

Column 4.—See paragraph 2 of the Review.

Grant No. 12.—Interest on Ordinary Debt—*contd.*

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations."—<i>contd.</i>			
B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUND—			
B-1.—Interest on General Provident Fund—			
<i>Charged—</i>			
	Rs.		
O	27,15,000	26,48,861	-51,139
R	-15,000		
	27,00,000		
B-2.—Interest on Indian Civil Service Provident Fund—			
<i>Charged—</i>			
	73,000	73,500	+500
B-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
<i>Charged—</i>			
	37,000	36,900	-100
B-4.—Interest on All-India Service Provident Fund—			
<i>Charged—</i>			
O	46,000	56,582	+582
R	10,000		
	56,000		
B-5.—Interest on Contributory Provident Fund—			
<i>Charged—</i>			
O	2,05,000	1,85,343	-7,657
R	-12,000		
	1,93,000		
C.—INTEREST ON OTHER OBLIGATIONS—			
C-1.—Interest on Depreciation Reserve Fund of State Buses—			
<i>Charged—</i>			
O	2,77,000	3,10,200	+12,200
R	21,000		
	2,98,000		
C-2.—Interest on Price Equalisation Fund of State Buses—			
<i>Charged—</i>			
R	15,000	15,000	..

Grant No. 12.—Interest on Ordinary Debt—*contd.*

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Major Head or sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations."—<i>concl'd.</i>			
C.—INTEREST ON OTHER OBLIGATIONS—<i>concl'd.</i>			
C-3.—Interest on Accident Reserve Fund of State Buses—			
<i>Charged—</i>			
	Rs.		
R	3,000	3,000	..
C-4.—Other Items—Miscellaneous—			
<i>Charged—</i>			
R	4,943	4,943	5,037
			+ 94
<i>Voted—</i>			
O	1,000	}	..
R	-1,000		
D.—TRANSFERS TO OTHER ACCOUNTS—			
D-1.— <i>Deduct</i> —Interest transferred to Commercial Department—Irrigation Department—			
<i>Charged—</i>			
O	-9,89,000	}	-9,93,000
R	-4,000		
			-8,16,596
			+1,76,404
<i>Column 4.—See paragraph 2 of the Review.</i>			
D-1(a).—Multipurpose River Schemes—			
<i>Charged—</i>			
O	-65,79,000	}	-67,97,000
R	-2,18,000		
			-68,31,921
			-34,921
D-2.—Interest transferred to Transport Department for State Buses—			
<i>Charged—</i>			
O	-13,89,000	}	-14,89,000
R	-1,00,000		
			-14,23,000
			+66,000
D-4.—Interest on Capital Advances to the Damodar Valley Corporation—			
<i>Charged—</i>			
O	-2,84,56,000	}	-3,00,56,000
R	-16,00,000		
			-3,00,55,917
			+83

Grant No. 12.—Interest on Ordinary Debt.—concl'd.

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i>	32,06,856	32,06,856	.. -32,06,856
<i>R. Deductions</i> ..	14,96,534	14,96,534	.. -14,96,534
<i>Voted—</i>			
<i>R</i> .. , ..	1,000	1,000	.. -1,000
Total—			
<i>Charged—</i>			
<i>Gross</i>	6,91,54,000	6,80,10,122	-11,43,878
<i>Deductions</i>	-3,78,97,000	-3,91,86,132	-12,89,132
<i>Net</i>	3,12,57,000	2,88,23,990	-24,33,010
<i>Voted</i>	1,000	..	-1,000

REVIEW.

In the charged section there was an expenditure of Rs. 2,88,23,990 against the appropriation of Rs. 3,12,57,000 resulting in a saving of Rs. 24,33,010. The surrender of Rs. 47,03,390 converted the saving into an excess of Rs. 22,70,380. The voted grant of Rs. 1,000 remained unutilised and was surrendered.

2. The explanations in respect of Sub-heads A.5 and D.1 could not be incorporated as the same were not furnished by the Controlling Officer.

Grant No. 14.—General Administration—General Administration. 97

(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 "25—General Administration".			
A.—HEADS OF STATES AND MINISTERS—			
A-1.—Emoluments of the Governor—			
<i>Charged</i>	66,000	66,000	..
A-2.—Government Hospitality Organisation—			
<i>Charged</i>	22,500	22,474	-26
Voted—			
	Rs.		
O	75,000	81,000	80,538
R	6,000		
			-462
A-3.—Staff and Household of the Governor—			
<i>Charged—</i>			
O	1,93,000	1,97,749	2,00,809
S	7,200		
R	-2,451		
			+3,060
A-4.—Secretarial Staff of the Governor—			
<i>Charged—</i>			
O	1,74,000	1,70,515	1,56,141
R	-3,485		
			-14,374
A-5.—Expenditure from Contract Allowance—			
<i>Charged</i>	1,38,500	1,38,490	-10
A-6.—Tour Expenses—			
<i>Charged—</i>			
O	54,000	60,485	68,491
R	6,485		
			+8,006
<i>Column 4.—See Paragraph 2 of the Review.</i>			
A-8.—Ministers—(Voted)—			
A-8(1).—Pay of Officers—			
O	4,23,000	4,36,400	4,39,595
S	5,300		
R	8,100		
			+3,195
A-8(2).—Pay of Establishment—			
O	2,16,000	2,28,000	2,26,792
R	12,000		
			-1,208

**Grant No. 14.—General Administration—General
Administration—*concl.***

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving -	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "25—General Administration"							
<i>—concl.</i>							
A.—HEADS OF STATES AND MINISTERS							
<i>—concl.</i>							
A-8.—Ministers—(Voted)—<i>concl.</i>							
A-8(3).—Allowances, honoraria, etc.—							
			Rs.				
O	4,68,000	}	4,53,844	4,62,464	+ 8,620
R	..	..	-14,156			
A-8(5).—Other Contingencies—							
O	70,000	}	64,000	75,548	+11,548
R	..	..	-6,000			
<i>Column 4.—See Paragraph 2 of the Review.</i>							
A-8(6).—Losses—							
R	..	..	56	56	56	..
B.—STATE LEGISLATURES—							
B-1.—Legislative Assembly—							
B-1(1)—Pay of Officers—							
<i>Charged</i>	..	..	..	21,000	21,000	..
Voted—							
O	5,41,000	}	5,26,500	5,27,207	+ 707
R	..	..	-14,500			
B-1(3).—Allowances, honoraria, etc.—							
<i>Charged—</i>							
O	19,000	}	18,732	18,732	..
R	..	..	-268			
Voted—							
O	3,50,000	}	4,50,000	4,24,710	-25,290
R	..	..	1,00,000			
B-2.—Legislative Council—							
B-2(1).—Pay of Officers—							
<i>Charged</i>	..	..	..	21,000	21,000	..
Voted—							
O	1,85,000	}	1,60,800	1,54,250	-6,550
R	..	..	-4,200			

**Grant No. 14.—General Administration—General
Administration—contd.**

99

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "25—General Administration"				
<i>—contd.</i>				
B.—STATE LEGISLATURES—concl.				
B-2.—Legislative Council—concl.				
B-2(3).—Allowances, honoraria, etc.—				
<i>Charged—</i>				
	Rs.			
O	19,000	} 16,502	16,501	
R	-2,498			-1
<i>Voted—</i>				
O	40,000	} 57,016	54,779	
R	17,016			-2,237
B-3.—State Legislature Secretariat—				
B-3(1).—Pay of Officers—				
O	67,700	} 68,587	68,586	
R	887			-1
B-3(2).—Pay of Establishment—				
O	2,04,000	} 1,96,079	1,94,662	
R	-7,921			-1,417
B-3(3).—Allowances, honoraria, etc.—				
O	1,65,000	} 1,68,771	1,68,585	
R	3,771			-186
B-3(5).—Other Contingencies—				
O	1,63,200	} 2,05,786	2,13,674	
S	30,800			+7,888
R	11,786			
B-3(6).—Grants-in-aid, etc.—				
O	100	} 134	..	
R	34			-134

Grant No. 14.—General Administration—General Administration—contd.

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
Major Head "25—General Administration" —contd.				Rs.	Rs.	Rs.
C.—ELECTIONS—						
C-2.—Other Election Charges—						
C-2(a).—Preparation and Printing of Electoral Rolls—						
			Rs.			
O	..	..	3,05,000	}	6,53,000	6,41,537
S	..	..	1,24,200			
R	..	..	2,23,800			
						—11,463
C-2(b).—Expenditure on Elections—						
O	..	..	7,55,000	}	5,75,700	6,73,038
R	..	..	—1,79,300			
						+97,338
Column 4.—See Paragraph 2 of the Review.						
C-2(c).—Bye-elections—						
O	..	..	1,03,000	}	3,20,500	2,87,389
R	..	..	2,17,500			
						—33,111
Column 4.—See Paragraph 2 of the Review.						
C-2(d).—Miscellaneous—						
O	..	..	1,00,000	}	80,000	1,55,497
R	..	..	—20,000			
						+75,497
Column 4.—See Paragraph 2 of the Review.						
C-2(e).—Election Tribunal—						
O	..	..	2,000	}	35,000	..
R	..	..	33,000			
						—35,000
Column 4.—See Paragraph 2 of the Review.						
C-2(f).—Deduct—Recoveries from the Union Government—						
O	..	..	—6,25,000	}	—9,00,000	—9,00,000
R	..	..	—2,75,000			
						..
E.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—						
E-1.—Civil Secretariat—						
E-1(1).—Pay of Officers—						
O	..	..	18,55,300	}	18,50,585	18,37,709
R	..	..	—4,715			
						—12,876

**Grant No. 14.—General Administration—General
Administration—contd.**

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Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "25—General Administration" —contd.				
E.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENT—contd.				
E-1.—Civil Secretariat—concl'd.				
E-1(2).—Pay of Establishment—				
	Rs.			
O	42,90,800	42,44,804	42,57,127	
R	—45,996			+12,323
E-1(3).—Allowances, honoraria, etc.—				
O	29,62,200	30,51,805	30,61,880	
S	55,000			+10,275
R	34,405			
E-1(4).—Contract Contingencies—				
O	1,27,700	1,41,120	1,29,696	
R	13,420			—11,424
E-1(5).—Other Contingencies—				
O	17,15,500	19,29,348	18,14,861	
S	1,41,900			—1,14,487
R	71,948			
E-1(6).—Grants-in-aid, Contributions, etc.—				
R	3,400	3,400	3,350	
			—50	
E-1(7).—Establishment charges payable to other Governments, Departments, etc. ..				
		4,500	4,300	
			—200	
E-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
R	—95,000	—95,000	—5,618	
			+89,982	
Column 4.—Less recovery from the Government of India on account of expenditure incurred under the head "Publicity for Small Savings Schemes".				
E-1(10).—Loss—				
R	250	250	..	
			—250	

**Grant No. 14.—General Administration—General
Administration—contd.**

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25— General Administration"			
<i>—contd.</i>			
E.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—concl'd.			
E-2.—Public Service Commission—			
<i>Charged—</i>			
	Rs.		
O	4,26,000	} 4,82,897	} 4,36,038
S	3,800		
R	53,097		
			-46,859
<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</i>			
R	-57,043	-57,043	..
E-3.—Board of Revenue—			
E-3(1).—Pay of Officers—			
O	1,56,500	} 1,61,000	} 1,61,403
R	4,500		
			+403
E-3(2).—Pay of Establishment—			
O	2,18,000	} 2,11,600	} 2,12,551
R	-6,400		
			+951
E-3(3).—Allowances, honoraria, etc.—			
O	1,46,000	} 1,44,400	} 1,46,236
R	-1,600		
			+1,836
E-3(14).—Contract Contingencies—			
O	3,500	} 4,000	} 4,014
R	500		
			+14
E-3(5).—Other Contingencies—			
O	14,000	} 15,100	} 15,113
R	1,100		
			+13
E-4.—Local Fund Audit Establishment—			
O	5,25,000	} 5,06,200	} 4,97,161
R	-18,800		
			-9,039
F.—COMMISSIONERS—			
O	3,95,000	} 3,93,239	} 3,90,839
R	-1,761		
			-2,400

**Grant No. 14.—General Administration—General
Administration—contd.**

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Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "25—General Administration"						
<i>—contd.</i>						
G.—DISTRICT ADMINISTRATION—						
G-1.—General Establishment—						
(a).—General Establishment—						
G-1(1).—Pay of Officers—						
			Rs.			
O	..	..	25,46,500	} 24,99,700	25,03,699	+ 3,999
R	..	..	- 46,800			
G-1(2).—Pay of Establishment—						
O	..	..	27,63,500	} 28,38,624	29,12,448	+ 73,824
R	..	..	75,124			
G-1(3).—Allowances, honoraria, etc.—						
O	..	..	32,49,000	} 31,92,685	32,81,617	+ 88,932
R	..	..	- 56,315			
G-1(4).—Contract Contingencies—						
O	..	..	11,20,000	} 12,67,171	13,32,842	+ 65,671
S	..	..	54,800			
R	..	..	92,371			
G-1(5).—Other Contingencies—						
<i>Charged</i>	..	..	..	4,000	2,746	- 1,254
Voted—						
O	..	..	10,13,000	} 9,93,747	10,19,542	+ 25,795
R	..	..	- 19,253			
G-1(6).—Grants-in-aid, Contributions, etc.—						
O	..	..	9,00,000	} 8,18,368	7,83,845	- 34,523
R	..	..	- 81,632			
G-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	- 36,000	} - 41,338	- 36,604	+ 4,734
R	..	..	- 5,338			

Column 4.—See Paragraph 2 of the Review.

**Grant No. 14.—General Administration—General
Administration—contd.**

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25—General Administration"			
<i>—contd.</i>			
G.—DISTRICT ADMINISTRATION—concl'd.			
G-2.—Subdivisional Establishment—			
G-2(2).—Pay of Establishment—			
	Rs.		
O	12,60,000	} 12,56,806	13,18,848
S	65,000		
R	-68,194		
G-2(3).—Allowances, honoraria, etc.—			
O	10,90,000	} 11,59,640	12,17,002
S	90,000		
R	-20,360		
G-2(5).—Other Contingencies—			
O	45,000	} 51,200	51,114
R	6,200		
G-3.—Other Establishment—			
O	71,500	} 87,403	84,946
R	15,903		
Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-7,500	} -7,271	-7,271
R	229		
H.—WORKS—			
Original Wdks	86,000	85,234	-766
I.—MISCELLANEOUS—			
I-1.—Discretionary grants by Heads of States, etc.—			
O	72,000	} 71,900	70,082
R	-100		
I-2.—Miscellaneous—			
I-2(1).—Pay of Officers	15,000	15,000	..
I-2(2).—Pay of Establishment—			
O	3,20,000	} 3,11,792	2,98,735
R	-8,208		

Grant No. 14.—General Administration—General Administration—*contd.*

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Major Head and sub-head.				Final grant or appropriation,	Actual expenditure.	Excess + Saving —
1	2	3	4			
	Rs.	Rs.	Rs.			
Major Head "25—General Administration"						
<i>—concl'd.</i>						
I.—MISCELLANEOUS—<i>concl'd.</i>						
I-2(3).—Allowances, honoraria, etc.—						
	Rs.					
O	2,50,000	} 2,23,142	2,30,199	+ 7,057		
R	-26,858					
I-2(4).—Contingencies—						
O	6,75,000	} 6,82,307	6,65,316	-16,991		
R	7,307					
<i>Deduct—Establishment Charges recoverable from other Governments, etc.—</i>						
O	-1,65,000	} ..	..	..
R	1,65,000					
I-3.—Rehabilitation Programme—						
I-3(i).—Pay of Officers—						
O	1,40,000	} 1,45,000	1,48,410	+ 3,410		
R	5,000					
I-3(ii).—Pay of Establishment	..	2,55,000	2,52,899	- 2,101		
I-3(iii).—Allowances, honoraria, etc.—						
O	1,70,000	} 1,75,000	1,76,149	+ 1,149		
R	5,000					
I-3(v).—Contingencies—						
O	15,000	} 10,000	6,290	- 3,710		
R	-5,000					
I-3(vii).— <i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>						
		- 2,90,000	..	+ 2,90,000		
<i>Column 4.—Reimbursement by the Government of India received too late for adjustment during the year.</i>						
I-4.—Charges in England—						
High Commission of India—						
O	3,000	} 6,800	6,876	+ 76		
R	3,800					
J.—DEVELOPMENT SCHEMES—						
Second Five-Year Plan—						
Publicity for the Second Five-Year Plan—						
O	3,59,000	} 3,40,000	3,28,526	-11,474		
S	87,000					
R	-1,06,000					

**Grant No. 14.—General Administration—General
Administration—contd**

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs	Rs.
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
	Rs.		
R. Gross	-50,880	-50,880	+50,880
R. Deduction	+57,043	+57,043	-57,043
<i>Voted—</i>			
R. Gross	-2,10,109	-2,10,109	+2,10,109
R. Deductions	+2,10,109	+2,10,109	-2,10,109
Totals—			
<i>Charged—</i>			
Gross	11,69,000	11,68,422	-578
Deductions .. ..	..	-57,043	-57,043
Net	11,69,000	11,11,379	-57,621
<i>Voted—</i>			
Gross	3,36,99,500	3,41,74,766	+4,75,266
Deductions	-11,23,500	-9,48,893	+1,74,607
Net	3,25,76,000	3,32,25,873	+6,49,873

REVIEW.

In the charged section the original appropriation of Rs. 11,58,000 was augmented to Rs. 11,69,000 by the supplementary appropriation of Rs. 11,000 against which the expenditure amounted to Rs. 11,11,379 resulting in a saving of Rs. 57,621, which was reduced to Rs. 51,458 by the surrender of Rs. 6,163. In the voted section, the original grant of Rs. 3,19,22,000 was increased to Rs. 3,25,76,000 by the supplementary grant of Rs. 6,54,000 against which the expenditure amounted to Rs. 3,32,25,873 causing an excess of Rs. 6,49,873. The bulk of the excess was mainly contributed by sub-heads C.(2). (d), G.(1). (2) and I.(3). (vii).

2. The explanations of variations in respect of the sub-heads A.(6), A.8(5), C.(2) (b), C.(2) (c), C.(2) (d), C.(2) (e) and G.(1). 8 could not be incorporated as the same were not received from the Controlling Officers.

3. *Audit Comments on the Store Accounts of the Publicity Branch of the Home Department for the year 1957-58.*—(a) Publicity Department had six stores godowns, viz.:—

- (i) General Stores.
- (ii) Film vault.
- (iii) Distribution Section.
- (iv) Exhibition Stores.
- (v) Folk Entertainment Section.
- (vi) Radio Repair Workshop and Research Laboratory.

The Store Account exhibits the Stores position of General Stores and Film Vault only. No account of other stores had been prepared by the Department, although similar objection was raised in the previous year.

(b) It was noticed that a large number of unserviceable articles had been lying in stock since 1954, the value of which could not be furnished by the department.

4. *Losses, writes-off, etc.*—(a) In the course of scrutiny in July, 1955, of a challan, dated 22nd December, 1954, showing deposit of motor vehicle tax amounting to Rs. 117-8-0 into the Treasury, some suspicion about its genuineness arose in the mind of the Officer-in-charge of the Motor Vehicles Department of a District and he referred the case to the Treasury Officer concerned. On the report of the Treasury Officer that the challan in question, although entered in the Subsidiary Receipt Register of the Treasury, was not taken into account in arriving at the total of the day's collection, a detailed investigation into the matter was taken up with a view to examining whether there were similar cases of non-accountal of Government receipts. The investigation was completed in May, 1956, and it was found that there had been twenty such challans involving a total sum of Rs. 1,940. Subsequently in November, 1956, one of the depositors paid again a sum of Rs. 110 against one of the faked challans. The total loss, thus comes to Rs. 1,830. Thereupon, a criminal case was instituted against one Assistant Accountant of the Treasury and two outsiders. The case against the outsiders ended in their acquittal; the Assistant Accountant has since been absconding and the case is still (July, 1959) pending before the Court.

(b) In January, 1951, the Collector of a district reported that some cases of fraud in connection with the payment of award money in Land Acquisition cases had come to his notice and that the matter had been taken up by the District Enforcement Department for further investigations. The final report of the Investigation Officer showed that a loss of Rs. 3,127 had been sustained by Government in those cases.

It was reported by the District Magistrate in February, 1952, that the defect in the system of identification of payees, inexperience of the staff and general lack of supervision and check on the part of supervisory officers facilitated the fraud.

It was stated in March, 1959, that criminal cases started against the accused persons had ended in their acquittal.

Government orders writing-off the amounts are awaited (July, 1959).

(c) A sum of Rs. 56 representing pay and allowances of a Peon was fraudulently drawn by somebody in May, 1954, by forging his signature, on the acquittance roll.

The loss was written off by the Government in February, 1959, as the responsibility for the loss could not be fixed on any person. Remedial measures are reported to have been adopted to prevent the recurrence of such cases in future.

(d) A sum of Rs. 3,900 was found missing on 24th July, 1956 from the cash box of a Poddar attached to a sub-treasury. It was reported that the lid of the cash box was open and the Poddar was counting notes, when the theft took place. A criminal case instituted against the Poddar ended in his acquittal (December, 1958). The loss has not yet been written off (May, 1959). Further communication regarding the departmental action against the Poddar is awaited.

**Grant No. 14.—General Administration—General
Administration—concl'd.**

Store Account of Publicity Branch of the Home Department for the year 1957-58.

Serial No.	Description of articles.	Opening balance.	Receipts.	Total of columns 2 and 3.	Issues.	Depreciation or damage.	Total of columns 5 and 6.	Closing balance.
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Projectors and accessories ..	(a)19,580	41,709	61,289	32,161	7	32,168	29,121
2.	Amplifiers, radio, loud Speakers, etc.	(b)1,22,519	31,112	1,53,631	59,256	5	59,261	94,370
3.	Bulbs and valves ..	2,666	2,210	4,876	2,518	5	2,523	2,353
4.	Electrical goods ..	1,823	3,770	5,593	3,138	5	3,143	2,450
5.	Tools and instruments ..	3,076	1,208	4,284	2,864	..	2,574	1,420
6.	Gramophones and accessories	12,000	9,503	21,512	9,962	..	9,962	11,550
7.	Generating plants and accessories.	12,323	46,451	58,774	49,078	..	49,078	9,696
8.	Motor vans and accessories ..	74,113	96,622	1,70,735	1,57,342	..	1,57,342	13,393
9.	Miscellaneous ..	17,630	6,434	24,064	16,712	..	16,712	7,352
10.	Storage batteries ..	3,780	2,550	6,280	5,943	..	5,943	337
11.	Negative and positive Prints of documentaries and other films.	7,18,092	1,66,041	8,84,133	38,723	..	38,723	8,45,410
	Total ..	9,87,561	4,07,610	13,95,171	3,77,697	22	3,77,719	10,17,452

(a) The difference of rupee one in opening balance is due to rounding of the fraction of a rupee.

(b) Closing balance of Rs. 2,617 in item No. 12 of the Store Account of 1956-57 has been amalgamated.

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 requirements.

The stores excepting "Negatives and positive prints of documentaries and other films" were physically verified by Shri A. K. Roy, Assistant Engineer (Radio) of this department and those of "negative and positive prints of documentaries and other films" by Shri B. K. Sen, Production Officer.

B. NATH, <i>Store Accountant.</i>	A. SEN. <i>Store Keeper.</i>	GOPAL BHAUMIK, <i>Assistant Director of Publicity, Home (Publicity) Department.</i>	P. S. MATHUR, <i>Director of Publicity, Government of West Bengal.</i>
CALCUTTA ; The 9th April, 1959.			

AUDIT CERTIFICATE.

The Store Accounts of the Publicity Branch of the Home Department for the year 1957-58 were locally test audited under my supervision with reference to local records and I certify that subject to the audit comments (*vide* paragraph 3 of the Review) the accounts are correct according to the best of my information and on consideration of the explanation given to me.

CALCUTTA
The 28th April, 1959.

K. P. JOSEPH,
*Deputy Accountant-General, Outside Audit,
West Bengal.*

Grant No. 15.—Administration of Justice.

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(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 "27—Administration of Justice".						
A.—HIGH COURT—						
<i>Charged—</i>						
A-1.—Pay of Officers—						
			Rs.			
<i>O</i>	..	..	12,72,600	} 12,42,598	12,44,530	+ 1,932
<i>R</i>	..	..	- 30,002			
A-2.—Pay of Establishment—						
<i>O</i>	..	..	9,09,200	} 9,08,437	9,09,651	+ 1,214
<i>S</i>	..	..	4,000			
<i>R</i>	..	..	- 4,763			
A-3.—Allowances, honoraria, etc.—						
<i>O</i>	..	..	6,55,400	} 6,57,851	6,57,763	- 88
<i>R</i>	..	..	2,451			
A-4.—Contract Contingencies—						
<i>R</i>	..	..	70,697	70,697	1,10,192	+ 39,495
Column 4.—See paragraph 2 of the Review.						
A-5.—Other Contingencies—						
<i>O</i>	..	..	1,91,200	} 1,52,600	1,09,308	- 43,292
<i>R</i>	..	..	- 38,600			
Column 4.—See paragraph 2 of the Review.						
B.—OFFICIAL ASSIGNEE—						
<i>O</i>	..	..	1,07,550	} 1,01,300	1,01,878	+ 578
<i>R</i>	..	..	- 6,250			
C.—OFFICIAL RECEIVER, CALCUTTA—						
<i>O</i>	..	..	1,66,600	} 1,68,788	1,69,486	+ 698
<i>R</i>	..	..	2,188			
D.—LAW OFFICERS—						
D-1.—Pay of Officers—						
<i>O</i>	..	..	2,53,700	} 2,76,100	2,76,654	+ 554
<i>R</i>	..	..	22,400			
D-2.—Pay of Establishment—						
<i>O</i>	..	..	40,800	} 48,834	48,803	- 31
<i>R</i>	..	..	8,034			

Grant No. 15.—Administration of Justice—*contd.*

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27—Administration of Justice"			
<i>—contd.</i>			
D.—LAW OFFICERS—<i>concl.</i>			
D-3.—Allowances, honoraria, etc.—			
	Rs.		
O	3,23,900	4,04,104	4,02,618
R	80,204		
D-4.—Contingencies—			
O	2,83,000	4,26,835	4,22,960
S	92,600		
R	51,235		
D-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
	—4,000	—4,000	..
E.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEES—			
O	3,19,800	3,18,230	3,16,493
R	—1,570		
F.—CORONER'S COURT—			
O	9,400	9,200	9,244
R	—200		
G.—PRESIDENCY MAGISTRATE'S COURTS—			
G-1.—Pay of Officers—			
O	1,65,000	1,51,636	1,42,762
R	—13,364		
G-2.—Pay of Establishment—			
O	1,57,400	1,53,942	1,63,811
R	—3,458		
G-3.—Allowances, honoraria, etc.—			
O	1,97,700	1,88,993	1,80,948
R	—8,707		
G-4.—Contract Contingencies—			
O	28,000	31,910	32,101
R	3,910		
G-5.—Other Contingencies—			
O	1,11,450	1,51,398	1,44,817
S	21,000		
R	18,948		

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27—Administration of Justice"			
<i>—contd.</i>			
H.—CIVIL AND SESSIONS COURTS—			
H-1.—Pay of Officers—			
	Rs.		
O	12,77,000	12,60,100	13,09,977
N	34,000		
R	-50,900		
			+49,877
H-2.—Pay of Establishment—			
O	19,13,500	18,70,956	19,29,194
N	11,400		
R	-53,944		
			+58,238
H-3.—Allowances, honoraria, etc.—			
O	19,92,200	19,93,149	20,01,677
S	24,600		
R	-23,651		
			+8,528
H-4.—Contract Contingencies—			
O	3,70,000	3,42,100	3,48,844
R	-20,900		
			-256
H-5.—Other Contingencies—			
O	5,12,000	5,57,918	5,39,186
S	43,400		
R	2,518		
			-18,732
I.—COURTS OF SMALL CAUSES—			
O	4,32,600	4,28,188	4,28,329
R	-4,412		
			+141
J.—CRIMINAL COURTS—			
O	33,800	35,084	29,662
R	1,284		
			-5,222
<i>Column 4.—See paragraph 1 of the Review.</i>			
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—			
O	7,200	6,599	5,952
R	-601		
			--647

Grant No. 15.—Administration of Justice—concl'd.

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess or Saving
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "27—Administration of Justice"						
<i>—concl'd.</i>						
L.—SHERIFF AND REPORTER—						
<i>Charged—</i>						
			Rs.			
O	..	..	28,200	} 28,337	28,357	+20
R	..	..	137			
<i>Voted—</i>						
O	..	..	92,400	} 89,636	89,224	-412
R	..	..	-2,764			
M.—CHARGES IN ENGLAND—						
High Commission of India—						
<i>Charged—</i>						
O	..	..	400	} 480	454	-26
R	..	..	80			
N.—WORKS				..	77,912	+77,912
<i>Column 4.—See paragraph 2 of the Review.</i>						
Total—Grant No. 15.—						
<i>Charged</i>				30,61,000	30,60,255	-745
<i>Voted—</i>						
Gross				90,22,000	91,81,532	+1,59,532
Deductions				-4,000	-4,000	..
Net				90,18,000	91,77,532	+1,59,532

REVIEW.

In the charged section, the original appropriation of Rs. 30,57,000 was augmented to Rs. 30,61,000 by supplementary appropriation of Rs. 4,000 against which the expenditure amounted to Rs. 30,60,255 resulting in a saving of Rs. 745.

In the voted section, the original grant of Rs. 87,91,000 was augmented to Rs. 90,18,000 by supplementary grant of Rs. 2,27,000 against which the expenditure amounted to Rs. 91,77,532 resulting in an excess of Rs. 1,59,532. The excess occurred mainly under the Sub-heads A.4, H.2 and N.

2. Explanations for variations in Col. 4. in respect of the Sub-heads A.4, A.5, J and N could not be incorporated as the same were not furnished by the controlling authorities.

3. *Remission of Revenue.*—Sums of Rs. 2,390 and Rs. 28,839 representing respectively the amounts of Government decrees and decrees for court-fee in pauper suits were found irrecoverable and written off during the calendar year 1958 by the competent authorities.

Grant No. 16.—Jails and Convict Settlements (All Voted).

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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 "28—Jails and Convict Settlements".						
A.—JAILS—						
A.1.—Pay of Officers—						
			Rs.			
O	..	..	2,06,100	} 2,04,020	} 2,03,330	} -690
S	..	..	1,800			
R	..	..	-3,880			
A.2.—Pay of Establishment—						
O	..	..	18,59,050	} 18,42,640	} 18,45,791	} +3,151
S	..	..	7,600			
R	..	..	-24,010			
A.3.—Allowances, honours, etc.—						
O	..	.	12,86,800	} 13,34,134	} 13,41,576	} +7,442
S	..	..	36,200			
R	..	.	11,134			
A.4.—Contingencies—						
O	..	.	56,15,950	} 69,98,315	} 70,29,921	} +31,606
S	..	..	13,03,600			
R	..	..	78,765			
A.5.—Grants-in-aid, Contributions, etc.—						
O	..	..	1,000	} 1,200	} 1,200	} ..
R	.	..	200			
A.6.—Establishment charges payable to other Governments, Departments, etc.				100	660	+560
A.7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-200	} -4,882	} -4,882	} ..
R	..	..	-4,682			

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving —
1				2	3	4
Major Head "28—Jails and Convict Settlements"— <i>consolid.</i>				Rs.	Rs.	Rs.
B.—JAIL MANUFACTURES—						
B-1.—Pay of Officers—						
			Rs.			
O	..	..	10,900	} 12,070	11,643	-427
R	..	..	1,170			
B-2.—Pay of Establishment—						
O	..	..	57,700	} 49,401	49,234	-167
R	..	..	-8,299			
B-3.—Allowances, honoraria, etc.—						
O	..	..	32,400	} 33,321	33,647	+326
R	..	..	921			
B-4.—Contingencies—						
O	..	..	12,30,550	} 11,58,525	11,51,544	-6,981
R	..	..	-72,025			
B-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc., on account of Jail Supplies—						
O	..	..	-9,25,000	} -8,61,604	-7,93,060	+68,544
S	..	..	42,800			
R	..	..	20,596			
C.—WORKS—						
S	..	..	4,000	} 4,110	4,291	+181
R	..	..	110			
For rounding	..	..	..	-350	..	+350
Surrenders or withdrawals within grant—						
R. Gross	..	..	15,914	15,914	..	-15,914
R. Deductions	..	..	-15,914	-15,914	..	+15,914
Total—						
Gross	..	..	..	1,16,53,400	1,16,72,837	+19,437
Deductions	..	..	..	-8,82,400	-7,97,942	+84,458
Net	..	..	..	1,07,71,000	1,08,74,895	+1,03,895

REVIEW.

The original grant of Rs. 93,75,000 was augmented to Rs. 1,07,71,000 by supplementary grant of Rs. 13,96,000 against which the expenditure amounted to Rs. 1,08,74,895 thereby resulting in an excess of Rs. 1,03,895.

Consolidated Profit and Loss Account of the Manufactory Departments of the Presidency and the Central Jails in West Bengal for the year, 1957.

Dr.		Rs.	Rs.		Rs.	Cr.
To—				By—		
Opening Balance—				Sales and issues of manufactured goods including scraps, etc.	12,81,328	
(a) Manufactured goods ..	2,20,288			Tools made in the jail ..	172	
(b) Unfinished stock in process of manufacture.	14,112		2,34,400	Value of materials treated in workshop and returned to stores.	1,61,015	
<i>Add—Receipts—</i>				Miscellaneous receipts ..	20	
(a) Stores ..	3,27,797					
(b) Spares of machines ..	119					
(c) As per contra ..	1,61,015		9,88,931			
			12,23,331			
<i>Less—Closing Balance—</i>						
(a) Finished goods ..	1,86,549					
(b) Unfinished stock in process of manufacture	21,690		2,08,239			
Stores consumed ..			10,15,092			
<i>Pay and Allowances—</i>						
(a) Deputy Superintendent and Deputy Jailor.	14,888					
(b) Establishment ..	46,966		61,854			
<i>Labour Charges—</i>						
(a) Convicts ..	2,08,324					
(b) Undertrials ..	929		2,04,253			
<i>Contingent Charges ..</i>			16,886			
<i>Stationery and Forms ..</i>			1,102			
<i>Rent, Rates and Taxes ..</i>			28,400			
<i>Pensionary Charges ..</i>			4,897			
<i>Write-off—</i>						
(a) Loss ..			474			
(b) Depreciation ..			6,014			
Balance (Net Profit) ..			1,08,563			
Total ..			14,42,535	Total ..		14,42,535

CALCUTTA; <i>The 19th February,</i> 1959.	N. R. GUHA THAKURTA, <i>Travelling Auditor,</i> <i>Prisons Directorate,</i> <i>West Bengal.</i>	A. B. RUDRA, <i>Inspector General of Prisons,</i> <i>West Bengal.</i>
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AUDIT CERTIFICATE.

The Store Accounts and the Profit and Loss Accounts of the Manufactory Departments of the Alipore and Midnapore Central Jails for 1957 were locally test-audited under my supervision with reference to the local records and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA;
The 17th July, 1959.

K. P. JOSEPH,
Deputy Accountant-General, Outside Audit,
West Bengal.

Consolidated Store Account of the Manufactory Departments of the Presidency and the Central Jails in West Bengal for the year 1957.

Items.	Receipts.			Issues.			
	Tools and Plant.	Raw materials.	Finished goods.	Items.	Tools and Plant.	Raw materials.	Finished goods.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Opening Balance	48,328	2,73,483	2,20,288				
Purchase from—				Issues to—			
(a) Market	8,837	9,82,863	..	(a) Same Jail	119	8,27,797	3,23,061
(b) Same Jail	172	6,109	..	(b) Other Jails of the State	83	1,254	1,61,015
(c) Other Jails of the State	200	4,011	..	(c) Other departments of the State .. .. .	..	..	6,28,563
(d) Other departments of the State .. .. .	..	6,758	..	(d) Other Governments .. .. .	..	..	3,04,328
Revaluation .. .. .	..	..	..	Sales to public .. .. .	..	..	3,165
				Written-off—	..	..	22,211
				(a) Loss	345	129	568
				(b) Depreciation	6,014	..	..
Total	57,537	12,73,224	16,29,460	Total	6,561	8,29,180	14,42,911
GRAND TOTAL	57,537	12,73,224	16,29,460	Closing balance	50,976	4,44,044	1,86,549
				GRAND TOTAL	57,537	12,73,224	16,29,460

N.B.—Unfinished stock in process of manufacture—

	Rs.
(i) At the beginning of the year	14,112
(ii) At the close of the year	21,690

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

Certified also that the closing balance shown in the above accounts was not in excess of requirement.

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

The value of unfinished stock in process of manufacture has been shown separately as this unfinished stock lying in the workshop, does not form a part of the stores ledger.

CALCUTTA;

The 10th February, 1959.

N. R. GUHA THAKURTA,

Travelling Auditor,

Prisons Directorate, West Bengal.

A. B. RUDRA,

Inspector-General of Prisons,

West Bengal.

Grant No. 17.—Police.

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(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 "29—Police".				
A.—PRESIDENCY POLICE—				
A-1.—Pay of Officers—				
	Rs.			
O	4,35,500	} 4,79,165	4,78,810	
R	43,665			- 355
A-2.—Pay of Establishment—				
O	1,19,42,300	} 1,17,24,200	1,17,21,650	
R	-2,18,100			- 2,550
A-3.—Allowances, honoraria, etc.—				
O	73,23,900	} 75,33,200	75,60,033	
R	2,09,300			+ 26,833
A-4.—Contract Contingencies—				
O	6,40,000	} 9,08,500	9,19,936	
S	3,10,000			+ 11,436
R	- 41,500			
A-5.—Other Contingencies—				
<i>Charged</i> .. .. .	..	548	+ 548
Voted—				
O	48,65,700	} 46,32,235	45,83,604	
S	89,000			- 48,631
R	- 3,22,465			
A-6.—Secret Service Expenditure—				
O	77,000	} 78,600	78,570	
R	1,600			- 30
A-8.—Establishment charges payable to other Governments, Departments, etc.—				
O	1,11,300	} 1,28,700	1,28,659	
R	17,400			- 41
A-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—		- 5,44,300	- 5,47,582	
			- 3,282	

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "29—Police.—<i>contd.</i>						
B.—SUPERINTENDENCE—						
B-1.—Pay of Officers—						
			Rs.			
O	..	..	2,14,000	} 2,25,600	2,25,604	+4
R	..	..	11,600			
B-2.—Pay of Establishment—						
O	..	..	2,23,400	} 2,29,200	2,29,227	+27
R	..	..	5,800			
B-3.—Allowances, honoraria, etc.—						
O	..	..	1,46,500	} 1,58,600	1,58,596	-4
R	..	..	12,100			
B-4.—Contract Contingencies—						
O	..	..	18,000	} 16,000	16,043	+43
R	..	..	-2,000			
B-5.—Other Contingencies—						
O	..	..	68,100	} 83,400	83,350	-50
R	..	..	15,300			
C.—DISTRICT EXECUTIVE FORCE—						
C-1.—Pay of Officers—						
O	..	..	5,58,000	} 5,81,000	5,81,029	+29
R	..	..	23,000			
C-2.—Pay of Establishment—						
O	..	..	2,21,58,800	} 2,19,56,100	2,19,55,715	-385
R	..	..	-2,02,700			
C-3.—Allowances, honoraria, etc.—						
O	..	..	1,58,48,500	} 1,65,04,100	1,65,04,610	+510
R	..	..	6,55,600			
C-4.—Contract Contingencies—						
O	15,10,000	} 15,82,800	15,82,294	-506
R	72,800			

Grant No. 17.—Police—*contd.*

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Major Head and sub-head.				Final grant or	Actual	Excess +
				appropriation.	expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "29—Police"—<i>contd.</i>						
C.—DISTRICT EXECUTIVE FORCE—<i>concl'd.</i>						
C-5.—Other Contingencies—						
C-5(1).—Petty Construction— ..				50,000	49,968	- 32
C-5(2).—Other Contingencies—						
<i>Charged—</i>						
				Rs.		
<i>S</i>	..	..	19,000	19,000	19,241	+ 241
<i>Voted—</i>						
O	..	..	62,19,200	69,19,800	69,24,499	+ 4,699
R	..	..	7,00,600			
C-6.—Loss— .. ..				..	45	+ 45
C-7.—Grants-in-aid, Contributions, etc.—						
O 32,000				32,800	32,841	+ 41
R , 800						
C-8.—Establishment charges payable to other Governments, Departments, etc.—						
O 1,49,000				1,92,600	1,92,703	+ 103
R 43,600						
C-9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
O - 97,400				- 15,41,000	- 15,44,754	- 3,754
R - 14,43,600						
D.—POLICE TRAINING SCHOOLS—						
D-1.—Pay of Officers—						
O 25,000				29,600	29,710	+ 110
R 4,600						
D-2.—Pay of Establishment—						
O 3,94,900				4,55,700	4,55,297	- 403
R 60,800						
D-3.—Allowances, honoraria, etc.—						
O 2,06,100				2,41,700	2,42,634	+ 964
R 35,600						
D-4.—Contract Contingencies—						
O 69,000				65,200	65,284	+ 84
R - 3,800						
D-5.—Other Contingencies— .						
O 1,24,000				1,06,400	1,14,864	+ 8,464
R - 17,600						

Grant No. 17.—Police—*contd.*

Major Head or sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29 Police"—<i>contd.</i>			
E.—VILLAGE POLICE—			
E-2.—Pay of Establishment—			
	Rs.		
O	1,41,000	1,37,400	1,37,836
R	-3,600			+ 436
E-3.—Allowances, honoraria, etc.—			
O	37,000	40,500	40,019
R	3,500			- 481
E-5.—Other Contingencies—			
O	2,000	15,500	15,656
R	13,500			+ 156
F.—SPECIAL POLICE—			
F-1.—Pay of Officers—			
O	30,500	33,000	32,929
R	2,500			- 71
F-2.—Pay of Establishment—			
O	4,51,800	5,09,500	5,09,500
R	57,700		
F-3.—Allowances, honoraria, etc.—			
O	5,85,500	6,39,800	6,39,810
R	54,300			+ 10
F-4.—Contract Contingencies—			
O	55,000	58,000	57,612
R	3,000			- 388
F-5.—Other Contingencies—			
O	1,71,200	1,43,700	1,43,121
R	-27,500			- 579
G —RAILWAY POLICE—			
G-1.—Pay of officers—			
O	44,000	41,000	40,872
R	-3,000			- 128
G-2.—Pay of Establishment—			
O	9,02,300	8,94,600	8,94,432
R	-7,700		

Grant No. 17.—Police—contd.

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Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29—Police"— contd.			
G.—RAILWAY POLICE—concl'd.			
G-3.—Allowances, honoraria, etc.—			
	Rs.		
O	5,81,500	6,01,700	6,02,199
R	20,200			+ 499
G-4.—Contract Contingencies—			
O	38,000	42,500	42,414
R	4,500			— 86
G-5.—Other Contingencies—			
O	1,88,600	1,86,200	1,84,767
R	—2,400			—1,433
G-9.— <i>Deduct</i> —Establishment charges recoverable from other Departments, etc.—		—9,00,000	—8,98,500
			+1,500
H.—CRIMINAL INVESTIGATION DEPARTMENT—			
H-1.—Pay of Officers—			
O	1,58,400	1,53,300	1,53,257
R	—5,100			— 43
H-2 - Pay of Establishment—			
O	12,55,400	12,23,400	12,23,564
R	—32,000			+ 164
H-3.—Allowances, honoraria, etc.—			
O	7,80,800	8,14,800	8,13,213
R	34,000			—1 587
H-4—Contract Contingencies—			
O	54,000	51,000	51,010
R	—3,000			+ 10
H-5.—Other Contingencies—			
O	3,56,200	3,79,300	3,77,839
R	23,100			—1 461
H-6.—Secret Service Expenditure—			
O	1,95,000	2,10,000	2,10,000
R	15,000		

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "29 Police"—concl'd,						
J.—WORKS—						
			Rs.			
O	..	..	3,85,000	3,45,000	3,44,995	- 5
R	..	..	-40,000			
K.—CHARGES IN ENGLAND—						
High Commission of India—						
O	..	..	300	1,900	1,835	- 65
R	..	..	1,600			
Surrenders or withdrawals within Grant or Appropriation—						
Voted—						
R. Gross	..	..	-12,14,600	-12,14,600	..	+ 12,14,600
R. Deductions	..	..	14,43,600	14,43,600	..	-14,43,600
Total—						
Charged	..	..	..	19,000	19,789	+ 789
Voted—						
Gross	..	..	..	8,02,22,700	8,14,32,485	+ 12,09,785
Deductions	..	..	..	-15,41,700	-29,90,836	-14,49,136
Net	..	..	..	7,86,81,000	7,84,41,649	-2,39,351

REVIEW.

In the charged section the expenditure amounted to Rs. 19,789 against the supplementary appropriation of Rs. 19,000 resulting in an excess expenditure of Rs. 789.

2. In the voted section the original grant of Rs. 7,82,82,000 was augmented to Rs. 7,86,81,000 by a supplementary grant of Rs. 3,99,000 against which the expenditure was Rs. 7,84,41,649 resulting in a saving of Rs. 2,39,351. The surrender of Rs. 2,29,000 reduced the saving to Rs. 10,351.

3. *Losses, writes-off, etc.*—An Assistant Sub-Inspector of Police attached to a Police Malkhana absented himself from duty from 7th September, 1952. On 9th September, 1952 it was detected that he had committed theft and criminal breach of trust of cash and properties lodged in the said Police Malkhana to the extent of Rs. 8,142. A criminal case instituted against him was filed by the Court in August, 1953, as the accused could not be apprehended even after declaring him an absconder. The orders of Government regarding the write-off of Rs. 8,142 are still awaited (May, 1959).

4. *Sub-head C-6—Loss.*—A sum of Rs. 45 representing advance of pay granted in October, 1948, to three constables who were discharged subsequently could not be recovered from them for not recording the advances in the relevant registers. The clerk concerned was exonerated from the charges instituted against him in the departmental proceedings.

The loss was written off by Government in December, 1958.

Grant No. 18.—Ports and Pilotage (All Voted).

123

Major Head and sub-head.	Final grant or appropriation.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "30—Ports and Pilotage".				
B—OTHER PORTS.				
A.—CHARGES FOR POOLED LAUNCHES—				
A-1.—Pay of Officers—				
	Rs.			
O	8,100	13,260	13,465	
S	5,000			
R	160			
			+ 205	
A-2.—Pay of Establishment—				
O	97,400	93,839	96,436	
R	-3,561			
			+ 2,597	
A-3.—Allowances, honoraria, etc.—				
O	77,300	76,976	77,038	
R	-324			
			+ 62	
A-4.—Contingencies—				
O	2,20,000	3,46,614	3,76,050	
S	1,25,000			
R	1,614			
			+ 29,436	
B.—PORTS ESTABLISHMENTS—				
O	90,600	98,726	98,009	
S	6,000			
R	2,126			
			- 717	
D.—MISCELLANEOUS—				
O	3,11,600	3,16,354	2,99,125	
R	4,754			
			- 17,229	
E.—WORKS—				
O	6,000	22,231	15,576	
S	21,000			
R	-4,769			
			- 6,655	
<i>Column 4.—Mainly due to non-receipt of debits from the Works and Buildings Department.</i>				
F.—DEVELOPMENT SCHEMES		4,00,000	4,00,000	∴
Total—Grant No. 18		13,68,000	13,75,699	+ 7,699

REVIEW.

The original grant of Rs. 12,11,000 was augmented to Rs. 13,68,000 by supplementary grant of Rs. 1,57,000 against which the expenditure amounted to Rs. 13,75,699 resulting in an excess of Rs. 7,699.

Grant No. 19.—Other Scientific Departments (All Voted).

(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	73,000	69,540	-4,460
S	1,000		
Total	74,000	69,540	-4,460

REVIEW.

The original grant of Rs. 73,000 was augmented to Rs. 74,000 by a supplementary grant of Rs. 1,000, against which, there was an expenditure of Rs. 69,540 resulting in a saving of Rs. 4,460.

Grant No. 20.—Charges on account of Education (All Voted).

125

(See also the Audit Report)

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education".			
UNIVERSITY.			
A.—GRANTS TO UNIVERSITIES ..	21,52,000	21,61,500	+ 9,500
B.—GOVERNMENT ARTS COLLEGES—			
B-1.—Arts Colleges for Men—			
B-1(1).—Pay of Officers—			
	Rs.		
O — — 16,94,500	} 16,10,000	15,86,530	- 23,470
R — .. -84,500			
B-1(2).—Pay of Establishment—			
O 1,71,300	} 1,69,500	1,87,659	+ 13,159
R -1,800			
<i>Column 4—See paragraph 2 of the Review.</i>			
B-1(3)—Allowances, honoraria, etc.—			
O 6,16,700	} 6,04,761	5,93,428	- 11,333
R -11,939			
B-1(4)—Contract Contingencies—			
O 70,000	} 77,775	79,594	+ 1,819
R 7,775			
B-1(5)—Other Contingencies—			
O 3,67,000	} 3,82,701	3,99,360	+ 16,659
R 15,701			
B-1(6)—Lump Provision for research grant to Government Colleges—			
O 75,000	} 65,300	57,150	- 8,150
R -9,700			
<i>Column 4.—See paragraph 2 of the Review.</i>			
B-2.—Arts Colleges for Women—			
B-2(1)—Pay of Officers—			
O 3,28,500	} 3,20,000	3,24,054	+ 4,054
R -8,500			
B-2(2)—Pay of Establishment—			
O 37 500	} 6 100	36,746	+ 646
R . .. -1 400			

Grant No. 20.—Charges on account of Education—*contd.*

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education"—<i>contd.</i>			
UNIVERSITY—<i>contd.</i>			
B.—GOVERNMENT ARTS COLLEGES—<i>concl.</i>			
B-2.—Arts Colleges for Women—<i>concl.</i>			
B-2(3)—Allowances, honoraria, etc.—			
	Rs.		
O	1,25,700	1,12,750	1,19,496
R	-12,950			+ 6,746
B-2(4)—Contract Contingencies—			
O	54,900	53,538	52,443
R	-1,362			- 1,095
B-2(5)—Other Contingencies—			
O	1,19,900	1,19,414	1,20,265
R	-486			| 651
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C-1.—Arts Colleges for Men—			
O	13,70,500	13,95,695	14,19,804
R	25,195			+ 24,109
C-2.—Arts Colleges for Women—			
O	1,62,800	1,74,666	1,31,945
R	11,866			- 42,721
<i>Column 4.—See paragraph 2 of the Review.</i>			
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
D-1.—Pay of Officers—			
O	4,24,800	3,60,000	3,62,319
R	-64,800			+ 2,319
D-2.—Pay of Establishment—			
O	98,900	89,900	87,037
R	-9,000			- 2,863
D-3.—Allowances, honoraria, etc.—			
O	1,62,900	1,62,563	1,62,673
R	-337			+ 110

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education"—<i>contd.</i>			
UNIVERSITY—<i>concl'd.</i>			
D.—GOVERNMENT PROFESSIONAL COLLEGES—<i>concl'd.</i>			
D-4.—Contract Contingencies—			
	Rs.		
O	19,400	21,000	20,062
R	1,600			—938
D-5.—Other Contingencies—			
O	1,61,900	1,65,249	1,58,410
R	3,349			—6,839
D-6.—Grants in-aid, Contributions, etc.		900	1,761
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
O	50,200	59,700	48,381
R	9,500			—11,319
<i>Column 4.—See paragraph 2 of the Review.</i>			
SECONDARY.			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F-(i)(a).—Secondary Schools for Boys—			
F-(i)(a). 1.—Pay of Officers—			
O	11,05,000	10,49,849	10,05,184
R	—55,151			—44,665
F-(i)(a). 2.—Pay of Establishment—			
O	74,800	76,000	73,634
R	1,200			—2,366
F-(i)(a). 3.—Allowances, honoraria, etc.—			
O	5,44,400	5,34,051	5,21,769
R	—10,349			—12,282
F-(i)(a). 4.—Contract Contingencies—			
O	92,000	1,08,090	1,06,457
R	16,090			—1,633
F-(i)(a). 5.—Other Contingencies—			
O	2,18,100	2,22,357	2,23,270
R	4,257			+913

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37—Education"—<i>contd.</i>				
SECONDARY—<i>concl'd.</i>				
F.—GOVERNMENT SECONDARY SCHOOLS				
<i>—concl'd.</i>				
F-(i)(b).—Secondary Schools for Girls—				
F-(i)(b). 1.—Pay of Officers—				
	Rs.			
O	2,57,000	2,46,011	2,36,814	
R	-10,989			-9,197
F-(i)(b). 2.—Pay of Establishment—				
O	49,000	47,700	41,336	
R	-1,300			-6,364
<i>Column 4.—See paragraph 2 of the Review.</i>				
F-(i)(b). 3.—Allowances, honoraria, etc.—				
O	1,30,300	1,28,900	1,21,403	
R	-1,400			-7,497
F-(i)(b). 4.—Contract Contingencies—				
O	31,900	33,989	31,454	
R	2,089			-2,535
F-(i)(b). 5.—Other Contingencies—				
O	1,71,400	1,88,371	1,76,936	
R	16,971			-11,435
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—				
G-(i)(a).—Secondary Schools for Boys—				
O	50,42,000	56,72,100	57,43,195	
S	5,44,000			+71,095
R	86,100			
G-(i)(b).—Secondary Schools for Girls—				
O	9,50,000	12,50,000	11,59,884	
S	1,50,000			-90,116
R	1,50,000			
G-(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—				
O	2,92,800	2,97,730	2,59,479	
R	4,930			-38,251
<i>Column 4.—See paragraph 2 of the Review.</i>				
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION				
	50,18,000	50,18,000	..	

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "37—Education"—<i>contd.</i>						
PRIMARY.						
I.—GOVERNMENT PRIMARY SCHOOLS—						
			Rs.			
O	..	..	4,27,800	4,11,800	4,12,994	+1,194
R	..	..	-16,000			
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—						
J-(i).—Primary Schools for Boys and Girls—						
O	..	..	13,86,200	15,29,000	17,31,400	+2,02,400
R	..	..	1,42,800			
<i>Column 4.—See paragraph 2 of the Review.</i>						
J-(ii).—Primary Schools for Boys and Girls (Anglo-Indian)—						
O	..	..	3,90,200	3,98,308	3,85,383	-12,925
R	..	..	8,108			
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—						
O	..	..	49,57,000	49,91,126	56,36,313	+6,45,187
S	..	..	6,000			
R	..	..	28,126			
<i>Column 4.—See paragraph 2 of the Review.</i>						
SPECIAL.						
L.—GOVERNMENT SPECIAL SCHOOLS—						
L-(i).—Special Schools and Training Schools for Masters—						
L-(i)-1.—Pay of Officers—						
O	..	..	5,000	4,300	4,464	+164
R	..	..	-700			
L-(i)-2.—Pay of Establishment—						
O	..	..	1,300	1,325	1,314	-11
R	..	..	25			
L-(i)-3.—Allowances, honoraria, etc.—						
O	..	..	2,800	4,458	3,729	-729
R	..	..	1,658			
L-(i)-5.—Other Contingencies—						
O	..	..	15,200	10,372	9,353	-1,019
R	..	..	-4,828			

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education"—<i>contd.</i>			
SPECIAL— <i>contd.</i>			
L.—GOVERNMENT SPECIAL SCHOOLS			
— <i>contd.</i>			
L-(ii).—Training Schools for Mistresses—			
L-(ii)-1.—Pay of Officers—			
	Rs.		
O	23,900	23,400	23,345
R	—500			—55
L-(ii)-2.—Pay of Establishment ..	4,200	4,049	—151
L-(ii)-3.—Allowances, honoraria, etc.—			
O	13,000	13,737	12,493
R	737			—1,244
L-(ii)-5.—Other Contingencies—			
O	42,000	42,080	39,455
R	80			—2,625
L-(iii)—Guru Training Schools—			
L-(iii)-1.—Pay of Officers	36,000	42,439	+6,439
Column 4.—See paragraph 2 of the Review.			
L-(iii)-2.—Pay of Establishment—			
O	1,20,500	1,03,000	93,241
R	—17,500			—9,759
L-(iii)-3.—Allowances, honoraria, etc.—			
O	84,000	79,500	76,290
R	—4,500			—3,210
L-(iii)-5.—Other Contingencies—			
O	2,63,300	2,59,300	2,24,119
R	—4,000			—35,181
Column 4.—See paragraph 2 of the Review.			
L-(iii)-6.—Deduct—Amount payable from the Provision for Development Programme.	—1,43,700	—1,32,000	+11,700

Grant No. 20.—Charges on account of Education—*contd.*

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Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education"—<i>contd.</i>			
SPECIAL—<i>contd.</i>			
L.—GOVERNMENT SPECIAL SCHOOLS			
<i>—concl'd.</i>			
L-(iv)—Madrasas—			
L-(iv)-1.—Pay of Officers—			
	Rs.		
O	73,500	70,300	70,608
R	-3,200			+308
L-(iv)-2.—Pay of Establishment—			
O	8,000	8,200	8,135
R	200			-65
L-(iv)-3.—Allowances, honoraria, etc.—			
O	34,700	32,200	32,260
R	-2,500			+60
L-(iv)-4.—Contract Contingencies ..			
	14,000	13,238	-762
L-(iv)-5.—Other Contingencies—			
O	8,800	8,290	8,166
R	-510			-124
L-(v).—Reformatory Schools—Charges payable to other Governments—Establishment Charges payable to other Governments—			
O	1,39,200	..	2,20,581
R	-1,39,200			+2,20,581
<i>Column 4—See Paragraph 2 of the Review.</i>			
L-(vi).—Government Tols—			
L-(vi)-1.—Pay of Officers—			
O	48,000	47,855	45,344
R	-145			-2,511
L-(vi)-2.—Pay of Establishment—			
O	3,600	4,250	3,797
R	650			-453
L-(vi)-3.—Allowances, honoraria, etc.—			
O	12,500	15,687	15,879
R	3,187			+192
L-(vi)-4.—Contract Contingencies—			
O	4,600	4,625	4,374
R	25			-251
L-(vi)-5.—Other Contingencies—			
O	16,400	15,584	15,333
R	-816			-251

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess † Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37—Education"—<i>contd.</i>				
SPECIAL—<i>concl'd.</i>				
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—				
M-(i)(a).—Special Schools for Boys and Masters—				
	Rs.			
O	6,07,000	6,71,440	6,16,098	
R	64,440			—55,342
M-(i)(b).—Special Schools for Girls and Mistresses—				
O	1,31,000	1,07,000	1,10,009	
R	—24,000			+3,009
M-(ii).—Special Schools (Anglo-Indian)—				
O	1,900	1,860	1,449	
R	—40			—411
GENERAL.				
N.—DIRECTION—				
O	4,62,000	4,28,900	4,22,447	
R	—33,100			—6,453
O.—INSPECTION—				
O-(i)(a) —Men's Branch—				
O-(i)(a)-1—Pay of Officers—				
O	4,14,000	4,42,751	4,12,339	
S	31,000			—30,412
R	—2,249			
O-(i)(a)-2.—Pay of Establishment—				
O	2,28,200	2,30,000	2,26,742	
R	1,800			—3,258
O-(i)(a)-3.—Allowances, honoraria, etc.—				
O	4,74,500	4,90,378	4,92,073	
S	10,000			+1,695
R	5,878			
O-(i)(a)-4—Contract Contingencies—				
O	44,800	51,985	50,593	
R	7,185			—1,392
O-(i)(a)-5—Other Contingencies—				
O	23,000	23,664	26,228	
R	664			+2,564

Column 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 "37—Education"—<i>contd.</i>			
GENERAL—<i>contd.</i>			
O.—INSPECTION—<i>concl.</i>			
O-(i)(b).—Women's Branch—			
O-(i)(b).1—Pay of Officers—	Rs.		
O	32,900	} 38,606	} 37,350
S	10,700		
R	-4,994		
O-(i)(b).2.—Pay of Establishment—			
O	16,600	} 17,900	} 17,485
R	1,300		
O-(i)(b).3.—Allowances, honoraria, etc.—			
O	26,500	} 30,557	} 29,172
R	4,057		
O-(i)(b).4.—Contract Contingencies—			
O	9,500	} 11,830	} 13,752
R	2,330		
O-(i)(b).5.—Other Contingencies—			
O	3,900	} 4,303	} 3,711
R	403		
O-(ii).—Inspection (Anglo-Indian)—			
O-(ii).1.—Pay of Officers—			
O	9,200	} 8,166	} 7,440
R	-1,034		
O-(ii).2.—Pay of Establishment—			
O	11,600	} 9,850	} 9,717
R	-1,750		
O-(ii).3.—Allowances, honoraria, etc.—			
O	13,000	} 11,785	} 10,932
R	-1,215		
O-(ii).4.—Contract Contingencies—			
O	2,600	} 1,500	} 1,450
R	-1,100		
O-(ii).5.—Other Contingencies—			
O	3,000	} 1,680	} 1,657
R	-1,320		

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education"—<i>contd.</i>			
GENERAL—<i>contd.</i>			
P.—SCHOLARSHIPS	5,71,500	5,03,131	—68,369
<i>Column 4.—See paragraph 2 of the Review.</i>			
Q.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES	10,91,000	10,91,000	..
R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES	10,91,000	12,32,196	+1,41,196
<i>Column 4.—See paragraph 2 of the Review.</i>			
S.— <i>Deduct</i> —AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES	—10,91,000	—11,94,738	—1,03,738
T.—MISCELLANEOUS—			
T-(a).—Youth Welfare Works under Physical Director—			
	Rs.		
O	2,43,400	} 1,99,081	1,91,336
R	—44,319			—7,695
T-(b).—Expenses of the State Text Book Committee—			
O	17,300	} 25,536	21,444
R	8,236			—4,092
<i>Column 4.—See paragraph 2 of the Reviews.</i>			
T-(c).—Bangiya Sanskrit Association—			
O	49,700	} 50,969	49,602
R	1,269			—1,367
T-(d).—State Council for Engineering and Technical Education—			
O	12,400	} 15,032	14,389
R	2,632			—643
T-(e).—National Cadet Corps	16,25,000	14,12,271	—2,12,729
<i>Column 4.—See paragraph 2 of the Review.</i>			
T-(e)(i).— <i>Deduct</i> —Recovery from the Union Government for camp expenses of National Cadet Corps.	—2,72,000	..	+2,72,000
<i>Column 4.—See paragraph 2 of the Review.</i>			

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	R-	Rs.

Major Head "37—Education"—*contd.*

GENERAL—*contd.*

T.—MISCELLANEOUS—*contd.*

T-(f).—Expansion of Education and Welfare Services to relieve educated unemployment—

Rs.							
O	1,54,32,000	}	1,47,44,568	1,43,67,155	-3,77,413
R	-6,87,432				

T-(f)(i).—*Deduct*—Amount payable from the provision for Development Schemes—

O	-1,54,22,000	}	-1,47,44,568	..	+1,47,44,568
R	6,77,432				

Column 4.—Non-transfer of charges booked under Sub-head T(f) to Sub-head W(i) owing to non-receipt of intimation from the controlling officer in time.

T-(g).—Establishment of Day Students' Homes—

O	5,85,700	}	1,56,920	3,71,511	+2,14,591
R	-4,28,780				

T-(h).—Establishment of Multipurpose Schools—

O	5,09,000	}	7,00,000	6,76,336	-23,664
R	1,91,000				

T-(h)(i).—*Deduct*—Amount payable from the provision for Development Schemes (States' Share)—

O	-5,09,000	}	-7,00,000	..	+7,00,000
R	-1,91,000				

Column 4.—Non-transfer of charges booked under Sub-head T(h) to Sub-head W(i) owing to non-receipt of intimation from the controlling officer in time.

T-(j).—Other charges—

T-(j)(1).—Examination charges—

O	1,00,000	}	3,90,000	3,36,220	-53,780
R	2,90,000				

Column 4.—See paragraph 2 of the Review.

Grant No. 20.—Charges on account of Education—*contd.*

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving -	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37—Education"—<i>contd.</i>				
GENERAL—<i>contd.</i>				
T.—MISCELLANEOUS—<i>concl.</i>				
T-(j).—Other charges—<i>concl.</i>				
T-(j)(2).—Grants for the encouragement of literature—				
	Rs.			
O	32,300	} 35,855	34,824	
R	3,555			-1,031
T-(j) 3.—Allowances, honoraria, etc. ..	16,000	11,218	-4,782	
<i>Column 4.—See paragraph 2 of the Review.</i>				
T-(j) (4).—Contingencies	29,900	27,893	-2,007	
T-(j)(5).—Grants-in-aid, Contributions, etc.—				
O	3,13,600	} 3,32,137	3,77,840	
R	18,537			+45,703
<i>Column 4.—See paragraph 2 of the Review.</i>				
T-(j)(6).—Grants for the encouragement of historical research.	1,000	..	-1,000	
T-(j)(7).—Other items—				
O	5,39,700	} 5,83,000	1,62,269	
S	1,87,000			-4,20,731
R	-1,43,700			
<i>Column 4.—See paragraph 2 of the Review.</i>				
T-(k).—Anglo-Indian Education—				
O	20,900	} 19,190	17,878	
R	-1,710			-1,312
T-(l).— <i>Deduct</i> —Charges recoverable from other Governments, Departments.	..	-2,055	-2,055	
<i>Column 4.—See paragraph 2 of the Review.</i>				
U.—WORKS—				
R	754	754	10,515	
<i>Column 4.—See paragraph 2 of the Review.</i>				

Grant No. 20.—Charges on account of Education—contd. 137

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education"—concl'd.			
<i>GENERAL—concl'd.</i>			
V.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—			
	Rs.		
O	45,600	} 76,520	76,657
R	30,920		
			+137
W.—DEVELOPMENT SCHEMES—			
W-(i).—First Five-Year Plan—			
O	3,51,63,800	} 3,45,63,206	1,90,69,653
R	-6,00,594		
			-1,54,93,553
<i>Column 4.—Same as under Sub-heads T(f)(i) and T(h)(i).</i>			
W-(ii).—Second Five-Year Plan—			
O	4,11,17,000	} 4,80,66,961	4,97,87,381
S	26,14,300		
R	43,35,661		
			+17,20,420
W-(iii).—Cooch Behar Development Provision for development of Education ..			
		27,000	-27,000
<i>Column 4.—Due to expenditure on this scheme being met from the General Development Fund.</i>			
W-(iii) 1.—Deduct—Amount met from General Reserve Fund for Cooch Behar ..			
		-27,000	+27,000
<i>Column 4.—Same as under Sub-head w(iii).</i>			
W-(v).—Expenses out of the grant from the Government of India for centrally sponsored schemes outside the State Plan—			
O	97,85,000	} 62,43,427	63,75,945
R	-35,41,573		
			+1,32,518
Surrenders or withdrawals within Grant—			
R. Gross ..	4,86,432	4,86,432	-4,86,432
R. Deductions ..	-4,86,432	-4,86,432	+4,86,432
<hr/>			
Total—Grant No. 20—Charges on account of Education—			
Gross	14,48,65,700	13,06,76,386	-1,41,88,814
Deductions ..	-1,74,64,700	-13,28,793	+1,61,35,907
Net	12,74,01,000	12,93,48,093	+19,47,093
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REVIEW.

The original grant of Rs. 12,38,48,000 was augmented to Rs. 12,74,01,000 by a supplementary grant of Rs. 35,53,000 against which the expenditure for the year amounted to Rs. 12,93,48,093 resulting in an excess of Rs. 19,47,093. The excess was mainly under sub-head "W. (ii).—Second Five-Year Plan".

2. Explanations of variations in respect of sub-heads B.1(2). C.2, E, F(i)(b)2, G.(ii), J(i), K, L.(iii).1, L.(iii).5, L.(v), O.(i)(a).5, P. R. T.(b), T.(e), T.(e)(i), T.(g), T.(j)1, T.(j) 3, T.(j).5, T.(j).7, T.(1) and U, could not be included as the same were not furnished by the controlling authorities.

3. *Sub-head K.*—The total expenditure under this Sub-head exceeded the grant by Rs. 2,00,000 in November, 1958. But in spite of timely intimation by Audit, the controlling authority failed to provide funds to cover the excess. This indicates defective control.

4. *Fund for Promotion of Education amongst Educationally Backward Classes.*—The Fund was created by the Government of West Bengal in 1947-48 for the purpose of providing special educational facilities to members of scheduled castes as well as other educationally backward classes including Muslims. The receipt side represents the amounts of contribution paid by Government by debit to the sub-head Q. The expenditure is initially booked under Sub-head R and at the end of the year an equivalent amount is to be debited to the Fund by reduction of expenditure, under sub-head S. Closing balance of the Fund on 31st March, 1959 came to Rs. 330 which worked out as follows:—

	Rs.
Opening balance on the 1st April, 1958	1,03,738
Receipt during 1958-59	10,91,330(a)
Expenditure during 1958-59	12,32,196
Amount debited to the Fund during 1958-59	11,04,738(b)
Closing balance on the 31st March, 1959	330

5. *Deposit Account of the grant made by the Indian Central Jute Committee.*—The Deposit Account is intended for recording transactions relating to the grant made by the Committee for the conduct of experimental work on the census of Jute Crops 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 1958-59 is given below:—

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

(a) Includes Rs. 330 wrongly credited to the Fund.

(b) Actual expenditure exceeds available balance by Rs. 37,458.

6. *Losses, writes-off, etc.*—Several cases of theft and burglary of office cash or property in the various State Orphanages and Welfare Homes came to the notice of Audit. The cases described below would reveal that either proper supervision was lacking or adequate safeguards were not taken for the custody of valuables:—

Particulars.	Amount. Rs. nP	Remarks
1. Theft of typewriter (Rs. 905 8 9, an iron safe borrowed from another Centre (value not known) containing cash balance of Rs. 72 5 0 and a clock worth Rs. 70 on the 5th November, 1949.	1,048-00	The loss was not reported to Audit as required under the Financial Rules. The sum of Rs. 72 31 was written off by Government in April, 1958, stating that none of the staff was found guilty or responsible in Police investigation. The orders of write off in respect of other articles are still (August, 1959) awaited.
2. Office cash stolen on the 22nd July, 1953 following a burglary in the residence of the Office Superintendent.	37 94	The irregular practice of keeping office cash in the residence was pointed out to Government through successive Inspection Reports but the Directorate took action only after the theft. Police investigation prove futile. The amount was written off by Government in April, 1958, as no responsibility could be fixed.
3. Office cash stolen on the 4th January, 1958.	472-88	It was stated in December, 1958, that the loss was due to the negligence on the part of the then Assistant Superintendent. It was stated in June, 1959, that the departmental proceedings had not so far been completed.
4. Theft of office cash ..	32-37	Police investigated the case but could not trace the miscreants. The amount of Rs. 32 37 was written off by Government in April, 1958, as nobody was found responsible.
5. Cash found missing on the 1st May, 1957.	1,856-00	The then Superintendent of the Homes had been placed under suspension, and a case had been instituted against him for criminal breach of trust of public money. Further information is still (August, 1959) awaited.

7. *Misappropriation.*—In the course of a departmental verification of the Education Tax Register of a Collectorate for the years 1949-50 to 1952-53 with the relevant Treasury Registers, in July, 1954, misappropriation of Government money to the extent of Rs. 2,102 was detected. It was reported that the Education Tax clerk attached to the Collectorate misappropriated the amount through fabrication and forging of the receipted chalangans and false entries in the Register. The clerk was placed under suspension and prosecuted but he was discharged in February, 1956. Result of the departmental proceedings and the orders for the write-off of the loss in question are still awaited (August, 1959).

At the instance of Audit, Government have, however, modified the Education Tax Register maintained in the Collectorates and provided that Tax money be deposited directly in the Treasury or Sub-treasury and in no case made over to the Education Tax clerk or any body else in the District Office.

Store Accounts of the Bengal Engineering College for the year 1958-59.

	Oil, coal, grease, etc.	Timber.	Tools.	Machine.	Chemicals.	Electrical stores.	Miscella- neous stores.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance as per last account	4,447	18,623	13,985	2,649	1,413	5,132	87,933
Add—Adjustments .. ..	..	..	61	..	..	-3	79
Total ..	4,447	18,623	14,046	2,649	1,413	5,129	88,012
Receipts—							
(a) By Local Purchase	9,153	8,543	14,484	83,128	8,164	1,172	1,18,912
(b) From Other Sources .. ..	..	14	10	..	..	56	86
Total ..	13,600	27,180	28,540	85,777	9,577	6,357	2,07,010
Issues—							
(a) Issue	6,310	6,383	11,065	85,244	7,582	2,091	1,48,536
(b) Loss, Shortage, etc. .. ..	..	30	..	..	..	..	56
Closing Balance as on 31st March, 1959.	7,290	20,767	16,875	533	1,995	4,266	58,418

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

(ii) Certified that the verification of stores was done in June-July, 1959, for the year 1958-59, under the supervision of Shri Bhupal Dutt, Assistant Professor of Mechanical Engineering Department, Bengal Engineering College.

G. D. MONDAL, <i>Store Accountant, Bengal Engineer- ing College.</i>	N. MITTER, <i>Chief Store- Keeper, Bengal Engi- neering College.</i>	P. K. SANYAL, <i>Chief Foreman, Bengal Engineer- ing College.</i>	A. K. SANYAL <i>Superintendent of Workshop, Bengal Engineering College.</i>	A. C. ROY, <i>Principal, Bengal Engineering College.</i>
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SIBPUR ;
The 19th September, 1959.

AUDIT CERTIFICATE.

The Store Accounts of Bengal Engineering College, Sibpur, for the year 1958-59 were test-audited under my supervision with reference to local records and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me.

CALCUTTA :
The 23rd September, 1959.

K. P. JOSEPH,
*Deputy Accountant-General, Outside Audit,
West Bengal.*

Grant No. 21.—Medical.

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(See also the Audit Report)

Major Head and sub head				Final grant or appropriation	Actual expenditure.	Excess + Saving —
1				2	3	4
Major Head "38.—Medical".				Rs.	Rs.	Rs.
A.—MEDICAL ESTABLISHMENT—						
A 1 —Pay of Officers—						
			Rs			
O	..	..	7,73,900	} 6 49,500	6,46,262	-3,238
R	..	..	-1,24,400			
A 2 —Pay of Establishment—						
O	..	..	5,05,000	} 5,19,840	5,22,136	+2,296
R	..	..	14,840			
A 3 —Allowances, honoraria, etc—						
O	..	..	6,43,100	} 6,39,520	6,42,386	+2,866
R	..	..	-3,580			
A 4 —Contract Contingencies—						
O	..	..	51,000	} 72,700	71,460	-1,240
R	..	..	21,700			
A 5 —Other Contingencies—						
O	..	..	33,600	} 72,840	71,408	-1,432
R	..	..	39,240			
B.—HOSPITALS AND DISPENSARIES—						
B 1 —Pay of Officers—						
O	..	..	4,14,200	} 3,36,800	3,31,409	-5,391
R	..	..	-77,400			
B 2.—Pay of Establishment—						
O	..	..	21,25,200	} 22,23,300	22,43,395	+20,095
R	..	..	98,100			
B 3 —Allowances, honoraria, etc.—						
O	..	..	18,35,200	} 19,39,600	19,55,400	+15,802
R	..	..	1,04,400			
B 4 —Contract Contingencies—						
				10,39,000	9,92,656	-46,344
B 5.—Other Contingencies—						
O	..	..	67,91,100	} 76,10,600	77,38,714	+1,28,114
R	..	..	8,19,500			

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "38.—Medical".—<i>contd.</i>						
B.—HOSPITALS AND DISPENSARIES—<i>concl.</i>						
B.6.—Grants-in-aid, Contributions, etc.—						
			Rs.			
O	--	--	25,13,200	} 22,05,180	20,80,498	-1,24,682
R	..	..	-3,08,020			
B.7.—Establishment charges payable to other Governments, Departments, etc.—						
O	..	..	16,000	} 7,600	7,595	-5
R	..	..	-8,400			
B.8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-31,500	} -25,500	-19,165	+ 6,335
R	..	..	6,000			
Column 4.—More recovery from the State Transport Directorate for supply of Medical Stores.						
C.—GRANTS FOR MEDICAL PURPOSES—						
O	..	..	8,89,300	} 7,18,600	7,16,822	-1,778
R	..	..	-1,70,700			
D.—MEDICAL COLLEGES AND SCHOOLS—						
D.1.—Pay of Officers—						
O	..	..	6,88,000	} 4,14,200	3,97,640	-16,560
R	..	..	-2,73,800			
D.2.—Pay of Establishment—						
O	..	..	1,64,300	} 3,10,000	3,10,654	+ 654
S	--	--	1,37,000			
R	..	..	8,700			
D.3.—Allowances, honoraria, etc.—						
O	..	..	4,66,200	} 3,60,700	3,68,994	+ 8,294
S	..	..	45,000			
R	..	..	-1,50,500			

Major Head and sub-head.			Final grant or appropriation.	Actual expenditure.	Excess + Saving —	
1			2	3	4	
			Rs.	Rs.	Rs.	
Major Head "38.—Medical"—contd.						
D.—MEDICAL COLLEGES AND SCHOOLS—concl'd.						
D-4.—Contract Contingencies—						
			Rs.			
O	51,500	76,000	65,387	-10,613
S	..	..	18,000		
R	—	..	6,500			
<i>Column 4.—Mainly due to (i) non-receipt of book-debit vouchers from the Central Medical Stores and (ii) non-settlement of certain liabilities of the R. G. Kar Medical College pertaining to pre-provincialised period.</i>						
D-5.—Other Contingencies—						
O	4,27,500	5,97,500	5,32,175	-65,325
S	..	..	2,00,000		
R	—	..	-30,000			
<i>Column 4.—Same as under Sub-head D.-4.</i>						
D-6.—Grants-in-aid, etc.—						
O	1,000	1,660	2,057	+397
R	..	..	660		
E.—MENTAL HOSPITALS—						
E-1.—Pay of Officers—						
O	500	480	480	..
R	..	..	-20		
E-2.—Pay of Establishment—						
O	17,000	19,000	19,100	+100
R	..	..	2,000		
E-3.—Allowances, honoraria, etc.—						
			16,300	16,207	-93	
E-4.—Contract Contingencies—						
O	22,000	23,500	22,187	-1,313
R	..	..	1,500		
E-5.—Other Contingencies—						
			25,500	25,291	-209	
E-6.—Establishment charges payable to other Governments, Departments, etc.—						
O	5,65,500	5,19,054	5,24,982	+5,928
R	..	..	-46,446		

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.						
F.—CHEMICAL EXAMINER—						
			Rs.			
O	..	..	83,400	} 83,200	72,981	-10,219
R	..	..	-200			
<i>Column 4.</i> —Mainly due to (i) non-drawal of special pay and leave salary of Chemical Examiner and Assistant Chemical Examiner owing to non-receipt of sanction and (ii) non-receipt of book-debit bills from the Central Medical Stores.						
G.—CHARGES IN ENGLAND - HIGH COMMISSION OF INDIA—						
O	..	..	27,500	} 22,920	24,096	+1,176
R	..	..	-4,580			
H.—PROVINCIALISATION OF SADAR AND SUBDIVISIONAL HOSPITALS—						
H-1.—Pay of Officers—						
O	..	..	1,53,000	} 34,000	35,263	+1,263
R	..	..	-1,19,000			
H-2.—Pay of Establishment—						
O	..	..	8,69,000	} 9,50,000	9,53,014	+3,014
R	..	..	81,000			
H-3.—Allowances, honoraria, etc.—						
O	..	..	7,93,000	} 7,83,000	7,80,070	-2,930
R	..	..	-10,000			
H-4.—Contract Contingencies—						
O	..	..	8,75,000	} 9,00,000	9,11,128	+11,128
R	..	..	25,000			
H-5.—Other Contingencies—						
O	..	..	20,76,700	} 22,45,000	17,97,326	-4,47,674
R	..	..	1,68,300			
<i>Column 4.</i> —Mainly due to non-receipt of book-debit bills from the Central Medical Stores.						
I.—MISCELLANEOUS—						
O	..	..	3,92,000	} 3,24,800	2,73,555	-51,245
R	..	..	-67,200			
<i>Column 4.</i> —Mainly due to non-receipt of book-debit bills from the Central Medical Stores.						
J.—WORKS—						
O	..	..	40,000	} 26,000	21,062	-4,938
R	..	..	-14,000			
<i>Column 4.</i> —See paragraph 2 of the Review.						

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head. "38.—Medical".—<i>contd.</i>						
K.—DEVELOPMENT SCHEMES—						
K-(a).—First Five-Year Plan—						
K-(a) 1.—Pay of Officers—						
				Rs.		
O	..	..	13,63,300	} 11,04,900	10,93,915	- 10,985
R	..	..	- 2,58,400			
K-(a) 2.—Pay of Establishment—						
O	..	..	39,49,700	} 38,80,700	39,08,644	+ 27,944
R	..	..	- 69,000			
K-(a) 3.—Allowances, honoraria, etc.—						
O	..	..	44,11,900	} 41,77,686	41,57,137	- 20,549
R	..	..	- 2,34,214			
K-(a) 4.—Contingencies—						
O	..	..	68,48,900	} 73,77,714	63,64,334	- 10,13,380
R	..	..	5,28,814			
<i>Column 4.</i> —Non receipt of book-debit bills from the Central Medical Stores for supplies received from them.						
K-(a) 5.—Grants-in-aid, Contributions, etc.				40,000	40,000	..
K-(a) 6.—Works—						
O	..	..	60,000	} 40,000	30,144	- 9,856
R	..	..	- 20,000			
<i>Column 4.</i> —Actual expenditure in the maintenance of the sewerage and water-supply systems of the Kanchrapara T. B. Hospital and M. R. Bangoor Sanatorium, Digri, proved smaller than anticipated at the time of fixation of net grant.						
K-(a) 8.—Establishment charges payable to other Governments, Departments, etc.—						
O	..	..	15,000	} 18,400	..	- 18,400
R	..	..	3,400			
<i>Column 4.</i> —Non-adjustment of the amounts payable to the Government of India for want of the requisite information from the Government of India.						
K (a) 9.—Deduct—Recoveries from other Governments, Departments, etc.—						
O	..	..	- 2,69,200	} - 2,75,100	- 2,75,100	..
R	..	..	- 5,900			
K-(b).—Second Five-year Plan—						
K-(b) 1.—Pay of Officers—						
O	.	..	4,00,000	} 2,15,165	2,01,969	- 5,196
R	..	..	- 1,84,835			
K-(b) 2.—Pay of Establishment—						
O	.	..	10,58,000	} 8,52,305	8,56,191	+ 3,886
R	..	..	- 2,05,695			

Grant No. 21.—Medical—*contd.*

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "38.—Medical".—<i>contd.</i>						
K.—DEVELOPMENT SCHEMES—<i>contd.</i>						
K.(b).—Second Five-Year Plan—<i>contd.</i>						
K-(b) 3.—Allowances, honoraria, etc.—						
				Rs.		
O	..	..	13,25,000	} 7,86,538	7,68,958	- 17,580
R	..	..	- 5,38,462			
K-(b) 4.—Contingencies—						
<i>Charged—</i>						
S	..	..	568	568	..	- 568
<i>Voted—</i>						
O	..	..	28,66,000	} 23,92,022	17,95,354	- 5,96,668
R	..	..	- 4,73,978			
<i>Column 4.—Mainly non-receipt of book-debits from the Central Medical Stores on account of supplies received.</i>						
K-(b) 5.—Grants-in-aid—						
O	..	..	1,75,000	} 10,11,648	8,29,129	- 1,82,519
S	..	..	2,39,000			
R	..	..	5,97,648			
<i>Column 4.—Mainly non-receipt of debits from the P. W. Division for the construction of an additional storey over the building of the School of Tropical Medicine.</i>						
K-(b) 6.—Works—						
O	..	..	1,90,000	} 1,92,694	1,93,132	+ 438
R	..	..	2,694			
K-(b) 7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	- 1,31,000	} ..	..	..
R	..	..	1,31,000			
K-(b) 8.—<i>Deduct</i>—Amount transferred to the head—Expenses out of the grant from the Government of India for Centrally Sponsored Schemes outside the State Plan—						
O	..	..	- 1,29,000	} - 20,500	- 18,072	+ 2,428
R	..	..	1,08,500			
<i>Column 4.—Less transfer to Sub-head K (d) consequent on smaller expenditure on Centrally Sponsored Schemes.</i>						
K-(c).—Cooch Behar Development—						
K-(c) 1.—Provision of 25 maternity beds in the M. E. S. Building at Cooch Behar as an annexe of the Sadar M. J. N. Hospital—						
O	..	..	24,000	} 20,700	18,015	- 2,685
R	..	..	- 3,300			
<i>Column 4.—Actual expenditure fell short of anticipation.</i>						

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38—Medical"—<i>concl'd.</i>			
K.—DEVELOPMENT SCHEMES—<i>concl'd.</i>			
K.(c).—Cooch Behar Development— <i>concl'd.</i>			
K.(c) 2.— <i>Deduct</i> —Amount met from "General Reserve Fund, Cooch Behar"—			
	Rs.		
O	-24,000	} -20,700	18,015
R	3,300			} +2,685
<i>Column 4.</i> —Less recovery consequent on smaller expenditure under Sub-head K (c)—1.			
K.(d).—Expenses out of the grant from the Government of India for Centrally Sponsored Schemes outside the State Plan—			
O	1,29,000	} 20,500	18,072
R	-1,08,500			} -2,428
<i>Column 4.</i> —See explanation under Sub-head K(b)-8.			
L.—SUSPENSE—			
L-1.—Gross Charges—			
O	90,00,000	} 1,25,00,000	1,25,89,635
R	35,00,000			} +89,635
L-2.— <i>Deduct</i> —Issues to other Governments, Departments, etc.—			
O	-90,00,000	} -1,17,62,266	-67,65,217
R	-27,62,266			} +49,97,049
<i>Column 4.</i> —See paragraphs 2 and 3 of the Review.			
For rounding—		200	..
Surrenders or withdrawals within Grant or Appropriation—			
Voted—			
R. Gross	2,42,900	2,42,900	..
R. Deductions	-2,42,900	-2,42,900	..
Totals—			
<i>Charged</i>		568	..
Voted—			
Gross		4,88,79,700	5,12,81,204
Deductions		-5,84,700	-3,30,352
Net		4,82,95,000	5,09,50,852

REVIEW.

In the charged section the supplementary appropriation of Rs. 568 remained unutilised resulting in a saving of the entire amount.

In the voted section, the original grant of Rs. 4,76,56,000 was augmented to Rs. 4,82,95,000 by the supplementary grant of Rs. 6,39,000 against which the expenditure incurred worked out to Rs. 5,09,50,852 resulting in an excess of Rs. 26,55,852 in the grant. The bulk of the excess was contributed by sub-head L. 2.

2. Explanation for variations in column 4 under sub-heads J and L.2 could not be included as the same were not received from the Controlling Officers.

3. The minor head L.—Suspense accommodates the interim transactions for the purchase of medical stores by the Assistant Director of Health Services (Equipment and Stores) and the supply thereof to different institutions. The adjustment made under the above head during the year 1958-59 is as follows:—

L.—Suspense-Stock—		Rs.
Opening balance	.. .. .	66,13,900
Gross charge	.. =	1,25,89,635
<i>Deduct—Issues to other Governments, Departments, Institutions, etc.</i>		-67,65,217
Closing balance	.. .. .	1,24,38,318

4. *Audit Comments on the Consolidated Store Accounts of the Principal State Hospitals (except Kanchrapara T.B. Hospital) in West Bengal for the year 1957-58.—(a).* Particulars of the sum of Rs. 496 adjusted after the close of last years' accounts under Medicine, Drugs and Dressings were not available to audit.

(b) Value of the stores obtained from the Lake Medical Hospital, Calcutta, was not included in the Store Accounts as the book value of the materials could not be ascertained as yet.

(c) Instruments and appliances received as free gifts were left out of the Store Accounts.

(d) Rs. 6,062.50 nP. (approximately) representing Sales Tax in respect of the purchase of stores were not included in the Store Accounts.

5. *Audit Comments on the Value Accounts of the Central Medical Stores, Health Services, West Bengal, for the period from 1st April, 1957 to 31st March, 1958.—(a),* 80 per cent. of the items of stock as against 90 per cent. of the preceding year, were subjected to physical verification during this year. Steps need be taken to ensure a cent. per cent. verification of the stock.

(b) Value of unserviceable and damaged stores and shortages not written off upto the close of the year 1957-58 was stated to be Rs. 1,47,867. Early steps need be taken to adjust the losses by write-off or recovery after proper investigation.

6. *Audit Comments on the Consolidated Store Accounts of Kanchrapara T.B. Hospital for the year 1957-58.—(a).* As reported in the previous Audit Comments [*vide* paragraph 7(b) of the Review at page 171 of the Appropriation Accounts for 1956-57] the value of 72 items of American Stores is still (June, 1959) unknown to the authorities.

(b) The question of the write-off of the value of stores worth Rs. 21,397 and Rs. 20,577 approximately which had been declared unserviceable during the years 1956-57 and 1957-58 respectively are reported to be still (June, 1959) under consideration of the Directorate.

(c) Only 30 per cent. of the closing stock as on 31st March, 1957 were subjected to physical verification during 1957-58 by the Departmental Officer. The closing balances on 31st March, 1958 include the values of unverified stock.

Consolidated Store Accounts of the Principal State Hospitals (except Kanchrapara T. B. Hospital) in West Bengal for the year 1957-58.

Receipts.	Instruments and appliances.	Medicines, drugs and dressings.	Beddings and clothings.	Crockery.	Miscellaneous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Opening Balance* ..	12,63,201	3,34,388	1,25,485	5,393	1,05,279
(2)(a) By local purchase ..	1,74,921	28,783	26,089	2,484	1,11,596
(b) From Other Government Departments.	9,40,909	25,29,418	1,63,732	11,248	1,61,109
(c) From overseas ..	..	..	..	..	..
(d) From other sources	661	37	38	246	56
Total ..	23,79,692	28,92,626	3,15,344	19,371	3,78,039
(3) Issues—					
(a) Issue during the year	10,03,507	25,89,421	2,20,488	13,943	2,75,377
(b) Depreciation, loss, shortages, etc.	127	1,006	..	..	..
Total ..	10,03,634	25,90,427	2,20,488	13,943	2,75,377
(4) Closing Balance ..	13,76,058	3,02,199	94,856	5,428	1,02,662

**Not.*—Variations of the figures in the opening balances of the year 1957-58 from that of the closing balances of the year 1956-57 are due mainly to inclusion of the Store Accounts of Infectious Diseases Hospital, Beliaghata, for the first time and certain adjustments carried out subsequently. These are as follows:—

- (A) Difference of Rs. 9,084, Rs. 160 and Rs. 21,754 under columns 2, 5 and 6 respectively, are due to inclusion of the figures of Infectious Diseases Hospital, Beliaghata.
- (B) Difference of Rs. 467 under column 3 is due to minus adjustment of Rs. 496 over the closing balance in Nilratan Sarkar Hospital and inclusion of Rs. 29 in the balance of Medical College.
- (C) Difference of Rs. 32,994 under column 4 is due to inclusion of Rs. 32,898 of Infectious Diseases Hospital, Beliaghata, and Rs. 96 of Medical College Hospitals.

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

CALCUTTA ;
The 28th January, 1959.

S. C. SIL,
for Director of Health Services, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Medical College Hospitals Sukhlai Kanyani Hospital, Nilratan Sarkar Hospital, Sambhunath Pandit Hospital Lady Dufferin Victoria Hospital and Infectious Diseases Hospital, Calcutta, for the year 1957-58 were test-audited under my supervision and I certify that subject to the audit comments (*vide* paragraph 4 of the Review), the accounts are correct according to the best of my information and in consideration of the explanations given to me and as shown by the books of the institutions.

CALCUTTA ;
The 28th February, 1959.

K. P. JOSEPH,
Deputy Accountant-General, Outside Audit,
West Bengal.

Value Accounts of the Central Medical Stores, Health Services, West Bengal, for the period from 1st April, 1957 to 31st March, 1958.

1	2		3		4		5		6		7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Opening Balance	10,03,578	18,89,350	1,48,992	66,119	1,10,584	32,18,923						
Addition or deduction from the opening balance due to correction of ledger verification.	-2,494	-8,402	-1,235	-21,423	-5,746	-39,300*						
Total	10,01,084	18,80,948	1,47,757	44,696	1,04,838	31,79,323						
(2) Receipts—												
(a) By Local purchase	23,54,342	67,30,512	6,59,343	1,06,192	2,92,864	1,01,43,253						
(b) From other departments	Nil	37,679	2,09,661	Nil	Nil	2,47,340						
Total	33,55,426	86,49,139	10,16,761	1,50,888	3,97,702	1,35,69,916						
(3) Issue during the year	20,67,336	76,24,653	6,93,998	64,728	2,63,679	1,07,14,394						
(4) Depreciation, Loss, Shortage, Write-off, etc.	30 (Excess)	1 (Shortage)	47 (Shortage)	Nil	2,191 (Excess)	2,173 (Excess)						
(5) Closing Balance	12,88,120	10,24,485	3,22,716	86,160	1,36,214	28,57,695						

* Re : Deduction of Rs. 39,300 from the Closing Balance of 1956-57—

(a) Due to correction of Opening Balance of 1957-58	Rs. 777
(b) Due to deduction in respect of miscalculation of Closing Balance of 1956-57	38,523
	<u>39,300</u>

Re: The sum of Rs. 2,173 (excess) shown under item No. 4—

In accordance with the actual stock found on physical verification, the book balance has been set right (in terms of rule 139 of B. F. R., Part I) and the discrepancy between the book balance and the actual balance is detailed below:—

	Rs.
Found on verification—	
(a) Apparent Excess	5,397
(b) Apparent Shortage	3,224
Net apparent excess	2,173

Certified that the figures incorporated in the Store Accounts of the Central Medical Stores for the period from 1st April, 1957 to 31st March, 1958, 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. Eighty per cent. of the stock was physically verified.

CALCUTTA ;

G. H. BOSE,
Accountant.

N. DAS RAY,

*Deputy Assistant Director of
Health Services (Equipment
and Stores), Medical,
Government of West Bengal.*

S. N. SILL,

*Assistant Director of Health
Services (Equipment and
Stores), West Bengal.*

The 6th December, 1958.

AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores (Medical Branch), Calcutta, for the year 1957-58 were locally test-audited under my supervision with reference to the local records and I certify that subject to the Audit Comments (*vide* paragraph 5 of the Review), the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;

K. P. JOSEPH,

*Deputy Accountant-General, Outside Audit,
West Bengal.*

The 9th January, 1959.

Consolidated Store Accounts of Kanchrapara T. B. Hospital for the year 1957-58.*(For General and Surplus)*

1	Instru- ments and appliances.	Medicines, drugs and dressings.	Beddings and clothings.	Crocery.	Miscella- neous.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Opening Balance—					
General stores	57,829	1,37,002	57,379	29,822	78,404
Surplus stores	8,075	11,315	359	2,921	20,744
Total	65,904	1,48,317	57,738	32,743	99,148
(2) Receipts—					
(a) By Local purchase	2,917	5,907	6,636	65	17,917
(b) From other Government, etc.	66,350	1,26,049	42,089	1,933	24,341
Total Receipts	1,35,171	2,80,273	1,06,463	34,741	1,41,406
(3) Issue—					
General	64,389	1,63,237	63,245	5,140	54,749
Surplus (either used up or returned to C.M.S.).	8,057	11,249	359	2,905	20,737
(4) Evaporation, loss, short, unservice- able, etc.—					
(a) Evaporation .. ..	..	..	..	..	..
(b) Loss—General/Surplus	1	266	..	..	11
(c) Short	18	66	..	16	7
(d) Unserviceable to be written-off	..	..	..	..	20,577
Total Issue.	72,465	1,74,818	63,604	8,061	96,081
(5) Closing Balance—					
General	62,706	1,05,455	42,859	26,680	45,325
Surplus .. ..	..	..	..	..	..
Total	62,706	1,05,455	42,859	26,680	45,325

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in Departmental Registers Stores were verified by the Departmental Officers.

CALCUTTA ;
The 29th November, 1958.

U. N. SARKAR,
Superintendent,
Kanchrapara T. B. Hospital.

AUDIT CERTIFICATE.

The Store Accounts of the Kanchrapara T. B. Hospital for the year 1957-58 were test-audited under my supervision and I certify that subject to the Audit Comments (*vide* paragraph 6 of the Review), the accounts are correct according to the best of my information and in consideration of the explanation given to me and as shown by records of the hospital.

CALCUTTA,
The 11th June, 1959.

K. P. JOSEPH,
Deputy Accountant-General, Outside Audit,
West Bengal.

Grant No. 22.—Public Health (All Voted).

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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 "39.—Public Health".			
A—PUBLIC HEALTH ESTABLISHMENT—			
A (a).—Director of Health Services—			
A (a) 1.—Pay of Officers—			
	Rs.		
O	2,24,000	} 1,84,950	1,84,065
R	-39,050		
A (a) 2.—Pay of Establishment—			
O	2,25,500	} 2,13,000	2,11,545
R	-12,500		
A (a) 3.—Allowances, honoraria, etc.—			
O	2,57,000	} 2,51,000	2,61,947
R	-6,000		
A (a) 4.—Contract Contingencies—			
O	26,000	} 16,000	12,115
R	-10,000		
Column 4.—See paragraph 2 of the Review.			
A (a) 5.—Other Contingencies—			
O	68,000	} 2,44,050	1,36,401
R	1,76,050		
Column 4.—See paragraph 2 of the Review.			
A (b).—Public Health Engineering—			
A (b) 1.—Pay of Officers—			
O	1,38,000	} 94,600	94,586
R	-43,400		
A (b) 2.—Pay of Establishment—			
O	2,90,000	} 2,06,500	2,16,309
R	-83,500		
A (b) 3.—Allowances, honoraria, etc.—			
O	2,80,000	} 1,85,300	1,94,844
R	-94,700		
A (b) 5.—Other Contingencies—			
O	35,600	} 30,100	29,096
R	-5,500		

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>						
A.—PUBLIC HEALTH ESTABLISHMENT						
<i>—contd.</i>						
A (d).—District Charges—						
A (d) 1.—Pay of Officers—						
			Rs.			
O	..	..	1,62,000	1,40,000	1,41,210	+1,210
R	..	..	-22,000			
A (d) 2.—Pay of Establishment—						
O	..	..	2,14,000	1,70,000	1,64,208	-5,792
R	..	..	-44,000			
A (d) 3.—Allowances, honoraria, etc.—						
O	..	..	2,82,000	2,34,000	2,37,704	+3,704
R	..	..	-48,000			
A (d) 5.—Other Con'ingencies—						
O	..	..	1,43,500	80,000	78,188	-1,812
R	..	..	-63,500			
A (d) 6.—Loss—						
R	..	..	500	500	500	..
<i>See paragraph 3 of the Review.</i>						
A (f).—Expenses on Family Planning Programme—						
A (f) 2.—Pay of Establishment—						
O	..	..	25,000	19,500	19,783	+283
R	..	..	-5,500			
A-(f) 3.—Allowances, honoraria, etc.—						
O	..	..	17,300	13,300	13,098	-202
R	..	..	-4,000			
A-(f) 5.—Other Contingencies—						
				4,000	1,622	-2,378
<i>Column 4.—See paragraph 2 of the Review.</i>						
A-(g).—Maternity and Child Welfare Centres in Backward Areas—						
A-(g) 2.—Pay of Establishment—						
O	..	..	33,000	24,000	18,785	-5,215
R	-9,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						

Grant No. 22.—Public Health—contd.

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Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "39.—Public Health."—contd.						
A.—PUBLIC HEALTH ESTABLISHMENT						
—concl'd.						
A-(g).—Maternity and Child Welfare Centres in Backward Areas—concl'd.						
A-(g) 3.—Allowances, honoraria, etc.—						
			Rs.			
O	..	..	40,000	} 31,000	21,037	-9,963
R	—	—	-9,000			
Column 4.—See paragraph 2 of the Review.						
A-(g) 5.—Other Contingencies—						
O	..	..	46,000	} 27,500	10,720	-16,780
R	..	..	-18,500			
Column 4.—See paragraph 2 of the Review.						
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—						
B-1.—Grants-in-aid towards Water Works Schemes—						
R	..	..	2,300	2,300	2,446	+146
B-2.—Grants-in-aid under National Urban Water Supply Scheme—						
O	..	..	40,12,000	} ..	..	..
R	..	..	-40,12,000			
B-3.—Flood Relief Schemes—Tube-wells and Ring-wells—						
R	..	..	4,100	4,100	4,556	+456
B-5.—Grants-in-aid towards Sewerage Schemes—						
O	..	..	18,900	} 5,400	5,405	+5
R	..	..	-13,500			
B-6.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—						
O	..	..	41,600	} 43,600	45,603	+2,003
R	..	..	2,000			
B-8.—Other Schemes—						
O	..	..	4,66,800	} 6,24,800	6,08,402	-16,398
R	..	..	1,58,000			

Major Head and sub-head.				Final	Actual	Excess
				grant.	expenditure.	[⁺ Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>						
A.—PUBLIC HEALTH ESTABLISHMENT						
<i>—contd.</i>						
A (d).—District Charges—						
A (d) 1.—Pay of Officers—						
			Rs.			
O	..	..	1,62,000	} 1,40,000	1,41,210	+ 1,210
R	..	..	-22,000			
A (d) 2.—Pay of Establishment—						
O	..	..	2,14,000	} 1,70,000	1,64,208	- 5,792
R	..	..	-44,000			
A (d) 3.—Allowances, honoraria, etc.—						
O	..	..	2,82,000	} 2,34,000	2,37,704	+ 3,704
R	..	..	-48,000			
A (d) 5.—Other Contingencies—						
O	..	..	1,43,500	} 80,000	78,188	- 1,812
R	..	..	-63,500			
A (d) 6.—Loss—						
R	..	..	500	500	500	..
<i>See paragraph 3 of the Review.</i>						
A (f).—Expenses on Family Planning Programme—						
A (f) 2.—Pay of Establishment—						
O	..	..	25,000	} 19,500	19,783	+ 283
R	..	..	-5,500			
A (f) 3.—Allowances, honoraria, etc.—						
O	..	..	17,300	} 13,300	13,098	- 202
R	..	..	-4,000			
A (f) 5.—Other Contingencies—						
				4,000	1,622	- 2,378
<i>Column 4.—See paragraph 2 of the Review.</i>						
A (g).—Maternity and Child Welfare Centres in Backward Areas—						
A (g) 2.—Pay of Establishment—						
O	..	..	33,000	} 24,000	18,785	- 5,215
R	-9,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						

Grant No. 22.—Public Health—contd.

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Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "39.—Public Health."—contd.						
A.—PUBLIC HEALTH ESTABLISHMENT						
<i>—concl'd.</i>						
A-(g).—Maternity and Child Welfare Centres in Backward Areas—concl'd.						
A-(g) 3.—Allowances, honoraria, etc.—						
			Rs.			
O	..	..	40,000	} 31,000	21,037	-9,963
R	—	—	-9,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						
A-(g) 5.—Other Contingencies—						
O	..	..	46,000	} 27,500	10,720	-16,780
R	..	..	-18,500			
<i>Column 4.—See paragraph 2 of the Review.</i>						
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—						
B-1.—Grants-in-aid towards Water Works Schemes—						
R	..	..	2,300	2,300	2,446	+146
B-2.—Grants-in-aid under National Urban Water Supply Scheme—						
O	..	.	40,12,000	} ..	..	..
R	..	.	-40,12,000			
B-3.—Flood Relief Schemes—Tube-wells and Ring-wells—						
R	..	..	4,100	4,100	4,556	+456
B-5.—Grants-in-aid towards Sewerage Schemes—						
O	..	..	18,900	} 5,400	5,405	+5
R	.	..	-13,500			
B-6.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—						
O	..	..	41,600	} 43,600	45,603	+2,003
R	..	..	2,000			
B-8.—Other Schemes—						
O	..	..	4,66,800	} 6,24,800	6,08,402	-16,398
R	..	..	1,58,000			

Major Head and sub-head.				Final	Actual	Excess +
				grant.	expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "39 Public Health"—<i>contd.</i>						
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—						
C-1.—Malaria Charges—						
			Rs.			
O	..	..	16,800	16,000	12,695	-3,305
R	..	..	-800			
Column 4.—See paragraph 2 of the Review.						
C-3.—Kala-azar Survey Charges—						
O	..	..	22,000	13,300	10,071	-3,229
R	..	..	-8,700			
Column 4.—See paragraph 2 of the Review.						
C-4.—Other Epidemic Charges—						
O	..	..	9,02,000	9,48,000	9,35,130	-12,870
R	..	..	46,000			
D.—BACTERIOLOGICAL LABORATORIES—						
O	..	..	3,26,700	3,28,500	3,12,038	-16,462
R	..	..	1,800			
E.—PASTEUR INSTITUTE—						
O	..	..	1,06,300	1,21,360	1,25,563	+4,203
R	..	..	15,060			
F.—LEPROSY—						
O	..	..	1,92,000	1,58,600	1,44,430	-14,170
R	..	..	-33,400			
G.—WORKS—						
O	..	..	8,48,500	84,500	1,68,450	+83,950
R	..	..	-7,64,000			
Column 4.—See paragraph 2 of the Review.						
H.—CHARGES IN ENGLAND—						
HIGH COMMISSION OF INDIA—						
O	100	160	165	+5
R	60			

Grant No. 22.—Public Health—*contd.*

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Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "39—Public Health"—<i>contd.</i>						
I.—DEVELOPMENT SCHEMES—						
I-(a).—First Five-Year Plan—						
I-(a) 1.—Pay of Officers—						
			Rs.			
O	..	..	9,000	} 12,100	9,170	-2,930
R	..	..	3,100			
<i>Column 4.—See paragraph 2 of the Review.</i>						
I-(a) 2.—Pay of Establishment—						
O	..	..	5,69,900	} 6,71,600	6,50,593	-21,007
R	..	..	1,01,700			
I-(a) 3.—Allowances, honoraria, etc.—						
O	..	..	6,42,300	} 7,69,300	7,23,995	-45,305
R	..	..	1,27,000			
I-(a) 4.—Contingencies—						
O	..	..	4,44,000	} 3,69,270	3,12,288	-56,982
R	..	..	-74,730			
<i>Column 4.—See paragraph 2 of the Review.</i>						
I-(a) 5.—Works—						
O	..	..	3,50,200	} 1,39,430	-96,988	-2,36,418
R	..	..	-2,10,770			
<i>Column 4.—See paragraphs 2 and 4 of the Review.</i>						
I-(b).—Second Five-Year Plan—						
I-(b) 1.—Pay of Officers—						
O	..	..	3,70,000	} 2,80,900	2,82,825	+1,925
R	..	..	-89,100			
I-(b).—Pay of Establishment—						
O	..	..	12,68,700	} 9,39,600	9,94,042	+54,442
R	..	..	-3,29,100			
I-(b) 3.—Allowances, honoraria, etc.—						
O	..	..	14,47,800	} 12,31,000	10,47,565	-1,83,435
R	..	..	-2,16,800			
<i>Column 4.—See paragraph 2 of the Review.</i>						
I-(b) 4.—Contingencies—						
O	..	..	53,08,500	} 30,69,600	32,08,184	+1,38,584
R	..	..	-22,38,900			

Grant No. 22.—Public Health—*contd.*

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39—Public Health"—<i>concl.</i>			
I.—DEVELOPMENT SCHEMES—<i>concl.</i>			
I.(b).—Second Five-Year Plan—<i>concl.</i>			
I.(b) 5.—Works—			
	Rs.		
O	32,84,000	} 34,44,400	28,41,130
R	1,60,400		
			—6,03,270
<i>Column 4.—See paragraph 2 of the Review.</i>			
I.(b) 6.—Grants-in-aid, Contributions, etc.—			
R	5,11,000	5,11,000	5,07,752
			—3,246
I.(b) 7.—<i>Deduct</i>—Amount transferred to the head "Expenses out of the grant from the Government of India for Centrally Sponsored Schemes" outside the State Plan—			
O	—7,30,000	} —9,28,500	—16,208
R	—1,98,500		
			+9,12,292
<i>Column 4.—See paragraph 2 of the Review.</i>			
I.(c).—Expenses out of the Grant from the Government of India for Centrally sponsored Schemes outside the State Plan—			
I.(c) 1.—Grants-in-aid—			
R	11,66,000	11,66,000	9,89,067
			—1,76,933
<i>Column 4.—See paragraph 2 of the Review.</i>			
I.(c) 2.—Works—			
R	6,18,500	6,18,500	5,63,524
			—54,976
I.(c) 3.—<i>Add</i>—Amount transferred from the Head "Second Five Year Plan"—			
O	7,30,000	} 9,28,500	16,208
R	1,98,500		
			—9,12,292
<i>Column 4.—See paragraph 2 of the Review.</i>			
J.—SUSPENSE			—50,11,124
			—50,11,124
<i>Column 4.—See paragraph 2 of the Review and also the Annexure.</i>			
Surrenders or withdrawals within grant—			
R. Gross	52,17,880	52,17,880	..
			—52,17,880
R. Deductions	1,98,500	1,98,500	..
			—1,98,500
Total—			
Gross .. .. .	..	2,38,89,000	1,14,54,948
	..	—7,30,000	—16,208
Deductions .. .. .	..		+7,13,792
Net .. .. .	..	2,31,59,000	1,14,38,740
			—1,17,20,260

REVIEW

There was a saving of Rs. 1,17,20,260 in the grant. The surrender of Rs. 54,16,380 reduced the saving to Rs. 63,03,880. Sub-heads B.2, I.(b).4 and J contributed to the bulk of the saving.

2. The reasons for the variations in column 4 under sub-heads A.(a).4, A.(a).5, A.(f).5, A.(g).2, A.(g).3, A.(g).5, C.1, C.3, G, I.(a).1, I.(a).4, I.(a).5, I.(b).3, I.(b).5, I.(b).7, I.(c).1, I.(c).3 and J could not be incorporated as the same have not yet been received from the Controlling Officers concerned.

3. *Sub-head A.(d).6.—Loss.*—The details of the loss were incorporated in paragraph 3 of the Review below Grant No. 21.—Public Health (pages 190-191) of the Appropriation Accounts for 1957-58. The amount was redrawn in the year under review.

4. *Sub-head I.(a).5*—No provision of funds was made for the transfer of materials to other works initially booked under this Sub-head. This indicates defective control.

ANNEXURE

Details of transactions under the Head "J.—Suspense" for the year 1958-59 are given below :—

Unit of suspense.	Opening Balance.	Debits.	Credits.	Net Actuals.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Work—					
Purchases ..	67,09,018	15,46,373	49,12,171	33,65,798	1,00,74,816
Miscellaneous Public Works Advances.	25,35,850	7,22,810	4,07,967	3,14,843	28,50,693
Stock		29,25,035	48,85,204	19,60,169	19,60,169
Total ..	41,73,168	51,94,218	1,02,05,342	50,11,124	91,84,292

The credit balance of Rs. 1,00,74,816 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 (a) expenditure on Rural Water Supply schemes incurred in excess of the contributions made by local funds and awaiting adjustment in the following year and (b) advance payments against purchase of certain controlled materials.

The credit balance of Rs. 19,60,169 under "Stock" is due to the fact that opening balance for 1958-59 has not yet been worked out as previously the head "Stock" had not been operated upon and past transactions are yet to be squared up.

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

(See also the Audit Report)

Major Head and sub-head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "40.—Agriculture".						
A.—DIRECTION—						
			Rs.			
O	..	..	4,35,900	} 4,39,900	4,47,264	+ 7,364
R	..	..	4,000			
B.—SUPERINTENDENCE—						
B-1.—Pay of Officers—						
O	..	..	1,05,000	} 89,000	92,419	+ 3,419
R	..	..	- 16,000			
B-2.—Pay of Establishment—						
O	..	..	22,64,000	} 18,99,300	18,82,730	- 16,570
R	..	..	- 3,64,700			
B-3.—Allowances, honoraria, etc.—						
O	..	..	24,80,000	} 21,74,000	21,23,761	- 50,239
R	..	..	- 3,06,000			
B-4.—Contingencies—						
O	..	..	4,59,000	} 5,13,000	5,17,083	+ 4,083
R	..	..	54,000			
C.—EXPERIMENTAL FARMS—						
C-1.—Pay of Officers—						
O	..	..	8,600	} 5,700	5,567	= 133
R	..	..	- 2,900			
C-2.—Pay of Establishment—						
O	..	..	67,000	} 65,000	63,017	- 1,983
R	..	..	- 2,000			
C-3.—Allowances, honoraria, etc.—						
O	..	..	50,500	} 53,200	53,762	+ 562
R	..	..	2,700			
C-4.—Contingencies—						
O	..	..	4,14,700	} 4,36,000	4,23,461	- 12,539
R	..	..	21,300			
C-5.—Works—						
R	..	..	5,000	5,000	..	- 5,000

Column 4.—Non-completion of the preliminaries for irrigation arrangement at a farm owing to late receipt of sanction.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>contd.</i>			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
D-(2).—Other charges—			
D-(2)(a).—Gross—			
	Rs.		
O	6,57,300	} 7,00,324	5,69,265
R	43,024			-1,31,059
Column 4.—See paragraph 2 of the Review.			
D-(2)(b).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O	-3,02,000	} -3,50,060	-33,521
R	-48,060			+3,16,539
Column 4.—See paragraph 2 of the Review.			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
E-(a).—Agricultural Experiments and Research—			
E-(a) 1.—Pay of Officers—			
O	1,24,700	} 1,05,700	1,11,158
R	-19,000			+5,458
E-(a) 2.—Pay of Establishment—			
O	1,70,500	} 1,60,700	1,52,394
R	-9,800			-8,306
E-(a) 3.—Allowances, honoraria, etc.—			
O	1,77,700	} 1,79,700	1,79,695
R	2,000			-5
E-(a) 4.—Contingencies—			
O	1,19,000	} 1,56,500	1,57,466
R	37,500			+966
E-(b).—Research Schemes financed jointly by the State Government and the Central Committees—			
E-(b) 1.—Pay of Officers—			
O	33,600	} 50,000	46,352
R	16,400			-3,648

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>contd.</i>			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>contd.</i>			
E-(b).—Research Schemes financed jointly by the State Government and the Central Committees—<i>concl.</i>			
E-(b) 2.—Pay of Establishment—			
	Rs.		
O	1,17,100	1,25,620	1,20,559
R	8,520			- 5,061
E-(b) 3.—Allowances, honoraria, etc.—			
O	1,07,400	1,10,380	1,04,435
R	2,980			- 5,945
E-(b) 4.—Contingencies—			
O	2,75,800	3,09,900	2,95,970
R	34,100			- 13,930
E-(b) 5.—<i>Deduct</i> Recoveries—			
O	- 2,56,300	- 1,98,090	1,04,585
R	58,210			+ 93,505
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-(c).—Expenses out of the grants from the Central Committees—			
E-(c) 2.—Pay of Establishment—			
R	1,900	1,900	1,887
E-(c) 3.—Allowances, honoraria, etc.—			
R	2,400	2,400	8,514
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-(c) 4.—Contingencies—			
R	4,200	4,200	13,860
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-(c) 5.—Grants-in-aid, Contributions, etc.—			
O	48,800	42,500	42,214
R	- 6,300			- 286
E-(c) 6.—<i>Add</i>—Amounts transferred from the head "E(b)—Research Schemes financed jointly by the State Government and the Central Committees"—			
O	2,56,300	97,590	1,24,745
R	- 1,58,710			+ 27,155
<i>Column 4.—See paragraph 2 of the Review.</i>			

Major Head and sub-head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>contd.</i>						
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>concl.</i>						
E-(d).—Marketing Departments—						
E-(d)-1.—Pay of Officers—						
O	..	..	Rs. 35,500	} 32,000	31,941	- 59
R	..	..	- 3,500			
E-(d)-2.—Pay of Establishment—						
O	..	..	2,72,300	} 2,61,300	2,58,881	- 2,419
R	..	..	- 11,000			
E-(d)-3.—Allowances, honoraria, etc.—						
O	..	..	2,77,600	} 2,87,900	2,87,740	- 160
R	..	..	10,300			
E-(d)-4.—Contingencies—						
O	..	..	71,000	} 76,200	77,656	+ 1,456
R	..	..	5,200			
F.—AGRICULTURAL EDUCATION—						
O	..	..	82,700	} 87,500	85,577	- 1,923
R	..	..	4,800			
G.—BOTANICAL AND OTHER PUBLIC GARDENS—						
G-1.—Pay of Officers—						
O	..	..	56,000	} 52,979	52,630	- 349
R	..	..	- 3,021			
G-2.—Pay of Establishment—						
O	..	..	1,38,900	} 1,14,898	1,14,796	- 102
R	..	..	- 24,002			
G-3.—Allowances, honoraria, etc.—						
O	..	..	1,84,100	} 1,59,603	1,50,801	- 8,802
R	..	..	- 24,497			
G-4.—Contract Contingencies—						
O	..	..	1,40,000	} 1,45,700	1,45,968	+ 268
R	..	..	5,700			

Major Head and sub-head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>contd.</i>						
G.—BOTANICAL AND OTHER PUBLIC GARDENS—<i>conold.</i>						
G-5.—Other Contingencies—						
			Rs.			
O	..	..	88,400	} 60,173	68,978	+ 8,805
R	..	..	-28,227			
Column 4.—Due mainly to the surrender of Rs. 8,000 wrongly made from this sub-head instead of from sub-head G. 3.						
G-6-Works—						
O	..	..	6,900	} ..	..	....
R	..	..	-6,900			
H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—						
O	..	..	23,000	} 24,600	23,960	- 640
R	..	..	1,600			
I.—AGRICULTURAL DEVELOPMENT—						
<i>Charged</i>	..	..	..	..	973	+ 973
Voted—						
O	..	..	3,31,000	} 3,11,600	1,84,343	- 1,27,257
R	..	..	-19,400			
Column 4.—See paragraph 2 of the Review.						
K.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—						
O	..	..	1,000	} 1,410	1,410	..
R	..	..	410			
L.—DEVELOPMENT SCHEMES—						
L-(a).—First Five-Year Plan—						
L-(a)(i).—Intensive Food Production Schemes—						
L-(a)(i)-1.—Pay of Officers—						
O	..	..	85,600	} 80,800	81,187	+ 387
R	..	..	-4,800			

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>contd.</i>			
L.—DEVELOPMENT SCHEMES—<i>contd.</i>			
L-(a).—First Five-Year Plan—<i>concl'd.</i>			
L-(a)(i).—Intensive Food Production Schemes—<i>concl'd.</i>			
L-(a)(i)-2.—Pay of Establishment—			
	Rs.		
O	7,10,600	7,34,600	6,05,152
R	24,000		
} -1,29,448			
<i>Column 4.—See paragraph 2 of the Review.</i>			
L-(a)(i)-3.—Allowances, honoraria, etc.—			
O	6,80,100	7,15,700	5,82,299
R	35,600		
} -1,33,401			
<i>Column 4.—See paragraph 2 of the Review.</i>			
L-(a)(i)-4.—Contingencies—			
<i>Charged—</i>			
S	9,000	9,000	-9,000
<i>Column 4.—See paragraph 2 of the Review.</i>			
<i>Voted—</i>			
O	11,92,500	12,61,600	11,11,027
R	69,100		
} -1,50,573			
<i>Column 4.—See paragraph 2 of the Review.</i>			
L-(a)(i)-5.—Establishment charges payable to other Governments, Departments, etc.			
	3,200	4,296	+1,096
L-(a)(ii).—Other Schemes—			
L-(a)(ii)-1.—Pay of Officers—			
O	1,25,300	1,13,000	1,22,882
R	12,300		
} +9,882			
L-(a)(ii)-2.—Pay of Establishment—			
O	2,43,600	2,38,400	2,47,384
R	5,200		
} +8,984			
L-(a)(ii)-3.—Allowances, honoraria, etc.—			
O	2,07,800	2,00,400	2,01,673
R	7,400		
} +1,403			
L-(a)(ii)-4.—Contingencies—			
O	12,66,300	13,65,600	13,30,223
R	99,300		
} -35,377			
L-(a)(i)-5.—Works—			
O	50,000	39,000	23,521
R	11,000		
} -15,479			
<i>Column 4.—Mainly due to abandonment of certain items of work at the close of the year, as these were considered unnecessary.</i>			

Major Head and sub-head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>concl.</i>						
L.—DEVELOPMENT SCHEMES—<i>concl.</i>						
L-(b)—Second Five-Year Plan—						
				Rs.		
O	..	..	1,45,64,000	} 1,16,97,350	1,03,12,681	- 13,84,669
R	..	..	-28,66,650			
<i>Column 4.—See paragraph 2 of the Review.</i>						
L-(b)(i)—Spill over from the First Five-Year Plan—						
O	..	..	2,77,000	} 3,19,940	3,20,710	+ 770
R	..	..	42,940			
L-(c).—Schemes outside the Plan—						
L-(c)-1.—Pay of Officers—						
R	..	..	3,000	3,000	2,910	- 90
L-(c)-2.—Pay of Establishment—						
O	..	..	1,18,000	} 1,23,054	1,18,993	- 4,061
R	..	..	5,054			
L-(c)-3.—Allowances, honoraria, etc.—						
O	..	..	88,000	} 93,218	84,991	- 8,227
R	..	..	5,218			
L-(c)-4.—Contingencies—						
O	..	..	1,47,67,000	} 1,25,97,028	1,48,91,733	+ 22,94,705
R	..	..	-21,69,972			
<i>Column 4.—See paragraph 2 of the Review.</i>						
L-(c)-5.—Grants-in-aid, Contributions, etc.—						
R	..	..	20,260	20,260	29,276	+ 16
Total—Major Head "40.—Agriculture"—						
<i>Charged—</i>						
S	..	..	9,000	9,000	973	- 8,027
<i>Voted—</i>						
O	4,39,02,000	} 3,84,10,377	3,89,55,221	+ 5,44,844
R	-54,91,623			

Grant No. 23.—Charges on account of Agriculture—contd.

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Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research"			
M.—DEVELOPMENT SCHEMES—			
M-(b).—2nd Five-Year Plan—			
M-(b)-1.—Establishment of Sisal Plantation at Rajnagar—			
M-(b)-1-(i).—Gross—			
	Rs.		
O	2,00,000	} 1,53,030	1,45,674
R	-47,000			} -7,326
M-(b)-1-(ii).—Deduct—Receipts and Recoveries on Capital Account—			
O	-12,000	} -10,000	-19,227
R	2,000			} -9,227
<i>Column 4.—See paragraph 2 of the Review.</i>			
M-(b)-2.—Establishment of 100 Seed Farms—			
M-(b)-2-(i).—Works—			
O	14,45,000	} 16,00,000	11,94,116
R	1,55,000			} -4,05,884
<i>Column 4.—See paragraph 2 of the Review.</i>			
M-(b)-2-(ii).—Deduct—Receipts and Recoveries on Capital Account			
	.. ..	..	-107
M-(b)-3.—Development of Kalyani Farm—			
O	1,00,000	} ..	..
R	-1,00,000		
M-(b)-4.—Greater Calcutta Milk Supply Scheme—			
M-(b)-4(i).—Works—			
O	23,12,000	} ..	1,38,182
R	-23,12,000			} +1,38,182
<i>Column 4.—See paragraph 2 of the Review.</i>			
M-(b)-5.—Agricultural Marketing Co-operative Societies—			
R	1,08,000	1,08,000	97,135
M-(b)-(i).—Spill over from the First-Year Plan—			
M-(b)-(i)-1.—Additional Seed Multiplication Farms—			
O	2,000	} 30,200	..
R	28,200			} -30,200
<i>Column 4.—See paragraph 2 of the Review.</i>			
M-(b)-(i)-2.—Training of Extension Staff—			
O	3,000	} 21,000	..
R	18,000			} -21,000
<i>Column 4.—See paragraph 2 of the Review.</i>			

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research"—<i>concl'd.</i>			
N.—OTHER SCHEMES—			
N.1.—Establishment of a Jute Seed Multiplication farm at Bhajanghat—			
N.1.(a).—Gross—			
	Rs.		
O	3,72,000	1,44,200	1,15,031
R	—2,27,800			—; 9,169
<i>Column 4.—See paragraph 2 of the Review.</i>			
N.1(b).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
O	—1,50,000	—1,10,000	—491
R	40,000			+1,09,509
<i>Column 4.—See paragraph 2 of the Review</i>			
Total—Major Head "71—Capital Outlay on Schemes of Agricultural Improvement and Research"—			
O	42,72,000	19,36,400	16,70,313
R	—23,35,600			—2,66,087
Surrenders or withdrawals within Grant or Appropriation—			
Voted—			
R. Gross	78,79,373	78,79,373	..
R. Deductions	—52,150	—52,150	..
Totals—Grant No. 23—			
<i>Charged</i> .. ..	..	9,000	973
Voted—			
Gross .. ..	..	4,88,94,300	4,07,83,465
Deductions .. ..	..	—7,20,300	—1,57,931
Net .. ..	..	4,81,74,000	4,06,25,534
			—75,48,466

REVIEW

In the Charged section there was an expenditure of Rs. 973 against the Supplementary appropriation of Rs. 9,000 resulting in a saving of Rs. 8,027.

In the Voted section the expenditure was Rs. 4,06,25,534 against the grant of Rs. 4,81,74,000 resulting in a saving of Rs. 75,48,466. The surrender of Rs. 78,27,223, however, converted the saving into an excess of Rs. 2,78,757 in the modified grant. The surrender under L-(c)-4 proved excessive.

REVIEW—*contd.*

2. Explanations of variations under sub-heads D(2)(a), D(2)(b), E.(b)-5, E(c)-3, E(c)-4, E(c)-6, I (voted) L(a)(1)-2, L(a)(i)-3, L(a)(i)-4-Charged, L(a)(i)-4-Voted, I.(b), I.(c)-4, M(b)-1-(ii), M(b)-2-(i), M(b)-4-(i), M(b)(i)-2, N. 1(a) and N. 1(b) could not be incorporated as the same were not furnished by the controlling authorities.

3. *Group Heads "L" and "M"*—As in the previous year (*vide* paragraph 6 of the Review below Grant No. 22) there has been over budgeting or budgeting on immatured schemes pertaining to Development Schemes in this year also. Out of the total budget provision of Rs. 3,86,51,000 made on account of the Development Schemes pertaining to this Grant, provision to the extent of Rs. 71,16,550 was ultimately reduced by surrender and re-appropriation during the year. The original budget provisions in respect of a large number of schemes had been wiped out by such reduction. The provision in respect of many other schemes had also been reduced to a considerable extent. Such heavy reduction of the original budget provision, therefore, indicates over-budgeting or budgeting on immatured schemes.

4. *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 are booked under group-head E.(c) of this grant 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 "XXIX.—Agriculture" and "XXXII.—Industries and Supplies".

An account of the transactions during the year 1958-59 is given below:—

						Rs.
Opening balance	..	∴	..	..	..	2,22,310
Receipts	..	..	..	..	..	3,79,538
Chargés	..	..	∴	..	..	62,018
Closing balance	..	..	..	..	..	5,39,830

5. *Deposit Account of the Grant from Indian Central Sugarcane Committee.*—This deposit account is intended for recording transactions relating to the grants made by the Committee for development of Sugarcane Cultivation in West Bengal. The procedure of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 4 *ante*. The expenditure on the scheme is booked under sub-head E.-(c)-6 of this grant.

An account of the transactions during the year 1958-59 is given below:—

						Rs.¹
Opening balance	..	..	..	..	..	1,11,835
Receipts	..	..	..	..	..	13,553
Charges	..	..	..	..	..	..
Closing balance	..	..	..	..	..	1,25,388

REVIEW—*contd.*

6. *Deposit Account of the Grant made by the Indian Central Oilseeds Committee.*—The grants received from the Committee towards the cost of oilseed researches in West Bengal undertaken at their instance are credited to this deposit account. The procedure of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 4 *ante*. The expenditure on the scheme is booked under sub-head E.(c)-6 of this grant.

An account of the transactions during the year 1958-59 is given below:—

	Rs.
Opening balance	83,050
Receipts	25,026
Charges	563
Closing balance	1,07,513

7. *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 of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 4 *ante*. The expenditure on the schemes are booked under sub-head E.(c)-6 of this grants.

An account of the transactions during the year 1958-59 is given below:—

	Rs.
Opening balance	45,874
Receipts	12,128
Charges .. . . . .	..
Closing balance	58,002

8. *Deposit Account of the Grant made by the Indian Central Arecanut Committee.*—This deposit account is intended for recording transactions relating to the grants made by the Committee for the establishment of arecanut nurseries in West Bengal. The procedure of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research *vide* paragraph 4 *ante*. The expenditure on the scheme is booked under the sub-head E.(c)-6 of this grant.

An account of the transactions during the year 1958-59 is given below:—

	Rs.
Opening balance	35,137
Receipts	2,626
Charges .. . . . .	..
Closing balance	37,763

9. *Audit Comments on the Consolidated Store Accounts of Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal, for the year 1957-58.*—(i) No effective check over the receipts of

REVIEW—*concl'd.*

stock in the Agricultural Stores from different sources, could be exercised for want of quarterly returns in respect of all consignments to Sub-Divisions from the Directorate of Agriculture. This defect is persisting since the accounts for 1952-53 onwards. The position has not yet improved despite similar comments in previous years.

(ii) The value of the shortages in the different Stores amounted to Rs. 30,315. The loss requires to be regularised.

10. *Losses, writes-off, etc.*—In July, 1953, it was alleged that a Peon of an Officer was robbed of a sum of Rs. 1,249-10-0 while he was returning with the money from the Treasury. Out of the above amount, Rs. 859-12-0 represented pay and allowances of the staff (including the salary of the peon himself) for June, 1953, and the balance, viz. Rs. 389-14-0 represented the salary of the Head of the Office, for June, 1953. The amount of Rs. 859-12-0 was redrawn in August, 1953 under Government orders and the peon was also paid his salary, though a case was instituted against him after placing him under suspension with effect from 1st July, 1953.

In the criminal case instituted against the peon, he was found guilty and was sentenced to undergo R.I. for one year and to pay a fine of Rs. 1,500, in default to undergo R.I. for six months more.

The loss of Government money was facilitated due to non-observance of the relevant Rule, under which two peons are required to be sent to the Treasury for the encashment of bill or bills if the amount involved is between Rs. 500 and Rs. 1,000 and if the money exceeds Rs. 1,000 as it happened in this case, one Clerk accompanied by two peons should be sent to bring the money.

The loss has not yet (August 1959) been written-off by Government.

**Consolidated Store Accounts of Intensive Food Production Schemes under
the Directorate of Agriculture, West Bengal, for the year 1957-58.**

		Seeds.	Manures.	Imple- ments.	Insecti- cides.	Miscolla- neous.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	.. ..	1,99,695	1,47,616	13,90,767	4,76,186	38,906
Receipt in store	.. ..	11,94,635	84,903	5,79,663	1,60,168	33,192
		<hr/>				
Total	.. ..	13,94,330	2,32,519	19,70,430	6,36,354	72,098
		<hr/>				
Sales and issue	.. ..	9,89,771	1,20,407	5,79,606	1,39,033	22,259
Loss on account of sale at subsidised rate		1,95,740	55,268	29,725	1,43,030	1,079
Loss due to shortage to be written-off		19,175	4,307	..	5,943	890
		<hr/>				
Total	.. ..	12,04,686	1,79,982	6,09,331	2,88,006	24,228
		<hr/>				
Closing Balance	.. ..	1,89,644	52,537	13,81,099	3,48,348	47,870

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

Certified that the stock was physically verified.

	S. K. MANDAL,	H. K. NANDI,
CALCUTTA;	<i>Superintendent-in-Charge, Audit and Verification, Director of Agriculture, West Bengal.</i>	<i>Director of Agriculture, West Bengal.</i>
<i>The 24th February,</i>		

AUDIT CERTIFICATE.

The Consolidated Store Accounts of the Intensive Food Production Schemes under the Director of Agriculture, West Bengal, for the year 1957-58, 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, *vide*, paragraph 9 of the Review, the Store Accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA;
The 11th March, 1959.

K. P. JOSEPH,
*Deputy Accountant-General,
Outside Audit, West Bengal.*

Grant No. 24.—Agriculture—Fisheries (All Voted).

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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 "40.—Agriculture".			
A.—FISHERIES—			
A(i).—Fisheries—			
A(i)-1.—Pay of Officers—			
	Rs.		
O 	1,37,800	} 1,36,000	1,35,627
R 	-1,800			} 2,28,620	2,27,315
			-373
A(i)-2.—Pay of Establishment—			
O 	2,88,400	} 2,28,620	2,27,315
R 	-9,780				-1,305
A(i)-3.—Allowances, honoraria, etc.—			
O 	2,75,000	} 2,88,190	2,90,048
R 	13,190				+1,858
A(i)-4.—Contingencies—			
O 	1,41,600	} 1,44,040	1,39,126
R 	2,440				-4,914
A(i)-5.—Grants-in-aid, contributions, etc.—			
O 	500	} 1,000	1,000
R 	500		
A(ii).—Expenses out of the grants made by the Indian Council of Agricultural Research—			
O 	5,800	} 17,580	12,656
R 	11,780				-4,904
<i>Column 4.—Non-submission of bill by the party concerned within the financial year.</i>			
C.—DEVELOPMENT SCHEMES—			
C(i).—First Five-Year Plan—			
Intensive Food Production Schemes—			
C(i)-1.—Pay of Officers—			
O 	55,000	} 54,300	54,267
R 	-700				-33

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>contd.</i>			
C.—DEVELOPMENT SCHEMES—<i>contd.</i>			
C-(i).—First Five-Year Plan—<i>concl.</i>			
Intensive Food Production Schemes—<i>concl.</i>			
C(i)-2.—Pay of Establishment—			
	Rs.		
O	1,75,500	.. ..
R	-7,720	.. ..
		1,67,780	1,67,222
			-558
C(i)-3.—Allowances, honoraria, etc.—			
O	1,08,800		
R	1,440		
		1,10,240	1,11,270
			+1,030
C(i)-4.—Contingencies—			
O	2,81,700		
R	2,87,756		
		5,69,456	5,66,890
			-2,566
C(i)-5.—Grants-in-aid, contributions, etc.—			
		1,000	750
			-250
C(i)-7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-4,500		
R	-4,100		
		-8,600	-8,592
			+8
C-(ii).—Second Five-Year Plan—			
C(ii)-1.—Pay of Officers—			
O	15,380		
R	-3,708		
		11,672	11,726
			+54
C(ii)-2.—Pay of Establishment—			
O	63,920		
R	-19,235		
		44,685	43,936
			-749
C(ii)-3.—Allowances, honoraria, etc.—			
O	54,000		
R	-13,600		
		40,400	38,807
			-1,593
C(ii)-4.—Contingencies—			
O	3,27,700		
R	-1,43,680		
		1,84,020	1,62,430
			-21,590

Column 4.—Non-payment of subsidy to the owners of some of the fish farms owing to non-fulfilment of conditions pre-requisite for such payments.

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 SCHEMES—concl'd.			
C-(ii),—Second Five-Year Plan—concl'd.			
C(ii)-6.—Works—			
	Rs.		
O	1,79,000	..	..
R	-1,79,000	..	..
For rounding—	..	400	..
			- 400
Surrenders or withdrawals within grant—			
R. Gross	62,137	62,137	..
R. Deductions	4,100	4,100	..
			-4,100
Total—			
Gross	20,61,500	19,63,070	..
Deductions	-4,500	-8,592	..
Net	20,57,000	19,54,478	..
			-98,430
			-4,092
			-1,02,522

REVIEW

There was a saving of Rs. 1,02,522 in the grant. The surrender of Rs. 66,237 reduced the saving to Rs. 36,285.

2. *Nugatory expenditure.*—An irrigation tank was improved between 1948 and 1952 at a cost of Rs. 14,866. The tank finally proved to be uneconomical and unutilisable due to proximity of the tank bed to a river. The resulting loss amounted to Rs. 14,561 (cost of improvement—Rs. 14,866 less the receipt in respect of lease rent amounting to Rs. 305). On the matter being referred in December, 1956, by the District Officer to the Government, the loss was written off in March, 1959. The responsibility for the loss could not, however, be fixed as the reports of initial survey and subsequent inspections made from time to time were all missing. At the instance of Audit, Government, however, issued instructions in June, 1959, so as to impress upon the officers concerned the necessity of proper filing and preservation of such documents.

3. **Loss in the running of the Scheme for Production of Shark Liver Oil.**—The *Pro forma* Accounts of the Scheme for the production of Shark Liver Oil for the years 1950-51 and 1951-52 as furnished by the Directorate showed that there was a net loss of Rs. 6,913 in 1950-51, while there was a net profit of Rs 1,558 in 1951-52. In calculating the net loss in the year 1950-51 the undermentioned charges were not taken into account:—

- (a) Rent, rates and taxes.
- (b) Postage and Stationery.
- (c) Leave, Pension and Provident Fund contributions.
- (d) Audit Fee.
- (e) Office Establishment.

In 1951-52 also the charges relating to items (a) to (c) were not taken into account, while the Audit fee was under-charged.

(See also the Audit Report)

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "41.—Veterinary."						
A.—SUPERINTENDENCE—						
			Rs.			
O	..	..	2,89,500	} 2,88,632	2,84,622	-4,010
R	..	..	-868			
B.—VETERINARY EDUCATION AND RESEARCH—						
B-1.—Pay of Officers—						
O	..	..	1,17,200	} 1,13,180	1,18,750	+5,570
R	..	..	-4,020			
B-2.—Pay of Establishment—						
O	..	..	1,09,200	} 1,24,583	1,24,990	+407
R	..	..	15,383			
B-3.—Allowances, honoraria, etc.—						
O	..	..	1,23,800	} 1,50,525	1,51,005	+480
R	..	..	26,725			
B-4.—Contingencies—						
O	..	..	2,92,400	} 2,48,819	2,45,262	-3,557
R	..	..	-43,581			
B-5.—Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.—						
			..	-31,000	..	+31,000
<i>Column 4.—See paragraph 2 of the Review.</i>						
B-6.—Establishment and other charges payable to other Governments, Departments, etc.—						
			..	31,000	..	-31,000
<i>Column 4.—See paragraph 2 of the Review.</i>						
C.—SUBORDINATE ESTABLISHMENT—						
O	..	..	4,11,800	} 3,64,454	3,60,023	-4,431
R	..	..	-47,346			
D.—HOSPITALS AND DISPENSARIES—						
D-2.—Pay of Establishment—						
O	..	..	4,55,300	} 4,39,858	4,72,282	+32,424
R	..	..	-15,442			

Major Head and sub-head.				Final	Actual	Excess +
				grant.	expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "41—Veterinary"—<i>contd.</i>						
D.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i>						
D-3.—Allowances, honoraria, etc.—						
				Rs.		
O	..	..	5,05,000	} 4,91,742	5,24,491	+ 32,749
R	..	..	-13,258			
D-4.—Contingencies—						
O	..	..	4,80,000	} 4,12,050	3,80,666	- 31,384
R	..	..	-67,950			
D-5.—Grants-in-aid—						
O	..	..	1,200	} ..	..	..
R	..	..	-1,200			
F.—PRIZES	..	..	..	1,000	851	-149
G.—OTHER CHARGES—						
O	..	..	95,900	} 90,900	11,877	- 79,023
R	..	..	-5,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						
J.—DEVELOPMENT SCHEMES—						
J(a).—First Five-Year Plan—						
O.	..	..	1,10,800	} 1,09,177	1,06,989	- 2,188
R.	..	..	-1,623			
J(b).—Second Five-Year Plan—						
J(b)1.—Pay of Officers—						
O.	..	..	29,620	} 22,881	23,287	+ 406
R.	..	..	-6,739			
J(b)2.—Pay of Establishment—						
O.	..	..	2,18,650	} 1,63,931	1,63,091	- 840
R.	..	..	-54,719			
J(b)3.—Allowances, honoraria, etc.—						
O.	..	..	2,85,278	} 1,99,684	1,90,119	- 9,565
R.	..	..	-85,594			

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41—Veterinary"—concl'd.			
J.—DEVELOPMENT SCHEMES—concl'd.			
J-(b).—Second Five-Year Plan—concl'd.			
J(b)4.—Contingencies—			
	Rs.		
O.	2,66,012	3,41,189	3,48,279
R.	75,177			+7,090
J(b)5.—Grants-in-aid—			
O.	50,440	4,200	..
R.	-46,240			-4,200
<i>Column 4.—See paragraph 2 of the Review.</i>			
For rounding		-100	.. .. +100
Surrenders or withdrawals within grant—			
R. Gross	2,76,295	2,76,295	.. .. -2,76,295
Total—			
Gross		38,74,000	35,06,584 -3,67,416
Deductions		-31,000	.. +31,000
Net		38,43,000	35,06,584 -3,36,416

REVIEW

There was a saving of Rs. 3,36,416 in the grant. The surrender of Rs. 2,76,295 reduced the saving to Rs. 60,121.

2. Explanations for variations in column 4, in respect of the sub-heads B.5, B.6, G and J(b)5 could not be incorporated as the same were not furnished by the controlling authorities.

Grant No. 26.—Charges on account of Co-operative Credit (All Voted). 179

(See also the Audit Report)

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "42.—Co-operation".				
A.—SUPERINTENDENCE—				
A-1.—Pay of Officers—				
	Rs.			
O.	1,49,000	1,50,000	1,47,627	
R.	1,000			-2,373
A-2.—Pay of Establishment—				
O.	8,14,000	8,27,000	8,09,043	
R.	13,000			-17,957
A-3.—Allowances, honoraria, etc.—				
O.	8,39,700	8,64,400	8,32,294	
R.	24,700			-32,106
A-4.—Contingencies—				
O.	1,41,000	1,17,000	1,03,203	
R.	-24,000			-13,797
<i>Column 4.—See paragraph 2 of the Review.</i>				
B.—GRANTS-IN-AID—				
O.	5,300	60,31,800	60,45,534	
S.	59,36,000			+13,734
R.	90,500			
C.—OTHER CHARGES—				
C-1.—Expenditure in connection with the scheme for Co-operative Training and Education—				
O.	1,05,000	93,000	86,898	
R.	-12,000			-6,102
C-2.—Expenditure in connection with the organisation of Weavers' Co-operative and Development of Handloom Industries—				
O.	4,800	14,200	19,542	
R.	9,400			+5,342
<i>Column 4.—See paragraph 2 of the Review.*</i>				
C-3.—Expenditure in connection with the Low Income Group Housing Scheme—				
O.	10,400	10,900	10,514	
R.	500			-386

Major Head and sub-head.				Final grant.	Actual expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "42—Co-operation"—<i>contd.</i>						
D.—DEVELOPMENT SCHEMES—						
Second Five-Year Plan—						
D-1.—Pay of Officers—						
			Rs.			
O.	..	..	78,300	} 49,000	42,705	- 6,295
R.	..	..	-29,300			
<i>Column 4.—See paragraph 2 of the Review.</i>						
D-2.—Pay of Establishment—						
O.	..	..	2,71,600	} 1,94,500	2,01,574	+ 7,074
R.	..	..	- 77,100			
D-3.—Allowances, honoraria, etc.—						
O.	..	..	3,38,600	} 2,36,000	2,53,157	+ 17,157
R.	..	..	-1,02,600			
D-4.—Contingencies—						
O.	..	..	91,500	} 52,150	73,202	+ 21,052
R.	..	..	-39,350			
<i>Column 4.—See paragraph 2 of the Review.</i>						
D-5.—Grants-in-aid, Contributions, etc.—						
O.	..	..	7,20,000	} 6,20,550	6,34,104	+ 13,554
R.	..	..	-99,450			
D-6.—Works—						
R.	..	..	12,000	12,000	..	- 12,000
<i>Column 4.—See paragraph 2 of the Review.</i>						
For rounding	..	..		- 200	..	+ 200
Surrenders or withdrawals within grant—						
R.	..	..	2,32,700	2,32,700	..	- 2,32,700
Total	..	..		95,05,000	92,59,397	- 2,45,603

REVIEW

The original grant of Rs. 35,69,000 was augmented to Rs. 95,05,000 by supplementary grant of Rs. 59,36,000 against which the expenditure amounted to Rs. 92,59,397 resulting in a saving of Rs. 2,45,603 which was, however, reduced to Rs. 12,900 by the surrender of Rs. 2,32,700.

2. *Sub-heads A.4, C.2, D.1, D.4 and D.6.*—The explanations of variations in respect of these Sub-heads have not been furnished by the Controlling authorities.

3. *Land Mortgage Banks.*—The number of Land Mortgage Banks functioned during the year ending June, 1958 was 11 as against 10 in the previous year. The new Bank at Nadia came into existence from 15th October, 1957.

The State Government have accepted the liability (a) to defray the entire cost of management of the Banks for the first account year and (b) to pay them a subsidy equal to the excess of their management cost over their gross profits for each subsequent Account Year till they become self-supporting. Besides, all the Banks are allowed to draw advances from Government to meet their management charges pending adjustment at the close of the year.

The annexed Statement prepared from the Audited Accounts of the Banks, as furnished by Government, indicates the general financial position of the Banks for the year ending June, 1958 and also the extent of the financial assistance received from the Government.

Item 5 of the Statement would show that only the Banks at Birbhum and Burdwan only worked at a profit and the others at a loss. It would also appear that the management cost of the Banks which showed loss was disproportionately high in comparison to the gross profit. In the cases of Banks functioning at Hooghly, Malda and Jalpaiguri, such cost was nearly 475 per cent., 584 per cent., 1,119 per cent., respectively of the gross profit. In the case of the new Bank at Nadia while there was no gross profit, the management cost was as high as Rs. 6,002. The Government were requested in 1955 to consider the question of fixing a suitable scale of management charge in proportion to work and gross profit. It was stated by Government that there was no scope for fixing such a scale.

In the previous Report (*vide* paragraph 3 of the review at page 218), it was pointed out that sums of Rs. 724 and Rs. 20 (up to June, 1956) in respect of Banks at Bankura and Murshidabad, respectively and Rs. 691, Rs. 55 and Rs. 3,443 relating to the Banks at Malda, Murshidabad and Hooghly (up to June, 1957) had been wrongly adjusted under subsidy payable by Government and that these amounts should be readjusted in the next accounts. But it appears that this has not been made in the accounts under Review. This should be done in the next accounts.

Item 9 of the statement would show that the amount recoverable by Government from the Banks stood at Rs. 37,932 at the end of the year. The recovery of the same is still awaited.

4. *Withdrawal of money in order to avoid lapse of budget grants.*—A sum of Rs. 21,28,500 was drawn on the 31st March, 1959, for investment in the share capital of a number of Co-operative Organisations, against the specific budget provision for the same during the year. On the 6th April, 1959, Government, however, deposited the money into the Reserve Bank of India under a Deposit head of account with the object of utilising the same as and when occasion arises, on the ground that as investments in 262 Co-operative Societies were involved in this case it would take time to finalise the necessary formalities. The information received in Audit up to 22nd June, 1959, showed that no investment had actually been made till then. The amount was apparently withdrawn on the last day of the financial year to avoid lapse of budget grant. The Annual Appropriation Act authorises withdrawals from the Consolidated Fund of the State only if the drawals are meant for the expenditure, during the budget year.

Statement showing the Financial Position of the Land Mortgage Banks for the year ending 30th June, 1958.

Serial No.	Particulars.	Birbhum.	Burdwan.	West Dinajpur.	Midnapore.	Murshidabad.	24-Parganas.	Malda.	Jajpurguri.	Bankura.	Hooghly.	Nadia.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Interest earned and other receipts.	24,197	56,254	9,481	20,229	8,467	18,774	3,934	746	18,846	1,512	Nil
2.	Debt interest paid and due.	10,901	28,036	4,105	9,529	4,070	10,330	2,224	Nil	9,163	Nil	Nil
3.	Gross Profit	13,296	28,218	5,376	10,700	4,397	8,444	1,710	746	9,683	1,512	Nil
4.	Management and other charges (excluding interest suspense).	9,613	22,200	11,220	11,446	11,335	11,829	8,889	8,355	11,809	7,176	6,002
5.	Difference—											
	(i) Net Profit (+)	+3,683	+6,018	-5,844	-746	-6,938	-3,385	-7,179	-7,609	-2,126	-5,664	-6,002
	(ii) Net Loss (-)											
6.	Subsidy payable by Government for management charges.	Nil	Nil	5,844	746	6,938	3,385	7,179	7,609	2,126	5,664	6,002
7.	Subsidy drawn in advance.	2,986	2,666	9,216	9,365	9,038	(b)8,304	8,055	6,270	(d)8,040	7,108	7,518
8.	Leave salary and Provident Fund contribution payable by Banks.	204	178	100	170	163	184	175	206	205	36	108

9. Amounts recoverable from Banks.	3,190	2,844	3,472	8,789	(a)2,297	(c)5,252	(h)1,102	...	(e)7,766	(f & g)980	(i)2,238
10. Amounts payable by Government to Bank.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1,133	Nil	Nil	Nil
11. Over-due Interest charged to Revenue Account.	2,869	20,356	Nil	3,555	Nil	1,036	1,100	Nil	1,301	Nil	Nil

(a) Depreciation on furniture amounting to Rs. 34 has been shown under the Management cost. As this amount is not re-imbursible by Government, it has been shown against Item No. 9.

(b) From the Departmental Auditor's report it is seen that Rs. 8,304 and not Rs. 8,319 has been received from the Government. The discrepancy needs reconciliation.

(c) The management cost includes entertainment cost of Rs. 149, which is not re-imbursible by Government.

(d) Detailed list of subsidy drawn in advance is wanting.

(e) Sums of Rs. 1,208 on account of excess T. A. drawn, Rs. 384 on account of Law charges and Rs. 55 on account of depreciation on furniture have been included in Item No. 9 as these are not re-imbursible by Government.

(f) Depreciation on furniture amounting to Rs. 173 is not re-imbursible by Government.

(g) Amount recoverable from Government on account of last year's deficit adjusted this year.

(h) Includes an amount of Rs. 51 being depreciation on furniture which is not re-imbursible by Government.

(i) Depreciation on furniture amounting to Rs. 614 is not re-imbursible by Government.

Grant No. 27.—Industries—Industries (All Voted).

(See also the Audit Report)

Major head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—INDUSTRIES—			
A-1.—Pay of Officers—			
	Rs.		
O	3,86,400	3,32,102	3,25,142
R	-54,298			-6,960
A-2.—Pay of Establishment—			
O	10,75,000	12,67,567	9,33,535
R	1,92,567			-3,34,032
<i>Column 4.—Mainly non-payment of the pay and allowances at increased rates to the staff of the Training Organisations transferred to the State Government from the Government of India owing to non-fixation of their pay and allowances for want of Government decision.</i>			
A-3.—Allowances, honoraria, etc.—			
O	9,50,900	10,58,816	8,40,875
R	1,07,916			-2,17,941
<i>Column 4.—Same remarks as under sub-head A. 2 col. 4.</i>			
A-4.—Contract Contingencies			
	22,000	20,845	-1,155
A-5.—Other Contingencies—			
O	28,80,000	31,64,928	25,52,453
R	2,84,928			-6,12,475
<i>Column 4.—Mainly non-payment of the stipends to the trainees owing to non-receipt of the attendance rolls from the firms to which they were posted for training.</i>			
A-6.—Scholarship—			
O	25,500	31,100	28,267
R	5,600			-2,833
A-7.—Grants-in-aid, Contributions, etc.—			
O	3,18,200	3,28,157	2,50,199
R	9,957			-77,958
<i>Column 4.—Mainly due to non-receipt of Government sanction to grants-in-aid to the Calcutta Technical School (Rs. 55,000) and the Kanchrapara Technical School (Rs. 22,000).</i>			
A-8.—Miscellaneous—			
O	14,300	16,460	15,786
R	2,160			-674
A-9.—Works—			
O	30,000	48,000	1,371
R	18,000			-46,629
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-10.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-23,28,580	-25,07,460	-9,78,911
R	-1,78,880			+15,28,549
<i>Column 4.—See paragraph 2 of the Review.</i>			

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>—contd.</i>			
A.—INDUSTRIES—concl'd.			
A-11.— <i>Deduct</i> —Amount on account of the scheme for Ergot Cultivation transferred to the head "Expenses out of the grant from Indian Council of Agricultural Research"—			
	Rs.		
O	6,550	-10,436	-4,851
R	965		
		-5,585	
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-12.—Expenses out of the grant from Indian Council of Agricultural Research—Amount on account of the Scheme for Ergot Cultivation transferred from the head A.-11.—			
O	6,550	10,436	+4,851
R	-965		
		5,585	
<i>Column 4.—See paragraph 2 of the Review.</i>			
C.—SALT—			
O	3,000	899	-401
R	-1,700		
		1,300	
E.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—			
R	400	416	+16
F.—DEVELOPMENT SCHEMES—			
F. (a).—First Five-Year Plan—			
F. (a)-1.—Pay of Officers—			
O	32,100	29,810	+3,210
R	-5,500		
		26,600	
<i>Column 4.—See paragraph 2 of the Review.</i>			
F. (a)-2.—Pay of Establishment—			
O	2,17,200	1,94,630	-3,020
R	-19,550		
		1,97,650	
F. (a)-3.—Allowances, honoraria, etc.—			
O	1,68,400	1,60,576	+6,526
R	-14,350		
		1,54,050	
F. (a)-4.—Contingencies—			
O	1,63,300	1,84,490	+21,890
R	-700		
		1,62,600	
<i>Column 4.—See paragraph 2 of the Review.</i>			

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>—contd.</i>			
F.—DEVELOPMENT SCHEMES—<i>contd.</i>			
F. (a).—First Five-Year Plan—<i>concl'd.</i>			
F.(a)-5.—<i>Deduct</i>—Recoveries for analytical work in respect of Gangetic Silt—			
	Rs.		
O	-12,000	-8,400 ..	-8,023 ..
R	3,600		
			+ 377
F.(a)-6.—<i>Deduct</i>—Amount on account of the scheme for cultivation of medicinal plant transferred to "Expenses out of the grant for Indian Council of Agricultural Research"—			
O	-12,500	-13,700 ..	+13,700
R	-1,200		
<i>Column 4.—See paragraph 2 of the Review.</i>			
F.(a)-7.—Amount on account of the scheme for cultivation of medicinal plant—transferred from Development Schemes—Cultivation of Medicinal Plants—			
O	12,500	13,700 ..	-13,700
R	1,200		
<i>Column 4.—See paragraph 2 of the Review.</i>			
F.(b).—Second Five-Year Plan—			
F.(b)-1.—Pay of Officers—			
O	1,65,800	1,55,400	1,28,944
R	-10,400		
			-26,456
<i>Column 4.—See paragraph 2 of the Review.</i>			
F.(b)-2.—Pay of Establishment—			
O	5,42,600	3,34,017	3,21,494
R	-2,08,583		
			-12,523
F.(b)-3.—Allowances, honoraria, etc.—			
O	4,21,900	2,96,500	2,71,741
R	-1,25,400		
			-24,759
F.(b)-4.—Contingencies—			
O	21,84,700	15,70,252	14,59,909
R	-6,14,448		
			-1,10,343
F.(b)-5.—Grants-in-aid, Contributions, etc.			
	60,000	60,143	+143
F.(b)-6.—<i>Deduct</i>—Recoveries from other Governments, Departments, etc.—			
R	-2,02,773	-2,02,773	+2,02,773
<i>Column 4.—See paragraph 2 of the Review.</i>			

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—<i>concl'd.</i>			
F.(b).—Second Five-Year Plan—<i>concl'd.</i>			
F.(b)-7.—State's share of cost on account of centrally sponsored schemes—Expansion of training facilities—<i>Add</i>—Amount transferred from the head F.(c)-5—			
	Rs.		
R	5,26,800	5,26,800	7,21,386
			+1,94,586
	<i>Column 4.—See paragraph 2 of the Review.</i>		
F.(c).—Scheme outside the State Plan—Expenses out of the fund from the Government of India for centrally sponsored schemes outside the State Plan—Expansion of training facilities—			
F.(c)-1.—Pay of Officers—			
R	13,200	13,200	13,214
			+14
F.(c)-2.—Pay of Establishment—			
R	1,58,400	1,58,400	1,21,158
			—37,242
<i>Column 4.—Non-implementation of the Training Schemes at Durgapur and Chinsurah owing to non-completion of the buildings and workshop sheds in time.</i>			
F.(c)-3.—Allowances, honoraria, etc.—			
R	1,03,400	1,03,400	91,009
			—12,391
	<i>Column 4.—Same remarks as under sub-head F.(c). 2 col. 4.</i>		
F.(c)-4.—Contingencies—			
R	10,42,000	10,42,000	9,44,802
			—97,198
F.(c)-5.—<i>Deduct</i>—Amount transferred to the head F.(b)-7.—			
R	—5,26,800	—5,26,800	—7,21,386
			—1,94,586
	<i>Column 4.—See paragraph 2 of the Review.</i>		
F.(d).—Cooch Behar Development—			
O	1,07,700	96,500	1,00,067
R	—11,200		
			+3,567
For rounding—			
O	—420	..	..
R	420		
			..
Total—Major Head "43.—Industries and Supplies"—			
O	74,28,000	79,22,766	80,64,841
R	4,94,766		
			+1,42,075

Major head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "72.—Capital Outlay on Industrial Development".			
G.—INVESTMENT IN GOVERNMENT COMMERCIAL UNDERTAKINGS—			
G-1.—Development of Salt Production—			
	Rs.		
O	16,000	7,700	7,780
R	—8,300			+80
G-2.—Acquisition of land by the State Government for the establishment of a Telephone Cable Factory at Mihjam—			
O	5,000	13,680	6,967
R	8,680			—6,713
<i>Column 4.—See paragraph 2 of the Review.</i>			
H.—INVESTMENT IN SHARES OF COMMERCIAL CONCERNS—			
Investment in shares of Co-operative Organisations—			
O	75,20,000	21,29,179	21,28,500
R	—53,90,821			—679
I.—DEVELOPMENT SCHEMES—			
I-(a).—First Five-Year Plan—			
I-(a)-1.—Organisation of Silk Reelers' Co-operatives—			
O	60,200	57,400	55,058
R	—2,800			—2,342
I-(a)-2.—Deduct—Receipts and Recoveries on Capital Account—			
O	—200	..	..
R	200		
I-(b).—Second Five-Year Plan—			
I-(b)-1.—Organisation of Silk Reelers' Co-operatives—			
O	1,00,000	14,200	13,787
R	—85,800			—413
I-(b)-2.—Scheme for setting up three Spinning Mills—			
O	17,00,000	11,75,000	13,30,727
R	—5,25,000			+1,55,727
<i>Column 4.—See paragraph 2 of the Review.</i>			
I-(b)-3.—Industrial Estate at Kalyani—			
O	12,00,000	11,50,300	9,01,301
R	—49,700			—2,48,999
<i>Column 4.—Mainly non-completion of construction work within the year.</i>			

Major head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "72—Capital Outlay on Industrial Development"—<i>concl'd.</i>			
I.—DEVELOPMENT SCHEMES—<i>concl'd.</i>			
I.(b).—Second Five-Year Plan—<i>concl'd.</i>			
I.(b)-4.—Industrial Estate at Howrah—			
	Rs.		
O	4,00,000	} 8,16,000	6,83,583
R	4,16,000		
<i>Column 4.—Mainly non-availability of the estimated acres of land for the Estate.</i>			
I.(b)-5.—Industrial Estate at Habra—			
O	50,000	} ..	..
R	-50,000		
I.(b)-6.—Industrial Estate at Siliguri—			
O	50,000	} ..	..
R	-50,000		
I.(b)-7.—Small Industrial Estate at Barui- pur—			
R	2,76,320	2,76,320	2,53,584
I.(b)-8.—Small Industrial Estate at Sakti- garh—			
O	55,000	} 17,896	17,895
R	-37,104		
Total—Major Head "72.—Capital Outlay on Industrial Development"—			
O	1,11,56,000	} 56,57,675	53,99,182
R	-54,98,325		
Surrenders or withdrawals within grant—			
R. Gross	40,98,671	40,98,671	..
R. Deductions	9,04,888	9,04,888	..
Total—Grant No. 27.—			
Gross	2,09,43,830	1,51,82,779	-57,61,051
Deductions	-23,59,830	-17,18,756	+6,41,074
Net	1,85,84,000	1,34,64,023	-51,19,977

REVIEW

The expenditure of Rs. 1,34,64,023 against the original grant of Rs. 1,85,84,000 resulted in a saving of Rs. 51,19,977. The surrender of Rs. 50,03,559 reduced the saving to Rs. 1,16,418.

2. Explanations for variations in column 4 under the sub-heads A.9, A.10, A.11, A.12, F.(a).1, F.(a).4, F.(a).6, F.(a).7, F.(b).1, F.(b).6, F.(b).7, F.(c).5, G.2 and I.(b).2 could not be included as the same were not furnished by the controlling authorities.

REVIEW—contd.

3. *Audit Comments on the Pro forma Accounts of North Calcutta Electrification Scheme (including Diesel Electric Pool) for 1953-54.*—

REVENUE ACCOUNT.

(a) The Net Revenue Account for the year ending 31st March, 1954 discloses an increase in the net loss by Rs. 2.63 lakhs compared to the results obtained in the preceding year as shown in the statement below:—

	1952-53.	1953-54.
	Rs.	Rs.
(i) Total Revenue earned	3,45,703	6,34,851
(ii) Deduct—Working expenses (excluding depreciation and interest on capital outlay).	3,71,060	7,07,307
(iii) Difference of items (i) and (ii) .. .	25,357	72,456
(iv) Depreciation	1,44,023	1,97,530
(v) Interest on capital outlay	3,17,690	4,80,059
(vi) Net deficit	4,87,070	7,50,075
(vii) Increase in net loss (1953-54) .. .. .	..	2,63,005

Receipts from "Sale of energy", "rental of meters", etc., have shown an increase of Rs. 2.89 lakhs as compared to the figures of the previous year. Notwithstanding this a simultaneous increase of expenditure over the corresponding figures of the previous year under all heads, principally under distribution (Rs. 40,761), management (Rs. 1,20,523), depreciation (Rs. 53,537) and interest on capital outlay (Rs. 1,62,369) is evident. This phenomenon is explained by the management to be due to the fact that the scheme has not yet passed the construction phase. It has been stated that a better financial position of the scheme is anticipated due to the gradual increase in the number of consumers, when the scheme will be completed. If it is intended by Government that the scheme will be self-supporting, the need for a sizeable curtailment of "operation expenses" is desirable in future.

GOVERNMENT CAPITAL.

(b) The figures under "Government Capital" exhibited in the Balance Sheet as on 31st March, 1954 do not agree with those recorded in the books of the audit office. Discrepancies have been noticed under the following heads:—

Particulars.	Figures booked in the audit office.		Figures adopt-
		Rs.	ed by Manage- ment. Rs.
"Withdrawals during the year"	81.A.—Capital Outlay, etc. ..	17,59,077	
	XLI.C.—Receipts from Electricity Schemes—		
	Deduct: Working Expenses	10,19,170	
		<u>27,78,247</u>	27,81,670
"Remittances during the year".	....	5,64,298	5,31,156

The above discrepancies have not been reconciled. Efforts are needed for reconciliation of these discrepancies as well as those pointed out in the accounts of the previous years for the purpose of determining the correct amount of expenditure incurred on the scheme by the State Government which will be eventually deemed as a loan to the Board, on declaration by the State Government, under section 64 of the Electricity (Supply) Act, 1948 (Act No. LIV of 1948).

REVIEW—concl'd.

EXPENSES OMITTED.

(c) Charges on account of leave salary and pension contributions have not been taken into account from the very inception of the scheme. Similarly, depreciation on "tools" has not been provided.

BALANCE SHEET.

(d) (1) Necessary Block Registers and Inventories for the fixed assets have not been maintained. Fixed assets were not also physically verified during the year under report. Materials worth Rs. 10,408 issued for undertaking some works on behalf of a bulk consumer remain included under fixed assets which had therefore been inflated to this extent.

(ii) For arriving at the amount of Sundry Creditors' for materials supplied and services rendered, the necessary Purchase Day Books have not been opened. The Sundry Creditors' balances also remain overstated to the extent of Rs. 10,408 due to inclusion of a receipt of equivalent amount from a consumer for work done on his behalf under the above head.

(iii) Expenditure of Rs. 9,41,765 incurred on construction of fixed assets before the commissioning of the scheme have been grouped under the head "Development Expenses" pending allocation to the individual items of assets concerned. This allocation is still awaited. No depreciation has been charged on this amount notwithstanding the fact that the assets constructed had been commissioned long ago.

(iv) *General 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 obtained from the Army Disposals through the Chief Purchasing Officer to the Government of West Bengal on payment out of the budget grant of the latter authority. The adjustment of this charge is still pending.

STORE ACCOUNTS.

(e) Closing stock of stores have been valued at cost.

4. *Audit Comments on the Pro forma Accounts of the Cooch Behar Electric Supply for the year 1953-54.*—

FINANCIAL RESULTS.

(a) Revenue Account of the Cooch Behar Electric Supply disclosed a net loss of Rs. 31,962 during the year 1953-54 as against the net loss of Rs. 19,177 during 1952-53. The net figure of Rs. 31,962 was not however correctly worked out. For instance, charges on account of interest on Capital and Audit Fees were shown less by Rs. 1,498 and Rs. 500 respectively. Charges on account of leave salary contributions amounting to Rs. 4,242 as also on account of the cost of Stationery and Forms were not taken into account.

BALANCE SHEET.

(b) The figures under Withdrawals and Remittances as shown in the Balance Sheet under Government Capital did not agree with those booked in the Accounts Office. The discrepancy which amounted to Rs. 34,839 requires early settlement.

STORE ACCOUNT.

(c) The closing stocks as on 31st March, 1954 were not physically verified.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

Revenue Account for North Calcutta Electrification Scheme (including Diesel Electric Pool) for the year ending 31st March, 1954. Cr.

Dr.	Particulars.	Figures for the year ended 31st March, 1954.		Figures for the year ended 31st March, 1953.		Particulars.	Figures for the year ended 31st March, 1954.	
		Rs.	Paise	Rs.	Paise		Rs.	Paise
	<i>To Generation—</i>							
	Fuel .. .. .	..	..	..	..	By Sale of Energy—	..	..
	Oil, Waste, Water (IIIA-2)	27,812	5,693	27,213	5,693	(a) Private Lighting	2,26,369	4,94,481
	Proportion of salaries of Engineers (IIIA-3)	4,958		24,743		(b) Public Lighting	21,942	31,578
	Wages and gratuities (IIIA-4)	14,999		24,743		By Rental of Meters	8,114	12,955
	Repair and Maintenance of Buildings (IIIB-1)	198	17	17		By Service Connection	46,766	84,134
	Repair and Maintenance of Plant and Machinery (IIIA-5-2)	25,869	25,817	25,817		By Miscellaneous	42,512	11,703
		73,681				By Balance carried to Net Revenue Account	1,69,380	2,70,016
	<i>To Distribution—</i>							
	Proportion of salaries of Engineers (IIIB-1)	4,182		23,203				
	Wages and gratuities (IIIB-2)	5,280		23,203				
	Repair and Maintenance of Mains (IIIB-3)	13,525		35,402				
	Repair and Maintenance of Transformers (IIIB-4)	23	3,752	3,752				
	Repair and Maintenance of Meters (IIIB-5)	4,393	5,807	5,807				
		27,403		68,164				
	<i>To Public Lamp—</i>							
	Attendance and repair (IIIC-1)	3,169	471	471				
	Renewals (IIIC-2)	4,013	820	820				
		7,182		1,291				
	<i>To Rent, Rates and Taxes</i>	20,380	24,664	24,664				
	<i>To Management—</i>							
	Salaries of Engineers Department (IIIE-1) (1)	5,763	34,247	34,247				
	Salaries of Clerical Department (IIIE-1) (2)	39,440	63,173	63,173				
	General Establishment Charges (IIIE-2)	54,768	1,23,064	1,23,064				
		99,961		2,20,484				

<i>To Purchase of Electricity</i>	..	1,09,800	1,98,216	1,98,216
<i>To Special Charges—</i>				
Audit Fee ..	..	6,000		6,000
Printing and Stationery ..	..	1,837		3,221
Travelling Expenses ..	..	8,148		20,700
Post and Telegraph ..	..	2,512		5,107
Miscellaneous Expenses ..	..	1,156		19,506
Telephone ..	..	2,751		4,137
Maintenance of Motors ..	..	6,447		38,487
Transport and Coolie ..	..	3,077		9,266
Compensation ..	..	1,119	..	..
Written off (Stores) ..	..	456		4,581
Depreciation ..	..	1,44,023		1,97,560
	..	1,77,526		3,08,565
Total ..	..	5,15,083		9,04,867

CALCUTTA ;
The 20th June, 1959.

S. K. MITRA,
Accountant.

M. BANERJEE,
Accounts Officer.

A. B. GHOSH,
Chief Accounts Officer.

A. K. BHADURI,
Chief Electrical Engineer.

Total .. 5,15,083

9,04,867

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

Net Revenue Account of North Calcutta Electrification Scheme (including Diesel Electric Pool) for the year ending 31st March, 1954.

Dr.	Particulars.	Figures for the year ended 31st March, 1953.		Figures for the year ended 31st March, 1954.	
		Rs.	Rs.	Rs.	Rs.
	To Balance as per last Account ..		3,62,754	8,49,824	8,49,824
	To Balance from Revenue Account ..		1,69,380	2,70,016	15,99,899
	To Interest on Capital ..		3,17,690	4,80,059	15,99,899
	Total ..		8,49,824	15,99,899	15,99,899
				Total	8 49,824
					15 99,899
					15 99,899

CALCUTTA ;

M. BANERJEE,

S. K. MITRA,

A. B. GHOSH,

A. K. BHANMIK,'

The 20th June, 1959.

Accounts Officer.

Accountant.

Chief Accounts Officer.

Chief Electrical Engineer.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

Balance Sheet of North Calcutta Electrification Scheme (Including Diesel Electric Pool) as at 31st March, 1954.

Particulars.	CAPITAL AND LIABILITIES.		PROPERTIES AND ASSETS.	
	Figures as at 31st March, 1954.	Figures as at 31st March, 1953.	Particulars.	Figures as at 31st March 1954.
	Rs.	Rs.	Land—	Rs.
<i>Government Account—</i>				
Government Capital as per last Balance Sheet.	70,24,200	91,04,290	As per last Balance Sheet	52,744
Add—For permanent advances ..	10,400	..	Additions during the year	9,012
Add—Withdrawals during the year.	26,57,643	27,81,670		
	96,92,243	1,18,85,960	<i>Building—</i>	
Less—Remittances during the year	5,87,953	5,31,156	As per last Balance Sheet	1,82,300
	91,04,290	1,13,54,804	Additions during the year	2,22,955
Add—Adjustments during the year—				4,05,255
Interest .. .. .	..	8,39,547	Less—Depreciation written off as per last Balance Sheet ..	1,387
Audit fees .. .. .	..	22,810	Add—Depreciation during the year	3,281
	91,04,290	8,61,847		4,00,587
		1,22,16,651	<i>Roads and Tracks—</i>	
Deduct—Loss during the year .. .. .	..	15,99,899	As per last Balance Sheet	15,341
	91,04,290	1,06,16,752	Additions during the year	6,348
General Fund	42,971	42,971		21,689
			<i>Machinery Godowns—</i>	
			As per last Balance Sheet	7,500
			Additions during the year	..
<i>Current Liabilities and Provisions—</i>			Less—Depreciation written off as per last Balance Sheet ..	3,988
Security from Consumers	58,237	83,606	Add—Depreciation during the year	750
Earnest money	3,011	4,772		750
Agreement Stamp	78	155		5,438
Duty payable .. .. .	..	419		2,812
	61,326	88,952		4,77,882
C. over	92,08,587	1,07,48,675	C. over	2,062
				6,23,402
				5,33,300
				26,194
				11,068
				5,45,353
				61,756

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL—contd.
Balance Sheet of North Calcutta Electrification Scheme (Including Diesel Electric Pool) as at 31st March, 1954—contd.

CAPITAL AND LIABILITIES.		PROPERTIES AND ASSETS.			
Particulars.	Figures as at 31st March, 1953.	Particulars.	Figures as at 31st March, 1953.	Figures as at 31st March, 1954.	Figures as at 31st March, 1954.
	Rs.		Rs.	Rs.	Rs.
B. Forward ..	92,08,587	B. Forward ..	4,77,832		6,23,402
<i>Sundry Creditors—</i>					
Material supplied ..	5,35,668	<i>Plant and Machinery—</i>			
Service rendered ..	4,47,877	As per last Balance Sheet ..	7,70,368	9,68,262	
Outstanding salary ..	24,745	Additions during the year ..	1,97,894	6,69,822	16,38,084
Provision for Depreciation ..	*2,04,063	Less—Depreciation written off as per last Balance Sheet ..	17,501	52,062	●
Provision for Interest on Capital Outlay.	7,62,489	Add—Depreciation during the year ..	34,561	34,857	86,910
Provision for Audit fee ..	16,300		9,16,200		15,51,165
Temporary security ..	..	<i>High Voltage Line—</i>			
Provisional quotation ..	..	As per last Balance Sheet ..	22,04,216	32,15,018	
	-19,91,142	Additions during the year ..	10,10,802	13,08,357	45,23,375
		Less—Depreciation written off as per last Balance Sheet ..	32,15,018	66,127	
		Add—Depreciation during the year ..	66,127	96,451	
			31,48,891	1,62,578	43,60,797
		<i>Low Voltage Line—</i>			
		As per last Balance Sheet ..	7,82,687	12,07,144	
		Additions during the year ..	4,24,457	5,51,644	17,58,788
		Less—Depreciation written off as per last Balance Sheet ..	12,77,144	48,440	
		Add—Depreciation during the year ..	20,265	43,457	
			11,58,704	91,897	16,66,891

<i>Service Connection—</i>				
As per last Balance Sheet	..	1,24,704	1,52,281	
Additions during the year	..	27,577	42,892	1,95,173
<i>Less—Depreciation written off as per last Balance Sheet</i>	..	1,52,281	7,532	
<i>Add—Depreciation during the year</i>		4,489	5,482	13,014
		1,44,749		1,82,159
<i>Meter—</i>				
As per last Balance Sheet	..	50,975	84,555	
Additions during the year	..	33,560	33,655	1,18,210
<i>Less—Depreciation written off as per last Balance Sheet</i>	..	84,555	5,080	
<i>Add—Depreciation during the year</i>		2,022	5,073	10,153
		79,475		1,08,057
<i>Motor Trucks—</i>				
As per last Balance Sheet	..	21,703	21,703	
Additions during the year	..		12,692	34,305
<i>Less—Depreciation written off as per last Balance Sheet</i>	..	21,703	11,262	
<i>Add—Depreciation during the year</i>		2,786	2,789	14,051
		10,441		20,344
<i>Furniture—</i>				
As per last Balance Sheet	..	4,028	7,234	
Additions during the year	..	3,206	2,870	10,104
<i>Less—Depreciation written off as per last Balance Sheet</i>	..	7,234	1,926	
<i>Add—Depreciation during the year</i>		348	651	2,577
		5,308		7,527
C. Over		1,11,99,729		85,20,342
		1,16,77,121		
		C. Over	59,41,600	

*The amount of depreciation of the last year has been deducted from the respective assets during this year.

(e) Includes Inter-Scheme transfer of stores.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL—contd.
Balance Sheet of North Calcutta Electrification Scheme (including Diesel Electric Pool) as at 31st March, 1954—contd.

CAPITAL AND LIABILITIES.		PROPERTIES AND ASSETS.			
Particulars.	Figures as at 31st March, 1954.	Particulars.	Figures as at 31st March, 1954.	Particulars.	Figures as at 31st March, 1954.
B/F.	Rs.	B/F.	Rs.	B/F.	Rs.
..	1,11,99,729	..	59,41,600	..	85,20,342
	1,16,77,121				
<i>Typewriter—</i>					
		As per last Balance Sheet	4,193	4,193	
		Addition during the year	..	..	4,193
		Less—Depreciation written off as per last Balance Sheet	4,193		
		..	1,629	2,006	
		Add—Depreciation during the year	377	377	
			2,187	2,383	1,810
<i>Miscellaneous Equipment—</i>					
		As per last Balance Sheet	396	396	
		Additions during the year	..	..	396
		Less—Depreciation written off as per last Balance Sheet	396		
		..	153	189	
		Add—Depreciation during the year	36	36	
			207	225	171
<i>Tube Well—</i>					
		As per last Balance Sheet	..	3,434	
		Additions during the year	3,434	4,180	7,614
		Less—Depreciation written off as per last Balance Sheet	3,434		
		
		Add—Depreciation during the year	..	309	309
			3,434	3,090	7,305

<i>Electric Instrument—</i>				
As per last Balance Sheet	..	740	740	
Additions during the year	..	..	740	
<i>Less—</i> Depreciation written off as per last Balance Sheet.		740	83	
<i>Add—</i> Depreciation during the year		33	33	116
		657		624
Stores at cost as per statement	..	21,04,774	13,38,847	
Stores in transit	..	83	..	13,38,847
		21,04,857		
<i>Tools at cost—</i>				
As per last Balance Sheet	..	57,241	68,926	
Additions during the year	..	11,085	28,047	96,973
		68,926		
<i>Development Expenses—</i>				
As per last Balance Sheet	..	7,34,692	8,86,138	
Additions during the year	..	1,51,446	55,627	9,41,765
		8,86,138		
<i>Sundry Debtors—</i>				
Sundry contractors and other parties.	..	22,729	21,069	
Sundry consumers	..	27,689	1,10,894	
Sundry others (Inter-schemes transfer of stores.)		6,66,168	1,53,119	2,85,082
		7,16,576		
Suspense	..	3,481		12,561
Advances Recoverable	..	2,26,604		1,41,878
		90,54,667		1,18,42,368
		1,16,77,121		
C over	..	1,11,99,729		

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL—contd.
Balance Sheet of North Calcutta Electrification Scheme (including Diesel Electric Pool) as at 31st March, 1954—concl'd

CAPITAL AND LIABILITIES.		PROPERTIES AND ASSETS.	
Particulars.	Figures as at 31st March, 1954.	Particulars.	Figures as at 31st March, 1954.
B/F.	Rs.	R/F.	Rs.
	1,11,99,729		1,13,42,356
	1,16,77,121		99,54,667
	1,11,99,729		1,10,000
			34,399
			26,325
			60,724
			1,186
			8,49,824
			10
			1,92,678
			1,180
			..
			..
			1,40,890
			1,29,255

Details of Imprest Cash—

Cash in hand	5,967	3,759
Advances Recoverable	3,319	6,009
Vouchers not recouped but accounted in Revenue Account	1,114	32
	10,400	10,400
Total	1,11,99,729	1,16,77,121
	Total	Total
	1,09,95,666	1,16,77,121

Note.—The Diesel Electric Pool, which functioned as a nursery scheme till the North Calcutta Electrification Scheme was commissioned, has been merged with the latter scheme during the year under report. The balances remaining in the accounts of the former scheme at the close of the year 1952-53 have been taken over and exhibited under the relevant heads in the Balance Sheet of the North Calcutta Electrification Scheme as on 31st March, 1954.

CALCUTTA ;

S. K. MITRA,

M. BANERJEE,

A. B. GHOSH,

A. K. BHAAUMIK,

The 20th June, 1959.

Accountant.

Accounts Officer.

Chief Accounts Officer.

Chief Electrical Engineer.

AUDIT CERTIFICATE.

I have examined the foregoing Revenue Account, Net Revenue Account and Store Account for the year 1953-54 and the Balance Sheet as on 31st March, 1954, of the North Calcutta Electrification Scheme. I have obtained all the information and explanations that I have required and subject to the observation in the separate audit comments, *vide* paragraph 3 of the Review, I certify, as a result of my audit, that in my opinion the 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 1st July, 1959.

T. P. BISWAS,

*Assistant Accounts Officer,
West Bengal.*

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL

Store Account of North Calcutta Electrification Scheme and Diesel Electric Pool for the year ending 31st March, 1954.

Description of stores.	Opening Balance.	Receipts during the year.	Issues during the year.	Written off.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Transformer ..	5,03,757	4,10,993	6,53,738	..	2,61,012
II. Meter ..	80,391	33,818	61,009	..	53,200
III. Pipes and poles	2,05,820	2,20,952	3,35,942	..	90,830
IV. Cables and wires	6,18,598	11,63,634	12,65,480	..	5,16,752
V. Clamps ..	17,521	15,923	17,960	..	15,484
VI. Insulators ..	1,69,745	29,472	1,47,206	..	52,011
VII. Structures ..	32,328	..	32,328	..	..
VIII. Miscellaneous ..	4,44,462	5,85,701	6,81,024	4,581	3,44,558
Total ..	20,72,622	24,60,493	31,94,687	*4,581	13,33,847

Store Account of Diesel Electric Pool for the year ending 31st March, 1954.

The Diesel Electric Pool having been merged with the North Calcutta Electrification Scheme within this year, the closing balances of Stores of the Diesel Pool on 31st March, 1953 as per details below, has been transferred to North Calcutta Electrification Scheme Account for 1953-54 and included under Groups I to VIII as receipts during the year 1953-54. The closing balances of stores as per the Store Account of Diesel Electric Pool at the end of 1953-54 hereby reduced to nil as follows:—

Description of stores.	Opening Balance.	Receipts during the year.	Issues during the year.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Generating Set ..	5,565	..	5,565	..
H. S. D. Oil ..	2,333	..	2,333	..
Lubricating Oil ..	3,269	..	3,269	..
Miscellaneous ..	20,985	..	20,985	..
Total ..	32,152	..	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 balances of stores, against each article were not in excess of requirements. The closing balances of stock as shown in the Store Account were physically verified and found correct.

S. K. MITRA, M. BANERJEE, A. B. GHOSH, A. K. BHAMIK,
Accountant. *Accounts Officer.* *Chief Accounts Officer.* *Chief Electrical Engineer.*

CALCUTTA;

The 20th June, 1959.

*Written off by Chief Electrical Engineer as per his delegated power, vide Government Order No. 1251/Elec./E-3/52, dated 8th January, 1954.

Financial Review of the *Pro forma* Accounts of North Calcutta Electrification Scheme for 1953-54 (including Diesel Electric Pool)

The North Calcutta Electrification Scheme for the year 1953-54 consists of ten supply stations namely, Ranaghat, Santipur, Kalna, Katwa, Jiaganj, Habra, Beldanga, Binagai, Azimganj and Debagram of which the last four are the new additions in this year. Besides these, other bulk supply consumers are also fed from the grid. The net revenue account for the year 1953-54 shows a net deficit of Rs. 7,50,075 including interest of Rs. 4,80,059 on capital and depreciation charges of Rs. 1,97,560. The total revenue for the year is Rs. 6,34,851 and total working expenses excluding depreciation and interest is Rs. 7,07,307, the deficit before charging depreciation and interest is Rs. 72,456.

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. After completion of the scheme the financial picture of the scheme will be improved as revenues are increasing gradually year to year due to increase in the number of consumers.

Diesel Electric Pool was a nursery scheme and it worked till the North Calcutta Grid was under development. A separate account of Diesel Electric Pool was maintained so long. As soon as the Supply Stations under Diesel Electric Scheme were connected with the North Calcutta Grid line no provision was made for Diesel Electric Scheme in the Civil Budget Estimate since 1953-54 and the Diesel Electric Pool Account has been merged with the North Calcutta Electrification Scheme.

COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL
Revenue Account for the year ending 31st March, 1954

<i>Dr.</i>	Particulars.	Rs.	Rs.	Rs.	Particulars.	Rs.	Rs.	<i>Cr.</i>
		Figures for the year ended 31st March, 1953.	Figures for the year ended 31st March, 1954.			Figures for the year ended 31st March, 1953.	Figures for the year ended 31st March, 1954.	
	<i>Generation—</i>							
	To Fuel-III A(1)	94,547	1,00,178		By Sale of Energy III-2*	.. .. .	1,89,206	1,89,224
	" Oil, Waste, Water and Engine room Stores III A(2).	16,613	13,847		" Sale of Public Lighting III-5	.. .. .	23,412	21,548
	" Proportion of salaries of Engineers III A(3)	2,767	2,390		" Rental of Meters III-6	.. .. .	4,652	5,550
	" Wages and gratuities III A(4)	19,741	22,261		" Sale of ice Including Premium .. .	.. .. .	14,598	11,756
	" Repairs and Maintenance of Building III A 5(I)	8	2,253		" Service connection III-8	.. .. .	11,372	13,141
	" Repairs and Maintenance of Plant and Machinery III A 5(II).	12,521	23,491	1,64,420	" Miscellaneous receipts III-9	.. .. .	1,224	3,676
		<u>1,46,197</u>	<u>1,64,420</u>					
	<i>Distribution—</i>							
	To Proportion of salaries of Engineers IIIB(1) ..	6,367	7,177					
	" Wages and gratuities IIIB(2)	2,810	3,297					
	" Repairs of Mains IIIB(3)	6,131	7,828					
	" Repairs of Meters IIIB(6)	6,720	10,877	29,179				
		<u>22,528</u>	<u>29,179</u>					
	<i>Public Lamps</i>							
	To Attendance and repair IIIC(1)	2,900	3,047					
	" Renewals etc., IIIC(2)	789	916	3,689				3,963
		<u>3,689</u>	<u>3,963</u>					

Management expenses—

To Salaries of Engineers IIIE-1(i)	4,154	5,478	
Salaries of Clerical Staff IIIE-1(ii)	9,749	10,186	
Establishment Charges IIIE-2	11,877	8,699	
Audit fee	1,000	1,000	
Miscellaneous expenses	303	253	
Electricity duty	10,624		
Printing and Stationery	689	322	
Transport and Mazdoor Charges	3,164	1,495	
Telephone charges	649	683	
Postage and telegrams	650	900	
Loss of stores in transit written off	720		
Contributions to pension		2,948	
	<u>43,419</u>		<u>31,000</u>

Depreciation—

To Buildings	5,110	5,376	
Plant and Machinery	15,566	18,053	
Mains	5,725	4,877	
Service connection	1,434	1,488	
Tools		424	
Furniture and office equipment	340	20	
Meters	1,987	2,189	
	<u>80,162</u>		<u>32,425</u>
Total	2,45,995	2,61,896	
			<u>2,45,995</u>
			<u>2,61,896</u>
		By Balance carried over to Net Revenue Account	1,531
			8,001

*Rs 10,933 Electricity Distr has been excluded

CALCUTTA ;

P. L. GHOSH,
Accounts Officer.

A. K. SARKAR,
Chief Accounts Officer.

A. K. BRAUMIK,
Chief Electrical Engineer.

The 15th October, 1958.

COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL

Net Revenue Account for the year ending 31st March, 1954

Dr.	Particulars.	Rs.	Figures for the year ended 31st March, 1953.	Particulars.	Rs.	Figures for the year ended 31st March, 1954.	Cr.
	To Balance from Revenue Account	1,531	8,001	By Balance carried to Balance Sheet	19,177	31,962	
	.. Interest on Capital Outlay	17,646	23,961				
		19,177	31,962	Total	19,177	31,962	

CALCUTTA ;

P. L. GHOSH,
*Accounts Officer.*A. K. SARKAR,
*Chief Accounts Officer.*A. K. BHANUMIK,
*Chief Electrical Engineer.**The 15th October, 1953.*

COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL
Balance Sheet as at 31st March, 1954.

CAPITAL AND LIABILITIES		PROPERTIES AND ASSETS	
Particulars	Figures as at 31st March, 1953	Particulars	Figures as at 31st March, 1954
Rs	Rs	Rs	Rs
<i>Government Capital</i>			
Government Capital as per last Balance Sheet	4,92,618	<i>Buildings (at cost)—</i>	56,377
<i>Add—</i> Withdrawals during the year	3,83,123	As per last Balance Sheet	2,036
	8,26,741	Additions during the year	58,413
<i>Less—</i> Remittances during the year	6,26,737	<i>Less—</i> Depreciation written off as per last Balance Sheet	11,676
	1,99,004	<i>Add—</i> Depreciation during the year	17,052
<i>Add—</i> Adjustment during the year	48,241		41,361
	4,24,335	<i>Plant and Machinery (at cost)—</i>	2,97,966
<i>Debit—</i> Loss during the years (1952-53 and 1953-54)	66,670	As per last Balance Sheet	2,97,966
	3,57,665	Additions during the year	11,760
For Interest on Capital Outlay	34,977	<i>Less—</i> Depreciation written off as per last Balance Sheet	36,519
	3,92,642	<i>Add—</i> Depreciation during the year	18,053
	3,92,642		54,572
	3,92,642	<i>Mains (at cost)—</i>	61,030
	3,92,642	As per last Balance Sheet	61,030
	3,92,642	Additions during the year	89,784
	3,92,642	<i>Less—</i> Depreciation written off as per last Balance Sheet	11,430
	3,92,642	<i>Add—</i> Depreciation during the year	4,877
	3,92,642		1,34,507
	3,92,642	<i>Service Connections (at cost)—</i>	29,525
	3,92,642	As per last Balance Sheet	29,525
	3,92,642	Additions during the year	12,197
	3,92,642	<i>Less—</i> Depreciation written off as per last Balance Sheet	3,292
	3,92,642	<i>Add—</i> Depreciation during the year	1,480
	3,92,642		4,778
	3,92,642		30,944
	3,92,642	Carried over	4,67,966
	3,92,642		4,67,966

COOCH BEHAR ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL—*concl'd.*
Balance Sheet as at 31st March, 1954—*concl'd.*

CAPITAL AND LIABILITIES.		PROPERTIES AND ASSETS			
Particulars.	Rs.	Rs.	Rs.	Rs.	Rs.
	Figures as at 31st March, 1954	Figures as at 31st March, 1953.	Figures as at 31st March, 1954	Figures as at 31st March, 1954	Figures as at 31st March, 1954
Sundry Creditors—					
For Goods	64,326	1,10,875	31,686	31,686	4,97,986
For other Expenses	16,043	25,940	4,520	36,208	
For Audit Fees	6,355	—	3,987		
Provision for Depreciation	67,880	1,36,816	2,189	6,176	
Suspense	..	32			80,030
Brought forward	5,85,404	6,92,581	4,44,898	31,686	
			<i>Meters (at cost)</i>		
			As per last Balance Sheet	31,686	
			Additions during the year	4,520	
			Less—Depreciation written off as per last Balance Sheet	3,987	
			Add—Depreciation during the year	2,189	
			<i>Furniture and Fixtures (at cost)</i>		
			As per last Balance Sheet	1,236	
			Additions during the year		1,236
			Less—Depreciation written off as per last Balance Sheet	20	
			Add—Depreciation during the year	20	40
			<i>Tools (at cost)</i>		1,196
			As per last Balance Sheet	2,853	
			Additions during the year	23	2,376
			Less—Depreciation written off as per last Balance Sheet	906	
			Add—Depreciation during the year	424	1,380
			<i>Investments.</i>		1,046
			As per last Account	26,000	26,000
			Add—During the year	..	14,200
			In National Savings Certificates		40,200
			Current Assets.		13,595
			Biores and spare parts at cost	1,16,075	2,23,515

Sundry Consumers (good)	37,778	36,381
Sundry Consumers (doubtful)		431
Sundry Consumers (bad)		
Sundry Debtors	224	224
Less—Reserve for Provision for Doubtful Debts.		36,036
Suspense		2,59,551
		144
<i>Deposits and Advances</i>		
Advances	442	721
Deposits with Post Master (Cooch Behar and Dinahata).	535	660
Deposits with Treasury	11,430	6,822
<i>Cash and Bank Balances.</i>		
At Head Office	1,401	4,405
At Cooch Behar	2,296	3,012
At Dinahata	223	49
Cash in transit	459	31
Agreement stamp	8	
Deficit as per last Account	34,708	7,497
Total	7,19,958	8,29,428

NOTE—The opening balance of Government Capital for the year 1953-54 has been shown as Rs 1,99,005 whereas the corresponding figure in the last Balance Sheet appeared as Rs 1,99,004. The discrepancy of Re 1 in the opening balance of Government Capital arose out of elimination of annas and pies.]

CALCUTTA ;
 The 15th October, 1958.
 P. L. GHOSH,
Accounts Officer.
 A. K. SARKAR,
Chief Accounts Officer.
 A. K. BHAUMIK,
Chief Electrical Engineer.

AUDIT CERTIFICATE.

I have examined the foregoing accounts and Balance Sheet of Cooch Behar Electric Supply. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Comments (*vide* paragraph 4 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 29th November, 1959.
 T. F. BISWAS,
Assistant Accounts Officer, West Bengal.

Store Account of the Cooch Behar Electric Supply for the year 1953-54.

Particulars.	Opening	Receipts	Total.	Issues	Closing
	Balance.	during the		during the	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Oil	4,507	1,10,443	1,14,950	1,12,098	2,852
2. Meters, ammeters, etc.	9,948	..	9,948	4,596	5,352
3. Coppers and cables	1,807	65,602	67,409	15,948	51,461
4. Poles, lamps and fittings	18,981	33,272	52,253	38,007	14,246
5. Generating set	800	..	800	800	..
6. Switch-gear and transformer .. . . .	..	34,044	34,044	24,144	9,900
7. Miscellaneous stores	82,032	77,996	1,60,028	20,324	1,39,704
Total	1,18,075	3,21,357	4,39,432	2,15,917	2,23,515

Certified that the stores accounts as exhibited above represent a substantially true account of affairs and that they agree with the figures recorded in the departmental registers. The closing balance of stock against each article was not in excess of requirement.

CALCUTTA; P. L. GHOSH, A. K. SARKAR, A. K. BHAUMIK,
The 15th October, 1958. Accounts Officer. Chief Accounts Officer. Chief Electrical Engineer.

Financial Review of Cooch Behar Electric Supply for the year 1953-54.

The *Pro forma* Accounts of Cooch Behar Electric Supply have been made for 12 months from April, 1953 to 31st March, 1954.

Total Capital Outlay up to 31st March, 1954, is Rs. 3,57,665. The total receipt during the year 1953-54 is Rs. 2,53,895 against Rs. 2,44,463 in the previous year. Total revenue expenditure during the year 1953-54 including depreciation and interest on capital outlay is Rs. 2,85,857, against Rs. 2,63,640 in the previous year. Net loss during the year 1953-54 comes to Rs. 31,962 against the net loss of Rs. 19,177 in the previous year.

The increase in the revenue expenditure with consequent loss during the year under consideration may be attributed to the factors stated below:—

- (i) The interest on capital outlay during the year 1953-54 has been charged as Rs. 23,961 against Rs. 17,646 in the previous year.
- (ii) Rs. 2,948 has been adjusted in this year's account for making provision of pension contributions in respect of Government servants working under the scheme since the inception of the scheme (*i.e.*, 1950) which was not done in previous years.
- (iii) The sum of Rs. 23,491 has been incurred under 'Repairs and Maintenance' of the old plant and machinery during the year 1953-54 against Rs. 12,521 in the previous year.
- (iv) An amount of Rs. 2,253 has been spent for 'Repairs and Maintenance' of Buildings during the year 1953-54 against Rs. 8 in the previous year.

(See also the Audit Report)

Major Head and sub-head	Final grant	Actual expenditure	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A —COTTAGE INDUSTRIES—			
A-1.—Pay of Officers—			
	Rs		
O	79,500	75,890	73,494
R	-3,610		
A-2 —Pay of Establishment—			
O	3,74,100	3,94,540	3,85,283
R	20,440		
A-3.—Allowances, honours, etc.—			
O	2,92,000	3,43,540	3,26,006
R	51,540		
A-5 —Other Contingencies—			
O	23,91,800	12,93,100	6,29,468
R	-10,98,700		
<i>Column 4—Mainly due to (i) non utilisation of the provision (a) for rent of the requisitioned premises at Esplanade for want of Government sanction (Rs 11,473), (b) for the Agra Sales Emporium for non submission of the parties' bills (Rs 11,400), (c) for exhibition purpose within the State as the same did not take place (Rs. 10,000, and (d) for a part of the amount sanctioned for the "India 1958" Exhibition at Delhi (Rs. 20,000), (ii) non-receipt of (a) allotment of Chanks from Madras and Ceylon within the year (Rs 5,94,029) and (b) proposal in time, for purchase of tools and equipments (Rs. 9,100) and (iii) less expenditure on stipend and raw materials for non availability of full batch of trainees (Rs. (8,263).</i>			
A-6.—Scholarships—			
O	11,000	21,200	19,252
R	10,200		
A-7.—Grants-in-aid—			
O	2,45,900	2,43,600	2,01,347
R	-2,300		
<i>Column 4—Mainly (i) non receipt of Government sanction for making payments to different Industrial concerns (Rs. 18,000), (ii) non drawal of grants by the parties within the year (Rs. 21,953) and (iii) non-utilisation of the provision for grants to Handloom Industries due to non receipt of suitable applications (Rs. 2,400)</i>			
A-8—Works		1,999	+1,999
D.—DEVELOPMENT SCHEMES—			
D(a).—First Five-year Plan—			
D(a)-1.—Pay of Officers—			
O	6,000	6,400	6,480
R	400		
D(a)-2.—Pay of Establishment—			
O	58,300	50,700	53,422
R	-7,600		

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>—conold.</i>			
D.—DEVELOPMENT SCHEMES—conold.			
D.(a).—First Five-Year Plan—conold.			
D(a)-3.—Allowances, honoraria, etc.—			
	Rs.		
O	43,700	50,700	50,060
R	7,000			-640
D(a)-4.—Contingencies—			
O	1,09,000	86,500	1,03,063
R	-22,500			+16,563
<i>Column 4.—See paragraph 2 of the Review.</i>			
D(a)-5.—Grants-in-aid, Contributions, etc.—	1,50,000	1,50,000	..
D(b).—Second Five-Year Plan—			
D(b)-1.—Pay of Officers—			
O	47,100	37,200	30,840
R	-9,900			-6,360
<i>Column 4.—See paragraph 2 of the Review.</i>			
D(b)-2.—Pay of Establishment—			
O	9,83,600	6,19,255	5,98,988
R	-3,64,345			-20,267
D(b)-3.—Allowances, honoraria, etc.—			
O	6,54,600	4,21,805	4,00,441
R	-2,32,795			-21,364
D(b)-4.—Contingencies—			
O	30,86,900	34,95,200	21,79,790
R	-4,91,700			-13,15,410
<i>Column 4.—See paragraph 2 of the Review.</i>			
D(b)-5.—Grants-in-aid, Contributions, etc.—			
O	13,00,800	16,29,650	16,54,637
R	3,28,850			+24,987
D(b)-6.—Works—			
R	59,300	59,300	27,466
<i>Column 4.—See paragraph 2 of the Review.</i>			
D(c).—Cooch Behar Development—	2,000	1,287	-713
For rounding—	-300	..	+300
<hr/>			
Total—Major Head "43.—Industries and Supplies".—			
O	1,07,36,000	80,80,280	68,93,323
R	-17,55,720			-20,66,957

Major head and sub-head.	Final grant.	Actual expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs	Rs.
Major Head "72.—Capital Outlay on Industrial Development"—Cottage Industries.			
E.—DEVELOPMENT SCHEMES—			
E(a).—Scheme for Industrial Centres—			
E(a)(i).—First Five-Year Plan—			
E(a)(i)-1.—Gross—	Rs.		
O .. .	4,97,000	6,87,850	0,24,344
R	1,90,850		
E(a)(i)-2.—Deduct—Receipts and recoveries on Capital Account—			
R	5,029	- 5,029	+ 1,269
E(a)(ii).—Second Five-Year Plan			
O .. .	1,39,000	1,30,500	1,03,143
R .. .	8,500		
<i>Column 4.— Mainly (i) non-receipt of book-debit vouchers from the Supplies Department in time (Rs. 5,000) and (ii) non-receipt of Government sanction for purchase of furniture, machinery and interior decoration (Rs. 21,000).</i>			
Total—Major Head "72.—Capital Outlay on Industrial Development"—			
O .. .	6,36,000	8,13,321	7,23,727
R	1,77,321		
Surrenders or withdrawals within grant—			
R. Gross ..	15,73,370	15,73,370	- 15,73,370
R. Deductions	5,029	5,029	- 5,029
Total—Grant No. 28.—			
Gross .. .	1,13,72,000	76,20,810	- 37,51,190
Deductions .. .		- 3,760	- 3,760
Net .. .	1,13,72,000	76,17,050	- 37,54,950

REVIEW.

Against the grant of Rs. 1,13,72,000 the expenditure amounted to Rs. 76,17,050 resulting in a saving of Rs. 37,54,950. The surrender of Rs. 15,78,399 reduced the saving to Rs. 21,76,551. The bulk of the saving was contributed by the sub-heads A.5 and D.(b).4.

2. The explanations for variations in column 4 under the sub-heads D.(a).4, D.(b).1, D.(b).4, and D.(b).6 could not be incorporated as the same were not furnished by the controlling authorities.

REVIEW—concl'd.

3. *Misappropriation.*—In the course of the local audit of the accounts of one of the branches of the Government Sales Emporium in Calcutta, conducted during the period from May to July, 1958, it was noticed that cash (Rs. 428) and stores (Rs. 1,802) had been misappropriated through manipulation of accounts and records.

The misappropriation was facilitated by:—

Non-maintenance of cash-book up to the end of 1956-57 and non-observance of rules in the matter of handling cash and stores.

On the matter being brought to the notice of Government, the Directorate stated in November, 1958, that the shop had been closed with effect from 23rd July, 1958, and that the sales-assistant concerned had been dismissed after due departmental investigation. The sanction to the write off has not so far (September 1959) been received.

4. (a) *Theft.*—On 30th August, 1957, stores worth Rs. 6,799 were stated to have been stolen by burglars from the Main Shop of the Government Sales Emporium. The matter was also stated to have been reported to the Police. Further information is still (August, 1959) awaited.

(b) *Shortage.*—The physical verification reports on stores conducted by the departmental authorities at the end of March, 1958, in respect of three Sales Offices showed that there had been a total shortage of stores worth Rs. 1,050. The sanction to the write off of loss is still (August, 1959) awaited.

In the case of one of the Sales Offices mentioned above it was noticed in the course of local audit conducted during the period from May to July, 1958, that the total value of stores found on physical verification on 31st March, 1958, was Rs. 35,809 as against the book balances of Rs. 38,174. The shortage of Rs. 2,365 was reported to Government in October, 1958, for investigation, but no report of action thereto had so far (August, 1959) been received.

5. *Pre-mature appointment of staff.*—With a view to explaining the utility of modern machines, tools and plant by giving practical demonstration to the rural population, two schemes, one for Mobile Carpentry and the other for Mobile Blacksmithy, were sanctioned by Government in December, 1956. It was stipulated in the Government orders that the staff should be appointed as and when actually required.

Two vans were purchased in March, 1957, and made over to a firm in April, 1957, for fitting up tools and plant therein within one month. The firm after completing the work delivered one of the vans on 20th March, 1958, and the other on 23rd July, 1958. Although these vans were used for the first time for demonstration purposes in April, 1958, and October, 1958, respectively, the staff required for the schemes (viz., driver, cleaner, instructor and demonstrator) were entertained as early as March, 1957—the last appointment being made in November, 1957. A total sum of Rs. 17,176 approximately was, thus, spent on their pay and allowances prior to their actual employment on the work for which they had been appointed.

In reply to an audit query it was stated that recruitment of staff was considered essential for making correct specifications and for purchase of machinery, tools and equipments, etc. and also for inspection of the construction of van body and maintenance of the chassis in proper condition.

Grant No. 29.—Industries—Cinchona (All Voted).

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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 "43.—Industries and Supplies".				
A.—CINCHONA PLANTATIONS—				
A-1.—Pay of Officers—				
O .. .	Rs. 1,07,000	} 98,000	} 97,439	
R .. .	—9,000			} —561
A-2.—Pay of Establishment—				
O . . .	1,39,500	} 1,35,000	} 1,32,411	
R . . .	—4,500			} —2,589
A-3.—Allowances, honoraria, etc.	1,41,500	1,39,250	—2,241	
A-4.—Contingencies—				
O . . .	27,04,200	} 32,51,780	} 32,26,189	
S . . .	4,66,000			} —25,591
R . . .	81,580			
B.—WORKS—				
O . . .	1,10,380	} 42,300	} 42,261	
R . . .	—68,080			} —39
For rounding— .		—580	+ 580	
Total ..	36,68,000	36,37,559	—30,441	

REVIEW.

The original grant of Rs. 32,02,000 was augmented to Rs. 36,68,000 by a supplementary grant of Rs. 4,66,000 against which there was an expenditure of Rs. 36,37,559 resulting in a saving of Rs. 30,441.

216 Grant No. 30.—Miscellaneous Departments—Fire Services (All Voted).

(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—Fire Services".			
A.—FIRE SERVICES—			
A-1.—Pay of Officers—			
	Rs.		
O	65,000	66,800	66,768
S	1,800		
			- 32
A-2.—Pay of Establishment—			
O	14,60,000	15,05,100	15,36,703
S	45,100		
			+ 31,603
A-3.—Allowances, honoraria, etc—			
O	10,10,000	10,33,000	10,39,010
S	23,000		
			+ 6,010
A-4.—Contingencies—			
O	6,62,600	7,06,050	7,75,684
S	1,20,500		
R	- 77,050		
			+ 69,634
B.—WORKS—			
O	3,00,000	4,23,700	2,05,425
S	2,63,900		
R	- 1,40,200		
			- 2,18,275
<i>Column 4.—See paragraph 2 of the Review.</i>			
C.—CHARGES IN ENGLAND—			
High Commission of India—			
O	400	440	475*
R	40		
			+ 35
Surrenders or withdrawals within grant—			
R	2,17,210	2,17,210	- 2,17,210
Total		39,52,300	36,24,065
			- 3,28,235

REVIEW.

The original grant of Rs. 34,98,000 was augmented to Rs. 39,52,300 by supplementary grant of Rs. 4,54,300 against which the expenditure amounted to Rs. 36,24,065, resulting in a saving of Rs. 3,28,235. The surrender of Rs. 2,17,210 reduced the saving to Rs. 1,11,025. The saving occurred mainly under sub-head B.

2. Explanation for the saving under the sub-head B could not be incorporated as the same was not furnished by the Controlling Officer.

*Differs from the High Commissioner's Account by Rs. 9 which is under reconciliation.

**Grant No. 31.—Miscellaneous Departments—Excluding
Fire Services (All Voted).**

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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 "47—Miscellaneous Departments".				
A.—LABOUR—				
A-1.—Pay of Officers—				
O	Rs. 1,47,000	} 1,28,100	1,28,105	} +5
R	-18,900			
A-2.—Pay of Establishment—				
O	1,95,900	} 1,57,980	1,58,155	} +175
R	-37,920			
A-3.—Allowances, honoraria, etc.—				
O	1,95,700	} 1,84,710	1,84,511	} -199
R	-10,990			
A-4.—Contingencies—				
O	1,10,400	} 1,15,330	1,15,147	} -183
R	4,930			
A-7.—Expenses out of the Grant from the Workmen's Benefit Fund of the Govern- ment of India—Labour Welfare—				
R	1,340	1,340	1,315	-25
B.—INSPECTOR OF FACTORIES—				
O	3,22,300	} 3,29,580	3,21,829	} -7,751
R	7,280			
C.—INSPECTOR OF STEAM BOILERS—				
O	2,30,500	} 2,39,090	2,39,251	} +161
R	8,590			
D.—STATE STATISTICS—				
O	53,300	} 51,120	51,079	} -41
R	-2,180			
E.—PRESERVATION AND TRANSLA- TION OF ANCIENT MANUSCRIPTS				
		6,200	5,950	-250
G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—				
O	12,000	} 11,635	11,730	} +95
R	-365			

**Grant No. 31.—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"			
—<i>contd.</i>			
H.—ADMINISTRATION OF THE BENGAL MONEY-LENDERS ACT, 1940—			
	Rs.		
O	16,800	16,475	16,466
R	-125			-9
1.—MISCELLANEOUS—			
I-(I) 1.—Pay of Officers—			
O	1,13,700	1,10,103	1,09,892
R	-3,597			-211
I-(I) 2.—Pay of Establishment—			
O	1,70,900	1,52,863	1,51,679
R	-18,037			-1,184
I-(I) 3.—Allowances, honoraria, etc.—			
O	1,67,700	1,67,102	1,65,559
R	598			-1,543
I-(I) 4.—Contingencies—			
O	22,900	24,022	23,682
R	1,122			-340
I-(II)—State Statistical Bureau—			
I-(II) 1.—Pay of Officers—			
O	80,000	72,400	69,140
R	-7,600			-3,260
I-(II) 2.—Pay of Establishment			
		2,65,000	2,66,714
I-(II) 3.—Allowances, honoraria, etc.			
		1,98,000	1,98,261
I-(II) 4.—Contingencies—			
O	69,000	60,908	82,514
R	-8,092			+21,606
<i>Column 4.—Wrong fixation of net grant</i>			
<i>See also paragraph 3 of the Review.</i>			
I-(III)—Contribution to the National Library			
		16,000	16,000
I-(IV)—Administration of the Societies Registration Act—			
O	1,200		
R	-1,200		

**Grant No. 31.—Miscellaneous Departments—Excluding
Fire Services—contd.**

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Major head and sub head	Final grant.	Actual expenditure	Excess + Saving ←
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47—Miscellaneous Departments"			
<i>- contd.</i>			
I.—MISCELLANEOUS—contd.			
I.(V).—Construction Board—			
I.(V) 1.—Pay of Officers	2,35,000	2,25,851	-9,149
I.(V) 2.—Pay of Establishment—			
Rs.			
O 6,00,000	} 6,55,000	6,50,630	-4,370
S 55,000			
I.(V) 3 Allowances, honoraria, etc.—			
O 5,25,000	} 5,60,000	5,67,518	+7,518
S 35,000			
I.(V) 4 Contingencies .			
O 1,40,000	} 2,00,000	1,72,562	-27,438
S 60,000			
<i>Column 4—See paragraph 2 of the Review</i>			
I.(V) 5.—Cost of tools and plant—			
O 1,50,000	} 1,80,000	-32,602	-2,12,602
S 30,000			
<i>Column 4—See paragraph 2 of the Review</i>			
I.(V) 6.—Deduct—Recoveries from other Governments, Departments, etc.—			
O -14,00,000	} -14,00,000	-11,20,334	+2,79,666
S 5,00,000			
R -5,00,000			
<i>Column 4.—See paragraph 2 of the Review</i>			
I.(VI). Implementation of Employees' State Insurance Scheme—			
I.(VI) 1 Pay of Officers—			
O 6,400	} 12,800	12,958	+158
R 6,400			
I.(VI) 2.—Pay of Establishment—			
O 62,000	} 71,980	70,184	-1,796
R 9,980			
I (VI) 3.—Allowances, honoraria, etc.—			
O 65,600	} 75,250	71,018	-4,232
R 9,650			

**Grant No. 31.—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"				
<i>— contd</i>				
I.—MISCELLANEOUS—contd				
I-(VI).—Implementation of Employees' Insurance Scheme—concld				
I (VI) 4 —Contract Contingencies—				
	Rs.			
O	4,200	8,000	8,559	
R	3,800			+ 559
I-(VI) 5 —Other Contingencies—				
O	45,85,800	45,71,530	42,79,126	
S	75,000			- 2,92,404
R	89,270			
I (VI) 6 —Deduct— Recoveries from the Employees' State Insurance Corporation—				
O	35,42,700	- 36,93,805	- 36,92,515	
R	- 1,51,105			+ 1,290
I-(VII) —Control of Vagrancy—				
I-(VII) 1.—Pay of Officers—				
O	45,000	45,500	45,785	
R	500			+ 285
I-(VII) 2.—Pay of Establishment—				
O	2,10,000	2,72,000	2,76,493	
S	65,000			+ 4,493
R	- 3,000			
I-(VII) 3.—Allowances, honoraria, etc —				
O	1,80,000	2,62,765	2,64,547	
S	76,000			+ 1,792
R	6,765			
I-(VII) 4 —Contingencies—				
O	10,00,000	20,52,907	19,50,323	
S	11,00,000			- 2,584
R	- 47,093			
I-(VII) 5.—Works—				
O	2,000	1,25,093	83,869	
S	1,36,000			- 41,224
R	- 12,907			

Column 4.—Non-surrender of Savings due to accepted rates being less than the estimated rates.

**Grant No. 31.—Miscellaneous Departments—Excluding
Fire Services—contd.**

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Major head and sub-head.				Final grant.	Actual expenditure	Excess + Saving —	
1				2	3	4	
				Rs	Rs.	Rs.	
Major Head "47—Miscellaneous Departments"							
<i>—contd.</i>							
J.—CONTROLLER OF RENTS—							
			Rs.				
O	3,67,400	}	3,57,174	3,69,716	+12,542
R	..	..	-10,226			
K.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—							
O	2,65,000	}	2,74,150	2,76,700	+2,550
R	..	..	9,150			
M.—SUSPENSE—							
O	80,000	}	1,80,000	-15,45,681	-17,25,681
R	..	..	1,00,000			
<i>Column 4.—See paragraphs 2 and 4 of the Review.</i>							
N.—CHARGES IN ENGLAND—							
						12*	+12
O.—DEVELOPMENT SCHEMES—							
O.(i).—First Five-Year Plan—							
O	4,03,000	}	2,17,945	2,09,629	-8,316
R	..	..	-1,85,055			
O.(ii).—Second Five-Year Plan—							
O.(ii)(a).—Labour and Labour Welfare—							
O	8,000	}
R	..	..	-8,000			
O.(ii)(b).—Welfare of Scheduled Tribes and Castes and other Backward Classes—							
O-(ii)(b)(I).—Welfare of Scheduled Tribes—							
O	19,60,000	}	18,22,903	17,22,310	-1,00,593
R	..	..	-1,37,097			
O-(ii)(b)(II).—Removal of Untouchability—							
O	6,56,000	}	5,77,895	5,46,154	-31,741
R	..	..	-78,105			
O-(ii)(b)(III).—Spill-over cost of uncompleted schemes of the First Five-Year Plan—							
O	35,000	}	45,023	26,317	-18,706
R	..	..	10,023			
<i>Column 4.—Non-receipt of debits for land acquisition charges.</i>							

*Differs from the High Commissioner's Account by Rs. 14 which is under reconciliation.

**Grant No. 31.—Miscellaneous Departments—Excluding
Fire Services—*concl.***

Major head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47—Miscellaneous Departments"			
<i>—concl.</i>			
O.—DEVELOPMENT SCHEMES—<i>concl.</i>			
O-(ii).—Second Five-Year Plan— <i>concl.</i>			
O-(ii)(b).—Welfare of Scheduled Tribes and Castes and other Backward Classes— <i>concl.</i>			
O-(ii)(b)(IV).—Rehabilitation of ex-Criminal Tribes—			
	Rs.		
O	65,000	7,077	7,077
R	-57,923		
O-(ii)(b)(V).—Welfare of other Backward Classes—			
O	70,000	61,264	61,270
R	-8,736		
O-(iii).—Schemes outside the State Plan— Centrally Sponsored Schemes—Welfare of Scheduled Tribes and Castes and other Backward Classes—			
O-(iii)(a).—Welfare of Scheduled Tribes—			
O	11,39,000	71 9,36,229	8,74,584
R	-2,02,771		
O-(iii)(b).—Welfare of Scheduled Castes—			
O	6,99,000	4,94,134	4,52,156
R	-2,04,866		
O-(iii)(c).—Welfare of ex-Criminal Tribes—			
O	38,000	12,200	12,200
R	-25,800		
P.—STATE GOVERNMENT INSURANCE DEPARTMENT.			
Surrenders or withdrawals within grant—			
R. Gross	11,00,923	11,00,923	..
R. Deductions	6,51,105	6,51,105	..
Total—Grant No. 31.—			
Gross .. ..	..	1,82,22,700	1,39,76,532
Deductions .. ..	..	-49,42,700	-48,12,849
Net .. ..	..	1,32,80,000	91,63,683
			-42,46,168
			+1,29,851
			-41,16,317

REVIEW.

The original grant of Rs. 1,10,48,000 was augmented to Rs. 1,32,80,000 by supplementary grant of Rs. 22,32,000 against which the expenditure amounted to Rs. 91,63,683, thereby resulting in a saving of Rs. 41,16,317. The surrender of Rs. 17,52,028 reduced the saving to Rs. 23,64,289.

REVIEW—concl'd.

2. Explanations for variations in respect of the sub-heads I.(V).-4, I.(V).-5, I.(V).-6 and M could not be incorporated as the same were not furnished by the Controlling Officers.

3. *Sub-head 1(ii).*-4.—Although necessary estimate for the anticipated expenditure was made in the revised budget, no provision of fund was made to cover up the excess. Instead, a sum of Rs. 8,092 was surrendered to Government. This indicates defective budgeting and control.

4. The transactions under each unit of Suspense under the sub-head "M.—Suspense" are exhibited below:—

Detailed units.	Opening balance.	Actuals during 1958-59.	Closing balance.
1	2	3	4
	Rs.	Rs.	Rs.
Purchase	—58,82,199	4,87,553	—53,94,646
Miscellaneous Public Works Advance	41,95,672	—2,18,232	39,77,440
Stock	73,86,849	—18,15,002	55,71,847
Total	57,00,322	—15,45,681	41,54,641

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

Particulars.	Amount.	Remarks.
	Rs.	
(a) Loss of 1.60 tons of cement which remained in stock after completion of certain works in a Division of the Construction Board towards the end of March 1955, and got clotted as a result of long storage.	240	The amount was written off in July 1958.
(b) Theft of materials from N. C. C. Buildings within the compound of a college on 12th October 1957 and 27th October 1957.	228	The amount was written off by the Education Department in August 1958.
(c) Materials found short at the time of taking delivery from the Station Master, Siliguri Station, on 23rd July 1951.	506	It was reported in August 1958 that the Railway authorities did not accept the claim and repudiated the same on the ground of its becoming time-barred. There was no evidence that the procedure prescribed by Government for claiming losses in transit was followed by the local departmental officer. As the officer had resigned from service the loss was written off by Government in August 1958.

(d) Further to the loss commented upon in paragraph 5 of the Review below this grant (*vide* page 262) of the Appropriation Accounts for 1957-58, another case of loss of a similar nature has come to notice.

In one of the Divisions, 181 tons 8 cwt. of coal had been collected during the period from 1949 to 1950 for manufacture of bricks required for constructions. This quantity of coal of book value of Rs. 6,349 which became surplus was sold for a sum of Rs. 960 in March, 1958, by public auction resulting in a loss of Rs. 5,389 to the Government.

The matter was brought to the notice of Government in May, 1959, for fixation of responsibility for such loss but no reply had so far (July, 1959) been received.

Grant No. 32.—Civil Works.

(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 "50—Civil Works"			
A.—ORIGINAL WORKS—BUILDINGS—			
A-1.—Land Revenue—			
R	Rs. 7,080	7,080	7,075
			—5
	<i>See item 1 of Appendix II.</i>		
A-2.—Excise—			
O	10,000	9,983	10,800
R	—17		
			+817
	<i>See item 4 of Appendix II.</i>		
A-3.—Registration—			
O	11,200	10,584	1,918
R	—616		
			—8,666
	<i>Column 4.—See paragraph 2 of the Review. See also items 1 and 4 of Appendix II.</i>		
A-4.—Other Taxes and Duties—			
O	12,000	9,050	9,091
R	—2,950		
			+41
	<i>See item 1 of Appendix II.</i>		
A-5.—General Administration—			
<i>Charged—</i>			
O	26,000	58,551	51,853
S	24,500		
R	8,051		
			—6,698
	<i>Column 4.—See paragraph 2 of the Review. See also items 3 and 4 of Appendix II.</i>		
<i>Voted—</i>			
O	2,65,500	3,48,974	3,26,774
R	83,474		
			—22,200
	<i>See items 1, 2, 3 and 4 of Appendix II.</i>		
A-6.—Administration of Justice—			
O	92,500	1,03,583	86,962
R	11,083		
			—16,621
	<i>Column 4.—See paragraph 2 of the Review. See also items 1, 3 and 4 of Appendix II.</i>		
A-7.—Jails and Convict Settlements—			
O	49,200	57,068	47,945
R	7,868		
			—9,123
	<i>Column 4.—See paragraph 2 of the Review. See also items 1, 3 and 4 of Appendix II.</i>		
A-8.—Police—			
O	1,35,000	1,35,223	1,22,863
R	223		
			—12,560
	<i>See items 1, 3 and 4 of Appendix II.</i>		

Major head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "50—Civil Works"—<i>contd.</i>						
A.—ORIGINAL WORKS—BUILDINGS—<i>concl'd.</i>						
A-9.—Education—						
			Rs.			
O	..	..	80,000	} 52,000	48,726	- 3,283
R	..	..	-27,991			
See items 1, 3 and 4 of Appendix II.						
A-10.—Medical—						
O	..	..	1,01,000	} 1,00,000	86,260	- 13,740
R	..	..	-1,000			
Column 1.—See paragraph 2 of the Review. See also item 4 of Appendix II.						
A-12.—Agriculture—						
O	..	..	41,100	} 57,449	58,285	+ 836
R	..	..	16,349			
See items 1, 3 and 4 of Appendix II.						
A-13.—Veterinary 2,000 .. - 2,000						
Column 4.—See paragraph 2 of the Review. See also item 4 of Appendix II.						
A-14.—Co-operation 152 + 152						
See item 4 of Appendix II.						
A-15.—Industries 22,300 18,555 - 3,745						
Column 4.—See paragraph 2 of the Review. See also items 1 and 4 of Appendix II.						
A-16.—Civil Works—						
O	..	..	25,000	} 47,442	21,363	- 26,079
R	..	..	22,442			
Column 4.—See paragraph 2 of the Review. See also items 3 and 4 of Appendix II.						
A-17.—Stationery and Printing—						
O	..	..	11,000	} 6,066	11,848	+ 5,782
R	..	..	-4,934			
Column 4.—See paragraph 2 of the Review. See also item 4 of Appendix II.						
A-18.—Miscellaneous Departments—						
O	..	..	25,000	} 16,951	20,061	+ 3,110
R	..	..	-8,049			
Column 4.—See paragraph 2 of the Review. See also items 3 and 4 of Appendix II.						

Grant No. 32.—Civil Works—*contd.*

Major head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "50—Civil Works"—<i>contd.</i>						
B.—ORIGINAL WORKS—COMMUNICATIONS—						
				Rs.		
O	..	..	49,61,000	} 49,19,729	46,56,608	- 2,63,121
R	..	..	-41,271			
<i>See also items 5 to 42 of Appendix II.</i>						
C.—ORIGINAL WORKS—MISCELLANEOUS—						
R	..	..	13,341	13,341	4,409	- 8,932
<i>Column 4.—See paragraph 2 of the Review.</i>						
D.—REPAIRS—						
<i>Charged—</i>						
O	..	..	7,00,000	} 7,71,334	7,64,048	- 7,286
S	..	..	70,000			
R	..	..	1,334			
<i>Voted—</i>						
O	..	..	1,92,20,000	} 1,92,88,245	1,96,42,022	+ 3,53,777
R	..	..	68,245			
E.—ESTABLISHMENT—						
<i>Charged—</i>						
O	..	..	1,10,000	} 1,00,616	98,674	- 1,941
R	..	..	- 9,385			
<i>Voted—</i>						
O	..	..	50,00,000	} 51,23,700	51,23,961	+ 261
S	..	..	1,23,700			
E-(1).—Deduct—Recoveries—						
O	..	..	- 5,00,000	} - 4,44,300	- 4,94,545	- 50,245
R	..	..	55,700			

Column 4.— Execution of more works on behalf of other Departments and Local Bodies.

Major head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "50—Civil Works"—<i>contd.</i>						
F.—TOOLS AND PLANT—						
<i>Charged</i>	..	..	..	5,000	4,678	-322
Voted—			₹ '०५			
O	..	..	9,50,000	} 12,80,000	12,56,751	-23,249
S	..	..	3,00,000			
R	..	..	30,000			
F-(1).— <i>Deduct</i> —Recoveries—						
O	..	..	-1,00,000	} -90,000	-60,150	+29,850
R	..	..	10,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						
G.—GRANTS-IN-AID—						
<i>Charged</i>	..	..	..	4,00,000	400,000	..
Voted—						
O	..	..	15,21,200	} 9,68,583	9,21,926	-46,657
R	..	..	-5,52,617			
H.—SUSPENSE—						
<i>Charged</i>	..	..	..	2,000	9,923	+7,923
<i>Column 4.—See paragraphs 2 and 5 of the Review.</i>						
Voted—						
O	..	..	-4,00,000	} -7,11,000	-14,04,799	-6,93,799
R	..	..	-3,11,000			
<i>Column 4.—See paragraphs 2 and 5 of the Review.</i>						
J.—DEVELOPMENT SCHEMES—						
(i) First Five-Year Plan—						
J-(i) 1.—Education—						
O	..	..	95,000	} 1,90,163	1,99,397	+9,234
R	..	..	95,163			
J-(i) 2.—Medical—						
O	..	..	10,86,000	} 11,29,608	10,82,999	-46,609
R	..	..	43,608			
J-(i) 3.—Public Health—						
O	..	..	18,000	} 20,251	21,260	+1,009
R	..	..	2,251			
J-(i) 4.—Agriculture—						
R	..	..	81,700	81,700	97,398	+15,698
<i>Column 4.—See paragraph 2 of the Review.</i>						

Grant No. 32.—Civil Works—*contd*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50—Civil Works"—<i>concl'd.</i>			
J.—DEVELOPMENT SCHEMES—<i>concl'd.</i>			
(i) First Five-Year Plan— <i>concl'd.</i>			
J-(i) 5.—Veterinary—			
	Rs.		
O	8,000	12,205	7,283
R	4,205		
Column 4.—See paragraph 2 of the Review.			
J-(i) 6.—Industries—			
O	4,000	2,850	4,031
R	-1,150		
J-(i) 7.—Civil Works—			
O	40,10,000	51,86,500	47,65,476
S	12,00,000		
R	-23,500		
Column 4.—See paragraph 2 of the Review.			
J-(ii).—Cooch Behar Development—			
O	47,000	1,01,272	73,956
R	54,272		
Column 4.—See paragraph 2 of the Review.			
J-(ii)(1).— <i>Deduct</i> —Amount transferred from General Reserve Fund, Cooch Behar—			
O	-47,000	-1,01,272	-73,324
R	-54,272		
Column 4.—See paragraph 2 of the Review.			
Surrenders or withdrawals within grant or appropriation—			
Voted—			
R. Gross	4,33,791	4,33,791	..
R. Deductions	-11,428	-11,428	..
Totals—			
<i>Charged</i> .. ..	..	13,37,500	13,29,176
Voted—			
Gross .. ..	..	3,90,26,700	3,73,31,156
Deductions .. ..	..	-6,47,000	-6,28,019
Net .. ..	..	3,83,79,700	3,67,03,137

REVIEW.

In the charged section the original appropriation of Rs. 12,43,000 was augmented to Rs. 13,37,500 by a supplementary appropriation of Rs. 94,500 against which the expenditure was Rs. 13,29,176 resulting in a saving of Rs. 8,324.

REVIEW—contd.

In the voted section the original grant of Rs. 3,67,56,000 was augmented to Rs. 3,83,79,700 by a supplementary grant of Rs. 16,23,700 against which the expenditure was Rs. 3,67,03,137 resulting in a saving of Rs. 16,76,563. The surrender of Rs. 4,22,363 reduced the saving to Rs. 12,54,200.

2. Explanations of variations in column 4 in respect of the sub-heads A.3, A.5 (Charged), A.6, A.7, A.10, A.13, A.15, A.16, A.17, A.18, C, F.(i), H.(Voted), J.(i)-4, J.(i)-5, J.(i)-7 and J.(ii), could not be incorporated as the same were not received from the controlling authorities.

3. The Gross Establishment charges of the Works and Buildings Department during the year 1958-59 amounted to Rs. 52.23 lakhs against the total works outlay of Rs. 575.54 lakhs, i.e., 9.07 per cent. of the total outlay.

A sum of Rs. 4.95 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. 47.28 lakhs, which were 8.21 per cent. of the total works outlay.

4. *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 the 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 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 "Subvention 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 schemes financed from the Grant from the Ordinary and Special Reserve is that the expenditure incurred from time to time on works authorised by the Central Government is debited in the accounts of the State to the head "50.—Civil Works", while the corresponding grants from the Central Road Fund Reserve (Ordinary and Special) received through the Accountant-General, Central Revenues, are credited to the head "XXXIX.—Civil Works—Transfer from Central Road Fund"

REVIEW—contd.

An account of the subventions to the State of West Bengal to the end of the year 1958-59 is given below:—

Opening balance on the 1st April, 1958—Rs. 3,47,813.

Allotment from the Central Road Fund.	To end of the year 1957-58.	During the year 1958-59.	Total to end of the year 1958-59.
1	2	3	4
	Rs.	Rs.	Rs.
1. Ordinary	3,33,41,720	63,91,079	3,97,32,799
2. Ordinary Reserve	42,83,959	89,790	43,73,749
3. Special Grant from the Reserve	1,38,172	..	1,38,172
Total	3,77,63,851	64,80,869	4,42,44,720

Expenditure on Projects financed from subvention from Central Road Fund.	To end of the year 1957-58.	During the year 1958-59.	Total to end of the year 1958-59.
1	2	3	4
	Rs.	Rs.	Rs.
1. Ordinary	3,31,96,387	49,96,082	3,81,92,469
2. Ordinary Reserve	40,39,643	1,89,894	42,29,537
3. Special Grant from the Reserve	1,80,008	12,586	1,92,594
Total	3,74,16,038	51,98,562	4,26,14,600

Closing balance on the 31st March, 1959—Rs. 16,30,120.

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. 189.02 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 1958-59.

5. The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure A to Grant No. 11.—Irrigation.

The transactions under each unit of suspense for the year 1958-59 are exhibited below:—

(See sub-head H).

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works					
Voted—					
Purchase	—1,75,22,541	1,86,94,927	1,97,00,138	—10,05,211	—1,85,27,752
Miscellaneous Public Works Advances	53,95,689	25,61,850	28,90,222	—3,28,372	50,67,317
Stock	60,14,298	1,35,52,801	1,36,24,017	—71,216	68,43,082
Total	—52,12,554	3,48,09,578	3,62,14,377	—14,04,799	—66,17,353
Charged—					
Purchase	—50,636	97,417	90,951	6,466	—44,170
Miscellaneous Public Works Advances	24,851	13,180	9,723	3,457	28,308
Total	—25,785	1,10,597	1,00,674	9,923	—15,862

REVIEW—contd.

6. Store Accounts of the Department of Works and Buildings for the year 1958-59 :—

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation or sale.	Depreciation, shortage, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. City Division	15,26,226	9,27,731	12,33,649	..	12,20,308
2. Suburban Division	8,13,139	11,16,268	11,13,651	..	8,15,756
3. North Calcutta Division	2,49,766	6,07,210	5,74,743	..	2,82,233
4. Hooghly Division	2,78,529	7,87,564	9,29,608	..	1,36,485
5. Darjeeling Division (including Darjeeling Special repair).	13,386	12,16,302	9,29,794	..	2,99,894
6. Midnapore Division	5,45,524	7,45,501	8,57,124	..	4,33,901
7. Calcutta Electrical Division	11,812	1,24,493	1,24,039	..	12,266
8. Western Electrical Division	1,72,200	58,239	57,471	..	1,72,968
9. Northern Electrical Division	14,646	18,655	19,928	..	13,873
10. Jalpaiguri Division	3,03,787	14,79,358	12,50,342	..	5,32,803
11. Berhampore Division	2,77,794	6,07,065	6,18,416	..	2,66,443
12. Cooch Behar Division	6,36,203	7,62,148	9,09,199	..	4,89,152
13. Calcutta Construction Division	* - 32,321	73,036	66,042	..	* - 25,327
14. Malda Division	3,92,411	5,61,284	7,98,079	..	1,55,616
15. Purulia Division	4,71,370	5,21,788	4,81,443	..	5,11,715
16. Alipore Division	3,46,615	12,41,495	13,02,451	..	2,85,659
17. Burdwan Division	2,51,684	4,40,449	5,47,466	..	1,44,667
18. Nadia Division	2,60,856	3,77,680	2,29,064	..	4,09,472
19. Howrah Division	88,007	5,11,570	3,95,709	..	2,03,868
20. Suburban Electrical Division	14,063	1,25,685	1,09,714	..	30,034
21. Workshop Electrical Division	2,78,601	10,31,292	10,46,734	..	2,63,159
22. B. E. College Construction Division .. ..	..	2,17,988	29,351	..	1,88,637
Total	69,14,298	1,35,52,801	1,36,24,017	..	68,43,082

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 Division at 2, 3, 5, 7, 8, 10, 13, 15, 18, 19 and 20 is due to less issue of materials. The certificates of balances have not been received from any of the Divisions.

*The reasons for the minus balance have not yet (September 1959) been intimated by the Divisional Officer concerned.

REVIEW—concl'd.

The stock accounts of one Division are in arrear from 1946-47, of another Division from 1947-48, of two Divisions from 1956-57 and of 13 (thirteen) Divisions from 1957-58.

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

Particulars.	Amount.	Remarks.
	Rs.	
(a) Theft of 39 pieces of window shutters on the night of 20th March 1956 from the compound of a building purchased by the Government for construction of a hospital.	1,350	The amount was written-off in November, 1958. The culprit mazdoor was discharged from Government service and was prosecuted and sentenced to 3 months' R.I.
(b) Loss due to waiving recovery of the additional dearness allowance of Rs.2 per month with effect from 1st August 1956 and of Rs. 5 per month with effect from 1st April, 1957, irregularly paid to the Road mazdoors employed on consolidated pay under certain Divisions of the Works and Buildings Department during 1956-57 and 1957-58.	70,930	The recovery was waived in September 1958. Officers responsible were directed to be more vigilant. The consolidated pay drawn by such staff was, however, increased by Rs. 5 per month with effect from 1st October, 1957, by issue of a separate order on 18th December, 1957.

8. *Infructuous expenditure.*—In a Public Works Division, the plan and estimate for the work of construction of a Rifle Butt was technically sanctioned in the year 1952. The face wall which formed a portion of the work was erected by the contractor as per original specification and approved drawing on work orders issued on 7th February, 1956. At the last stage of the work which was held to have been completed on 15th June, 1956, the face wall could not stand the thrust of the sand fill and collapsed. A revised specification for the face wall was again drawn up and the work was entrusted on 17th April, 1957, to another contractor who completed it by 20th June, 1957. The second face wall also collapsed on 21st June, 1957. In both the cases, the working contractors could not be held responsible for the structural failures which were considered to be the outcome of defective design and specification, and as such, their claims were settled up in December, 1957.

The exact amount of infructuous expenditure incurred on this account could not be stated (March, 1959) as the work was not completed but on a rough estimate the amount would be Rs. 9,000.

9. *Loss of revenue due to non-realisation of rent.*—A sum of Rs. 18,465-12 nP. was shown outstanding up to the 30th September, 1957 in a Public Works Division on account of unrealised rent from lawyers and stall-holders using accommodation within the compounds of a District Judge's Court. This amount was stated to include a sum of Rs. 18,424-75 nP. which fell into arrears since 1933 up to 31st October, 1952 (*i.e.*, the date prior to the transfer of the charge of realisation of the rent to the Works and Buildings Department) when the court authorities were responsible for collecting the rent. Out of the total outstanding arrear rent the recovery of a sum of Rs. 10,909.50 nP. was waived by the Government in September, 1958, because the whereabouts of the tenants could not be traced and some of them were dead. Legal action is reported to have been taken for the recovery of Rs. 4,478, while the balance of Rs. 3,077.62 nP. is in the process of realisation. Due to non-observance of the relevant financial rules, which lays down *inter alia* that the departmental controlling officers should see that all sums due to Government are regularly received and checked against demands, the Government had to suffer a considerable loss.

Grant No. 33.—Famine (All Voted).

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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 "54—Famine"			
A.—FAMINE RELIEF—			
A-1.—Salaries and Establishment—			
A-1(a).—Isolated workhouse and normal relief operations—			
	Rs.		
O	6,62,300	35,24,495	36,82,455
S	17,99,700		
R	10,62,495		
			+ 1,57,960
A-1(b).—Famine Relief Emergency Hospitals—			
O	62,500	64,500	56,294
R	2,000		
			— 8,206
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-1(c).—Expenses on Public Health Measures in flood-affected areas—			
S	54,000	98,000	25,273
R	44,000		
			— 72,727
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-1(e).—Distribution of Seeds—			
O	5,00,000	4,16,930	4,34,870
R	— 83,070		
			+ 17,940
A-2.—Gratuitous Relief—			
A-2(2).—In other ways—			
O	5,50,000	10,51,000	10,84,178
S	85,000		
R	4,16,000		
			+ 33,178
A-2(3).—At the houses of the people—			
O	60,00,000	1,81,13,500	1,68,70,948
S	1,21,51,000		
R	— 37,500		
			— 12,42,552
A-2(4).—Deduct—Recovery on account of price of cloth, rice, etc., supplied to non-official organisations			
		— 500	— 557
			— 57

Major head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "54.—Famine"—<i>contd.</i>				
A.—FAMINE RELIEF—<i>contd.</i>				
A-2.—Gratuitous Relief—<i>concl'd.</i>				
A-2(5).—Distribution of Seeds—				
	Rs.			
S	8,66,000	1,22,635	59,409	
R	-7,43,365			-63,226
<i>Column 4</i> —Charges debitable to this sub-head having been wrongly booked under the sub-head A-1-(e) owing to wrong classification furnished by the Controlling Officers (Rs. 39,454) and observance of strict economy in incidental expenditure (Rs. 23,772)				
A-2(6).—Free supply of fodder, etc., to cattle population—				
S	75,000	36,573	21,440	
R	-38,427			-15,133
A-3.—Miscellaneous—				
O	1,20,00,000	4,85,88,379	4,83,77,777	
S	3,80,00,000			-2,10,602
R	-14,11,621			
A-4.—Rehabilitation Programme—				
A-4(a).—Workhouses and institutions connected therewith—				
O	23,000	22,336	25,287	
R	-664			+2,951
<i>Column 4.</i> —See paragraph 2 of the Review.				
A-4(b).—Orphanages—				
O	14,13,400	14,87,400	14,80,990	
S	59,000			-6,410
R	15,000			
A-4(c).—Artisan's Relief and Rehabilitation—				
O	10,000	22,790	21,790	
S	20,000			-1,000
R	-7,210			
A-5.—Works—				
A-5(1).—Isolated workhouses, etc.—				
O	500	..	28	
R	-500			+28

Major head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

Major Head "54.—Famine"—*concl.***A.—FAMINE RELIEF—*concl.*****A-5—Works—*concl.*****A-5(ii).—Famine Relief Emergency Hospitals—**

			Rs.			
O	..	..	2,000	}	..	..
R	..	..	-2,000			

A-5(iii).—Rehabilitation Programme—**A-5(iii)(a).—Workhouses and institutions connected therewith—**

O	5,000	}
S	..	..	16,000	
R	..	..	-21,000	

A-5(iii)(b).—Orphanages—

O	15,000	}	..	1,01,193	+1,01,193
R	-15,000				

Column 4.—See paragraphs 2 and 3 of the Review.

A-5(iv).—Scheme for water-supply in flood affected areas—

O	2,00,000	}	5,00,000	1,89,164	-3,10,836
S	..	..	6,94,300		
R	..	..	-3,94,300		

Column 4.—See paragraph 2 of the Review.

For rounding	-200	..	+200
--------------	----	----	----	------	----	------

Surrenders or withdrawals within grant—

R. Gross	12,15,162	12,15,162	..	-12,15,162
----------	----	----	-----------	-----------	----	------------

Total—

Gross	..	..	..	7,52,63,500	7,24,31,096	-28,32,404
Deductions	..	..	..	-500	-557	-57
Net	..	..	..	7,52,63,000	7,24,30,539	-28,32,461

REVIEW.

The original grant of Rs. 2,14,43,000 was augmented to Rs. 7,52,63,000 by supplementary grant of Rs. 5,38,20,000 against which expenditure was Rs. 7,24,30,539 resulting in a saving of Rs. 28,32,461. The surrender of Rs. 12,15,162 reduced the saving to Rs. 16,17,299.

2. The explanations of variations in column 4 under the sub-heads A.1(b), A.1(c), A.4(a), A.5(iii)(b), and A.5(iv) could not be included as the same were not received from the controlling authorities.

3. *Sub-head A.5(vi)(b).*—The entire provision under this sub-head was withdrawn on the 31st March, 1959, even though the controlling authority was duly informed by Audit in November, 1958 and on the 13th March, 1959, of the expenditure already booked against the Sub-head and advised accordingly to provide fund for the excess expenditure. This indicates defective control.

4. *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 draught, flood, earthquake and other natural calamities. The corpus of the Fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the fund are invested.

The transactions of the fund during 1958-59 are shown below:—

	Rs.
Opening balance on 1st April 1958	(a) 18,57,541
Receipts during 1958-59—	
Transfer from the Revenue Accounts Interest Receipts	42,728
Expenditure during 1958-59—	
Closing balance on 31st March, 1959	(b) 19,00,269

(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) This is composed of Rs. 12,399 in cash and Rs. 18,87,870 in Government securities. The market value of Government securities on 31st March 1959 was Rs. 18,77,755.

Grant No. 34.—Privy Purses and Allowances of Indian Rulers (All Voted).

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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 "54-B—Privy Purses and Allowances of Indian Rulers".			
A.—PRIVY PURSES AND ALLOWANCES OF EX-RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—			
A-1.—Integrated States—			
A-1(i).—Allowances to the relatives of the ex-rulers of Cooch Behar,—	}		
A-1(ii).—Allowances to the palace servants of the ex-rulers of Cooch Behar—			
	Rs.		
O	1,52,000	} 1,53,000	1,86,219
R	1,000		
			+33,219
<i>Column 4.</i> —Due to unanticipated drawal of arrear allowances by some allowance-holders towards the close of the year.			
A-1(iii).—Other allowances—			
O	1,000	} ..	..
R	—1,000		
			—
B.—CHARGES IN ENGLAND—			
High Commission of India	18,000	18,000	..
Total	1,71,000	2,04,219	+33,219

REVIEW.

There was an excess of Rs. 33,219 over the grant.

Grant No. 35.—Superannuation Allowances and Pensions.

(See also the Audit Report)

Major Head and sub-head.				Final grant or	Actual expen-	Excess +
				appropriation.	diture.	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	..	..	2,12,700	} 1,94,700	2,00,820	+ 6,120
R	..	..	-18,000			
<i>Voted—</i>						
O	..	..	1,09,51,800	} 1,09,16,800	1,20,92,881	+ 11,76,081
R	..	..	-35,000			
<i>Column 4.—Due to unanticipated larger drawal towards the close of the financial year.</i>						
B.—COMPASSIONATE ALLOWANCES—						
O	..	..	25,486	} 40,000	51,282	+ 11,282
R	..	..	14,514			
<i>Column 4.—Due to unanticipated larger drawal towards the close of the financial year.</i>						
C.—DONATIONS TO PROVIDENT FUND—						
O	..	..	4,59,000	} 5,01,000	4,20,676	- 71,324
R	..	..	42,000			
<i>Column 4.—Wrong fixation of net grant owing to wrong estimates furnished by the local officers.</i>						
D.—GRATUITIES—						
<i>Charged—</i>						
O	..	..	10,000	} 14,000	7,295	- 6,705
R	..	..	4,000			
<i>Column 4.—Due to unanticipated non-drawal of pension towards the close of the financial year.</i>						
<i>Voted—</i>						
O	..	..	22,41,200	} 22,94,200	24,80,214	+ 1,86,014
R	..	..	53,000			
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES ..						
				21,240	20,918	- 322

Grant No. 35.—Superannuation Allowances and Pensions—contd. 239

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs
Major Head "55 Superannuation Allowances and Pensions"—concl.			
F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER CIVIL SERVICE FAMILY PENSION RULES	1,600	1,600	..
G(i).—Allowances and gratuities to political Sufferers, their families and institutions—			
Rs.			
O 4,40,000	} 3,80,000	} 3,98,477	} +18,477
R -60,000			
G(ii).—Equated payments on account of capital outlay on Sterling pensions to the Government of India	3,22,000	2,92,340	-29,660
H.—CHARGES IN ENGLAND—			
High Commission of India—			
O 52,695	} 84,000	} 88,049	} +4,049
R 31,305			
I.—Deduct—Pensionary charges transferred to Commercial Departments	-5,01,000	-4,38,704	+62,296
<i>Column 4.—See paragraph 2 of the Review.</i>			
For rounding—			
<i>Charged—</i>			
O 300	} ..	} ..	} ..
R -300			
<i>Voted—</i>			
O -21	} ..	} ..	} ..
R 21			
<hr/>			
Total—Major Head "55—Superannuation Allowances and Pension"—			
<i>Charged—</i>			
O 2,23,000	} 2,08,700	} 2,08,115	} -585
R -14,300			
<i>Voted—</i>			
O 1,40,14,000	} 1,40,59,840	} 1,54,16,733	} +13,56,893
R 45,840			
<hr/>			

240 Grant No. 35.—Superannuation Allowances and Pensions—concl'd.

Major Head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "83—Payments of Commuted Value of Pensions".						
J.—PAYMENTS IN INDIA—						
<i>Charged—</i>						
			Rs.			
O	..	..	5,000	} 1,000	..	-1,000
R	..	..	-4,000			
<i>Voted—</i>						
O	..	..	6,00,000	} 4,75,000	4,96,573	+21,573
R	..	..	-1,25,000			
<hr/>						
Total—Major Head "83—Payment of Commuted Value of Pensions"—						
<i>Charged—</i>						
O	..	..	5,000	} 1,000	..	-1,000
R	..	..	-4,000			
<i>Voted—</i>						
O	..	..	6,00,000	} 4,75,000	4,96,573	+21,573
R	..	..	1,25,000			
<hr/>						
Surrenders or withdrawals within grant or appropriation—						
<i>Charged—</i>						
R	..	..	18,300	18,300	..	-18,300
<i>Voted—</i>						
R (Gross)	..	..	79,160	79,160	..	-79,160
<hr/>						
Totals—Grant No. 35—						
<i>Charged—</i>				2,28,000	2,08,115	-19,885
<i>Voted—</i>						
Gross	..	..	..	1,51,15,000	1,63,52,010	+12,37,010
Deductions	..	..	..	-5,01,000	-4,38,704	+62,296
Net	..	..	..	1,46,14,000	1,59,13,306	+12,99,306

REVIEW

In the charged section, there was a saving of Rs. 19,885. The surrender of Rs. 18,300 reduced the saving to Rs. 1,585.

In the voted section, there was an excess of Rs. 12,99,306. The surrender of Rs. 79,160 increased the excess to Rs. 13,78,466. The excess was mainly contributed by the sub-heads A. (Voted) and D. (Voted).

2. Explanation for variation in column 4 in respect of sub-head I could not be incorporated as the same was not furnished by the controlling authority.

3. Ex-gratia Payments.—*Ex-gratia* payments of death or retirement gratuities were paid during 1958-59 in 35 cases to Government servants or to their legal heirs in consideration of long and satisfactory services rendered by them. The total amount involved was Rs. 29,569.

Grant No. 36.—Charges on account of Stationery and Printing (All Voted).

241

(See also the Audit Report)

Major Head and sub-head.	Final grant.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56—Stationery and Printing"			
I.—STATIONERY.			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—			
	Rs.		
O	16,000	} 2,291	177
R	-13,709		
			-2,112
<i>Column 4.—See paragraph 2 of the Review.</i>			
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—			
O	13,000	} 11,000	13,044
R	-2,000		
			+ 2,044
<i>Column 4.—Non-receipt of estimate from local officers.</i>			
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS			
		1,63,000	81,751
			- 81,249
<i>Column 4.—Non-receipt of debits from the Director General, Supplies and Disposals, for supply of stores to the Stationery Office.</i>			
D.—PURCHASE OF STATIONERY STORES—			
D(i).—Purchase of Stationery Stores—			
O	28,13,000	} 29,15,012	36,76,150
S	2,94,000		
R	-1,91,988		
			+ 7,61,138
<i>Column 4.—See paragraph 2 of the Review.</i>			
D(ii)—Deduct—Value of Stationery supplied to other Governments and Paying Departments			
			-1,13,480
			-1,13,480
<i>Column 4.—See paragraph 2 of the Review.</i>			
E.—STATIONERY OFFICE AND STORES—			
O	2,11,600	} 2,23,244	2,21,731
R	11,444		
			1,513
II.—PRINTING.			
F.—GOVERNMENT PRESSES—			
F.1.—Pay of Officers—			
O	57,500	} 54,755	65,240
R	-2,745		
			+ 485

242 Grant No. 36.—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"			
<i>—contd.</i>			
II.—PRINTING—<i>contd.</i>			
F.—GOVERNMENT PRESSES—<i>contd.</i>			
F.2.—Pay of Establishment—			
	Rs.		
O	14,56,500	15,58,480	15,56,513
R	1,01,980			-1,967
F.3.—Allowances, honoraria, etc.—			
O	13,00,300	14,03,650	14,03,542
R	43,350			-108
F.4.—Contract Contingencies—			
O	1,09,900	42,202	37,065
R	-67,698			-5,137
<i>Column 4.—Non-receipt of debits from the Director General of Supplies and Disposals for supply of hessian bags to the Press and Forms Department.</i>			
F.5.—Other Contingencies—			
O	1,71,500	1,92,465	1,96,671
R	20,965			+4,206
F.6.—Mechanical Section—			
O	25,900	25,420	25,873
R	-480			+453
F.7.—Type Foundry Section—			
O	5,400	5,425	5,267
R	25			-158
F.8.—Provision for Depreciation—			
O	1,38,100	1,40,599	1,41,250
R	2,499			+651
F.9.—Stores—			
O	79,500	1,15,870	1,09,624
R	36,370			-6,246
F.10.—Addition to Plant and Machinery—			
O	56,600	13,252	13,222
R	-43,348			-30
F.11.—Charges payable to other Departments—			
O	1,34,500	2,00,100	1,92,835
R	65,600			-7,265

Grant No. 36.—Charges on account of Stationery and Printing—contd. 243

Major Head and sub-head.	Final grant	Actual expenditure.	Excess + Saving --
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"			
<i>—concl'd.</i>			
II.—PRINTING—concl'd.			
F.—GOVERNMENT PRESSES—concl'd.			
F.12.—Renewals and replacements from Depreciation Reserve—			
	Rs.		
O	7,700	12,031	10,400
R'	4,331			-1,631
F.13.—Deduct—Amount transferred from Depreciation Reserve—			
O	-7,700	-12,031	-10,400
R	-4,331			+1,631
F.15.—Establishment charges payable to other Departments, etc.			
	4,200	4,200	..
G.—PRINTING AT PRIVATE PRESSES—			
O	30,000	27,800	22,414
R	-2,200			-5,386
<i>Column 4.—Less purchase of blocks and dies for certain publications.</i>			
H.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—			
O	9,300	11,450	11,315
R	2,150			-135
H.1.—Deduct—Cost of printing work done for other Governments and paying Departments			
	-3,000	..	+3,000
<i>Column 4.—Non-recovery of cost of printing certain forms from the Central Excise Department owing to delay in delivery of printed job.</i>			
I.—CHARGES IN ENGLAND—			
High Commission of India—			
I.1.—Cost of stores proper—			
R	480	480	451
			-29
Surrenders or withdrawals within Grant—			
R. Gross	34,974	34,974	..
			-34,974
R. Deductions	4,331	4,331	..
			-4,331
Total—			
Gross	71,57,700	77,78,735	+6,21,035
Deductions	-10,700	-1,23,880	-1,13,180
Net	71,47,000	76,54,855	+5,07,855

REVIEW

The original grant of Rs. 68,53,000 was augmented to Rs. 71,47,000 by a supplementary grant of Rs. 2,94,000 against which the expenditure amounted to Rs. 76,54,855 resulting in an excess of Rs. 5,07,855. The surrender of Rs. 39,305 further increased the excess to Rs. 5,47,160. The excess was mainly contributed by sub-head D(1).

2 The reasons for variations in column 4 under the sub-heads A, D(1) and D(11), could not be included in the Appropriation Accounts as the same were not furnished by the controlling authorities.

3. **Depreciation Reserve Fund.**—A Depreciation Reserve Fund was constituted by the Government of West Bengal with effect from the year 1927-28 for meeting the cost of renewal and replacement of plant, machinery and furniture of Government Presses. The annual receipts of the fund consists of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the Presses during the year and (b) the book value of the plant, machinery and furniture disposed of during the year. The fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the fund in respect of the particular asset from time to time. The position of the Depreciation Reserve Fund in the year 1958-59 is shown below:—

	Opening balance	Receipts	Expendi- ture	Closing balance.
	1	2	3	4
	Rs	Rs.	Rs.	Rs
West Bengal Government Press	7,87,878	1,01,650	4,162	8,85,366
Press and Forms Department	2,36,318	33,899	5,939	2,64,278
Cooch Behar Government Press	75,857	5,700	299	81,258
Total	11,00,053	1,41,249	10,400	12,30,902

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—

Press and Forms Department—

	Rs.
Amount correctly debitible to the Fund not adjusted in the Accounts for 1958-59	136

Credits—

West Bengal Government Press—

	Rs.
Amount correctly creditable to the Fund not adjusted in the Accounts for want of Government sanction.	8,562

Cooch Behar Government Press—

(i) Credit adjusted in excess in the Accounts	402
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(ii) Excess credit in the accounts for 1957-58 not yet readjusted for want of Government sanction.	3,126
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Readjustment in all these cases is awaited in the next year's Account.

Store Accounts of the West Bengal Government Press, Secretary's Press and Duplicating Section for the year 1958-59.

Item.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(a) Stationery, Printing and Binding materials	1,30,065	6,83,013	5,98,883	2,14,195
(b) Spare Parts and Petty Plant	7,636	34,165	33,588	8,213
(c) Other Stores	16,236	90,539	82,163	24,612
(d) Dead Stock	19,486	16,974	21,628	14,832
Total ..	1,73,423	8,24,691	7,36,202	2,61,852

Certified that the figures represent substantially correct statement of facts and that the stock at the close of the year was not in excess of requirements. The stock has not yet been verified which will be taken up soon by an independent agency approved by Government.

The difference of Rs. 2 between the opening balance of this year and the closing balance of the previous year in respect of stationery, printing and binding materials is due to over-credit for the like amount *vide* remarks in the Store Account for 1958-59 of the West Bengal Government Press, Alipore.

ALIPORE;	S. SARKAR,	S. MUKHERJEE,
<i>The 22nd October, 1959.</i>	<i>Accountant,</i>	<i>Superintendent,</i>
	<i>West Bengal Government Press.</i>	<i>Government Printing, West Bengal.</i>

AUDIT CERTIFICATE

The Store Accounts of the West Bengal Government Press and the Secretary's Press for the year 1958-59 were test-audited under my supervision and I certify that subject to the following remark 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.

The physical verification of stock has not yet been completed

The fact was also brought to notice in the last year's audit certificate.

CALCUTTA;	S. P. GUGNANI,
<i>The 27th October, 1959.</i>	<i>Deputy Accountant-General, Outside Audit, West Bengal.</i>

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

Store Account of the Alipore Central Jail Press for the year 1958-59 under the Press and Forms Department, 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—					
(i) Raw materials	17,315	44,813	62,128	46,674	15,454
(ii) Spare Parts and Petty Plant	10,987	2,071	13,058	2,382	10,676
(iii) Dead Stock Articles ..	2,878	3,098	5,975	3,226	2,750
Stationery, Paper and Binding materials.	7,20,242	16,56,824	23,77,066	18,16,617	5,60,449
Total ..	7,51,422	17,06,806	24,58,228	18,68,899	5,89,329

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

ALIPORE;	N. C. DUTTA,	B. MUKHERJEE,	S. K. CHOWDHURI,
<i>The 14th October,</i>	<i>Stationery</i>	<i>Miscellaneous</i>	<i>Press and Forms</i>
<i>1959.</i>	<i>Store Keeper.</i>	<i>Store Keeper.</i>	<i>West Bengal.</i>

AUDIT CERTIFICATE

The Store Account of the Alipore Central Jail Press for the year 1958-59 was test-audited under my supervision and I certify that the above account is correct to the best of my information and on consideration of the explanation given to me and as shown by the books of the Press.

CALCUTTA; *	S. P. GUGNANI,
<i>The 27th October, 1959.</i>	<i>Deputy Accountant-General, Outside Audit,</i>
	<i>West Bengal.</i>

*Consolidated Store Accounts of the West Bengal Government Press,
Cooch Behar for the year 1958-59.*

Description of Stores.	Opening balance.	Receipts.	Total.	Issued.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Paper (Stationery, Binding and Printing materials).	8,223	44,432	52,655	43,877	8,778
2. Spare Parts and Petty Plants ..	110	796	906	771	135
3. Other Stores ..	734	2,759	3,493	3,018	475
4. Dead Stock .. ..	..	943	943	942	..
Total ..	9,067	48,930	57,997	48,609	9,388

COOCH BEHAR;	B. BHATTACHARJEE,	A. S. BAGCHI,
<i>The 16th November,</i>	<i>Accountant,</i>	<i>Manager,</i>
<i>1959.</i>	<i>West Bengal Government</i>	<i>West Bengal Government</i>
	<i>Press, Cooch Behar.</i>	<i>Press, Cooch Behar.</i>

AUDIT CERTIFICATE

The Store Accounts of the West Bengal Government Press, Cooch Behar, for 1958-59, were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA;	S. P. GUGNANT,
<i>The 26th November, 1959.</i>	<i>Deputy Accountant-General, Outside Audit.</i>
	<i>West Bengal.</i>

Grant No. 37.—Miscellaneous—Contributions.

(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.—CONTRIBUTIONS—			
A-1.—Maintenance of telegraph lines and post offices—			
	Rs.		
O	9,000	19,258	19,258
S	9,250		
R	1,008		
A-2.—Grant to Victoria Memorial ..	25,000	25,000	..
A-3.—Grant to Legal-Aid Advice Society, West Bengal—			
O	16,000	18,600	18,675
S	2,600		
A-4.—Grants to Muhammadan Burial Board	4,900	4,884	—16
A-5.—Grants to Bengal Flying Club—			
O	12,000	29,361	29,361
S	20,000		
R	—2,639		
A-6.—Grants to Darjeeling Municipality—			
O	6,200	5,55,893	5,893
S	5,50,000		
R	—307		
<i>Column 4.—Non-adjustment of expenditure for want of adequate information from the Government.</i>			
A-8.—Contribution to the Posts and Telegraphs Department for Foreign State Telegram—			
O	1,200	649	649
R	—551		
A-9.—Grants to the Territorial Army—			
S	1,200	1,200	1,200
A-10.—Augmentation Grants to District Boards—			
O	3,70,000	3,98,811	3,98,811
S	28,811		

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.

B.—MISCELLANEOUS CONTRIBUTIONS—

Charged—

	Rs.				
O	18,28,000	}	18,67,818	16,72,114	-1,55,704
S	45,900				
R	-6,082				

Column 4.—Mainly non-payment of Public Works Cess Collection to the District Boards by some District officers during the year.

Voted—

O	1,38,37,700	}	2,04,42,051	2,01,24,890	-3,17,161
S	67,16,139				
R	-1,11,788				

Surrenders or withdrawals within Grant or Appropriation—

Charged—

R	6,082	6,082	..	-6,082
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Voted—

R	1,14,277	1,14,277	..	-1,14,277
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Total—Grant No. 37.—

Charged	18,73,900	16,72,114	-2,01,786
Voted	2,16,10,000	2,06,28,621	-9,81,379

REVIEW

In the charged section, the original appropriation of Rs. 18,28,000 was augmented to Rs. 18,73,900 by supplementary appropriation of Rs. 45,900 against which the expenditure amounted to Rs. 16,72,114, thereby resulting in a saving of Rs. 2,01,786. The surrender of Rs. 6,082 reduced the saving to Rs. 1,95,704.

In the voted section, the original grant of Rs. 1,42,82,000 was augmented to Rs. 2,16,10,000 by supplementary grant of Rs. 73,28,000 against which the expenditure amounted to Rs. 2,06,28,621 thereby resulting in a saving of Rs. 9,81,379. The surrender of Rs. 1,14,277 reduced the saving to Rs. 8,67,102.

Grant No. 38.—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	..	..	1,86,000	} 2,07,367	2,44,548	- 37,181
R	..	..	21,367			
Column 4.—See paragraph 2 of the Review.						
A-2.—Deduct—Recoveries from the Government of India—						
O	..	..	-5,000	} -4,000	-698	+3,302
R	..	..	1,000			
Column 4 —Due to non-reimbursement of the arrear expenditure incurred on deportation of foreigners by the Government of India.						
B.—SPECIAL COMMISSIONS OF ENQUIRY—						
R	..	..	200	200	329	+129
C.—PETTY ESTABLISHMENT—						
C-2.—Pay of Establishment—						
O	..	..	1,65,850	} 1,71,300	1,70,580	-740
R	..	..	5,450			
C-3.—Allowances, honoraria, etc.—						
O	..	..	2,03,000	} 2,13,500	2,12,603	-897
R	..	..	10,500			
C-4.—Contingencies—						
O	..	..	9,60,000	} 11,38,722	10,08,698	-1,30,024
S	..	..	62,722			
R	..	..	1,16,000			
Column 4.—See paragraph 2 of the Review.						
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—						
O	..	..	25,000	} 4,000	5,212	+1,212
R	..	..	-21,000			
Column 4 —See paragraph 3 of the Review.						

Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure —contd. 251

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.						
E.—RENT, RATES AND TAXES—						
			Rs.			
O	..	..	96,200	1,44,000	1,44,594	+ 594
R	..	..	47,800			
F.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—						
O	..	..	8,000	276	276	..
R	..	..	-7,724			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES—						
G-1.—Rewards for destruction of wild animals—						
O	..	..	500	210	170	-40
R	..	..	-290			
G-2.—Other items—						
O	..	..	2,20,000	5,60,000	5,40,855	-19,145
R	..	..	3,40,000			
G-3.—Expenditure in connection with riots—						
G-3(a).—Calcutta—						
R	..	..	7,000	7,000	7,347	+ 347
G-3(b).—Other places—						
O	..	..	25,000	1,000	929	-71
R	..	..	-24,000			
G-4.—Expenditure in connection with West Bengal National Volunteer Force—						
G-4(i).—Directorate—						
O	..	..	73,900	89,380	88,406	-974
R	..	..	15,480			
G-4(ii).—Kalyani Training Centre—						
O	..	..	4,39,300	4,89,797	4,91,269	+ 1,472
S	..	..	11,287			
R	..	..	39,210			
G-4(iii).—Halsahar Training Centre—						
O	..	..	5,13,200	6,85,450	6,55,403	-30,047
S	..	..	1,48,700			
R	..	..	23,550			

252 Grant No. 38.—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 UNFORE-SEEN CHARGES—contd			
G-4.—Expenditure in connection with West Bengal National Volunteer Force—concl'd.			
G-4(iv).—Cooch Behar Training Centre—			
	Rs.		
O	1,08,900	1,21,000	1,22,847
R	12,100		
G-4(v).—Kurseong Training Centre—			
O	68,400	1,04,100	1,10,225
S	20,000		
R	15,700		
G-4(vi).—District Officers—			
O	12,000	17,000	20,267
R	5,000		
<i>Column 4.—Some charges relating to sub-head G-4(vii)(c) were booked under this sub-head due to wrong classification furnished by some district officers.</i>			
G-4(vii).—District Battalions—			
G-4(vii)(a).—Periodical Training—			
O	8,00,000	4,01,140	3,88,502
R	-3,98,860		
G-4(vii)(b).—Collective Training (annual camp)—			
O	3,03,900	5,42,420	3,97,960
R	2,38,520		
<i>Column 4.—Due to (i) non-supply of kits and uniforms by the contractors within the year (Rs. 1,30,000), (ii) non-receipt of adjustment bills from Food Department (Rs. 10,000) and (iii) non-submission of bills by the contractors for materials purchased from them (Rs. 4,200).</i>			
G-4(vii)(c).—Emergency Mobilisation—			
O	60,000	1,73,000	1,61,077
R	1,13,000		
G-4(vii)(d).—Deduct—Recoveries from other Governments, Departments, etc.—			
R	-13,600	-13,600	-2,491
<i>Column 4.—Due to non-payment during the year by Railway authorities for services rendered by the National Volunteer Force at Shalimar.</i>			
G-4(viii).—Bangiya Agragami Dal—			
O	12,48,600	12,08,500	11,40,311
R	-40,100		

Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 253

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 UNFORE-SEEN CHARGES—contd.				
G-5—Schemes for long term maintenance of Refugee Orphans from Burma—				
	Rs.			
R	265	265	530	+ 265
G-6—Charges in connection with requisitioned buildings—				
<i>Charged—</i>				
O	800	400	289	- 111
R	- 400			
<i>Voted—</i>				
O	6,15,000	5,88,093	5,82,107	- 5 986
R	- 26,907			
G-7 —State Sailors', Soldiers' and [Airmen's Board—				
O	8,500	8,000	7,735	- 265
R	- 500			
G-8.—Charges in connection with Government Housing Schemes—				
O	86,400	1,00,212	92,714	- 7,498
R	13,812			
G-9.—Administration of Evacuee Property —				
O	1,74,700	1,50,300	1,45,723	- 4,577
R	- 24,400			
G-10.—National Tree Planting Celebration—				
O	5,000	3,749	3,545	- 204
R	- 1,251			
G-11.—Pre-merger liabilities of Cooch Behar—				
O	2,000	100	32	- 68
R	- 1,900			
G-12.—Charges on account of Subsidised Industrial Housing Scheme—				
O	30,000	70,400	71,062	+ 662
R	40,400			

254 Grant No. 38.—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"—<i>contd.</i>						
G.—MISCELLANEOUS AND UNFORE-SEEN CHARGES—<i>concl.</i>						
G-13(a).—West Bengal share of pre-partition claims payable to Government of India—						
				Rs.		
O	..	..	1,70,000	} 2,55,000	62,379	-1,92,621
R	..	..	85,000			
<i>Column 4.</i> —Mainly due to non-receipt of debits from the various Accounts Officers in respect of boats taken from Government of India, Boat-Reception Centres in West Bengal.						
G-13(b).—Other pre-partition claims—						
O	..	..	2,000	} 300	327	+ 27
R	..	..	-1,700			
G-14.—Maintenance of Kalyani Market—						
O	..	..	10,000	} 3,950	3,214	- 736
R	..	..	-6,050			
G-15.—Expenditure in connection with Social Welfare Schemes—						
G-15(i).—Amount payable for 100 beds reserved for non-leper patients in the Uttarpara Hospital—						
O	..	..	10,81,600	} 2,40,055	2,53,859	+ 13,804
R	..	..	-8,41,545			
G-15(ii).—Amount payable for reservation of 100 beds in the Leprosy Centre at Gauripur, Bankura, for treatment of Leprosy—infected vagrants and destitutes in State Vagrants' Home—						
O	..	..	5,00,000	} ..	..	..
R	..	..	-5,00,000			
G-16.—Grant to Calcutta Improvement Trust under Subsidised Industrial Housing Scheme—						
O	..	..	2,50,000	} ..	..	..
R	..	..	-2,50,000			
G-17.—Loss—						
R	..	..	7,000	7,000	7,279	+ 279
<i>See paragraph 4 of the Review.</i>						
G-18.—Maintenance of houses constructed under Kalyani Housing Scheme—						
O	..	..	12,000	} 75,826	67,814	- 8,012
S	..	..	63,871			
R	..	..	-45			
<i>Column 4.</i> — <i>See paragraph 2 of the Review.</i>						

Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 255

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.						
H.—LOSS OR GAIN BY EXCHANGE—						
<i>Charged—</i>						
			Rs.			
O	..	..	100	}	..	1
R	..	..	-100			
						+1
<i>Voted—</i>						
O	..	..	6,000	}	700	3,217
R	..	..	-5,300			
						+2,517
<i>Column 4.—Mainly due to unanticipated expenditure at the fag end of the year.</i>						
J.—CHARGES IN ENGLAND—						
High Commission of India						
O	..	..	50	}	100	230
R	..	..	50			
						+130
L.—EMPLOYMENT EXCHANGE AND RE-SETTLEMENT—NATIONAL EMPLOYMENT SERVICE—						
L(i).—Directorate of National Employment Service and National Employment Exchanges—						
L(i)-1.—Pay of Officers—						
O	..	..	1,55,000	}	1,38,700	1,38,793
R	..	..	-16,300			
						+93
L(i)-2.—Pay of Establishment—						
O	..	..	1,85,000	}	1,79,300	1,80,305
R	..	..	-5,700			
						+1,005
L(i)-3.—Allowances, honoraria, etc.—						
O	..	..	2,08,000	}	1,90,750	1,62,507
R	..	..	-17,250			
						-2,243
L(i)-4.—Contingencies—						
O	..	..	1,10,000	}	1,40,700	1,32,541
R	..	..	30,700			
						-8,159
L(i)-5.—Deduct—Charges from other Governments, Departments, etc.—						
O	..	..	-4,25,000	}	-3,89,670	-3,62,181
S	..	..	28,040			
R	..	..	7,290			
						+27,489

256 Grant No. 38.—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"—<i>contd.</i>							
M.—COST OF BOOKS AND PERIODICALS—							
			Rs.				
O	..	..	1,000	}	..	205	+205
R	..	..	-1,000				
N.—PERMANENT IMPROVEMENT OF SUNDERBAN AREA—							
N-1.—Provision of power driven boats ..				20,000	59,391	+39,391	
<i>Column 4.</i> —Non-allocation of the expenditure in respect of power driven boats between plan and non-plan in the absence of any suitable head being formally opened under the Major head 'O—Development Schemes'.							
N-2.—Provision of Appliances for Plant Protection Scheme—							
O	..	..	1,25,000	}	32,300	28,530	-3,770
R	..	..	-92,700				
<i>Column 4.</i> —Mainly due to less expenditure on transport and purchase of pesticides.							
N-3.—Establishment of a Seed-Farm at Canning—							
O	..	..	1,74,000	}	1,58,900	1,66,834	+7,934
R	..	..	-15,100				
N-4.—Establishment of Mobile Veterinary Dispensaries—							
O	..	..	55,000	}	50,000	56,900	+6,900
R	..	..	-5,000				
<i>Column 4.</i> —Due to wrong estimate.							
N-5.—Establishment and Maintenance of Health Centres—							
O	..	..	1,90,000	}	83,000	95,407	+12,407
R	..	..	-1,07,000				
<i>Column 4.</i> —Due to adjustment of certain unanticipated book debit bills at the fag end of the year.							
N-6.—Provision of Mobile Health Units—							
O	..	..	98,500	}	12,000	15,156	+3,156
R	..	..	-86,500				
<i>Column 4.</i> —See paragraph 2 of the Review.							
N-7.—Improvement of Primary Education				97,500	97,500	..	
N-8.—Improvement of Secondary Education				1,25,000	21,538	-1,03,462	
<i>Column 4.</i> —Due to non-utilisation of the total Provision as majority of schools under the scheme could not qualify for full grants.							

Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 257

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.			
N.—PERMANENT IMPROVEMENT OF SUNDERBAN AREA—concl'd.			
N-9.—Construction of Basirhat—Sandesh-khal Road—			
	Rs.		
O	1,80,000	1,20,000	1,13,535
R	-60,000			-6,465
N-10.—Provision of timber bridges to close alignments of roads—			
O	30,000	..	..
R	-30,000		
N-11.—Improvement of Tengrabichi and Jhinkra Khal			
	50,000	59,477	+9,477
<i>Column 4.—See paragraph 2 of the Review.</i>			
O.—DEVELOPMENT SCHEMES—			
O(i).—First Five-Year Plan—			
O(i)-1.—Amelioration of Backward Classes—			
O	6,000	..	..
S	3,000		
R	-9,000		
O(ii).—Second Five-Year Plan—			
O(ii)-1.—Village Panchayats—			
O	10,00,000	6,70,354	6,82,783
R	-3,20,646			+3,429
O(ii)-2.—Aid to Voluntary Organisations for Social Welfare Work—			
R	64,547	64,547	-200
O(ii)-3.—Contribution to Howrah Improvement Trust—			
O	3,21,000	..	..
R	-3,21,000		
O(ii)-4.—Aid to Municipalities for Improvement of Municipal Roads—			
O	10,72,000	4,48,645	4,38,056
R	-6,23,355			-9,989
O(ii)-5.—Man Power and Employment—			
O(ii)-5(i).—Gross—			
O	1,67,000	1,92,900	1,91,556
S	13,280		
R	12,620			-1,344

258 Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—*concl.*

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"—<i>concl.</i>			
--DEVELOPMENT SCHEMES— <i>concl.</i>			
O(11).—Second Five Year Plan— <i>concl.</i>			
O(11)-5.—Man Power and Employment— <i>concl.</i>			
O(11)-5(11).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
	Rs.		
O	-1,00,000	-1,15,740	-99,000
R	-15,740		
} +16,740			
<i>Column 4.</i> —Due to non-recovery of the full amount from the Government of India within the year.			
O(11) 6.—Welfare Extension Projects—			
O	4,15,000	3,00,000	3,00,000
R	-1,15,000		
} ..			
O(11)-7.—Establishment of a composite Reformatory Industrial and Borstal School—			
O	6,00,000	..	..
R	-6,00,000		
} ..			
O(11)-8.—Establishment of a care and after-care institution at Lilloah—			
O	2,00,000	..	..
R	-2,00,000		
} ..			
*O(11)-9.—Slum Clearance Project—			
O	17,50,000	6,25,731	5,76,783
R	-11,24,269		
} -48,948			
O(11)-10.—Subsidised Industrial Housing Scheme—			
R	2,50,200	2,50,200	2,50,200
} ..			
For rounding—			
<i>Charged</i>	..	100	..
} -100			
Total—"57.—Miscellaneous"—			
<i>Charged</i> —			
O	1,000	500	390
R	-500		
} -210			
Voted—			
O	1,52,76,000	1,12,19,929	1,06,08,729
S	3,50,900		
R	-44,06,971		
} -6,11,200			

Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 259

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 Works Outside the Revenue Account".			
P.—DEVELOPMENT SCHEMES—			
P-(a).—Second Five-Year Plan—			
P-(a)-1.—Kanchrapara Area Development Schemes (Kalyani Town)—			
P-(a)-1(i).—Gross—			
	Rs.		
O	15,00,000	} 13,00,000	9,28,777
R	-2,00,000		
} -3,71,223			
<i>Column 4.—See paragraph 2 of the Review.</i>			
P-(a)-1(ii).—Deduct—Receipts and Recoveries on Capital Account—			
O	-12,00,000	} -10,00,000	-7,34,083
R	2,00,000		
} +2,65,917			
<i>Column 4.—See paragraph 2 of the Review.</i>			
P-(a)-2.—Scheme for building residential building at Karaya Road—			
O	10,000	} 3,640	3,579
R	-6,360		
} -61			
P-(a)-3.—Housing Scheme at Bowali Mondal Road—			
O	2,000	} 2,400	2,419
R	400		
} +19			
P-(a)-4.—Gariahat Housing Scheme—			
O	3,00,000	} 9,65,400	9,90,341
S	7,00,000		
R	-34,600		
} +33,941			
P-(a)-5.—Salt Reclamation Scheme—			
O	22,50,000	} 3,51,300	63,700
R	-18,98,700		
} -2,87,600			
<i>Column 4.—See paragraph 2 of the Review.</i>			
P-(a)-6.—Disposal of Sewage and Production of Gas—			
O	74,000	} 14,900	9,480
R	-59,100		
} -5,420			
<i>Column 4.—See paragraph 2 of the Review.</i>			
P-(a)-7.—Subsidised Industrial Housing Scheme—			
O	46,00,000	} 65,08,000	63,93,291
S	19,08,000		
} -1,14,709			

260 Grant No. 38.—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 Works Outside the Revenue Account"—<i>could</i>			
P.—DEVELOPMENT SCHEMES— <i>contd.</i>			
P-(a).—Second Five-Year Plan—<i>contd.</i>			
P-(a)-8.—Housing accommodation for working girls at Calcutta—			
	Rs.		
O	2,00,000	} 4,46,700	} 4,06,597
S	47,000		
R	1,99,700		
			- 40,103
P-(a)-9.—Development of Digha—			
O	47,000	} 1,22,000	} 42,214
R	75,000		
			- 79,786
<i>Column 4.—See paragraph 2 of the Review.</i>			
P-(a)-10.—Slum Clearance Project—			
O	2,00,000	} ..	} ..
R	-2,00,000		
P-(a)-11.—Food Grains Storage—			
	..	90,000	-90,000
<i>Column 4.—See paragraph 2 of the Review</i>			
P-(a)-12.—Rural Health Centres—			
O	10,00,000	} 4,63,000	} 3,62,346
R	-5,37,000		
			- 1,00,654
<i>Column 4.—Due to slow progress in the construction of health centres, and non-settlement of final bills of contractors in respect of some works.</i>			
P-(a)-13.—Improvement and Establishment of Hospitals other than Sadar and Subdivi- sional Hospitals—			
O	1,50,000	} ..	} ..
R	-1,50,000		
P-(a)-14.—Construction of Houses under Low Income Group Housing Scheme— Construction of Staff Quarters at Durga- pur—			
R	25,00,000	25,00,000	-25,00,000
<i>Column 4.—See paragraph 2 of the Review.</i>			
P- a)-15.—Greater Calcutta Milk Supply Scheme—			
S	38,00,000	} 46,31,000	} 36,66,234
R	8,31,000		
			- 9,64,766
<i>Column 4.—See paragraph 2 of the Review.</i>			

Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 261

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 Works Outside the Revenue Account"—contd.

P.—DEVELOPMENT SCHEMES—contd.

P.(a).—Second Five-Year Plan—contd.

P.(a)-16.—Expansion and Establishment of T. B. Hospitals—

P.(a)-16(i).—Gross—

	Rs.				
O ..	22,67,000	}	26,10,032	26,88,537	+ 78,505
R	3,43,032				

P.(a)-16(ii).—Deduct—Amount transferred to the head "Employees State Insurance Scheme"—

O	-6,67,000	}
R	6,67,000				

P.(a)-16(iii) —Deduct—Amount transferred to the head "Expenses out of the grant from the Government of India for centrally sponsored schemes outside the State Plan"—

.. ..	-6,25,000	-6,25,000	..
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P.(a)-17.—After-care colony and occupational Training Centre for T.B Patients—

P.(a)-17(i).—Gross—

O ..	3,79,000	}	2 22,968	2,22,968	..
R ..	-1,56,032				

P.(a) 17(ii).—Deduct—Amount transferred to the Head "Expenses out of the grant from the Government of India for centrally sponsored schemes outside the State Plan"—

O ..	-3,00,000	}	-1,12,500	-1,12,500	..
R ..	1,67,500				

P.(a)-18 —Employees' State Insurance Scheme—Amount transferred from the Head "Expansion and Establishment of T. B. Hospitals"—

P.(a)-18(i).—Gross—

O ..	6,67,000	}
R ..	-6,67,000				

P (a)-18(ii).—Deduct—Recoveries from the Employees' State Insurance Corporation—

O ..	-5,00,000	}
R ..	5,00,000				

262 Grant No. 38.—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 Works Outside the Revenue Account"—<i>contd.</i>				
P.—DEVELOPMENT SCHEMES—<i>contd.</i>				
P-(a).—Second Five-Year Plan— <i>contd.</i>				
P-(a)-19.—Development and Administration of Industries at Durgapur—				
P-(a)-19(1).—Original Works—				
P-(a)-19(1)(a).—Construction of Coke Oven and By-Product Plant—				
	Rs.			
O	54,00,000	} 68,01,000	56,24,354	- 11,76,646
S	6,44,000			
R	7,57,000			
<i>Column 4.—See paragraph 2 of the Review.</i>				
P-(a)-19(1)(b).—Construction of Power Plant—				
O	2,35,00,000	} 1,85,38,724	1, 4,39,334	- 99,390
R	-49,61,276			
P-(a)-19(1)(d).—Other Works—				
O	1,00,00,000	} 1,06,00,000	1,39,38,369	+ 33,38,369
S	28,62,000			
R	-22,62,000			
<i>Column 4.—See paragraph 2 of the Review.</i>				
P-(a)-19(2).—Establishment—				
P-(a)-19(2)(a).—Administration—				
O	1,60,000	} 2,13,000	2,22,157	+ 9,157
R	53,000			
P-(a)-19(2)(b).—Execution—				
O	28,33,000	} 8,26,000	8,11,928	- 14,074
R	-20,07,000			
P-(a)-19(3).—Tools and Plant—				
O	2,85,000	} 14,00,000	16,40,010	+ 2,40,010
R	11,15,000			
<i>Column 4.—See paragraph 2 of the Review.</i>				
P-(a)-19(4).—Suspense—				
O	2,00,000	} 8,24,000	10,70,590	+ 2,46,590
R	6,24,000			
<i>Column 4.—See paragraphs 2 and 5 of the Review.</i>				

Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd 263

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 Works Outside the Revenue Account"—contd			
P—DEVELOPMENT SCHEMES—contd			
P (a)—Second Five Year Plan—contd			
P (a) 19—Development and Administration of Industries at Durgapur—contd			
P (a) 19(5)—Loss or Gain by Exchange—			
	Rs		
O	50 000	2,218	+2 218
R	- 50 000		
<i>Column 4—See paragraph 2 of the Review</i>			
P (a) 19(6)—Operational Expenditure—			
S	21 00 000		
R	21 00 000		
P (a) 19(7)—Deduct—Receipts and Recoveries on Capital Account—			
O	- 90 000	-6 29 000	-8 05 530
R	- 5,39,000		
<i>Column 4—See paragraph 2 of the Review</i>			
P (b)—Expenses out of the grant from the Government of India for centrally sponsored schemes outside the State Plan—			
P (b) 1—Amount transferred from the head "Second Five-Year Plan—Expansion and Establishment of T B Hospitals"—			
		6,25,000	6,25,000
P (b)-2—Amount transferred from the head "Second Five Year Plan—After care colony and occupational Training Centre for T B patients"—			
O	3 00,000	1,12,500	1,12,500
R	-1,87,500		
P (b) 3—Village Housing Project Scheme—			
S	37,000	36,500	6 431
R	- 500		
<i>Column 4—See paragraph 2 of the Review</i>			
Q—OTHER LOANS—			
Q 1—Rehousing of Bustee dwellers and construction of a Housing Board for the purpose—			
O	- 36,000	- 93,434	- 94,510
R	- 57,434		

264 **Grant No. 38.—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 Works Outside the Revenue Account"—concl'd.				
Q.—OTHER LOANS—concl'd.				
Q 2 --Tollygunj Land Development Scheme—				
	Rs.			
O	- 6,96,000	} - 65,724	- 65,215	
R	6,30,276			+ 509
Q-3.—Kalyani Housing Scheme ..	- 3,00,000	- 1,67,325	+ 1,32,675	
<i>Column 4.—See paragraph 2 of the Review.</i>				
Q-4.—Construction of buildings in connection with Estate Acquisition Scheme—				
O	5,000	} 12,216	12,864	
R	7,216			+ 648
Q-5.—Rural Housing—				
Q-5(a).—Model Village Scheme—				
O	26,68,000	} 29,56,000	18,67,557	
S	2,88,000			- 10,88,443
<i>Column 4.—See paragraph 2 of the Review.</i>				
Q 5(b).—Housing Directorate—				
O	2,66,000	} 3,25,600	3,16,139	
R	59,600			- 9,461
Total—"82.—Capital Account of Other Works Outside the Revenue Account"—				
O	5,56,14,000	} 6,06,76,222	5,78,74,769	
S	1,23,86,000			- 28,01,453
R	- 73,23,778			
Surrenders or withdrawals within grant or appropriation—				
<i>Charged—</i>				
R	500	500	..	
<i>Voted—</i>				
R. Gross .. .	1,27,24,699	1,27,24,699	..	
R. Deductions ..	- 9,93,950	- 9,93,950	..	
Total—Grant No. 38—				
<i>Charged</i>				
		1,000	290	
<i>Voted—</i>				
Gross .. .. .	..	8,75,10,860	7,12,05,186
Deductions . . .	..	- 38,83,960	- 27,21,688
Net .. .. .	..	8,36,26,900	6,84,83,498

REVIEW

In the charged section, there was a saving of Rs. 710. The surrender of Rs. 500 reduced the saving to Rs. 210.

In the voted section, the original grant of Rs. 7,08,90,000 was augmented to Rs. 8,36,26,900 by supplementary grant of Rs. 1,27,36,900 against which the expenditure amounted to Rs. 6,84,83,498 thereby resulting in a saving of Rs. 1,51,43,402. The surrender of Rs. 1,17,30,749 reduced the saving to Rs. 34,12,653.

2. Reasons for variation in column 4 under sub-heads A.1, C.4, G.18, N.6, N.11, P.(a)-1(i), P.(a)1(ii), P.(a)-5, P.(a)-6, P.(a)-9, P.(a)-11, P.(a)-14, P.(a)-15, P.(a)-19(1)(a), P.(a)-19(1)(d), P.(a)19(3), P.(a)-19(4), P.(a)-19(5), P.(a)-19(7), P.(b)-3, Q.3 and Q.5(a) could not be incorporated as the same were not furnished by the controlling authorities.

3. *Sub-head D.*—The details of the amounts written off under orders of the Government during the year 1958-59 are given below:

Name of charge	Amount.
	Rs.
(i) Loans to Artisans	2,821
(ii) Agricultural Loan	198
(iii) Advances to Cultivators (Land Improvement Loan)	500
(iv) Loans to Traders	100
(v) Advances to Forest Ranger	623
(vi) Non-recovery of Festival Advances paid to a peon of the Food Department owing to his dismissal from Government Service.	25
(vii) In January, 1943 payment on account of demurrage charges for materials indented for emergent Military Works was made by a Public Works Division out of P. W. Advance pending recovery from Railways or debit to the Defence Service estimate. As the claims for refund were not entertained by the Railways nor could any debit be raised against the Defence Department for want of relevant records, the loss was written off by Government in April, 1958.	945
Total ..	5,212

4. *Sub-head G.17—Loss.*—(a) A sum of Rs. 1,472 representing misappropriation of Agricultural Loan money written off by the Government in February, 1959 was adjusted under this head. The details of the loss were incorporated in the Appropriation Accounts for 1956-57 *vide* paragraph 3(b) of the Review at page 442.

(b) A sum of Rs. 5,000 representing misappropriation of loans to artisans written off by the Government in November, 1958 was adjusted under this head. The details of the loss were incorporated in the Appropriation Accounts for 1955-56 *vide* paragraph 3 of the Review at page 453.

(c) In January, 1954 a sealed bag containing Rs. 705 deposited by a Revenue Officer in a police-station for safe custody was found cut open and a sum of Rs. 661 was missing.

A criminal case was instituted against a Police Officer but it was withdrawn on the advice of the legal authority. The officer concerned was, however, punished departmentally by the reduction of his pay by Rs. 2 for a period of one year. The sum of Rs. 661 has been written off by Government in 1958.

266 Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—concl'd.

5. *Sub-head P(a)-19(4).—Suspense.*—The details of the transactions during the year 1958-59 are given below:—

Unit of suspense.	Opening balance.	Debit.	Credit.	Net actual.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase ..	-17,07,806	65,65,966	78,81,441	-13,15,475	-30,23,281
Stock ..	19,49,991	24,75,394	35,09,823	-10,34,429	9,15,562
Miscellaneous Public Works Advance.	2,90,487	39,51,040	5,30,546	34,20,494	37,10,981
Total ..	5,32,672	1,29,92,400	1,19,21,810	10,70,590	16,03,262

The minus balance of Rs. 30,23,281 in column 6 against Purchase represents the value of material purchased, but not paid for during the year.

The debit balance of Rs. 9,15,562 against Stock represents value of stock purchased, but not issued to works during the year.

The debit balance of Rs. 37,10,981 against Miscellaneous Public Works Advance represents advance payments and recoverable debits not pertaining to the accounts of a work.

6. *Extra expenditure.*—A contractor, being the lowest tenderer, was allowed to supply foodstuffs to the West Bengal National Volunteer Force Training Centre from 1st March, 1956 without entering into the prescribed agreement and making the requisite security deposit. He, however, stopped supply of foodstuffs with effect from 7th March, 1956. Foodstuff had accordingly to be purchased from the next higher tenderer. It was reported in October, 1958, that the actual extra expenditure incurred on this account amounted to Rs. 9,867. Under the model terms of agreement, this extra expenditure was recoverable from the contractors. But as no agreement was entered into with him, he could not be made liable for the same.

It was stated that the non-execution of agreement by the contractor was due to late submission of the recommendation of the Tender Committee and consequent delay in issuing Government order accepting the tender and that the supply of foodstuff could not wait for the execution of the agreement. It is not clear why all the requisite preliminaries were not carried well before the commencement of the contract on 1st March, 1956.

7. *Avoidable expenditure.*—For supply of dietary articles to a National Volunteer Force Training Centre during 1958-59, only two firms submitted tenders. The Selection Committee in its meeting held on 14th January, 1958, accepted the lowest tender. Although there were some complaints against the lowest tenderer the Committee proposed to give him the contract as the qualities of his samples were better and the rates lower than the other tenderer. In spite of this recommendation the authorities asked the other tenderer to supply the dietary articles from week to week on a temporary basis. At the time of local inspection of the office in August, 1958, it was noticed that this temporary arrangement had been continuing. On the matter being pointed out by Audit, Government issued orders appointing the lowest tenderer as the Catering Contractor with effect from 1st November, 1958.

Meanwhile, the action of the authorities had resulted in an extra expenditure of Rs. 4,008 to Government.

Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons. 267

(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—				16,50,000	16,11,874	-38,126
B.—ATTACHED AND SUBORDINATE OFFICES—						
B.(i).—Works and Buildings and Public Health Establishment—						
				Rs.		
O	-	..	2,35,000	} 1,95,000	2,40,303	+45,303
R	-	..	-40,000			
<i>Column 4—See paragraph 2 of the Review.</i>						
B.(ii).—District and Subdivisional Establishments—						
O	..	..	27,00,000	} 26,15,000	27,06,690	+91,690
R	..	..	-85,000			
C.—RELIEF—						
C.(i).—Pay and Allowances—						
<i>Charged—</i>						
R	..	..	6,800	6,800	6,760	-40
<i>Voted—</i>						
O	..	..	47,25,000	} 54,74,000	54,44,665	-29,335
R	..	..	7,49,000			
C.(ii).—Contingencies—						
<i>Charged—</i>						
R	..	..	400	400	426	+26
<i>Voted</i>						
	..	..	.	4,97,00,000	5,07,17,741	+10,17,741
C.(iii).—Grants-in-aid—						
O	..	..	10,00,000	} 5,59,000	6,49,237	+90,237
R	..	..	-4,41,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						
C.(iv).—Losses—						
R	..	..	1,000	1,000	560	-440
D.—REHABILITATION—						
D.(i).—Pay and Allowances—						
O	..	..	6,00,000	} 5,30,000	5,32,560	+2,560
R	..	..	-70,000			

268 Grant No. 39.—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"—<i>contd.</i>			
D.—REHABILITATION—<i>contd.</i>			
D.(ii).—Contingencies—			
<i>Charged—</i>			
	Rs.		
R	200	200	122
			—78
<i>Voted—</i>			
O	4,65,000	4,50,000	8,83,522
R	—15,000		
			+4,33,522
<i>Column 4.—See paragraph 2 of the Review.</i>			
D.(iii).—Grants-in-aid—			
O	1,00,00,000	1,10,00,000	1,46,14,905
R	10,00,000		
			+36,14,905
<i>Column 4.—See paragraph 2 of the Review.</i>			
D.(v).—Other Charges (Training Schemes)—			
O	25,00,000	30,00,000	17,95,882
R	5,00,000		
			—12,04,118
<i>Column 4.—See paragraph 2 of the Review.</i>			
D.(viii).—Building and other materials for displaced persons—			
D.(viii)(a).—Gross—			
O	12,00,000	13,00,000	12,94,366
R	1,00,000		
			—5,634
D.(viii)(b).—Deduct—Recoveries on account of sale, etc.—			
O	—12,00,000	—3,00,000	—4,12,803
R	9,00,000		
			—1,12,803
<i>Column 4.—See paragraph 2 of the Review.</i>			
D.(ix).—Primary Education—			
O	64,00,000	55,00,000	51,39,590
R	—9,00,000		
			—3,60,410
D.(x).—Homes for unattached women and children—			
O	11,36,000	6,50,000	6,49,507
R	—4,86,000		
			—193
D.(xi).—Enumeration of displaced persons—			
O	51,000	1,25,000	1,14,029
R	74,000		
			—10,971

Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 269
—*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"—<i>contd.</i>						
D.—REHABILITATION—<i>concl'd.</i>						
D.(xiii).—Government Production Centre—						
D.(xiii)(a).— <i>Gross—</i>						
			Rs.			
O	..	..	13,00,000	} 5,00,000	3,60,944	— 1,39,056
R	..	..	—8,00,000			
Column 4.— <i>See</i> paragraph 2 of the Review.						
D.(xiii)(b).— <i>Deduct—Recoveries on account of Establishment Cost—</i>						
R	..	..	—75,000	—75,000	—74,703	+ 297
D.(xiv).—Administration of the Rehabilitation of Displaced Persons and Eviction of Persons in Unauthorised occupation of Land Act, 1951—						
O	..	..	95,000	} 85,000	80,684	— 4 316
R	..	..	—10,000			
D.(xvi).—Miscellaneous Schemes .. 35,000 43,964 +8,964						
Column 4.— <i>See</i> paragraph 2 of the Review.						
D.(xvii).—National Discipline Scheme—						
R	..	..	1,000	1,000	1,205	+ 205
G.—DEVELOPMENT DIVISION—						
G.(i).— <i>Gross—</i>						
O	..	..	2,35,000	} 1,15,000	65,386	— 49,614
R	..	..	—1,20,000			
Column 4.— <i>See</i> paragraph 2 of the Review.						
G.(ii).— <i>Deduct—Recoveries out of Contractors' Profits—</i>						
O	..	..	—2,35,000	} —1,00,000	—93,381	+ 4,619
R	..	..	1,35,000			
H.—SCHEME FOR DISPERSAL OF DIS-PLACED COLLEGE STUDENTS FROM CALCUTTA—						
O	..	..	14,11,000	} 12,54,100	15,10,804	+ 2,56,704
R	..	..	—1,56,900			
Column 4.— <i>See</i> paragraph 2 of the Review.						

270 Grant No. 39.—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.			
I.—CONTRACTORS' DIVISION UNDER CHIEF ENGINEER, CONSTRUCTION BOARD—			
I.(1).—Gross—			
	Rs.		
O	2,77,000	} 3,61,000	5,08,513
R	84,000		
Column 1.—See paragraph 2 of the Review.			
I.(11).—Deduct—Recoveries out of Contractors' Profits—			
O	-2,77,000	} -3,00,000	-1,79,790
R	-23,000		
Column 4.—See paragraph 2 of the Review.			
J—Deduct—RECOVERIES FROM THE UNION GOVERNMENT—			
O	-7,64,71,000	} -7,28,87,000	-4,18,15,894
R	35,84,000		
Column 4.—See paragraph 2 of the Review.			
K.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—			
K. (i)—Administration—			
O	21,000	} 21,227	18,095
R	227		
Column 4.—See Paragraph 2 of the Review.			
K.(iv).—Repairs and Maintenance—			
O	1,000	} 4,241	411
R	3,241		
Column 4.—See paragraph 2 of the Review.			
K.(v).—Vocational Training Centre (Fulia Polytechnic)—			
O	1,67,000	} 1,58,938	1,59,247
R	-8,062		
K (vi).—Deduct—Recoveries from the Union Government—			
O	-1,89,000	} -1,67,000	..
R	22,000		
Column 4.—See paragraph 2 of the Review.			

Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 271
—*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"—<i>concl.</i>						
L. REVENUE EARNING SCHEMES—						
			Rs.			
R	..	..	5,900	5,000	5,811	+811
<hr/>						
Total—"57—Miscellaneous—Expenditure on Displaced Persons"—						
<i>Charged—</i>						
R	..	..	7,400	7,400	7,308	-92
<i>Voted—</i>						
O	..	..	75,32,000	} 1,14,60,506	4,65,71,924	} +3,51,11,418
R	..	..	39,28,506			
<hr/>						

Major Head "22 Interest on Debt and other Obligations"—Expenditure on Displaced Persons Interest on Ordinary Debt.

M.(1).—Interest on loans taken from the Union Government—

Charged—

O	3,63,000	} 5,25,800	4,55,800	-70,000
S	..	..	1,00,000	
R	..	..	62,800	

Column 4.—See paragraph 2 of the Review.

M (ii)—*Deduct*—Interest transferred to Transport Department for State Buses—

<i>Charged</i>	-2,63,000	-1,93,000	+70,000
----------------	----	----	----	-----------	-----------	---------

Column 4.—See paragraph 2 of the Review.

Total—"22—Interest on Debt and other Obligations"—Expenditure on Displaced Persons—Interest on Ordinary Debt—

Charged—

O	1,00,000	} 2,62,800	2,62,800	..
S	..	..	1,00,000	
R	..	..	62,800	

272 Grant No. 39.—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 "82.—Capital Account of other Works outside the Revenue Account"—Expenditure on Displaced Persons.

N.—DIRECT BUILDING PROGRAMME FOR HOUSING DISPLACED PERSONS—

N-(i)—Works—

		Rs.					
O	5,00,000	}	8,00,000	6,45,254	-1,54,746
R	3,00,000				

Column 4.—See paragraph 2 of the Review.

N-(ii)—Deduct—Receipts and Recoveries on Capital Account—

O	-50,000	}	-1,000	-40	+960
R	49,000				

O.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—

O-(i)—Gross—

Charged—

O	..	..	1,000	}	..	..	..
R	..	..	-1,000				
Voted	..	..	..	1,30,00,000	87,47,830	-42,52,170	

Column 4.—See paragraph 2 of the Review.

O-(ii)—Deduct—Receipts and Recoveries on Capital Account—

O	-1,00,000	}	-10,000	-39,281	-29,281
R	90,000				

Column 4.—See paragraph 2 of the Review.

P.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—

P-(i)—Gross—

O	52,00,000	}	20,00,000	17,82,091	-2,17,009
R	-32,00,000				

Column 4.—See paragraph 2 of the Review.

Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 273
—*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 Works outside the Revenue Account"—Expenditure on Displaced Persons—<i>concl'd.</i>						
P.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—<i>concl'd.</i>						
P-(ii)—Deduct—Receipts and Recoveries on Capital Account—						
			Rs.			
O	—	—	—5,000	} —1,000	—10,872	—11,572
R	..	..	1,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						
Q.—CONSTRUCTION OF ROADS, BUILDINGS, ETC., FOR FULIA TOWNSHIP—						
Q-(i)—Gross—						
R	..	..	6,993	6,993	6,993	..
Q-(ii)—Deduct—Receipts and Recoveries on Capital Account						
				—1,000	..	+1,000
Total—82—Capital Account of other Works outside the Revenue Account"—Expenditure on Displaced Persons—						
<i>Charged—</i>						
O	..	..	1,000	} ..	..	..
R	..	..	—1,000			
<i>Voted—</i>						
O	..	..	1,85,44,000	} 1,57,93,993	1,11,31,975	—46,62,018
R	..	..	—27,50,007			

Public Debt

Major Head "Debt raised in India."

III.—Loans from the Union Government—

R.—LOANS FOR DISPLACED PERSONS—

Charged—

O	10,35,000	} 5,65,800	9,65,800	..
R	—69,200			

274 **Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons**
—*concl'd.*

Major Head and Sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Loans and Advances by State Governments			
Major Head "Loans to Local Funds, Private Parties, etc."			
S.—LOANS AND ADVANCES TO DISPLACED PERSONS—			
	Rs.		
O 3,26,83,000	} 1,65,00,000	1,70,45,748	+ 5,45,748
R -1,61,83,000			
Surrenders or withdrawals within grant or appropriation—			
R. Gross 1,96,90,501	1,96,90,501	..	- 1,96,90,501
R. Deductions -46,86,000	-46,86,000	..	+ 46,86,000
Total—Grant No. 39. -			
<i>Charged—</i>			
Gross	11,99,000	11,28,908	- 70,092
Deductions	- 2,63,000	- 1,93,000	+ 70,000
Net	12,36,000	12,35,908	- 92
<i>Voted—</i>			
Gross	13,72,87,000	11,73,78,411	- 1,99,08,589
Deductions	- 7,85,28,000	- 4,26,28,764	+ 3,58,99,236
Net	5,87,59,000	7,47,49,647	+ 1,59,90,647

REVIEW

The original appropriation of Rs. 11,36,000 in the charged section was augmented to Rs. 12,36,000 by a supplementary appropriation of Rs. 1,00,000 against which the expenditure amounted to Rs. 12,35,908 resulting in a saving of Rs. 92. In the voted section, the expenditure exceeded the original grant of Rs. 5,87,59,000 by Rs. 1,59,90,647. The surrender of Rs. 1,50,04,501 increased the excess further to Rs. 3,09,95,148. The excess was mainly contributed by sub-head J.

2. The explanations of variations in respect of the sub-heads B.(i), C.(iii), D.(ii)—Voted, D.(iii), D.(v), D.(viii)(b), D.(xiii)(a), D.(xvi), G(i), H, I.(i), I.(ii), J, K.(i), K.(iv), K.(vi), M.(i), M.(ii), N.(i), O.(i), O.(ii), P.(i) and P.(ii) could not be included in the accounts as the same were not received from the controlling authorities.

3. *Losses, write-off, etc.*—On 29th March, 1952, a sealed bag containing Rs. 3,458 representing an undisbursed amount of loan money was handed over by a District Rehabilitation Officer to a Havildar of an Armed Escort Party for safe custody during the night. One of the constables of the said party, who had been on guard duty, absconded with the bag the same night.

The criminal case instituted against the constable remained undecided as he could not be apprehended. The absconding constable was dismissed from the service with effect from 30th March, 1952.

In the departmental enquiry by the Police, the Havildar was held partly responsible and a sum of Rs. 494 was ordered (May, 1955) to be recovered from his pay. The balance of Rs. 2,964 has not yet (May, 1959) been written off.

Grant No. 40.—Community Development Projects.

275

(See also the Audit Report)

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess or saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works".			
(Second Five-Year Plan)			
I.—COMMUNITY DEVELOPMENT PROJECTS.			
A.—SUPERVISION—			
	Rs.		
O	3,74,000	} 2,35,000	2,59,431
R	-1,39,000		
<i>Column 4.—Mainly due to wrong fixation of final grant through misapprehension.</i>			
B.—PROJECT HEADQUARTERS—			
R	18,100	18,100	18,102
C.—BLOCK HEADQUARTERS—			
C-1—Blocks—			
O	10,60,000	} 53,47,700	57,58,721
R	42,87,700		
C-2—Medical—			
O	2,94,700	} 1,15,000	1,00,803
R	-1,79,700		
<i>Column 4.—See paragraph 2 of the Review.</i>			
C-3—Agriculture—			
R	3,57,000	3,57,000	3,81,270
C-4—Co-operation—			
R	2,63,000	2,63,000	2,77,507
C-5—Veterinary—			
R	1,55,000	1,55,000	1,86,632
<i>Column 4.—See paragraph 2 of the Review.</i>			
C-6—Education—			
R	2,53,000	2,53,000	3,31,120
<i>Column 4.—See paragraph 2 of the Review.</i>			
D.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—			
D-1—Demonstration of improved agricultural technique—			
O	30,300	} 96,000	74,868
R	65,700		
<i>Column 4.—See paragraph 2 of the Review.</i>			

Grant No. 40.—Community Development Projects—*contd.*

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B Community Development Projects, National Extension Service and Local Development Works"—<i>contd.</i>			
<i>(Second Five-Year Plan)—contd.</i>			
I.—COMMUNITY DEVELOPMENT PROJECTS—<i>contd.</i>			
D.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—<i>concl.</i>			
D-2.—Scheme for small workshop and demonstration of improved agricultural implements, poultry, incubator and plant protection equipments—			
	Rs.		
O	2,44,700	3,72,600	2,62,153
R	1,27,900			-1,10,447
<i>Column 4.—See paragraph 2 of the Review.</i>			
D-3.—Scheme for providing soil-testing equipment—			
O	6,400	500	75
R	-5,900			-425
D-4.—Distribution of improved poultry—			
O	32,100	67,000	61,425
R	34,900			-5,575
D-5.—Improvement of Cattle by upgrading—			
O	42,700	84,000	50,595
R	41,300			-33,405
<i>Column 4.—See paragraph 2 of the Review.</i>			
D-6.—Equipment and medicine for Veterinary Dispensary-cum-Peripatetic Service Centres—			
O	32,600	2,34,400	78,947
R	2,01,800			-1,55,453
<i>Column 4.—See paragraph 2 of the Review.</i>			
D-7.—Miscellaneous Agricultural Scheme—			
R	29,000	29,000	9,018
<i>Column 4.—See paragraph 2 of the Review.</i>			
D-8.—Extension Service Sub-headquarter—			
R	35,700	35,700	35,690
D-9 Experiment with rice-hullers—			
R	50	50	36
			-14

Grant No. 40.—Community Development Projects—contd.

277

Major Head and Sub-head ^a	Final grant or appropriation.	Actual expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head '63-B—Community Development Projects, National Extension Service and Local Development Works"—contd.			
(Second Five-Year Plan)— <i>contd.</i>			
I.—COMMUNITY DEVELOPMENT PROJECTS— <i>contd.</i>			
3. —HEALTH AND RURAL SANITATION—			
E-1.—Mobile Medical-cum-Public Health Unit—			
	Rs.		
O	23,500	} 1,65,200	77,145
R	1,41,700		
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-2.—Drinking Water Supply—			
O	3,48,900	} 11,41,000	10,58,990
R	7,92,100		
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-3.—Popularisation of dug-well latrine—			
O	18,500	} 45,000	..
R	26,500		
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-4.—Water Supply—			
R	9,055	9,055	9,378
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-5.—Dispensaries—			
O	2,46,000	} 1,60,000	..
R	—86,000		
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-6.—Health Centre—			
R	145	145	239
<i>Column 4.—See paragraph 2 of the Review.</i>			
E-7.—Sanitation			
	..	..	31,318
<i>Column 4.—See paragraph 2 of the Review.</i>			
F.—EDUCATION—			
F-1.—Improvement of Schools—			
O	4,28,300	} 10,96,000	..,1350,182
R	6,67,700		
<i>Column 4.—Inaccurate fixation of the net grant.</i>			

Grant No. 40.—Community Development Projects—*contd*

Major Head and Sub head	Final grant or appropriation	Actual expenditure.	Excess or Savings—
1	2	3	4
	Rs	Rs	Rs.
Major Head "63-B Community Development Projects National Extension Service and Local Development Works"—<i>contd</i>			
(Second Five Year Plan) — <i>contd</i>			
I COMMUNITY DEVELOPMENT PROJECTS— <i>concl'd</i>			
G—SOCIAL EDUCATION—			
G 1—Social Education Centres—			
	Rs		
O	89,100	5,86,000	4,31,328
R ..	4,96,900		
			-1,54,672
<i>Column 4</i> —No drawal of the full grants by the centres owing to non fulfilment of the terms and conditions attached to the grants			
G 2—Recreational activities and prizes—			
O	32,800	1,83,000	1,91,924
R	1,50,200		
			+8,924
G 3—Audio Visual Unit—			
O	1,57,800	86,600	83,313
R .	-71,200		
			-3,287
G 4—Audio Visual Propaganda—			
R	23,050	23,050	23,319
			+269
H—COMMUNICATION—			
H 1—Metalled Roads—			
O	7,20,000	5,49,700	6,62,624
R	-1,70,300		
			+1,12,924
<i>Column 4</i> —See paragraph 2 of the Review			
H 2—Katcha Roads			
O	2,67,000	10,74,000	9,32,790
R	8,07,000		
			-1,41,210
<i>Column 4</i> —Slow progress of work owing to (i) non receipt of people's share of contribution by way of voluntary labour and (ii) late arrival of materials at the work sites in remote villages.			
I—RURAL ARTS CRAFTS AND INDUSTRIES—			
O	4,10,800	2,59,000	2,73,513
R	-1,51,800		
			+14,513
J.—SUSPENSE—			
R	-5,93,500	-5,93,500	-10,18,350
			-4,24,850
<i>Column 4</i> —See paragraphs 2 and 4 of the Review.			

Grant No. 40.—Community Development Projects—contd.

279

Major Head and Sub-head.				Final grant or appropriation	Actual expenditure.	Excess Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "63-B. Community Development Projects, National Extension Service and Local Development Works"—contd.						
(Second Five-Year Plan)— <i>con'd.</i>						
II.—NATIONAL EXTENSION SERVICE.						
K.—BLOCK HEADQUARTERS—						
			Rs.			
O	..	..	54,11,600	}	..	..
R	..	.	-54,11,600			
L.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—						
O	..	..	7,25,000	}	.	..
R	..	..	-7,25,000			
M.—HEALTH AND RURAL SANITATION—						
O	..	..	10,45,200	}	..	..
R	..	..	-10,45,200			
N.—EDUCATION—						
O	..	..	6,23,000	}	..	..
R	..	..	-6,23,000			
O.—SOCIAL EDUCATION —						
O	..	..	6,25,000	}	..	..
R	..	..	-6,25,000			
P.—COMMUNICATION—						
O	..	..	11,12,000	}	.	..
R	.	..	-11,12,000			
(Outside the Plan.)						
Q.—RECURRING EXPENDITURE ON PERSONNEL RETAINED ON NATIONAL EXTENSION SERVICE PATTERN-BLOCK HEADQUARTERS						
O	..	.	6,50,000	}		
R	..	..	-6,50,000			
Q-1—Blocks—						
R	..	..	15,39,000	15,39,000	12,23,445	-3,15,555
Column 4.—See paragraph 2 of the Review.						
Q-2.—Agriculture—						
R	..	..	2,32,000	2,32,000	2,11,640	-20,360
Q-3.—Co-operation—						
R	..	..	1,77,000	1,77,000	1,49,210	-27,790
Column 4.—See paragraph 2 of the Review.						

Grant No. 40.—Community Development Projects—*contd.*

Major head and sub head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works"—<i>contd.</i>			
<i>(Outside the Plan)—contd.</i>			
II.—NATIONAL EXTENSION SERVICE			
— <i>concl'd.</i>			
Q.—RECURRING EXPENDITURE ON PERSONNEL RETAINED ON NATIONAL EXTENSION SERVICE PATTERN-BLOCK HEADQUARTERS—<i>concl'd.</i>			
	Rs.		
Q-4.—Veterinary—			
R	1,73,000	1,73,000	1,47,480
			—25,520
	<i>Column 4.—See paragraph 2 of the Review.</i>		
Q-5.—Education—			
R	1,62,000	1,62,000	1,21,293
			—40,707
	<i>Column 4.—See paragraph 2 of the Review.</i>		
Q-6.—Medical			75,170
			+75,170
	<i>Column 4.—See paragraph 2 of the Review.</i>		
Q-7.—District—			
O	1,00,000	93,000	93,691
R	—7,000		
			+691
R. IRRIGATION—			
R	62,000	62,000	65,078
			+3,078
S.—RURAL ARTS, CRAFTS AND INDUSTRIES—			
R	17,000	17,000	19,769
			+2,769
	<i>Column 4.—See paragraph 2 of the Review.</i>		
III.—LOCAL DEVELOPMENT WORKS			
T.—DISTRICT ESTABLISHMENT—			
O	2,95,000	2,87,000	3,27,576
R	—8,000		
			+40,576
	<i>Column 4.—Wrong fixation of final grant owing to non-receipt of estimates from the Disbursing Officers.</i>		
U.—CENTRALLY-AIDED WORKS—			
O	29,10,000	28,44,000	..
R	—66,000		
			—28,44,000
	<i>See paragraph 3 of the Review.</i>		
U-1.—Water-Supply—Grants-in-aid			5,68,947
			+5,68,947
	<i>See paragraph 3 of the Review.</i>		
U-2.—Improvement of Agriculture—Grants-in-aid			8,254
			+8,254
	<i>See paragraph 3 of the Review.</i>		

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B. Community Development Projects, National Extension Service and Local Development Works"—<i>concl.</i>			
(Outside the Plan)— <i>concl.</i>			
III.—LOCAL DEVELOPMENT WORKS			
— <i>concl.</i>			
U.—CENTRALLY-AIDED WORKS—<i>concl.</i>			
U-3.—Rural Sanitation—Grants-in-aid .. .. .	.. .. .	5,374	+5,374
See paragraph 3 of the Review.			
U-4.—Roads and Buildings including Small Bridges and Culverts—Grants-in-aid .. .. .	.. .. .	19,32,045	+ 19,32,045
See paragraph 3 of the Review.			
U-5.—Other Miscellaneous Schemes—Grants-in-aid .. .. .	.. .. .	1,88,111	+ 1,88,111
See paragraph 3 of the Review.			
V.—STATE-AIDED WORKS -			
R	Rs. 300	300	271
Total—"63-B—Community Development Projects, National Extension Service and Local Development Works"—			
O	1,83,57,000	1,80,33,600	1,71,51,458
R	-3,23,400			-8,82,142
Major Head "22—Interest on Debt and other Obligations".			
Interest on Ordinary Debt—			
W.—INTEREST ON LOANS TAKEN FROM UNION GOVERNMENT—			
W-1.—Interest on loans for expenditure under the Community Development Projects—			
<i>Charged—</i>			
O	8,89,000	6,67,651	6,67,652
R	-2,21,349			+1
W-2.—Interest on loans for expenditure on National Extension Service Programme—			
<i>Charged—</i>			
O	86,000	..	..
R	-86,000	..	..
Total—"22—Interest on Debt and other Obligations"—			
<i>Charged—</i>			
O	9,75,000	6,67,651	6,67,652
R	-3,07,349			+1

Grant No. 40.—Community Development Projects—*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 Works outside the Revenue Account".						
(Second Five-Year Plan)						
X.—COMMUNITY PROJECTS—		DEVELOPMENT				
X-1.—Housing—						
			Rs.			
O	..	..	9,56,000	} 10,67,000	11,03,160	+36,160
R	..	..	1,11,000			
X-2.—Animal Husbandry and Agriculture Extension—						
R	..	..	2,300	2,300	..	—2,300
<i>Column 4.—See paragraph 2 of the Review.</i>						
X-3.—Irrigation—						
R	.		4,11,900	4,11,900	2,78,965	—1,32,935
<i>Column 4.—See paragraph 2 of the Review.</i>						
X-4.—Works—						
R	.		64,800	64,800	49,822	—14,978
<i>Column 4.—See paragraph 2 of the Review.</i>						
X.—5.—Reclamation 4 +4						
X-6.— <i>Deduct</i> —Receipts and Recoveries on Capital Account—						
O	..	..	—1,06,000	} —1,00,000	—1,20,678	—20,678
R	..	..	6,000			
<i>Column 4.—Mainly due to adjustment of some unanticipated receipts on account of rents, sales of land and houses, etc., at the fag end of the year.</i>						
Y.—NATIONAL PROGRAMME—		EXTENSION SERVICE				
O	.	..	5,80,000	} ..	..	..
R	..	..	—5,80,000			
Total—"82—Capital Account of other Works outside the Revenue Account".—						
O	..	..	14,30,000	} 14,46,000	13,11,273	—1,34,727
R	..	..	16,000			

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Public Debt.			
Major Head "Debt raised in India".			
Z.—LOANS FROM THE UNION GOVERNMENT—			
Z-1.—Loans for Community Development Projects—			
<i>Charged—</i>			
	Rs.		
O	11,09,000	} 12,67,987	12,76,988
R	1,58,987			+ 1
Z-2.—Loans for National Extension Service Programme—			
<i>Charged—</i>			
O	1,51,000	} ..	..
R	-1,51,000		
Total—"Debt raised in India"—			
<i>Charged—</i>			
O	12,60,000	} 12,67,987	12,67,988
R	7,987			+ 1
Loans and Advances by State Government.			
Major Head "Loans to Local Funds, Private Parties, etc."			
Loans under Development Schemes			
(Second Five-Year Plan)			
A-1.—LOANS UNDER COMMUNITY DEVELOPMENT PROJECTS—			
A-1(1).—Loans and Advances under Community Development Projects—			
A-1(1)(a).—Loans to Co-operative Marketing Societies—			
O	5,00,000	} 1,46,000	74,000
R	-3,54,000			-72,000
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-1(1)(b).—Reclamation of Waste Lands—			
O	4,45,000	} 5,87,000	5,73,223
R	1,42,000			-13,777
A-1(1)(c).—Irrigation Scheme—			
O	5,75,000	} 7,62,000	8,63,416
R	1,87,000			+ 1,01,416
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-1(1)(d).—Loans for development of poultry-farming, sheep-rearing, cow-keeping, goat-keeping, orchard-keeping and dairies—			
O	85,000	} 45,000	45,000
R	-40,000		

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Loans and Advances by State Government — <i>concl.</i>			
Major Head "Loans to Local Funds, Private Parties, etc."—<i>concl.</i>			
Loans under Development Schemes—<i>concl.</i> (Second Five Year Plan)— <i>concl.</i>			
A1.—LOANS UNDER COMMUNITY DEVELOPMENT PROJECTS—<i>concl.</i>			
A-1(1).—Loans and Advances under community Development Projects— <i>concl.</i>			
A.1(1)(e).—Loans to State Electricity Board—			
	Rs.		
O	2,29,000	} 16,84,000	} 16,84,000
S	6,00,000		
R	8,55,000		
A-1(1)(f).—Works—			
R	4,600	4,600	4,572 —28
A-1(1)(g).—Rural Arts, Crafts and Industries	..	6,018	+6,018
<i>Column 4.</i> —Expenditure wrongly booked under this head instead of sub-head G 1 under Grant No. 48 owing to wrong classification furnished by the Treasury Officers.			
A-1(2).—Loans and Advances under National Extension Service Programme—			
O	11,52,000	} ..	} ..
R	—11,52,000		
Total—"Loans to Local Funds, Private Parties, etc."—			
O	29,86,000	} 32,28,600	} 32,50,229
S	6,00,000		
R	—3,57,400		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R	2,99,362	2,99,362	.. —2,99,362
<i>Voted—</i>			
R. Gross	6,70,800	6,70,800	.. —6,70,800
R. Deductions	—6,000	—6,000	.. +6,000
Totals—Grant No 40—			
<i>Charged</i> .. .. .	..	22,35,000	19,35,640 —2,99,360
<i>Voted—</i>			
Gross .. .. .	..	2,34,79,000	2,18,33,638 —16,45,362
Deductions .. .. .	..	—1,06,000	—1,20,678 —14,678
Net .. .. .	..	2,33,73,000	2,17,12,960 —16,60,040

REVIEW

In the charged section the expenditure of Rs. 19,35,640 against the appropriation of Rs. 22,35,000 resulted in a saving of Rs. 2,99,360, but the surrender of Rs. 2,99,362 converted the saving into an excess of Rs. 2.

In the voted section the original grant of Rs. 2,27,73,000 was augmented to Rs. 2,33,73,000 by a supplementary grant of Rs. 6,00,000 against which the expenditure amounted to Rs. 2,17,12,960 resulting in a saving of Rs. 16,60,040. The surrender of Rs. 6,64,800 reduced the saving to Rs. 9,95,240.

2. Explanations in respect of sub-heads C.2, C.5, C.6, D.1, D.2, D.5, D.6, D.7, E.1, E.3, E.5, E.7, H.1, J, Q.1, Q.3, Q.4, Q.5, Q.6, S, X.2, X.3, X.4, A.1(1).(a) and A.1(1).(c) could not be included as the same were not furnished by the Controlling Officers.

3. *Sub-head U*.—As in the previous years (*vide* paragraph 3 of the Review on page 344 and on pages 346-347 of the Appropriation Accounts for 1955-56 and 1956-57, respectively), the lump provision under the Sub-head U has been shown without distributing the provision under the prescribed minor heads. The lump provision for such heavy amount without exhibiting its distribution by minor heads detracts from financial control. This indicates defective budgeting and control.

4. Details of transactions under the head 'J—Suspense' for the year 1958-59 are given below:—

Unit of Suspense.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	6,93,742	15,06,631	- 9,02,889	- 9,02,889
Miscellaneous Public Works Advances	- 74,106	41,355	- 1,15,461*	- 1,15,461
Total	6,19,636	16,37,986	- 10,18,350	- 10,18,350

*The minus balance under "Miscellaneous Public Works Advances" is due to the fact that original debits were charged to the work "63-B.—Community Development Projects—Health and Rural Sanitation—Water Supply" as there was no suspense head (*viz.*, "Miscellaneous Public Works Advances" up to 1957-58.). But credits are being adjusted under "Miscellaneous Public Works Advances" from 1958-59.

Grant No. 41.—Extraordinary 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—Extraordinary Charges".			
A.—CHARGES IN INDIA—			
A-1.—Miscellaneous—			
A-1(a).—Extra Police Force—			
A-1(a)-1.—Police appointed for the performance of Agency Functions—			
	Rs.		
O	22,30,000	} 20,57,400	21,03,169
R	-1,72,600			} -22,00,000	-26,226
A-1(a)-2.—Deduct—Recoveries from the Centre—			
O	-22,30,000	} -22,00,000	-26,226
R	30,000		
A-1(a)-3.—Additional Police employed for the performance of non-agency functions—			
O	4,60,000	} 4,90,500	4,71,877
R	24,500		
A-1(a)-4.—Additional Police for Enforcement Branch—			
O	26,41,000	} 26,52,300	26,70,270
R	11,300		
A-1(a)-5.—Secret Service Expenditure—			
O	13,000	} 14,500	14,500
R	1,500		
A-1(d).—Food—			
A-1(d)-(A).—Secretariat—			
O	9,46,500	} 7,18,800	7,05,380
R	-2,27,700		
A-1(d)-(B).—Finance—			
O	6,52,000	} 6,95,100	6,94,551
R	43,100		
A-1(d)-(C).—Directorate of Procurement and Supply—			
<i>Charged—</i>			
S	6,500	6,500	7,255
<i>Voted—</i>			
O	47,73,700	} 46,30,400	46,16,502
R	-1,43,300		

Grant No. 41.—Extraordinary Charges—*contd.*

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Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A-1.—Miscellaneous—<i>contd.</i>			
A-1(d).—Food.—<i>concl'd.</i>			
A-1(d)-(D).—Directorate of Rationing and Distribution—			
	Rs.		
O	3,34,800	2,12,000	2,11,729
R	-1,22,800			-271
A-1(d)-(E).—Calcutta (including Industrial Area) Rationing—			
<i>Charged—</i>			
S	10,500	10,500	10,451
<i>Voted—</i>			
O — —	26,52,800	26,08,200	26,13,329
R	-44,600			+5,129
A-1(d)-(G).—District Distribution—			
O	22,22,800	23,73,500	23,47,835
R	1,50,700			-25,665
A-1(d)-(H).—Directorate of Transportation—			
O	17,56,600	19,84,200	20,45,204
R	2,27,600			+61,004
A-1(d)-(J).—Directorate of Storage—			
O	7,38,000	8,36,500	8,59,536
R	98,500			+23,036
A-1(d)-(L).—Directorate of Inspection—			
O	1,66,500	1,62,800	1,62,913
R	-3,700			+113
A-1(e).—Supplies—			
A-1(e)-B.—Directorate of Consumer's Goods—			
O	9,24,200	9,34,700	9,35,841
R	10,500			+1,141
A-1(e)-C.—Directorate of Textiles—			
O	2,79,900	2,31,900	2,37,910
R	-48,000			+6,010

Grant No. 41.—Extraordinary Charges—*concl'd.*

Major head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—<i>concl'd.</i>						
A.—CHARGES IN INDIA—<i>concl'd.</i>						
A-1.—Miscellaneous— <i>concl'd.</i>						
A-1(e).—Supplies— <i>concl'd.</i>						
A-1(e)-C(1).— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
				Rs.		
O	..	..	-23,400	} -5,100	-3,600	+1,500
R	..	..	18,300			
A-1(e)-D.—Registration of Handlooms—						
O	..	..	75,700	} 65,400	64,336	-1,064
R	..	..	-10,300			
A-1(e)-D(1).— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
				
O	..	..	-75,700	} -24,000	-24,020	-20
R	..	..	51,700			
A-1(g)—Loss on sale of subsidised food—						
O	..	..	1,68,04,600	} 27,50,800	27,50,792	-8
R	..	..	-1,40,53,800			
Surrenders or withdrawals within Grant or Appropriation—						
Voted—						
R. Gross	..	..	1,42,59,100	1,42,59,100	..	-1,42,59,100
R. Deductions	..	..	-1,00,000	-1,00,000	..	+1,00,000
Totals—						
<i>Charged</i>	..	..	..	17,000	17,706	+706
Voted—						
Gross	..	..	..	3,76,78,100	2,35,05,674	-1,41,72,426
Deductions	..	..	..	-23,29,100	-22,53,846	+75,254
Net	..	..	..	3,53,49,000	2,12,51,828	-1,40,97,172

REVIEW

In the charged section there was an expenditure of Rs. 17,706 against the supplementary appropriation of Rs. 17,000 resulting in an excess of Rs. 706.

In the voted section there was a saving of Rs. 1,40,97,172. The surrender of Rs. 1,41,59,100 converted the saving into an excess of Rs. 61,928.

Grant No. 42.—Pre-partition Payments (All Voted).

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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 "64-C—Pre-partition Payments"			
B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—			
			Rs.
O	19,62,000	5,56,693	5,53,419
R	-14,05,307			-3,274
Surrenders or withdrawals within grant—			
R	14,05,307	14,05,307	..
			-14,05,307
Total ..	19,62,000	5,53,419	-14,08,581

REVIEW

There was a saving of Rs. 14,08,581 in the grant. The surrender of Rs. 14,05,307 reduced the saving to Rs. 3,274.

Grant No. 45.—Road and Water Transport Schemes.

(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 "XLVI-A—Receipts from Road and Water Transport Schemes".					
<i>Working Expenses.</i>					
I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—					
(1)—Direction—					
	Rs.				
(a)—Pay of Officers—					
O	56,000	} 53,200	} 52,444		
R	—2,800				
(b)—Pay of Establishment—					
O	5,59,000	} 4,83,800	} 4,84,430		
R	—75,200				
(c)—Allowances, honoraria, etc.—					
O	4,18,000	} 4,16,600	} 4,14,822		
R	—1,400				
(d)—Contingencies—					
O	39,000	} 74,400	} 72,810		
R	35,400				
(2)—Operation—					
(a)—Pay of Officers—					
O	82,000	} 70,700	} 75,715		
R	—11,300				
(b)—Pay of Establishment—					
O	48,95,000	} 47,78,000	} 47,61,624		
R	—1,17,000				
(c)—Allowances, honoraria, etc.—					
O	33,58,000	} 36,21,500	} 36,41,455		
R	2,63,500				
(d)—Contingencies—					
O	1,09,65,000	} 1,16,64,300	} 1,15,66,483		
S	8,00,000				
R	—1,00,700				

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—<i>contd.</i>			
<i>Working Expenses—contd.</i>			
I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—<i>concl.</i>			
(2) Operation— <i>concl.</i>			
(e)—Medical Benefit Scheme—			
	Rs.		
O	32,000	} 41,000	22,092
R	9,000		
<i>Column 4.—See paragraph 2 of the Review.</i>			
(f)—Other Miscellaneous Charges—			
Charged—	14,59,000	14,50,000	..
Voted—			
O	39,59,000	} 44,38,000	44,55,000
S	5,11,000		
R	-32,000		
(g) Renewals and Replacements— .. 32,00,000 19,75,000 -12,25,000			
<i>Column 4.—See paragraph 2 of the Review.</i>			
(h) Deduct—Amount transferred from Depreciation Reserve Fund— .. -32,00,000 -19,75,000 +12,25,000			
<i>Column 4.—See paragraph 2 of the Review.</i>			

II.—CENTRAL WORKSHOP—

(1) Direction—			
O	1,63,000	} 1,59,700	1,59,456
R	-3,300		
(2) Operation—			
(a) Pay of Officers—			
O	29,000	} 19,800	20,315
R	-9,200		
(b) Pay of Establishment—			
O	5,50,000	} 5,61,400	5,60,690
R	11,400		
(c) Allowances, honoraria, etc.—			
O	3,64,000	} 3,51,700	3,43,648
R	-12,300		

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—<i>contd.</i>				
<i>Working Expenses—contd.</i>				
II.—CENTRAL WORKSHOP—<i>concl'd</i>				
(2) Operation— <i>concl'd.</i>				
(d) Contingencies—				
	Rs.			
O	18,85,000	18,12,700	18,49,213	
R	—52,300			+36,513
(e) Other Miscellaneous Charges—				
<i>Charged—</i>				
O	1,43,000	1,66,000	1,66,000	
R	23,000			..
<i>Voted—</i>				
O	3,01,000	2,93,800	2,90,400	
R	—7,200			—3,400
III.—MOTOR TRANSPORT SERVICE IN COOCH BEHAR—				
(1) Direction—				
O	85,000	91,140	91,557	
S	15,000			+417
R	—8,860			
(2) Operation—				
(a) Pay of Officers—				
O	7,000	3,400	3,640	
R	—3,600			+240
(b) Pay of Establishment—				
O	2,18,000	2,56,000	2,54,946	
S	7,000			—1,054
R	31,000			
(c) Allowances, honoraria, etc.—				
O	1,40,000	1,60,000	1,55,885	
S	20,000			—4,115

Major Head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A-Receipts from Road and Water Transport Schemes"—<i>concl.</i>			
<i>Working Expenses—concl.</i>			
III.—MOTOR TRANSPORT SERVICE IN COOCH BEHAR—<i>concl.</i>			
(2) Operation—<i>concl.</i>			
(d) Contingencies—			
	Rs.		
O	7,00,000	10,97,860	10,44,817
S	3,58,000		
R	39,860		
			-53,043
(e) Other Miscellaneous Charges—			
<i>Charged—</i>			
O	59,000	..	..
R	-59,000		
<i>Voted—</i>			
O	1,65,000	1,75,200	1,72,600
S	14,000		
R	-3,800		
			-2,000
(f) Renewals and Replacements—			
O	1,00,000	..	..
R	-1,00,000		
(h) <i>Deduct</i>—Amount transferred from Depreciation Reserve Fund—			
O	-1,00,000	..	..
R	1,00,000		
<hr/>			
tal—"XLVI-A.—Receipts from Road and Water Transport Schemes"— <i>Working Expenses—</i>			
<i>Charged—</i>			
O	16,52,000	16,16,000	..
R	-36,000		
<i>Voted—</i>			
O	2,89,50,000	3,06,24,200	3,04,94,042
S	17,25,000		
R,	-50,800		
			-1,30,158
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Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	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".				
A.—DEVELOPMENT SCHEMES—SECOND FIVE-YEAR PLAN—				
I.—State Transport Service in Calcutta and Surrounding Areas—				
(1) Road Transport—State Transport Service in Calcutta and Surrounding Areas—				
(a) Cost of Buses—				
	Rs.			
O	8,77,000	} 10,00,500	28,49,936	
R	1,23,500			+ 18,49,436
<i>Column 4.—See paragraph 2 of the Review.</i>				
(b) Cost of Land and Buildings—				
O	15,79,000	} 21,55,200	16,74,807	
S	6,50,000			- 4,80,393
R	- 73,800			
<i>Column 4.—See paragraph 2 of the Review.</i>				
(c) Furniture—				
O	60,000	} 32,000	22,092	
R	- 28,000			- 9,908
<i>Column 4.—See paragraph 2 of the Review.</i>				
(d) Plant and Machinery—				
O	2,54,000	} 3,02,600	2,96,535	
R	48,600			- 6,065
(e) Tools and Plant—				
O	75,000	} 21,200	22,158	
R	- 53,800			+ 958
(II).—Central Workshop—				
O	50,000	} 58,300	44,421	
R	8,300			- 13,879
<i>Column 4.—See paragraph 2 of the Review.</i>				

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	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—SECOND FIVE-YEAR PLAN—*contd.*

2—State Transport Service in Cooch Behar—

(a) Cost of Motor Vehicles—

	Rs.				
O	85,000	}	2,15,000	1,94,219	- 20,781
S	1,35,000				
R	- 5,000				

(b) Cost of Land and Buildings—

O	20,000	}	50,000	39,133	- 10,867
S	25,000				
R	5,000				

Column 4.—See paragraph 2 of the Review.

(c) Furniture—

O	2,000	}	3,000	3,838	+ 838
S	1,000				

(d) Plant and Machinery—

O	15,000	}	17,000	16,694	- 306
S	2,000				

(e) Tools and Implements—

O	3,000	}	5,000	4,534	- 466
S	2,000				

(f) *Deduct*—Receipts and Recoveries on Capital Account—

..	- 1,378	- 1,378
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3.—Shifting of Tram Tracks from the East, North and West of Dalhousie Square and Construction of a Car Park and State Bus Stand—

S	40,000	40,000	40,409	+ 409
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Grant No. 45.—Road and Water Transport Schemes—*contd.*

Major head and sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving -
				2	3	4
				Rs.	Rs.	Rs.
Major Head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—<i>concl'd.</i>						
B.—RELIEF AND REHABILITATION OF DISPLACED PERSONS—						
Cost of Buses—						
				Rs.		
O	18,36,000	} 18,62,000	..	-18,62,000
R	26,000			
Column 4.—See paragraph 2 of the Review.						
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Total—"82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—						
O	..	..	48,56,000	} 57,61,800	52,07,398	-5,54,402
S	..	..	8,55,000			
R	..	..	50,800			
<hr/>						
Surrenders or withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
R	..	..	36,000	36,000	..	-36,000
<i>Voted—</i>						
R. Gross	..	..	1,00,000	1,00,000	..	-1,00,000
R. Deductions	..	..	-1,00,000	-1,00,000	..	+1,00,000
<hr/>						
Total—Grant No. 45—						
<i>Charged</i>	..	..		16,52,000	16,16,000	-36,000
<i>Voted—</i>						
Gross	3,96,86,000	3,76,77,818	-20,08,182
Deductions	-33,00,000	-19,76,378	+13,23,622
Net	3,63,86,000	3,57,01,440	-6,84,560
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REVIEW

In the charged section the entire saving of Rs. 36,000 was surrendered. In the voted section the original grant of Rs. 3,38,06,000 was augmented to Rs. 3,63,86,000 by a supplementary grant of Rs. 25,80,000 against which the expenditure was Rs. 3,57,01,440 resulting in a saving of Rs. 6,84,560.

2. The reasons for the variations in Column 4, under the Sub-heads 1-(2)(e) 1-(2)(g), 1-(2)(h), A-1(1)(a), A-1(1)(b), A-1(1)(c), A-(II), A.2(b) and B have not been furnished by the controlling authorities concerned.

REVIEW—*contd.*

3. The following *ex-gratia* payments were made in 1958-59:—

- (a) Rs. 2,430 paid to thirty-eight employees of the State Transport Directorate for medical treatment.
- (b) Rs. 75 paid to meet the funeral expenses of one ex-driver and one ex-conductor of the Directorate, who died while on duty.
- (c) Rs. 1,000 paid to three ex-employees of the Directorate. In two cases, the payments were made to persons who could not be retained in service, being found medically unfit after prolonged illness, while in the third case the payment was made for the medical treatment of an ex-employee suffering from T.B.
- (d) Rs. 600 paid for the relief of the destitute families of two employees of the Directorate, who died of prolonged illness.
- (e) Rs. 624 paid to three victims of a major bus accident.

4. *Audit Comments on the Proforma Accounts of the State Transport Service in Calcutta and surrounding areas for the year 1956-57*—(a) The Revenue Account of the State Transport Service in Calcutta for the year 1956-57 disclosed a surplus of Rs. 20,28,577 including a surplus of Rs. 2,14,668 in respect of the Central Workshop.

The following statement gives at a glance the efficiency of working:—

Year.	Earning per effective bus-mile.			Cost per effective bus-mile.		
	Rs.	as.	p.	Rs.	as.	p.
1953-54	1	1	2.44	1	5	3.94
1954-55	1	1	10.68	1	2	3.49
1955-56	1	3	1.75	1	0	4.56
1956-57	1	3	10.14	1	1	11.57

The amount of surplus as worked out by Audit, however, comes to Rs. 14,59,461. Even in arriving at this figure, certain charges like leave and pension contributions, etc., have not been taken into account for want of adequate information. The reasons for the difference of Rs. 5,69,116 are mainly due to the following reasons:—

- (i) *Undercharge of interest on capital*—A sum of Rs. 12,40,110 is chargeable to the Revenue Account as interest on the entire amount of the opening balance of capital and on loan and on half of the net withdrawals plus adjustments. But a sum of Rs. 7,70,007 only has actually been charged to the Revenue Account as interest on capital and loan and this has resulted in an undercharge to the tune of Rs. 4,70,103.
- (ii) *Understatement of outstanding liabilities and overstatement of profit*—No provision of liabilities was made on account of stores and lubricating oil worth Rs. 12,008 and Rs. 4,799 respectively purchased during the year but not paid for. As a result, outstanding liabilities have been understated by Rs. 16,807 with a corresponding overstatement of profit.
- (iii) *Underprovision of outstanding pay and allowances*—There had been under provision and excess provision of outstanding liabilities of Rs. 10,745 and Rs. 467 respectively on account of outstanding pay and allowances resulting in overstatement of profit by Rs. 10,278.

REVIEW—*contd.*

- (iv) *Charging the Revenue Accounts for stores consumed in the previous years*—According to the Priced Stores Ledger the total value of receipts of tyres and tubes during the year was Rs. 9,59,538 whereas Rs. 10,81,731 was taken as receipts for the year in the Stores Account. The difference of Rs. 1,42,193 was stated to be mainly due to cost of tyres and tubes purchased in the previous years. The Revenue Account for the year was, therefore, burdened with the cost of stores not actually consumed during the year. As no reconciliation account between the Financial Account and the Priced Stores Ledgers was made available, Audit could not be satisfied that there was no such discrepancy in respect of other items of stores.
- (v) *Understatement of closing stock*.—The value of closing stock of tyres and tubes was understated by Rs. 2,078 resulting in a corresponding understatement of profit in the Revenue Account. Due to incorrect pricing of some of the stores articles, the closing balance was understated by Rs. 1,238 with corresponding overcharge to the Revenue Account.
- (vi) *Overstatement of receipts of stores during the year*.—A sum of Rs. 9,798 was advanced to a party for purchase of aluminium sheets. Though the materials were treated as capital stores and were received by the Directorate in the subsequent year, the amount was included in the figure of receipts of the stores account, instead of being shown as advance to the party. The Revenue Account was thus overcharged to that extent.
- (vii) *Incorrect exhibition of depreciation*.—The Revenue Account has been overcharged with Rs. 1,604 and Rs. 2,821 on account of depreciation of route buses and non-route vehicles respectively.
- (viii) *Outstanding audit cost chargeable to the Pro forma Accounts*.—Audit cost chargeable to the *Pro forma* Revenue Accounts for the years 1953-54 to 1956-57 amounts to Rs. 3,00,462 as against Rs. 1,74,000 provisionally charged during these years. The difference of Rs. 1,26,462 is stated to be adjusted in the accounts for 1958-59.
- (ix) *Revenue Account of the Central Workshop Credit taken for unearned profit*.—During the year the actual overhead expenses worked up to 213 per cent. of direct labour cost as against 202 per cent. in the previous year. But the departmental capital jobs were charged at 275 per cent. on direct labour cost for overhead expenses. As a result, credit was taken in the Revenue Account of the Central Workshop of an unearned profit of Rs. 1,11,109 in respect of capital jobs, with a corresponding overstatement of the cost of the fixed assets.
- (x) *Incorrect exhibition of depreciation*.—Rs. 182 and Rs. 1,340 on account of depreciation on furniture and plant and machinery respectively were charged in excess to the Revenue Account.
- (xi) *Understatement of liability and overstatement of profit*.—Outstanding liabilities of Rs. 4,979 on account of salaries and wages were not accounted for during the year. This has resulted in understatement of liabilities and overstatement of profit to that extent.

REVIEW—*contd.*

- (xii) *Work-in-progress not properly shown.*—In the list of unclosed jobs, the money columns were left blank in respect of 288 jobs. On scrutiny of 35 job cards, it was noticed that value of work-in-progress in respect of three jobs amounted to Rs. 9,368 which was not included in the total figure of work-in-progress resulting in corresponding understatement of profit. As the remaining 253 job cards were not made available, Audit had no means to verify that there was no similar omission resulting in understatement of the figure of work-in-progress.
- (xiii) *Excess credit taken to the Revenue Account.*—The figure of work-in-progress was overstated by Rs. 1,516 due to erroneous casting resulting in corresponding overstatement of profit.
- (xiv) *Mistakes in the outstanding receipts account.*—Outstanding receipts on account of services rendered to other departments' vehicles were understated by Rs. 1,544.
- (b) *Understatement of both outstanding liabilities and assets.*—(i) Provision for outstanding liabilities for customs duties amounting to Rs. 25,848 (approximately) in respect of 3 bus chassis imported and received during 1956-57 was not made in the accounts for the year. This has resulted in under provision of outstanding liabilities with a corresponding understatement of the value of the assets concerned.
- (ii) Capital stores worth Rs. 21,662 acquired during the year but not paid for, were not taken into account resulting in understatement of both Assets and Liabilities Accounts in the Balance Sheet.
- (iii) The value of tools and implements acquired during the year was Rs. 28,444 according to the Block Register, whereas in the Balance Sheet it had been shown as Rs. 25,032. There has thus been an understatement of both Assets and Liabilities by Rs. 3,412.
- (c) *No Stores Account for Capital Stores.*—No Stores Account for Capital Stores purchased was prepared.
- (d) *Cost of stores received and issued—not taken from the Priced Stores Ledgers.*—Cost of stores purchased during the year, as exhibited in the Stores Account, has been arrived at on the basis of the Financial Accounts and not from the Priced Stores Ledgers. The cost of stores consumed has been worked out by deducting the closing stock from the total receipts including opening balance.
- (e) *Incorrect method of pricing the closing stock.*—The closing stock was priced at the average rate of purchases made during the year ignoring the value of the opening balance.
- (f) *Non-exhibition of receipts under Stationery and Printing in the Stores Account.*—Rs. 4,992 and Rs. 2,202 representing cost of "stationery and printing" in respect of the Central Workshop and the "Direction" (under State Transport) respectively were not exhibited in the Stores Account.
- (g) *Stores purchased by the Central Workshop not included in the Stores Account.*—Stores worth Rs. 92,823 purchased by the Central Workshop against jobs undertaken therein were not included in the Stores Account.
- (h) *Unpriced items of stores.*—A large number of items of stores remained unpriced in the stock balance statement. It has been explained that most of those items relate to the initial purchases of the Directorate including purchases from the Disposals.

REVIEW—contd.

(i) *Disposal of stores not separately exhibited in the Stores Account and Revenue Account.*—Surplus spare parts worth Rs. 3,891 were sold to another State Government at Rs. 1,978. The sale as well as the resultant loss of Rs. 1,913 were not separately exhibited either in the Stores Account or in the Revenue Account.

(j) *Excess and shortage of stores not exhibited in the Stores Account*—Stores of categories "Sundries and Spares", "Tyres and Tubes" and "Lubricating Oils" worth Rs. 29,846 and Rs. 24,910 found excess and short respectively on physical verification were not exhibited in the Stores Account as well as in the Revenue Account. Write-off order for the shortage worth Rs. 24,910 is awaited.

(k) *Defects in the Block Registers of capital Assets.*—(i) The Block Registers of Capital Assets (other than vehicles) do not show the item-wise cost of the assets, their depreciation and residual value at the end of a year. Additions to such assets are recorded separately and not added to the cost of the assets concerned.

(ii) Although separate Revenue Account is being prepared for the Central Workshop, no separate Block Registers were maintained for the assets of the workshop. Location of some of the assets was also not recorded in the Block Registers. It was, therefore, not possible for Audit to verify that the depreciation of assets amounting to Rs. 1,74,122 charged to the Revenue Account of the Workshop was correctly assessed.

(l) *Discrepancies in the physical verification reports of fixed assets*—On scrutiny of the physical verification reports with the Inventories it was found that there had been shortages of a number of Furniture and Plants and Machinery in the Lake and Howrah Depots respectively. The Inventories of all the fixed assets (excepting spare engines) in respect of the Main Office, Central Workshop, Printing Press, Belghoria Depot and that in respect of Plants and Machinery of the Lake Depot could not be produced to Audit, and as such it was not possible for Audit to verify whether there had been any shortage in respect of these assets. The Inventory of spare engines does not show the existence of 35 engines.

5. *Audit Comments on the Pro forma Accounts of the State Transport Service, Cooch Behar, for the year 1952-53*—(a) The following table will show at a glance the results of working of the State Transport Service, Cooch Behar, for the three consecutive years ending on the 31st March, 1953:—

Year.	Fleet strength.	Gross earnings.	Pay and allowances of operational staff.	Consumption of fuel and lubricant.	Net results or working Profit + Loss —.
		Rs.	Rs.	Rs.	Rs.
1950-51	.. 23 vehicles ..	4,93,530	89,827	1,00,148	+1,06,955
1951-52	.. Do. ..	4,92,342	1,12,563	1,07,622	—8,776
1952-53	.. Do. ..	4,46,608	1,18,607	1,53,552	—33,362

It would be seen from the above that there was a fall in the gross earnings to the extent of about Rs. 47,000 and Rs. 46,000 respectively during the year under report as compared to the two preceding years, viz., 1950-51 and 1951-52. On the other hand, the expenditure under "Pay and allowances of operational staff" and "Petrol and Lubricant" disclosed increase of

REVIEW—*concl'd.*

Rs. 29,000 and Rs. 53,000 respectively over corresponding charges during 1950-51; while the increase as compared to the relative figures for 1951-52 came to Rs. 6,000 and Rs. 46,000 respectively. Although there was no upward revision in the pay structure of the staff nor any rise in the prices of fuel.

(b) Despite the objection raised in the previous reports, the prescribed books of accounts (*viz.*, Journal, Block Register, Proper Stores Ledgers, Creditors' Ledgers, Purchase Day Book, Cost Journal, Return Inward and Outward Books, General Ledger, etc.) required for the preparation of *Pro forma* Accounts had not been maintained by the Undertaking this year also.

(c) As no physical verification of capital and other assets was made at the end of the year under audit, it could not be ascertained if the assets exhibited in the Balance Sheet as on the 31st March, 1953, were actually in existence.

(d) As in previous years, the Profit and Loss Account has not been charged for any of the following items, with the result that the net loss for the year stands correspondingly understated:—

- (i) Interest on Capital.
- (ii) Audit Fees.
- (iii) Cost of Stationery and Forms.
- (iv) Cost of printing work done in the Cooch Behar Government Press.
- (v) *Pro-rata* charge for the pay and allowances of Additional Deputy Commissioner-in-Charge.

(e) Despite the objections raised in the previous reports, no Store Accounts showing the opening balances, purchases, issues and closing balances of the different categories of stores and spare parts had been compiled. No effective check on the acquisition and consumption of stores was thus possible.

As no physical verification of stores was conducted it was not possible to ascertain the extent of the loss due to shortage of stores, if any.

(f) Cash in hand in respect of "Permanent Advance" as on the 31st March, 1953 was shown as Rs. 131-1-6 in the Cash Book while Rs. 156-1-6 had been exhibited as such in the Balance Sheet. The discrepancy requires early reconciliation.

(g) Security Deposit of the employees and its corresponding investment have not been exhibited in the Balance Sheet. In the absence of relevant ledger the total amount of Security Deposit held could not be ascertained.

(h) *Discrepancy in the figure of remittance.*—As against the figure of Rs. 4,41,151-1-3, shown as "Remittance to Treasury during the year" in the Balance Sheet, the corresponding figures as per records of the Account Office was Rs. 3,39,774-0-6. The discrepancy needs immediate reconciliation.

Store Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1957.

Items of stores.	1							
	Opening stock as on 1st April, 1956.	Receipts during the year.	Total of column Nos. 2 + 3.	Issues during the year.	Loss of stores during the year.	Total of column Nos. 5 + 6.	Closing stock.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Sundry Stores and Spare Parts ..	28,09,759	40,06,714	68,16,473	34,19,655	..	34,19,655	33,96,818	
2. Tyres and Tubes ..	1,20,916	10,81,731	12,02,647	10,32,157	..	10,32,157	1,70,490	
3. Lubricating Oils ..	29,084	3,85,623	4,14,707	3,71,297	..	3,71,297	43,410	
4. Petrol ..	12,425	4,22,423	4,34,848	4,22,172	3,501	4,25,673	9,175	
5. High Speed Diesel ..	8,324	24,31,472	24,39,796	24,15,588	10,868	24,26,456	13,340	
6. Uniforms and Liveries ..	1,453	61,300	62,762	62,342	..	62,342	420	
7. Stationery and Printing ..	25,865	3,17,573	3,43,438	2,92,399	..	2,92,399	51,039	
Total ..	30,07,826	87,06,845	1,17,14,671	80,15,610	14,369	80,29,979	36,84,692	

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

CALCUTTA ;

The 20th September, 1958.

K. C. BHATTACHARYA,

Chief Accounts Officer,
Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,

Director-General of Transportation,
Government of West Bengal.

Dr.	Expenditure.		Income.		Cr
	Particulars.	Figures for the year ended 31st March, 1956. Rs.	Figures for the year ended 31st March, 1957. Rs.	Figures for the year ended 31st March, 1956. Rs.	
	Brought forward ..	82,76,401	1,02,29,903	Brought forward ..	1,56,46,231
B. Operation—<i>concd.</i>					
3. To Power—					
	(i) Cost of Petrol ..	6,62,773	4,01,604		
	(ii) Cost of High Speed Diesel ..	13,89,595	24,13,638		
			<u>28,15,242</u>		
	4. To permit fees Registration charges, Motor Vehicles Tax, Fitness Certificate and Bridge Toll Tax.	4,62,052	6,51,538		
	5. To Rent, Rates and Taxes ..	39,865	50,310		
	6. To Electric and Telephone ..	58,025	79,187		
	7. To Other Charges—				
	(i) Uniform and Liveries ..	25,972	62,342		
	(ii) Petty Construction and Repairs to Buildings.	26,123	59,510		
	(iii) Repairs to Furniture and Fittings	374	226		
	(iv) Printing and Stationery ..	2,55,838	2,92,399		
	(v) Office Expenses and Miscellaneous	1,05,188	71,093		
	(vi) Commission for Securing Advertisement in State Buses.	18,880	41,121		
	(vii) Ex-gratia ..		582		
			<u>5,27,273</u>		

8. To Loss of Stores	10,152	14,369
9. To Loss of Assets	44,277	44,277
10. To Provision for Bad and Doubtful Debts.	21,008	..
11. To Government Contribution to Employees' Contributory Provident Fund. .. .. .	..	1,17,239
12. To Depreciation on Assets	15,42,486	21,16,813
13. To Interest on Capital and Loan	4,47,484	6,74,718
To Balance carried over to Net Revenue Appropriation Account.	23,59,788	18,13,909
Total	1,56,46,231	1,91,34,778
		Total
		1,56,46,231
		1,91,34,778

K. C. BHATTACHARYA,
Chief Accounts Officer,
Directorate of Transportation,
Government of West Bengal.

J. N. TALUKDAR,
Director-General of Transportation,
Government of West Bengal.

CALCUTTA ;

The 20th September, 1958.

**Net Revenue Appropriation Account of the State Transport Service in Calcutta and Surrounding Areas
for the year ended 31st March, 1957**

Dr.	Particulars.	Amount.		Particulars.	Amount.	
		Rs.	Paise.		Rs.	Paise.
To Contribution to—						
Special Reserve Fund	20,000		Net surplus from the Revenue Account for the year—		
Price Equalisation Fund	1,64,225		State Transport Service	.. ..	18,18,909
				Central Workshop	.. ..	2,14,668
To Balance—						20,28,577
Surplus transferred to Government Capital		18,44,352			
						20,28,577

K. C. BHATTACHARYA,

*Chief Accounts Officer,
Directorate of Transportation,
Government of West Bengal.*

J. N. TALUKDAR,

*Director-General of Transportation,
Government of West Bengal.*

CALCUTTA ;

The 20th September, 1958.

Revenue Account of the Central Workshop, Belghoria for the year ended 31st March, 1957.

Dr.	Expenditure.		Income.		Cr.	
	Particulars.	Figures for the year ended 31st March, 1956. Rs.	Figures for the year ended 31st March, 1957. Rs.	Particulars.		Figures for the year ended 31st March, 1956. Rs.
To Stores and Spare Parts consumed	..	11,22,027	13,68,977	By Receipts from Services rendered	..	20,01,760
" Salary and Wages	..	6,80,719	8,96,456	" Miscellaneous Receipts	..	14,43
" Electricity and telephone	..	13,593	17,533	" Interest on Depreciation Reserve Fund	..	3,706
" Fuel	..	18,856	22,473	" Work-in-progress (valued at cost including proportionate Overhead).	..	4,70,837
" Rent, Rates and Taxes	..	10,665	10,630			
" Stationery and Printing	..	7,005	4,992			
" Travelling Allowances	..	1,796	760			
" Law Charges	..	22	..			
" Audit Fees	..	6,000	6,000			
" Office Expenses and Miscellaneous	..	19,110	6,649			
" Interest on Capital	..	72,841	95,289			
" Depreciation on Assets	..	1,93,390	1,74,122			
" Government Contribution to Employees' Contributory Provident Fund.	11,752			
" Balance—Net surplus, carried over to Net Revenue, Appropriation Account.	..	3,41,017	2,14,668			
Total ..		24,87,035	27,70,301	Total ..		24,87,035
						27,70,301

J. N. TALUKDAR,

Director-General of Transportation,
Government of West Bengal.

K. C. BHATTACHARYA,

Chief Accounts Officer,
Directorate of Transportation,
Government of West Bengal.

CALCUTTA ;

The 20th September, 1958.

Directorate of Transportation, Government of West Bengal.

Balance Sheet as at 31st March, 1957.

Particulars.	Capital and Liabilities.		Property and Assets.	
	As at 31st March, 1956.	As at 31st March, 1957.	As at 31st March, 1956.	As at 31st March, 1957.
	Rs.	Rs.	Rs.	Rs.
Government Capital—				
Government Capital as per last Balance Sheet.	2,80,20,288(α)	2,74,70,892	..	9,23,598
<i>Add</i> —Withdrawals <i>plus</i> adjustments during the year.	1,90,52,947	2,61,68,954	..	9,23,598
	4,20,73,245	5,36,39,846	..	200
<i>Less</i> —Remittances during the year	1,70,92,498	2,29,01,306	..	9,23,798
	2,50,10,747	3,07,38,340	..	36,30,668
<i>Add</i> —Profit during the year (Balance of net Revenue Appropriation Account).	24,59,945	18,44,352	..	39,77,481
	2,74,70,892	3,25,82,692	..	10,175
Loan received from Ministry of Rehabilitation, Government of India—				
As per last Balance Sheet	15,00,000	15,00,000	..	39,87,306
<i>Additions</i> —During the year	..	..	..	7,26,202
	..	39,39,000	..	3,46,813
	..	..	..	64,010
	..	..	..	4,10,823
	..	..	..	42,82,685
Fund—				
Price Equalisation Fund	1,20,860	2,85,085	..	8,19,945
Special Reserve Fund	20,000	40,000	..	10,48,570
	..	3,25,085	..	73,002
Security Deposit—	4,90,112	3,41,222	..	2,28,625
Conductors', Cashiers' and Store-keepers'	..	..	..	53,183
Contractors'	..	87,794	..	2,81,808
	..	4,29,016	..	8,39,764
Outstanding liabilities—	37,11,997	..	..	4,38,808
Sundry Creditors	..	21,13,941	..	7,85,497
Provision for Interest on Capital and Loan.	..	12,90,332	..	33,782
Others	..	19,29,073	..	3,26,689
	..	53,33,346	..	78,562
	..	..	..	4,05,251
	..	..	..	4,14,025

Directorate of Transportation, Government of West Bengal—*contd.*

Balance Sheet as at 31st March, 1957—*contd.*

Capital and Liabilities.		Property and Assets.	
Particulars.	As at 31st March, 1956.	Particulars.	As at 31st March, 1957.
Rs.	Rs.	Rs.	Rs.
Brought forward	3,34,23,743	Brought forward	2,06,66,651
	4,27,75,505	Tools and Implements (at cost)—	53,135
		As per last Balance Sheet	3,51,390
		<i>Additions</i> —During the year	25,082
		<i>Less</i> —Depreciation written off	2,98,255
		<i>Add</i> —Depreciation during the year	28,345
			<u>3,26,600</u>
		Furniture (at cost)—	49,822
		As per last Balance Sheet	1,62,257
		<i>Additions</i> —During the year	2,40,047
		<i>Less</i> —Depreciation written off	86,668
		<i>Add</i> —Depreciation during the year	77,790
			<u>3,26,716</u>
		Investments—	1,03,358
		Depreciation Reserve Fund—	25,568
		As per last Balance Sheet	52,39,209
		<i>Additions</i> —During the year	16,41,317
		<i>Deduct</i> —Amount withdrawn during the year.	68,80,526
		<i>Add</i> —Interest due on Depreciation Reserve Fund.	15,00,000
			<u>53,80,526</u>
			<u>2,23,358</u>
			<u>57,86,156</u>

Special Reserve Fund—	20,000		
As per last Balance Sheet	20,000		
Additions—During the year	20,000		
	<u>40,000</u>		
Add—Interest due on Special Reserve Fund.	1,200		41,200
Security Deposits	4,57,809		<u>3,92,909</u>
Current Assets—			62,22,265
Stores and Spares (valued at average cost price). ^a	30,07,826	86,89,993	
Work-in-progress (valued at cost including proportionate overhead).	4,70,887	3,59,386	
Advances and Deposits—	1,13,162	4,07,292	<u>44,56,680</u>
Sundry Debtors—	8,11,495		12,39,467
Services rendered—			1,81,876
Amount due from other Government Departments for supply of Stores and Spares.			
Short Collections—	7,228		
Amount due from conductors	9,535		
Less—Provision for Bad and Doubtful Debt.	530		9,005
Chartered Trips—	97,786		1,57,474
Advertisement—	26,037	65,625	
Less—Provision for Bad and Doubtful Debt.		18,573	47,052
Outstanding Collections—	35,790	50,077	
Less—Provision for Bad and Doubtful Debt.		1,905	48,172
Pre-paid Expenses—	2,77,926		61,30,726
Carried over	3,34,23,743		3,44,052
	4,27,75,505	3,17,88,063	<u>4,11,48,961</u>

^aThis includes Rs. 5,301 being the value of stock-in-hand at Central Workshop.

Directorate of Transportation, Government of West Bengal—*concl'd.*
Balance Sheet as at 31st March, 1957—concl'd.

Particulars.	Capital and Liabilities.		Property and Assets.	
	As at 31st March, 1956.	As at 31st March, 1957.	As at 31st March, 1956.	As at 31st March, 1957.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	3,34,23,743	4,27,75,505	3,17,89,063	4,11,43,081
			Bank and Cash Balances— Cash and Treasury Drafts in hand— At Head Office .. 13,55,943 At Depots .. 1,47,523 At Central Workshop .. 804 Cash at Bank in Current Account (Balance of Personal Ledger Account) .. 57,240 Suspense Account .. 29,898 Capital loss due to shifting of Hastings Street Garage. 44,277 Total .. 3,34,23,743	
Total ..	3,34,23,743	4,27,75,505	13,85,567	4,27,75,505
			1,63,804	
			7,188	
			67,247	
				16,23,806
				8,618
				..

Note.—The details of the figures at (a) in the column "Previous Year" on the "Capital and Liabilities" side of the Balance Sheet are given below:—

	Rs.
Initial Government Capital—	.. .. . 22,70,320
Fund supplied by Government in the initial year of the organisation, i.e., 1948-49	.. .. .
Additions to the Capital—	.. .. .
Net withdrawals from Treasury plus net adjustments	2,90,52,278
Deduct—Net loss incurred up to 1954-55	3,19,22,604
Government Capital as on 31st March, 1955	89,02,306
Total	2,30,20,298

CALCUTTA;

The 20th September 1958.

K. C. BHATTACHARYA.

*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 Services in Calcutta and Central Workshop for the year ended 31st March, 1957. Subject to the observations in the separate audit comments (*vide* paragraph 4 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 20th July, 1959.

R. K. CROWDHURY,

Assistant Accounts Officer, West Bengal.

Financial review on the working of the State Transport Service in Calcutta and surrounding areas for 1956-57.

The revenue account for 1956-57 closed with a surplus of Rs. 20,28,577 as detailed below against that of Rs. 26,00,805 in 1955-56.

	Rs.
State Transport	18,13,909
Central Workshop	2,14,668
	<hr/> 20,28,577 <hr/>

Out of the above amount, Rs. 1,64,225 was appropriated towards "Price Equalisation Fund" and Rs. 20,000 towards "Special Reserve Fund" leaving a surplus balance of Rs. 18,44,352. An analysis of the various factors which led to this result are given below:—

Receipts.

The receipts for the year increased by Rs. 37.72 lakhs in comparison with the receipts of the previous year. The increased receipts under different heads were, as follows:—

	(Rs. in lakhs)
A.—State Transport Services—	
Sale of Tickets	32.52
Chartered Trips .. .. .	.64
Advertisement on buses .. .. .	.41
Miscellaneous Receipts	1.00
Sale of old Buses .. .. .	.17
Interest on Depreciation Reserve Fund .. .. .	.15
	<hr/> 34.89 <hr/>
B.—Central Workshop—	
Services Rendered	2.83
	<hr/> 37.72 <hr/>

Thus, it was under the head "Sale of Tickets" under which the receipts substantially increased. This increase was mainly due to nationalisation of 4 new routes (viz. 4, 4A, 9, and 32) and addition of 109 new heavy duty buses to the fleet, including buses for replacement.

The undermentioned statement will give in a nut-shell the different aspects of operation.

	1955-56	1956-57
Average number of buses put on road ..	308	362
Average number of effective buses ..	293	333
Total effective mileage run during the year ..	130.75 lakhs	154.27 lakhs.
Total route collection during the year ..	Rs. 150.05 lakhs	Rs. 182.57 lakhs.
Average daily collection ..	Rs. 41,110	Rs. 50,020
Average daily collection for effective bus ..	Rs. 140	Rs. 150
Income per mile	Rs. 1.3-1.75 p	Rs. 1.3-10-14 p.
Expenditure per mile	Rs. 1.0-4-56 p	Rs. 1.1-11-57 p.

Expenditure.

The expenditure for the year increased by Rs. 43.45 lakhs in comparison with that of the previous year. The increased expenditure under different heads were as follows:—

	(Rs. in lakhs)
A.—State Transport—	
1. Establishment Cost	13.34
2.—Stores and spare parts, Tyres, Tubes and Lubricants ..	6.07
3.—Cost of petrol and diesel	7.63
4.—Other miscellaneous expenses	4.29
5. Depreciation	5.75
6. Interest on Capital	2.27
B.—Central Workshop	4.10
	<hr/>
Total of A and B	43.45
	<hr/>

The excess expenditure in the year 1956-57 are mainly due to the following reasons:—

1. *Establishment cost.*—This was mainly due to entertainment of additional staff for the new vehicles added to the fleet. Some increase was also due to increase in the rate of dearness allowances by Rs. 2 per head for staff drawing pay up to Rs. 250 with effect from September, 1956.

2. *Stores and spare parts, etc.*—Cost on this head increased due to the expansion of the fleet and consumption of more spares for old buses. The increase of Rs. 7.63 lakhs on this head is mainly due to rise in price of diesel oil from Rs. 1-1-1.2 p. (average) per gallon during 1955-56 to Rs. 1-4-6.75 p. (average) per gallon during 1956-57.

3. *Other miscellaneous expenses.*—Increase under this head is mainly due to (a) Registration charges and road taxes for the new buses, (b) Uniform and liveries, etc., (c) Larger expenditure on contribution to Contributory Provident Fund.

4. *Depreciation.*—The excess expenditure of Rs. 5.75 lakhs for depreciation was due to additions of assets.

5. *Interest on capital.*—This increase is due to the increase in capital only.

Revenue Account of the Cooch Behar State Transport Service for the year ended 31st March, 1953.

Dr.	Expenditure.		Income.		Cr.
	Particulars.	Figures for the year ended 31st March, 1953. Rs.	Particulars.	Figures for the year ended 31st March, 1953. Rs.	
I.—Direction—					
To Pay of Officers	1,744	3,693	I. By Sales of Tickets ..	4,23,118	3,93,144
" Pay and Allowances of Establishment	18,120	17,086	II. " Other Receipts ..	69,224	53,464
" Contingencies	724	973	III. " Net Loss ..	8,776	33,362
II. Operation—			IV. " Closing Stock ..	46,268	..
To Pay of Officers	3,602	3,349			
" Pay and Allowances of Establishment	1,12,563	1,18,607			
" Petrol and Lubricants	1,08,297	1,53,552			
" Tyres and Tubes	50,091	8,559			
" Sundry Stores and Spares	46,686	17,408			
" Repairs and Renewals	79,441	28,701			
" Rent, Rates and Taxes	24,163	34,760			
" Other Charges	31,783	7,898			
III. To Depreciation Charges	72,172	61,439			
IV. To *Opening Stock—					
As on 1-4-1952 .. .. .	..	85,661			
Less Closing Stock .. .. .	..	61,766			
Total	5,49,386	4,79,970	Total	5,49,386	4,79,970
*Closing Stock on 31st March, 1952 .. .. .	..	..			Rs. 1,11,541
Less Adjustment made on 1st April, 1952 on account of inflation of stock .. .. .	..	..			25,990
					85,661

COOCH BEHAR:
The 13th May, 1953.

L. M. BOKSI,
Director-in-Charge, State Transport,
Cooch Behar.

Balance Sheet of the Cooch Behar State Transport Service as at 31st March, 1953.

Particulars.	Capital and Liabilities.		As at 31st March, 1953		Particulars.	Properties and Assets.		As at 31st March, 1953.	
	As at 31st March, 1952.	As at 31st March, 1953	Rs.	Rs.		As at 31st March, 1952.	As at 31st March, 1953.	Rs.	Rs.
(A) Capital (Surplus)—					Buildings—				
Add Profit up to previous year ..	2,32,650	2,32,650			As on 1-1-50 ..	27,000	27,000		
Add Permanent Advance as on 31st March, 1952.	1,89,741	1,68,115*			Less depreciation up to previous year.	..	6,075		
	300	225	1,60,340		For the current year ..	6,075	2,700	8,775	18,225
	4,22,691				Shed—				
Less Adjustment ..	..	2,255**	3,98,980		As on 1-1-50 ..	36,000	36,000		
Less Excess (Net) remittance to Treasury up to previous year i.e., 31-3-52.	2,51,879	2,54,134			Less depreciation up to previous year	..	10,200		
Capital as on 1st April, 1952 ..	1,70,812	1,44,856	1,44,856		For the current year ..	16,200	7,200	23,400	12,000
Add draws during the year ..	..	4,04,706	4,04,706		Mall Vans ..	..	27,450	..	..
Less remittance to Treasury during the year.	..	4,41,151	5,49,562		Petrol Buses—				
Less loss during the year ..	..	38,362			As on 1-1-50 ..	91,200	91,200		
Closing Capital as on 31st March, 1953.	1,70,812	4,74,513	75,049		Less depreciation up to previous year.	..	55,350		
Sundry Creditors—					For the current year ..	55,350	22,300	78,150	13,050
(i) For materials supplied ..	56,909	22,478			Plant and Machinery—				
(ii) Others ..	574	24,700	47,178		As on 1-1-50 ..	9,370	9,370		
Outstanding Salaries ..	14,920	14,417	14,417		Less depreciation up to previous year.	..	3,013		
Undisbursed bills ..	12,600	272	272		For the current year ..	3,013	1,339	4,352	5,018
					Closing Stock—				
					(i) Spares and Sundry Stores	99,341	38,298		
					(ii) Tyres and Tubes	..	14,615		
					(iii) Petrol, Mobil and Lubricants.	6,602	11,513		
					(iv) Tools	5,598	2,340		
						1,11,541	61,766		

Sundry Debtors	16,835	18,624
Advance	114	..
Unrealised sale proceeds of tickets.	1,755	8,218
Unrecouped amount of permanent advance.	15	69
Cash in hand—		
(i) In General Cash	15,888	4,190
(ii) In Permanent Advance	285	156
Total	1,96,916	1,96,916
	2,55,815	15,678
		4,346

(A) As the balance Sheet as at 31st March, 1952 was not prepared in the prescribed form, Government Capital Account has been drawn in the prescribed form in this year.

*Profit as per last year's account .. .. .	..	..	..	..	1,89,741
Less adjustment for inflation of stores on 31-3-52 .. .. .	..	..	..	..	23,626
					1,66,115

**An item of Plant and Machinery included once in 'Plant and Machinery' and again in 'Stock' since the date of taking over now adjusted. 2,255

COOCH BEHAR ;
The 13th May, 1959.

L. M. ROKSI,
Director-in-Charge, State Transport, Cooch Behar.

AUDIT CERTIFICATE.

I have examined the foregoing Accounts and Balance Sheet of the Cooch Behar State Transport Service for the year 1952-53. I have obtained all the information and explanations that I have required, and subject to the observations in the Audit Comments (*vide* paragraph 5 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 13th May, 1959.

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

Appropriation No. 7.—Taxes on Vehicles—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 "12.—Taxes on Vehicles"			
C.—Compensation to Local Bodies, etc.— ..	4,50,000]	4,50,000	..

Note.—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.

Appropriation No. 10.—Interest on Irrigation Works—Commercial 319
—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 Irrigation Works— (Commercial)".						
			Rs.			
A.—IRRIGATION WORKS—						
O	..	..	9,31,000	} 9,31,000	9,30,373	-6.7
S	..	..	9,000			
R	..	..	-9,000			
B.—NAVIGATION, EMBANKMENT, AND DRAINAGE WORKS—						
O	..	..	12,66,000	} 12,70,000	10,93,954	-1,76,046
S	..	..	11,000			
R	..	..	-7,000			
<i>Column 4.—Wrong fixation of net grant owing to calculation based on wrong data.</i>						
Surrenders or withdrawals within Approp- riation—						
R	..	..	16,000	16,000	..	-16,000
Total				22,17,000	20,24,327	-1,92,673

REVIEW

The original appropriation of Rs. 21,97,000 was augmented to Rs. 22,17,000 by a supplementary appropriation of Rs. 20,000 against which the expenditure amounted to Rs. 20,24,327 resulting in a saving of Rs. 1,92,673. The surrender of Rs. 16,000 reduced the saving to Rs. 1,76,673.

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 Obligation" by means of a deduct entry in respect of interest on subsequent outlay (see Sub-head D. 1 of Grant No. 12).

The interest for the year 1958-59 was calculated at the rate of 4½ per cent. per annum.

320 **Appropriation No. 13.—Appropriation for Reduction or Avoidance of Debt.—Charged.**

(See also the Audit Report)

Major Head and Sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving →
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "23.—Appropriation for Reduction or Avoidance of Debt".			
Sinking Funds	1,21,40,000	1,21,40,000	..
Depreciation Funds	33,07,000	33,07,000	..
Total	1,54,47,000	1,54,47,000	..

Note.—The expenditure under this Major Head represents contribution to the Sinking and the Depreciation Funds in respect of loans raised in the open market.

Appropriation No. 47.—Public Debt.—Charged.

321.

(See also the Audit Report)

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—Other Floating Loans—			
A-II(a).—Cash Credit Advance from State Bank of India—			
	Rs.		
O 4,00,00,000	} 2,20,00,000	2,20,00,000	..
R -1,80,00,000			
A-II(b).—Ways and Means Advance from Reserve Bank of India—			
R 87,00,000	87,00,000	87,00,000	..
A-III.—Loans from Union Government (excluding loans for displaced persons and Community Development Projects)—			
A-III(a).—Loans—			
O 3,53,43,000	} 3,47,86,240	3,56,90,552	+9,04,312
R -5,56,760			
A-III(b).—Other Ways and Means Advance—			
	..	1,28,89,000	+1,28,89,000
	Column 4.—See paragraph 2 of the Review.		
A-IV.—Other Loans—			
R 7,200	7,200	55,300	+48,100
	Column 4.—See paragraph 2 of the Review.		
Surrenders or withdrawals within appropriation—			
R 98,49,560	98,49,560	..	-98,49,560
Total ..	7,53,43,000	7,93,38,852	+39,91,852

REVIEW

The expenditure of Rs. 7,93,34,852 against the appropriation of Rs. 7,53,43,000 resulted in an excess of Rs. 39,91,852. The surrender of Rs. 98,49,560 increased the excess further to Rs. 1,38,41,412.

2. Explanations of variations in Column 4 relating to sub-heads A.III(b) and A.IV could not be incorporated as the same were not furnished by the Controlling Officer.

Grant No. 43.—Multipurpose River Schemes—(All Voted).

(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 Multipurpose River Schemes."			
DAMODAR VALLEY PROJECT			
I.—ADVANCES TO THE DAMODAR VALLEY CORPORATION—			
Rs.			
I-1.—Amount advanced—			
O	8,56,29,000	} 7,74,00,000	7,74,00,000
R	-82,29,000		
I-2.—Deduct—Government's share of the Capital Outlay on the Damodar Valley Project—			
O	-8,56,29,000	} -7,74,00,000	-3,88,16,091
R	82,29,000			+3,85,83,909
<i>Column 4.—See paragraph 3 of the Review.</i>			
II(a).—Governments' share of the Capital Outlay on the Damodar Valley Project—			
O	8,56,29,000	} 7,74,00,000	..
R	-82,29,000			-7,74,00,000
<i>Column 4.—See paragraph 2 of the Review.</i>			
II(b).—Development Schemes—			
Second Five-Year Plan—			
Governments' share of the expenditure on Power and Irrigation excluding Interest—			
	..	3,70,12,018	+3,70,12,018
<i>Column 4.—See paragraph 2 of the Review.</i>			
II(c).—Government's share debitable to other schemes outside the Plan			
	..	18,04,073	+18,04,073
<i>Column 4.—See paragraph 2 of the Review.</i>			
III.—Deduct—Government's share of the Capital Outlay on the Damodar Valley Project debitable to the State Second Five-Year Plan—			
O	-5,20,00,000	} -4,07,27,507	..
R	1,12,72,493			+4,07,27,507
<i>Column 4.—See paragraph 2 of the Review.</i>			

Major Head and sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A—Capital Outlay on Multipurpose River Schemes"—concl'd.			
DAMODAR VALLEY PROJECT—concl'd.			
IV.—DEVELOPMENT SCHEMES—			
Second Five-Year Plan—			
Government's share of the Capital Outlay on the Damodar Valley Project debitable to the State Second Five-Year Plan—			
	Rs.		
O	5,20,00,000	} 4,07,27,507	.. -4,07,27,507
R	-1,12,72,493		
<i>Column 4.—See paragraph 2 of the Review.</i>			
Surrenders or withdrawals within grant—			
'R	82,29,000	82,29,000	.. -82,29,000
<hr/>			
Total ..	8,56,29,000	7,74,00,000	-82,29,000
<hr/>			

REVIEW

The entire saving of Rs. 82,29,000 in the original grant was surrendered.

2. Under the new arrangement, which was introduced in December, 1958, the expenditure previously booked under sub-head II.(a) was transferred to new heads, viz., II.(b) and II.(c), under orders of Government. Under the new arrangement the heads III and IV are not required to be operated in this grant. No formal orders of reappropriations transferring funds from the old heads to the new heads had been issued with the result that there had been saving and excess. This indicates defective control.

3. *Sub-head I(2).*—The reason for the final excess in Column 4, was not received from the Controlling Officer.

Grant No. 44.—Civil Works.

(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 "81—Capital Account of Civil Works Outside the Revenue Account".			
A.—ORIGINAL WORKS.—BUILDINGS—			
A-1.—Land Revenue—			
R	Rs. 2,192	2,192	2,192 ..
A-2.—State Excise—			
O	12,000	} 4,288	1,998
R	-7,712			-2,290
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-3.—Registration—			
O	20,000	} 2,000	2,000
R	-18,000		
A-4.—Other Taxes and Duties—			
O	6,00,000	} 2,20,000	2,12,088
R	-3,80,000			-7,912
A-5.—General Administration—			
O	15,88,600	} 18,74,748	17,68,882
R	2,86,148			-1,05,866
<i>See items 3 and 6 of Appendix III.</i>			
A-6.—Administration of Justice—			
O	19,57,100	} 9,14,440	9,15,684
R	-10,42,660			+1,244
A-7.—Jails and Convict Settlements—			
O	12,86,600	} 9,99,117	9,93,006
R	-2,87,483			-6,111
A-8.—Police -			
<i>Charged—</i>			
S	2,500	2,500	.. -2,500
<i>Column 4.—See paragraph 2 of the Review. See also item 26 of Appendix III.</i>			
Voted—			
O	53,34,800	} 45,32,767	45,16,218
R	-8,02,033			-16,549
<i>See items 17, 19, 30, 31, 36 and 48 of Appendix III.</i>			

Grant No. 44.—Civil Works—*contd.*

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Major Head and Sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "81. Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i>						
A.—ORIGINAL WORKS—BUILDINGS—<i>conold.</i>						
A-9.—Education—						
			Rs.			
O	..	..	7,43,000	5,97,900	3,81,816	-2,16,084
R	..	..	-1,45,100			
Column 4.— <i>See</i> paragraph 2 of the Review. <i>See</i> also items 21 and 37 of Appendix III.						
A-10.—Medical—						
O	..	..	13,02,000	9,47,517	1,19,055	-8,28,462
R	..	..	-3,54,483			
Column 4.— <i>See</i> paragraph 2 of the Review.						
A-10(i).— <i>Deduct</i> —Recoveries from the Employees' State Insurance Corporation .. -8,25,000 .. +8,25,000						
Column 4.— <i>See</i> paragraph 2 of the Review.						
A-11.—Public Health—						
R	..	..	3,400	3,400	5,113	+1,713
See item 48 of Appendix III.						
A-12.—Agriculture—						
O	..	..	77,000	180	20,675	+20,495
R	..	..	-76,820			
Column 4.— <i>See</i> paragraph 2 of the Review. <i>See</i> also item 48 of Appendix III.						
A-13.—Veterinary—						
O	..	..	35,000	589	-398	-987
R	..	..	-34,411			
A-14.—Industries—						
O	..	..	1,67,000	1,35,600	1,39,115	+3,515
R	..	..	-31,400			
A-15.—Miscellaneous Departments—						
O	..	..	85,000	1,03,267	95,654	-7,613
R	..	..	18,267			
See item 38 of Appendix III.						
A-16.—Civil Works—						
O	..	..	3,38,000	2,99,442	2,58,788	-40,656
R	..	..	-38,558			
Column 4.— <i>See</i> paragraph 2 of the Review. <i>See</i> also item 48 of Appendix III.						
A-17.—Stationery and Printing—						
O	..	..	1,000	..	..	..
R	..	..	-1,000			

Major Head and Sub-head.				Final grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "81 Capital Account of Civil Works Outside the Revenue Account".—<i>contd.</i>						
B.—ORIGINAL WORKS—COMMUNICATIONS—						
				Rs.		
O	..	7,04,000	}	6,68,038	5,78,022	- 90,016
R	..	- 35,962				
<i>Column 4</i> —See paragraph 2 of the Review. See also items 43 and 47 of Appendix III.						
C.—ORIGINAL WORKS—MISCELLANEOUS—						
O	..	2,15,000	}	4,38,458	4,28,161	- 10,297
R	..	2,23,458				
F.—DEVELOPMENT SCHEMES—						
F.(I).—Development of State Roads—						
F.(I)(a).—Original Works—Buildings—						
O	..	20,000	}	31,300	30,936	- 364
R	.	11,300				
F (I)(b).—Original Works—Communications—						
<i>Charged—</i>						
S	..	8,388		8,388	..	- 8,388
<i>Column 4</i> .—See paragraph 2 of the Review. See also item 276 of Appendix III.						
<i>Voted—</i>						
O	..	2,17,32,700	}	2,30,25,499	2,34,47,044	+ 4,21,545
R	..	12,92,799				
<i>See items 58, 63, 72, 160 and 259(a) of Appendix III.</i>						
F.(I)(c).—Establishment—						
O	..	31,00,000	}	26,50,000	26,31,043	- 18,957
R	..	- 4,50,000				
F.(I)(d).—Deduct—Recoveries of Establishment—						
O	..	- 8,91,000	}	- 3,00,000	- 2,92,185	+ 7,815
R	..	91,000				
F.(I)(e).—Tools and Plant—						
<i>Charged—</i>						
S	..	112		112	..	- 112
<i>Voted—</i>						
O	..	26,00,000	}	16,90,762	16,47,818	- 42,944
R	..	- 9,09,238				

Grant No. 44.—Civil Works—*contd.*

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Major Head and Sub-head	Final grant or appropriation	Actual expenditure	Excess or Saving
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81—Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i>			
F.—DEVELOPMENT SCHEMES—<i>contd.</i>			
F.(I).—Development of State Roads—<i>concl'd.</i>			
F.(I)(f).—<i>Deduct</i>—Recoveries on account of Tools and Plant—			
	Rs.		
O ..	-98,000	-75,000	-33,703
R .	23,000		
			+41,297
<i>Column 4</i> —Due to less recovery owing to lesser outlay on National Highways and Municipal road works			
F.(I)(g).—Suspense—			
O	19,36,300	13,57,428	8,74,564
R	-5,78,872		
			-4,82,864
<i>Column 4.</i> —See paragraph 2 of the Review.			
F.(I)(h).—<i>Deduct</i>—Receipts and Recoveries on Capital Account—			
O	-9,00,000	-8,00,000	-5,27,854
R ..	1,00,000		
			+2,72,146
<i>Column 4</i> —Due to less recovery of hire charges of tools and plant.			
F.(II).—Other Development Schemes—			
F.(II) 1.—Education—			
O	55,04,000	32,09,957	36,25,804
R	-22,95,043		
			+4,16,847
<i>Column 4</i> —See paragraph 2 of the Review.			
F.(II).2.—Medical—			
O ..	45,80,000	50,42,801	52,75,443
R ..	4,62,801		
			+2,32,642
F.(II).3.—Public Health—			
O	7,60,000	3,22,348	3,15,621
R	-4,37,654		
			-6,725
F.(II).4.—Agriculture—			
O ..	23,73,000	21,94,555	7,51,887
R ..	-1,78,445		
			-14,42,668
<i>Column 4.</i> —See paragraph 2 of the Review.			

Grant No. 44.—Civil Works—*contd*

Major Head and Sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81—Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i>			
F.—DEVELOPMENT SCHEMES—<i>concl'd.</i>			
F.(II).—Other Development Schemes— <i>concl'd.</i>			
F.(II)-5.—Veterinary—			
	Rs.		
O	1,19,000	2,51,195	2,50,881
R	1,32,195			-314
F.(II) 6.—Industries—			
O	24,30,000	20,92,589	28,69,586
R	-3,37,411			+7,76,997
<i>Column 4.—See paragraph 2 of the Review.</i>			
F.(II)-7—Cottage Industries—			
O	7,45,000	6,77,245	4,99,019
R	-67,755			-1,78,226
<i>Column 4.—See paragraph 2 of the Review.</i>			
F.(II)-8.—Miscellaneous Departments—Excluding Fire Services—			
O	15,77,000	..	..
R	-15,77,000	..	..
F.(II)-8(1).— <i>Deduct</i> —Recoveries from the Employees' State Insurance Corporation—			
O	-10,30,000	..	..
R	10,30,000	..	..
F.(II)-9.—Miscellaneous—Other Miscellaneous Expenditure—Social Welfare—			
O	9,35,000	10,31,700	5,55,746
R	96,700			-4,75,954
<i>Column 4.—See paragraph 2 of the Review.</i>			
F.(III).—Centrally Sponsored Schemes Outside the State Plan—Education—			
O	11,00,000	13,46,389	7,95,814
R	2,46,389			-5,50,575
<i>Column 4.—See paragraph 2 of the Review.</i>			
For Rounding	..	-100	..
			+100

Major Head and Sub-Head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works Outside the Revenue Account"—<i>concl.</i>			
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
Voted—			
R. Gross ..	73,11,391	73,11,391	- 73,11,391
R. Deductions ..	-12,44,000	-12,44,000	+ 12,44,000
Totals—			
Charged ..		11,000	- 11,000
Voted—			
Gross ..		6,39,78,000	- 99,68,727
Deductions ..		-32,44,000	+ 23,90,258
Net ..		6,07,34,000	- 75,78,469

REVIEW

In the charged section the supplementary appropriation of Rs. 11,000 for meeting cost of decrees, remained unutilised.

In the voted section expenditure of Rs. 5,31,55,531 against the grant of Rs. 6,07,34,000 resulted in a saving of Rs. 75,78,469. The surrender of Rs. 60,67,391 reduced the saving to Rs. 15,11,078.

2. The reasons for variations in column 4 under the sub-heads A.2, A.8, A.9, A.10, A.10(1), A.12, A.16, B, F.(I)(b), F.(I)(g), F.(II).1, F.(II).4, F.(II).6, F.(II).7, F.(II).9 and F.(III) could not be included as the same were not received from the controlling authorities.

3. The gross establishment charges of the Development (Roads) Department during the year 1958-59 amounted to Rs. 26.31 lakhs against the total works outlay of Rs. 234.78 lakhs, i.e., 11.21 per cent. of the total works outlay.

A sum of Rs. 2.92 lakhs was recovered during the period under review on account of establishment charges for work done on behalf of private bodies, other Departments and Governments. The net establishment charges stood at Rs. 23.39 lakhs which is 9.96 per cent. of the total works outlay.

4. The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Appendix A to Grant No. 11—Irrigation.

The transactions under each unit of suspense during the year 1958-59 are exhibited below (*see* sub-head F.(1).(g)):

Detailed units.	Opening balance.	Debit.	Credit.	Net Actuals.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Accounts—					
Purchase ..	-1,56,52,373	1,74,37,448	1,61,11,157	13,26,291	-1,43,26,082
Miscellaneous P. W.	26,11,806	3,78,991	13,07,984	-9,28,993	16,82,813
Advances ..					
Stock ..	35,16,359	37,41,006	32,63,740	4,77,266	39,93,625
Total ..	-95,24,208	2,15,57,445	2,06,82,881	8,74,564	-86,49,644

REVIEW—contd.

5. Store accounts of the Development (Roads) Department for the year 1958-59:—

Name of Division.	Opening balance.	Receipts.	Disposal by utilisation or sale.	Depreciation, shortage, etc.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. 24-Parganas Construction Division	3,24,896	3,08,962	3,43,998	..	2,89,860
2. Malda Construction Division ..	15,441	4,97,577	3,79,053	..	1,33,965
3. Murshidabad Construction Division	8,45,602	5,11,102	4,97,180	.	8,59,524
4. Bankura Construction Division	2,52,595	..	..	..	2,52,595
5. North Bengal Road Construction Division	2,61,943	2,73,068	3,97,860	..	1,37,151
6. Mechanical Division ..	19,65,038	12,35,161	8,44,281	..	23,55,918
7. West Dinajpur Construction Division	-29,305	2,32,506	1,49,090	..	54,111
8. Midnapore Construction Division	-3,41,989	55,235	67,670	..	-3,54,424*
9. Burdwan Construction Division	33,124	30,668	32,114	..	31,678
10. Howrah Construction Division	-32,967	64,806	25,397	..	6,442
11. Nadia Construction Division ..	1,06,949	1,47,331	2,01,371	..	52,909
12. Hooghly Construction Division	1,15,032	3,84,590	3,25,726	..	1,73,896
Total ..	35,16,359	37,41,006	32,63,740	.	39,93,625

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 certificates of balances have not been received from any of the Divisions.

The increase in the closing balances of the Divisions at 2, 3, 6, 7, 10 and 12 is due to less issue of materials.

The stock accounts of one Division is in arrears from 1951-52, of one Division from 1954-55, of one Division from 1956-57 and of 5 Divisions from 1957-58.

*The reasons for the minus balance have not yet (up to 28-9-59) been intimated by the Divisional Officer concerned.

REVIEW—concl'd.

6. *Loss due to bad storage and lack of proper control over stores.*—In course of local inspection during February, 1956, it was noticed that 66,000 bags of cement were purchased by the Government in 1950-51 (8,048 bags) and 1951-52 (57,951 bags) for use on a work in a Public Works (Road Construction) Division in North Bengal and were stored until April, 1952, in small hired private godowns with kutcha floors and roofs which were not waterproof. The cement was used up to the year 1953-54 and out of the total quantity, 1,396 bags of cement worth Rs. 8,554, got caked. Though the caking took place in 1950, it was not detected when the cement was transferred from the hired godowns to Government godown in May, 1952, nor even afterwards till 1955, when a Survey Report for the write-off of the same was submitted by the Assistant Engineer concerned.

It transpired on physical verification conducted by the Executive Engineer, that the quantity of caked cement, as actually kept at site in lump and not in bags, was not commensurate with the number of bags survey reported. The difference in the volume of caked cement at site and that survey reported, has been explained to be due to 600 bags of caked cement having been utilised in flood protection works during 1951-52 even though, there was no authority for such issue of cement, nor any record of such issue at the Divisional or Sub-divisional Office.

Further, physical verification of the materials at site was not conducted at regular intervals.

The loss could, therefore, have been avoided had proper care been taken while storing such a large quantity of cement. No action appears to have been taken for fixing the responsibility for the faulty storage or for not exercising strict control over the materials-at-site.

Grant No. 46.—Capital Outlay on State Schemes of Government Trading.

(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).—Cost of purchase of grain—			
<i>Charged—</i>			
	Rs.		
S	18,000	18,000	18,186 + 186
<i>Voted—</i>			
O	52,13,74,000	20,75,73,800	29,09,60,745 + 8,33,86,945
R	-31,38,00,200		
<i>Column 4.—See paragraph 3 of the Review.</i>			
A.(2).—Advances—			
O	3,00,000	2,00,000	4,382 - 1,95,618
R	-1,00,000		
<i>Column 4.—Smaller advances drawn during the year.</i>			
A.(3).—Suspense (Personal Deposits)—			
(a) Credit			
	.. ..	-4,00,000	-5,62,044 - 1,62,044
<i>Column 4.—Larger transactions in the Personal Ledger Accounts.</i>			
(b) Debit—			
O	4,00,000	4,68,400	6,05,879 + 1,37,479
R	68,400		
<i>Column 4.—Same as in A.(3)(a).</i>			
A.(4).— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
(a) Repayment of advance—			
O	-1,68,35,000	-28,19,200	-27,98,727 + 20,473
R	1,40,15,800		
(b) Other Receipts—			
O	-54,24,26,000	-30,78,04,000	-29,93,45,091 + 84,56,109
R	23,46,22,000		
A.(5).— <i>Deduct</i> —Capital expenditure financed from ordinary revenues—			
O	-1,68,04,600	-27,50,800	-27,50,792 + 8
R	1,40,53,800		
A.(6).— <i>Deduct</i> —Recoveries from other Governments, etc.—			
O	-30,400	-33	-97 - 64
R	30,367		

Grant No. 46.—Capital Outlay on State Schemes of Government Trading—*contd.*

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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"—<i>concl.</i>				
B.—OTHER MISCELLANEOUS SCHEMES—				
B.(1) —Cost of Purchase—				
R	.. ..	15,05,000	10,24,677	-4,80,323
		15,05,000		
		<i>Column 4.—See paragraph 2 of the Review.</i>		
B.(2)—Advance—				
O	.. ..	1,00,000	28,618	-21,382
R	.. ..	-50,000	50,000	
		<i>Column 4.—See paragraph 2 of the Review</i>		
B.(3)—Suspense (Personal Deposits)—				
(a) Credit	.. ..	-64,50,000	-1,36,56,954	-72,06,954
		<i>Column 4.—See paragraph 2 of the Review.</i>		
(b) Debit	.. ..	61,00,000	1,23,91,560	+62,91,560
		<i>Column 4.—See paragraph 2 of the Review.</i>		
B.(4). - <i>Deduct</i> —Receipts and recoveries on Capital Account—				
(b) Other Receipts—				
R	.. ..	-15,00,000	-6,02,817	+8,97,183
		<i>Column 4.—Non-adjustment due to non-receipt of the countersigned statements from the departments supplied.</i>		
C.—COMMUNITY DEVELOPMENT PROJECT—				
C.(1)—Materials and equipment—				
O	.. ..	3,10,000	21,72,355	+16,755
R	.. ..	19,45,600	21,55,600	
		<i>Column 4.—See paragraph 2 of the Review</i>		
C.(2)— <i>Deduct</i> —Receipts and recoveries on Capital Account—				
O	.. ..	-3,10,000	-21,72,355	-18,755
R	.. ..	-18,45,600	-21,55,600	
		<i>Column 4.—See paragraph 2 of the Review</i>		
Surrenders or withdrawals within grant or appropriation—				
R. Gross	.. ..	31,05,31,200	31,05,31,200	-31,05,31,200
R. Deductions	.. ..	-25,93,76,367	-25,93,76,367	+25,93,76,367
Totals—				
<i>Charged</i>		.. ..	18,000	18,186
				+186
Voted—				
Gross		.. ..	52,17,34,000	29,29,69,218
Deductions		.. ..	-57,64,06,000	-30,76,69,879
Net		.. ..	*10,00,00,001	-11,47,00,662

*See paragraph 1 of the Review.

REVIEW

In the charged section, a supplementary appropriation of Rs. 18,000 was obtained for payment of some decretal amounts against which the expenditure came to Rs. 18,186 causing an excess of Rs. 186. In the voted section, the original budget estimate was framed for a nominal grant of Re. 1 as the estimated recovery was more than the gross expenditure by Rs. 5,46,72,000. A vote on account grant of Rs. 10,00,00,000 was obtained as the anticipated recovery during the earlier months of the year was much below the expenditure. In July 1958, a further nominal grant of Re. 1 was obtained through Appropriation Act No. 2. The actual position at the end of the year, however, was that the recovery exceeded the expenditure by Rs. 1,47,00,661 against the estimate of Rs. 5,46,72,000 thus resulting in an excess of Rs. 3,99,71,339 which was further increased to Rs. 9,11,20,172 by the surrender of Rs. 5,11,54,833.

2. The explanations of variations in respect of sub-heads B.(1), B.(2), B.(3).(a) and B.(3).(b) could not be incorporated as the same were not furnished by the Controlling Officers.

3. *Sub-head A.(1)—Voted.*—In order to avoid excess over the grant occurring due to larger gross expenditure during the earlier months a vote on account grant of Rs. 10 crores was obtained in lump in March 1958, as against the token demand of Re. 1 as per Civil Budget Estimate. While fixing the net grants under different sub-heads Government treated the vote on account grant as having been obtained under sub-head A.(1). The original provision of Rs. 52,13,74,000 under the sub-head as per civil budget estimate was thus augmented to Rs. 62,13,74,000. The saving of Rs. 31,38,00,200 under this sub-head, which includes the vote on account grant of Rs. 10 crores was partly surrendered and partly reappropriated to meet excess under other sub-heads. In the appropriation accounts which have been prepared on the basis of original demand the vote on account grant of Rs. 10 crores has not been shown. Thus there has been an excess of Rs. 8,33,86,945 under this sub-head.

4. *State Trading.*—The following schemes were in operation during the year 1958-59 and the expenditure incurred thereon was booked under the head "85-A—Capital Outlay on State Schemes of Government Trading":—

(i) *Grain Purchase Schemes—*

- (a) Purchase of foodgrains other than wheat.
- (b) Purchase of wheat and wheat products.
- (c) (i) Supply of foodstuffs at concession rates to Government servants.
- (ii) Supply of foodstuffs at concession rate to police force.
- (d) Scheme for distribution of rice through fair price shops in Calcutta and modified ration shops in districts.

(ii) *B—Other Miscellaneous Schemes—*

- (a) Purchase of sugar.
- (b) Distribution of "toned" milk and "cows" milk in Calcutta.
- (c) Distribution of "butter" and "ghee".
- (d) Scheme for purchase of gram dal.
- (f) Scheme for manufacture of bricks and tiles in rural areas:

Grain Purchase Schemes.

The object of the first three schemes was to purchase and stock quantities of foodgrains such as rice, paddy, 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.

Regarding (1)(d) as the Government of India undertakes to give subsidy to the State Government for loss incurred in modified rationing the transactions relating to this scheme have to be kept separate for calculating the recovery from the centre.

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.

The scheme at (ii)(f) is intended for manufacture of bricks and tiles for sale to the public in the rural areas.

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, 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., for 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.

**Grant No. 46.—Capital Outlay on State Schemes of
Government Trading—contd.**

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 foodstuffs 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. (-) 1,38,67,559 and Rs. (-) 8,14,916, respectively.

5. The local test audit of the expenditure on the purchase and distribution of foodgrains (rice and paddy) during the year 1957-58 disclosed the following irregularities:

(a) *Shortage in physical verification.*—The physical verification of stocks of rice and paddy and gunny bags with the different stock-holders at the close of the financial year disclosed the following shortages:—

Name of commodities.	Mds. Srs	Rs.
(I) Rice	4,842 14	81,109
(II) Paddy	26 4	290
(III) Gunny Bags	7,409 bags	5,557

The recovery of the value of the shortages or write-off order in respect of the unrecoverable portion is still (August 1959) awaited.

(b) *Loss on sale of deteriorated stocks at reduced rates.*—The sale of deteriorated rice and paddy at reduced rates resulted in the following loss:—

	Mds Srs	Rs.
Rice	117 7	1,053
Paddy	48 22	228

The loss has not so far (August 1959) been made good by persons responsible for it or written-off under orders of competent authority.

(c) *Shortages in transit.*—

	Mds Srs.	Rs.
Shortages during transit from the Government Food Depots to the consignees of the district in one month—		
Rice	350 13	5,868

(d) *Transit loss lying unrecovered from carrying contractors.*—A sum of Rs. 14,248 was found, as a result of test check, to have been lying unrecovered from the carrying contractors on account of transit loss, etc. The total outstanding dues have not been worked out nor any effective steps taken to realise the dues from the contractors.

6. 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. 74,28,274 on 31st December, 1958 and Rs. 74,05,085 on 31st March, 1959. The following figures included in the outstanding items on 31st March, 1959 are very old:—

Outstanding for six months or more in respect of period ending up to—	Defaulting parties.	Amount. Rs.
31st March, 1950	7 Rice Mills ..	1,16,346
31st December, 1950	2 Rice Mills ..	2,961
31st March, 1951	1 Rice Mill ..	2,330
30th June, 1951	2 Rice Mills ..	8,688
31st December, 1951	4 Rice Mills ..	51,626
31st December, 1953	1 Rice Mill ..	392
30th June, 1954	1 Rice Mill ..	2,622
30th September, 1954	3 Rice Mills ..	1,316
31st December, 1954	1 Rice Mill ..	522
31st March, 1955	15 Rice Mills ..	1,30,897
30th June, 1955	3 Rice Mills ..	28,618
30th September, 1955	1 Rice Mill ..	1,978
31st December, 1955	3 Rice Mills ..	23,887
31st March, 1956	1 Rice Mill ..	10,933
30th June, 1957	1 Rice Mill ..	68,583
31st December, 1957	1 Rice Mill ..	195

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. 18,27,880 is covered by mills' bills, while legal action is being taken in one case.

In addition to the above, large amounts are also due for recovery from other parties on 31st March, 1959. The following amounts are outstanding:—

Defaulting parties.	Nature.	Amount. Rs.
Contractors	For loss or damage to foodgrains and gunny bags while in their custody and for incidental charges.	13,03,143
Bulk allottees	Cost of foodgrains supplied	3,76,562
Ration Shop-holders	Cost of foodgrains supplied	17,391
Other States	Short supply of foodgrains	56,589
Railways	Transit shortages	9,22,787

**Grant No. 46.—Capital Outlay on State Schemes of
Government Trading—contd.**

The following figures included in the outstanding items are very old:—

Outstanding for six months or more up to—	Defaulting parties.	Amount.
		Rs.
31st March, 1950	1 Storage and Transport Contractor ..	1,228
30th June, 1950	Ditto	13,767
31st December, 1950	Ditto	2,094
31st March, 1951	Ditto	1,243
31st December, 1951	5 Storage and Transport Contractors ..	10,367
30th June, 1952	1 Storage and Transport Contractor ..	637
31st December, 1952	Ditto	483
31st March, 1953	4 Storage and Transport Contractors ..	6,740
30th June, 1953	1 Storage and Transport Contractor ..	6,323
30th September, 1953	2 Storage and Transport Contractors ..	8,687
30th June, 1954	35 Storage and Transport Contractors ..	3,51,332
30th September, 1954	25 Storage and Transport Contractors ..	2,07,185
31st December, 1954	18 Storage and Transport Contractors ..	55,474
31st March, 1955	22 Storage and Transport Contractors ..	76,609
30th March, 1955	6 Storage and Transport Contractors ..	4,465
30th September, 1955	23 Storage and Transport Contractors ..	26,416
31st December, 1955	19 Storage and Transport Contractors ..	22,602
31st March, 1956	7 Storage and Transport Contractors ..	14,094
30th June, 1956	1 Storage and Transport Contractor ..	3,549
30th September, 1956	3 Storage and Transport Contractors ..	91,976
31st December, 1956	2 Storage and Transport Contractors ..	17,771
31st March, 1957	4 Storage and Transport Contractors ..	2,00,666

Outstanding for six months or more up to—	Defaulting parties.	Amount. Rs.
30th June, 1957	5 Storage and Transport Contractors ..	88,428
31st December, 1957	6 Storage and Transport Contractors ..	87,188
31st March, 1958	2 Storage and Transport Contractors ..	1,084

7. Audit comments on the *pro-forma* accounts of schemes of State Trading on rice and paddy for 1955-56.—

- (a) A system of continuous verification of stocks by verifiers under the administrative control of the Controller of Finance has been introduced with effect from 15th November, 1948. Under this system the verification of stocks in the several godowns is taken up in rotation. It could not be ascertained whether the stocks in all the godowns had been subjected to physical verification during 1955-56 as the necessary details in this respect were not furnished to audit.
- (b) The assets shown in the Balance Sheet do not include outlay on buildings, equipments, etc. The Government had decided in February, 1950 that a complete list of such fixed assets should be appended to the Balance Sheet but this decision has not yet been implemented by the department.
- (c) Under orders of Government interest on capital outlay and depreciation on fixed assets have not been taken into account in the Trading and Profit and Loss Account. Had these been taken into account the resultant loss would have been more than what has been shown in these accounts.
- (d) The Trading and Profit and Loss Account exhibits transit and godown shortages but does not show separately the loss caused by—
 - (i) deterioration or destruction of foodgrains;
 - (ii) sale of off-quality foodstuffs at reduced rates; and
 - (iii) accident, theft and fraud, etc.

The shortages shown in the accounts still remain to be formally written off by the Government.

- (e) Under the orders of the Government no leave or pensionary contributions on account of the permanent establishment employed in the department have been included in the Profit and Loss Account 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.

8. Losses, writes-off, etc.—On 18th January, 1954, a member of the police party escorting money from a police ration store to the bank fled away with a sum of Rs. 2,392 representing the sale proceeds of rations sold to the police personnel on 15th January, 1954 and 18th January, 1954. A criminal case was filed against the accused who could not be traced.

It was reported that the misappropriation had been facilitated due to the negligence of duty on the part of two other police officials from whom a sum of Rs. 300 had been ordered to be recovered.

The balance was written-off in May, 1958.

Running Account of Capital Outlay on State Schemes of Government Trading for the year 1958-59.

Name of the scheme.	1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Grain Supply Scheme.	3,72,34,92,374	29,10,27,148	4,01,45,19,522	3,73,88,21,854	30,48,94,707	4,04,37,16,561	-2,91,97,939	
B. Other Miscellaneous Schemes.	24,46,67,722	-2,12,099	24,44,55,623	26,00,41,807	6,02,917	26,06,44,624	-1,61,89,001	
C. Construction of Boat.	5,901	5,901	+5,901	
D. Community Development Project.	31,72,188	21,72,355	53,44,543	31,72,188	21,72,355	53,44,543	
Total	3,97,13,38,185	29,29,87,404	4,26,43,25,589	4,00,20,35,849	30,76,09,879	4,30,97,05,728	-4,53,80,139	

Summarised Personal Ledger Accounts of Grainshops for the year 1958-59.

Name of Officers.	Opening balance.	Receipts.	Total.	Expen- diture.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) POLICE GRAINSHOPS.					
1. Superintendent of Police, Bankura.	..	..	..	..	..
2. Superintendent of Police, Birbhum.	17,906	..	17,906	..	17,906
3. Superintendent of Police, Burdwan.	..	..	..	..	..
4. Superintendent of Police, Cooch Behar.	23,907*	..	23,907	..	23,907
5. Superintendent of Police, Darjeeling.	20,434	..	20,434	20,434	..
6. Superintendent of Police, West Dinajpur.	48,423*	..	48,423	48,198	225
7. Superintendent of Police, Hooghly.	..	..	..	..	..
8. Superintendent of Police, Howrah.	..	..	..	..	..
9. Superintendent of Police, Jalpaiguri.	1,171*	..	1,171	884	287
10. Superintendent of Police, Maldah.	35,364	..	35,364	..	35,364
11. Superintendent of Police, Midnapore.	1,28,386	..	1,28,386	..	1,28,386
12. Superintendent of Police, Murshidabad	..	..	..	..	..
13. Superintendent of Police, Nadia.	..	..	..	..	..
14. Superintendent of Police, 24-Parganas.	..	..	..	..	..
15. Commandant, I. A. R. F.	*	..	..	..	..
16. Commissioner of Police, Account No. 3.	..	..	..	..	..
17. Commissioner of Police, Account No. 4.	..	..	..	..	..
18. Deputy Inspector-General, Intelligence Branch, Criminal Investigation Department (Police) No. 1.	..	..	..	..	..
19. Controller of Rationing, Personal Ledger Account No. 2.	7,139	4,486	11,625	3,168	8,457
20. Superintendent of Police, Government Railway Police, Sealdah.	..	..	..	..	..
Total (1) ..	2,82,730	4,486	2,87,216	72,684	2,14,532

*Differs from the previous year's closing balance due to subsequent revision of figures in the plus minus memos by the Treasury Officers.

Summarised Personal Ledger Accounts of Grainshops for the year 1958-59—*contd.*

Name of Officers.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS.					
1. District Magistrate, Bankura.	..	..	..	..	..
2. Sub-Divisional Officer, Bishnupur.	6,669	..	6,669	..	6,669
3. District Magistrate, Birbhum.	..	..	..	..	..
4. Sub-Divisional Officer, Rampurhat.	..	..	..	..	..
5. District Magistrate, Burdwan.	..	..	..	..	..
6. Sub-Divisional Officer, Kalna.	..	..	..	..	..
7. Deputy Commissioner, Cooch Behar.	..	..	..	..	..
8. Sub-Divisional Officer, Dinhata.	..	..	..	..	..
9. Sub-Divisional Officer, Mathabhanga.	..	..	..	..	..
10. Sub-Divisional Officer, Tufanganj.	..	..	..	..	..
11. Sub-Divisional Officer, Mekleganj.	2,147	..	2,147	..	2,147
12. Sub-Divisional Officer, Siliguri.	45,607	37	45,644	45,644	..
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.	10,942	..	10,942	..	10,942
17. Sub-Divisional Officer, Raiganj.	..	..	..	..	..
18. District Magistrate, Howrah.	8,285	..	8,285	..	8,285
19. Sub-Divisional Officer, Uluberia.	17,388	..	17,388	..	17,388
20. Curator, Indian Botanical Garden.	10,065	..	10,065	..	10,065
21. Deputy Commissioner, Jalpaiguri.	17*	..	17	17	..
22. Deputy Commissioner, Darjeeling.	119	..	119	..	119
23. Sub-Divisional Officer, Alipore Duar.	..	..	..	..	..
24. District Magistrate, Maldah.	..	..	..	..	..
25. Sub-Divisional Officer, Tamluk.	..	..	..	..	..

*Differs from the previous year's closing balance due to subsequent revision of figures in the plus minus memos by the Treasury Officers.

Summarised Personal Ledger Accounts of Grainshops for the year 1958-59—*concl.*

Name of Officers.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS—<i>concl.</i>					
26. Sub-Divisional Officer, Ghatal.	..	..	..	..	..
27. Sub-Divisional Officer, Jhargram.	..	..	..	..	..
28. Sub-Divisional Officer, Contai.	1	..	1	..	1
29. Officer-in-Charge, Government Grainshop (India), Midnapore.	9,007*	..	9,007	..	9,007
30. District Magistrate, Murshidabad.	..	..	..	..	..
31. Sub-Divisional Officer, Kandi.	..	..	..	..	..
32. Sub-Divisional Officer, Lalbagh.	..	..	..	..	..
33. Sub-Divisional Officer, Jangipur.	..	..	..	..	..
34. District Magistrate, Nadia.	..	..	..	..	..
35. Sub-Divisional Officer, Ranaghat.	3,290*	..	3,290	..	3,290
36. Assistant Horticulturist, Nadia.	1,293*	..	1,293	..	1,293
37. Sub-Divisional Officer, Barasat.	2,975	..	2,975	2,975	..
38. Sub-Divisional Officer, Basirhat.	..	..	..	..	..
39. Sub-Divisional Officer, Diamond Harbour.	57	..	57	..	57
40. Superintendent, Government Printing.	14,003	..	14,003	..	14,003
41. District Magistrate, 24-Parganas.	19,348	..	19,348	..	19,348
42. Sub-Divisional Officer, Barrackpore.	20,552	..	20,552	..	20,552
43. District Judge, 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).	139	..	139	..	139
46. Director of Rationing and Distribution.	..	..	..	..	..
47. General Manager, Chichona Plantation.	1,30,977	4,98,780	6,24,757	5,00,732	1,24,025
Total (2)	3,56,636	4,98,817	8,50,453	5,49,368	3,01,085
GRAND TOTAL	6,39,366	4,98,303	11,37,669	8,22,052	5,15,617

*Differs from the previous year's closing balance due to subsequent revision of figures in the plus minus memos. by the Treasury Officers.

Grant No. 46.—Capital Outlay on State Schemes of Government Trading—*contd.*

Comparative Stock, Trading and Profit and Loss Account of Schemes of State Trading on Rice and Paddy for the year 1955-56.

Particulars.	1954-55.			1955-56.		
	Quantity.	Value.	Total amount.	Quantity.	Value.	Total amount.
1	2	3	4	5	6	7
	Md. Sr.	Rs.	Rs.	Md. Sr.	Rs.	Rs.
To Opening Stock—						
Rice	2,996,942 29	4,72,39,192		1,970,887 7	2,74,28,744	
Paddy	4,850,332 19	4,16,30,377		3,736,792 20	3,17,65,832	
Gunny	1,704,878 (bags)	11,31,079	9,00,00,648	1,822,459 (bags)	12,42,904	6,04,37,480
To Stock-in-Transit (Paddy)	52,617 6	.....	4,51,631	.....	.....	.....
" Purchases—						
(a) Rice—						
Internal District Procurement	957,165 5	1,34,17,755		2,150 0	30,201	
Seized Stock and others .. .. .	.....	.....		996 35	16,074	46,275
Internal Calcutta Rice Mill	1,452,949 23	2,03,58,736		3,146 35	.....	.....
" Chief Agent	543,317 19	74,75,297		.....	.....	.....
" Agriculture	19 26	276		.....	.....	.....
" Seized	152 19	1,956		.....	.....	.....
External Other State	135,547 30	26,29,197	4,38,83,217	.....	.....	.....
	3,089,152 2					

**Grant No. 46.—Capital Outlay on State Schemes of
Government Trading—*contd.***

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(b) Paddy—

Internal District Procurement.	..	730,475 36	61,54,177
" Chief Agent	..	1,198,086 7	1,02,53,091
" Agriculture	..	39,737 0	3,34,660	....	....	..
External Other State	..	36,880 34	3,14,260	....	....	..
		<u>20,05,179 37</u>	<u>1,70,56,188</u>			
(c) Gunnies	..	3,518,141 (bags)	....	....	....	15,392
To Incidental charges	..	....	....	....	....	34,35,809
" Railway freight	..	....	....	....	....	10,95,592
" Sales Tax	..	....	....	....	....	151
" Refund due to Wholesalers and Retailers (SMR).	..	....	....	....	....	....
" Overhead charges	..	....	2,31,31,701	..	....	1,51,45,966
" Audit charges	..	....	....	....	....	2,56,020
" Interest charges	..	....	....	....	....	4,98,980
Total	..	....	<u>19,09,30,859</u>	....	....	<u>8,09,31,665</u>

Grant No. 46.—Capital Outlay on State Schemes of Government Trading—contd.

Comparative Balance Sheet of the Schemes of State Trading on Rice and Paddy as on the 31st March 1956.

Liabilities.	1954-55.		1955-56.		1954-55.		1955-56.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. 63—Extraordinary Charges Account.	..	12,14,87,440	..	13,66,35,406	..	2,30,28,234	..	6,92,91,402
2. 22—Interest Account	..	18,50,704	..	24,39,721	..	64,862	..	64,862
3. Audit Charges Account	..	17,93,887	..	20,49,907	..	..	..	..
4. Suspense Account— A. R. C. P.'s Personal Ledger Account and Cash Credit Account.	..	7,77,596	..	3,17,772	..	26,58,529	..	20,58,529
5. Sundry Creditors' Account— Other Purchase Account	..	46,76,678	..	44,63,387	..	3,48,533	..	27,33,608
Government of India and Other Governments' Account.	..	2,29,32,771	..	2,29,20,227	..	..	..	99,502
Miscellaneous Account	..	7,47,846	..	12,70,129	..	..	..	..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		30,07,062		75,079
6. Outstanding Interest Account	..	97,923	..	7,155	..	12,77,640	..	12,77,640
7. Reserve for Bonus Account— Balance as per last Account	..	87,85,310	..	87,85,310	..	..	..	..
8. Excess of Assets over Liabilities Account— Balance as per last Account	..	22,21,614	..	22,21,614	..	..	..	..
9. Refund due to Parties Account	..	16,30,050	..	9,67,613	..	6,04,37,480	..	25,12,454
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613		..		..
		<u>2,83,57,296</u>		<u>2,86,53,743</u>		89,38,940		73,47,354
		97,923		7,155		..		..
		87,85,310		87,85,310		..		..
		22,21,614		22,21,614		..		..
		16,30,050		9,67,613				

	50,084	50,499	3. Profit and Loss Account—
10. Refund due to Parties (S.M.R.) Account.	..	..	Balance as per last Account .. 8,86,49,328
11. Advance Adjustment (Relief and Rehabilitation Department) Account.	18,814	..	Added adjustment 12,144
12. Advance from Government of India Account.	1,86,37,253	..	Less adjustment for arrear subsidy
13. Road Development Fund Account.	9,90,594	9,83,866	Less net adjustment during the year relating to previous years. ..
14. Liability for Sales Account ..	1,874	2,025	8,80,61,472
15. Liability for Loan of Rice Account.	1,876	..	3,41,92,953
Total	18,87,92,014	18,31,12,615	8,80,49,328
			48,67,92,044
			18,31,12,615
			9,61,72,628

I certify that to the best of our information and belief the above Balance Sheet and the Trading and Profit and Loss Accounts for the year ending 31st March, 1956 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 21st February, 1959.

K. C. HAIT,

Commercial Accountant.

P. C. RAY CHAUDHURY,
Assistant Controller of Finance
(Accounts).

P. C. MUKHERJEE,
Controller of Finance.

AUDIT CERTIFICATE.

I have examined the foregoing accounts and Balance Sheet of the State Trading Operations in Rice and Paddy. I have obtained all the information and explanations that I have required and, subject to the Audit Comments (*vide* paragraph 7 of the Review), I certify, as a result of my audit, that in my opinion the 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 12th May, 1959.

H. BAGCHI,
Assistant Accounts Officer,
West Bengal.

**Grant No. 46.—Capital Outlay on State Schemes of
Government Trading—*contd.***

DEPARTMENTAL EXPLANATORY MEMORANDUM

(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 accounts.

(2) The figures shown against "interest charges" include the amounts actually paid or payable on account of cash credit advances taken from the State Bank of India and interest paid to the Government of India for their acceptance of deferred payment of their dues. No amount has been added on account of interest on the capital at charge, i.e., the total outlay on material assets and Government cash used as trading capital.

(3) The figure shown against "Overhead charges" represents the charges relating to Food Department booked under "63—Extraordinary charges" excluding charges on account of F.A.'s pay and allowances and those of the Food Secretariat. Any liabilities remaining outstanding have not been taken into accounts.

(4) The amount shown against "audit charges" has been taken as intimated by the Accountant-General, West Bengal, in his letter No. OA/777, dated the 6th June 1958.

(5) The figures shown against "sales" on the credit side of the account include amounts realisable on account of transaction during the period of account.

(6) The opening and closing stocks have been valued on the principle of average cost of procurement or sale price whichever is lower. Deteriorated stock has been valued at the sale price of the deteriorated stock.

EXPLANATORY MEMORANDUM RELATING TO THE BALANCE SHEET

(1) Item Nos. 1, 2 and 3 on the liabilities side giving the progressive totals of expenditure debited direct and finally to certain revenue heads. Since no relief has ever been given to the revenue heads concerned, the amounts remain as outstanding liabilities and must go on steadily increasing from year to year:

(2) Item No. 5 on the assets side (viz., Undivided Bengal Suspense Accounts) represents the value of foodgrains supplied by the West Bengal Government against amount deposited by wholesale traders and mill-owners prior to the partition.

(3) Item No. 6 of the liabilities side represents amount payable to the State Bank of India as interest on cash credit advance.

(4) Item Nos. 7 and 11 *ibid.*, are amounts awaiting transfer to the appropriate "revenue" and "deposit", head, respectively.

(5) Item No. 8 on the liabilities side represents the difference between the value of the opening stock on the 15th August 1947 and West Bengal's share of liabilities outstanding on account of the cash credit advances taken from the Imperial (now State) Bank of India, by undivided Bengal prior to the partition.

(6) Item No. 9 on the asset side—adjustment represents the amount which was not shown previously due to late confirmation by the rice mills concerned.

(7) The outlay on building, transport-vehicles, equipments, furnitures, etc., is all met out of revenue. Such outlay made during the pre-partition period is not shown at all in the balance sheet whereas the outlay on such item during the post-partition period is included in item 1 on the liabilities side. The profit and loss account and balance sheet as prepared by the Controller of Finance relate (except for comparatively small amount spent on fixed assets during the 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 transaction.

AUDIT EXPLANATORY NOTES.

(a) There was a net loss of Rs. 75,11,156 as compared with the net loss of Rs. 3,41,92,953 in the previous year.

(b) The average selling rate of rice and paddy increased from Rs. 16-11-7 and Rs. 8-11-6 per maund, respectively, to Rs. 17-0-5 and Rs. 10-14-7 per maund, respectively, thereby causing an increase in receipt amounting to Rs. 83 lakhs approximately in comparison with the receipt of the previous year.

(c) The percentage of overhead charges, audit charges and interest charges on turnover decreased by 2.68 per cent., .08 per cent. and .87 per cent., respectively, as compared with those of the previous year.

(d) Several items shown in the balance sheet, viz., "reserve for bonus account", "excess of assets over liabilities," "procurement bonus" and "undivided Bengal suspense accounts" are the same as they were in the balance sheet as on 31st March, 1955.

352 Grant No. 48—Loans and Advances by State Government (All Voted).

(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 Local Funds, Private Parties, etc."			
A.—LOANS TO PRESIDENCY CORPORATIONS INCLUDING PORT TRUSTS AND OTHER PORT FUNDS—			
Loans to Calcutta Corporation—			
	Rs.		
O.	2,23,900	22,72,600	22,72,600
S.	20,41,000		
R.	8,600		
			..
B.—LOANS TO MUNICIPALITIES—			
O.	27,38,000	7,13,000	7,13,000
R.	-20,25,000		
			..
C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—			
O	8,00,000	..	..
R.	-8,00,000		
			..
D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—			
O.	6,50,000	7,87,000	7,58,124
S.	3,50,000		
R.	-2,13,000		
			-28,876
E.—ADVANCES TO CULTIVATORS—			
O.	61,00,000	2,50,55,207	2,40,90,009
S.	2,08,00,000		
R.	-18,44,793		
			-9,65,198
F.—ADVANCES UNDER SPECIAL LAWS—			
O.	8,50,000	6,26,562	4,46,883
R.	-2,23,438		
			-1,79,679

Column 4.—See paragraph 2 of the Review.

Grant No. 48—Loans and Advances by State Government—*contd.* 353

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Loans to Local Funds, Private Parties, etc.—<i>concl'd.</i>			
G.—MISCELLANEOUS LOANS AND ADVANCES—			
G.I.—Loans and Advances excluding Development Schemes—			
	Rs.		
O.	48,65,000	62,67,450	62,82,744
S.	18,38,000		
R.	-4,35,550		
			+ 15,294
G.II.—Loans under Development Schemes (Second Five Year Plan)—			
O.	79,33,000	92,86,960	85,35,282
S.	1,91,000		
R.	11,62,960		
			- 7,51,678
G.III.—Loans under Centrally Sponsored Schemes outside the State Plan—			
S.	22,60,000	17,59,375	17,59,375
R.	-5,00,625		
			..
<hr/>			
Total—"Loans to Local Funds, Private Parties, etc."—			
O.	2,41,59,000	4,67,68,154	4,48,58,017
S.	2,74,80,000		
R.	-48,70,846		
			- 19,10,137
<hr/>			
Major Head "Loans to Government Servants".			
H.—HOUSE-BUILDING ADVANCES—			
O.	3,20,000	2,70,000	2,21,320
R.	-50,000		
			- 48,680
Column 4.— <i>Less</i> drawal than anticipated in the closing months.			
I.—ADVANCES FOR PURCHASE OF MOTOR CONVEYANCE—			
	1,50,000	1,04,905	- 45,095

Column 4.—Same as under 'H'.

354 Grant No. 48—Loans and Advances by State Government—*concl'd.*

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "Loans to Government Servants"						
<i>—concl'd.</i>						
J.—ADVANCES FOR PURCHASE OF OTHER CONVEYANCES—						
			Rs.			
O.	..	..	20,000	} 30,000	28,755	-1,245
R.	..	..	10,000			
K.—PASSAGE ADVANCES—				5,000	-2,200	-7,200
<i>Column 4.—See paragraph 2 of the Review.</i>						
L.—OTHER ADVANCES—						
O.	..	..	5,000	} 2,000	1,168	-832
R.	..	..	-3,000			
Total—Major Head "Loans to Government Servants"—						
O.	..	..	5,00,000	} 4,57,000	3,53,948	-1,03,052
R.	..	..	-43,000			
Surrenders or withdrawals within grant—						
R.	..	..	49,13,846	49,13,846	..	-49,13,846
Total				5,21,39,000	4,52,11,965	-69,27,035

REVIEW

The original grant of Rs. 2,46,59,000 was augmented to Rs. 5,21,39,000 by supplementary grant of Rs. 2,74,80,000 against which the expenditure amounted to Rs. 4,52,11,965 resulting in a saving of Rs. 69,27,035. The surrender of Rs. 49,13,846 reduced the saving to Rs. 20,13,189.

2. Explanations for variation in column 4, in respect of the sub-heads F., GII and K could not be incorporated as the same were not furnished by the controlling authorities.

APPENDICES

18.—OTHER REVENUE EXPENDITURE
FINANCED FROM ORDINARY REVENUES

I.—Major Works above Rs. 5,00,000 for which specific provision was made in the budget—

B.—Navigation, Embankment and Drainage Works—

Works (Non-Commercial)—

3. Taking over outfall system of Calcutta Corporation from Barabisa to Kutti.

See sub-head D. 1. In progress,

..

- 21,00,000

21,00,000

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

4. Collectively ..

12,636

- 68,264

..

See sub-head D. 1.

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

III.—Major Works above Rs. 2,00,000 for which specific provision was not made in the budget—

B.—Navigation, Embankment and Drainage Works—

Works (Non-Commercial)—

5. Improvement of Kamashya Khal and Batar Bil.

5,100

+ 5,081

2,26,910

5,830

See sub-head D. 1. In progress,

- 2,21,080

IV.—Other Major Works for which specific provision was not made in the budget—

A.—Irrigation Works—

Works (Non-Commercial)—

6. Collectively ..

10,000

+ 10,163

..

See sub-heads C. 1 and C. 3.

B.—Navigation, Embankment and Drainage Works—

Works (Non-Commercial)—

7. Collectively ..

18,000

+ 88,150

..

See sub-head D. 1.

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

V.—Minor Works—

B.—Navigation, Embankment and Drainage Works—

Works (Non-Commercial)—

8. Collectively ..

34,700

+ 7,585

..

See sub-heads D. 1. and D. 3.

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

APPENDIX I—contd.

Description of work	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59	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.		
	2,50,000	93,000	93,011	-1,56,989	+11	18,47,967	4,81,601	-8,66,066	See sub-head D. 8(2). In progress.	
	1,70,000	1,24,000	1,24,742	-45,258	+742	6,51,503	4,14,750	-2,36,753	Ditto.	
	2,76,400	1,00,000	59,839	-2,16,511	-40,111	8,48,000	5,21,212	-3,26,788	Ditto.	
									Col. 6.—See paragraph 3 of the Review.	
	2,76,400	1,35,000	99,182	-1,77,218	-35,818	9,30,919	6,30,844	-3,00,075	Ditto.	
									Col. 6.—See paragraph 3 of the Review.	

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd

I.—Major Works above Rs. 5,00,000 for which specific provision was made in the budget.

Development Schemes—Second Five-Year Plan.

B.—Navigation, Embankment and Drainage Works—
Works (Non-Commercial)—

9. Re-excavation of Etaberia-Kalaberia Khal.

10. Construction of 5 sluices on Soodighi Gangakhal Khal in police stations Panakura and Tamuk, district Midnapore.

11. Re-excavation of Sankara Khal in Tamuk subdivision, district Midnapore

12. Re-excavation of Pratapkhal Khal in police stations Tamuk and Mahishadal, district Midnapore.

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

Development Schemes—Second Five-Year

Plan

A.—Irrigation Works—

Works (Non-Commercial)—

13 Collectively : 2,000 6,800 .. -2,000 -6,800 .. See sub-head C 6(2).

Col 6 —See paragraph 3 of the Review.

B.—Navigation, Embankment and Drainage Works—

Works (Non-Commercial)—

14. Collectively 7,85,700 4,66,477 3,22,674 -4,63,026 -1,43,808 .. See sub-head D. 8(2).

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

IV.—Other Major Works for which specific provision was not made in the budget.

Development Schemes—Second Five-Year

Plan.

B.—Navigation, Embankment and Drainage Works—

Works (Non-Commercial)—

15. Collectively .. 24,600 6,061 +6,061 -18,539 .. Ditto

Col 6 —See paragraph 3 of the Review.

V.—Minor Works.

Development Schemes—Second Five-Year

Plan

B.—Navigation, Embankments and Drainage Works—

Works (Non-Commercial)—

16. Collectively .. 2,500 18,400 9,108 +6,608 -9,297 .. See sub-head D. 8(2).

Col 6.—See paragraph 3 of the Review.

APPENDIX I—contd.

Description of work	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between cols 7 and 8 Excess + Balance—	Rem etc.
				Original appropriation— More + Less—	Modified appropriation— More + Less—					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>contd.</i>										
I.—Major Works above Rs. 5,00,000 for which specific provision was made in the budget—										
Development Schemes—										
Spill over from the First Five Year Plan—										
B.—Navigation, Embankment and Drainage Works—										
Works (Non-Commercial)—										
17. Harahatuganj Drainage Project.	54,300	91,500	61,426	+ 7,126	- 30,074	12,94,371	10,87,189	- 2,07,182	See sub-head D. & (2)(1). In progress.	
18. Reaucitation of Nanagong	82,800	12,300	12,294	- 70,506	- 6	11,55,562	77,961	- 10,77,601	Ditto.	
19. Katakhal Balarampur Drainage Scheme.	45,000	20,000	2,574	- 42,426	- 17,426	7,68,700	1,68,095	- 6,02,605	Ditto.	
20. Soodlight-Gangakhall Khal	11,200	14,000	7,157	- 4,043	- 6,843	24,07,798	23,57,259	- 50,539	Ditto.	
II.—Other Major Works for which specific provision was made in the budget—										
Development Schemes—										
Spill over from the First Five-Year Plan—										
B.—Navigation, Embankment and Drainage Works—										

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

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

Works (Non-Commercial)—									
21. Collectively	2,15,100	2,93,800	1,00,086	-1,15,014	-1,98,514	See sub-head D.8(2)(1).			
III.—Major Works above Rs. 2,00,000 for which specific provision was not made in the budget—									
Development Schemes—									
Spill over from the First Five Year Plan—									
A.—Irrigation Works—									
Works (Non-Commercial)—									
22. Heral Canal Irrigation Project	..	14,300	384	+384	-13,916	21,78,145	16,15,928	-5,62,217	See sub-head C.6(2)(1). In progress.
23. Suvankar Danra Irrigation Scheme (Part II).	..	42,500	33,550	+33,550	-8,950	17,56,613	12,58,007	-4,98,606	Ditto.
Col. 6.—See paragraph 3 of the Review.									
24. Molebunth Irrigation Scheme	..	5,900	1,138	+1,138	-4,762	2,57,717	2,18,567	-39,150	Ditto.
Col. 6.—See paragraph 3 of the Review.									
25. Putrangi Irrigation Scheme	..	3,800	3,208	+3,208	-592	2,28,563	2,21,341	-7,222	Ditto.
26. Jhagram Irrigation Scheme	..	1,600	-150	-150	-1,750	6,52,041	6,18,984	-33,057	Ditto.
B.—Navigation Embankment and Drainage Works—									
Works (Non-Commercial)—									
27. Preparation of Master Plan	..	200	345	+345	+145	22,67,062	6,49,078	-16,17,984	See sub-head D.8(2)(1). In progress.
IV.—Other Major Works for which specific provision was not made in the budget—									
Development Schemes—									
Spill over from the First Five Year Plan—									
B.—Navigation, Embankment and Drainage Works—									
Works (Non-Commercial)—									
28. Collectively	..	1,800	18,652	+18,652	-148	See sub-head D.8(2)(1).

APPENDIX I—contd.

Description of work	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between cols. 7 and 8 Excess + Balance—	Remarks.
				Original appropriation More + Less—	Modified appropriation More + Less—					
	Rs.	Rs.	Rs.	5	6	7	8	9		
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.										
V.—Minor Works—										
Development Schemes—										
Spill over from the First Five-Year Plan—										
B.—Navigation, Embankment and Drainage Works—										
Works (Non-Commercial)—										
29. Collectively	12,600	17,060	50,705	+ 36,105	+ 38,705	..	..	..	See sub-head D.8(2)(1)
II.—Other Major Works for which specific provision was made in the budget—										
Development Schemes—										
Other Schemes—										
B.—Navigation, Embankment and Drainage Works—										
Works (Non-Commercial)—										
30. Collectively	94,000	86,200	29,302	- 64,698	- 56,898	..	..	..	See sub-head D.8(3).
IV.—Other Major Works for which specific provision was not made in the budget—										
Development Schemes—										
Other Schemes—										
B.—Navigation, Embankment and Drainage Works—										
Works (Non-Commercial)—										
31. Collectively .. .. .	..	60,400	41,829	+ 41,829	- 18,571	..	..	..	Ditto,

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

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

V.—Minor Works—

Development Schemes—

Other Schemes—

B.—Navigation, Embankment and Drainage Works—

Works (Non-Commercial)—

32. Collectively ..	6,000	8,200	2,720	-3,280	-5,480	..	Ditto.
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Col. 6.—See paragraph 3 of the Review.

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

Miscellaneous Expenditure—

Development Schemes—

Second Five-Year Plan—

A.—Irrigation Works—

Works (Non-Commercial)—

33. Collectively ..	2,94,000	1,03,800	90,329	-2,03,671	-12,971	..	See sub-head C.8(2).
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III.—Major Works above Rs. 2,00,000 for which specific provision was not made in the budget—

Miscellaneous Expenditure—

Development Schemes—Spill over from the First Five Year Plan—

A.—Irrigation Works—

Works (Non-Commercial)—

34. Investigation in connection with Ganga Barrage Project.	..	2,77,700	1,96,913	+1,96,913	-80,787	90,81,600	6,20,970	-24,60,630	See sub-head C.8(2)(1). In progress.
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Col. 6.—See paragraph 3 of the Review.

APPENDIX I—*contd.*

Description of work	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between col. 7 and 8 Excess + Balance—	Remarks.
				Original appropriation	Modified appropriation	Less—				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	
IV.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>concid.</i>										
IV.—Other Major Works for which specific provision was not made in the budget—										
• Miscellaneous Expenditure—										
Development Schemes—Spill over from the First Five-Year Plan—										
A.—Irrigation Works—										
Works (Non-commercial)—										
35. Collectively .. .. .	..	11,900	7,164	+7,164	-4,736	..	..	..	See sub-head C.8(2)(1), in progress.
V.—Minor Works—										
Miscellaneous Expenditure—										
Development Schemes—Spill over from the First Five-Year Plan—										
A.—Irrigation Works—										
Works (Non-commercial)—										
36 Collectively .. .. .	..	8,800	..	..	-8,800	..	..	..	See sub-head C.8(2)(1).
Total—18.—Other Revenue	47,93,200	22,14,177	15,50,163	-32,43,037	-6,04,024	..	..	..	..
Expenditure, etc.										

Col. 6—See paragraph 3 of the Review.

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

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—

I—Major Works above Rs 5,00,000 for which specific provision was made in the budget—

Development Schemes—Spill over from the First Five-Year Plan—

B—Navigation, Embankment and Drainage Works—

37 Sonarpur-Arapanch-Matia Scheme (Part I)

34 Sonarpur Arapanch-Matia Scheme (Part II)

39 Bagola-Ghuni-Jatragachi Drainage Scheme

C—Other Works—

40 Kharatowa-Talma Irrigation Scheme

41 Amta Basin Drainage Scheme

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

C.—Other Works—

42 Collectively

III.—Major Works above Rs 2,00,000 for which specific provision was not made in the budget—

C—Other Works—

43 Taking over outfall system of Cuttack Corporation

IV.—Other Major Works for which specific provision was not made in the budget—

C—Other Works—

44 Collectively

Total—68—Construction of Irrigation, etc (Commercial)

60,000	78,500	80,228	+20,228	+1,728	55,30,491	55,08,148	-22,343	See sub head G (2)(1), In progress.
5,58,000	6,49,300	6,60,685	+1,02,685	+11,385	71,00,000	72,37,699	+1,37,699	Ditto
10,99,000	7,19,000	6,56,984	-4,42,016	-62,016	1,04,00,000	87,73,734	-16,26,266	Ditto
10,00,000	1,18,000	8,886	-9,81,114	-1,09,114		5,88,174	+5,88,174	See sub head I (2), In progress
10,50,000*	6,60,000	6,01,218	-4,48,782	+1,218		6,02,579	+6,02,579	Ditto
2,50,000	2,50,000	2,29,316	-20,684	-20,684			..	See sub-head I (2).
..	20,98,100			-20,98,100	19,41,860	15,70,107	-3,71,273	See sub-head I (2) In progress
								Col 6—Expenditure has been booked under the Major Head "68 A—Construction, etc (Non-commercial)—Sub-head J-2.
	400	514	+514	+114				See sub-heads H and I (2).
40,17,000	45,08,300	22,37,831	-17,79,169	-22,70,469				

REVIEW.

Expenditure on works included in the Appendix and on Maintenance and Repairs thereto appear under sub-heads A.-8, A.-9, B.-1, B.-2(1), B.-2(2), C.-1, C.-3, C.-4, C.-6(2), C.-6(2)(1), C.-8(2), C.-8(2)(1), D.-1, D.-3, D.-4, D.-8(2), D.-8(2)(1), D.-8(3), G.-2(1), H and I.(2) of this grant. The figures of grant and expenditure for the year were as follows:—

						In thousands of rupees.
Original grant	..	..	..	..	..	1,27,29
Final grant	..	..	..	..	..	1,19,53
Expenditure	..	..	..	..	..	87,28
Saving compared with the final grant			..	..	..	32,25

The saving works out to 26.97 of the modified appropriation and was mainly contributed by sub-heads B.2(1), D.-8(2), D.-8(2)(1), and I.(2).

2. The number of major works in progress (included in the Appendix I) during the year was 87. Out of these, expenditure on 3 works exceeded the sanctioned estimate (vide items 7, 38 and 44 of the Appendix I). Expenditure on 17 works was incurred without sanctioned estimate (vide items 4, 14 (6 works), 21 (2 works), 30 (2 works), 31, 33, 35, 40, 41 and 42 of the Appendix I). Expenditure on 7 works was incurred for which there was no provision during the year (vide items 6 (2 works) and 7 (5 works) of the Appendix I).

3. The reasons for the final variations under items 1, 2, 4, 7, 8, 11-17, 19-24, 29-32, 34-36 and 40 were not received from the Controlling Officer.

APPENDIX II.

Detailed statement of expenditure on important new works relating to Grant No. 32.—Civil Works [See pages 224-232].

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between cols. 7 & 8. Excess + Balance —.	Remarks.
				Original appropriation. More + Less —.	Modified appropriation. More + Less —.					
	Rs.	Rs.	Rs.	5	6	7	8	9	10	
50.—CIVIL WORKS—										
Original Works—Buildings—										
II.—Other major works for which specific provision was made in the budget—										
1. Collectively	1,58,700	1,14,071	83,933	-74,767	-30,138	..	..	..	..	See sub-heads A.3, A.4, A.5, A.6, A.7, A.8, A.9, A.12 and A.15.
III.—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—										
2. Installation of an automatic voting system in the Assembly Chamber.	..	9,500	9,300	+9,300	-200	3,49,508	3,48,780	-728	..	See sub-head A. 5.
IV.—Other major works for which specific provision was not made in the budget—										
3. Collectively—										
Charged	..	37,436	36,044	+36,044	-1,392	..	..	..	..	Ditto.
Voted	..	1,23,847	84,982	+84,982	-38,865	..	..	..	..	See sub-heads A. 1, A.5, A.6, A.7, A.8, A.9, A.12, A.16 and A.18.
V Minor works—										
4. Collectively—										
Charged	26,000	21,115	15,809	-10,191	-5,306	..	..	..	..	See sub-head A. 5.
Voted	7,24,100	7,38,344	7,00,263	-23,837	-38,081	..	..	..	..	See sub-heads A.2, A.3, A.5, A.6, A.7, A.8, A.9, A.10, A.12, A.13, A.14, A.15, A.16, A.17 and A.18.
Total—Original Works—Buildings—										
Charged	26,000	58,551	51,853	+28,853	-6,698	..	..	..	..	..
Voted	8,82,800	9,85,762	8,78,478	-4,322	-1,07,284	..	..	..	..	..

APPENDIX II—contd.

Description of work.	Original appropriation	Modified appropriation	Expenditure	Outlay compared with			Sanctioned estimate	Expenditure to end of 1958-59	Difference between cols 7 & 8 Excess + Balance —	Remarks
				Original appropriation	Modified appropriation	More + Less —				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
50 — CIVIL WORKS—contd										
Original Works—Communications—contd —										
Original Works—Communications—Works met from State Revenues—										
I —Major works above Rs 5,00,000 for which specific provision was made in the budget—										
5 Construction of State Roads of economic and Inter-State importance	11,85,000	7,97,472	6,35,776	-5,49,224	-1,61,996	..	..	..	See sub-head B.	
Col 6 —See paragraph 3 of the Review										
III —Mayor works above Rs 2,00,000 for which specific provision was not made in the budget—										
6 Improvement of Berada Kharar Road	..	25,000	769	-769	-24,231	2,00,000	769	-1,99,231	Ditto.	
Col 6 —See paragraph 3 of the Review										
7 Improvement of Paudua-Kulti Road	..	50,000	50,019	+50,019	+19	3,00,000	50,019	-2,49,981	See sub-head B.	
8 Improvement of old Calcutta Road between Sodepur and Khardah	..	60,000	60,312	+60,312	+312	..	60,312	+60,312	Ditto.	
IV —Other major works for which specific provision was not made in the budget—										
9 Collectively	..	64,662	97,397	+97,397	+32,735	..	..	..	Ditto.	
Col 6 —See paragraph 3 of the Review.										

V. -Minor Works—	30,000	19,104	7,98	-22,013	-11,117	..	..	Di
10. Collectively	..	..	..	..	..	..	..	..
				Col. 6.—See paragraph 3 of the Review.				
Total—Works met from State Revenues	12,15,000	10,16,238	8,52,260	-8,62,740	-1,63,978	..	..	..
Works financed from Sub-ventions from the Central Road Fund—								
I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—								
11. Durgapur Barrage—Bellatore including bridges over the Sall river.	1,00,000	50,000	30,863	-69,137	-19,137	17,00,000	15,62,356	-1,37,644 See sub-head . .
				Col. 6.—See paragraph 3 of the Review.				
12. Midnapur-Keshpur-Narasole Road	50,000	2,000	2,014	-47,986	+14	6,00,000	4,78,636	-1,21,364 Ditto,
13. Improvement of Belda-Keshpur-Nayagram Road in the district of Midnapore.	2,00,000	1,40,000	1,44,027	-55,973	+4,027	13,49,000	5,71,566	-7,77,434 Ditto.
14. Construction of Gopihallaypur-Fekohat Road in the district of Midnapore.	75,000	75,000	74,640	-360	-360	7,66,000	1,64,727	-6,01,273 Ditto.
15. Moinsar-Changbarcin Road and the Jalidhaka-Baridhat Feeder Road in the districts of Jalpaiguri and Cooch Behar.	1,50,000	1,72,000	1,72,001	+22,001	+1	17,39,540	11,47,112	-5,92,428 Ditto.
16. Purbat-champur-Lakshmikantapur-Kulpi.	10,000	2,300	2,140	-7,860	-160	9,00,000	5,82,950	-3,17,050 Ditto.
17. Construction of Bongaon-Bagdah-Boys.	5,000	60,000	1,751	-3,249	-58,249	31,67,000	31,39,398	-27,602 Ditto.
				Col. 6.—See paragraph 3 of the Review.				
18. Improvement of the road from Rangghamal to Fatapur via Balacoba Railway Station in the district of Jalpaiguri.	2,50,000	2,00,000	1,99,361	-50,639	-639	13,00,177	6,99,348	-3,00,829 Ditto,

APPENDIX II—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between cols. 7 & 8. Excess + Balance —.	Remarks.
				Original appropriation.	Modified appropriation.	Modified appropriation.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
50.—CIVIL WORKS—<i>contd.</i>										
Original Works—Communications—<i>contd.</i>										
Works financed from Subventions from Central Road Fund—										
I.—Major works above Rs. 5,00,000 lakhs for which specific provision was made in the budget—										
19. Improvement of the Alipurduar-Pathlakha Road in the district of Jalpaiguri—bridges and culverts.	2,00,000	2,74,739	2,74,717	+74,717	—22	11,96,281	10,30,289	—1,66,042	Ditto.	
20. Construction of a bridge over Kaljani river near Alipurduar 380' including approach roads and necessary protective works.	1,50,000	61,960	51,198	—98,802	—10,762	24,35,720	22,27,553	—2,08,167	See sub-head B.	
21. Construction of a bridge over the Ajoy at Ilumbazar.	3,50,000	3,50,000	3,51,817	+1,817	+1,817	38,80,600	25,45,327	—8,35,273	Ditto.	
22. Widening the metal width of Barrackpore Trunk Road from Talia Park to Kamarhati.	3,00,000	1,20,870	1,18,817	—1,61,683	—2,353	13,42,000	7,39,550	—6,02,450	Ditto.	
23. Banahihari-Kallaganj ..	11,000	7,090	1,561	—9,439	—5,469	30,25,900	30,34,480	+8,580	Ditto.	
24. Improvement of the O. T. Road towards Balasore (portion from Kharagpur to Beida).	60,000	49,862	50,986	—9,014	+1,624	10,95,000	10,20,916	—74,084	Ditto.	
25. Collectively ..	50,000	14,800	15,001	—34,999	+201	..	..	..	Ditto.
II.—Other major works for which specific provision was made in the budget—										

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

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

III.—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—

26. Suri-Rajnagar Road	..	25,390	25,325	+25,325	-5	1,44,900	1,65,045	+20,145	Ditto.
27. Improvement of Burdwan Arambagh Road towards Arambagh end.	..	..	-1,609	-1,609	-1,609	7,20,000	5,66,686	-1,53,314	Ditto.
28. Berhampore-Jalangi	..	2,000	1,511	+1,511	-489	46,68,800	66,12,253	+19,63,453	Ditto.
29. Improving the surface of the Pathlakhawa-Allpurduar Road.	..	..	9,877	+9,877	+9,877	2,02,295	1,89,135	-13,160	Ditto.
30. Memari-Madhapur Road (up to Chawkdighi Road).	..	1,68,000	1,67,569	+1,67,569	-431	6,07,000	6,09,362	+1,362	See sub-head B.
31. Improvement of Gangajalhati-Siatorsa Road.	..	40,000	41,518	+41,518	+1,518	3,91,500	41,518	-3,49,982	Ditto.
32. Piassey-Betal	..	900	-129	-129	-429	30,02,200	28,57,181	-1,45,069	Ditto.
33. Widening of the Dastipur-Falta Road.	..	3,00,000	3,00,072	+3,00,072	+72	5,93,000	3,00,072	-2,92,928	Ditto.
34. Improvement of Hertiya-Mugberia Road.	..	10,000	9,912	+9,912	-88	5,70,000	9,912	-5,60,088	Ditto.
35. Improvement of road from Barupur to Joy nagar.	..	50,000	49,864	+49,864	-146	10,32,690	49,864	-9,82,826	Ditto.
36. Collectively	..	2,58,000	2,41,460	+2,41,460	-16,520	..	..	..	Ditto.
Total—Works Financed from Subventions from Central Road Fund.		19,61,000	23,35,491	+3,74,774	-97,717	..	..	..

IV.—Other major works for which specific provision was not made in the budget—

36. Collectively

APPENDIX II—*concl.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	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.		
50.—CIVIL WORKS—<i>concl.</i>										
Original Works—Communications— <i>concl.</i>										
Works met partially from State Revenues and partially from the Central Road Fund—										
I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—										
37. Improvement of the road from Grand Trunk Road to Rupnarayanpur.	2,50,000	2,00,000	2,00,864	-49,136	+864	7,45,745	4,58,423	-2,89,322	See sub-head B.	
38. Construction of a road from Bhadrachal to Bethudhari Railway Station in the district of Nadia.	2,00,000	1,65,000	1,64,956	-35,044	-44	11,55,479	2,04,595	-9,30,884	Ditto	
39. Kulti-Moregram Road ..	5,00,000	3,46,000	3,46,033	-1,53,967	+33	38,26,000	27,06,431	-11,19,569	Ditto.	
40. Improvement of Baraset-Bashurhat Road.	6,00,000	6,00,000	6,00,159	+159	+159	38,06,782	10,00,856	-28,06,926	Ditto.	
II.—Other major works for which specific provision was made in the budget—										
41. Collectively	2,35,000	1,56,000	1,53,628	-81,372	-2,372	..	..	..	Ditto.
IV.—Other major works for which specific provision was not made in the budget—										
42. Collectively .. ..	..	3,000	2,934	+2,934	-66	..	..	..	Ditto.
Total—Works met partially from State Revenues and partially from the Central Road Fund.	17,85,000	14,70,000	14,68,574	-3,16,426	-1,426	..	..	..
Total—Original Works—Communications	49,61,000	49,19,729	46,56,608	-3,04,392	-2,63,121	..	..	..

REVIEW.

Expenditure on works shown in the Appendix appears under sub-heads A.1 to A.18 and B. The total figures of appropriation and expenditure under these sub-heads for the year under review were as follows:—

	In lakhs of Rupees.
Original appropriation	58·70
Modified appropriation	59·64
Expenditure	55·87
Saving compared with modified appropriation ..	3·77

The saving of Rs. 4.21 lakhs against the modified appropriation works up to 6.32 per cent. only.

2. The number of major works in progress (included in the Appendix) during the year was 72 against 107 in the preceding year. The total expenditure on 53 works for which estimates had been sanctioned amounted to Rs. 3,62.03 lakhs against the total estimate of Rs. 4,70.80 lakhs. Out of 53 works expenditure on 4 works exceeded the sanctioned estimates (*vide* items 23, 26, 28 and 30 of the Appendix). Expenditure of Rs. 3.99 lakhs was incurred on the remaining 19 works for which there were no sanctioned estimates (*vide* items 1, 3, 8, 25, 36, 41 and 42 of the Appendix).

3. Explanations in respect of items 1, 3, 4 (*Charged*), 5, 6, 9-11, 17, 20, 23 and 31 could not be included as the same were not received from the controlling authority.

APPENDIX III.

Detailed statement of expenditure on important new works, relating to grant No. 44—Civil Works [See pages 324—331].

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with				Sanctioned estimate	Expenditure to end of 1958-59	Difference between Cols. 7 and 8. Excess + Balance -	Remarks.
				Original appropriation. More + Less -.	Modified appropriation. More + Less -.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	6,00,000	2,20,000	2,27,775	-3,72,225	+7,775	26,61,882	27,10,684	+48,752	In progress. See sub-head A.4.		
1. Construction of office building for the Sales Tax Department at Vizianagram Palace compound.	10,000	..	..	-10,000	..	..	11,94,177	+11,94,177	In progress. See sub-head A.5.
2. Construction of an office building at 11A Free School Street, Calcutta.	75,000	1,22,128	82,478	+7,478	-39,648	..	9,38,984	+9,38,984	Ditto.		
3. Construction of a five storied building in Writers' Buildings, Calcutta, in the space between Blocks II and III.	7,00,000	4,80,000	4,04,423	-2,95,577	-25,577	4,80,900	20,27,652	+15,96,752	Ditto.		
4. Construction of a six storied building at the site of 45, Ganesh Chandra Avenue for accommodation of Pool vehicles, etc.	25,000	41,920	42,602	+17,602	+682	3,81,876	3,85,064	+3,178	Ditto.		
5. Construction of an office building within the compound of Assembly House.	16,000	20,749	6,437	-9,563	-14,312	3,68,782	7,07,393	+3,38,611	Ditto.		
6. Construction of residential quarters for Government officers in Calcutta and Morushli.											

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

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

MAJOR HEAD 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—
Original Works—Buildings—

I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—

7	Establishment of a temporary subdivisional Headquarters at Islampur	3,60,000	5,50,000	5,49,717	+1,89,717	-283	36,105	5,99,732	+5,63,627	Ditto
8	Construction of buildings for the City Civil and Sessions Court	15,00,000	7,40,000	7,41,464	-7,58,536	+1,464	30,10,700	36,69,592	+6,58,892	In progress See sub-head A 6.
9	Construction of a new Sub-Jail at Siliguri	1,50,000	2,00,000	2,02,927	+52,927	+2,927	1,31,000	3,08,046	+1,72,046	In progress See sub-head A 7
10	Conversion of Ansoni Sub-Jail into a Special Jail	2,50,000	2,00,000	2,00,495	-49,505	+495	4,35,186	5,35,902	+1,00,766	Ditto
11	Extension of the Howrah District Jail	1,50,000	50,000	49,591	-1,00,409	-409	4,55,891	1,08,678	-3,52,218	Ditto
12	Construction of barracks for constables in the Body Guard Lines at Alipur.	6,08,000	3,64,700	3,67,874	-2,40,126	+3,174		8,63,980	+8,63,980	In progress See sub-head A 8
13	Construction of buildings for accommodation of officers and men of the West Bengal Police at 20, Durrum Road	5,00,000	50,000	45,569	-4,54,431	-4,431	..	10,70,569	+10,70,569	Ditto.
14	Construction of quarters for the Police Officers and men at Jadavpur in the district of 24-Farganas	3,00,000	1,00,000	1,02,820	-1,97,180	+2,820	..	1,02,820	+1,02,820	Ditto
15	Construction of buildings for the accommodation of the Calcutta Armed Police Battalion.	11,25,000	6,30,000	6,00,154	-5,24,846	-29,846	7,42,275	15,17,448	+7,75,673	Ditto
16	Construction of 64 sets of quarters for the Sub-Inspectors and Sergeants on the Pichghoria land	3,00,000	1,00,000	99,592	-2,00,408	-408	..	99,592	+99,592	Ditto
17	Construction of a 3 storeyed barrack (4th batch) for the Government House company at Barrackpore for the accommodation of constables of the Armed Police Battalion, Barrackpore	46,000	44,000	72,695	+28,695	+28,695	3,82,000	3,31,865	-50,135	Ditto
18	Construction of 48 sets of quarters for Sergeants, Sub-Inspectors, Sergeant-Majors, etc., in the Body Guard Lines, Alipur	4,30,000	3,89,000	3,87,569	-42,431	-1,431	6,06,673	6,35,727	+29,054	Ditto
19	Extension of the Calcutta Police Hospital.	70,000	1,01,900	89,686	+19,686	-12,315	..	6,90,748	+6,90,748	Ditto.

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

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

APPENDIX III—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between Col. 7 and 8. Excess + Balance—	Remarks.
				Original appropriation. More + Less -.	Modified appropriation. More + Less -.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
	10,000	..	..	-10,000	..	..	..	..	..	New work not taken up. See Sub-head A.8.
20. Construction of Central Lock-up at Lalibazar.	1,50,000	2,50,000	2,27,942	+77,942	-22,058	..	2,80,489	+2,80,489	In progress. See sub-head A.9.		
21. Extension of Jhargram Raj College.	1,50,000	..	..	-1,50,000	..	..	5,24,728	+5,24,728	In progress. See sub-head A.10.	
22. Expansion of Jhargram Sub-divisional Hospital.	11,00,000	8,25,000	..	-11,00,000	-8,25,000	..	..	..	..	New work not taken up. See sub-head A.10.
23. Construction of Hospital buildings for the insured workers of Greater Calcutta and Howrah under the Employees' State Insurance Scheme (Normal budget).	-8,25,000	-8,25,000	..	+8,25,000	+8,25,000	..	..	..	..	Ditto.
24. <i>Deleted</i> —Recoveries from the Employees' State Insurance Corporation.	2,00,000	1,65,000	1,57,236	-42,764	-7,764	5,96,436	4,58,324	-1,38,112	In progress. See sub-head A.16.		
25. Construction of two additional storeys over the 4th storied block at 11A, Free School Street, Calcutta.											

MAJOR HEAD 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—*contd.*

Original Works—Buildings—*contd.*

I.—Major works above Rs 5,00,000 for which specific provision was made in the budget—*contd.*

20. Construction of Central Lock-up at Lalibazar.

21. Extension of Jhargram Raj College.

22. Expansion of Jhargram Sub-divisional Hospital.

23. Construction of Hospital buildings for the insured workers of Greater Calcutta and Howrah under the Employees' State Insurance Scheme (Normal budget).

24. *Deleted*—Recoveries from the Employees' State Insurance Corporation.

25. Construction of two additional storeys over the 4th storied block at 11A, Free School Street, Calcutta.

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

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

26 Collectively—

Charged

2,600	- 2,600				
		<i>Col 6—See paragraph 3 of the Review</i>			
47,22,100	28,85,748	25 91,371	- 21,30 729	- 2,94,877	..
		<i>Col 6—See paragraph 3 of the Review</i>			

Voted

- 33,585	- 31,623	- 31 623	+ 1 962	7,41,551	71,42,388	- 2,72,818	In progress A 5	See sub-head
1,189	1,189	+ 1,189			1,189	+ 1,189	Ditto	
3 82 500	3 82,500	+ 3 82 500			3,82 500	+ 3,82,500	Ditto.	
14,000	10,193	+ 10,193	- 3,807	40,550	34,110	- 6,440	In progress A 8.	See sub-head

Col 6—See paragraph 3 of the Review

2,650

5

+ 5

- 2 645

1 66,200

1,56 621

- 9 579

Ditto

Col 6—See paragraph 3 of the Review

8,94,000

8,93,573

+ 8,93,573

- 427

8,93,573

+ 8,93,573

Ditto

2,32 035

2,23,746

+ 2 23,746

- 8,289

2,23,746

+ 2,23,746

Ditto

3,58,499

3 58,499

+ 3,58,499

8,75,754

+ 8,75,754

Ditto

III—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—

27	Construction of a new office building on Government Land at Hastings Street							
28	Construction of new four storeyed buildings between I and II at Writers' Buildings							
29	Acquisition of premises No 11, Hastings Street, Calcutta							
30	Construction of 30 quarters for Thana Sub-Inspectors of the West Bengal Police (3rd Programme)							
31	Construction of barrack for the accommodation of 80 constables and 8 Head constables in the Police Lines at Cooch Behar.							
32	Acquisition of land and buildings at Puda-khat square at Kishorepore for both West Bengal Police and Calcutta Police							
33	Acquisition of premises Nos 40/A and B Gora Chand Road for Benapukur Thana and some Police Personnel							
34	Acquisition of Blocks A and B of A K Sarkar's property (near Dumlop Bridge) for accommodation of some Police Personnel.							

APPENDIX III—*contd.*

Description of work.	Outlay compared with										Remarks.
	Original appropriation.	Expenditures.	Original appropriation. More + Less -.	Modified appropriation. More + Less -.	Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between Cols. 7 and 8. Excess + Balance -				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10		
35. Acquisition of land for the 2nd time for establishment of Police Wireless Headquarters at Tollygunge	..	-1,468	-1,468	-1,468	..	25,18,783	1,20,759	-23,93,024	In progress. See sub-head. A. 8.		
36. Lump provision for Police Buildings.	32,777	..	+32,777	..	32,777	+32,777	Ditto.		
37. Construction of science, technical and commercial block in the compound of Bengal Engineering College.	32,691	..	+32,691	..	32,691	+32,691	In progress. See sub-head A. 9.		
38. Conversion of the old jail building, Midnapore, into a State Home for permanent liability cases of make vagrants.	..	60,000	53,113	+53,113	-6,887	..	53,113	+53,113	In progress. See sub-head A. 13.		
39. Acquisition of buildings for the Tollygunge Thana in the District of 24-Parganas.	6,32,976	6,32,976	..	In progress. See sub-head A. 8.		
40. Construction of 2 four storeyed barracks in the compound of the Government House, Barrackport for accommodation of constables as a short term implementation of the long term.	12,111	+12,111	Ditto.		

MAJOR HEAD 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENU ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—*contd.*

Original Works—Buildings—*contd.*

III.—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—*contd.*

35. Acquisition of land for the 2nd time for establishment of Police Wireless Headquarters at Tollygunge

36. Lump provision for Police Buildings.

37. Construction of science, technical and commercial block in the compound of Bengal Engineering College.

38. Conversion of the old jail building, Midnapore, into a State Home for permanent liability cases of make vagrants.

39. Acquisition of buildings for the Tollygunge Thana in the District of 24-Parganas.

40. Construction of 2 four storeyed barracks in the compound of the Government House, Barrackport for accommodation of constables as a short term implementation of the long term.

41. Construction of buildings for alternative accommodation of Co-operative Training Institute now stationed at R.A.F. Camp near Konnaagar including the cost of acquisition of lands.	..	..	..	..	..	2,90,000	+ 2,90,000	Ditto.
IV.—Other major works for which specific provision was not made in the budget—								
42. Collectively .. .. .	..	2,47,484	2,26,373	+ 2,26,373	- 21,111	..	..	..
Total—Original Works—Buildings								
<i>Charged</i> .. .. .	..	2,500	..	..	- 2,500	..	..	..
<i>Voted</i> .. .. .	..	1,27,22,100	94,31,884	- 32,90,216	- 3,80,563	..	..	..
Original Works—Communications—								
I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—								
43. Construction of a straight road from Muragacha (near Harin-ghata) to Kalyani.	67,000	77,850	..	- 67,000	- 77,850	..	39,911	+ 39,911 In progress, See sub-head B.
II.—Other major works for which specific provision was made in the budget—								
44. Collectively	6,37,000	3,78,704	3,86,705	- 2,50,295	+ 8,001	..	..	Ditto.
III.—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—								
45. Widening of the narrow sections of Peshawar Road in Darjeeling.	..	20,000	21,824	+ 21,824	+ 1,824	..	21,824	+ 21,824 Ditto.
46. Improvement of the Beasrihat Itendaghat Road in the district of 24-Parganas.	..	10,000	10,070	+ 10,070	+ 70	2,73,800	10,070	- 2,63,730 Ditto.
47. Improvement of Ranaghat-Santipur Road (2nd Phase).	..	..	8,143	..	+ 8,143	..	8,143	+ 8,143 Ditto.
								Col. 6.—See paragraph 3 of the Review.

APPENDIX III—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate	Expenditure to end of 1958-59	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.		

MAJOR HEAD 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—*contd.*

Original Works—Communications—*contd.*

IV—Other major works for which specific provision was not made in the budget—

48. Collectively	..	1 81,484	1,51,280	+ 1,51,280	- 30,204	
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Col. 6.—See paragraph 3 of the Review.

Total—Original Works—Communications—

	7,04,000	6,68,088	5,78,022	- 1,25,978	- 1,10,016	
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Original Works—Miscellaneous—

I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—

49. Completion of the construction of Mahajati Sadan.	1,80,000	3,71,325	3,62,048	+ 1,82,048	- 9,277	5,42,755	10,86,300	+ 5,43,545	In progress. See sub-head C.
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II.—Other major works for which specific provision was made in the budget—

50. Collectively	..	35,000	67,133	+ 32,334	+ 201	Ditto.
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IV.—Other major works for which specific provision was not made in the budget—

51. Collectively			- 1,221	- 1,221	- 1,221			
Total—Original Works—Miscellaneous.	2,15,000	4,38,458	4,28,161	+ 2,13,161	- 10,297			
Major Head 81.—Capital Account of civil works outside the Revenue Account—Development Schemes—Development of State Roads—								
Original Works—Buildings—								
II.—Major works for which specific provision was made in the budget—								
52. Collectively	20,000	100	..	- 20,000	- 100	..	..	..
IV.—Other major works for which specific provision was not made in the budget—								
53. Collectively	..	26,700	26,437	+ 26,437	- 263	..	..	..
V.—Minor Works—								
54. Collectively	..	4,500	4,499	+ 4,499	- 1	..	..	..
Total—Original Works—Buildings.	20,000	31,300	30,936	+ 10,936	- 364	..	..	..

Original Works—Communications—

I.—Major works above Rs 5,00,000 for which specific provision was made in the budget—

55. Molarpur-Moham madbasar (including bridge at Deochia).	1,00,000	1,21,000	1,20,946	+ 20,946	- 54	14,47,200	13,62,152	- 85,048	In progress See P.(XV).
56. Mohammadbasar-Suri	60,000	7,532	7,532	- 52,468	..	7,66,000	6,96,410	- 69,590	Ditto.
57. Surt-Da crajpur-IJumbasar	80,000	60,000	66,852	- 13,148	+ 6,852	26,00,400	29,22,652	+ 3,22,252	Ditto.
58. Molarpur-Rampurhat-Nalhati-Moregram Road.	3,05,000	2,57,000	2,15,572	- 89,428	- 41,428	26,27,200	19,97,118	- 15,30,082	Ditto.
59. Bankura-Ballitore	1,000	1,000	160	..	- 840	8,70,000	6,00,333	- 3,69,667	Ditto.
60. Taldanga-Goaldanga-Bansa	1,000	1,000	47	- 953	- 953	33,35,252	17,46,298	- 15,88,954	Ditto.

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

APPENDIX III—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with				Sanctioned estimate.	Expenditure to Col. 7 and 8, 1958-59.	Difference between Col. 7 and 8, Excess + Balance -	Remarks
				Original appropriation. More + Less -.	Modified appropriation. More + Less -.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10		
61. Bankura-Gosaidanga-Ranibandh.	1,000	-5,000	-6,383	-16,383	-1,383	27,69,278	24,50,253	-3,19,025	In progress. See sub-head F.(1)(b).		
62. Bishnupur-Kotalpur ..	1,00,000	5,000	4,509	-95,491	-491	16,24,950	11,64,644	-4,60,306	Ditto.		
63. Raghunathganj-Lalgola Bhagwangola-Berhampur.	5,000	31,000	70,772	+65,772	+39,772	35,08,900	49,71,677	+13,62,777	Ditto.		
Col. 6.—See paragraph 3 of the Review.											
64. Piassey-Berhampur-Kandi ..	2,000	1,000	822	-1,178	-178	60,15,000	48,90,480	-11,24,520	Ditto.		
65. Krishnagar-Piassey ..	-6,000	100	84	+6,084	-16	38,65,440	37,40,594	-1,24,906	Ditto.		
66. Diamond Harbour-Kakdwip ..	1,000	12,100	10,138	+9,138	-1,962	58,36,225	54,83,442	-4,52,783	Ditto.		
67. Kakdwip-Namkhana ..	50,000	58,500	62,054	+12,054	+3,554	10,00,000	13,87,215	+3,87,215	Ditto.		
68. Arambagh-Pursurah-Champadanga.	30,000	1,65,000	1,69,778	+1,39,778	+4,778	24,34,700	25,79,835	+1,45,135	Ditto.		
69. Baidyabati-Tarakeswar-Champadanga.	1,00,000	-4,040	1,48,884	+48,884	+1,52,924	70,90,600	46,12,095	-24,78,505	Ditto.		
Col. 6.—Unanticipated payment of Land Acquisition charges.											
70. Mourigram-Uinberla ..	1,00,000	64,000	65,220	-34,780	+1,220	36,24,900	34,99,493	-1,25,407	Ditto.		
71. Kallaganj-Raiganj ..	9,000	-1,430	-1,430	-10,430	.	18,86,745	14,72,805	-2,14,440	Ditto.		
72. Improvement of Gazole Barshat-Balurghat Road (Phase II works).	1,00,000	94,000	34,088	-65,912	-59,912	7,05,020	9,36,584	+6,31,564	Ditto.		
Col. 6.—See paragraph 3 of the Review.											

MAJOR HEAD 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—*contd.*

Original Works—Communications—*contd.*

I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—*contd.*

73. Jalpaiguri-Kaldibari ..	15,600	32,000	32,016	+16,416	+16	24,24,100	22,93,740	-1,30,360	Ditto.
74. Namkhana-Fraserganj ..	1,00,000	2,39,000	2,38,735	+1,38,735	-285	14,00,000	2,86,777	-11,11,223	Ditto.
75. Bye-pass from Raniganj-Midnapore Road to Bankura-Bellatore Road with a bridge over the river Gondheswari.	50,000	..	..	-50,000	..	..	..	..	Ditto.
76. Bankura-Taldangra ..	1,000	1,000	95	-905	-905	13,74,300	10,19,749	-3,54,551	Ditto.
77. Taldangra-Simbapal ..	1,000	4,000	3,749	+2,749	-251	12,96,195	7,04,685	-5,89,510	Ditto.
78. Bellatore-Somamukhi-Patrasayac.	1,000	-1,000	3,706	+2,706	+4,706	11,41,000	11,89,218	+49,218	Ditto.
79. Bolepur-Pallipur ..	15,000	82,000	79,138	+64,138	-2,862	17,75,000	19,93,137	+2,18,137	Ditto.
80. Mohammedbazar-Sainthis ..	40,000	29,500	29,561	-10,439	+61	7,36,000	5,88,251	-1,47,749	Ditto.
81. Dubrajpur-Pandaveswar ..	40,000	2,707	2,707	-37,293	..	9,49,000	5,10,187	-4,38,813	Ditto.
82. Suri-Ahmadpur ..	5,000	-24,600	-22,546	-27,546	+2,054	6,00,400	6,04,620	+4,220	Ditto.
83. Bolepur-Ilumbazar ..	20,000	20,000	16,957	-3,043	-3,043	6,86,835	1,60,878	-5,25,957	Ditto.
84. Monteswar-Kusumgram-Moniari.	5,000	20,000	33,862	+28,862	+13,862	23,99,500	24,53,526	+54,026	Ditto.
85. Samudragarh-Nandaughat -	1,000	400	455	-545	+55	5,98,000	5,94,271	+82,271	Ditto.
86. Burtwan-Katwa ..	10,000	-5,000	-3,166	-13,166	+1,834	23,05,500	21,76,750	-1,28,750	Ditto.
87. Burtwan-Kalna ..	11,000	37,100	37,463	+26,463	+363	11,00,000	16,32,380	+5,32,380	Ditto.
88. Tehit-Ghuskara ..	1,00,000	1,05,000	1,08,685	+8,685	+3,685	15,50,000	12,41,242	-3,08,758	Ditto.
89. Manik Balganga ..	50,000	31,000	31,340	-18,760	+240	9,00,000	12,25,516	+3,25,516	Ditto.
90. Saptagram-Guptipara-Kalna-Duadigram-Samudragarh-Nawadwip-Purbasthali.	2,00,000	2,30,000	3,89,750	+1,89,750	+1,59,750	66,75,050	68,76,991	+2,01,941	Ditto.
91. Panchur-Kalna ..	1,000	7,000	7,474	+6,474	+474	9,00,000	9,43,680	+43,680	Ditto.
92. Contai-Bekta ..	1,000	15,000	1,666	+666	-13,334	63,94,540	64,46,313	+51,813	Ditto.
93. Contai-Tamluk ..	1,000	5,139	5,917	+4,917	+778	56,28,800	56,64,534	+35,734	Ditto.
94. Contai-Digha ..	1,000	35,000	29,183	+28,183	-5,817	21,83,000	23,33,798	+1,50,798	Ditto.

Col. 6.—Accelerated progress of work.

Col. 6.—Non-receipt of debit on account of Land Acquisition charges.

Col. 6.—Due to payment of Land Acquisition charges at the fig end of the year.

Col. 6.—Unanticipated payment of Land Acquisition charges at the fig end of the year.

Col. 6.—Unforeseen transfer of materials to other works.

Col. 6.—Non-receipt of debit on account of Land Acquisition charges.

107. Botanical Garden-Rajganj-Sankrail (Construction of a road from Shalimar Paint Works to Rajganj).	50,000	90,000	10,146	- 39,854	- 79,854	5,07,000	4,69,940	- 38,060	Ditto.
Col. 6.—Non-receipt of debit on account of Land Acquisition charges									
108. Hataganj-Purbabahnupur ..	10,000	2,500	2,631	- 7,369	+ 131	12,41,000	11,05,453	- 1,35,547	Ditto.
109. Purbabahnupur-Raidighi ..	50,000	1,05,000	1,01,613	+ 51,613	- 3,387	16,20,000	16,20,732	+ 732	Ditto.
110. Habra-Jirat ..	30,000	10,000	9,877	- 20,023	- 23	8,20,000	8,42,159	+ 22,159	Ditto.
111. Lakshmi Kantapur-Dhola ..	20,000	20,000	20,089	+ 89	+ 89	5,95,750	3,60,652	- 2,35,098	Ditto.
112. Basirhat-Hasnabad ..	25,000	4,000	4,096	- 20,904	+ 96	16,78,400	14,23,089	- 2,55,311	Ditto.
113. Hasnabad-Hingulganj ..	25,000	99,700	6,798	- 18,202	- 92,902	9,90,052	8,87,324	- 1,02,728	Ditto.
Col. 6.—Non-receipt of debit on account of Land Acquisition charges.									
114. Kanchapota-Baduria-Maslandpur-Ilabra.	20,000	13,860	23,652	+ 3,652	+ 9,792	19,26,000	18,29,851	- 96,149	Ditto.
Col. 6.—Due to unanticipated payment of Land Acquisition charges at the end of the year.									
115. Bagdah-Sindirani ..	25,000	25,636	25,592	+ 592	- 44	7,81,000	11,03,066	+ 3,22,066	Ditto.
116. Basirhat-Swarupnagar ..	20,000	56,500	65,607	+ 45,607	+ 9,107	17,16,000	17,35,524	+ 19,524	Ditto.
Col. 6.—Due to unanticipated payment of Land Acquisition charges at the end of the year.									
117. Basirhat-Pipe-Rachahpur-Murariha.	5,000	- 779	- 151	- 5,151	+ 623	6,87,000	6,75,002	- 11,998	Ditto.
118. Baruijpur-Ramnagar-Uttarbhag-Port Canning	50,000	1,22,500	1,22,438	+ 72,438	- 12	9,68,800	15,56,086	+ 5,87,286	Ditto.
119. Tentulia-Maslandpur-Nakphol-Gobarlanga-Gaighata.	50,000	16,000	15,371	- 34,620	- 629	13,28,100	13,38,888	+ 1,07,788	Ditto.
120. Bagula-Duttaphulia-Arangghata with link road from Duttaphulia to Sindrani.	15,000	7,000	10,343	- 4,657	+ 3,343	3,53,400	12,79,044	+ 9,25,644	Ditto.
Col. 6.—Due to unanticipated payment of Land Acquisition charges at the end of the year.									
121. Krishnagar-Majdia ..	1,000	100		- 1,000	- 100		14,63,290	+ 14,63,290	Ditto.
122. Krishnagar-Nabaswip Including ferry over Bhagtrathi.	1,000	- 8,646	- 8,687	- 9,687	- 41	5,98,765	5,58,054	- 40,711	Ditto.
123. Karimpur-Jhangl—									
(a) Natesa-Chakma Jhabons	1,000	150	746	- 254	+ 596	5,25,000	5,33,343	+ 8,343	Ditto.
(b) Chakmadheunas-Jsangi	10,000			- 10,000			2,76,152	+ 2,76,152	Ditto.
124. Karimpur-Domka!—									
(a) Gornimarighat-Natna	2,000	700	608	- 1,392	- 92	2,72,600	2,43,556	- 29,044	Ditto.
(b) Domkal-Gornimarighat	30,000	38,000	36,936	+ 6,936	- 1,064	8,00,000	9,00,309	+ 1,00,309	Ditto.
125. Islampur-Ramnagar ..	- 9,000	11,500	10,084	+ 19,084	- 1,416	23,04,200	20,49,395	- 2,54,805	Ditto.

APPENDIX III—*contd.*

Description of work	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between Cols. 7 and 8. Excess + Balance—.	Remarks.
				Original appropriation—More + Less—.	Modified appropriation—More + Less—.	Col. 6—Non-receipt of debit on account of Land Acquisition charges.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
126. Beldanga-Amtala-Patkabari	50,500	-12,900	-18,009	-68,009	-5,109	18,00,000	12,82,394	-5,17,606	In progress. See sub-head F. (1) (b).	
127. Improvement of Beldanga-Amtala-Patkabari Road (Phase II works).	40,000	1,46,000	1,46,063	+1,06,063	..	15,50,000	23,20,027	+7,70,027	Ditto.	
128. Maida-Manikchak-Sadarghat	30,000	15,000	15,000	-15,000	..	30,00,000	28,80,106	-1,19,894	Ditto.	
129. Samsli-Ratus	65,000	75,000	75,000	+10,000	..	7,71,150	6,40,999	-1,30,001	Ditto.	
130. Improvement of Samsli-Ratus Road (Phase II works).	35,000	-40,000	-40,000	-75,000	..	8,08,700	2,80,276	-5,28,424	Ditto.	
131. Gazol-Samsli-Harishchandra-pur.	1,25,000	..	..	-1,25,000	..	14,99,800	16,28,794	+1,28,994	Ditto.
132. Improvement of Chanchal-Harishchandrapur Section of Samsli-Chanchal-Harishchandrapur Road (Phase II works).	1,25,000	55,000	54,998	-70,002	-2	10,00,000	8,34,524	-1,65,476	Ditto.	
133. Gazol-Bamangola	25,000	1,000	1,000	-24,000	..	8,00,000	7,12,053	-87,947	Ditto.	
134. Improvement of Gazol-Bamangola Road including improvement of the last 3 miles to B stage with temporary wooden bridge (Phase II works).	80,000	60,000	60,000	-20,000	..	6,94,300	7,08,475	+14,175	Ditto.	
135. Habbpur Bulbichandi with extension to Bulbichandi Railway Station.	28,900	4,000	4,000	-24,900	..	5,82,800	5,50,596	-32,204	Ditto.	

MAJOR HEAD 61—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—*contd.*

Original Works—Communications—*contd.*

I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—*contd.*

136	Improvement of Ramangoli-Halibpur Road (Phase II works)	20,000	15,000	15,000	-5,000	..	6,00,000	4,68,041	-1,31,959	Ditto.
137	Improvement of Metallikango road between Naxalkhola and the eastern bank of the river Murti with a temporary diversion along the Forest Department's road and construction of bridges over the Naxalkhola and other rivers in the districts of Darjeeling and Jalpaiguri	1,50,000	37,000	37,002	-1,12,998	+2	7,41,800	5,27,220	-2,14,580	Ditto.
138	Falakata-Madarhat	1,50,000	2,25,000	2,24,995	+74,965	-5	8,40,700	6,35,009	-2,05,691	Ditto.
139	Madarhat-Dirpara	25,000	..	..	-25,000	.	..	..	..	New work not taken up during the year. See sub-head F. (1) (b)
140	Panchagram-Nabagram-Lalbagh	2,00,000	5,00,000	4,76,948	+2,76,948	-23,052	14,00,000	7,36,666	-6,63,334	In progress. See sub-head F. (1) (b).
141	Improvement of the road from Deogram to Katwahat with a link road from Hijuli to Matiali in Nadia District	2,00,000	6,02,000	6,01,707	+4,01,707	+1,707	15,78,000	8,07,719	-7,70,281	Ditto.
142	Ransghat-Aranghata	1,50,000	90,000	89,951	-60,049	-49	6,30,300	2,68,621	-3,61,679	Ditto
143	Dakshin Barasat Magrahat-Usthi	1,00,000	1,30,300	96,712	-3,288	-33,588	15,00,000	2,16,476	-12,83,524	Ditto.
144	Kachuberia-Gangasagar	2,75,000	1,55,000	1,55,269	-1,19,731	+269	16,80,000	6,07,313	-10,72,687	Ditto
145	Nahati Jirat	1,40,000	3,40,000	3,39,810	+1,99,810	-190	7,94,700	5,95,847	-1,98,853	Ditto.
146	Patrasayar-Indus to Burdwan Border	10,000	-22,904	-22,924	-32,324	+580	10,00,000	.	-10,00,000	Ditto
147	Furbeatiali-Katwa	50,000	26,800	26,854	-23,146	+54	.	36,891	+36,891	Ditto.
148	Monteswar Dalnabat	10,000	..	..	-10,000	.	.	.	.	New work not taken up. See sub-head F. (1) (b).
149	Guskara-Dhedra	1,50,000	45,000	45,484	-1,04,516	+484	6,00,000	1,60,275	-4,39,725	In progress. See sub-head F. (1) (b).
150	Nalhat: Rajkon	30,000	90,000	87,419	+57,419	-2,581	16,00,000	87,419	-15,12,581	Ditto.
151	Ahmedpur-Kirabar-Ramjibpur (Daskalgira, in Birbhum district)	1,00,000	2,25,000	2,31,893	+1,31,893	+6,893	17,28,800	3,21,899	-14,06,911	Ditto.
152	Seramapore-Manranpur-Seakhalajangpara	2,00,000	3,20,000	3,32,251	+1,32,251	+12,251	16,80,500	5,58,933	-11,21,567	Ditto
153	Chanditaka-Sevkhala Jajilvanpur-Champadanga (Aharai Road)	1,80,000	2,40,000	2,39,869	+59,869	-131	21,53,700	5,85,597	-15,68,103	Ditto
154	Salkia-Chanditaka	..	..	..	-20,000	..	..	6,08,168	+6,03,168	Ditto.

Col 6.—Unanticipated slow progress of work.

APPENDIX III—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between Cols. 7 and 8 Excess + Balance—.	Remarks.
				Original appropriation.	Modified appropriation.	More + Less—				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS— <i>contd.</i>										
Original Works—Communications— <i>contd.</i>										
1.—Major works above Rs 5,00,000 for which specific provision was made in the budget— <i>contd.</i>										
155. Govtvalabpur-Nayagram	1,00,000	3,50,000	3,37,292	+ 2,37,292	- 12,708	26,15,200	13,02,138	- 13,13,062	In progress. See sub-head F. (1) (b).	
156. Belagal-Mohanpur Section of Belagal-Kudi-Mohanpur-Sodapata-Sonankania Road.	2,00,000	90,000	97,211	- 1,02,789	+ 7,211	10,00,000	9,99,282	- 718	Ditto.	
157. Mosat-Dhritpur	40,000	24,000	50,617	+ 10,617	+ 26,617	8,09,100	7,63,602	- 45,498	Ditto.	
158. Srampur-Bora-Kamalpur Tila-Pecampur-Agon-Janal-Chanditsala.	11,000	4,000	3,859	- 7,141	- 141	9,50,000	8,50,086	- 99,914	Ditto.	
159. Dakshin-Barasat Gorerhat-Maydih Road with branch Road from Gorerhat to Khakuradhat.	50,000	3,610	1,607	- 48,393	- 2,003	5,69,200	3,35,169	- 2,34,031	Ditto.	
160. Bhagawangola-Akherganj	10,000	4,600	4,203	- 5,797	- 297	10,00,000	10,08,973	+ 8,973	Ditto	
161. Ratua-Mathurapur	1,25,000	50,000	50,000	- 75,000	..	8,42,000	6,00,020	- 2,41,980	Ditto	
162. Improvement of Rajabhat-Khova-Jaygaon Road (Phase II works).	1,10,000	18,000	18,003	- 91,997	+ 3	9,83,600	8,72,657	- 1,10,943	Ditto	

Col. 6.—Due to non-payment of a contractors bill for work done in excess.

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

163.	Improvement of Gossainmastiakutchi Road (Phase II works).	70,000	74,700	74,701	+ 4,701	+ 1	8,50,000	7,99,724	- 50,276	Ditto.
164.	Naksabari-Kharbari ..	1,00,000	1,57,000	1,56,999	+ 56,999	- 1	6,05,200	2,72,985	- 3,32,215	Ditto.
165.	Kharbari-Phansidewa ..	1,00,000	1,40,000	1,40,000	+ 40,000	..	11,77,400	1,65,044	- 10,12,356	Ditto.
166.	Alpurduar-Bhalika with three Ferrices.	25,000	63,000	63,038	+ 38,038	+ 38	20,50,000	63,038	- 19,86,962	Ditto.
167.	Kumargram-Jarai ..	25,000	1,50,000	1,50,014	+ 1,25,014	+ 14	10,86,900	1,50,014	- 9,36,886	Ditto.
168.	Dhupguri-Nathan ..	1,50,000	2,48,000	2,48,013	+ 98,013	+ 13	10,71,000	4,23,040	- 6,47,960	Ditto.
169.	Jalpaiguri-Chaulhati ..	1,50,000	2,08,000	2,03,012	+ 53,012	+ 12	7,89,600	5,23,010	- 2,66,590	Ditto.
170.	Mathabhanga-Jamaldaha-Changrabandha.	1,50,000	2,15,000	2,15,007	+ 65,007	+ 7	29,37,000	4,14,995	- 25,22,005	Ditto.
171.	Cooch Behar-Mathabhanga via Phansighat and Nishiganj.	1,50,000	2,30,000	2,30,000	+ 80,000	..	20,58,600	6,90,085	- 13,68,515	Ditto.
172.	Falakata-Shildanga ..	20,000	9,300	9,293	- 10,707	- 7	11,82,900	36,292	- 11,46,608	Ditto.
173.	Dinhata-Gitaidah ..	1,00,000	66,000	65,979	- 34,021	- 21	6,42,900	3,65,982	- 2,76,918	Ditto.
174.	Dinhata-Balarampur Chhalkana.	25,000	68,000	68,000	+ 43,000	..	15,27,200	1,04,196	- 14,23,004	Ditto.
175.	Belurghat-Lakrath ..	1,50,000	3,25,000	3,26,810	+ 1,76,810	+ 1,810	13,00,000	6,81,888	- 6,18,112	Ditto.
176.	Daulatpur-Harirampur-Itahar up to Dehabad.	1,50,000	3,50,000	3,50,057	+ 2,00,057	+ 57	14,09,700	6,51,220	- 7,58,480	Ditto.
177.	Churamon-Itahar-Kushmandi	2,00,000	4,35,000	4,35,153	+ 2,35,153	+ 153	20,45,800	10,16,578	- 10,29,222	Ditto.
178.	Kushmandi-Mahpaldighi ..	1,50,000	1,75,000	1,74,879	+ 24,879	- 121	6,47,000	3,60,777	- 2,86,223	Ditto.
179.	Hemtabad-Bishnupur via Mahan.	1,50,000	2,10,000	2,10,149	+ 60,149	+ 149	7,67,000	4,92,915	- 2,74,085	Ditto.
180.	Baharai (on Batus Matnura-pur Road)-Araduvras-Medialghat to English Bazar-Munick-chak Road.	1,00,000	20,000	20,000	- 80,000	..	13,08,000	2,99,998	- 10,08,002	Ditto.
181.	Mirzapur-B. ashbari ..	1,00,000	1,55,000	1,55,000	+ 55,000	..	9,78,400	2,54,999	- 7,23,401	Ditto.
182.	Kalka-bar-Gopiganj ..	25,000	25,000	25,000	..	..	8,00,000	70,000	- 7,30,000	Ditto.
183.	Chanchal-K. rba Churamon-ghat with link road to Kailgram and Kharba police-station.	1,00,000	70,000	70,000	- 30,000	..	7,88,500	2,80,179	- 5,08,321	Ditto.
184.	Kalmechak-Niamatpur ..	35,000	1,000	1,000	- 34,000	..	12,00,000	1,40,000	- 10,60,000	Ditto.
185.	Beranpur-Haribarpur-Am-tala, 20 miles S Ch.	2,00,000	5,60,000	5,60,006	+ 3,60,006	..	17,83,600	10,79,255	- 6,54,345	Ditto.

APPENDIX III—*contd.*

Description of work	1	2	3	4	Outlay compared with		6	7	8	9	10
					Original appropriation	Expenditure						Original appropriation	Modified appropriation
	Rs	Rs	Rs	Rs	Rs	More + Less—	More + Less—	Sanctioned estimate	Expenditure to end of 1985-86	Difference between Colis 7 and 8 Excess + Balance—	Remarks
Original Works—Communications— <i>contd.</i>											
I—Major Works above Rs 5,00,000 for which specific provision was made in the budget— <i>contd.</i>											
186 Kull Burwan Gram Salika	1,00,000	39,000	38,993	-61,007	-7			5,23,400	1,30,192	-3,93,218	In progress F (1)(b)
187 Stimulla Salar Kagram	25,000	400	410	-24,590	+10			15,330	5,976	-9,354	Ditto
188 Link roads to Railway Stations in Murshidabad	2,37,000	92,000	91,212	-1,45,788	+212			5,00,000	3,22,528	-1,77,472	Ditto
189 Jibanti Sherpur	50,000	90,000	89,986	+39,986	-14			9,99,900	1,59,786	-8,40,014	Ditto
190 Sagarighi-Manigram Gankar-Raghumathganj	25,000	85,000	85,289	+60,289	+289			3,49,704	3,49,704		Ditto
191 Karimpur Natidanga Naginpur via Narayanpur	2,00,000	1,55,000	1,55,039	-44,961	+39			10,80,000	4,54,090	-6,25,910	Ditto
192 Chapra Gongra	1,00,000	1,25,000	1,24,842	+24,842	-158			5,18,800	1,88,047	-3,30,753	Ditto
193 Chapra-Hridaypur	1,98,000	73,000	72,836	-1,25,164	-164			6,00,000	4,75,443	-1,24,557	Ditto
194 Bhebia Murarisha Taki	1,90,000	60,000	65,955	-34,045	+5,955			5,00,000	2,30,368	-2,69,632	Ditto
195 Patipukur-Bellaghata Bridge	25,000			-25,000							New work not taken up.
196 Amdanga Rautara Badarhat	1,00,000	1,50,000	1,51,267	+51,267	+1,267			6,84,000	3,26,223	-3,57,777	In progress F (1)(b)
197 Lowhita to Bhangore bazar	1,00,000	4,00,000	3,99,996	+2,99,996	-4			5,96,000	5,60,559	-35,441	Ditto.
198 Gobaridanga Gopalpurhat (ma Panchpota)	1,00,000	1,86,000	1,85,937	+85,937	-63			7,90,900	2,66,002	-5,24,898	Ditto

MAJOR HEAD 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—*contd.*

Original Works—Communications—*contd.*

I—Major Works above Rs 5,00,000 for which specific provision was made in the budget—*contd.*

199.	Gobra-Gobindapur-Swarup- nagar.	50,000	1,17,000	1,16,854	+ 56,854	- 146	5,13,000	1,51,395	- 8,61,605	Ditto.
200.	Kuntalberia-Fakirtakia to Kalinagar Sandekhal Road.	50,000	80,000	79,401	+ 29,401	- 599	11,00,000	79,401	- 10,20,599	Ditto.
201.	Sarnat-Birapur ..	25,000	5,000	5,003	- 19,997	+ 3	..	5,003	+ 5,003	Ditto.
202.	Fakirtakia-Malanacha Minakhali Kulhi.	50,000	20,000	19,994	- 30,006	- 6	10,00,000	19,994	- 9,80,006	Ditto.
203.	Bodra-Champahati ..	1,00,000	3,00,000	3,00,652	+ 2,00,652	+ 652	8,00,000	4,00,978	- 3,99,022	Ditto.
204.	Tamuk-Moyna ..	1,80,000	2,00,000	1,87,582	+ 87,582	- 12,418	10,47,200	4,11,504	- 6,35,696	Ditto.
205.	Moyna-Paramanandapur- Pichak.	1,00,000	1,60,000	1,72,974	+ 72,974	+ 12,974	17,79,000	3,08,634	- 14,70,366	Ditto.
206.	Patashpur-Banguchak ..	50,000	1,05,768	1,06,491	+ 56,491	+ 723	15,00,000	1,21,706	- 13,78,294	Ditto.
207.	Patashpur-Bhaganpur ..	1,00,000	50,000	39,616	- 60,384	- 10,384	14,09,700	74,841	- 13,34,859	Ditto.
			<i>Col. 6.—Due to non-receipt of debit on account of Land Acquisition Charges.</i>							
208	Keshpur-Chandrakona ..	1,00,000	60,000	51,601	- 48,399	- 8,399	12,00,000	1,57,184	- 10,42,816	Ditto.
			<i>Col. 6.—Due to non-receipt of debit on account of Land Acquisition Charges.</i>							
209.	Bhaganpur-Bajkul ..	1,00,000	1,40,000	1,50,339	+ 50,339	+ 10,339	10,00,000	3,66,021	- 6,33,979	Ditto.
210.	Bishnupur-Patrasayar ..	10,000	5,000	- 1,528	- 11,528	- 6,528	14,00,000	79,000	- 13,21,000	Ditto.
			<i>Col. 6.—Unanticipated transfer of materials to other works.</i>							
211.	Bishnupur-Somanukh- Ranganatia.	1,00,000	30,000	16,197	- 83,803	- 13,803	9,00,000	85,700	- 8,14,300	Ditto.
			<i>Col. 6.—Slow progress of work for want of materials.</i>							
212.	Khejuria-Ileriya ..	25,000	15,000	11,877	- 13,123	- 3,123	10,63,600	66,021	- 9,97,579	Ditto.
			<i>Col. 6.—Delay in measurement of the work.</i>							
213.	Barhara-Malara Durlabhpur (on Rangaj Midnapur Road).	1,00,000	1,80,000	1,83,407	+ 83,407	+ 3,407	5,31,000	2,88,714	- 2,42,286	Ditto.
214.	Shulapat-Khatra-Aubikanagar	50,000	10,000	3,913	- 46,087	- 6,087	..	3,913	+ 3,913	Ditto.
			<i>Col. 6.—Slow progress of work for want of materials.</i>							
215.	Erajani-Sankrail to N. H. 56 (including major bridge over Saraswati).	1,00,000	90,000	88,329	- 11,671	- 1,671	8,00,000	1,68,299	- 6,31,701	Ditto.
216.	Amta-Jhinkra ..	50,000	..	..	- 50,000	..	..	..	..	New work not taken up. See Sub-head F.1(X)(b).
217.	Sultangacha-Khanpur Dasghara (Madhabpur).	1,50,000	4,25,000	4,27,750	+ 2,77,750	+ 2,750	17,00,000	6,85,510	- 10,16,490	In progress. See sub-head F.1(X)(b).
218.	Arambagh-Goghat-Ramjiban- pur-Midnapore border.	1,50,000	4,10,000	4,10,176	+ 2,60,176	+ 176	14,96,000	7,50,800	- 7,45,140	Ditto.
219.	Pandus-Polba via Dakhinpara and Mahanad.	1,00,000	1,00,000	1,00,188	+ 188	+ 188	6,00,000	1,80,841	- 4,19,159	Ditto.

APPENDIX III—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with.			Sanctioned estimate.	Expenditure to end of 1958-59.	Difference between Cols. 7 and 8 Excess + Balance—.	Remarks.
				Original appropriation More + Less—.	Modified appropriation More + Less—.	Rs.				
1	2	3	4	5	6	7	8	9	10	
220 Dhanakhal-Dasghora ..	50,000	95,000	1,06,091	+58,091	+11,091	5,15,000	5,32,903	+17,903	In progress. See sub-head F.(1)(b).	
<i>Col 6 — Unanticipated payment of Land Acquisition charges at the fig-end of the year.</i>										
221 Feeder Roads from Saptagram to— (a) Khamargachi Railway Station, (ii) Jirat, (iii) Balagramhat (iv) Somrabazar and (v) Gupupara.	1,30,000	2,00,000	2,06,047	+76,647	+6,647	5,99,900	4,47,193	-1,52,707	Ditto.	
222 Chandannagar-Naebpur with a connection to Bhadreswar.	1,00,000	1,00,000	98,865	-1,135	-1,135	10,34,300	2,43,053	-7,91,247	Ditto.	
223. Nandanghat-Kusemgram ..	5,000	10,000	8,064	+3,664	-1,336	8,00,000	28,719	-7,71,281	Ditto.	
224 Mirzapur-Kaligram-Kurnan-Kusemgram	1,00,000	3,42,300	3,39,268	+2,36,268	-4,532	20,00,000	4,38,423	-15,61,577	Ditto.	
225 Majhergram-Malamba ..	5,000	4,100	4,212	-788	+112	6,94,500	63,257	-6,31,243	Ditto.	
226 Dubroipur-Bakreswar Chandrapur	50,000	55,000	55,306	+5,306	+306	10,00,000	2,51,272	-7,48,728	Ditto.	
227 Mitrapur-Murairal ..	1,20,000	38,000	37,784	-82,216	-216	5,95,700	1,21,079	-4,74,621	Ditto.	
228 Berachampa-Baduria ..	50,000	20,000	19,946	-30,054	-54	5,00,000	19,946	-4,80,054	Ditto.	
229 Bongaon-Jhaudanga Panchopta-Ramnagar Gobra Ferry.	1,00,000	1,78,000	1,79,885	+79,885	+1,885	9,86,700	2,61,002	-7,25,698	Ditto.	
230 Improvement of Curzon Road between Berhampore Town and Lalbagh Town.	50,000	90,000	89,900	+39,900	-100	2,05,500	89,900	-1,15,600	Ditto.	

MAJOR HEADS—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—*contd.*

Original Works—Communications—*contd.*
I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—*contd.*

APPENDIX III—contd.

Description of work	Original appropriation	Modified appropriation	Expenditure	Outlay compared with		Sanctioned estimate	Expenditure to date of 1958-59	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.	
254 Bridge at Diamond Harbour on the Diamond Harbour-Kakdwip Road	1,00,000	1,40,000	1,31,284	+31,284	-8,766	8,33,500	5,11,550	-1,21,950	In progress See sub-head F (1)(b)
255 Bridge over the Rosulpur river on Contar-Famlik Road	20,000			-20,000					New work not taken up See sub-head F (1)(b)
256 Debra-Sabong	1,000	-444	-378	-1,378	+66	4,76,900	5,52,978	+76,078	In progress See sub-head F (1)(b)
257 Chandrakona Road Station to Sarenga-Simlaghat	80,000	4,50,000	4,26,644	+3,46,644	-23,356	5,20,000	8,26,223	+3,06,223	Ditto.
258 Kharagpur-Kesbary	1,000	-13,320	-12,869	-13,869	-451				Ditto
259 Spill over for analogous works taken over to the 2nd Five-Year Plan—									
(a) Gazol-Banahart-Balurghat Road (State's share)	60,000	1,49,000	2,02,644	+1,42,644	+53,644		3,18,452	+3,18,452	Ditto
(b) Six C.R.F. works (2nd Phase works charged to State Revenues).	38,200	42,781	34,263	-3,937	-8,518		46,079	+46,079	Ditto.
260 Collectively	75,94,800	45,58,060	45,74,973	-30,19,827	+16,913				..

Col 6 —See paragraph 3 of the Review

Col 6 —Slow progress of work

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

III.—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—		Col. 6.—Non-receipt of Debit on account of Land Acquisition charges.		In progress. See sub-head F. (1)(b).				
261. Jalpaiguri-Siliguri	4,300	36	+36	31,60,000	3,55,649	-28,04,351		
262. Chapra-Betai-Karimpur-Shikarpur	4,000	3,408	+3,408	81,50,200	79,54,905	-1,95,295	Ditto.	
263. Moregram-Kuh (only earthwork done by National Volunteer Force).	-33,000	-32,475	-32,475	3,96,300	3,96,368	+10,068	Ditto.	
264. Construction of Bengal Khatul Road.	-1,960	1,960	-1,960	..	..	..	Ditto.
265. Improvement of Haldihari Dewan-ganjhat Road (Phase II works).	1,640	1,636	+1,636	3,06,800	3,07,774	+974	Ditto.	
266. Improvement of Maklisanj-Chan-grabandha Road (Phase II works).	1,040	1,037	+1,037	3,00,000	2,97,351	-2,649	Ditto.	
267. Additional improvement of Dost-pur-Falta Road.	-2,194	-2,194	-2,194	1,94,800	2,03,294	+8,494	Ditto.	
268. Bendel-Rajarhat-Palba	400	169	+169	2,49,900	3,31,379	+81,979	Ditto.	
269. Kandi-Panchhubi	2,200	1,323	+1,323	..	6,53,861	+6,53,861	Ditto.	
270. Upgrading Kandi-Bharatpur Road (Phase II works).	2,43,600	2,43,622	+2,43,622	3,50,000	1,47,435	-2,02,565	Ditto.	
271. Maslandpur-Ghoshpur-Satna-Changhat Road.	10,000	10,000	+10,000	..	3,99,000	11,000	-3,88,000	Ditto.
272. Sal bridge over Suri-Dubrajpur-Ilumbar Road.	6,400	6,365	+6,365	3,67,739	3,28,298	-39,441	Ditto.	
273. Upgrading Rajarhat-Lowhatta Section of Dum Dum-Gouripur-Lowhatta Road.	70,000	70,078	+70,078	1,21,200	70,078	-51,122	Ditto.	
274. Salka-Chanditala	3,000	3,014	+3,014	6,38,600	6,06,182	-31,818	Ditto.	
275. Improvement of Krishnagar-Hridaypur Road (Phase II works).	..	-300	-300	6,59,200	-27,818	-6,87,018	Ditto.	
IV.—Other major works for which specific provision was not made in the budget—								
276. Collectively	1,01,808	84,395	+84,395	-17,413	..	..	..
V.—Minor works—								
277. Collectively .. .. .	..	-117	-117	..	..	..	..
Total—Original Works—Communications—								
Carried	8,388	..	..	..	..	..	..
Voted	2,17,32,700	2,80,25,499	2,34,47,044	..	..	..	..

Col. 6.—Due to non-receipt of debits on account of Land Acquisition charges.

APPENDIX III—*concl.*

REVIEW.

The expenditure on works included in the Appendix appears under sub-heads A.1 to A.18, B, C, F.(1)(a), F.(1)(b) and F.(ii)1 to F.(ii)10.

The figures of appropriation and expenditure under the sub-heads for the year under review were as follows:—

	In lakhs of Rupees.
Original Appropriation	353·94
Modified Appropriation	339·87
Expenditure	339·16
Saving compared with the modified appropriation ..	·71

The saving in the modified appropriation worked out to .21 per cent.

2. The number of major works (included in the Appendix) in progress during the year were 473 as against 476 in the previous year. The total expenditure on 390 works amounted to Rs. 24,43.03 lakhs against the total estimate of Rs. 33,57.62 lakhs. Of these, expenditure on 80 works exceeded the sanctioned estimate (*vide* items 1, 4-11, 26, 57, 63, 67-68, 72, 78-79, 82, 84-85, 87, 89-95, 100, 102-103, 106, 107, 109-110, 115-116, 118-120, 123(a), 124(b), 127, 131, 134, 160, 220, 235, 240, 252, 256-257, 260, 263, 265, 267-268 and 276).

Expenditure of Rs. 149.71 lakhs was incurred on the remaining 83 works for which there was no estimate (*vide* items 2-3, 12-14, 16, 19-21, 26, 28-29, 32-34, 36-38, 42, 44-45, 47-48, 50, 147, 190, 201, 214, 245, 258-260, 264, 269 and 276).

3. The reasons for the variations in Col. 6 in respect of items (*viz.*, 3, 6, 17, 19, 21, 26, 30-31, 36-38, 43, 47-48, 58, 63, 72, 160 and 259(a)) could not be included as the same were not received from the controlling authorities.

Analysis under Grants or Appropriations of the Report and the Accounts showing to which accounts specific reference is made in the Report.

Number and title of Grants or Appropriations.	Page.	Paragraph.
1. Taxes on Income other than Corporation Tax and Estate Duty.	12	11
2. Land Revenue	7, 12, 34	10, 11, 44
3. State Excise Duties	12	11
4. Stamps	12	11
5. Forest	12, 34	11, 44
6. Registration	6, 12	8, 11
8. Sales Tax	1, 12, 34	2, 11, 44
9. Other Taxes and Duties	12	11
11. Irrigation	7, 12, 34	9, 10, 11, 44
12. Interest on Debt and other Obligations	7, 12	10, 11
14. General Administration	6, 12, 34	8, 11, 44
15. Administration of Justice	6, 12, 34	8, 11, 44
16. Jails and Convict Settlements	6, 12	8, 11
17. Police	7, 12, 34	9, 11, 44
18. Ports and Pilotage	6, 12	8, 11
19. Scientific Departments	12	11
20. Charges on account of Education	6, 7, 12, 34	8, 10, 11, 44
21. Medical	6, 7, 12, 34	8, 10, 11, 44
22. Public Health	3, 17, 12	5, 10, 11
23. Charges on account of Agriculture	3, 7, 12, 34	5, 10, 11, 44
24. Agriculture—Fisheries	12, 34	11, 44
25. Charges on account of Veterinary	12	11
26. Charges on account of Co-operative Credit	12, 34	11, 44
27. Industries—Industries	3, 7, 12	5, 10, 11
28. Industries—Cottage Industries	3, 7, 12, 34	5, 10, 11, 44
29. Industries—Cinchona	12	11
30. Miscellaneous Departments—Fire Services	7, 12	10, 11
31. Miscellaneous Departments—Excluding Fire Services.	3, 7, 12, 34	5, 10, 11, 44
32. Civil Works	7, 12, 34	10, 11, 44
33. Famine	7, 12	10, 11
34. Privy Purses and Allowances of Indian Rulers	6, 12	8, 11
35. Superannuation Allowances and Pensions	6, 12, 34	8, 11, 44
36. Charges on account of Stationery and Printing	6, 7, 12	8, 10, 11
37. Miscellaneous—Contributions	4, 12	6, 11

Number and title of Grants or Appropriations.	Page.	Paragraph.
38. Miscellaneous—Other Miscellaneous Expenditure	3, 7, 12, 34	5, 10, 11, 44
39. Miscellaneous—Expenditure on Displaced Persons	6, 7, 12, 34	8, 10, 11, 44
40. Community Development Projects	4, 7, 12	6, 10, 11
41. Extra-ordinary charges	1, 3, 7, 12	1, 5, 9, 11
42. Pre-partition Payments	3, 12	5, 11
45. Road and Water Transport Schemes	7, 12, 34	10, 11, 44
7. Taxes on Vehicles	12	11
10. Interest on Irrigation Works	12	11
13. Appropriation for Reduction or Avoidance of Debt.	12	11
47. Public Debt	1, 7, 12	1, 9, 10, 11
43. Multipurpose River Schemes	12	11
44. Civil Works	3, 7, 12, 34	5, 10, 11, 44
46. Capital Outlay on State Schemes of Government Trading.	1, 3, 7, 12, 13, 34	1, 5, 9, 10, 11, 12, 44
48. Loans and Advances by State Government ..	3, 7, 12	5, 10, 11

