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GOVERNMENT OF WEST BENGAL

# APPROPRIATION ACCOUNTS

1959-60

AND

# THE AUDIT REPORT

1961



सत्यमेव जयते

Superintendent, Government Printing  
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1961

IX  
54

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**Government of West Bengal**

**Finance Department, 1961**

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## Errata to the Government of West Bengal Appropriation Accounts, 1959-60 and the Audit Report, 1961

- Page 7,—Paragraph 10, Col. 5 of the Table. Read “41,097” for “41,079” against 1959-60.
- Page 10—Paragraph 11-IV, Sl. No. 20 Read “23,01,379” for “23,01,339” in Col. 5.
- Page 13—Paragraph 12(a), 1st sub-paragraph, line 3. Read “Rs. 1,12,19.11” for “Rs. 1,12,19,11”.
- Page 13—Paragraph 12(b), line 2, sub paragraph 2 Read “under 3 heads—there being” for “under 3 heads. There being”.
- Page 13—Paragraph 12(c), line 2, sub-paragraph-2. Read “paragraph 11” for “paragraph 10”.
- Page 17—Paragraph 20, last sub-paragraph, line 2. Put January, 1961 within brackets wherever it occurs in this line.
- Page 19—Paragraph 24, line 12, sub-paragraph 1 Read “Rs 53,111” for “Rs 63,111”.
- Page 20—Paragraph 27 .. Read “of urgency. Since” for “of urgency since” in line 7—sub para. 2 and read “for use, this plea” for “for use. This plea” in the last line of sub-para. 2.
- Page 25—Paragraph 38 .. Read “initiated” for “intiated” in line 3 and “fish” for “firsh” in line 9.
- Page 28—Paragraph 44 .. Read “Rs. 6,857” for the existing figure in line 3 of sub-para 2 and “aggregating” for “aggrebating” in line 4, sub-para. 3.
- Page 32—Paragraph 53, line 3 .. Read “Rs. 1,79,28,565” for “Rs. 1,69,28,565”.
- Page 35—Paragraph 57 .. Read “48-8-0 %0 Nos.” and “60-8-0 %0 Nos.” for “48 8 0%00 Nos.” and “60-8-0 %00 Nos.” wherever it occurs.
- Page 41—Paragraph 62(b) .. Read “score” for “scope” for the last word of the para.
- Page 43—Paragraph 63 below Expenditure, item (j), line 2. Delete “State” and read “Works” for “Work”.
- Page 45—Paragraph 66, penultimate line. Read “payees’ receipts” for “payee’s receipts”.
- Page 48—Paragraph 67 (c) 5 (v) .. Read “various irregularities were also noticed in the maintenance of Cash Book” for the existing 1st line.
- Page 49—Paragraph 69(a)(1) .. Insert “School” between the words “District” and “Boards” in the 1st line.
- Page 52—Paragraph 73 .. Read “Electrification” for “Eelectrification” in item 1.
- Page 61—48—Loans and Advances by State Government. Read “6,37,76,000, 5,35,40,512 and 1,02,35,488” in Cols. 3, 4 and 5 for the existing Totals and delete “dots” against this Grant and delete “Totals” in Col. 2 with all the existing figures in Cols. 3 to 6.
- Page 62—Total—Col. 1 .. Insert “Grant No. 1” after “Total”.
- Page 68—Review, paragraph 3, line 6 Delete “the year of assessment had not properly filled in,”.
- Page 73—Sub-head B-6, Col. 4 .. Read “paragraph 2 of the” for “paragraph of the”.
- Page 75—Review, paragraph 4(a), line 2. Read “correct” for “correction”.
- Page 75—Review, paragraph 4(a), line 3. Insert “and” between the words “revenue” and “interest”.

- Page 78—Balance Sheet—Property and Assets Side, below the heading “Figures as at 31st March, 1959”, item (iii). Read “1,22,807” for “1,32,995” against “Add—Depreciation during the year”; and “1,12,825” for “1,23,013” in the penultimate line.
- Page 79—Balance Sheet—Property and Assets Side, below the heading “Figures as at 31st March, 1959” item (iv). Insert “5,229” above the figure “3,512”.
- Page 79—Balance Sheet—Property and Assets Side, below the heading “Figures as at 31st March, 1958”, item (vii). Read “113” for “11”.
- Page 79—Balance Sheet—Property and Assets side, below the heading “Figures as at 31st March, 1959”, item (viii). Read “168” against “Less—Depreciation Written-off up to previous year” above the figure “25”.
- Page 82—Financial Review—Sub-paragraph 3, penultimate line. Read “Sawn Timber was 166,128.20 cft” for “Saw Timber was 166,126.20 cft”.
- Page 82—Financial Review—Sub-paragraph 4, line 3. Read “Rs. 11,08,469” for “11,08,469”.
- Page 89—Sub-head D-5(3)—Col. 1 .. Read “Zamindari Embankments” for “Zemindary Embankment”.
- Page 92—Sub-head E-2, Col. 1 against ‘R’. Read “80,800” for “83,800”.
- Page 98—Review, paragraph 6, sub-paragraph 2, lines 4 and 5. Read “Rs. 1.40 per hundred cft. to Rs. 2.10 per hundred cft” for “Rs. 1.40 per cent cft. to Rs. 2.10 per cent. cft”.
- Page 101—Annexure B, sub-paragraph 2, below the Statement, line 2. Read “Reserve” for “Reserved”.
- Page 101—Annexure B, last sub-paragraph line 1. Read “division are” for “division is”.
- Page 105—Sub-head A-2 (Charged), Col. 4. Read “+277” for “227”.
- Page 108—Sub-head C-2(b), Col. 2 .. Read “3,61,200” for “3,16,200”.
- Page 121—Grant No. 16, Note 2, line 1. Read “was sufficient” for “were sufficient”.
- Page 121—Grant No. 16, Note 2, line 3. Read “appear to have contributed” for “appears to have contributed”.
- Page 123—Consolidated Store Accounts, Total—Col. 8. Read “15,48,017” for “15,48,016”.
- Page 152—Sub-head K(a)4 Voted, Col. 4, line 2. Read “from Central Medical Stores” for the existing one.
- Page 155—Grant No. 21, Note 4, Item (c), line 1. Read “were stolen” for “stolen”.
- Page 174—Review, Para. 6, line 2 .. Read “page 206” for “page 205”.
- Page 175—Audit Certificate, line 7. Read “paragraph 8” for “paragraph 3”.
- Page 186—Sub-head A-5 (Charged), Col. 4. Read “—606” for “606”.
- Page 189—Line below the sub-head F-(b)-6. Read “paragraph 5” for “paragraph 3”.
- Page 194—Review, Para. 6, 2nd sub para, line 3. Read “Company” for “Comany”.
- Page 194—Review, Para. 7(a), 2nd sub para, line 1, last word. Read “an” for “and”.

- Page 208—Date below certificate . . . Insert “, 1960” after “14th September”.
- Page 208—Financial Review, Para. 1, line 6. Read “which, however, resulted in” for “which however resulted to”.
- Page 213—Review, Para. 2, line 1 Read “were reported” for “was reported”.
- Page 215—Para. 4, 2nd sub-para, line 3. Read “rate of 6½” for “rate 6¼”.
- Page 230—Sub-head A. 15, Col. 3 . . . Read “19,573” for “16,573”.
- Page 234—Totals, Charged, Col. 4 . . . Read “—1,02,930” for “—1,20,930”.
- Page 235—Review, Para. 4, 1st sub-para, penultimate line. Read “9·509 sft” for “9,509 sft”.
- Page 250—Review, Para. 3(a), Sl. No. 5. Read “18¾ × 22¾” for “18½ × 22½”.
- Page 256—Store Accounts of the West Bengal Government Press, Total, Col. 4. Read “6,75,970” for “7,75,970”.
- Page 256—Store Accounts of the West Bengal Government Press, Col. 5. Read “3,10,916” for “6,10,916”.
- Page 269—Sub-head O-(iii)-3(8), col. 1 Delete “R”.
- Page 269—Sub-head O(iii)-3(10), Col. 1. Read “of roads” for “or roads”.
- Page 269—Last line, Col. 1 . . . Read “Contingency Fund” for “Contingency fund”.
- Page 273—Sub-head P(a)-19(6), heading. Read “Loss or Gain” for “Loss of Gain”.
- Page 281—Sub-head M-(viii), column 4. Read “paragraph 3” for “paragraph 2”.
- Page 283—Sub-head O-(vii)(c), Col. 4 Read “paragraph 3” for “paragraph 2”.
- Page 288—Review, para. 3, line 2 . . . Read “O-(vii)(c)” for “O-(vii)(o)”.
- Page 288—Review, para. 4, heading Read “Losses, writes off, etc.” for “Losses, etc. written off”.
- Page 309—Review, item (vii), line 1 Read “Due to incorrect” for “Dut to incorrect”.
- Page 313—Review, para. 5(c), line 1 Read “Register” for “Fegister”.
- Page 315—Review, Para. 6(f), line 3 Read “331½” for “33¼”.
- Page 315—Review, Para. 6(i), line 8 Read “Auditor General” for “Auditotr-General”.
- Page 318—Heading . . . . . Read “31st March, 1958” for “31st March, 1959”.
- Page 318—Revenue Account, Income Side. Read “31st March, 1958” for “1st March, 1958”.
- Page 321—Revenue Account, Income Side, below Figures for the year ended 31st March, 1957, against “Work-in-progress”. Read “3,59,395” for “2,59,395”.
- Page 327—Audit Certificate, line 2 Read “Paragraph 4” for “Paragraph 3”.
- Page 328—Financial Review, Receipts, Last sub-para., Statement, item 4—Total rent collection, etc. Read “Rs. 182·57 lakhs” and “Rs. 214·80 lakhs” for the existing figures below Cols. 1956-57 and 1957-58 respectively.
- Page 333—Revenue Account, Expenditure Side, Total Col. 4. Read “2,72,16,818” for “2,72,16,81”.

- Page 341—Audit Certificate, line 2 .. Read “paragraph 5” for “paragraph 4”.
- Page 343—Financial Review, Receipts, Last sub-para., statement, item 4—Total rent collection, etc. Read “Rs. 214.80 lakhs” and “Rs. 260.42 lakhs” for the existing figures below cols. 1957-58 and 1958-59 respectively.
- Page 347—Audit Certificate, line 3 Read “paragraph 6” for “paragraph 5”.
- Page 351—Audit Certificate, line 3 Read “paragraph 6” for “paragraph 5”.
- Page 355—Sub-head A. II(a), col. 1, against “R”. Read “—10,00,00,000” for “10,00,00,000.”
- Page 362—Review, Para. 1, line 2 .. Read “F. (I)(d)” for “F. (I)”.
- Page 363—Review, para. 4, line 2 .. Read “Annexure A” for “Appendix A”.
- Page 366—Sub-head B-(4)-(b), col. 1 Read “Other Receipts” for “Other Receipts”.
- Page 384—Review, para. 3, line 7 .. Read “rigorous” for “rogorous”.
- Page 384—Review, para. 3, line 8 .. Read “Rs. 5,000, in default” for “Rs. 5,000. In default”
- Page 393—Sl. No. 4, col. 10 .. Delete “See sub-head B”.
- Page 393—Sl. No. 5, col. 10 .. Read “See sub-head B” for “Ditto”.
- Page 395—Sl. No. 22, Col. 6—Explanation. Substitute “Due to wagon difficulties the materials could not be collected” for the existing one.
- Page 397—Sl. No. 48, Col. 6—Explanation. Substitute “Due to non-receipt of debit from the Collector” for the existing one.
- Page 399—Review, para. 3, line 1 .. Read “19, 24, 38 and 46” for “19, 22, 24, 38, 46 and 48”.
- Page 403—Sl. No. 35—Explanation Insert “Col. 6—See paragraph 3 of the Review”.
- Page 404—Sl. No. 39, Col. 6 .. Read “—8,102” for “8,102”.
- Page 407—Sl. No. 76—Explanation, col. 6. Read “as in” for “as to”.
- Page 407—Sl. No. 88, col. 5 .. Read “—11” for “11”.
- Page 408—Sl. No. 92, col. 9 .. Read “+1,02,066” for “—1,02,066”.
- Page 409—Sl. No. 120, Col. 9 .. Read “—1,34,485” for “1,34,485”.
- Page 410—Sl. No. 121—Col. 9 Read “—5,76,476” for “5,76,476”.
- Page 410—Sl. No. 122, Col. 9 .. Read “—1,56,691” for “1,56,691”.
- Page 411—Sl. No. 133—Explanation, Col. 6. Read “of” for “or”.
- Page 411—Sl. No. 136, Col. 9 .. Read “—12,15,928” for “12,15,928”.
- Page 411—Sl. No. 139—Explanation Insert “See paragraph 3 of the Review” after “Column 6”.
- Page 412—Sl. No. 166, Col. 9 .. Read “—4,60,945” for “4,60,945”.
- Page 413—Sl. No. 178, Explanation Insert “Col. 6—See paragraph 3 of the Review”.
- Page 414—Sl. No. 204, Col. 6 .. Read “+8,505” for “8,505”.
- Page 418—Review, Para. 1—heading of the statement. Read “In lakhs of Rupees” for “In lakh of Rupee”.

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# PART I

## AUDIT REPORT, 1961

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

### CHAPTER I

#### Introductory

In pursuance of Article 204(1) of the Constitution an Appropriation Act was passed by the Legislature in March, 1959 for a total sum of Rs. 141.72 crores to meet charges out of the Consolidated Fund of the State for the year 1959-60. In March, 1960, Supplementary Estimates for Rs. 7.30 crores were also passed by the Legislature. Thus, for the year under report provision was made for a total expenditure of Rs. 149.02 crores as against Rs. 140.62 crores in the preceding year. The increase of Rs. 8.40 crores was mainly due to larger provision for repayments of (i) Cash Credit Advances drawn from the State Bank of India for the purpose of financing procurement of rice and paddy (Rs. 6.00 crores) and (ii) loans from the Union Government for Development Projects, Intensive Food Production Schemes and Flood and Drought Relief (Rs. 1.00 crore).

**2. Original Grants and Appropriations:** Forty-four demands as in the previous year for grants aggregating Rs. 1,19,21,61,001 were placed before the Legislature which voted them without any reduction. The number of Appropriations during the year was 4 as in the previous year. This amount as well as a further sum of Rs. 22,50,68,000 required to meet expenditure charged on the Consolidated Fund of the State were included in the Schedules of the West Bengal Appropriation Act, 1959 (West Bengal Act III of 1959), which was assented to by the Governor on the 30th March, 1959.

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

	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure on Revenue Account ..	7,54,32,000	78,99,02,000	86,53,34,000
Capital Expenditure outside the Revenue Account.	1,51,000	31,91,03,001	31,92,54,001
Disbursement under Public Debt and Loans and Advances.	14,94,85,000	8,31,56,000	23,26,41,000
Total ..	22,50,68,000	1,19,21,61,001	1,41,72,29,001

**3. Supplementary Grants and Appropriation during the year:** During the year under report one Supplementary Appropriation Act—West Bengal Appropriation (No. 2) Act, 1960 (West Bengal Act VIII of 1960), was enacted under Article 205 of the Constitution of India to meet additional expenditure aggregating Rs. 7,29,91,239 which is about 5.15 per cent. of the original demands. The Schedule to the Act assented to by the Governor on the 29th March, 1960 comprised 31 supplementary grants which included voted provision for Rs. 7,03,24,100 and charged provision for Rs. 26,67,139.

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

	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>Expenditure on Revenue Account ..</b>	<b>24,34,675</b>	<b>4,76,91,100</b>	<b>5,01,25,775</b>
<b>Capital Expenditure outside the Revenue Account.</b>	<b>34,464</b>	<b>69,04,000</b>	<b>69,38,464</b>
<b>Disbursement under Public Debt and Loans and Advances.</b>	<b>1,98,000</b>	<b>1,57,29,000</b>	<b>1,59,27,000</b>
<b>Total ..</b>	<b>26,67,139</b>	<b>7,03,24,100</b>	<b>7,29,91,239</b>

## 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	<i>Charged.</i> 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 ..	....	1,19,21,61,001	1,19,21,61,001
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	22,50,68,000	....	22,50,68,000
(2) Schedule to the Supplementary Appropriation Act—			
(a) Voted by the Legislature ..	....	7,03,24,100	7,03,24,100
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	26,67,139	....	26,67,139
(3) Net aggregate grant or appropriation	22,77,35,139	1,26,24,85,101	1,49,02,20,240
(4) Aggregate disbursements ..	11,91,19,162	1,12,19,11,410	1,24,10,30,572
(5) Less (–) or More(+) than granted ..	–10,86,15,977	–14,05,73,691	–24,91,89,668
(6) Percentage of (5) to (3) ..	47·69	11·13	16·72

5. **Savings on voted grants:** Savings occurred in 35 out of 44 voted grants. A list of the more important cases is given below:—

Number and name of grant. 1	Original grant. 2	Supplementary grant. 3	Final grant. 4	Expenditure. 5	Savings. 6	Percentage of savings. 7
4.—Stamps .. ..	10,48	..	10,48	9,04	1,44	13·74
11.—Irrigation .. ..	5,68,34	..	5,68,34	3,84,63	1,83,71	32·32
22.—Public Health .. ..	2,67,46	..	2,67,46	1,99,05	68,41	25·57
23.—Charges on account of Agriculture.	5,10,81	..	5,10,81	3,94,64	1,16,17	22·74
25.—Charges on account of Animal Husbandry.	46,50	..	46,50	32,23	14,27	30·69
27.—Industries—Industries ..	3,38,95	..	3,38,95	1,83,95	1,55,00	45·78
28.—Industries—Cottage Industries.	1,34,15	..	1,34,15	1,05,48	28,67	21·37
32.—Civil Works .. ..	4,36,37	..	4,36,37	3,83,27	53,10	12·17
38.—Miscellaneous—Other Miscellaneous Expenditure.	8,74,12	38,77	9,12,89	7,29,23	1,83,66	20·12
40.—Community Development Projects.	2,74,81	6,38	2,81,19	2,15,54	65,65	23·35
41.—Extraordinary Charges ..	2,61,42	..	2,61,42	2,35,12	26,30	10·06
42.—Pre-partition Payments ..	8,00	..	8,00	2,00	6,00	75·00
43.—Multipurpose River Schemes	6,90,04	..	6,90,04	3,44,00	3,46,04	50·15
44.—Civil Works .. ..	7,91,55	..	7,91,55	4,98,99	2,92,56	36·96
48.—Loans and Advances by State Government.	4,80,47	1,57,29	6,37,76	5,35,41	1,02,35	16·05

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

4.—*Stamps.*—Mainly due to non-receipt of debits on account of stamps supplied from Central Stamps Stores.

11.—*Irrigation.*—Mainly due to less expenditure on Development Schemes and lower progress of payment of compensation on land acquired for Mayurakshi Reservoir Project.

22.—*Public Health*.—Mainly due to smaller expenditure on Development Schemes and excess credit under "Suspense-Stock" due to issue of materials originally debited to heads other than "Stock" prior to its operation since 1958-59.

23.—*Charges on account of Agriculture*.—Mainly due to smaller expenditure on Development Schemes.

25.—*Charges on account of Animal Husbandry*.—Due partly to smaller expenditure under "Subordinate Establishments" and "Hospitals and Dispensaries" on account of certain posts remaining vacant and partly to smaller expenditure on Development schemes.

27.—*Industries—Industries*.—Due partly to smaller investment in the Share Capital of Co-operative Organisations owing to smaller number of such organisations being set up and partly to less expenditure on Development Schemes.

28.—*Industries—Cottage Industries*.—Mainly due to smaller expenditure on Development Schemes.

32.—*Civil Works*.—Due to smaller expenditure mainly under 'Original Works—Communications' and adjustment of allocation from Central Road Fund as reduction of expenditure instead of as receipts due to a change in classification.

38.—*Miscellaneous—Other Miscellaneous Expenditure*.—Mainly due to smaller expenditure on Development Schemes.

40.—*Community Development Projects*.—Mainly due to smaller expenditure on works under Community Development Projects and National Extension Service

41. *Extraordinary charges*.—Mainly non-adjustment of loss on sale of subsidised food due to non-receipt of full details of profit and loss of the various grainshops from local officers.

42.—*Pre-partition Payments*.—Mainly due to (i) non-payment of bills due to some being held under attachment by Courts and others lying with the Application Committee, East Pakistan, (ii) non-submission of particulars in support of claims by the parties concerned.

43.—*Multipurpose River Schemes*.—Less expenditure under Damodar Valley Project.

44.—*Civil Works*.—Mainly due to smaller expenditure on Development Schemes.

48.—*Loans and Advances by State Government*.—Mainly due to smaller payment of loans to distressed agriculturists and of loans under the Development Schemes.

6. **Savings on charged appropriations:** Savings occurred in 21 out of 26 charged appropriations. The more important of these are detailed below :—

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
1.—Taxes on Income other than Corporation Tax and Estate Duty	2	..	2	..	2	100·00
2.—Land Revenue .. ..	..	1	1	..	1	100·00
8.—Sales Tax .. ..	..	4	4	..	4	100·00
21.—Medical .. ..	5	..	5	1	4	80·00
27.—Industries—Industries .. ..	..	17	17	9	8	47·06
38.—Miscellaneous—Other Miscellaneous Expenditure	1	..	1	..	1	100·00
44.—Civil Works .. ..	1,45	..	1,45	..	1,45	100·00
47.—Public Debt .. ..	14,65,04	..	14,65,04	4,02,24	10,62,80	72·54

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

1.—*Taxes on Income other than Corporation Tax.*—Due to non-receipt of claims from the parties for the decretal costs.

2.—*Land Revenue.*—Due to smaller payment on account of decretal costs.

8.—*Sales Tax.*—Due to non-payment of decretal costs.

21.—*Medical.*—Mainly due to the post-budget decision to meet the outstanding liabilities against a defunct Leper Hospital from the voted provision.

27.—*Industries—Industries.*—Mainly due to non-payment of higher compensation charges allowed by the Court for acquisition of land for the establishment of a telephone factory.

38.—*Miscellaneous—Other Miscellaneous Expenditure.*—Due to non-payment of charges in connection with requisitioned buildings.

44.—*Civil Works.*—Due to non-commencement of work for construction of a building.

47.—*Public Debt.*—Due to non-drawal of Cash Credit Advances from the State Bank of India.

**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:—

	1	2	3	4
		Final appropriations and grants.	Saving (–) Excess. (+).	Percentage of savings or excesses.
<i>Charged—</i>				
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
1959-60 .. .. .		22,77,35	–10,86,16	47.69
<i>Voted—</i>				
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
1959-60 .. .. .		1,26,24,85	–14,05,74	11.13
<i>Charged and Voted taken together—</i>				
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
1959-60 .. .. .		1,49,02,20	–24,91,90	16.72

The position in the charged section has considerably deteriorated while in the voted section there is improvement.

8. **Excesses over voted grants** :—The voted grant was exceeded in the following 9 cases which require regularisation under Article 205 of the Constitution :—

Number and name of grant.	Original grant.		Supplementary grant.		Final grant.		Expenditure.		Excess.		Percentage of excess.
	1	2	3	4	5	6	7				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
6.—Registration .. .. .	..	..	..	1,56,000	24,93,762	38,762	1·57				
14.—General Administration .. .. .	..	..	..	3,22,98,000	3,46,24,704	10,99,704	3·27				
15.—Administration of Justice .. .. .	..	..	..	90,14,000	92,48,079	2,34,079	2·59				
16.—Jails .. .. .	..	..	..	1,03,02,000	1,09,67,343	11,343	·10				
18.—Ports nad Pilotage .. .. .	..	..	..	11,07,000	13,60,493	1,17,493	9·45				
20.—Charges on account of Education .. .. .	..	..	..	13,47,95,000	15,94,86,900	1,59,36,900	11·10				
29.—Industries—Cinchona .. .. .	..	..	..	34,46,000	34,53,384	7,384	·21				
39.—Miscellaneous—Expenditure on Displaced Persons .. .. .	..	..	..	6,12,33,000	6,62,21,434	49,88,434	8·14				
46.—Capital Outlay on Schemes of Government Trading .. .. .	..	..	..	1	1,09,38,101	1,09,38,100	Over 100				

The main causes which led to the excess are given below :—

- 6.—*Registration*.—Entertainment of more staff than provided for, to cope with the increasing number of registrations.
- 14.—*General Administration*.—Mainly due to larger expenditure on elections, extensive tours in connection with flood relief operation and non-reimbursement of charges by the Government of India within the year.
- 15.—*Administration of Justice*.—Mainly provisions under 'Law Officers' and 'Civil and Sessions Courts' proved inadequate.
- 16.—*Jails*.—The excess is small.
- 18.—*Ports and Pilotage*.—Mainly provisions under 'Charges for pooled Launches' and 'Miscellaneous' proved inadequate.
- 20.—*Charges on account of Education*.—Mainly due to larger expenditure on Development Schemes.
- 29.—*Industries—Cinchona*.—The excess is small.
- 39.—*Miscellaneous—Expenditure on Displaced Persons*.—Mainly due to less recovery from the Government of India than anticipated.
- 46.—*Capital Outlay on Schemes of Government Trading*.—Mainly larger expenditure on purchase of foodgrains.

9. **Excesses over charged appropriations:** Charged appropriations were exceeded in the following three 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.	
23.—Industries—Cottage Industries	..	64	64	3,735	3,671	Over 100
37.—Miscellaneous—Contributions	10,00,000	6,54,000	16,54,000	16,91,308	37,308	2.25
46.—Capital Outlay on Schemes of Government Trading.	..	27,000	27,000	27,118	118	.43

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

23.—*Industries—Cottage Industries.*—Non-provision of funds due to late receipt of sanction for expenditure.

37. *Miscellaneous—Contributions.*—The excess is small.

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

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

Year.	Number.		Amount.			
	Voted.	Charged.	Voted.	Charged.		
	2	3	4	5		
1			Rs.	Rs.		
1955-56	..	..	5	5	25,56,405	19,88,293
1956-57	..	..	3	1	11,31,611	363
1957-58	..	..	7	2	11,55,583	2,15,629
1958-59	..	..	11	5	2,33,91,870	40,28,454
1959-60	..	..	9	3	3,33,72,199	41,079

The above table shows that in the voted section though the number of grants decreased, the amount involved was the highest during the quinquennium. In the charged section there was definite improvement as compared with the preceding year.

11. **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:—

*1.—Unnecessary or excessive supplementary grants*

Serial No.	Page.	Number and name of grant.	Sub-head.	Amount of supplementary grant.	Amount of saving.
1	2	3	4	5 Rs.	6 Rs.
1	137	20.—Charges on account of Education.	K ..	6,10,000	7,21,017
2	239	33.—Famine .. ..	A1(c) ..	10,50,000	7,61,423
3	240	Ditto .. ..	A2(5) ..	6,25,000	7,23,110
4	247	36.—Charges on account of Stationery and Printing.	D(i) ..	4,00,000	1,82,275
5	293	40.—Community Development Projects.	N (Group Head) ..	6,38,000	8,48,032
6	304	45.—Road and Water Transport Schemes.	II(2)(d) ..	1,15,000	2,77,233
7	306	Ditto .. ..	AI(1)(b) ..	3,96,000	2,29,598
8	381	48.—Loans and Advances by State Government.	D ..	3,50,000	1,06,285

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

Serial No.	Page.	Number and name of grant and appropriation.	Sub-head.	Amount of re-appropriation.	Amount of saving.
1	2	3	4	5 Rs.	6 Rs.
1	64	2.—Land Revenue .. ..	B-4(Voted)	11,44,355	2,94,705
2	64	Ditto .. ..	B-5 ..	1,08,000	1,08,000
3	64	Ditto .. ..	D-2 ..	15,11,812	1,11,005
4	64	Ditto .. ..	D-3 ..	12,02,088	1,54,720
5	88	11.—Irrigation .. ..	C-11 ..	1,45,700	2,40,269
6	89	Ditto .. ..	D.5(2) ..	2,65,700	4,73,864
7	90	Ditto .. ..	D.8(2)(i) ..	2,32,400	2,82,427
8	92	Ditto .. ..	F.-4 ..	1,73,100	1,20,898
9	93	Ditto .. ..	H(2)(1) ..	1,87,700	1,01,934
10	94	Ditto .. ..	K.1(b)(1) ..	3,66,500	3,66,500
11	103	12.—Interest on Ordinary Debt ..	D.1(a)— Charged.	2,32,731	1,08,121
12	126	17.—Police .. ..	C.5(2)—Voted	1,84,900	1,13,109
13	136	20.—Charges on account of Education.	G(i)(b) ..	67,608	1,49,103
14	142	Ditto .. ..	S ..	1,17,200	1,16,870
15	161	22.—Public Health .. ..	J ..	4,91,600	22,11,602
16	164	23.—Charges on account of Agriculture.	D(2)5 ..	1,66,000	2,41,210
17	168	Ditto .. ..	I ..	91,140	1,73,656
18	168	Ditto .. ..	L(a)(i)3 ..	21,500	1,15,455
19	170	Ditto .. ..	L(c)(i)4 ..	1,97,000	10,62,875
20	233	32.—Civil Works .. ..	J(i)7 ..	11,73,302	3,01,048

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

Serial No.	Page.	Number and name of grant and appropriation.		Sub-head.	Amount of re-appropriation.	Amount of saving.
1	2	3		4	5	6
					Rs.	Rs.
21	261	38.—Miscellaneous—Other	Miscel-	G.4(iii)	63,896	1,12,427
		laneous Expenditure.				
22	270	Ditto	..	P(a)7	1,70,000	6,02,259
23	272	Ditto	..	P(a)18(i)	6,50,000	6,42,190
24	272	Ditto	..	P(a)19(1)-(a)	24,79,000	20,60,250
25	274	Ditto	..	P(a)19(10)	1,22,000	1,01,158
26	283	39.—Miscellaneous—Expenditure on		O(vii)(c)	25,00,000	3,62,309
		Displaced Persons.				
27	290	40.—Community Development Pro-		C.5	1,96,700	1,80,944
		jects.				
28	291	Ditto	..	D.2	1,85,800	1,16,625
29	307	45.—Road and Water Transport		A(II)	1,34,800	1,09,489
		Schemes.				
30	355	47.—Public Debt	..	A.IV(c)	10,52,062	3,59,713
31	356	43.—Multipurpose River Schemes		II(1)	67,41,000	88,15,414
32	358	44.—Civil Works	..	A.14	45,213	2,60,588
33	360	Ditto	..	F(I)(g)	3,08,590	40,00,505
34	360	Ditto	..	F(I)(h)	6,50,000	1,84,951
35	361	Ditto	..	F(II)8	6,07,549	2,40,635
36	361	Ditto	..	F(III)(a)	14,00,535	11,96,115

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

Serial No.	Page.	Number and name of grant.		Sub-head.	Amount of reduction.	Amount of excess.
1	2	3		4	5	6
					Rs.	Rs.
1	93	11.—Irrigation	..	F.5	3,17,000	2,95,969
2	142	20.—Charges on account of Educa-		R	1,17,200	2,76,210
		tion.				
3	145	Ditto	..	W(i)	8,45,668	5,60,264
4	192	27.—Industries—Industries	..	I(b)2	1,20,79,195	26,49,429
5	192	Ditto	..	I(b)3	2,27,000	2,68,691
6	225	31.—Miscellaneous Departments—		M	9,74,000	10,16,952
		Excluding Fire Services.				
7	270	38.—Miscellaneous—Other Miscella-		P(a)1(i)	10,38,700	2,86,927
		neous Expenditure.				
8	284	39.—Miscellaneous—Expenditure on		S	3,79,91,000	91,17,963
		Displaced Persons.				
9	356	43.—Multipurpose River Schemes		I(2)	28,96,000	65,60,706
10	359	44.—Civil Works	..	F(I)(d)	2,35,500	3,23,086
11	365	46.—Capital Outlay on Schemes		A(4)(b)	6,52,03,000	4,41,32,136
		of Government Trading.				
12	382	48.—Loans and Advances by State		G.1	6,28,868	2,57,738
		Government.				
13	382	Ditto	..	G.II	7,74,948	6,66,636

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

Serial No.	Page.	Number and name of grant.		Sub-head.	Amount of saving.
1	2	3		4	5
					Rs.
1	63	2.—Land Revenue	.. ..	B-3	5,02,373
2	64	Ditto	.. ..	D-4	1,57,638
3	86	11.—Irrigation	.. ..	B.2(1)	5,42,850
4	90	Ditto	.. ..	D.8(2)	7,36,170
5	90	Ditto	.. ..	D.8(4)	1,20,750
6	93	Ditto	.. ..	I(2)	6,42,678
7	153	21.—Medical	.. ..	K(b)-4(Voted)	14,09,968
8	160	22.—Public Health	.. ..	I(b)5	13,50,171
9	161	Ditto	.. ..	I(c)1	9,36,000
10	168	23.—Charges on account of Agriculture	.. ..	L(a)(i)2	1,19,472
11	170	Ditto	.. ..	L(b)4	20,60,535
12	170	Ditto	.. ..	L(b)5	1,11,795
13	172	Ditto	.. ..	M(b)(2)(i)	5,41,315
14	181	25.—Charges on account of Animal Husbandry	.. ..	I-4	1,85,951
15	189	27.—Industries—Industries	.. ..	F(b)7	9,72,000
16	189	Ditto	.. ..	F(c)(i)-3	9,86,493
17	224	31.—Miscellaneous Departments—Excluding Fire Services.	.. ..	I(vi)	1,12,203
18	231	32.—Civil Works	.. ..	E(1)	1,83,592
19	232	Ditto	.. ..	G	2,15,859
20	232	Ditto	.. ..	H	23,01,339
21	232	Ditto	.. ..	I	18,02,902
22	266	38.—Miscellaneous—Other expenditure.	Miscellaneous Ex-	O(ii)-4	1,51,864
23	267	Ditto	.. ..	O(ii)9(i)	64,26,698
24	267	Ditto	.. ..	O(iii)I	1,63,000
25	268	Ditto	.. ..	O(iii)2	16,70,500
26	270	Ditto	.. ..	P(a)5	1,67,219
27	271	Ditto	.. ..	P(a)8	7,81,864
28	272	Ditto	.. ..	P(a)17	1,00,000
29	272	Ditto	.. ..	P(a)19(1)(b)	12,23,448
30	273	Ditto	.. ..	P(a)19(3)	1,77,251
31	274	Ditto	.. ..	P(a)19(8)	35,53,705
32	275	Ditto	.. ..	Q-4	1,40,166
33	275	Ditto	.. ..	Q-7(a)	3,20,231

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

Serial No.	Page.	Number and name of grant.	Sub-head.	Amount of saving.
1	2	3	4	5
				Rs.
34	285	39.—Miscellaneous—Expenditure on Displaced Persons.	V(I) Voted ..	20,71,237
35	287	Ditto .. ..	Z ..	4,49,002
36	290	40.—Community Development Projects	.. C.2 ..	2,24,830
37	291	Ditto .. ..	.. F.3 ..	2,44,202
38	291	Ditto .. ..	.. G-2 ..	1,35,912
39	292	Ditto .. ..	.. H ..	1,22,101
40	294	Ditto .. ..	.. P.3 ..	1,72,750
41	295	Ditto .. ..	.. R-2 ..	1,03,321
42	300	41.—Extraordinary Charges	.. .. A-1(g) ..	20,20,168
43	357	44.—Civil Works	.. .. A-7(Voted) ..	6,86,583
44	359	Ditto .. ..	.. F(I)(b) ..	3,76,145
45	360	Ditto .. ..	.. F(I)(e) ..	1,65,017
46	360	Ditto .. ..	.. F(II)2 ..	7,40,736
47	360	Ditto .. ..	.. F(II)3 ..	1,08,168
48	360	Ditto .. ..	.. F(II)4 ..	1,16,299
49	361	Ditto .. ..	.. F(II)7 ..	2,66,623
50	361	Ditto .. ..	.. F(II)10 ..	2,65,569
51	362	Ditto .. ..	.. F(III)(c) ..	17,09,650
52	365	46.—Capital Outlay on Schemes of Government Trading.	A(2) ..	2,00,000
53	366	Ditto .. ..	.. B(3)(b) ..	14,78,761
54	381	48.—Loans and Advances by State Government	B ..	2,22,603

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

Serial No.	Page.	Number and name of grant.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
1	64	2.—Land Revenue	.. B-6 ..	4,06,415
2	64	Ditto .. ..	.. D.6 ..	1,21,438
3	86	11.—Irrigation	.. B.2(2) ..	4,87,632
4	108	14.—General Administration	.. C2(a) ..	3,36,860
5	108	Ditto .. ..	.. C2(g) ..	2,36,700
6	111	Ditto .. ..	.. F1(3) ..	2,72,755
7	112	Ditto .. ..	.. F2(3) ..	1,46,231
8	113	Ditto .. ..	.. H3(vii) ..	1,40,855
9	118	15.—Administration of Justice	.. H.5 ..	1,60,311

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

Serial No.	Page.	Number and name of grant.		Sub-head.	Amount of excess.
1	2	3		4	5
					Rs.
10	136	20.—Charges on account of Education		.. G(ii) ..	2,91,292
11	143	Ditto	.. ..	.. T(e)(ii) ..	2,72,000
12	145	Ditto	.. ..	.. W(ii) ..	1,56,25,133
13	148	21.—Medical		.. A.5 ..	1,14,491
14	154	Ditto	.. ..	.. L-2 ..	35,20,418
15	164	23.—Charges on account of Agriculture		.. D(2)4 ..	1,50,155
16	164	Ditto	.. ..	.. D(2)6 ..	1,72,512
17	187	27.—Industries—Industries		.. A.10 ..	3,00,489
18	190	Ditto	.. ..	.. F(c)(i)5 ..	9,72,000
19	231	32.—Civil Works		.. D-Repairs (Voted). ..	33,67,911
20	264	38.—Miscellaneous—Other	Miscellaneous	Ex-G-23(b) ..	3,14,609
21	267	Ditto	.. ..	.. O(ii)9(ii) ..	81,00,000
22	273	Ditto	.. ..	.. P(a)19(1)(e) ..	42,23,715
23	273	Ditto	.. ..	.. P(a)19(4) ..	5,22,878
24	274	Ditto	.. ..	.. P(a)19(9) ..	1,38,546
25	281	39.—Miscellaneous—Expenditure on Displaced Persons.		N(1) ..	2,52,015
26	281	Ditto	.. ..	.. N(II) ..	26,70,268
27	281	Ditto	.. ..	.. N(iv) ..	4,56,339
28	283	Ditto	.. ..	.. O(vii)b(i) ..	8,39,626
29	283	Ditto	.. ..	.. O(vii)b(ii) ..	8,91,445
30	298	41.—Extraordinary Charges		.. AI(a)I(i) ..	1,72,963
31	365	46.—Capital Outlay on Schemes of Government Trading.		AI(Voted) ..	1,29,07,064
32	365	Ditto	.. ..	.. A4(a) ..	49,89,146
33	365	Ditto	.. ..	.. A.5 ..	20,20,418
34	366	Ditto	.. ..	.. B.3(a) ..	8,08,442
35	366	Ditto	.. ..	.. B.4(b) ..	2,87,008

*VI.—Cases of defective budgeting.*

Serial No.	Page.	Number and name of grant.		Sub-head.	Nature of defects.
1	2	3		4	5
1	73	5.—Forest	.. ..	B.-6 ..	Non-transfer of funds.
2	189	27.—Industries—Industries		.. F(b)-6 ..	Lump provision of funds.
3	293	40.—Community Projects.	Development	Group Head "N".	Lump provision of funds.

**12. General comments on the accuracy of budgeting and control over expenditure.**—(a) *Voted*.—The original budget estimate for 1959-60 provided for a total sum of Rs. 1,19,21.61 lakhs against which the actuals amounted to Rs. 1,12,19,11 lakhs causing a saving of Rs. 7,02.50 lakhs, i.e., 5.89 per cent. of the original grant as compared with 5.1 per cent. in the preceding year. A supplementary grant of Rs. 7,03.24 lakhs increased the saving to Rs. 14,05.74 lakhs which was 11.13 per cent. of the final grant as compared with the corresponding percentage of 15.26 in the previous year.

The final saving was the result of savings aggregating Rs. 17,39.46 lakhs under 35 grants and excesses of Rs. 3,33.72 lakhs under 9 grants.

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

Savings—Grants Nos. 4, 11, 22, 23, 25, 27, 28, 32, 38, 40, 41, 42, 43, 44 and 48.

Excesses—Grants Nos. 6, 14, 15, 16, 18, 20, 29, 39 and 46.

A sum of Rs. 13,89.55 lakhs was surrendered to the Finance Department by the various controlling authorities. This had the effect of reducing the saving to Rs. 16.19 lakhs which was .14 per cent. of the final modified grant.

(b) *Charged*.—As against the original appropriation of Rs. 22,50.68 lakhs the actuals amounted to Rs. 11,91.19 lakhs causing a saving of Rs. 10,59.49 lakhs or 47.07 per cent. of the original appropriation as compared with an excess of .92 per cent. in the preceding year. A supplementary appropriation of Rs. 26.67 lakhs increased the saving to Rs. 10,86.16 lakhs which was 47.69 per cent. of the final appropriation as compared with an excess of .52 per cent. in the previous year.

The final saving was the result of savings aggregating Rs. 10,86.57 lakhs under 21 heads and excesses of Rs. .41 lakhs under 3 heads. There being no variation under 2 heads. The surrender of Rs. 10,88.71 lakhs converted the savings to an excess of Rs. 2.55 lakhs which was .21 per cent. of the modified appropriation.

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

Savings—Appropriation Nos. 1, 2, 8, 21, 27, 38, 44 and 47.

Excesses—Appropriation Nos. 28, 37 and 46.

(c) *Both Voted and Charged*.—Out of 48 grants and appropriations, 23 showed a variation above 10 per cent., 11 between 5 and 10 per cent., 8 between 1 and 5 per cent. In 2 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.

**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 in the accounts of the Accountant-General and to enable the

Drawing and Controlling Officers to exercise effective control over expenditure vis-a-vis grants and appropriations, it is essential that 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 September, 1960.

Serial No.	Number of Controlling Officers.					Number of month/months for which reconciliation work is not done.
I	..	5	..	..	..	1 month each.
II	..	6	..	..	..	2 months each.
III	..	1	..	..	..	4 months each.
IV	..	1	..	..	..	6 months each.
V	..	1	..	..	..	9 months each.
VI	..	2	..	..	..	10 months each.
VII	..	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 Appropriation Accounts of the respective grants and appropriations. Such delays in the submission of materials for Appropriation Accounts which are to be presented to the Legislature tend to detract seriously from the value of these Accounts.

## 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 1959-60. 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 1959-60 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 60.

#### LAND AND LAND REVENUE DEPARTMENT

16. **Wasteful expenditure:** Three launches belonging to a District Collectorate, were found by Audit in September, 1959, laid up for repairs for a period of over six years in one case and about one year each in the other two cases. During this period, a sum of Rs. 41,528 was spent on account of the pay and allowances, etc., of the staff of the launches. In reply to an audit query, it was stated that according to long standing practice the staff in such cases is retained and utilised in other vessels as far as practicable in the interest of Government work.

This was brought to the notice of Government in March, 1960, but no reply has so far (July, 1960) been received.

#### IRRIGATION AND WATERWAYS DEPARTMENT

17. **Extra-contractual payments:** In a Construction Division of the Irrigation and Waterways Department, tenders were accepted during 1954-55 in favour of five different contractors for protective and embankment works. The contractors were to execute works with boulders, shingles and salbullahs and as per tendered specification they were to carry the materials from departmental stocks to works site, the rates quoted by them being also inclusive of such carriage. But the contractors claimed extra rates for the carriage of boulders and salbullahs for leads beyond 300 ft. involving a total amount of Rs. 57,673. The Executive Engineer recommended the case for extra rates to the Superintending Engineer, who forwarded it to the Chief Engineer in April, 1956, for obtaining approval of Government.

Orders of Government, issued in December, 1960, sanctioning the extra claims by the contractors outside the written contract, showed that the Executive Engineer had informed the contractors verbally, before submission of tenders, that the stacks would be within 300 ft. from the site of work.

18. **Unnecessary accumulation of cement leading to loss:** About 104 tons of cement valued at Rs. 10,378 received in a Division between February, 1952, and September, 1956, were damaged and became unserviceable during the period from December, 1955 to November, 1957. The damage was attributed to prolonged storage, open space godowns, moist weather, damaged roof of godowns and pressure on the lower layers due to stacking.

Survey reports for damaged cement valued at Rs. 1,200 have been sanctioned. Orders on survey reports for the balance amount of Rs. 9,178 are still to be passed by the competent authority.



19. **Excess Payment:** In a work for construction of head regulator and saddle spillway in an Irrigation Project, rock excavation was classified as under:—

- (1) "Very soft rock susceptible of consolidation" which was to be removed to the dam alignment within a lead of  $\frac{1}{2}$  mile to 1 mile approximately. This carried a rate of Rs. 90 per thousand c.ft. for excavation and carriage, etc.
- (2) "Weathered rock not susceptible of consolidation". This was expected to come out in lump form and was to be transported for rock toe and boulder pitching work at the outer dam wall. This carried a rate of Rs. 120 per thousand c.ft. for excavation and Rs. 150 per thousand c.ft. for carriage.

One of the terms of the contract provided that materials which were susceptible of consolidation would have to be transported and laid in layers 6" to 9" thick for being consolidated departmentally or by other agencies. It was also provided that for such materials, distinction should be made between weathered rock, etc., and moorum or ordinary soil and that instructions would be issued from time to time locating the places of deposition of the respective items in the earth dam or at any other place.

This would show that the term "very soft rock" used in (1) above was the same thing as "weathered rock susceptible of consolidation"; but during the execution of the work the departmental authorities allowed to the contractors a supplementary rate of Rs. 135 per thousand c. ft. for "weathered rock susceptible of consolidation", instead of enforcing the rate of Rs. 90 per thousand c. ft., prescribed in the original tender. This had resulted in an excess payment of about Rs. 46,034 to the contractor up to March, 1960.

The Chief Engineer stated that in actual excavation, weathered rock was met with, which would not be used in rock-toe. Had the geological formation been completely known, they would have provided for the item under weathered rock, viz., weathered rock not susceptible of consolidation and weathered rock susceptible of consolidation. This justification for the payment of the higher rate is not acceptable for reasons explained earlier.

20. **Loss due to acceptance of tenders other than the lowest:** In connection with a boulder quarrying work in an Irrigation Project, the work in the same area was split up into three blocks and tenders at a certain percentage above or below the departmental schedule were invited on 1st October, 1958, for each block. The estimated value of work in each of the three blocks was Rs. 3,50,000 (approximately). The scope of tendering by contractors was, however, restricted by clause 2 of Tender Notice which provided that contractors could be allotted one block only and they were, therefore, required to indicate their order of preference for the blocks for which they tendered. According to this clause the lowest of the tenderers was to be allotted the block of his preference; but he would not be given another block which was to go to the next tenderer only. Similar procedure was to be adopted for the allotment of the third block.

In response to this invitation one of the contractors quoted the lowest rate of 25 per cent., below the departmental schedule for all the three blocks; but in accordance with the stipulation in the notice for tender, his tender was accepted only for one block and the work in respect of the other two blocks went to other contractors whose rates were higher (i.e., 21 per cent., and 18 per cent., below the departmental schedule).

The departure from normal practice and the insertion of the special clause referred to above in the Tender Notice resulted in acceptance of tenders other than the lowest in respect of two out of the three blocks. An extra payment of Rs. 21,543 has already taken place (up to September, 1960) and the total extra liability involved for the value of work put to tender is about Rs. 38,500.

It was stated by Government that deviation from the normal practice had been made with a view to ensure a uniform supply of stone metals for the works and to invite better competition amongst tenderers. The objective of increased competition was not achieved, as the result of insertion of the special clause in the Tender Notice was that the rates of lowest tenderer were not taken advantage of by the department in respect of two out of the three blocks that were put to tender. The objective of uniform supply of the quarried metal could as well have been achieved, if instead of adopting a new procedure, the department had distributed part of the work amongst tenderers other than the lowest at the rates of the lowest tender after obtaining necessary approval of Government.

The work had been commenced from January, 1959, and was still in progress January, 1961; but estimate of the work is still January 1961 to be sanctioned by the competent authority.

**21. Overpayment:** In a contract for excavation of a canal in an Irrigation Project, the original terms and specifications divided the excavation work into four Groups A, B, C and D. Groups A and B were to consist of top soil, moorum and weathered rock and the rates accepted therefor, including stacking at specified locations, varied from Rs. 4.75 to Rs. 7.00 per 100 c. ft. Group C was to consist of "such rock as would come out with the help of crowbars in lump form" and except for the granular materials coming out with lumps stacking was also required to be done for this category expressly with the object of having a cross check over the excavations done. The rate for Group C was Rs. 15.00 per 100 c. ft.

On a representation made by the contractors, the condition of stacking was done away with, without correspondingly reducing the rate for this work, and the Department also allowed them to leave such portions of Group C as could not be excavated by machines. These material modifications in the terms of the Contract after its acceptance required approval of Government; but no such approval had been obtained.

There were abnormal variations in the quantities of work done for the different groups as compared with the quantities provided for in the estimate. Group C (rate Rs. 15 per 100 c. ft.) which constituted 10 per cent. of the total work in the estimate, rose to 66 per cent. of the actual work, i.e., from the estimated quantity of 25,00,000 c.ft. to 1,22,94,804 c.ft. during the course of execution, whereas the quantities excavated under Groups A and B were only 29 per cent. and 22 per cent. of the quantities estimated under those groups. No reasons for the abnormal rise in the quantity of work done at the higher rate (Group C) were forthcoming.

According to the original terms and specifications Groups A and B were to be excavated with the help of machines; but Group C was to consist of such rock as would come out with the help of crowbars and in lump form. The aforesaid relaxation, namely, leaving undone such portions of Group C as could not be excavated by machines and doing away with stacking apparently brought the work done under Group C to the level of original specification of Group B and resulted in payment at a rate of Rs. 15 per 100 c. ft. for earth work for which payment at the rate of Rs. 7 per 100 c. ft. or even less, depending upon the lead, should have been

admissible. As the quantity of work done and paid for (up to March, 1960) was 1,22,94,804 c.ft., the Contractors appeared to have been over-paid to the tune of Rs. 9,83,584 [1,22,94,804 c.ft., at the rate of Rs. 8 per 100 c. ft. (Rs. 15—Rs. 7)].

Government have been requested (May, 1960) to have an investigation into the matter, before the accounts of the firm are finalised.

**22. Infructuous expenditure:** (a) In connection with a drainage scheme in an Irrigation Division provision was made for Rs. 1,50,000 in the estimate for the work "Re-excavation of Sankarara Khal" for the construction of a road-cum-sluice over the khal. As the proposed road-cum-sluice could not be taken up before the flood season of the year, a two-vented temporary wooden box sluice was constructed in its place at a cost of Rs. 18,878 as a precautionary measure against the ingress of saline water and siltation.

The box sluice was completed in June, 1957; but in September, 1957, it was decided by the Government to abandon the work of construction of the road-cum-sluice at the place and to keep the khal open in the interest of navigation and irrigation facilities. As a consequence the entire expenditure on the wooden box sluice constructed at a cost of Rs. 18,878 proved infructuous.

(b) A motor launch was transferred from a Division of the Government of India to an Irrigation Division of the State Government in October, 1953, for a sum of Rs. 7,459 adjusted in the accounts of the State Government in November, 1956.

The launch was received in such a bad state that it could not be put to any service since its transfer. Though the launch remained idle, a sum of Rs. 3,940 was spent up to June, 1958, on its maintenance and repairs.

Government decided in April, 1957, to dispose of the launch; but it could not be disposed of till June, 1960, as Government approval to its sale at the highest bid of Rs. 675 had not been received. The purchase and maintenance of the above launch had, thus, resulted in an infructuous expenditure of Rs. 11,399 less the amount that might be realised on its disposal.

**23. Extra-expenditure due to purchase of stores outside the rate contract:** Earth moving machinery, viz., caterpillars, tractors, scrapers and graders of an approximate value of Rs. 44,97,000 was received in a Project Division between March, 1956, and December, 1957. The machines were taken to the sites immediately on receipt from suppliers or other projects; but orders for spare parts were placed with the supplying firm for the first time on various dates between July, 1957, and December, 1957. While placing their indents for spare parts, the Project authorities requested the firm to treat the indent as a direct order outside the rate contract, in case there was any difficulty in supplying the spares against Director-General, Supplies and Disposals' rate contract. The firm pleaded their inability to accept the order under the rate contract as the same had expired on 30th June, 1957. Accordingly supply was made by the firm at a cost of Rs. 1,07,424 (Rs. 63,955 on ex-stock basis and Rs. 43,469 on forward delivery basis) outside the rate contract.

Director-General, Supplies and Disposals, subsequently entered into a fresh rate contract with the firm with effect from 1st December, 1957 for the supply of spares which was received in the office of the concerned Divisional Officer on 30th December, 1957. But orders for the supply of the spares had all

been placed after the expiry of the previous rate contract (on 30th June, 1957) and before 30th December, 1957, when fresh contract was received in the office.

Since the department was well aware of the duration of the Director-General, Supplies and Disposals' rate contracts and the machineries had been in use in the Project since March, 1956, the list of requirements of spares could have been prepared well in advance for the purchases to be made from the firm under rate contract.

As the rate contract entered into by the firm provided a discount on the price list at 17.2 per cent. for ex-stock delivery and at 35 per cent. for stores supplied on forward delivery basis. Government incurred extra expenditure to the extent of Rs. 26,214 for not obtaining the supply under the rate contract.

**24. Wasteful expenditure on the construction of short permeable spurs at Taki:** With a view to protect the Taki town against the destructive erosion by the river Ichamati it was decided by the Government in November, 1957, to construct cheaper type of protection work in the form of short permeable spurs. The Superintending Engineer concerned had earlier reported in May, 1957, that it was not possible to maintain the bank at Taki by any surface bank protection works and that spurs should not be constructed there without adequate study of the effect of such spurs by construction of models. The work was, however, commenced under orders of Government without such study. The estimates for the scheme had to be revised from Rs. 54,728 to Rs. 98,385 owing to expenditure on maintenance and repairs of spurs damaged even during construction. A sum of Rs. 91,728 was spent on the scheme up to March, 1959. Rs. 63,111 during the period from December, 1957 to March, 1958 and Rs. 38,616 from August, 1958 to March, 1959.

The Chief Engineer reported in June, 1958, that the short permeable spurs as constructed at Taki had proved unsuccessful and that the short permeable spurs connected to a longitudinal permeable screen would be more effective. The Superintending Engineer also affirmed in November, 1958, that the position of the works was grave and that adherence to the scheme would involve maintenance expenditure for an indefinite period. This proved true as the Executive Engineer reported in June, 1959, that 16 out of the 22 spurs had been badly damaged and outflanked. These spurs were thoroughly repaired during 1959-60 at an expenditure of Rs. 39,524 and though a further sum of Rs. 13,702 (up to June, 1960) was incurred on maintenance, it was stated in May, 1960, that the remaining 6 spurs had become miserably weak and required thorough repairs.

The entire expenditure of Rs. 1,44,954 would thus appear to be infructuous and the loss is attributable to defective design and the work having been commenced without adequate study of the effect of the spurs by construction of models. The expenditure of Rs. 91,843 (i.e., Rs. 1,44,954 minus Rs. 53,111) incurred after the report made by the Chief Engineer in June, 1958, was apparently avoidable.

**25. Avoidable expenditure on surplus staff:** On the completion of a Reservoir Project, a large number of staff, engaged for direct execution of the work, was rendered surplus with effect from the 28th February, 1957, but Government directed that the surplus staff should not be discharged until further instructions. The staff were, therefore, retained till Government issued orders in January, 1960, that the surplus staff should be discharged on payment of usual pay and allowances in lieu of notice. The total cost involved in maintaining the surplus staff for the period from the 1st March, 1957 to the 29th February, 1960, amounted to Rs. 2,70,700.

**26. Non-realisation of water rates :** Arrears to the extent of Rs. 32,98,674 on account of water rates up to 1959-60 were outstanding (March, 1960) in respect of the undermentioned commercial Irrigation Schemes :—

Canal, etc.	Rs.
Midnapore Canal	... 1,00,246
Eden Canal	... 1,91,986
Damodar Canal	... 6,57,262
Bakreswar Irrigation Canal	... 27,337
Mayurakshi Reservoir Project	... 23,21,843
Total	... <u>32,98,674</u>

Some of these outstandings date back to 1929-30, 1930-31, 1934-35, 1942-43 and 1954-55 respectively in respect of the above schemes. Figures against the last scheme do not take into account the unassessed revenue in respect of a large area of land about 438,092 acres brought under compulsory irrigation under the Bengal Development Act during the years 1954-55 to 1959-60.

#### HOME (TRANSPORT) DEPARTMENT

**27. Purchase of materials without calling for tenders or quotations:** Rules require that open tenders should invariably be invited for the supply of articles worth Rs. 2,500 or more in the case of purchase covering a period of one year and Rs. 500 or more in individual cases. Orders of smaller amounts are required to be placed after calling for quotations from a number of known and reliable suppliers. But a department of the Government purchased materials worth Rs. 21,55,700 approximately during the period from April, 1959 to June, 1960, without calling for tenders or quotations.

The materials purchased in this manner covered 230 sanctions out of a total of 336 purchase sanctions valued at Rs. 50,22,419 issued by Government during the above period and included such items as duplicating paper, galvanised iron sheets, tyre retreading materials, fan belts, hood canvass, khaki drill, springs, iron safes, folding chairs, aluminium materials. It has been explained that the purchases were made in relaxation of rules on the ground of urgency, since the materials were such as are normally required by the Directorate and there is a Central Stores for storing materials required for use. This plea of urgency seems unacceptable.

**28. Loss:** With the introduction of decimal coinage the bus fares are being realised from the passengers both in the old and the new coins. Till 5th February, 1960, the sale proceeds were converted into the old coinage, but thereafter, the fares are being realised from passengers in terms of decimal coinage-fares tendered in old or mixed coinage being converted into decimal coinage according to the rates of conversion fixed by the Government of India. The sale proceeds tendered by the conductors, are converted into decimal coinage, except in the case of tickets of the denomination of 7 nP. and 16 nP. which are tendered in terms of the old coinage, conversion being done at 1 anna and 2 as. 6 ps. respectively, and thus resulting in heavy recurring loss to the Transport Department. The value of tickets sold of these two denominations during the three months ending May, 1960, was Rs. 15,22,332 (in terms of new coinage), as against which the amount collected from the bus conductors was Rs. 13,67,863, resulting in a loss of earnings to the extent of Rs. 1,54,469.

29. (a) **Outstanding amount due from a Company:** With a view to earn some revenue from advertisement on the State Buses, the Government entered into agreement with a Company, for advertisement on 100 single-deck (light) buses, for a period of three years with effect from the 1st April, 1953, under which the Company was to pay the Government a minimum sum of Rs. 20,000 in the first year and Rs. 30,000 per annum in the following two years. The Company failed to pay any money beyond the 31st December, 1954. Out of the outstanding dues of Rs. 37,500 an amount of Rs. 19,415 has been realised on different dates between May, 1957, and May, 1958, by selling away the Company's G. P. Notes and a case is stated to have been instituted (April, 1959) for the realisation of the balance.

(b) **Payment of commission at higher rates:** Government had initially 37 double-decker buses also and for securing advertisement on them, an agreement was entered into by Government with a certain individual by negotiation without inviting tenders, the individual being remunerated on commission basis. The selection of the Advertising Agent is stated to have been made through negotiation, as there was no satisfactory response to the Advertisement made in the newspapers for the selection of an Advertising Agent. No papers in this connection were however made available to audit (July, 1960) as the relevant file was stated to be untraceable.

The agreement with the Advertising Agent originally entered into for one year with effect from the 12th August, 1954, has been extended from time to time and subsequently on the first Company's failure to comply with the terms of the contract relating to single-deck buses, the work for securing advertisement on all buses was entrusted to the same individual.

The Commission of the Agent was fixed at 25 per cent. of the collections in respect of double-deck buses as demanded by the Agent, though the normal rate of commission for advertisement was 15 per cent.. When the single-deck buses were entrusted to him for advertisement, the commission in respect of single-deck buses was fixed at 33½ per cent. by negotiation.

A clause for minimum business of Rs. 80,000 per annum was inserted for the first time in the contract executed in February, 1956, when the number of buses (including single-deck buses) was 413, which has not been enhanced although the fleet strength has increased to 673 in June, 1960. The revenue from the advertisement increased from Rs. 69,448 in 1954-55 to Rs. 2,44,811 in 1959-60. There appears to be still considerable scope for increasing the advertisements in the buses inasmuch as only 21 per cent. approximately of the total number of single-deck buses at an average have been utilised for advertisement during 1959-60.

30. **Ex-gratia payment:** In November, 1956, Government sanctioned the purchase of 50 sets of bus body kits from a firm at Rs. 12,230 per kit. The body kits were supplied by the Company in May and June, 1957, and payments were made in May, July and December, 1957. The agreement signed with the firm in December, 1957, also stipulated the rate of Rs. 12,230 per body kit and contained no provision for price variation due to any cause.

After the supply had been made, the firm claimed a sum of Rs. 16,437 on account of extra ocean freight incurred by them due to blockade of the Suez Canal and the increase in import duty (on pop rivets). Government accepted the claim, and the amount was paid to the firm in February, 1958, though under the terms of the agreement the claim was inadmissible. The payment should, therefore, be deemed an ex-gratia one.

**31. Extra expenditure on the purchase of Double-deck bus body kits:** During the years 1956 to 1959 purchase of double-deck bus body kits were made in the following manner:—

(a) In 1956 and 1957, seventy double-deck bus body kits were purchased by the State Transport Department at a total cost of Rs. 10 lakhs (approximately) from a Calcutta firm without inviting tenders on the ground that it was the only firm in India capable of supplying the body kits required by the Department. It would appear, however, that certain other firms were actually supplying at the time double-deck buses to another State Transport Organisation.

(b) Between March, 1958 and April, 1959, these orders were successively placed with a Hyderabad firm for the purchase twice of 25 sets at a time at Rs. 10,700 per set ex-works, and a third order for 65 sets at Rs. 10,500 per set ex-works. It was stated that the first order was placed with the firm as the rate compared favourably with that quoted by two other firms. On scrutiny, it was found that the rate quoted by one of the other two firms was lower than that accepted (viz., Rs. 9,600 per kit only). The relevant papers of the other firm could not be produced to audit. The other two orders were negotiated with the firm.

(c) On the third occasion, when the firm could not supply the full quantity of 65 kits, a Bombay firm which was the main contractor for supply of double-decker buses from March, 1958, to the other State Transport Organisation was contacted, which agreed to supply 45 body kits of the required specification at Rs. 8,900 ex-works. The order was accordingly split up and placed in June, 1959, with the two firms, viz. Hyderabad firm for 30 body kits at Rs. 10,500 per set and the Bombay firm for 35 body kits at Rs. 8,900 per set.

Government have been deprived of the benefit of competition due to non-invitation of tenders in these purchases which totalled Rs. 6.4 lakhs and could have obtained more favourable rates and saved substantially had tenders been invited in the usual manner.

## DEPARTMENT OF HEALTH

**32. Outstanding fees:** A sum of Rs. 1,02,894 on account of fees for analysis, chemical or/and bacteriological, conducted in the Government Public Health Laboratory, was outstanding against certain local bodies and private parties covering the period from the year 1947 to 31st August, 1960. It was also noticed during local audit that the records of assessment of the fees, realisation of demands, etc., had not been properly maintained.

**33. Outstanding Hospital dues:** The hospital rules require that the estimated dues should be paid in advance, subject to final adjustment at the time of discharge. Failure to observe this provision resulted in outstandings against private parties in the case of two hospitals, viz. Rs. 15,926 up to March, 1960, and Rs. 61,514 up to August, 1960, respectively. An analysis indicated that some of the dues date as far back as 1944-45 in the case of one hospital and 1955-56 in the other.

In a third hospital, a sum of Rs. 1,94,367 was outstanding for the period from April, 1956, to September, 1959, against the local Corporation on account of dues payable by the latter towards cost of maintenance of extra beds for cholera and small pox patients. The Government have stated in July, 1960, that the Corporation have replied that the matter was under their consideration.

**34. Infructuous expenditure due to defective design and delay in commencement of work:** The agreement for the construction of a Reinforced Concrete Bridge at a tendered value of Rs. 51,029 in a Public Health Engineering Division provided for the completion of work within three months from the 10th February, 1956, the date on which the work order was issued. No trial borings were done to ascertain the level of the strata on which the piers were to be built. During execution of work it was found that the required depth of the foundation was more than the assumed depth of 7 feet specified in the tender. In consequence the specification for the foundation piers had to be changed from "open excavation" to construction of piers by well sinking process. This caused delay in commencement of the work by about two months with the result that the work was incomplete when the floods came in May, 1956. The firm attempted to continue the work, but the floods and the monsoon interrupted, and eventually the piers and wells were washed away in September, 1956.

The total expenditure of Rs. 26,533 incurred on the damaged works was thus wholly infructuous.

The matter was brought to the notice of Government in May 1960, but no reply has been received so far (August, 1960).

**35. Excess expenditure in the acceptance of tenders for the supply of dietary articles to State Hospitals:** (a) In the notice inviting tenders for the supply of dietary articles to various hospitals during 1959-60, the tenderers were required to quote an overall percentage, separately for each category of articles, either above, at par or below the schedule of rates. In response to this, four firms quoted rates for articles under category I (cereals, dals, etc.). The rates quoted were:

- (I) 22 per cent. above the schedule of rates.
- (II) 20 per cent. above the schedule of rates.
- (III) 12½ per cent. above the schedule of rates.
- (IV) 7½ per cent. above the schedule of rates.

Instead of accepting the lowest tender, the Tender Committee decided, after negotiation, to distribute the order for supply to all the tenderers on uniform terms and conditions. Since during negotiation the firms had come to know the rates which would be accepted by the Committee the first and the second lowest tenderers withdrew their rates and demanded 20 per cent. above the schedule of rates. The Committee accepted the rate of 17½ per cent. above the schedule of rates. This resulted in an extra expenditure of Rs. 73,179 (approximately) on the estimated quantity of supply.

(b) In respect of category V of dietary articles (eggs and poultry) the lowest rate quoted by a firm was 10 per cent. below the schedule of rates. The financial position of the firm was duly investigated through the Police authorities and found to be sound. The lowest tender was, however, rejected on the ground that the firm was a new entrant, even though in respect of certain other items of supply, contracts were placed with two firms which were new entrants. The acceptance of the rates of the 2nd lowest tenderer at 6¼ per cent. below the schedule of rates in preference to the lowest tenderer resulted in an excess expenditure of Rs. 35,721 (approximately based on the quantity of supplies to be made) to Government.

Both cases were brought to the notice of Government in January 1960. Reply is awaited (August, 1960).



**36. Huge expenditure on repair work as a result of bad workmanship of contractor:** In a Public Health Engineering Division a part of the work of laying sewer lines on behalf of a Local Body, was entrusted to a contractor for the tendered amount of Rs. 1,12,143. The work was completed in June, 1956, and the contractor was paid Rs. 96,274 for the completed work. The Local Body, however, declined to take over the work on the ground that it suffered from numerous defects. It was stated by the Chairman of the Body that in most places there was no concrete in foundation which had resulted in subsidence of the sewer line and cracking of S. W. pipes, that in most cases damaged pipes had been used and that a part of the sewer line had been laid in a reverse direction which obstructed the flow of water. He further pointed out that as the defects were solely due to negligence and lack of supervision of departmental officials, the Local Body would not bear any cost of the repairs.

Repair work was, therefore, undertaken departmentally to remedy the defects, but without framing estimates, and an expenditure of Rs. 1,24,187 had been incurred till August, 1960, on the repairs. The work was still in progress.

Though the available balance of Rs. 9,593 representing security deposit of the contractor had been forfeited, it was noticed that the contractor had laid down the sewer line under protest and had stated that six inch (6") concreting with a layer of soling was not good enough for the soil. The Executive Engineer, however, reported in July, 1958, that the sewer lines collapsed due to bad workmanship of the contractor.

Government has thus been put to an avoidable expenditure of Rs. 1,14,594 (Rs. 1,24,187 minus Rs. 9,593) up to August, 1960, and further expenditure on rectification of defects of the sewer line was likely due mainly to defective specification and want of proper supervision.

The case was brought to the notice of Government in December, 1958, suggesting the need for an investigation into the matter but no reply has been received so far (November, 1960).

## **DEPARTMENT OF AGRICULTURE AND FOOD PRODUCTION**

**37. Irregular payment of honorarium to staff:** In a number of offices, honorarium was being regularly paid to the staff towards the end of each year for the performance of normal duties attached to the posts though the rules of Government provide for the payment of honorarium only for the performance of special work of an occasional character. The total amount paid during the six years ending 1958-59 was Rs. 80,729.

In reply to an audit query in April, 1958, Government stated in June, 1959, that the larger number of payments of honorarium in these offices were occasioned by the shortage of staff and that the staff had already been partly strengthened by Government while the question of sanctioning of further staff was under consideration. Government further stated that the Head of the Department had been advised to adhere strictly to the rules in future before sanctioning any honorarium to the staff and that the question of exercising greater vigilance over the grant of honorarium was under the consideration of Government. Notwithstanding the steps taken in this regard, the total amount of honorarium paid in the offices concerned during 1959-60 was Rs. 42,345 as against an average amount of Rs. 13,455 paid during the preceding six years.

## DEPARTMENT OF FISHERIES

38. **Unsatisfactory working of Fishermen Co-operative Societies:** With a view to improve the economic condition of the fishermen in the Sundarban area, Government initiated in November, 1956 an experimental scheme of organising the fishermen into ten primary Societies, linked to an apex Central Co-operative Society, designed for the purpose of distribution of loans, equipments, etc. to the primary Societies, transporting the catches of fish and marketing them in Calcutta. It was anticipated that during the operational period of six months in each year there would be a turnover of Rs. 2.50 lakhs from an estimated catch of 5,000 mds. of fish. The State help to these Co-operative Societies consisted of—

- (i) providing necessary supervisory staff;
- (ii) purchasing shares worth Rs. 12,500 out of the total share capital of Rs. 17,500 of the Central Society; and
- (iii) granting interest-free loans to the Central Society, totalling Rs. 2,01,500, repayable in ten years, towards working capital, advancing maintenance loans, and loans for purchase of equipments and appliances, such as, boats, nets, etc.

The following points came to notice in the working of the scheme:—

- (i) The amount realised by the Central Society from the sale-proceeds of the catches was very low:

Year	Rs.
1956-57 .. .. .	Nil
1957-58 . . . . .	7,675
1958-59 .. .. .	24,111

While during 1959-60 the income of the Central Society was as low as Rs. 33,996, it incurred an expenditure of Rs. 25,143 on establishment and other charges.

- (ii) The loans were paid on condition that the equipment and other assets of the Society would remain hypothecated to Government till repayment, but this condition was not enforced on the ground that the men in key-posts and the office bearers of the Central and primary Societies were Government servants.
- (iii) The Central Society could not repay the annual instalments of the loans. The overdue instalments at the end of 1958-59 (June, 1959) stood at Rs. 35,000.
- (iv) Against the total maintenance loans of Rs. 52,799 granted by the Central Society during 1956-57 to 1958-59 to the primary Societies, Rs. 26,925 only had been recovered (December, 1960). Hire charges of boats and nets lent out to the primary Societies, were in arrears to the extent of Rs. 42,197 (December, 1960). A portion of the outstanding maintenance loans and hire charges has already become irrecoverable in view of the fact that two of the primary Societies have since opted out of the Scheme and there are no assets of these Societies from which the dues could be realised. It may also be stated that Government is also, in addition, incurring expenditure on staff for supervising the operation of the Scheme. This amounted to Rs. 36,588 during 1957-58 and Rs. 39,187 during 1958-59.

## CO-OPERATION DEPARTMENT

39. **Unsound investment:** In March, 1954, the Government sanctioned a loan of Rs. 60,000 under Bengal State Aid to Industries Act, 1931, to a firm, run by a private person and his wife engaged in Mechanised Timber and Building Industry. The loan was paid on the personal security of the partners of the firm, and assets of the firm were not pledged to Government. The loan was repayable in 8 annual instalments but the firm defaulted in repayments of first and second instalments of the loan due in March, 1955 and March, 1956, respectively. In December, 1956, Government invested Rs. 2,60,000 in the Share Capital of an Industrial Co-operative Society formed in November, 1956 by conversion of the above firm, against the total subscribed Share Capital of Rs. 2,86,100 of the Society. While doing so, it was stipulated by Government that the shares should be redeemed within 20 years in equal instalments out of an annual net profit of Rs. 1,14,000 which the Society was expected to make. The Profit and Loss Account of the Society at the end of June, 1957 and June, 1958, however, revealed losses of Rs. 27,101 and Rs. 18,010, respectively, with the result that the Share Capital of Government in the Society could not be redeemed as expected. Up to June, 1958, the Society repaid Rs. 30,000 out of the loan money paid originally to the firm.

On enquiry why loans were not advanced to the Society in place of the investment in Share Capital, it was stated by Government in December, 1958, that the shares were purchased to strengthen the Capital structure and borrowing potentialities of the Society. Audit was further informed in October, 1959, that the question whether the assets of the Society were sufficient to redeem the Share Capital, in the event of the Society going into liquidation, was under examination.

The loss in two years mentioned above was actually higher as no provision for depreciation of assets, bad debts, etc., was made in the accounts in 1957 and earlier years. The accounts for the year ending June, 1959 and June, 1960, are yet (January, 1961) to be submitted to audit.

The question of appointment of nominees of Government in the Managing Committee has been stated to be still under consideration of Government (December, 1960).

## COMMERCE AND INDUSTRIES DEPARTMENT

40. **Avoidable extra-expenditure:** An order was placed in March, 1958, on a firm for supply of 1,000 lbs. of Ethyl Chloro Carbonate of German make at Rs. 15 per lb. (F.O.R. Siliguri) and the formal agreement was entered into in June, 1958. In September, 1958, the import licence for Rs. 15,000 was received which was passed on to the Supplier with instructions to supply as much in excess of 1,000 lbs. as possible against the same import licence. On 28th October, 1958, the firm intimated its inability to supply the Ethyl Chloro Carbonate of German make and offered instead to supply the chemicals of British make. The Directorate agreed to this purchase on the same terms and conditions.

In December, 1958, the Directorate invited open tenders for purchase of 2,000/3,000 lbs. of Ethyl Chloro Carbonate, in response to which another firm offered in January, 1959, to supply British make Chemical at Rs. 9.12 nP. per lb. (F.O.R. Siliguri) to be delivered within 4 to 5 weeks or earlier subject to availability of import licence. No action was taken on this tender.

The Directorate, however, accepted the supply of 3,827 lbs. in all by the first firm at the following rates negotiated in April, 1959, against the original order :

2,000 lbs. at Rs. 15.00 nP. per lb.

1,827 lbs. at Rs. 12.50 nP. per lb.

This was supplied in 3 instalments between March and May, 1959.

The extra expenditure caused to Government in this case by not accepting the lowest offer received in January, 1959, was Rs. 12,055.

41. **Idle labour:** As a result of a decision taken by the Government in July, 1955, to curtail the production of quinine, a large section of the labour engaged in the work was rendered surplus. Some of this surplus labour was utilised in the cultivation of subsidiary crops but the greater portion could not be usefully employed. Subsidiary Crop Reports for the years 1955-56 to 1958-59 showed that Government had to spend thirty-nine lakhs of rupees (approximately) in the form of payment to surplus labour during the above period as indicated below :

Figures in lakhs of Rs.

Year.	No. of surplus labour that remained idle.	Amount involved.
1955-56 .. .. .	2,941	14
1956-57 .. .. .	2,517	12
1957-58 .. .. .	1,379	7
1958-59 .. .. .	1,330	6
		39

It was stated by Government in September 1960, that steps had already been taken to reduce the labour strength.

42. **Irregularities noticed in the payment of Grants-in-aid to a private company and utilisation thereof:** In September, 1957, a training Centre for Radio Technicians was started by a Private Limited Company at a newly developed township in the State. The centre was to run entirely at Government expense. A sum of Rs. 70,000 was paid to the company till January 1959, for running it and for meeting expenditure on the purchase of equipments. No agreement was, however, entered into for a proper utilisation of the grant, nor was investigation made by any officer of the Directorate prior to sanctioning the grants. When persistent complaints of the neglect of the trainees by the company were received by Government, they conducted departmental investigations in April and June, 1958, which revealed the following serious irregularities:

- (i) Non-maintenance of accounts giving details of the expenditure and non-submission of acquittances for bulk of the disbursements. But one Superintendent, one typist and one accounts clerk were entertained for the office of the Training Centre although practically no accounts were maintained.
- (ii) Fifteen instructors were appointed for 23 trainees only against one instructor for every five trainees agreed to.

As the Company wanted to close the training course, a detailed investigation into the matter was suggested. Government, however, stated in August 1960 that in consideration of the mismanagement in the affairs of the institute, they had taken over its direct management from 1st April, 1959.

**43. Non-verification of stock of metal:** The Metal Accounts of a Press for the year 1958-59 disclosed that the value of the book balance of type and type metal as on 31st March, 1959, was Rs. 9,27,177. But the stock of metal had not so far (November, 1960) been verified since 1941-42 although the irregularity was repeatedly brought to the notice of Government. Government have repeatedly replied that steps were being taken for physical verification of the metal.

## DEPARTMENT OF COTTAGE AND SMALL SCALE INDUSTRIES

**44. Working loss not recovered:** With a view to remove the financial, technical and business difficulties of the small scale engineering firms in a certain area, Government set up a Central Engineering Organisation in 1955. The functions of the Organisation, inter alia, were to arrange for the supply of raw materials to constituent units and the sale of their finished products. The manufacturing cost of the finished products of the constituent units, was to be determined by the Organisation, and paid to the Units after the closure of each transaction and the profit and loss was to be calculated at the end of the year on the basis of sales receipts.

The total value of the work undertaken by the Organisation, during the year 1957-58, was Rs. 54,995 departmentally and Rs. 2,39,696, through the constituent units. The Organisation sustained a loss of Rs. 1,857 and Rs. 27,420 in the two cases respectively.

The rules of business require that the expenses of the Central Engineering Organisation, from the date the scheme came into operation, should also be taken into account in calculating the profit or loss, but the expenses, aggregating Rs. 1,53,646 up to the 31st March, 1957, were not taken into account. With this adjustment the actual loss would be correspondingly more. Further, it is enjoined that the loss is to be borne by the constituent units. No steps were taken till the date of audit (March, 1960) to realise this loss.

Government stated in October, 1960, that necessary steps had since been taken for the recovery of the working expenses from the constituent Units.

## WORKS AND BUILDINGS DEPARTMENT

**45. Avoidable Expenditure:** In a Construction Division, a tender for the construction of hostels, submitted by a firm of contractors, and accepted in 1956-57 by the Superintending Engineer, provided for structural concrete work (R.C.) with a higher proportion of cement, at the rate of Rs. 4 per cft. After 41,709 cft. of this item of work had been done, the Executive Engineer in consultation with the Superintending Engineer decided in August, 1956, to execute the remaining portion of this item in the conventional proportion of 1: 2: 4, which was also stated to be safe from the structural point of view. The rate accepted for the altered specification was Rs. 3 per cft.

The Department thus incurred an avoidable expenditure of Rs. 41,709 approximately (at Rs. 1 per cft. on 41,709 cft.) by adopting a more expensive specification.

46. **Extra expenditure due to acceptance of higher tender:** In a Public Works Division tenders were invited in June, 1956, for construction of a multi-storeyed building at an estimated cost of Rs. 21,17,042 with a stipulated period of 18 months for completion. Out of the four tenders received, the lowest tender was rejected on the ground that the tenderer had no past experience for the type of work. As the second and third lowest tenders were only 6.51 per cent. and 4.25 per cent., respectively, below the estimated cost, quotations were invited again from a few selected firms. Since the response to the second call turned out to be poor, negotiations were carried on with firms of the first call and work was given to the third lowest tenderer in November, 1956 at 4.75 per cent. below the estimate in preference to the second tenderer's rate of 6.51 per cent. below the estimated cost. The extra cost involved was Rs. 41,493.

One of the reasons given for rejecting the second lower tender was that the third lower tenderer had volunteered to complete the work within 15 months. There was no mention, however, in the notice inviting tender that preference would be given to a tenderer offering to complete the work earlier than the stipulated period of 18 months, nor was there any indication that any financial advantage would be gained by earlier completion of the work. The work order was issued on 12th November, 1956, but the firm could not complete the work within the time offered by them viz., February, 1958 and extension of time was granted up to 30th June, 1960.

Another reason stated by the Department for rejection of the 2nd lowest tenderer was that their experience in the execution of tall structures was limited. As the notice inviting tenders provided that the intending tenderers should obtain prior permission of the Superintending Engineer for submission of tenders after producing the list of works done together with credentials, the firm must have satisfied the Superintending Engineer about their past experience and ability to execute the work. It is noteworthy that they were also approached for the second time to reduce the rates.

The work was still (July, 1960) in progress.

### REFUGEE, RELIEF AND REHABILITATION DEPARTMENT

47. **Avoidable expenditure:** Pursuant to several schemes for settlement of displaced persons in urban areas of a Sadar Subdivision the following plots of land were acquired on the dates and on payment of compensation and interest charges noted against each:—

	Name of Scheme and area of land.	Date of taking possession.	Date of declaration of award.	Amount of compensa-	Amount paid
				tion.	on account of interest charges.
				Rs.	Rs.
(i)	Midnapore Town Extention Scheme (Land 402.48 acres)	21-11-49	18-2-57	84,395	23,518
(ii)	Khayerulla Chak Urban Scheme (Land 129.48 acres)	10-2-51	18-11-57	35,119	8,597
(iii)	Mirga Banamalipore Scheme .. (Land 379.70 acres)	20-12-50	16-9-57	33,073	8,462
(iv)	Mahasole Scheme .. (Land 183.22 acres)	5-1-51	23-10-57	11,928	2,819
(v)	Kadamdita Scheme .. (Land 22.62 acres)	25-1-51	23-8-57	2,860	619
				<u>1,67,375</u>	<u>44,015</u>

Under Section 34 of the Land Acquisition Act, 1894, when the amount of compensation is not paid or deposited on or before taking possession of the lands, interest at the rate of 6 per cent. per annum is payable to the owners till the date of payment. Although the plots of land were acquired between the periods 21st November, 1949 and 10th February, 1951, the awards were made as late as in 1957 by the Land Acquisition Officer. This delay in making the awards resulted in an avoidable expenditure of Rs. 44,015 incurred towards payment of interest charges to the owners.

It may also be stated in this connection that in respect of the schemes mentioned in (i) and (ii) above, only a meagre portion (95 acres) of land acquired could be utilised leaving the rest unallotted till the date of audit (February, 1960). It would appear that more allotments could not be made because, as stated by the Department, under the present policy of Government, there is little chance of displaced persons not living in camps getting Government loans for construction of houses.

A sum of Rs. 3,36,931 was paid to 319 displaced families for rehabilitation under the schemes mentioned at (iii), (iv) and (v) above in the shape of house-building, agricultural, small traders loan, etc. All the families after receiving the loan, left the rehabilitation sites during 1952-53 and the loans are still outstanding against the parties. In two of these sites the department sank 5 ring wells at Government cost. These wells have remained unutilised so far, as the plots are unoccupied. The land acquired for the 3rd scheme [item (iii) above] was transferred in March, 1956, to the Forest Department for afforestation. The rest of the plots stand completely deserted.

48. **Loss:** Supplies of tarfelt and shalibond valued at Rs. 38,256 were made available to a District Relief Officer by the Food, Relief and Supplies Department during the period from June-September, 1957, for use in the construction of shelter for the displaced persons in the District. Since the materials were not necessary for the construction, the entire quantity was ultimately sold by auction at a cost of Rs. 9,410 on 30th May, 1959, resulting in a loss of Rs. 28,846.

In reply it was stated that the material was supplied without any requisition from the Department and although the Supplying Department was requested repeatedly to take back the materials to avoid damage and deterioration and the Government also directed the Planning Officer-cum-Executive Engineer (Development) to take charge of the materials, no action was taken in this regard. Finding no other alternative and as the stock was deteriorating, the stock was disposed of by auction, with the verbal approval of the Deputy Secretary, Refugee Relief and Rehabilitation Department.

The loss was brought to the notice of Government in May, 1960.

49. **Nugatory expenditure:** A market consisting of 330 shops, 48 vegetable stalls and 40 stalls for fish and egg, etc., was constructed in a Subdivisional town, at a total cost of Rs. 7,14,900 for providing alternative accommodation to the displaced persons and a few other shop keepers who were Ghoomty owners on road side lands. Although the market was formally opened in July, 1958, actual possession of the market was made over by the Construction Board to the Subdivisional Officer only in June, 1959.

The market was formally opened with 84 vegetable, fish and egg stalls. A six monthly rent-free period, which expired on the 31st January, 1959, was allowed to the stall holders under Government orders. The stall

holders abandoned their stalls by the end of 1958-59 and unauthorised persons occupied their places. The total amount of unrealised rent at the rate of Rs. 6 per mensem per stall subsequent to the rent-free period could not be assessed due to non-availability of proper records. No agreement was got executed before the allotment of stalls.

The maintenance cost to Government on account of the market up to the end of 1959-60 was as follows:

		Rs.
(i) Municipal taxes	..	4,440
(ii) Pay of Watchman	..	520
(iii) Charges for Electricity	..	252
		5,212

The roadside shop-keepers were not agreeable to move to the new market on the ground that the market required a second approach road, remodelling of stalls, etc. Some of them in the meantime received Municipal holding numbers. Notices of eviction were issued to the Ghoomty owners for shifting to the new market but they were stated to have taken recourse to a civil suit in 1960 before the High Court. The case is still pending.

Thus the expenditure incurred hitherto appears to have been rendered nugatory apparently due to the reason that the construction work was undertaken without assessment of the requirement and proper planning of the market.

The matter was brought to the notice of Government in May, 1960. No reply has been received so far.

## FOOD, RELIEF AND SUPPLIES DEPARTMENT

50. **Infructuous expenditure on Grain Cleaning machines:** Six grain cleaning machines with a total cleaning capacity of 80 to 88 tons of grain per hour were purchased and installed in Calcutta in February, 1954, at a cost of Rs. 1,23,027. The machines were operated only occasionally during the period from 3rd April, 1954 to 15th September, 1954, cleaning on an average 500 tons of rice per month as against the specified capacity of 20,000 tons per month. The machines have been lying idle since 16th September, 1954, owing to paucity of grains to be cleaned and non-availability of technical hands conversant with their working. The expenditure on the machines including additional expenditure of Rs. 29,362 incurred during the above period towards rent of godowns, electric and other charges, have thus proved infructuous.

In reply to an enquiry it was stated by Government in December, 1959, that attempts to dispose of the machines by inviting quotations through advertisements and by negotiation with other Governments and private bodies, had failed.

51. **Loss on account of a house boat:** A house boat, the cost of which could not be ascertained for want of records, was placed at the disposal of the then Civil Supplies Department in January, 1946. It was used in the Sundarban area and during the course of 1951 and 1952, the boat underwent repairs at a total cost of Rs. 15,940. In the early part of 1954 the boat was again repaired at a cost of Rs. 9,806 without preparing any estimate or inviting any tender. But after repair when the boat went out on her first



voyage on 25th February, 1954 it was detected that water leaked inside at five or six places at the front side of the hull and also that the repair of the stair-case had not been done properly.

An expenditure of Rs. 2,000 was incurred departmentally on the repair of the staircase and other items like electrical appliances, canvas screens, etc. The boat as detailed above went out on her voyage on 24th May, 1954 but had to be towed back to mooring on 18th June, 1954 and maintained thereafter without use at a cost of Rs. 11,845 till the date of her sale for Rs. 3,101 on 25th April, 1959.

## **DEVELOPMENT DEPARTMENT**

**52. Excess payment due to unusual enhancement of accepted rates in tenders:** The terms of the contracts for construction of two Multipurpose School Buildings in a Division of the Construction Board began in March, 1957, did not specify the percentage of steel in the reinforcement concrete work. These items of work were to be executed as per drawing and design at rates specified in the tender. The detailed drawing and design were, however, made available to the contractor only at the time of execution of the work. The contractor submitted a representation in December, 1958 to the Department for payment at higher rates for the R.C.C. items of work on the ground that reinforcement actually used in these items of work as per drawing and design was higher than that anticipated by him at the time of tendering.

The Executive Engineer stated, while forwarding the claim in April, 1959, that he was not inclined to recommend it and that acceptance of the claim ex-gratia would create a bad precedent. In a subsequent letter he stated that the 'supplementary items' were actually covered by the tendered items. But, on the basis of a fresh departmental analysis of labour and materials, the Chief Engineer allowed in May, 1959, higher supplementary rates for the R.C.C. items of work which were actually covered by the original tender, except for certain verbal modifications of nomenclature which were not indicative of any change in specification. As a consequence, the contractor received a sum of Rs. 27,446 for R.C.C. items of work over and above the amount admissible under the agreement.

Besides R.C.C. items of work mentioned above, the contractor also requested for enhancement of rates of items of sanitary works on ground of increase in the market price of materials. The works as a whole were due to be completed by August-September, 1957, as per terms of contract; but the contractor completed them in July-August, 1959. He was therefore, not entitled to any increase, but the Chief Engineer allowed higher rates resulting in extra payment of Rs. 1,906.

**53. Payments without contracts in the operation of certain schemes:** In connection with the execution of certain schemes for development and administration of industries under a Project, "advance" and "on account" payments to the tune of Rs. 1,69,28,565 were made in accordance with the terms of tender/written terms on specific sanctions of Government, to five firms during the period from 1957-58 to 1960-61 (up to September, 1960). No agreements or contracts were entered into with the contracting firms before making the payments. In one case an agreement was executed on 16th March, 1960, only after payment of 86 per cent. of the total contract value of Rs. 1,23,34,946 had been made.

Such payments of large amounts to private firms without prior execution of contracts with them, provide no safeguard against non-fulfilment of the contracts and infringe the fundamental principles governing the spending of public money.

On the matter being repeatedly pointed out by Audit since May, 1958, it was stated by Government that the agreements or supply orders were under finalisation.

54. **Arrears of rent and other charges:** According to rules, rent in respect of Government buildings in occupation of private parties is recoverable in advance and the rents due from Government servants/Departments are recoverable by deduction from monthly pay bills/by book adjustment at regular intervals. But in a Public Works Division a sum of Rs. 1,41,568 on account of rent and other charges covering the period from June, 1956 to November, 1959, was outstanding at the end of March, 1960. This included a sum of Rs. 40,600 due from a private concern on account of electric and service charges for the period March, 1957 to October, 1959. No realisations had been made from this concern since March, 1957.

The matter was brought to the notice of Government in June, 1960 but no reply has so far (August, 1960) been received.

55. **Loss:** In March, 1959, two loans amounting to Rs. 15 lakhs and Rs. 84 lakhs, respectively, were obtained by the State Government from Life Insurance Corporation of India, at 5 per cent. interest per annum for implementation of the Rental Housing Scheme for State Government employees (Extended Low Income Group Housing Scheme) and of Middle Income Group Housing Scheme, respectively.

Out of the loan of Rs. 15 lakhs an amount of Rs. 7,54,800 was allotted to the Chief Engineer, Durgapur Project, in January, 1960 only for execution of the Rental Housing Scheme. No information was available (August, 1960) from the Government that the scheme was finalised or that the works started earning rent. An amount of Rs. 75,000 (at 5 per cent. on Rs. 15 lakhs) was, however, paid to the Life Insurance Corporation as interest during 1959-60.

As regards the loan of Rs. 84 lakhs the State Government transferred Rs. 2 lakhs to the Personal Ledger Account of the drawing and disbursing officer in March, 1960, for purposes of distribution to eligible middle-income-group loanees at an interest of 5½ per cent. per annum (6½ per cent. for defaulters). Out of this amount, a sum of Rs. 1,80,000 is stated to have been disbursed so far (November, 1960). An amount of Rs. 3,30,707 was also spent by Government up to March, 1960, in acquiring land at Patipukur for the purpose. A large portion of the loan money was thus practically kept unutilised and no interest accrued to the State Government during 1959-60. An amount of Rs. 4,20,000 (at 5 per cent. on Rs. 84 lakhs) was, however, paid to the Life Insurance Corporation of India as interest during the same period. The delay in operating the scheme was stated by Government to be for the following reasons:—

- (a) Earlier plan of the State Government to utilise loan from the Life Insurance Corporation of India for direct building construction, besides disbursement of loans, was abandoned due to non-availability of suitable land and also for want of timely sanction from the Finance Department.

(b) It took a long time to finalise the relevant rules and open the Personal Ledger Account.

(c) The scheme was conceived in a hurry.

In both these cases, the drawal of the loan far in advance of finalising the schemes has resulted in avoidable payment of substantial amount of interest by the Government during 1959-60.

56. **Infructuous expenditure:** Government accorded approval in December, 1956 to thorough repairs to the billets at Ramnagar Camp in Pandabeswar area at an estimated cost of Rs. 2,60,000 for the establishment of a T. B. Segregation Ward. They also incurred a liability of Rs. 1,00,000 being the compensation payable to owners of 116 acres of land acquired for the T. B. Ward.

Tender for the work for Rs. 2,57,212 was accepted by the Government in March, 1957, and orders for commencement of the work to the extent of Rs. 1,06,400 only were also issued in April, 1957. After the contractor had started the work, a dispute arose between a colliery in the neighbouring area and the Government of West Bengal on the ground that some coal seems to be worked by the company lay beneath the site selected for the T. B. Segregation Camp. The work was suspended on 1st August, 1957 by which time the contractor had already collected materials and executed work totalling, as per his claim, Rs. 41,452 and in August, 1958 orders were received that the work should be abandoned. It was also reported in July, 1960, that the colliery company had filed a suit and that the matter was now subjudice and pending before the High Court.

Of the contractor's claim, a sum of Rs. 5,794 had already been paid and the balance is under consideration of Government. Pending the decision of the Court, no payment on account of compensation for the land has been made.

57. **Irregularities in invitation and acceptance of tenders:** In connection with the acceptance of a tender for manufacture and supply of bricks for Shamshi-Chanchal-Harischandrapur Road the following irregularities were noticed:—

- (1) Though the estimated cost of the work was Rs. 2,02,174, no arrangement was made to publish the tender notice in any newspaper for wide circulation for better competition. The manner of publication of the notice on the date of its publication was not indicated to Audit nor was a copy of the notice, if any published, furnished. It was stated that due to leakage of roof of the office building old records had all been destroyed by white ants. It was seen, however, that all other notices issued before and after the date of opening of this particular tender were available in the departmental files.
- (2) Out of the two tenders received, the tenderer of one of them held power of attorney on behalf of the other tendering firm. Thus both the tenders, in effect, belonged to the same firm.

(3) The tenderer offered the following alternative rates:

	With departmental coal value of which recoverable from contractor at stipulated rate.		With own coal of contractor.
	Rs,		Rs.
1st class bricks .. ..	48-8-0	%00 Nos.	60-8-0 %00 Nos.
Picked Jhama bricks .. ..	48-8-0	%00 Nos.	60-8-0 %00 Nos.
Picked Jhama bats .. ..	38	% cft.	48 % cft.

Even though the rates for bricks burnt by the supplier's own coal were comparatively high, those rates were accepted, on the ground that the Executive Engineer was very short of coal and that the brick manufacturing season was well advanced. It was observed, however, that the work order to the contractor was issued on the 23rd December, 1955, and at the end of November, 1955, a balance of 1,27,870 c.ft. of coal was available in the Division against the estimated requirement of only 36,800 c. ft., of coal for this work. In all 15,01,420 Nos. of bricks and 2,50,873 c. ft., of brick bats were supplied by the contractor. Had the alternative rates for supply of bricks to be burnt with departmental coal (to be paid for by the contractor at prescribed rates) been accepted, a saving of as much as Rs. 43,104 would have accrued to the Government.

According to agreement dated the 17th January, 1956, with another contractor for supply of bricks at 18th mile of the same road with departmental supply of coal at contractor's cost, the rates for 1st class bricks and Jhama bats were Rs. 39 per thousand and Rs. 32 per 100 c. ft., respectively. Had wider publicity been given for the first work mentioned above, or tenders been reinvited, the saving to Government might even have been of the order of Rs. 72,420, if not higher.

## DEPARTMENT OF COMMUNITY DEVELOPMENT AND EXTENSION SERVICE

58. **Irregularities in the purchase and distribution of Coal:** After the floods of September-October 1956, affecting seven Districts of West Bengal, a scheme "Build your own house" was put into operation by the State Government under which each flood-affected person or family desirous of constructing his house by his own labour would be given 1 ton of coal free of cost. For this purpose Government purchased 73,709 tons of coal during the year 1956-57 at a total cost of Rs. 9,94,960 (approximately). Local audit of the accounts, relating to these transactions however revealed the following irregularities:—

- (i) **Loss in transit of coal:** Consignments of coal from collieries were required to be checked by volume measurements of the contents in the wagons at the consignee's end. In a large number of cases this was not done and payments were made on the basis of the quantity shown in the Railway Receipts with the result that in the absence of any certificates of shortages no claim for losses in transit, noticed subsequently, could be preferred against the Railway authorities. The value of the shortage as far as could be ascertained from records made available to audit was about Rs. 18,207.

- (ii) **Loss and extra expenditure due to high percentage of dust in coal:** It was also stipulated in the Government order sanctioning the purchase that suitable reduction in prices should be made when percentage of dust exceeded 60 per cent. Although it was found that the coal, in most cases, contained a high percentage of dust, sometimes up to 80 per cent., no reduction in prices could be made due to the absence of any check in this regard either at the loading or at the unloading point. The amount recoverable on this account could not be assessed for want of records. Although Government issued orders for fixing responsibility against the officers for this loss, due to omission in checking, no action appeared to have been taken up to the date of audit.

On account of such high percentage of dust in the coal, Government distributed  $1\frac{1}{2}$  tons of coal instead of 1 ton to each person or family and in consequence, incurred an extra expenditure of Rs. 1,28,076.

- (iii) **Purchase in excess of requirements:** Out of 73,709 tons of coal purchased for the scheme, only 49,298 tons were utilised and the balance, viz., 24,411 tons worth Rs. 3,60,062, is lying undisposed of at the various destination points. Government have been incurring a heavy expenditure every month in payment of wages to watchmen and godown rents for the storage of this surplus coal. Besides there are risks of deterioration in quality and shortage in quantity due to long storage. The extent of loss sustained by Government for this purchase in excess of requirements and delay in disposing of the surplus stock can not be assessed as yet (May, 1960).

This was brought to the notice of Government in August, 1959, but no reply has so far (November, 1960) been received.

## HOUSING DEPARTMENT

**59. Loss on vacant Tenements constructed under the Industrial Housing Scheme:** In implementation of the Industrial Housing Scheme subsidised by Government of India for providing tenements to Industrial workers, 300 tenements were constructed in a particular locality in Calcutta at a cost of Rs. 8,29,763 (to end of May, 1960, including liabilities of Rs. 9,000) against an estimate of Rs. 8,01,000 which had not yet been closed. The building works of the tenements were completed on the 15th June, 1957, and the sanitary fittings, etc., except separate sanitary privy with septic tank were installed on the 27th May, 1958; but electrification of a part of the tenements still remained to be done.

According to instructions of the Housing Board issued in March, 1958, allotment of the tenements was to await completion of electrification. In consequence 233 of the above tenements were still lying vacant. Reasons for vacancy were stated to be—(a) want of electric installation and separate sanitary privy with septic tank and (b) high rents.

It was stated that rent was being recovered at the rate of Rs. 12 per month in respect of the 67 tenements, though no authority for this could be pointed out. Even at this rate, Government was being put to a loss of Rs. 2,793 per month in respect of the 233 tenements lying vacant and the loss from the 1st June, 1958 to end of July, 1960, amounted to Rs. 72,696. Government is further incurring interest charges at 4½ per cent. per annum on the amount of Rs. 4,00,500 advanced as loan by the Government of India for the scheme. Interest charges so incurred during the period from 20th February, 1958 to 20th February, 1960 amount to Rs. 63,851.

### Summary of other cases of losses, Irregularities, etc.

60. 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 of the Review.	Number and name of grant.	Total number of losses, irregula- rities, etc., under each grant.	Total amount of losses, etc., under each grant.	Brief subject.
1	2	3	4	5	6
67	2(a)	2—Land Revenue ..	10	Rs. 27,740	Misappropriation of Gov- ernment Revenues.
67	2(b)	Ditto ..	1	1,753	Defalcation of loan money realised by forging entries in the duplicate carbon receipts.
67	2(c)	Ditto ..	..	1,937	Defalcation of public money by issuing 'kutchra' receipts.
67	2(d)	Ditto ..	1	1,516	Fraudulent withdrawal of rent awards.
68	2(e)	Ditto ..	..	2,592	Shortage of forms and paper.
68	3	Ditto ..	2	4,797	Loss of interest in certi- ficate cases.
75	3	5—Forest ..	1	9,810	Nugatory expenditure.
84	1	8—Sales Tax ..	3	29,672	Remission of revenue.
98	5	11—Irrigation ..	1	9,752	Avoidable expenditure.
98	6	Ditto ..	1	7,783	Extra expenditure.
114	3(a)	14—General Administration	1	3,540	Fraudulent payment of Landlord fee refunds.
115	3(b)	Ditto ..	1	1,695	Fraudulent payment by forging signature.
115	3(c)	Ditto ..	1	10,903	Theft of a Government jeep car.
115	3(d)	Ditto ..	..	3,790	Misappropriation of Gov- ernment money.
115	4	Ditto ..	..	1,06,007	Outstanding criminal fines.
119	3	15—Administration of Justice	2	20,886	Remission of revenue.
129	3(a)	17—Police ..	1	13,236	Misappropriation of Gov- ernment money.
129	3(b)	Ditto ..	..	22,593	Misappropriation of cash and stores.
146	2	20—Charges on account of Education.	1	5,374	Extra expenditure in the printing of text books at higher rates.

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

Page.	Para-graph.	Number and name of grant.	Total number of losses, irregularities, etc., under each grant.	Total amount of losses, etc., under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
155	4(a)	21—Medical .. ..	..	4,552	Misappropriation of hospital dues.
155	4(b)	Ditto .. ..	1	800	Theft of materials from a Reserve Store.
155	4(c)	Ditto .. ..	3	1,861	Theft of articles from a hospital.
162	4	22—Public Health .. ..	..	25,670	Delay in realising cost of vaccines.
173	2(a)	23—Charges on account of Agriculture.	..	7,553	Misappropriation of fertilisers by issuing permits to fictitious loanees.
173	2(b)	Ditto .. ..	2	9,266	Misappropriation of Fertilizer loans by issuing (Kutch) receipts and printed receipts.
174	2(c)	Ditto .. ..	1	1,800	Theft of articles from the General Store of a Government Dairy Farm.
174	2(d)	Ditto .. ..	1	1,200	Shortage of cash balance detected at the time of physical verification of cash.
178	2	24—Agriculture—Fisheries .. ..	2	7,134	Loss on account of damage to boats and hydroplanes.
194	6	27—Industries—Industries .. ..	1	35,00,000	Expenditure on Spinning Mill—a case of "New Service".
213	2	28—Industries—Cottage Industries.	1	3,721	Theft of stores from a Sales Emporium.
228	4	31—Miscellaneous Departments—Excluding Fire services.	..	3,23,514	Open tenders not invited.
234	3	32—Civil Works .. ..	5	5,331	Theft of stores.
235	4	Ditto .. ..	1	3,392	Excess issue of materials.
242	4	33—Famine .. ..	1	1,476	Theft of articles from the godown of a District Collectorate.
277	4	38—Miscellaneous—Other Miscellaneous Expenditure.	..	1,454	Theft of C. I. S. S. pipes.

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

Page.	Para- graph.	Number and name of grant.	Total number of losses, irregulari- ties, etc., under each grant.	Total amount of losses, etc., under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
288	4(a)	39—Miscellaneous—Expendi- ture on Displaced Persons.	..	3,319	Theft of cash from the residence of a Camp Superintendent.
288	4(b)	Ditto .. ..	..	13,201	Shortage of cash in chest noticed during depart- mental inspection of an office.
301	1	41—Extraordinary charges .. ..	..	5,948	Misappropriation of Gov- ernment money.
301	2	Ditto .. ..	..	1,29,342	Outstanding recoveries from Store personnel.
363	5	44—Civil Works .. ..	..	6,915	Loss due to unauthorised modification of stan- dard clauses in the Tender form.
363	6	Ditto .. ..	..	12,217	Loss on account of short- ages in tools and plant noticed at the time of physical verification.
371	5	46—Capital Outlay on Schemes of Government Trading.	2	5,577	Theft of some bags of rice from a godown.
371	6	Ditto .. ..	..	4,40,765	Shortage of food grains in transit.
383	2	48—Loans and Advances by State Government.	1	6,207	Theft of sealed bag.
384	3	Ditto .. ..	..	10,108	Misappropriation of col- lection money.
		Total .. ..	..	<u>48,17,701</u>	



## CHAPTER IV

### State Enterprises

61. **West Bengal State Electricity Board:** (i) *Regulations under the Electricity Supply Act, 1948.*—(a) The State Electricity Board has been set up under the Electricity Supply Act, 1948, with effect from 1st May, 1955. The regulations framed by the Board under section 79(a) of the Act for the administration of the funds and other property of the Board and the maintenance of its accounts have not so far (June, 1960) been approved by the State Government. However, the Board is regulating its activities in accordance with the regulations framed by it.

(b) Under section 20 of the Act, the Board is empowered to manufacture, purchase, sell or let on hire any electric machinery, etc. and to install, connect or repair, maintain or remove such fittings in accordance with any regulation made in this behalf and in respect of such operations to demand and take such remuneration or rents as it deems fit and to show in its account moneys received and expended by it in connection with any undertaking in which it is so engaged. Although the Board has engaged itself in the above operations, no regulations have so far (June, 1960) been framed and approved by Government as required under the Act. Complete and separate accounts of moneys received and expended by it in this connection have not also been kept as required under the Act. The estimated amounts of transactions of this account for the last three years is as given below:—

				Rs.
1956-57	..	...	...	9,86,000
1957-58	...	..	...	7,14,700
1958-59	...	...	...	5,90,000

(c) The accounts of the Board for 1955-56 are required to be audited by the auditor appointed by the State Government under Section 69(2) of the Electricity Supply Act as it stood before the Amendment Act of 1956; but the same have not yet (2nd February, 1961) been certified by them.

The annual accounts for 1956-57 onwards are required to be audited by the Indian Audit and Accounts Department and laid before the State Legislature by the State Government under Sections 69(2) and 69(5) respectively of the Electricity Supply Amendment Act, 1956. The accounts for 1956-57 were prepared by the Board in an incomplete state and are still under final compilation while the Accounts for 1957-58 onwards have not been prepared.

The failure of the Board to prepare proper accounts has been stated to be due to lack of experience of the staff.

(ii) *Non-realisation and non-payment of Sales Tax on account of deposit work.*—Under the provisions of the Bengal Finance (Sales Tax) Act, 1941, the West Bengal State Electricity Board was liable to pay to Government sales tax on account of deposit works undertaken by the Board. A sum of Rs. 99,815 was due to Government on account of Sales Tax in respect of deposit works during the period from 1956-57 to 1958-59. The amount has not so far been paid to Government. The records also did not indicate whether the amount was collected from the parties on whose behalf the works were executed.

The matter was brought to the notice of the Board in March, 1960 and to the Sales Tax Commissioner in October, 1960. No reply has been furnished by the Board up to date (July, 1960).

(iii) *Loss*.—Under the provisions of agreements for the supply of High Pressure energy to industrial consumers, a consumer is required to pay the amount of the bill within specified days from the date of the bill failing which he is required to pay a surcharge of one per cent. per month or part thereof from the date of the bill. In practice, however, such surcharges were calculated with reference to the last date of the specified period instead of the date of the bill resulting in financial loss to the West Bengal State Electricity Board to the extent of Rs. 18,889 during the period from 1956-57 to 1958-59.

**62. West Bengal Financial Corporation.**—(a) The accounts of the Corporation of the year 1959-60 have been audited as required under the proviso to sub-section (6) of section 37 of the State Financial Corporation Act, 1951 (Act No. LXIII of 1951). The 'gross earnings' of the Corporation for the year were Rs. 9,24,301 as against Rs. 8,16,334 in the previous year. The principal sources of earnings were (1) Interest on loans and advances by the Corporation (Rs. 7,87,290) and (2) Interest on short-term deposits (Rs. 1,37,011). There had been an increase of Rs. 24,470 in the total expenditure during the year over the previous years' figure of Rs. 2,80,376. The amount of the 'net profit' available for distribution as dividend during the year came to Rs. 2,40,000 as against Rs. 1,61,281 in the preceding year. As the net profit (Rs. 2,40,000) proved insufficient to meet the guaranteed dividend of Rs. 3,50,000, the State Government made good the deficiency of Rs. 1,10,000 (as against 1,88,719 in the preceding year) under section 6 of the State Financial Corporation Act, 1951. The aggregate amount of subvention so far paid by the Government stood at Rs. 11,49,141.

(b) In February, 1960, the Corporation raised a second loan of Rs. 50 lakhs by floating 4½ per cent. Debenture Bonds for augmenting its working capital. The moneys received by floating the Debenture Bonds could not be invested in loans and advances up to the end of June, 1960 but had to be kept invested from March, 1960 in short-term deposits fetching on an average, interest at 3.5 per cent. per annum. The Corporation had to suffer a loss of Rs. 13,414 (Up to June, 1960) on this scope.

## CHAPTER V

### Other Topics of Interest

63. **Scheme for the abolition of Zamindari System:** In the fifth year of operation of the above mentioned scheme the gross receipts under different heads were Rs. 377 lakhs only as compared to Rs. 443 lakhs, Rs. 453 lakhs, Rs. 376 lakhs and Rs. 296 lakhs for the years 1958-59, 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. 466 lakhs as against Rs. 424 lakhs, Rs. 339 lakhs, Rs. 302 lakhs and Rs. 179 lakhs for 1958-59, 1957-58, 1956-57 and 1955-56 respectively.

The main heads of receipts and expenditure during the aforesaid five years are indicated below:—

	1955-56 1st year.	1956-57 2nd year.	1957-58 3rd year.	1958-59 4th year	1959-60 5th year.
	Rs	Rs.	Rs.	Rs.	Rs.
<b>Receipts.</b>					
(a) Land Revenue Receipts from Ex-Zamindari Estates.	2,16,15,000	3,39,77,747*	4,12,03,051	3,04,26,477	2,94,42,995
(b) Collection from Government Estates.	79,59,797	35,78,601	41,14,036	1,38,81,759	78,12,177
(c) Rates and Cesses on lands.	..	..	..	..	3,99,203
(d) Collection of payments for services rendered— Recoveries on account of certificate Establishment.	..	..	..	..	45,299
(e) X—Forest—Receipts from vested Forests managed by the Forest Department.	..	..	..	..	4,963
<b>Total</b>	.. 2,95,74,797	3,75,56,348	4,53,17,087	4,43,08,236	3,77,04,637

\*Includes a sum of Rs. 27,08,435 on account of collection from Estates held direct by Government.

	1955-56 1st year.	1956-57 2nd year.	1957-58 3rd year.	1958-59 4th year.	1959-60 5th year.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Expenditure.</b>					
(a) Cost of management of <i>Ex-Zamindari</i> Estate and Collection of Revenue.	29,70,656	67,68,758	1,12,80,598	1,48,26,552	1,79,34,021
(b) Staff employed for calculation of ad-interim compensation.	9,73,110	25,93,192	29,71,131	32,48,809	29,10,205
(c) Staff employed for payment of final compensation.	..	..	..	5,20,495	45,79,299
(d) Payment of ad-interim compensation to intermediaries including annuities to Debutter Estates.	3,27,479	42,77,381	1,09,04,754	1,61,50,268	1,98,14,252
(e) Expenditure on major settlement operation in connection with Estates Acquisition Scheme.	1,35,71,891	1,51,14,515	70,78,986	46,81,482	7,08,913
(f) Payment to Union Boards on account of resumed Chowkidary Chukran Lands.	..	2,42,295	2,61,151	2,75,099	2,68,606
(g) Charges of administration of certificate establishment.	28,743	68,591	1,05,493	1,75,553	4,05,608
(h) Works .. .. .	..	2,53,323	70,544	13,864	..
(i) Miscellaneous—Contribution Grants to local bodies in lieu of ex-intermediaries shares and cesses 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	..
(j) 82—Capital Account of Other State Work Outside the Revenue Account—Other Schemes construction of building in connection with Estates Acquisition Scheme.	..	..	..	..	3,619
<b>Total ..</b>	<b>1,78,71,879</b>	<b>3,02,43,257</b>	<b>3,39,41,666</b>	<b>4,23,66,030</b>	<b>4,66,24,523</b>

Owing to the non-completion of the survey and settlement operations in all the Districts and also for want of final publication of the compensation Assessment Rolls the total compensation payable could not be ascertained at this stage.

As in the previous years, interim payment of compensation to the intermediaries continued to be made this year also but in certain cases special payments were also made up to the limit of 50 per cent. of the total compensation payable on the basis of approximate net annual income or the portion payable in cash whichever was less.

The West Bengal Land Reforms Act, 1955, which was enacted with the object of fixing rates, redistribution and consolidation of lands, etc., was not fully implemented this year also.

**64. Expenditure on Relief and Rehabilitation of displaced persons:** Expenditure incurred during 1959-60 on (i) Relief and Rehabilitation of displaced persons, (ii) Dispersal of displaced College students from Calcutta and (iii) Administration of a Township for displaced persons, amounted to Rs. 7,60,90,447 including the expenditure on officers and staff. The expenditure on "Relief" and "Rehabilitation" proper amounted to Rs. 3,95,63,711 and Rs. 2,23,51,684 respectively. Of this amount a sum of Rs. 5,55,86,283 was realised from the Government of India (Rs. 2,90,10,682 in 1959-60 and Rs. 2,65,75,601 in 1960-61).

A sum of Rs. 1,95,50,998 was also advanced to displaced persons on account of various kinds of loans during the year, the total amount outstanding till end of 31st March, 1960 being Rs. 37,90,56,988. The amount, the number of cases in which recoveries were overdue up to 31st March, 1960 and the year-wise break-up, could not be included this year also as it was not furnished by Government, although called for.

The expenditure incurred on account of pay and allowances of officers and establishment and 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. 1,20,03,372 as shown below:—

	Rs.
Staff at Headquarters (Calcutta) ... ..	23,71,153
Staff in Districts ... ..	22,88,428
Staff in camps ... ..	43,49,707
Staff on account of different schemes ... ..	29,94,084
Total .. ..	<u>1,20,03,372</u>

The above expenditure on staff works out at 14.7 per cent. of the amount spent on Relief and Rehabilitation proper including amount advanced as loans (the percentage excluding the loans, being 19.4). Corresponding percentages in the previous four years were as follows:—

1955-56 ... ..	7.3
1956-57 ... ..	8.8
1957-58 ... ..	10.3
1958-59 ... ..	13.4

It would appear that proportionate reduction in the staff had not been made with the decrease in expenditure on Relief and Rehabilitation operations.

**65. Irregularities in payment of loans:** During the period from 1955-56 to 1959-60 the Departments mentioned below granted loans aggregating Rs. 6,15,25,091 to different statutory and other non-Government organisations (such as the Electricity Board, Development Corporation, Private Educational Institutions, etc.).

Department.	Amount of loan paid. Rs.
(a) Community Development and Extension Service .. ..	92,98,201
(b) Development Department .. ..	5,17,26,000
(c) Education Department .. ..	<u>5,00,890</u>
Total .. ..	<u>6,15,25,091</u>

In all cases (excepting in case of two loans for Rs. 3,30,890 granted by the Education Department) the terms and conditions in respect of repayment of loans, etc., have not yet been settled. As a result, no recovery of principal and interest has been made from the loanees concerned.

Out of the loan granted by the Development Department, Rs. 61,38,000 were paid to the loanees without specifying the purpose for which the loans should be utilised.

One of the conditions governing the grant of loans by the Education Department was that duly registered mortgage deeds and loan bonds should be executed by the recipients. In no case, however, had such a mortgage deed and bond been executed.

**66. Outstanding Audit Objections.**—35,866 items of objections relating to the accounts for the period up to March, 1960, were outstanding in the books of the Audit Office on the 31st July, 1960. Their money value amounts to Rs. 10,075.60 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 estimate,
- (b) Excess over estimate,
- (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/Major Head.	Number of item	Value in lakhs of rupees.
1	General Administration .. .. .	1,128	21.47
2	Medical .. .. .	2,506	126.69
3	Agriculture .. .. .	1,775	167.89
4	Famine Relief .. .. .	4,956	374.25
5	Food .. .. .	670	5,657.64
6	Home Transport .. .. .	906	37.47
7	Education .. .. .	2,343	72.90
8	Refugee, Relief and Rehabilitation .. .. .	3,198	139.86
9	Industries .. .. .	650	52.82
10	Loans and Advances by State Government—Advances to Cultivators	968	67.48
11	Works and Buildings .. .. .	7,858	1,045.57
12	Health .. .. .	836	415.09
13	Development .. .. .	2,405	659.67
14	Irrigation and Waterways .. .. .	2,086	703.67
15	Development (Roads) .. .. .	723	176.84

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, payee's receipts and other documents, etc.

**67. Local Audit and Inspection:** During the year under review, the initial accounts of 1,078 offices and institutions, indicated below, were test audited:—

(a) Public Works Department Offices (including Construction Board and Irrigation Divisions)	...	...	88
(b) Treasuries (including sub-Treasuries)	...	...	8
(c) Other Civil Offices	...	...	982

The more important types of common 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 and 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) Belated submission of the accounts by Sub-Treasuries to the District Treasuries which resulted in their delayed incorporation in the accounts of the latter offices.
- (ii) The Register of chalans issued and the Register of orders for payment were not properly maintained.
- (iii) The Register of salaries of Gazetted Officers was not properly maintained.
- (iv) The Register of Government Promissory Notes was not properly maintained.
- (v) Rules regarding maintenance of specimen signature were not observed.
- (vi) Delay occurred in effecting the recoveries ordered by the Accountant General.
- (vii) Registers of Deposits were not properly maintained.
- (viii) The statements of lapsed deposits were not correctly prepared.

(c) *Other Civil Offices.*—

## 1. Land and Land Revenue Department—

- (i) Security deposits (in cash or other forms) not obtained, as required under rules from many subordinate officers handling cash or stores.
- (ii) Effective steps were not taken to recover various kinds of loans viz. agricultural loan, cattle purchase loan, etc., remaining outstanding for a long time.
- (iii) Proper account of receipt books was not maintained in some offices, nor adequate check was exercised regarding their verification or custody.
- (iv) House rent in respect of requisitioned premises remained unrealised in some Districts.
- (v) Bill register was found to have not been reviewed by the officers-in-charge in some offices.

## 2. Education Department—

- (i) Lapsed or forfeited caution money deposits were not credited to Government account in some offices.
- (ii) In some cases, money was drawn for payment of Grants-in-aid in order to avoid lapse of budget grant.
- (iii) In some offices, bill registers were either not maintained properly or the same were not reviewed by any responsible officer as required under rules.
- (iv) In a number of cases utilisation certificates in respect of grants paid to different institutions were wanting.
- (v) Security deposit or Security Bond was not furnished by some officers handling cash and stores.

## 3. Development Department—

- (i) Security deposit or Security Bond was not obtained from the subordinate officers in some offices handling cash and stores of considerable value.
- (ii) Log books for vehicles in some Blocks were not maintained properly i.e. purpose of journey, average mileage run per gallon of petrol, etc., were not noted.
- (iii) In some offices there was abnormal delay in remitting sums received into the treasuries while in some only part remittances were made.
- (iv) In many cases certificates of utilisation of grants or loans were wanting.
- (v) Stock registers/accounts for agricultural implements and other articles were not maintained in many offices.

## 4. Refugee, Relief and Rehabilitation Department—

- (i) Finished goods produced at the Training Centres were noticed in some cases to have been lying undisposed of for a long time.
- (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 and Bonds were not 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, issues and return of tents were not properly recorded. The accounts were not also verified in certain cases by any responsible officer.
- (v) Physical verification of stores, medicines, furniture and tents, etc., was not conducted although Relief Officers are required under Executive instructions, to conduct the same at least once a month.
- (vi) Unserviceable articles, viz., tents, lanterns, cotton and woollen blankets, clothing, etc., were noticed in many cases lying in stock without any action for their disposal or write-off as the case may be.
- (vii) Utilisation Certificates in respect of loans granted to the refugees were not, in many cases, furnished by the Investigating Officers.

#### 5. Co-operation Department—

- (i) Utilisation of loan given to Co-operative Societies and subsequent realisation thereagainst was not being watched in many cases.
- (ii) In some cases, security deposit or security bond was not obtained from subordinates handling cash and stores.
- (iii) In many cases, fees for conducting audit by the Department remained outstanding for a long time.
- (iv) In some offices, bill register was not maintained properly. Columns of the register were not filled in properly and the same was not reviewed by any responsible officer.
- (v) Adequate steps to the disposal/write-off etc. of surplus/unserviceable Cash Book. As for instance, the Cash Book was not closed daily, entries were not attested, cash balance was not verified as required under rules.

#### 6. Department of Health—

- (i) Security deposits or bonds were not obtained from persons handling cash and stores as required under rules.
- (ii) Irregularities in the maintenance of Cash Book, viz. non-attestation of entries, non-verification of cash balance, retention of heavy cash balance, etc. were noticed in many cases.
- (iii) In some cases, bill registers were not maintained properly.
- (iv) Physical verification of stock was found not to have been done in many offices.
- (v) Adequate steps for the disposal/write-off etc. of surplus/unserviceable/ obsolete machines, appliances and other stores, were not taken in some offices.

#### 7. Agricultural and Food Production Department—

- (i) Security deposit was not obtained from subordinates handling cash and stores in the Subdivisional Offices this year also as required under rules.
- (ii) Considerable amount was still outstanding against loanees on account of fertiliser loan, big growers loan, sale of pumping plants and demonstration centres, etc.

### 8. Industries Department—

- (i) Adequate security was not taken from subordinates handling cash and stores.
- (ii) In many cases, there was considerable accumulations of finished stock lying undisposed of.

68. **Disposal of Inspection Reports:** All important irregularities and defects in accounts noticed during local audit 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 3,085 Inspection Reports with 12,910 paragraphs, some of which date back to the year 1948-49, are still outstanding up to the end of July, 1960. The names of the departments with comparatively heavy outstandings are shown in the table below:—

Serial No.	Department	Inspection Reports	Number of paragraphs
1	Relief and Rehabilitation .. .. .	500	2,995
2	Development .. .. .	248	1,423
3	Works and Buildings .. .. .	109	955
4	Agriculture .. .. .	262	795
5	Medical .. .. .	155	605
6	Irrigation and Waterways .. .. .	121	720
7	Famine Relief .. .. .	139	653
8	Education .. .. .	192	548
9	Industries .. .. .	123	600
10	Development (Roads) .. .. .	75	527

69. **Audit of Grants-in-aid:** (a) 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 1958-59 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 234 grants relating to the District Boards aggregating Rs. 3,04,65,697 unspent balance to the extent of Rs. 1,71,37,884 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) In the case of a District School Board, the unspent balance at the end of the year amounted to Rs. 11,75,091 as against the cash balance of

Rs. 9,47,998 on 31st March, 1959. As such a portion of the unspent grant, viz., Rs. 2,27,093 (i.e. Rs. 11,75,091—9,47,998) was spent for the purpose other than those for which the grants were intended.

(b) *Non-utilisation of Grants-in-aid.*—A sum of Rs. 1,60,440 was sanctioned during March, 1959 as grants-in-aid to Co-operative Societies in different districts of West Bengal for opening of 16 grain golas for the welfare of Scheduled Tribes. The grants which were mainly for construction of godowns and purchase of paddy were fully paid in March, 1959 on the express stipulation that the amounts of grants-in-aid were utilised in each case within the financial year, 1958-59. Necessary certificates of utilisation of the money by the Societies except for an amount of Rs. 20,085 had not been furnished to Audit even by the end of May, 1960. It would appear that the amount could not be utilised in time due mainly to the season for the purchase of paddy having come to an end by the time the money was received and also to non-availability of certain building materials for construction of golas.

Effective budgetary control envisages actual utilisation of money within the financial year. This purpose was not served in this case. The amounts were apparently sanctioned and withdrawn towards the end of the financial year to avoid lapse of budget grant.

#### **70. Delay in the submission of Returns and Accounts to the Audit Office:**

(i) *Accounts rendered by Treasuries.*—Out of the sixteen Treasuries, as many as thirteen Treasuries delayed the despatch of their monthly accounts by more than five days. Five Treasuries persistently delayed the submission of accounts. The delay exceeded fifteen days on as many as nineteen occasions and thirty days on ten occasions, on seven occasions it exceeded even by more than forty days. Non-submission of account returns on due dates seriously affects the progress of work in the Accounts and Audit Office, results in incorrect exhibition of the ways and means position of Government and also handicaps the Departmental Officers in the matter of expenditure control and reconciliation.

(ii) *Non-submission of Consolidated Treasury Receipts and Certificates of Treasury Issues.*—Moneys are remitted into and cheques are drawn on Treasuries by the Divisional Officers in charge of Public Work Divisions. Rules provide that a monthly settlement of the transactions with the Treasury concerned should be effected by the Divisional Officer who should obtain from the Treasury Officer a Consolidated Treasury Receipt for all remittances and a certificate of Treasury Issues for the amounts of cheques drawn from the Treasury during the month. These documents have to be sent by the Divisional Officer to the Audit Office, where they are checked with receipts and payments appearing in the accounts received from Treasuries.

The verification of Consolidated Treasury Receipts and Certificates of Treasury Issues with the corresponding figures of Treasury Accounts ensure that the amounts shown as remitted, were actually credited to Government and that no fictitious payments had occurred on Public Work cheques paid at Treasuries. As arrears in receipt of these documents and consequent non-reconciliation of outstandings are likely to prevent frauds coming to light, it is essential that these certificates for a month are received with the divisional accounts for that month. The position in this respect was, however, exceedingly unsatisfactory, as Consolidated Treasury Receipts for an aggregate amount of Rs. 21,10,773 and Certificate of Treasury Issues for an amount of Rs. 3,30,01,999 for the period from 1956-57 up to

November, 1959, were outstanding on 30th September, 1960. A yearwise break-up of the outstandings is given below:—

Documents	Year		Total number in arrears	Amount	
				Rs.	nP.
<b>Consolidated Treasury Receipts—</b>					
	1956-57	..	..	1	713.75
	1957-58	..	..	25	2,340.71
	1958-59	..	..	97	9,92,631.72
	1959-60	..	..	320	11,15,087.22
			<b>Total</b>		<b>21,10,773.40</b>
<b>Certificates of Treasury Issues—</b>					
	1958-59	..	..	96	60,24,658.69
	1959-60	..	..	495	2,69,77,339.94
			<b>Total</b>		<b>3,30,01,998.63</b>

71. **Audit of Receipts:** The accounts of receipts of 293 offices were test-audited during the period from 1st April, 1959 to 31st March, 1960. The irregularities noticed during local audit have been reported to the heads of the Departments or Government as the case may be.

72. **Audit of Stores and Stock Accounts.**—Subsidiary statements, showing the accounts of stores and stock which were audited, but excluding those where the receipts during the year amounted to less than Rs. 5 lakh, have been appended to the Appropriation Accounts in respect of the relevant grants as follows:—

Serial No.	Name and number of the grant	Description of stores and stock accounts	Year of accounts
1	2	3	4
1	20.—Charges on account of Education ..	Store Accounts of the Bengal Engineering College.	1959-60
2	23.—Charges on account of Agriculture	Consolidated Store Accounts of Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal.	1958-59
3	29.—Industries—Cinchona ..	Store Accounts of (i) the Government Cinchona Plantations, (ii) Mungpoo Factory, and (iii) Quinine Sales Depot.	1958-59
4	36.—Charges on account of Stationery and Printing.	(i) Store Accounts of the West Bengal Government Stationery Office, Calcutta. (ii) Store Accounts of the Alipore Central Jail Press. (iii) Store Accounts of the West Bengal Government Press, Secretary's Press and Duplicating Section.	1958-59 1958-59 1959-60

The accounts of stores and stock to be incorporated below the Appropriation Accounts in respect of the following grants have not yet been furnished by the Departments concerned:—

Serial No.	Name and number of grant	Description of Stores and Stock accounts	Year of accounts
1	2	3	4
1	4.—Stamps .. ..	.. Annual Stock Account of Stamps.	1958-59 and 1959-60
2	14.—General Administration	.. Store Accounts of the Home (Publicity) Department.	1958-59 and 1959-60
3	16.—Jails .. ..	.. Consolidated Store Accounts of the Manufactory Departments of the Presidency and the Central Jails in West Bengal.	1959 onwards.
4	21.—Medical .. ..	.. (i) Consolidated Store Accounts of the Principal State Hospitals in West Bengal.	1958-59 and 1959-60
5	Ditto .. ..	.. (ii) Store Accounts of the Kanchnrapara T. B. Hospital.	1958-59 and 1959-60
6	Ditto .. ..	.. (iii) Store Accounts of the Central Medical Stores, West Bengal.	1958-59 and 1959-60.
7	23.—Charges on account of Agriculture	Consolidated Store Accounts of the Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal.	1959-60
8	29.—Industries—Cinchona	.. Store Accounts of—(i) the Government Cinchona Plantations, (ii) Mungpoo Factory, and (iii) Quinine Sales Depot.	1959-60
9	36.—Charges on account of Stationery and Printing.	(i) Store Accounts of the West Bengal Government Stationery Office, Calcutta. (ii) Consolidated Store Accounts of the West Bengal Government Press, Cooch Behar.	1959-60 1959-60

**73. Failure to submit Pro forma Accounts:** The importance of furnishing the pro forma Accounts (Commercial, quasi-Commercial and other schemes) for incorporation in the Appropriation Accounts of the year was stressed in successive Audit Reports. There had been no appreciable progress in compiling the accounts in time. The details given below would indicate that the position is far from satisfactory. Special measures to bring the under mentioned accounts up to date are required to be taken by Government.

#### *Pro forma Accounts*

1. Cooch Behar Electrification Scheme .. The accounts for the period from 1st April, 1954 to 30th April, 1955 (Pre-Board) have been received (January, 1960) and are under examination.
2. Scheme for production of Shark liver oil .. The accounts for 1954-55 have since (19th September, 1960) been received. The accounts from 1955-56 onwards are wanting.

*Pro forma Accounts—contd.*

3. State Transport Service, Cooch Behar .. The accounts for the years 1955-56 and 1956-57 since received (August, 1959 and February, 1960, respectively) could not be taken up for audit due to non-finalisation of previous years' accounts. The accounts from 1957-58 onwards have not yet (September, 1960) been received.
4. Scheme for deep-sea fishing with the help of Danish Trawlers and Japanese Cutters. No pro forma Accounts have been submitted to Audit since inception of the Scheme in 1949-50.
5. Scheme under the Milk Commissioner, West Bengal—
- |   |   |   |
|---|---|---|
| <ul style="list-style-type: none"> <li>(i) Scheme for supply of toned milk ..</li> <li>(ii) Scheme for manufacture of butter and ghee.</li> <li>(iii) Livestock Research-cum-Breeding Station at Haringhata.</li> <li>(iv) Greater Calcutta Milk Supply Scheme</li> <li>(v) Scheme for supply of fodders and concentrates to colony animals.</li> </ul> | } | <p>The accounts in respect of items (i), (ii) and (iii) since inception in 1950-51 have not yet been received (September, 1960). The accounts in respect of items (iv) and (v) since inception in 1955-56 and 1957-58 respectively have also not yet been received.</p> |
|---|---|---|
6. Brooklyn Ice Plant and Cold Storage .. In the Audit Reports for the previous years it was stated that the accounts for the years 1950-51 to 1958-59 had not been prepared and submitted to Audit for scrutiny. It has since been decided by the Government (November, 1960) that the accounts of the Plant should be maintained on commercial system from the year 1958-59 only. The reasons therefor are being ascertained.
- The accounts for 1958-59 and 1959-60 which were received in December, 1960 and October, 1960 respectively are under examination.
7. Silk Reelers' Co-operative Organisation .. The pro forma accounts for 1948-49 to 1951-52 were received in July, 1958. They were returned in August, 1958 for being recast as they were not in proper form. The accounts for 1952-53 onwards are also wanting.
8. Scheme for Industrial Centres .. No pro forma accounts since inception in March, 1947 have been received.
9. Government Sales Emporium .. No pro forma accounts in proper form have yet been received since inception in June, 1951. Further, the monthly accounts duly supported by chalans and paid vouchers, etc., for each month in respect of Personal Ledger Account operated by the Director of Industries, West Bengal, for purchase of materials for the Government Sales Emporium for the financial years 1957-58 and 1958-59 were not received earlier than January, 1959 and June, 1959 respectively and that too not duly completed in all respects. The accounts were returned for resubmission in complete state and in proper form. The same resubmitted in January, 1960 also contained defects. The department was requested to rectify the defects, but the same up till now (September, 1960) has not been done.

*Pro forma Accounts—concl'd.*

- |   |   |
|---|---|
| 10. State Transport Services in Calcutta and Surrounding Areas.   | The accounts for 1959-60 have not yet been received.  |
| 11. Kanchrapara Area Development Scheme ..  | Government decision in respect of pro forma accounts has not yet been received.   |
| 12. Integrated Wood Industries Scheme under the Director of Industries (Durgapur, Kalyani and Siliguri Centres).            | Pro forma accounts since inception in 1956-57 have not yet been received.   |
| 13. Government Saw Mills, Siliguri ..   | The accounts for 1959-60 are wanting.   |
| 14. Durgapur Industries Board .. ..   | The accounts since inception in 1955-56 are wanting.  |
| 15. Durgapur Brick Board .. ..  | The accounts from October, 1956 to March, 1960 consolidated into one account were received in June, 1960 but they were returned in July, 1960 for preparation of accounts yearwise in proper form and resubmission to this office.  |
| 16. Central Engineering Organisation, Dasnagar, Howrah.   | The accounts from 1956-57 are wanting.  |
| 17. Pro forma accounts and Store Accounts of the Manufactory Department of the Presidency and Central Jails in West Bengal. | The accounts for the year 1958 since submitted, contained certain discrepancies due to changes effected by the Department over the audited accounts. The discrepancies are under reconciliation with reference to local records. The accounts for the year 1959 have not yet been submitted to Audit. |
| 18. The Consolidated pro forma accounts of 'hats' under the management of 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, in spite of repeated reminders, the accounts could not be certified. The accounts for 1956-57 onwards are in arrears.                                |
| 19. Depreciation Reserve Fund Account—  |   |
| (i) West Bengal Press and West Bengal Forms Department.   | } The accounts for 1959-60 have not yet (September, 1960) been submitted to Audit.  |
| (ii) West Bengal Press and its branches ..  |   |
| (iii) West Bengal Government Press, Cooch Behar.  |   |
| 20. Schemes of State Trading on Rice and Paddy  | The accounts for the year 1957-58 onwards are still in arrears and have not yet (September, 1960) been submitted to Audit.  |
| 21. Schemes of State Trading on Wheat and Wheat products.   | The accounts for 1958-59 onwards are still in arrears.  |
| 22. Sale Account of Rice and Wheat received from the Central Reserve Depot of Government of India.                          | The accounts for the period from 1st October, 1958 to 31st March, 1959 and onwards are in arrears.  |
| 23. Fulia Township Scheme .. ..   | The administration of the township was run by the Government of India till 31st October, 1952 and thereafter transferred to the State Government. The accounts of the Scheme are not being maintained since inception.  |

#### 74. Financial results of the Government residential buildings:

(a) *Outstanding amounts of rent of residential buildings.*—A total sum of Rs. 25,719 was outstanding for the years 1957-58 and 1958-59 on account of rent of residential buildings of the Works and Buildings Department as follows:—

	Year.	Rs.
1957-58	.. .. .	7,656
1958-59	.. .. .	18,063
	Total ..	<u>25,719</u>

Effective steps should be taken by Government for the recovery of the outstanding rent.

(b) *Loss of revenue due to residential buildings kept vacant.*—Some buildings remained vacant for more than three months during the year 1957-58. This resulted in a loss of Government revenue to the extent of Rs. 3,183 (i.e., Rs. 1,506 relating to the Works and Buildings Department and Rs. 1,677 to the Irrigation Department), calculated on the basis of the standard rent of such buildings. The above amount, however, does not include loss of rent due to buildings remaining vacant for three months or less.

75. **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 10 on pages 23—26 of the Audit Report on the Finance Accounts for 1959-60. It will be seen therefrom that the net liability of the State Government increased from Rs. 1,98,52.80 lakhs at the end of 1958-59 to Rs. 2,21,83.73 lakhs at the end of 1959-60.

Regarding loans taken from the Central Government, the State Government did not consider any amortisation arrangement necessary for their repayment nor did they like to disturb their revenue budget by including provision for repayment of loans or for non-obligatory sinking funds. As regards loans floated by the State Government in the open market adequate arrangements were made for their amortisation.

Loans are being repaid regularly except in one case pertaining to Other Loans where repayments are not being made in accordance with the terms and conditions attached to it.

76. **Investments:** (a) The investments made by the State Government in the Share Capital of various concerns, viz., Co-operative Societies and Banks, West Bengal Financial Corporation, West Bengal State Warehousing Corporation, The Beugal Salt Co., Ltd. etc. (Vide details in the Appendix III of the Finance Accounts, 1958-59), stood at Rs. 55,64,407 up to the end of 1958-59. Out of the sum of Rs. 21,28,500 drawn but not invested during the year 1958-59, a sum of Rs. 15,99,055 was actually invested during 1959-60, leaving a balance of Rs. 5,29,445 still (January, 1961) to be invested. During 1959-60 a further sum of Rs. 37,07,200 was drawn and invested in the Share Capital of various concerns including Rs. 35,00,000 invested in the Share Capital of the Kalyani Spinning Mills Ltd., shares in respect of which were actually allotted in May, 1960 (Vide also paragraph 6 of the Review below Grant No. 27.—Industries—Industries).



(b) (i) *Co-operative Societies and Banks*.—Annual Accounts of the Societies for 1959-60 along with the Audit Reports have not been received. Audit Reports along with the accounts in respect of the Agricultural Marketing Societies relating to the year 1956-57 and of 11 Societies relating to the year 1957-58 have so far been received. In the former case 4 Societies worked at a profit whilst the remaining 3 Societies incurred loss and in the latter case 7 Societies earned profit, 4 having incurred loss. Information as regards the receipt by Government of Share Certificates in all these cases are still awaited in this office.

(ii) *Messrs. Mecawo Co-operative Industrial Society Ltd. (Madhyamgram)*.—The Accounts up to June, 1958 were received which revealed that the concern was running at a heavy loss.

77. **Review of Government Commercial Undertakings**.—The Pro forma accounts comprising the Balance Sheet and Trading and Profit and Loss Accounts, etc., of the several Government Commercial concerns have been included under the relevant grants in the Appropriation Accounts.

The following table gives a synoptic financial picture of the commercial concerns under the control of the Government of West Bengal comparing the results for the year under review with those of the preceding year :

Serial number and Name of the concern.	Number of grant account under which the pro forma accounts have been included.	Year of account.	Turnover.	Profit + Loss -	Remarks.
1	2	3	4	5	6
1. Band Saw Mills, Siliguri.	5(PP 77-81)	1957-58 1958-59	10,86,706 10,07,851	+ 2,01,251 + 1,60,168	
2. North Calcutta Electrification Scheme.	27(PP 196-207)	1953-54 for the period from 1-4-54 to 30-4-55*	6,34,851 11,61,586	- 15,99,899 - 4,32,186	*From 1-5-55 merged with West Bengal State Electricity Board.
3. State Transport Service in Calcutta and Surrounding areas including Central Workshop.	45(PP 317-341)	1956-57 1957-58 1958-59	2,13,32,090 2,52,90,078 2,98,89,600	+ 18,44,352 + 11,00,672 + 16,63,871	
4. Cooch Behar State Transport Service.	45(PP 345-351)	1952-53 1953-54 1954-55	4,46,608 4,80,006 6,85,756	- 33,362 + 34,683 + 2,01,265	The accounts for 1955-56 and 1956-57 are under scrutiny. The accounts from 1957-58 onwards have not yet been received.

Serial number and Name of the concern.	Number of grant account under which the pro forma accounts have been included.	Year of account.	Turnover.	Profit + Loss -	Remarks.
1	2	3	4	5	6
5. Scheme of State Trading in Rice and Paddy.	46(PP 375-379)	1955-56 1956-57	7,07,41,256 5,20,31,899	- 75,11,156 -1,11,40,246	The accounts for the years 1957-58 have not yet been received.

P. K. BARDHAN,  
*Accountant General, West Bengal.*

CALCUTTA ;

*The*

**11 8 MAR 1961**

Countersigned.

A. K. Roy,  
*Comptroller and Auditor General of India.*

NEW DELHI ;

*The*

**27 MAR 1961**

## PART II

**Appropriation Accounts of sums expended during the year ending on the 31st March, 1960 compared with the several sums specified in the Schedules to the West Bengal Appropriation Acts (West Bengal Acts III of 1959 and VIII of 1960) passed by the Legislature under Articles 204(1) and 205(1) of the Constitution of India.**

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

(b) In the Accounts—

“O” stands for the original grant or appropriation.

“S” stands for the supplementary grant or appropriation.

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

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

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

(b) The detailed Appropriation Accounts of expenditure incurred in England have been furnished by the 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.

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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.
02	1.—Taxes on Income Other than Corporation Tax and Estate Duty—				
	Voted .. .. .	5,99,000	5,85,664	13,336	..
	Charged .. .. .	2,000	..	2,000	..
63	2.—Land Revenue—				
	Voted .. .. .	6,22,77,000	6,14,29,368	8,47,632	..
	Charged .. .. .	1,000	136	864	..
69	3.—State Excise Duties .. .. .	45,20,000	44,71,411	48,589	..
71	4.—Stamps .. .. .	10,48,000	9,03,566	1,44,434	..
72	5.—Forest .. .. .	1,08,53,200	1,08,14,968	38,232	..
83	6.—Registration .. .. .	24,55,000	24,93,762	..	38,702
84	8.—Sales Tax—				
	Voted .. .. .	26,19,000	24,01,590	2,17,410	..
	Charged .. .. .	3,600	..	3,600	..
85	9.—Other Taxes and Duties .. .. .	11,88,000	11,82,414	5,586	..
86	11.—Irrigation—				
	Voted .. .. .	5,68,34,000	3,84,63,386	1,83,70,614	..
	Charged .. .. .	76,69,000	75,33,182	1,35,818	..
102	12.—Interest on ordinary Debt—				
	Voted .. .. .	1,000	218	782	..
	Charged .. .. .	3,54,66,000	3,39,63,626	15,02,374	..
105	14.—General Administration—				
	Voted .. .. .	3,35,25,000	3,46,24,704	..	10,99,704
	Charged .. .. .	11,70,000	10,90,699	79,301	..
116	15.—Administration of Justice—				
	Voted .. .. .	90,14,000	92,48,079	..	2,34,079
	Charged .. .. .	31,62,000	31,52,690	9,310	..
120	16.—Jails .. .. .	1,09,56,000	1,09,67,343	..	11,343
124	17.—Police—				
	Voted .. .. .	8,03,25,000	8,03,09,879	15,121	..
	Charged .. .. .	35,000	34,981	19	..
130	18. Ports and Pilotage .. .. .	12,43,000	13,60,493	..	1,17,493
132	19.—Scientific Departments .. .. .	74,000	72,350	1,650	..
138	20.—Charges on account of Education .. .. .	14,35,50,000	15,94,86,900	..	1,59,36,900
148	21.—Medical—				
	Voted .. .. .	5,84,49,000	5,83,66,087	82,913	..
	Charged .. .. .	5,000	633	4,367	..
156	22.—Public Health .. .. .	2,67,46,000	1,99,05,253	68,40,747	..
163	23.—Charges on account of Agriculture .. .. .	5,10,81,000	3,94,63,504	1,16,17,496	..
176	24.—Agriculture—Fisheries—				
	Voted .. .. .	25,47,000	23,14,222	2,32,778	..
	Charged .. .. .	575	573	2	..
179	25.—Charges on account of Animal Husbandry .. .. .	46,50,000	32,22,971	14,27,029	..
182	26.—Charges on account of Co-operative Credit. .. .. .	1,39,27,000	1,27,51,318	11,75,682	..
186	27.—Industries—Industries—				
	Voted .. .. .	3,38,95,000	1,83,94,735	1,55,00,265	..
	Charged .. .. .	17,000	8,994	8,006	..
209	28.—Industries—Cottage Industries—				
	Voted .. .. .	1,34,15,000	1,05,48,169	28,66,831	..
	Charged .. .. .	64	3,733	..	3,671

## Grand Summary of Appropriation Accounts by Grants and Appropriations—contd.

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
214	29.—Industries—Cinchona .. ..	34,46,000	34,58,384	..	7,384
222	30.—Miscellaneous Departments—Fire Services.	41,61,900	39,08,356	2,53,544	..
223	31. Miscellaneous Departments—Excluding Fire Services.	1,77,38,000	1,63,95,278	13,42,722	..
229	32.—Civil Works—				
	Voted .. ..	4,36,37,000	3,83,26,600	53,10,400	..
	Charged .. ..	16,03,100	15,00,170	1,02,930	..
239	33.—Famine .. ..	6,14,04,000	5,92,35,902	21,68,098	..
243	34.—Privy Purses and Allowances of Indian Rulers.	1,69,000	1,61,661	7,339	..
244	35.—Superannuation Allowances and Pensions—				
	Voted .. ..	1,62,24,000	1,58,64,579	3,59,421	..
	Charged .. ..	2,25,000	2,07,699	17,301	..
247	36.—Charges on account of Stationery and Printing.	78,00,000	76,17,503	1,82,497	..
258	37.—Miscellaneous—Contributions—				
	Voted .. ..	2,02,98,000	1,88,85,714	14,12,286	..
	Charged .. ..	16,54,000	16,91,308	..	37,308
260	38.—Miscellaneous—Other Expenditure—				
	Voted .. ..	9,12,89,000	7,29,23,320	1,83,65,680	..
	Charged .. ..	1,000	2	998	..
278	39.—Miscellaneous—Expenditure on Displaced Persons—				
	Voted .. ..	6,12,33,000	6,62,21,434	..	49,88,434
	Charged .. ..	16,49,000	16,43,897	103	..
289	40.—Community Development Projects—				
	Voted .. ..	2,81,19,000	2,15,54,015	65,64,985	..
	Charged .. ..	26,05,000	23,89,541	2,15,459	..
298	41.—Extraordinary Charges—				
	Voted .. ..	2,61,42,000	2,35,11,619	26,30,381	..
	Charged .. ..	31,800	31,766	35	..
302	42.—Pre-partition Payments .. ..	8,00,000	2,00,161	5,99,839	..
303	45.—Road and Water Transport Schemes—				
	Voted .. ..	4,22,98,000	4,10,91,993	12,06,007	..
	Charged .. ..	22,20,000	21,95,700	24,300	..
352	7.—Taxes on Vehicles—				
	Charged .. ..	4,50,000	4,50,000	..	..

**Grand Summary of Appropriation Accounts by Grants  
and Appropriations—concl'd.**

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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.
358	10.—Interest—				
	<i>Charged</i> .. .. .	22,85,000	21,60,121	1,24,879	..
354	13.—Appropriation for Reduction or Avoidance of Debt—				
	<i>Charged</i> .. .. .	2,08,04,000	2,08,04,000	..	..
355	47.—Public Debt—				
	<i>Charged</i> .. .. .	14,65,04,000	4,02,23,592	10,62,80,408	..
356	43.—Multipurpose River Schemes	..	6,90,04,000	3,44,00,000	3,46,04,000
357	44.—Civil Works—				
	Voted .. .. .	7,91,55,000	4,98,98,924	2,92,56,076	..
	<i>Charged</i> .. .. .	1,45,000	..	1,45,000	..
365	46.—Capital Outlay on Schemes of Government Trading—				
	Voted .. .. .	1	1,09,38,101	..	1,09,38,100
	<i>Charged</i> .. .. .	27,000	27,118	..	118
381	48.—Loans and Advances by State Government.	..	..	..	..
	Totals .. .. .	6,37,76,000	5,35,40,512	1,02,35,488	..
	Voted .. .. .	1,26,24,85,101	1,12,19,11,410	17,39,45,890	3,32,72,199
	<i>Charged</i> .. .. .	22,77,35,139	11,91,19,162	10,86,57,074	41,097
	Net saving .. .. .				14,05,73,691
	Net saving .. .. .				10,86,15,977
	GRAND TOTAL .. .. .	1,49,02,20,240	1,24,10,30,572	28,26,02,964	3,34,13,296

Amounts of excess—

Voted (See paragraph 8 of the Audit Report)	..	..	..	..	3,32,72,199
<i>Charged</i> (See paragraph 9 of the Audit Report)	..	..	..	..	41,097

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..... }  
5 27 MAR 1961

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

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

(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.
<b>Major Head "4—Taxes on Income other than Corporation Tax and Estate Duty."</b>						
<b>A.—COLLECTION OF AGRICULTURAL INCOME TAX—</b>						
<b>A-1.—Pay of Officers—</b>						
			Rs.			
O	..	..	1,60,100	} 1,43,940	1,43,080	- 860
R	..	..	-16,160			
<b>A-2.—Pay of Establishment—</b>						
O	..	..	1,63,500	} 1,57,350	1,58,227	+ 877
R	..	..	-6,150			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	1,99,500	} 2,01,150	2,00,364	- 786
R	..	..	1,650			
<b>A-4.—Contingencies—</b>						
<i>Charged—</i>						
O	..	..	2,000	} ..	..	..
R	..	..	-2,000			
<i>Voted—</i>						
O	..	..	76,100	} 83,510	83,993	+ 483
R	..	..	7,410			
<b>For rounding—</b>						
O	..	..	-200	} ..	..	..
R	..	..	200			
<b>Surrenders or withdrawals within Grant or Appropriation—</b>						
<i>Charged—</i>						
R	..	..	2,000	2,000	..	- 2000
<i>Voted—</i>						
R	..	..	13,050	13,050	..	- 13,050
<b>Total—</b>						
<i>Charged</i>	..	..	..	2,000	..	- 2,000
<i>Voted</i>	..	..	..	5,99,000	5,85,664	- 13,336

**Grant No. 2.—Land Revenue.**

63

(See also the Audit Report)

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
Major Head "7—Land Revenue."				Rs.	Rs.	Rs.
<b>A.—CHARGES OF ADMINISTRATION—</b>						
<b>A-1.—Pay of Officers—</b>						
			Rs.			
O	..	..	2,45,000	} 2,43,000	2,49,400	+ 6,400
R	..	..	-2,000			
<b>A-2.—Pay of Establishment—</b>						
O	..	..	15,27,500	} 15,40,018	16,33,402	+ 93,386
R	..	..	12,516			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	14,58,700	} 15,74,076	16,12,602	+ 38,526
R	..	..	1,15,376			
<b>A-4.—Contingencies—</b>						
O	..	..	2,29,200	} 2,48,485	2,47,684	- 801
R	..	..	19,285			
<b>A-5.—Establishment charges payable to other Governments, Departments, etc.—</b>						
O	..	..	6,200	} 27	75	+ 48
R	..	..	-6,173			
<b>A-6.—Deduct—Establishment charges re- coverable from other Governments, Departments, etc.—</b>						
O	..	..	-6,71,700	} -5,10,664	-4,98,042	+ 12,622
R	..	..	1,61,036			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>						
<b>B-1.—Pay of Officers—</b>						
O	..	..	24,100	} 22,160	17,808	-4,352
R	..	..	-1,940			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>B-2.—Pay of Establishment—</b>						
O	..	..	30,55,000	} 28,18,850	28,16,961	- 1,889
R	..	..	-2,36,150			
<b>B-3.—Allowances, honoraria, etc.—</b>						
O	..	..	87,40,500	} 85,05,340	80,02,967	- 5,02,373
R	..	..	-2,35,160			



Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head "7—Land Revenue"—<i>contd.</i></b>					
<b>B-4.—Contingencies</b>					
<i>Charged—</i>					
		Rs.			
S	..	1,000	1,000	136	-864
<i>Voted—</i>					
O	—	92,34,000	1,03,78,355	1,00,83,650	-2,94,705
R	—	11,44,355			
<b>B-5.—Works—</b>					
R	..	1,08,000	1,08,000	..	-1,08,000
Column 4.— <i>See</i> paragraph 1 of the Review.					
<b>B-6.—Establishment charges payable to other Governments, Departments, etc.—</b>					
O	..	1,72,100	73,300	4,79,715	+4,06,415
R	..	-98,800			
Column 4.— <i>See</i> paragraph 1 of the Review.					
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>					
<b>D-1.—Pay of Officers—</b>					
O	..	1,06,300	1,63,406	1,62,433	-973
R	..	57,106			
<b>D-2.—Pay of Establishment—</b>					
O	..	24,94,400	40,06,212	38,95,207	-1,11,005
R	—	15,11,812			
<b>D-3.—Allowances, honoraria, etc.—</b>					
O	..	28,02,200	40,04,288	38,49,568	-1,54,720
R	..	12,02,088			
<b>D-4.—Contingencies—</b>					
O	..	15,71,700	14,77,567	13,19,929	-1,57,638
R	..	-94,133			
Column 4.— <i>See</i> paragraph 1 of the Review.					
<b>D-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>					
O	..	-2,73,200	-2,72,700	-1,51,262	+1,21,438
R	..	500			
Column 4.— <i>See</i> paragraph 1 of the Review.					

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "7—Land Revenue"—contd.</b>						
<b>E.—LAND RECORDS—</b>						
			Rs.			
O	..	..	69,600	73,185	72,531	-654
R	..	..	3,585			
<b>F.—ASSIGNMENTS AND COMPENSATIONS—</b>						
<b>F(a).—Pension in lieu of resumed lands—</b>						
O	..	..	2,400	1,200	1,200	..
R	..	..	-1,200			
<b>F(b).—Malikana—</b>						
O	..	..	1,000	..	..	..
R	..	..	-1,000			
<b>F(c).—Miscellaneous Land Revenue Compensations (Sayer Compensation)—</b>						
O	..	..	5,000	7,823	24,740	+16,926
R	..	..	2,823			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>F(d).—Annuities for religious and charitable units, etc.—</b>						
O	..	..	20,00,000	14,59,530	14,39,934	-19,596
R	..	..	-5,40,470			
<b>F(f).—Compensation in lieu of lands acquired under the Estates Acquisition Scheme— Temporary Establishment and other charges—</b>						
<b>F(f)-1.—Pay of Officers—</b>						
O	..	..	3,03,800	98,899	97,672	-1,227
R	..	..	-2,04,901			
<b>F(f)-2.—Pay of Establishment—</b>						
O	..	..	64,99,000	35,93,638	35,72,030	-21,608
R	..	..	-29,05,362			
<b>F(f)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	54,38,000	32,83,774	32,84,823	+1,049
R	..	..	-21,54,226			
<b>F(f)-4.—Contingencies—</b>						
O	..	..	10,96,200	5,62,011	5,34,980	-27,031
R	..	..	-5,34,189			
<b>F(g).—Payment to Union Boards on account of resumed Chowkidary Chakran lands acquired under the Estates Acquisition Act.</b>				2,90,000	2,68,606	-21,394

Grant No. 2.—Land Revenue—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "7.—Land Revenue."—<i>concl'd.</i></b>				
<b>I.—WORKS—</b>				
R .. .. .	Rs. 35,405	35,405	36,828	+1,423
<b>Total—Major Head "7.—Land Revenue"—</b>				
<i>Charged—</i>				
S .. .. .	1,000	1,000	136	—864
<i>Voted—</i>				
O .. .. .	4,64,27,000	4,37,85,183	4,30,55,450	—7,29,733
R .. .. .	—26,41,817			
<b>Major Head "65.—Payment of Compensation to Land-holders on the abolition of the Zemindary System.</b>				
<b>H.—COMPENSATION—</b>				
<b>H-1. Ad-interim compensation in lieu of acquired lands—</b>				
O .. .. .	1,50,00,000	1,83,97,139	1,83,74,855	—22,284
S .. .. .	8,50,000			
R .. .. .	25,47,139			
<b>H-2.—<i>Deduct</i>—Receipts and recoveries on Capital Account—</b>				
R .. .. .	—247	—247	—937	—690
<b>Total—Major Head "65.—Payment of Compensation to Land-holders on the abolition of the Zemindary System"—</b>				
O .. .. .	1,50,00,000	1,83,96,892	1,83,73,918	—22,974
S .. .. .	8,50,000			
R .. .. .	25,46,892			
<b>Surrenders or withdrawals within grant or appropriation—</b>				
<i>Voted—</i>				
R. Gross .. .. .	2,56,214	2,56,214	..	—2,56,214
R. Deductions .. .. .	—1,61,289	—1,61,289	..	+1,61,289
<b>Total—Grant No. 2—</b>				
<i>Charged</i> .. .. .		1,000	136	—864
<i>Voted—</i>				
Gross .. .. .		6,32,21,900	6,20,79,609	—11,42,291
Deductions .. .. .		—9,44,900	—6,50,241	+2,94,659
Net .. .. .		6,22,77,000	6,14,29,368	—8,47,632

## REVIEW.

Explanations for variation in respect of sub-heads B.1, B.5, B.6, D.4, D.6 and F(c) could not be incorporated as the same were not furnished by the Controlling Officers.

2. *Losses, writes-off, etc.*—(a) Ten cases of misappropriation of Government revenues by the Tahsildars, nine in one District and one in another, involving a total loss of Rs. 28,940 were reported to Audit during the period from June, 1957 to June, 1959. In nine of these cases the *modus operandi* was the same, namely the Tahsildars concerned did not deposit the amounts collected either in full or in part in the Treasury and misappropriated the same. In one case, lesser amounts were shown in the counterfoils of the receipts.

The accused persons were criminally prosecuted in three cases, two of which still remain undecided while the other one ended in acquittal. In one case Police investigation proved ineffectual while in three others Police investigation reports are still awaited. In three cases the accused Tahsildars are reported to have absconded and in one the Tahsildar died on 29th May, 1959. In six cases the Tahsildars had been removed from service.

In one case a sum of Rs. 1,000 has been realised from the Insurance Company and in another Rs. 200 have been realised from the Tahsildar concerned. It has been stated that in other cases also the Tahsildars hold Security Bonds with the Insurance Companies and that the question of the recovery of the amounts representing the security has been taken up with the Insurance Companies.

Information regarding the results of the departmental investigation for fixation of responsibility of the officials whose lack of proper checking contributed to the defalcation are awaited (December, 1960).

(b) An Assistant Revenue Officer of a District defalcated between 17th November, 1955 and 7th June, 1956 a sum of Rs. 1,753 from the realisation collected against agricultural and cattle purchase loan, by forging entries in the duplicate carbon receipts, and by not crediting the realisation into the Treasury. The Officer was dismissed from service, and also sentenced to 3 months' R.I. as the result of criminal prosecution.

(c) A Head Clerk of the Office of the Superintendent of a Development Area defalcated public money by issuing 'Kutchha' receipts to the parties, the amount realised from them not being credited into the Treasury. The amount of defalcation coming to notice to date is Rs. 1,937.

The matter is still under Police investigation and a criminal case has been instituted against the clerk who is absconding.

(d) In October, 1955, it was reported to Audit that a sum of Rs. 1,516 representing rent awards had been fraudulently withdrawn by a pleader. In July, 1959, the total amount, fraudulently withdrawn, up to that time, was reported to be Rs. 8,838. A criminal case has been filed in respect of Rs. 1,516 only. The accused is reported to be absconding.

Further developments of the case are awaited (January, 1961).

## REVIEW—concl'd.

(e) In a Settlement Office, some cases of interpolation were noticed in January, 1958 in the registers of movement of papers. A physical verification of the Nazarat Stores, Stationery articles and forms undertaken by the Office revealed a shortage of forms and paper valued at Rs. 2,592 (approximately).

As a result of enquiry, a Clerk and a Class IV official were placed under suspension on 29th January, 1958 and a criminal case filed against them on 30th December, 1958 is pending (October, 1960) in a Court of Law.

3. *Loss of interest.*—In two certificate cases of 1951-52, under Bengal Public Demands Recovery Act, 1913, the trying Magistrate on an appeal from the certificate debtor, set aside the order of the certificate officer dated the 17th May, 1955 observing that all the columns of the certificate case form had not been properly filled in, the year of assessment had not been properly filled in, the year of assessment had not been noted in the relevant columns and that the reasons for assessment of penalty had not been mentioned in Column 4 thus making the whole proceedings void. Fresh certificate cases had, therefore, to be instituted on the 24th January, 1956. The loss of interest for this intervening period amounted to Rs. 4,797.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 8.—State Excise Duties."</b>			
<b>A.—SUPERINTENDENCE—</b>			
<b>A-1.—Pay of Officers—</b>			
	Rs.		
O .. ..	1,34,000	1,17,100	1,17,546
R .. ..	—16,900		
<b>A-2.—Pay of Establishment—</b>			
O .. ..	2,83,150	2,73,570	2,72,025
R .. ..	—9,580		
<b>A-3.—Allowances, honoraria, etc.—</b>			
O .. ..	3,36,460	3,80,660	3,79,162
S .. ..	21,300		
R .. ..	22,900		
<b>A-4.—Contract Contingencies—</b>			
O .. ..	15,090	17,270	17,259
S .. ..	2,000		
R .. ..	180		
<b>A-5.—Other Contingencies—</b>			
O .. ..	77,500	75,100	69,945
S .. ..	12,800		
R .. ..	—15,200		
<b>A-6.—Secret Service Expenditure—</b>			
O .. ..	10,000	8,000	8,000
R .. ..	—2,000		
<b>B.—DISTRICT CHARGES—</b>			
<b>B-1.—Pay of Officers—</b>			
O .. ..	3,23,600	3,16,000	3,17,642
R .. ..	—7,600		
<b>B-2.—Pay of Establishment—</b>			
O .. ..	9,63,300	9,78,950	9,78,251
S .. ..	16,800		
R .. ..	—1,150		
<b>B-3.—Allowances, honoraria, etc.—</b>			
O .. ..	16,23,300	16,53,450	16,64,161
R .. ..	30,150		

Grant No. 3.—State Excise Duties.—*concl'd.*

Major Head and Sub-head.			Final Grant.	Actual Expenditure.	Excess + Saving —	
1			2	3	4	
			Rs.	Rs.	Rs.	
<b>Major Head "8—State Excise Duties"— <i>concl'd.</i></b>						
<b>B-4.—Contract Contingencies—</b>						
		Rs.				
O	..	90,800	}	92,300	89,691	-2,609
S	..	2,100				
R	..	-600				
<b>B-5.—Other Contingencies—</b>						
		Rs.				
O	..	3,55,500	}	3,57,100	3,60,635	+3,535
R	..	1,600				
<b>B-6.—Secret Service Expenditure—</b>						
		Rs.				
O	..	14,000	}	15,200	14,674	-526
R	..	1,200				
<b>For rounding—</b>						
		Rs.				
O	..	300	}	..	..	..
R	..	-300				
<b>D.—COST PRICE OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT—</b>						
		Rs.				
O	..	1,80,000	}	2,35,300	1,82,420	-52,880
S	..	55,000				
R	..	300				
<i>Column 4.—Non-receipt of full debit from the Government of Uttar Pradesh on account of supply of opium.</i>						
<b>F.—Works—</b>						
		Rs.				
O	..	3,000	}	..	..	..
R	..	-3,000				
<b>Total</b>						
			45,20,000	44,71,411	-48,589	

## REVIEW

## Stock Account of Excise Opium for 1959-60.—

			Md.	srs.	ch.
Opening balance as on 1st April, 1959	..	..	20	29	0
Receipts during the year 1959-60	..	..	52	4	8
Issues during the year 1959-60	..	..	59	11	8
Closing balance as on 31st March, 1960	..	..	13	22	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, 1960.

**Grant No. 4.—Stamps—(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
Major Head "9—Stamps."				Rs.	Rs.	Rs.
<b>A.—NON-JUDICIAL—</b>						
<b>A-1.—Superintendence—</b>						
			Rs.			
O	..	..	1,00,000	} 86,500	79,545	- 6,955
R	..	..	-13,500			
<b>A-2.—Charges for the Sale of Stamps—</b>						
O	..	..	4,50,000	} 3,80,000	4,55,651	+ 75,651
R	..	..	-70,000			
<i>Column 4.—Unanticipated heavy expenditure consequent on larger sales towards the end of the year.</i>						
<b>A-3.—Cost of stamps supplied from Central Stamp Stores—</b>				2,00,000	1,45,913	- 54,087
<i>Column 4.—Non-receipt of debits due to delay in acceptance of book-debit bills.</i>						
<b>B.—JUDICIAL—</b>						
<b>B-1.—Superintendence—Proportion transferred from Non-Judicial—</b>						
O	..	..	50,000	} 43,500	39,773	- 3,727
R	..	..	-6,500			
<b>B-2.—Charges for the Sale of Stamps (Discount)—</b>						
O	..	..	68,000	} 50,000	63,611	+ 13,611
R	..	..	-18,000			
<i>Column 4.—Same as under sub-head A. 2 above.</i>						
<b>B-3.—Cost of Stamps supplied from Central Stamp Stores.</b>				1,80,000	1,19,073	- 60,927
<i>Column 4.—Same as under sub-head A. 3 above.</i>						
<b>Surrenders or withdrawals within Grant—</b>						
R	..	..	1,08,000	1,08,000	..	-1,08,000
<b>Total—Grant No. 4</b>				<b>10,48,000</b>	<b>9,03,566</b>	<b>-1,44,434</b>

**REVIEW**

*Annual Stock Account of Stamps.*—It was stated in paragraph 4 of the Review below the Grant concerned in the Appropriation Accounts for 1958-59 that the stock account of stamps for the year 1958-59 could not be incorporated therein for non-receipt of the requisite plus-minus memos. and the half-yearly verification certificates from the Treasury Officers of two and five districts respectively. The same could not be incorporated even in the present publication as the aforesaid materials had not been received from the defaulting Treasury Officers concerned in spite of repeated reminders.

For the same reasons, the stock accounts for the year 1959-60 also could not be finalised as several Treasury Officers (viz. two in respect of plus-minus memos. and two in respect of half-yearly verification certificates) were still (January, 1961) in default.



## Grant No. 5.—Forest—(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.
<b>Major Head "10—Forest."</b>						
<b>A.—CONSERVANCY AND WORKS—</b>						
<b>A-I.—Timber and other produce removed from the forests by Government Agency—</b>						
			Rs.			
O	..	..	13,00,000	} 12,66,463	12,41,510	-24,953
R	..	..	-33,537			
<b>A-II.—Timber and other produce removed from the forests by consumers and purchasers—</b>						
O	..	..	4,55,000	} 4,71,827	4,71,740	-87
R	..	..	16,827			
<b>A-III.—Construction, purchase, maintenance, etc.—</b>						
O	..	..	6,85,000	} 7,79,866	7,76,153	-3,713
R	..	..	94,866			
<b>A-IV.—Conservancy and regeneration—</b>						
O	..	..	4,30,000	} 4,87,965	4,87,233	-732
R	..	..	57,965			
<b>A-V.—Miscellaneous—</b>						
O	..	..	18,59,100	} 45,09,359	45,05,832	-3,527
S	..	..	22,200			
R	..	..	26,28,059			
<b>A-VIII.—Deduct—Amount recoverable from other Governments, Departments, etc.—</b>						
O	..	..	-14,00,000	} -40,83,385	-40,80,428	+2,957
R	..	..	-26,83,385			
<b>For rounding—</b>						
O	..	..	-100	} ..	..	..
R	..	..	100			
<b>B.—ESTABLISHMENT—</b>						
<b>B-1.—Pay of Officers—</b>						
O	..	..	3,38,000	} 3,36,608	3,36,503	-105
R	..	..	-1,392			

Major Head and Sub-head.			Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4		
	Rs.	Rs.	Rs.		
<b>Major Head "10—Forest"—contd.</b>					
<b>B-2.—Pay of Establishment—</b>					
	Rs.				
O .. ..	15,32,000	} 15,40,985	15,40,873	-112	
S .. ..	15,000				
R .. ..	-6,015				
<b>B-3.—Allowances, honoraria, etc.—</b>					
O .. ..	19,01,000	} 20,76,568	20,74,980	-1,588	
S .. ..	1,00,000				
R .. ..	75,568				
<b>B-4.—Contingencies—</b>					
O .. ..	3,45,000	} 3,32,150	3,29,405	-2,745	
R .. ..	-12,850				
<b>B-6.—Grants-in-aid, contributions, etc.—</b>			2,300	..	-2,300
<i>Column 4.—Non-transfer of the provision to sub-head 'C' through misapprehension.</i>					
<i>See also paragraph 1 of the Review.</i>					
<b>B-8.—Establishment charges payable to other Governments, Departments, etc.—</b>			23,000	23,000	..
<b>B-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>					
O .. ..	-30,000	} -8,296	-8,296	..	
R .. ..	21,704				
<b>For rounding—</b>					
O .. ..	-300	} ..	..	..	
R .. ..	300				
<b>C.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>					
R .. ..	1,830	1,830	4,130	+2,300	
<i>Column 4.—Non-transfer of provision from sub-head B-6 through misapprehension.</i>					
<i>See also paragraph 2 of the Review.</i>					

Grant No. 5.—Forest—*contd.*

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "10—Forest"—<i>concl.</i></b>						
<b>E.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—</b>						
				Rs.		
R	..	..	6,760	6,760	6,541	—219
<b>F.—DEVELOPMENT SCHEMES—</b>						
<b>(a).—First Five-Year Plan—</b>						
F(a)-IV.—Conservancy and regeneration—				1,85,000	1,84,918	—82
<b>(b).—Second Five-Year Plan—</b>						
F(b)-III.—Construction, purchase, maintenance, etc.—						
O	..	..	8,03,000	} 8,89,830	8,88,901	—929
R	..	..	86,830			
F(b)-IV.—Conservancy and regeneration—						
O	..	..	20,40,400	} 17,44,615	17,43,160	—1,455
R	..	..	—2,95,785			
F(b)-V.—Miscellaneous—						
O	..	..	2,47,600	} 2,89,755	2,88,813	—942
R	..	..	42,155			
Surrenders or withdrawals within grant—						
R. Gross	..	..	—26,61,681	—26,61,681	..	+26,61,681
R. Deductions	..	..	26,61,681	26,61,681	..	—26,61,681
<b>Total—Grant No. 5—</b>						
Gross	..	..	..	1,22,83,200	1,49,03,692	+26,20,492
Deductions	..	..	..	—14,30,000	—40,88,724	—26,58,724
Net	..	..	..	1,08,53,200	1,08,14,968	—38,232

## REVIEW.

Even though the gross expenditure exceeded the voted grant by Rs. 26,20,492, the net indicated a saving of Rs. 38,232 due to the "Net Voting System" obtaining in the State.

2. A post-budget decision for change in classification required transfer of funds from sub-head B-6 to sub-head C of the grant. But although the expenditure was booked according to the revised classification, no formal order was issued for the requisite transfer of fund. This resulted in a saving of Rs. 2,300 under the former head and a corresponding excess under the latter—which indicates defective control. The department explained the omission to be due to misapprehension.

3. *Nugatory expenditure.*—After an expenditure of Rs. 9,810 (approx.) had been incurred by the Forest Department on a stipendiary student for the Superior Forest Service Course (1956-59) at the Indian Forest Research Institute and College, Dehra Dun, he was allowed to leave the College to enable him to take up appointment in the Indian Police Service. The form of the agreement and the Bond signed by the student at the time of admission to the Course were defective in that, they did not provide for refund of expenditure incurred on the student in the event of his leaving college with permission. The expenditure of Rs. 9,810 incurred on the student thus proved infructuous.

4. *Audit comments on the Pro forma Accounts for 1958-59 of the Band Saw Mills, Siliguri.*—(a) The 'net profit' of Rs. 1,60,168 did not appear correction inasmuch as an expenditure of Rs. 1,750 incurred on capital assets was not capitalised but charged to revenue, interest on capital was under-charged by Rs. 122.

(b) The overall cost of production of sawn timber rose from Rs. 5.51 nP. per c.ft. in 1957-58 to Rs. 5.83 nP. per c.ft. in the year under report. The figure would have been greater if proportionate expenditure on office expenses (Rs. 18,205), sundry repairs (Rs. 1,794), outside labour (Rs. 1,613), audit fees (Rs. 4,560), and supervision and administrative expenses on Conservators' and Forest Utilisation Officers' Establishments were taken into account. The increase in the cost of production was due partially to enhancement in the rates of 'Royalty' during the year.

(c) The balance under 'Plant and Machinery' includes values of loose tools, spare parts, etc. The values of the latter category of assets were not therefore separately exhibited.

(d) The prescribed books of account on commercial principle were not maintained during this year also although the need for the same was repeatedly stressed upon in the past.

(e) The stock of logs, sawn timber and other consumable stores were not physically verified during this year. The verification of assets like Plant and Machinery, Buildings, Loose Tools, Spares, etc. was also not conducted. Immediate steps should therefore be taken to ensure cent. per cent. verification in this regard.

## Comparative Cost Sheet of the Band Saw Mills, Siliguri, for the year 1958-59.

	1957-58	Average.	1958-59	Average.
(1) Logs sawn ..	2,26,854·20 cft.		2,25,831·69 cft.	
(2) Outturn of sawn timber	1,63,477·06 cft.		1,66,128·20 cft.	
(3) Loss in conversion ..	63,377·14 cft.		59,703·49 cft.	
(4) Percentage of loss ..	27·93 per cent.		26·43 per cent.	
(5) Cost of logs sawn ..	Rs. 6,66,275	Rs. 4·07	Rs. 7,06,944	Rs. 4·2554
<b>Miscellaneous—</b>				
Direct charges and miscellaneous expenses.	Rs. 1,37,173		Rs. 1,53,252	
Depreciation ..	Rs. 11,539	Rs. 1·1449	Rs. 11,309	Rs. 1·2514
Supervising establishment.	Rs. 38,460		Rs. 43,333	
Administration expenses	Rs. 28,266	Rs. 0·17	Rs. 25,990	Rs. 0·1564
<b>Miscellaneous Expenses—</b>				
On selling including interest.	Rs. 20,357	Rs. 0·1245	Rs. 27,283	Rs. 0·1642
All in cost ..	Rs. 9,02,070	Rs. 5·51	Rs. 9,68,111	Rs. 5·8275
Sale of sawn timber ..	Rs. 10,71,896	Rs. 6·73	Rs. 9,99,048	Rs. 6·8870

	1957-58		1958-59	
	Average rate of cost.	Average rate realised.	Average rate of cost.	Average rate realised.
	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.
Teak .. ..	5·90	12·37	7·15	9·24
A—Class Sal .. ..	5·82	7·10	5·99	7·11
Champ .. ..	6·02	7·30	6·10	8·60
Birch .. ..	6·19	15·02	..	..
B—Class .. ..	5·18	5·14	5·46	4·43
Chikrassi .. ..	4·26	4·82	..	..
C—Class .. ..	..	..	4·44	5·43
C—Class (others) .. ..	3·50	3·94	3·85	5·54
D—Class .. ..	2·96	3·18	3·44	3·14
E—Class .. ..	2·80	3·86	3·16	4·20

Certified correct according to the books of Band Saw Mills.

SILIGURI:  
The 11th December, 1959.

S. SEN GUPTA,  
Accountant.

A. K. DEB,  
Store-in-Charge.

A. B. RUDRA,  
Divisional Forest  
Officer, Band Saw  
Mills, Siliguri.

**Extraction, Manufacturing and Profit and Loss Accounts of Band Saw Mills, Siliguri, for the year ended 31st March, 1959.**

Dr.	1957-58. Rs.	1958-59. Rs.	1957-58. Rs.	1958-59. Rs.	Cr.
To Opening Stock of logs and sawn timber .. .. .	1,67,198	3,29,474	By Sale of sawn timber .. .. .	10,86,100	10,06,719
.. Royalty on logs and value of sawn timber .. .. .	6,11,591	4,87,068	.. Sale of Sal slab and firewood .. .. .	606	209
.. Extraction charges .. .. .	1,93,404	1,86,247	.. Miscellaneous receipts .. .. .	21,763	34,113
.. Audit fee .. .. .	4,460	4,560	.. Value of logs sold and used departmentally .. .. .	..	923
.. Milling Expenses .. .. .	1,87,172	2,07,894	.. Closing stock of logs and sawn timber .. .. .	3,29,474	4,20,320
.. Administration expenses .. .. .	28,266	25,990			
.. Miscellaneous Selling expenses .. .. .	554	932			
.. Interest on Capital Outlay .. .. .	19,803	26,351			
.. Loss on disposal of unserviceable plants, etc. .. .. .	..	78			
.. Office expenses .. .. .	18,596	23,452			
.. Selling and distributing expenses .. .. .	5,648	9,970			
.. Provision for bad and doubtful debts .. .. .	..	100			
.. Net profit for the year .. .. .	2,01,251	1,60,168			
Total .. .. .	14,37,943	14,62,284	Total .. .. .	14,37,943	14,62,284

Certified correct according to the books of Band Saw Mills.

SILIGURI ;

S. SEN GUPTA,

*The 11th December, 1959.*

*Accountant.*

A. K. DEB,  
*Store-in-Charge.*

A. B. RUDRA;  
*Divisional Forest Officer.  
Band Saw Mills, Siliguri.*



(iv) Furniture and Fixtures at cost.	4,644			3,512
Addition during the year ..	585	6,229		8,741
Less—Value of stores written off.	..		242	8,499
Less—Depreciation written off up to previous year.	1,332		1,486	
Add—Depreciation during the year.	254	1,486	274	
			3,748	1,760
Deduct—Depreciation on assets sold.	..		79	1,681
				6,818
(v) Railway siding at cost ..		22,552		22,552
Less—Depreciation up to previous year.	9,286		10,567	
Add—Depreciation during the year.	1,331	10,567	1,199	
			11,985	11,766
(vi) Trolley Line at cost ..		1,456		1,456
Less—Depreciation written off up to previous year.	146		277	
Add—Depreciation during the year.	181	277	118	
			1,179	395
(vii) Ring-well at cost ..		155		155
Less—Depreciation written off up to previous year.	29		42	
Add—Depreciation during the year.	13	42	12	
			11	54
				101
(viii) Well Ring at cost ..		412		412
Less—Depreciation written off up to previous year.	141			
Add—Depreciation during the year.	27	168	25	
			244	193
				219



**Balance Sheet of the Band Saw Mills, Siliguri as at 31st March, 1959—*concl'd.***

Capital and Liabilities.		Property and Assets.	
Particulars.	Figures as at 31st March, 1958.	Particulars.	Figures as at 31st March, 1959.
Rs.	Rs.	Rs.	Rs.
		(vz) Motor vehicles at cost ..	46,030
		Addition during the year	11,263
		Less—Original cost of assets sold.	57,293
		Less—Depreciation written off up to previous year.	2,876
		Add—Depreciation during the year.	54,417
		Deduct—Depreciation on assets sold.	18,288
			3,760
			22,048
			1,476
			20,572
		(x) Bicycle at cost ..	33
		Less—Depreciation written off up to previous year.	14
		Add—Depreciation during the year.	2
			16
			17
			16
		II. Investments ..	..
		III. Current Assets—	..
		(x) 1. Stores, spare parts and raw materials.	22,273
		2. Stock-in-trade—	
		Logs at forest depot ..	2,08,403
		Logs at saw mills ..	15,202
		Stock of sawn timber ..	1,10,869
		3. Sundry Debtors—	3,29,474
		Due from Government Department.	1,24,036
		Due from other parties ..	20,316
			1,44,352
		Less—Provision for bad and doubtful debts.	..
			1,44,352
			71,089
			9,437
			80,526
			100
			80,426
			54,417
			20,572
			3,885
			23,957
			30,490
			33,845
			83
			16
			1
			17
			16
			..
			25,937
			68,577
			82,359
			2,69,884
			4,20,320

(b) Loans and Advances—			
Advance payment for electrification of saw mills.	16,625	16,625	
Advance payment for electrical plants and machinery of saw mills.	33,073		16,625
(c) Cash and Bank balances ..	49,698		..
Total ..	7,65,166	9,66,360	Total .. 9,66,360

Certified that the balance of the Cash Book at the close of business on 31st March 1959, the last date of the trading period actually represented the amount held.

Certified that the stores and stock on hand as at close of business on 31st March 1959, the last day of the trading period have been valued at cost or market price whichever is lower and that they consist of serviceable stores required for use.

Certified that the list of Sundry Debtors has been scrutinised and that the classification of good, doubtful and bad debts correctly represents, to the best of my knowledge, the actual position.

Certified to the best of my knowledge, all liabilities have been included in the account for the period.

Certified to the best of my knowledge, there are no contingent liabilities at the end of the trading period.

SILIGURI;

S. SEN GUPTA,

*Accountant.*

A. K. DEB,

*Store-in-Charge.*

A. B. RUDRA,

*Divisional Forest Officer,  
Band Saw Mills, Siliguri.*

#### Audit Certificate.

I have examined the foregoing Comparative Cost Sheet, Extraction, Manufacturing, Profit and Loss Account, for the year 1958-59 and the Balance Sheet as at 31st March, 1959 of the Band Saw Mills, Siliguri. 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 the accounts and the Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the Books of the concern.

SILIGURI;

T. P. BISWAS,

*The 12th December, 1959.*

*Assistant Accounts Officer, West Bengal.*

**Financial Review of Band Saw Mills, Siliguri, for the year ended on 31st March, 1959.**

In presenting herewith the Profit and Loss Account and Balance Sheet of the Band Saw Mills, Siliguri, for the year ended on 31st March 1959, I have to report that the profit for the year under review amounted to Rs. 1,60,168 as against a profit of Rs. 2,01,251 in 1957-58. The fall in sales of sawn timber resulted in fall of revenue to some extent and increases in the rates of royalty of timber as well as additional expenditure in connection with repairs to old machines, etc., resulted in increases in the cost of production of sawn timber to some extent.

The working of the year under report was satisfactory on the whole. The saw mills were closed for 39 days (for annual overhauling and stock-taking) apart from Sundays and Mill holidays.

The major portion of supplies were directed towards Railways, Durgapur Coke Oven Project, and various other departments of State and Central Governments. Timber was also sold to casual purchasers at scheduled rates and by public auctions, conducted once a month which commenced from 1st April, 1958 and subsequent auctions held on the 5th (or next working day in case of 5th falling on holiday), except that there was one additional auction in March, 1959 only. The mill worked in single shift during the year and the outturn of saw timber was 166,126.20 cft. as against 154,622.00 cft. in 1956-57 and 163,477.06 cft. in 1957-58.

The total volume of the timber sold during the year was 145,061.99 cft. as against 159,176.00 cft. in 1957-58 and the total value realised (including other receipts) amounted to Rs. 10,41,964 as against 11,08,469 in 1957-58.

SILIGURI;  
*The 12th December, 1959.*

{ A. B. RUDRA,  
*Divisional Forest Officer,  
Band Saw Mills, Siliguri.*

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

83

(See also the Audit Report)

Major Head and Sub-head.				Final Grant.	Actual expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "11—Registration"</b>						
<b>A.—SUPERINTENDENCE—</b>						
			Rs.			
O	..	..	1,05,300	} [93,986	93,958	- 28
R	..	..	- 11,314			
<b>B.—DISTRICT CHARGES—</b>						
<b>B-1.—Pay of Officers—</b>						
O	..	..	3,55,000	} 3,35,000	3,26,601	- 8,399
R	..	..	- 20,000			
<b>B-2.—Pay of Establishment—</b>						
O	..	..	7,99,200	} 8,66,600	8,65,337	- 1,263
S	..	..	62,000			
R	..	..	5,400			
<b>B-3.—Allowances, honoraria, etc.—</b>						
O	..	..	7,73,000	} 8,17,014	8,48,279	+ 31,265
S	..	..	35,000			
R	..	..	9,014			
<b>B-4.—Contract Contingencies—</b>						
O	..	..	1,40,000	} 1,90,000	2,01,127	+ 11,127
S	..	..	50,000			
<b>B-5.—Other Contingencies—</b>						
O	..	..	1,33,100	} 1,50,000	1,58,786	+ 8,786
R	..	..	16,900			
<b>B-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>				- 6,600	- 4,995	+ 1,605
<b>C.—WORKS—</b>						
S	..	..	9,000	9,000	4,669	- 4,331
<i>Column 4.—Non-completion of the repair works of a Sub-Registry Office within the financial year.</i>						
<b>Total—Grant No. 6—</b>						
			Gross ..	24,61,600	24,98,757	+ 37,157
			Deductions ..	- 6,600	- 4,995	+ 1,605
			Net ..	24,55,000	24,93,762	+ 38,762

## Grant No. 8.—Sales Tax.

(See also the Audit Report)

Major Head and Sub-head	Final Grant or Appropria- tion.	Actual Expen- diture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "12-A—Sales Tax".</b>			
<b>A.—COLLECTION CHARGES—</b>			
<b>A-1.—Pay of Officers—</b>			
	Rs.		
O .. ..	6,57,000	6,03,000	6,00,807
R .. ..	—54,000		
			—2,193
<b>A-2.—Pay of Establishment—</b>			
O .. ..	7,88,000	7,20,000	7,15,847
R .. ..	—68,000		
			—4,153
<b>A-3.—Allowances, honoraria, etc.—</b>			
O .. ..	8,65,000	7,85,000	7,80,388
R .. ..	—80,000		
			—4,612
<b>A-4.—Other Contingencies—</b>			
<i>Charged—</i>			
S .. ..	3,600	3,600	..
			—3,600
<i>Column 4.—Mainly due to non-payment of the cost of Appeal to the Advocate, Supreme Court, by the Treasury Officer, New Delhi, within the financial year.</i>			
Voted .. ..	..	3,09,000	3,04,548
			—4,452
<b>Surrenders or withdrawals within the grant or appropriation—</b>			
R .. ..	2,02,000	2,02,000	..
			—2,02,000
<b>Total—Grant No. 8—</b>			
	<i>Charged</i> ..	3,600	..
			—3,600
	<i>Voted</i> ..	26,19,000	24,01,590
			—2,17,410

## REVIEW

*Remission of Revenue.*—Remission of revenue aggregating Rs. 29,672 was sanctioned by Government during the year 1958-59 on the following grounds:—

	Rs.
(i) Assessee being untraceable (1 case) .. ..	519
(ii) Assessee having died without leaving any assets (1 case) ..	112
(iii) For other reasons, such as, revenue proving irrecoverable, etc. (1 case).	29,041
	<u>29,672</u>

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "13—Other Taxes and Duties"</b>						
<b>A.—COLLECTION CHARGES—</b>						
<b>A(i).—Entertainment Tax—</b>						
O	..	..	Rs. 1,09,000	} 1,15,500	1,15,944	+ 444
R	..	..	6,500			
<b>A(ii).—Betting Tax ..</b>				10,000	10,000	..
<b>A(iv).—Tax on entry of goods in local areas—</b>						
O	..	..	3,53,000	} 3,33,500	3,32,984	- 516
R	..	..	- 19,500			
<b>B.—CHARGES UNDER ELECTRICITY ACTS—</b>						
<b>B(i).—Electric Inspector—</b>						
O	..	..	2,72,000	} 2,91,601	2,89,341	- 2,260
S	..	..	16,000			
R	..	..	3,601			
<b>B(ii).—Charges connected with the examination of Electrical Supervisors' Certificates and Workmen's Permits—</b>						
O	..	..	15,000	} 20,000	18,826	- 1,174
R	..	..	5,000			
<b>B(iii).—Charges connected with the administration of the West Bengal Lifts and Escalators Act, 1955—</b>						
O	..	..	19,000	} 15,291	15,232	- 59
R	..	..	- 3,709			
<b>B(iv).—Charges connected with the administration of the Bengal Electricity Duty Act, 1935—</b>						
O	..	..	3,42,000	} 4,02,108	4,00,087	- 2,021
S	..	..	52,000			
R	..	..	8,108			
<b>Total—Grant No. 9 ..</b>				<b>11,88,000</b>	<b>11,82,414</b>	<b>- 5,586</b>

## Grant No. 11.—Irrigation.

(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.
<b>Major Head "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)."</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—UNPRODUCTIVE WORKS—</b>			
<b>A-8.—Extensions and Improvements—</b>			
	Rs.		
O .. ..	2,000	} 900	..
R .. ..	-1,100		
<i>See items 1 and 2 of Appendix I</i>			
<b>A-9.—Maintenance and Repairs—</b>			
O .. ..	10,00,000	} 8,02,700	6,53,659
R .. ..	-1,97,300		
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>A-10.—Establishment—Revenue Establishment—</b>			
O .. ..	3,60,000	} 4,34,000	4,03,189
R .. ..	74,000		
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—</b>			
<b>B-1.—Extensions and Improvements—</b>			
R .. ..	4,000	4,000	..
<i>Column 4.—See paragraph 2 of the Review. See also item 3 of Appendix I</i>			
<b>B-2.(1).—Maintenance and Repairs—</b>			
O .. ..	9,00,000	} 9,10,275	3,67,425
R .. ..	10,275		
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>B-2(2).—Maintenance and Repairs—</b>			
Productive Works—	..	..	4,87,632
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>B-3(1).—Establishment—Revenue Establishment—</b>			
O .. ..	1,06,000	} 1,21,800	1,16,649
R .. ..	15,800		
<b>-5,151</b>			

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)"—<i>concl.</i></b>			
B-3(2).—Establishment—Productive Works	..	4,846	+ 4,846
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>B-4.—Loss—</b>			
	Rs.		
R .. ..	8,500	8,500 ..	— 8,500
<i>Column 4.—See paragraph 2 of the Review.</i>			
<hr/>			
<b>Total—Major Head "XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)"—</b>			
<i>Deduct—Working Expenses—</i>			
O .. ..	23,68,000	} 22,82,175	20,33,400
R .. ..	— 85,825		
<hr/>			
<b>Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues"</b>			
<b>C-(A).—IRRIGATION WORKS—WORKS (NON-COMMERCIAL)—</b>			
C-1.—Works .. ..	..	346	+ 346
<i>See item 11 of Appendix I</i>			
<b>C-3.—Extensions and Improvements—</b>			
R .. ..	32,900	32,900	24,631
<i>Column 4.—See paragraph 2 of the Review. See also items 10 and 11 of Appendix I.</i>			
<b>C-4.—Maintenance and Repairs—</b>			
O .. ..	30,000	} 35,600	37,481
R .. ..	5,600		
<b>C-5.—Establishment—</b>			
<b>C-5(2).—Revenue Establishment—</b>			
O .. ..	45,000	} 43,200	56,479
R .. ..	— 1,800		
<i>Column 4.—See paragraph 2 of the Review.</i>			



Grant No. 11.—Irrigation—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>C-6.—Development Schemes—</b>			
<b>C-6(2).—Second Five-Year Plan—</b>			
	Rs.		
R .. ..	6,000	6,000 ..	—6,000
<i>Column 4.—See paragraph 2 of the Review. See also item 10 Appendix I</i>			
<b>C-6(2)-(1).—Spill over from the First Five-Year Plan—</b>			
R .. ..	6,000	6,000 ..	—6,000
<i>Column 4.—See paragraph 2 of the Review. See also items 6, 7 and 8 of Appendix I</i>			
<b>Miscellaneous Expenditure—</b>			
<b>C-7.—Other charges—</b>			
O .. ..	10,04,000	} 4,21,000	1,01,410
R .. ..	—5,83,000		
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>C-8.—Development Schemes—</b>			
<b>C-8(2).—Second Five-Year Plan—</b>			
O .. ..	12,20,000	} 1,47,500	1,24,701
R .. ..	—10,72,500		
<i>Column 4.—See paragraph 2 of the Review. See also items 4, 5 and 10 of Appendix I</i>			
<b>C-8(2)(1).—Spill over from the First Five-Year Plan—</b>			
R .. ..	1,41,300	1,41,300	1,31,966
<i>See item 9 of Appendix I</i>			
<b>C-9.—Tools and Plant—</b>			
R .. ..	63,200	63,200	31,169
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>C-10.—Suspense—</b>			
O .. ..	—5,000	} 1,300	—1,888
R .. ..	6,300		
<i>Column 4.—See paragraph 2 of the Review and also Annexure A.</i>			
<b>C-11.—Establishment—</b>			
O .. ..	3,50,000	} 4,95,700	2,55,431
R .. ..	1,45,700		
<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.
<b>Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>						
<b>D.-(B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS (NON-COMMERCIAL)—</b>						
<b>D. 1.—Works—</b>						
			Rs.			
O	..	..	3,03,700	} 2,01,625.	1,37,329	-64,296
R	..	..	-1,02,075			
<i>Column 4.—See paragraph 2 of the Review. See also items 16, 17, 26 and 27 of Appendix E</i>						
<b>D-3.—Extensions and Improvements—</b>						
O	..	..	1,16,000	} 70,400	65,980	-4,420
R	..	..	-45,600			
See items 16 and 27 of Appendix I						
<b>D-4.—Maintenance and Repairs</b>						
<i>Charged—</i>						
R	..	..	2,442	2,442	..	-2,442
<i>Column 4.—See paragraph 2 of the Review.</i>						
<i>Voted—</i>						
O	..	..	45,00,000	} 43,89,200	39,57,903	-4,31,297
R	..	..	-1,10,800			
<b>D-5.—Establishment—</b>						
<b>D-5(1).—Revenue Establishment—</b>						
O	..	..	30,000	} 27,500	22,854	-4,646
R	..	..	-2,500			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>D-5(2).—General Establishment—</b>						
O	..	..	33,00,000	} 35,65,700	30,91,836	-4,73,864
R	..	..	2,65,700			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>D-5(3).—Establishment under Collector for Collection of Revenue on account of Zemin-dary Embankment under the Contract System</b>						
	..	..		12,000	11,020	-980

Grant No. 11.—Irrigation—*contd.*

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

Major Head "18—Other Revenue Expenditure  
financed from Ordinary Revenues"—*contd.*

## D-6.—Tools and Plant—

	Rs.				
O .. ..	3,50,000	}	4,43,400	3,98,942	-44,458
R .. ..	93,400				

Column 4.—See paragraph 2 of the Review.

## D-7.—Suspense—

O .. ..	-3,09,000	}	-2,19,900	-36,620	+1,83,280
R .. ..	89,100				

Column 4.—See paragraph 2 of the Review and also Annexure A.

## D-8.—Development Schemes—

## D-8(2).—Second Five-Year Plan—

O .. ..	32,82,000	}	16,37,700	9,01,530	-7,36,170
R .. ..	-16,44,300				

Column 4.—See paragraph 2 of the Review. See also items 12—16  
26 and 27 of Appendix I.

D-8(2)(1).—Spill over from the First  
Five-Year Plan—

O .. ..	1,00,000	}	3,32,400	49,973	-2,82,427
R .. ..	2,32,400				

Column 4.—See paragraph 2 of the Review. See also items 16 and  
18—23 of Appendix I.

## D-8(3).—Other Schemes—

O .. ..	1,00,000	}	1,33,700	77,091	-56,609
R .. ..	33,700				

Column 4.—See paragraph 2 of the Review. See also items 16 and  
24—27 of Appendix I.

## D-8(4).—Centrally Sponsored Schemes—

O .. ..	4,02,000	}	3,92,000	2,71,250	-1,20,750
R .. ..	-10,000				

Column 4.—See paragraph 2 of the Review.

Major Head and Sub-head				Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—	
1				2	3	4	
				Rs.	Rs.	Rs.	
<b>Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues"—concl'd.</b>							
<b>D-8(5).—Relief and Rehabilitation Schemes—</b>							
			Rs.				
R	..	..	8,300	8,300	..	—8,300	
<i>Column 4.—See paragraph 2 of the Review.</i>							
<b>Miscellaneous Expenditure—</b>							
<b>D-12.—Other Charges—</b>							
O	..	..	85,300	2,41,200	2,67,623	+26,423	
R	..	..	1,55,900				
<i>Column 4.—See paragraph 2 of the Review.</i>							
D-13.—Grants-in-aid, contributions, etc.				..	5,000	5,000	..
<b>D-14.—Development Schemes—</b>							
<b>D-14(2).—Second Five-Year Plan—</b>							
O	..	..	1,69,000	..	....	....	
R	..	..	—1,69,000				
<i>See item 16 of Appendix I</i>							
<b>D-15.—Reserve for Maintenance and Repairs—</b>							
O	..	..	1,00,000	..	..	..	
R	..	..	—1,00,000				
D 16.—Establishment				..	..	51,679	+51,679
<i>Column 4.—See paragraph 2 of the Review.</i>							
<b>Total—Major Head "18—Other Revenue Ex- penditure financed from Ordinary Reve- nues"—</b>							
<i>Charged—</i>							
R	..	..	2,442	2,442	..	—2,442	
<i>Voted—</i>							
O	..	..	1,51,90,000	1,26,33,925	1,00,37,116	—25,96,809	
R	..	..	—25,56,075				

Major Head and Sub-head				Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "51-A—Interest on Capital Outlay on Multipurpose River Schemes"</b>						
<b>E.—INTEREST—</b>						
<i>Charged—</i>						
<b>E-1.—Mayurakshi Reservoir Project—</b>						
			Rs.			
O	..	..	66,00,000	} 64,09,700	63,91,065	-18,635
R	..	..	-1,90,300			
<b>E-2.—Kangsabati Reservoir Project—</b>						
O	..	..	10,69,000	} 11,49,800	11,42,117	-7,683
R	..	..	83,800			
<b>Total—Major Head "51-A—Interest on Capital Outlay on Multipurpose River Schemes—</b>						
<i>Charged—</i>						
O	..	..	76,69,000	} 75,59,500	75,33,182	-26,318
R	..	..	-1,09,500			
<b>Major Head "51-B—Other Revenue Expenditure connected with Multipurpose River Schemes"</b>						
<b>F.—MAYURAKSHI RESERVOIR PROJECT—</b>						
<b>F-1.—Maintenance and Repairs—</b>						
O	..	..	14,00,000	} 16,06,300	16,28,494	+22,194
R	..	..	2,06,300			
<b>F-2.—Establishment—</b>						
O	..	..	12,00,000	} 10,49,000	10,17,385	-31,615
R	..	..	-1,51,000			
<b>F-3.—Hydro-electric Installations—</b>						
O	..	..	2,00,000	} 1,65,800	1,43,368	-22,432
R	..	..	-34,200			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>F-4.—Tools and Plant—</b>						
O	..	..	55,000	} 2,28,100	1,07,202	-1,20,898
R	..	..	1,73,100			
<i>Column 4.—See paragraph 2 of the Review.</i>						

Major Head and Sub-head.				Final Grant or	Actual Expen-	Excess +
				Appropriation.	diture.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "51-B—Other Revenue Expenditure connected with Multipurpose River Schemes"—concl'd.</b>						
F-5.—Suspense—						
			Rs.			
O	..	..	10,000	-3,07,000	-11,031	+2,95,969
R	..	..	-3,17,000			
Column 4.—See paragraph 2 of the Review and also Annexure A.						
<b>Total—Major Head "51-B—Other Revenue Expenditure connected with Multipurpose River Schemes"—</b>						
O	..	..	28,65,000	27,42,200	28,85,418	+1,43,218
R	..	..	-1,22,800			
<b>Major Head "68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)"—</b>						
G-(A).—IRRIGATION WORKS (UNPRODUCTIVE)—						
G-1.—Works—						
O	..	..	4,00,000	3,24,000	1,60,944	-1,63,056
R	..	..	-76,000			
Column 4.—See paragraph 2 of the Review. See also item 28 of Appendix I.						
H-(B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—						
DEVELOPMENT SCHEMES—						
H-(2)(1).—Spill over from the First Five-Year Plan—						
O	..	..	5,37,000	7,24,700	6,22,766	-1,01,934
R	..	..	1,87,700			
Column 4.—See paragraph 2 of the Review. See also items 29—31 of Appendix I.						
I-(c).—OTHER WORKS—DEVELOPMENT SCHEMES—						
I-(2).—Second Five-Year Plan—						
O	..	..	48,74,000	32,77,700	26,35,022	-6,42,678
R	..	..	-15,96,300			
Column 4.—See paragraph 2 of the Review. See also items 32—36 of Appendix I.						
<b>Total—Major Head "68—Construction of Irrigation, Navigation, Embankment and Drainage Works—(Commercial)"—</b>						
O	..	..	58,11,000	43,26,400	34,18,732	-9,07,668
R	..	..	-14,84,600			

Major Head and Sub-head				Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)"—</b>						
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>						
<b>J.—DEVELOPMENT SCHEMES—</b>						
J-2(2).—Centrally Sponsored Schemes outside the State Plan—						
			Rs.			
O	..	..	50,00,000	} 43,74,000	42,81,110	- 92,890
R	..	..	- 6,26,000			
<hr/>						
<b>Major Head "80-A—Capital Outlay on Multi-purpose River Schemes"—</b>						
<b>Development Schemes—</b>						
<b>Second Five-Year Plan.</b>						
<b>K.—MAYURAKSHI RESERVOIR PROJECT.—</b>						
K-1(a).—Masanjore Dam—						
K-1(a)(1).—Works—						
O	..	..	1,44,000	} - 2,00,500	- 1,77,769	+ 22,731
R	..	..	- 3,44,500			
<i>Column 4.—See paragraph 2 of the Review.</i>						
K-1(a)(2).—Tools and Plant—						
R	..	..	1,400	1,400	1,002	- 398
K-1(a)(3).—Establishment—						
R	..	..	3,800	3,800	54,746	+ 50,946
<i>Column 4.—See paragraph 2 of the Review.</i>						
K-1(a)(4).—Suspense—						
O	..	..	1,01,81,135	} 27,55,100	29,17,306	+ 1,62,206
R	..	..	- 74,26,035			
<i>See Annexure A</i>						
K-1(a)(5).—Deduct—Receipts and Re- veries on Capital Account—						
R	..	..	- 79,900	- 79,900	- 2,91,331	- 2,11,431
<i>Column 4.—See paragraph 2 of the Review.</i>						
K-1(b).—Hydro-electric Installation—						
K-1(b)(1).—Tools and Plant—						
R	..	..	3,66,500	3,66,500	..	- 3,66,500
<i>Column 4.—See paragraph 2 of the Review.</i>						
K-1(b)(2).—Establishment—						
				....	1,563	+ 1,563

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head "80-A.—Capital Outlay on Multi- purpose River Schemes"—<i>contd.</i></b>					
<b>K-1(c).—Reclamation and Resettlement—</b>					
<b>K-1(c)(1).—Works—</b>					
		Rs.			
O	..	1,58,400	} 35,664	27,251	-8,413
R	..	-1,22,736			
<i>Column 4.—See paragraph 2 of the Review.</i>					
<b>K-1(c)(2).—Tools and Plant—</b>					
O	..	2,40,000	} ..	..	..
R	..	-2,40,000			
<b>K-1(c)(3).—Establishment—</b>					
O	..	1,97,200	} 55,177	55,383	+206
R	..	-1,42,023			
<b>K-1(c)(5).—Deduct—Receipts and Recoveries on Capital Account</b>					
			..	-664	-664
<b>K-2.—Barrage and Irrigation—</b>					
<b>K-2(1).—Works—</b>					
O	..	44,48,565	} 6,30,200	1,29,613	-5,00,587
R	..	-38,18,365			
<i>Column 4.—See paragraph 2 of the Review.</i>					
<b>K-2(2).—Tools and Plant—</b>					
O	..	1,200	} 1,400	450	-950
R	..	200			
<b>K-2(3).—Establishment</b>					
			8,500	54,746	+46,246
<i>Column 4.—See paragraph 2 of the Review.</i>					
<b>K-2(4).—Suspense—</b>					
O	..	2,40,000	} 2,11,200	1,83,865	-27,335
R	..	-28,800			
<i>Column 4.—See paragraph 2 of the Review and also Annexure A.</i>					
<b>K-2(5).—Deduct —Receipts and Recoveries on Capital Account—</b>					
O	..	-19,000	} -1,36,600	-2,27,611	-91,011
R	..	-1,17,600			
<i>Column 4.—See paragraph 2 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.
<b>Major head "80-A—Capital Outlay on Multi-purpose River Schemes"—concl'd.</b>						
<b>L.—KANGSABATI RESERVOIR PROJECT—</b>						
<b>L-1.—Works—</b>						
			Rs.			
O	..	..	84,90,000	} 1,30,28,969	1,29,24,008	-1,04,961
R	..	..	45,38,969			
<b>L-2.—Tools and Plant—</b>						
O	..	..	82,000	} 81,500	79,640	-1,860
R	..	..	-500			
<b>L-3.—Establishment—</b>						
O	..	..	8,51,000	} 8,90,000	9,19,967	+29,967
R	..	..	39,000			
<b>L-4.—Suspense—</b>						
O	..	..	5,78,000	} -4,96,169	-8,01,930	-3,05,761
R	..	..	-10,74,169			
<i>Column 4.—See paragraph 2 of the Review and also Annexure A.</i>						
<b>L-5.—Deduct—Receipts and Recoveries on Capital Account—</b>						
O	..	..	-1,000	} -19,600	-42,625	-23,025
R	..	..	-18,600			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>Total—Major head "80-A—Capital Outlay on Multipurpose River Schemes—</b>						
O	..	..	2,56,00,000	} 1,71,36,641	1,58,07,610	-13,29,031
R	..	..	-84,63,359			
<b>Surrenders or withdrawals within grant or appropriation—</b>						
<b>Charged—</b>						
R	..	..	1,07,058	1,07,058	..	-1,07,058
<b>Voted—</b>						
R—Gross	..	..	1,31,22,559	1,31,22,559	..	-1,31,22,559
R—Deductions	..	..	2,16,100	2,16,100	..	-2,16,100
<b>Totals—Grant No. "11—Irrigation"—</b>						
<b>Charged</b>				76,69,000	75,33,182	-1,35,818
<b>Voted—</b>						
<b>Gross</b>				5,68,54,000	3,90,25,617	-1,78,28,383
<b>Deductions</b>				-20,000	-5,62,231	-5,42,231
<b>Net</b>				5,68,34,000	3,84,63,386	-1,83,70,614

## REVIEW

The charges on account of Establishment under the Administrator, Mayurakshi Reservoir Project were distributed equally to sub-heads K-1(a)(3) and K-2(3) under orders of the Government.

2. Explanations for variations in respect of sub-heads A-9, B-1, B-2(1), B-2(2), B-3(2), B-4, C-3, C-5(2), C-6(2), C-6(2)(1), C-7, C-8(2), C-9, C-10, C-11, D-1, D-4(Charged), D-5(1), D-5(2), D-6, D-7, D-8(2), D-8(2)(1), D-8(3), D-8(4), D-8(5), D-12, D-16, F-3, F-4, F-5, G-1, H-(2)(1), I-(2), K-1(a)(1), K-1(a)(3), K-1(a)(5), K-1(b)(1), K-1(c)(1), K-2(1), K-2(3), K-2(4), K-2(5), L-4 and L-5 could not be incorporated as the same were not received from the controlling authorities.

3. *Establishment and tools and plant charges of the Irrigation and Waterways Department.*—The charges for general establishment including the establishment charges of the River Research Institute, and ordinary tools and plant were initially booked in the accounts for 1959-60 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 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)—		
Deduct—Working Expenses .. ..	3,51,481	56,571
18.—Other Revenue Expenditure, etc. .. ..	23,03,546	2,89,521
68.—Construction of Irrigation, etc., Works (Commercial) .. ..	3,50,196	52,850
80-A.—Capital Outlay on Multipurpose River Schemes .. ..	86,613	..
Total .. ..	30,91,836	3,98,942

## REVIEW.—contd.

4. The gross establishment charges of the Department of Irrigation and Waterways during the year 1959-60, excluding those incurred on special establishment entertained for River Research, the Mayurakshi Reservoir Project and the Kangsabati Reservoir Project as well as for collection of revenue, amounted to Rs. 38.67 lakhs, i.e., 28.15 per cent. of the total works outlay of Rs. 137.40 lakhs.

An aggregate sum of Rs. 5.50 lakhs was recovered during the year on account of establishment charges for work done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 33.18 lakhs and were 24.15 per cent. of the works outlay.

The percentages of both the gross and the net establishment charges to works outlay for the years 1957-58, 1958-59 and 1959-60 are compared below:—

(Figures in lakhs of Rupees).

Year.	Works Outlay.	Establishment charges.		Percentage.	
		Gross	Net	Gross	Net
1957-58 .. ..	199.97	38.96	36.13	19.48	18.07
1958-59 .. ..	147.56	38.58	36.67	26.14	24.85
1959-60 .. ..	137.40	38.67	33.18	28.15	24.15

The increase in the percentages during the subsequent years is mainly due to the decrease in the works outlay without corresponding reduction in the establishment charges.

5. *Avoidable expenditure.*—For non-execution of work costing Rs. 6,29,560 according to time schedule the tender agreement of a firm was rescinded by the Executive Engineer on 17th April, 1956, with the penalty of forfeiture of security deposit (Rs. 31,949).

The matter was taken to arbitration by the firm with the consent of the Chief Engineer. The arbitrator allowed in August, 1959, to the firm the refund of the security deposit and payment of an arrear bill and in addition, a sum of Rs. 9,752 on account of arbitration expenses.

6. *Extra Expenditure.*—In a Silt clearance work in an Irrigation Division estimated to cost Rs. 3,01,185 the lowest tender was accepted in January, 1959 for Rs. 2,31,762; but after the acceptance of the tender the rates of certain items of works were as a result of negotiation revised in April, 1959. The revision was made in such a way that the total amount of the lowest tender remained unaltered. The reasons given for this revision were that the firm's rate for earth work was found very low and that for construction of cross bunds very high.

The modification was not in the interest of Government as it was found on completion of the work in September, 1959, that actually excess quantities of work were done in respect of the item "Earth-work in all kinds of soil, etc." for which the rate had been enhanced from Rs. 1.40 per cent. cft. to Rs. 2.10 per cent. cft. This resulted in net extra expenditure of Rs. 7,783 after taking into account payment in respect of the items for which rates had been reduced.

## 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 1959-60, under this minor head were under four detailed heads: (i) Purchases, (ii) Stock, (iii) Miscellaneous Public Works Advances and (iv) Workshop Suspense. 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.
- (iv) *Workshop Suspense*.—All charges in respect of jobs executed or other operations in the departmental workshops are initially debited to this head pending recovery or adjustment.

The transactions under each unit of Suspense during the year 1959-60 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.
<b>18.—Other Revenue Expenditure, etc.</b>					
Purchases .. .. .	—835	26,409	28,326	—1,917	—2,752
Miscellaneous Public Works Advances	75	29	..	29	104
<b>Total ..</b>	<b>—760</b>	<b>26,438</b>	<b>28,326</b>	<b>—1,888</b>	<b>—2,648</b>

## 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.
<b>18.—Other Revenue Expenditure, etc.—</b>					
Purchases .. .. .	—13,92,255*	28,87,232	24,71,518	4,15,714	—9,76,541
Miscellaneous Public Works Advances.	9,13,229	8,69,195	9,93,441	—1,24,246	7,88,983
Stock .. .. .	11,58,781	6,95,979	10,24,067	—3,28,088	8,30,693
<b>Total .. .. .</b>	<b>6,79,755</b>	<b>44,52,406</b>	<b>44,89,026</b>	<b>—36,620</b>	<b>6,43,135</b>

\*The variation between the closing balance of 1958-59 and the opening balance of 1959-60 is due to the amount (Rs. 2,434) relating to undivided Bengal period having been wiped out from the schedules.

(See Sub-head F.—5)

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>51-B.—Other Revenue Expenditure, etc.—</b>					
Purchases .. .. .	47,246	1,69,033	82,239	86,794	1 34,040
Miscellaneous Public Works Advances.	—38,333	51,640	50,656	984	—37,349
Stock .. .. .	46,592	47,097	1,45,906	—98,809	—52,217
<b>Total .. .. .</b>	<b>55 505</b>	<b>2,67,770</b>	<b>2,78,801</b>	<b>—11,031</b>	<b>44,474</b>

[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.
<b>80-A.—Capital outlay, etc.—</b>					
Purchases .. .. .	—19,05,213	10,39,313	—1,95,693	12,35,006	—6,70,207
Miscellaneous Public Works Advances.	1,37,90,346	19,26,729	279	19,26,450	1,57,16,796
Stock .. .. .	—14,698	—2,11,455	32,695	—2,44,150	—2,58,848
<b>Total .. .. .</b>	<b>1,18,70,435</b>	<b>27,54,587</b>	<b>—1,62,719</b>	<b>29,17,306</b>	<b>1,47,87,741</b>

[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.
<b>80-A.—Capital Outlay, etc.—</b>					
Purchases .. .. .	—15,85,371	5,29,771	2,83,128	2,46,643	—13,38,728
Miscellaneous Public Works Advances.	13,24,965	17,009	9,321	7,688	13,32,653
Stock .. .. .	4,97,904	3,42,087	4,12,553	—70,466	4,27,438
<b>Total .. .. .</b>	<b>2,37,498</b>	<b>8,88,867</b>	<b>7,05,002</b>	<b>1,83,865</b>	<b>4,21,363</b>

## ANNEXURE A—concl'd.

## Suspense—concl'd.

(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.
<b>80-A.—Capital Outlay, etc.—</b>					
Purchases .. ..	—19,61,655	16,33,026	37,26,699	—20,93,673	—40,55,328
Miscellaneous Public Works Advances.	11,16,980	7,58,918	5,80,662	1,78,256	12,95,236
Stock .. ..	32,19,316	30,76,046	20,04,402	10,71,644	42,90,960
Workshop Suspense .. ..	..	41,843	..	41,843	41,843
<b>Total .. ..</b>	<b>23,74,641</b>	<b>55,09,833</b>	<b>63,11,763</b>	<b>—8,01,930</b>	<b>15,72,711</b>

## ANNEXURE B

## Store Accounts of the Department of Irrigation and Waterways for the year 1959-60.

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 .. ..	57,016	10,193	58,295	..	8,914
2. Canals .. ..	1,43,788	—45,165	19,123	..	79,500
3. East Midnapore .. ..	50,939	2,49,535	99,374	..	2,01,100
4. Hooghly Irrigation .. ..	1,870	..	214	..	1,656
5. Bankura Irrigation .. ..	81,821	..	..	..	81,821
6. Jalpaiguri Irrigation	3,99,471	5,922	1,06,391	..	2,99,002
7. Cooch Behar Irrigation	1,60,169	3,50,415	4,68,994	..	41,590
8. East Sundarban .. ..	2,63,707	1,02,006	2,70,578	..	95,135
9. Guskhara Irrigation .. ..	..	23,073	1,098	..	21,975
<b>Total .. ..</b>	<b>11,58,781</b>	<b>6,95,979</b>	<b>10,24,067</b>	<b>..</b>	<b>8,30,693</b>

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 closing balance in respect of each of the Divisions against serial Nos. 2, 3, 8 and 9 has exceeded the reserved limit of stock, but the excesses have not yet been regularised.

The certificates of balances have been received from none of the Divisions. The increase in the closing balance of the Division at 3 is due to less issue of materials.

The stock accounts of one division is in arrear from 1957-58, of two divisions from 1958-59.

## Grant No. 12.—Interest on Ordinary Debt

(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.
<b>Major Head "22—Interest on Debt and other Obligations."</b>						
<b>A.—INTEREST ON ORDINARY DEBT— RUPEE DEBT—</b>						
A-1.—Interest on Permanent Loans—						
Charged—						
			Rs.			
O	..	..	1,23,93,000	} 1,24,43,164	1,22,81,471	-1,61,693
R	..	..	50,164			
See paragraph 3 of the Review.						
A-2.—Discount on Loans—						
Charged—						
R	..	..	21,000	21,000	..	-21,000
Column 4.—See paragraph 2 of the Review.						
A-3.—Interest on Cash Credit Advances from State Bank—						
Charged—						
O	..	..	12,00,000	} ..	..	..
R	..	..	-12,00,000			
A-4.—Interest on loans taken from Union Government—						
Charged—						
O	..	..	5,98,12,000	} 6,11,75,845	6,06,96,134	-4,79,711
S	..	..	12,36,000			
R	..	..	1,27,845			
See paragraph 3 of the Review.						
A-5.—Interest on other loans—						
Charged—						
R	..	..	5,56,277	5,56,277	5,56,277	..
A-6.—Other Items—						
O	..	..	1,17,000	} 54,424	54,425	+1
R	..	..	-62,576			
<b>B.—INTEREST ON UNFUNDED DEBT— STATE PROVIDENT FUNDS—</b>						
B-1.—Interest on General Provident Fund—						
Charged—						
O	..	..	29,20,000	} 29,00,000	29,02,134	+2,134
R	..	..	-20,000			
B-2.—Interest on Indian Civil Service Pro- vident Fund—						
Charged—						
O	..	..	76,000	} 77,000	75,705	-1,295
R	..	..	1,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22—Interest on Debt and other Obligations."—<i>contd.</i></b>			
<b>B-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—</b>			
<i>Charged</i> .. ..	38,000	34,878	— 3,122
<b>B-4.—Interest on All India Service Provident Fund—</b>			
<i>Charged—</i>			
<i>O</i> .. ..	Rs. 70,000	72,000	69,364
<i>R</i> .. ..	2,000		
<b>B-5.—Interest on Contributory Provident Fund—</b>			
<i>Charged—</i>			
<i>O</i> .. ..	2,18,000	2,20,000	1,82,967
<i>R</i> .. ..	2,000		
Column 4.—See paragraph 2 of the Review.			

**C.—INTEREST ON OTHER OBLIGATIONS—****C-1.—Interest on Depreciation Reserve Fund and other Reserve Funds—***Charged—*

<i>O</i> .. ..	3,95,000	4,26,220	4,19,220	— 7,000
<i>R</i> .. ..	31,220			

**C-2.—Other items—***Charged—*

<i>R</i> .. ..	650	650	663	+ 13
----------------	-----	-----	-----	------

*Voted—*

<i>O</i> .. ..	1,000	..	218	+ 218
<i>R</i> .. ..	— 1,000			

**D.—TRANSFERS TO OTHER ACCOUNTS—****D-1.—*Deduct*—Interest transferred to Commercial Department—****D-1(a).—Irrigation Department—***Charged—*

<i>O</i> .. ..	— 10,77,000	— 8,44,269	— 9,52,390	— 1,08,121
<i>R</i> .. ..	2,32,731			

Column 4.—See paragraph 2 of the Review.

**D-1(b).—Multipurpose River Schemes—***Charged—*

<i>O</i> .. ..	— 76,69,000	— 76,59,500	— 75,33,182	+ 26,318
<i>R</i> .. ..	1,09,500			



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.
<b>Major Head "22—Interest on Debt and other Obligations"—<i>concl'd.</i></b>			
D-2.— <i>Deduct</i> —Interest transferred to Transport Department for State Buses—			
<i>Charged—</i>			
	<i>Rs.</i>		
O .. ..	-22,20,000	-19,32,000	-19,42,000
R .. ..	2,88,000		
D-3.— <i>Deduct</i> —Interest on Capital Advances to the Damodar Valley Corporation—			
<i>Charged—</i>			
O .. ..	-3,20,43,000	-3,28,82,040	-3,28,82,040
R .. ..	-8,39,040		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross .. ..	4,90,420	4,90,420	.. -4,90,420
R. Deductions .. ..	2,08,809	2,08,809	.. -2,08,809
Voted R. .. ..	1,000	1,000	.. -1,000
<hr/>			
<b>Total—Grant No. 12—</b>			
<i>Charged—</i>			
Gross .. ..	7,84,75,000	7,72,73,238	-12,01,762
Deductions .. ..	-4,30,09,000	-4,33,09,612	-3,00,612
Net .. ..	3,54,66,000	3,39,63,626	-15,02,374
Voted .. ..	1,000	218	-782
<hr/>			

## REVIEW.

In the charged section, the expenditure of Rs. 3,39,63,626 against the original appropriation of Rs. 3,42,30,000 resulted in a saving of Rs. 2,66,374 which was increased to Rs. 15,02,374 by a supplementary appropriation of Rs. 12,36,000. The saving was mainly contributed to by sub-head A.3.

In the voted section, the saving of Rs. 782 was converted into an excess of Rs. 218 by the surrender of Rs. 1,000.

2. Explanations of variations relating to the sub-heads A.2, B.5, and D.1(a) could not be incorporated as the same were not received from the controlling officer.

3. *Sub-heads A-1 and A-4.*—The final savings of Rs. 1,61,693 and Rs. 4,79,711 respectively under the sub-heads show that the additional funds provided thereunder by reappropriation were prima facie unnecessary. This indicates defective control.

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

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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.	
<b>Major Head "25—General Administration".</b>							
<b>A.—HEADS OF STATES AND MINISTERS—</b>							
<b>A-1.—Emoluments of the Governor—</b>							
<i>Charged</i>	..	..	..	66,000	66,000	..	
<b>A-2.—Entertainment and Hospitality Expenses—</b>							
<i>Charged—</i>							
			Rs.				
<i>O</i>	..	..	22,500	}	25,500	25,777	+ 227
<i>R</i>	..	..	3,000				
<i>Voted—</i>							
<i>O</i>	..	..	50,000	}	1,78,800	1,65,739	- 13,061
<i>S</i>	..	..	21,800				
<i>R</i>	..	..	1,07,000				
<i>Deduct—Amount recoverable from the Government of India—</i>							
<i>R</i>	..	..	- 1,42,000	- 1,42,000	- 1,33,031	+ 8,969	
<b>A-3.—Staff and Household of the Governor—</b>							
<i>O</i>	..	..	1,95,500	}	1,91,855	1,99,302	+ 7,447
<i>R</i>	..	..	- 3,645				
<b>A-4.—Secretariat Staff of the Governor—</b>							
<i>Charged</i>	..	..	..	1,74,500	1,69,551	- 4,949	
<b>A-5.—Expenditure from Contract Allowance—</b>							
<i>Charged</i>	..	..	..	1,38,500	1,25,751	- 12,749	
<b>A-6.—Tour Expenses—</b>							
<i>Charged—</i>							
<i>O</i>	..	..	54,000	}	39,200	28,799	- 10,401
<i>R</i>	..	..	- 14,800				
<i>Column 4.—Non-receipt of debits, anticipated from Railways.</i>							
<b>A-8.—Ministers—(Voted)—</b>							
<b>A-8(1).—Pay of Officers—</b>							
<i>O</i>	..	..	4,46,700	}	4,60,200	4,59,150	- 1,050
<i>S</i>	..	..	7,300				
<i>R</i>	..	..	6,200				

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

Major Head and Sub Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"</b>						
<i>—contd.</i>						
<b>A-8(2).—Pay of Establishment—</b>						
			Rs.			
O	..	..	2,36,000	} 2,35,000	2,32,584	-2,416
R	..	..	-1,000			
<b>A-8(3).—Allowances, honoraria, etc.—</b>						
O	..	..	4,67,500	} 4,90,000	5,12,474	+22,474
R	..	..	22,500			
<b>A-8(5).—Other contingencies—</b>						
O	..	..	70,000	} 75,000	69,890	-5,110
R	..	..	5,000			
<b>B—STATE LEGISLATURES—</b>						
<b>B-1.—Legislative Assembly—</b>						
<b>B-1(1).—Pay of Officers—</b>						
<i>Charged—</i>						
O	..	..	21,000	} 11,725	11,725	..
R	..	..	-9,275			
<i>Voted—</i>						
O	..	..	5,35,200	} 5,45,000	5,43,067	-1,933
R	..	..	9,800			
<b>B-1(3).—Allowances, honoraria, etc.—</b>						
<i>Charged—</i>						
O	..	..	19,000	} 8,984	8,984	..
R	..	..	-10,016			
<i>Voted—</i>						
O	..	..	3,50,000	} 3,40,000	2,94,736	-45,264
S	..	..	44,800			
R	..	..	-54,800			

Column 4.—Non-receipt of debit from the Railways within the year.

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"</b>						
<i>—contd.</i>						
<b>B-2.—Legislative Council—</b>						
<b>B-2(1).—Pay of Officers—</b>						
			Rs.			
<i>Charged</i>	..	..	..	21,000	21,000	..
<b>Voted—</b>						
O	..	..	1,63,000	1,70,000	1,67,560	-2,440
R	..	..	7,000			
<b>B-2(3).—Allowances, honoraria, etc.—</b>						
<i>Charged—</i>						
O	..	..	17,700	17,655	17,706	+51
R	..	..	-45			
<b>Voted—</b>						
O	..	..	25,000	69,000	53,374	-15,626
S	..	..	27,000			
R	..	..	17,000			
<i>Column 4.—Non-receipt of debit from the Railways within the year.</i>						
<b>B-3.—State Legislatures Secretariat—</b>						
<b>B-3(1).—Pay of Officers—</b>						
O	..	..	70,200	64,750	64,750	..
R	..	..	-5,450			
<b>B-3(2).—Pay of Establishment—</b>						
O	..	..	1,96,000	2,01,366	2,01,366	
R	..	..	5,366			
<b>B-3(3).—Allowances, honoraria, etc.—</b>						
O	..	..	1,69,000	1,65,505	1,66,381	+876
R	..	..	-3,495			
<b>B-3(5).—Other Contingencies—</b>						
O	..	..	1,54,500	1,34,190	1,32,180	-2,010
R	..	..	-20,310			
<b>B-3(6).—Grants-in-aid, etc.—</b>						
O	..	..	150	134	133	-1
R	..	..	-16			

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1			2	3	4	
			Rs.	Rs.	Rs.	
<b>Major Head "25—General Administration"</b>						
<i>—contd.</i>						
<b>C.—ELECTIONS—</b>						
<b>C-2.—Other Election Charges—</b>						
<b>C-2(a).—Preparation and Printing of Electoral Rolls—</b>						
			Rs.			
O	..	..	3,05,000	} 5,62,000	8,98,860	+ 3,36,860
S	..	..	2,49,000			
R	..	..	8,000			
<i>Column 4.—Partly due to wrong classification of expenditure by local officers and partly to non-provision of funds for certain items.</i>						
<b>C-2(b).—Expenditure on Elections—</b>						
O	..	..	3,16,000	} 3,16,200	4,41,219	+ 80,019
R	..	..	45,200			
<i>Column 4.—Same as in C-2(a).</i>						
<b>C-2(c).—By-Elections—</b>						
O	..	..	1,51,000	} 17,300	7,640	— 9,660
R	..	..	—1,33,700			
<i>Column 4.—Same as in C-2(a).</i>						
<b>C-2(d).—Miscellaneous—</b>						
O	..	..	1,00,000	} 75,000	88,877	+ 13,877
R	..	..	—25,000			
<i>Column 4.—Same as in C-2(a).</i>						
<b>C 2(e). Election Tribunal—</b>						
R	..	..	32,000	32,000	..	— 32,000
<i>Column 4.—Same as in C-2(a).</i>						
<b>C-2(f).—Works—</b>						
R	..	..	2,700	2,700	2,724	+ 24
<b>C-2(g).—Deduct—Recoveries from the Union Government—</b>						
O	..	..	—4,57,500	} —3,86,700	—1,50,000	+ 2,36,700
R	..	..	70,800			
<i>Column 4.—Same as in C-2(a).</i>						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"</b>			
<i>—contd.</i>			
<b>D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—</b>			
<b>D-1.—Civil Secretariat—</b>			
<b>D-1(1).—Pay of Officers—</b>			
	Rs.		
O .. ..	19,00,800	19,14,681	19,24,606
S .. ..	16,000		
R .. ..	—2,119		
			+9,925
<b>D-1(2).—Pay of Establishment—</b>			
O .. ..	44,17,800	44,77,968	44,77,086
S .. ..	27,000		
R .. ..	33,168		
			—882
<b>D-1(3).—Allowances, honoraria, etc.—</b>			
O .. ..	30,37,900	32,75,180	33,09,281
S .. ..	40,000		
R .. ..	1,97,280		
			+34,101
<b>D-1(4).—Contract Contingencies—</b>			
O .. ..	1,28,200	97,770	1,02,373
R .. ..	—30,430		
			+5,603
<b>D-1(5).—Other Contingencies—</b>			
O .. ..	16,93,100	17,89,861	16,96,041
S .. ..	2,76,000		
R .. ..	—1,79,239		
			—93,820
<b>D-1(6).—Grants-in-aid, Contributions, etc.—</b>			
S .. ..	30,000	33,100	32,850
R .. ..	3,100		
			—250
<b>D-1(7).—Establishment charges payable to other Governments, Departments, etc.—</b>			
		4,300	4,300
			..
<b>D-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
R .. ..	—24,150	—24,150	—19,030
			+5,120

Column 4.—Non-reimbursement of Government of India's share.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"— <i>contd.</i></b>			
<b>D-2.—Public Service Commission—</b>			
<i>Charged—</i>	Rs.		
O .. ..	4,36,500	} 4,79,109	4,64,110
R .. ..	42,609		
<i>Deduct—</i> Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Charged—</i>			
R .. ..	—49,210	—49,210	—49,210 ..
<b>D-3.—Board of Revenue—</b>			
<b>D-3(1).—Pay of Officers—</b>			
O .. ..	1,71,300	} 1,49,000	1,50,996
R .. ..	—22,300		
<b>D-3(2).—Pay of Establishment—</b>			
O .. ..	2,21,500	} 2,15,100	2,14,903
R .. ..	—6,400		
<b>D-3(3).—Allowances, honoraria, etc.—</b>			
O .. ..	1,52,200	} 1,53,200	1,52,334
R .. ..	1,000		
<b>D-3(4).—Contract Contingencies—</b>			
O .. ..	3,500	} 3,200	2,872
R .. ..	—300		
<b>D-3(5).—Other Contingencies.—</b>			
O .. ..	14,000	} 18,900	20,474
R .. ..	4,900		
<b>D-4.—Local Fund Audit Establishment—</b>			
O .. ..	5,25,000	} 5,27,800	5,17,159
R .. ..	2,800		
<b>E.—COMMISSIONERS—</b>			
O .. ..	3,86,000	} 4,01,936	3,98,279
R .. ..	15,936		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "25—General Administration"</b>				
— <i>contd.</i>				
<b>F.—DISTRICT ADMINISTRATION—</b>				
<b>F-1.—General Establishment—</b>				
<b>F-1(1).—Pay of Officers—</b>				
	Rs.			
O .. ..	25,84,000	25,55,183	25,00,205	
R .. ..	-28,817			-54,978
<b>F-1(2).—Pay of Establishment—</b>				
O .. ..	28,52,500	30,21,882	29,08,373	
S .. ..	80,000			-1,13,509
R .. ..	89,882			
<b>F-1(3).—Allowances, honoraria, etc.—</b>				
O .. ..	32,16,900	34,13,134	36,85,689	
S .. ..	1,41,000			+2,72,755
R .. ..	55,234			
<b>F-1(4).—Contract Contingencies—</b>				
O .. ..	12,40,000	12,96,166	13,50,221	
R .. ..	56,166			+54,055
<b>F-1(5).—Other Contingencies—</b>				
<i>Charged—</i>				
O .. ..	3,800	1,770	1,204	
R .. ..	-2,030			-566
<i>Voted—</i>				
O .. ..	10,25,700	9,82,242	10,13,907	
R .. ..	-43,458			+31,665
<b>F-1(6).—Grants-in-aid, Contributions, etc.—</b>				
O .. ..	9,00,000	9,27,900	9,53,743	
S .. ..	27,900			+25,843
<b>F-1(8).—<i>Deduct</i>—Establishment charges re- coverable from other Governments, De- partments, etc.—</b>				
O .. ..	-69,500	-55,247	-45,040	
R .. ..	14,253			+10,207
<i>Column 4.—Mainly non-adjustment due to non-receipt of necessary statement from the local officer.</i>				
<b>F-1(9).—Losses—</b>				
R .. ..	16,920	16,920	16,920	

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.	
<b>Major Head "25—General Administration"</b>				
<i>—contd.</i>				
<b>F-2.—Subdivisional Establishment—</b>				
<b>F-2(2).—Pay of Establishment—</b>				
	Rs.			
O .. ..	13,50,000	13,54,700	14,48,349	
R .. ..	4,700			+ 93,649
<b>F-2(3).—Allowances, honoraria, etc.—</b>				
O .. ..	12,00,000	11,96,257	13,42,488	
R .. ..	3,743			+ 1,46,231
<i>Column 4.—Unforeseen tours undertaken by a large number of officers and staff in connection with flood relief operation.</i>				
<b>F-2(5).—Other Contingencies—</b>		48,000	57,648	
<i>Column 4.—Certain unforeseen expenditure and arrear payments not Provided for.</i>				
<b>F-3.—Other Establishment—</b>				
O .. ..	79,300	77,932	77,226	
R .. ..	-1,368			- 706
<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</i>				
O .. ..	-9,200	-7,806	-7,741	
R .. ..	1,394			+ 65
<b>G.—WORKS—ORIGINAL WORKS—</b>				
O .. ..	60,000	41,073	43,940	
S .. ..	15,200			+ 2,870
R .. ..	-34,127			
<b>H.—MISCELLANEOUS—</b>				
<b>H-1.—Discretionary grants by Heads of State, etc.—</b>		72,000	71,634	
<b>H-2.—Miscellaneous—</b>				
<b>H-2(1).—Pay of Officers ..</b>		15,000	15,000	
<b>H-2(2)—Pay of Establishment—</b>				
O .. ..	3,21,000	3,15,320	2,97,676	
R .. ..	-5,680			- 17,644

Major Head and Sub-head.				Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"</b>						
<i>—contd.</i>						
<b>H-2(3).—Allowances, honoraria, etc.—</b>						
			Rs.			
O	..	..	2,49,000	} 2,23,018	2,26,342	+ 3,324
R	..	..	—25,982			
<b>H-2(4).—Contingencies—</b>						
O	..	..	6,32,000	} 7,63,285	7,53,778	—9,507
S	..	..	1,19,000			
R	..	..	12,285			
<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</i>						
O	..	..	—1,36,000	} ..	..	..
S	..	..	1,05,000			
R	..	..	31,000			
<b>H-3.—Rehabilitation Programme—</b>						
<b>H-3(i).—Pay of Officers—</b>						
O	..	..	1,43,000	} 1,22,000	1,17,381	—4,619
R	..	..	—21,000			
<b>H-3(ii).—Pay of Establishment—</b>						
O	..	..	2,60,000	} 2,52,000	2,53,942	+1,942
R	..	..	—8,000			
<b>H-3(iii).—Allowances, honoraria, etc. ..</b>						
				1,75,000	1,69,487	—5,513
<b>H-3(iv).—Other contingencies—</b>						
O	..	..	15,000	} 8,000	5,567	—2,433
R	..	..	—7,000			
<b>H-3(vii).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>						
O	..	..	—2,96,500	} —2,78,500	—1,37,645	+1,40,855
R	..	..	18,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>H-4.—Charges in England—</b>						
<b>High Commission of India—</b>						
O	..	..	4,450	} 7,250	7,155	—95
R	..	..	2,800			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"</b>			
<i>—concl'd.</i>			
<b>I.—DEVELOPMENT SCHEMES—</b>			
Second Five-Year Plan—			
Publicity for the Second Five-Year Plan—			
	Rs.		
O .. ..	3,63,000	2,94,000	2,93,062
R .. ..	—69,000		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross .. ..	—5,798	—5,798	+5,798
R. Deductions .. ..	49,210	49,210	—49,210
<i>Voted—</i>			
R. Gross .. ..	—30,703	—30,703	+30,703
R. Deductions .. ..	30,703	30,703	—30,703
<b>Totals—</b>			
<i>Charged—</i>			
Gross .. ..	..	11,70,000	11,39,909
Deductions .. ..	..	..	—49,210
Net .. ..	..	11,70,000	10,90,699
<i>Voted—</i>			
Gross .. ..	..	3,43,88,700	3,51,17,191
Deductions .. ..	..	—8,63,700	—4,92,487
Net .. ..	..	3,35,25,000	3,46,24,704

### REVIEW.

The explanation of variation in respect of sub-head H.3(vii) could not be incorporated as the same was not furnished by the controlling authority.

2. *Sub-head F.1(9).—Losses.*—The details of the loss appeared in the Appropriation Accounts for 1955-56 as a note below the grant No. 13.—General Administration vide item 2 of paragraph 3 of the Review thereunder.

3. *Losses, writes-off, etc.*—(a) In a case of fraudulent payment of Rs. 3,540 on account of Landlord Fee Refunds reported to Audit in 1953 a Muktear was convicted to imprisonment and fine in February, 1958.

## REVIEW—concl'd.

Orders of Government for recovery/write off of the loss are awaited (January, 1961).

(b) In May, 1954, the Accountant of a Sub-treasury forged the signature of a deceased pensioner and obtained payment of a sum of Rs. 1,695 representing arrear pension for the period from 1st December, 1944 to 30th April, 1954. The matter came to notice on 23rd September, 1955.

In September, 1959, it was stated that the accused had absconded. Further development in the matter has not been reported to Audit so far (December, 1960).

(c) In January, 1958 a Government Jeep car was stolen from inside the walled compound of the residence of an officer where it used to be kept. Police could not trace the theft. Audit was informed that the loss was not due to any defect in the system or negligence on the part of any officer.

The value of the lost car (Rs. 10,905) was written off by Government in September, 1959.

(d) It was reported in September, 1955 that a temporary Assistant Nazir of a Subdivisional Officer's office had misappropriated Rs. 3,790 collected by him from certificate debtors by not crediting the amounts into the Treasury. Three of the cases of Criminal breach of trust filed in this connection ended in his conviction, against which, an appeal preferred in the High Court is still pending.

4. *Outstanding Criminal Fines.*—A total sum of Rs. 1,06,007 on account of fines was outstanding in five criminal courts.

5. *Grant of unusual concession to a gazetted officer.*—An unmarried lady officer was granted in a post an additional D.A. of Rs. 30 (to be merged with any future increase in her pay) in addition to the D.A. of Rs. 40 normally admissible to her as an unmarried officer. When the grant of additional D.A. was objected to in Audit, Government issued orders in relaxation of orders applicable to other Government servants granting her D.A. at the rate admissible to married officers (Rs. 86 per month) even though she was unmarried, on the ground, that she had to maintain a widowed mother and a widowed sister dependent upon her.

## Grant No. 15.—Administration of Justice.

(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.
<b>Major Head "27—Administration of Justice"</b>						
<b>A.—HIGH COURT—</b>						
<i>Charged—</i>						
<b>A-1.—Pay of Officers—</b>						
			<i>Rs.</i>			
<i>O</i>	..	..	12,56,900	} 12,38,301	12,40,905	+2,604
<i>R</i>	..	..	-18,599			
<b>A-2.—Pay of Establishment—</b>						
<i>O</i>	..	..	9,04,800	} 9,43,050	9,46,033	+2,983
<i>S</i>	..	..	55,000			
<i>R</i>	..	..	-16,750			
<b>A-3.—Allowances, honoraria, etc.—</b>						
<i>O</i>	..	..	6,57,700	} 6,94,806	6,96,640	+1,834
<i>S</i>	..	..	20,000			
<i>R</i>	..	..	17,106			
<b>A-4.—Contract Contingencies—</b>						
<i>O</i>	..	..	1,19,000	} 1,03,385	99,994	-3,391
<i>R</i>	..	..	-15,615			
<b>A-5.—Other Contingencies—</b>						
<i>O</i>	..	..	87,850	} 1,29,145	1,39,972	+10,827
<i>S</i>	..	..	32,000			
<i>R</i>	..	..	9,295			
<b>B.—OFFICIAL ASSIGNEE—</b>						
<i>O</i>	..	..	1,07,410	} 1,02,117	1,01,980	-137
<i>R</i>	..	..	-5,293			
<b>C.—OFFICIAL RECEIVER, CALCUTTA—</b>						
<i>O</i>	..	..	1,67,800	} 1,78,717	1,78,576	-141
<i>R</i>	..	..	10,917			
<b>D.—LAW OFFICERS—</b>						
<b>D-1.—Pay of Officers—</b>						
<i>O</i>	..	..	2,80,800	} 2,84,890	2,83,219	-1,671
<i>R</i>	..	..	4,090			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27—Administration of Justice"</b>			
<i>—contd.</i>			
<b>D-2.—Pay of Establishment—</b>			
	Rs.		
O .. ..	45,400	} 50,340	50,160
R .. ..	4,940		
			—180
<b>D-3.—Allowances, honoraria, etc.—</b>			
O .. ..	3,43,950	} 4,19,591	4,13,327
R .. ..	75,641		
			—6,264
<b>D-4.—Contingencies—</b>			
O .. ..	3,80,850	} 4,23,360	4,25,836
R .. ..	42,510		
			+2,476
<b>D-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>			
	—4,000	—4,000	..
<b>E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—</b>			
O .. ..	3,16,400	} 3,26,325	3,26,789
R .. ..	9,925		
			+464
<b>F.—CORONERS' COURT—</b>			
O .. ..	9,850	} 9,220	10,482
R .. ..	—630		
			+1,262
<b>G.—PRESIDENCY MAGISTRATES' COURT—</b>			
<b>G-1.—Pay of Officers—</b>			
O .. ..	1,55,100	} 1,46,906	1,43,688
R .. ..	—8,194		
			—3,218
<b>G-2.—Pay of Establishment—</b>			
O .. ..	1,55,600	} 1,55,584	1,65,118
R .. ..	—16		
			+9,534
<b>G-3.—Allowances, honoraria, etc.—</b>			
O .. ..	1,92,850	} 1,94,437	1,94,739
R .. ..	1,587		
			+302
<b>G-4.—Contract Contingencies—</b>			
O .. ..	30,000	} 34,874	39,071
R .. ..	4,874		
			+4,197

Column 4.—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.
<b>Major Head "27—Administration of Justice"</b>						
<i>—contd.</i>						
<b>G-5.—Other Contingencies—</b>						
			Rs.			
O	..	..	1,16,750	} 1,21,757	1,21,291	-466
R	..	..	5,007			
<b>L.—CIVIL AND SESSIONS COURTS—</b>						
<b>H-1.—Pay of Officers—</b>						
O	..	..	13,41,700	} 12,82,360	13,37,553	+55,193
R	..	..	-59,340			
<b>H-2.—Pay of Establishment—</b>						
O	..	..	19,46,200	} 19,13,696	18,88,055	-25,641
R	..	..	-32,504			
<b>H-3.—Allowances, honoraria, etc.—</b>						
O	..	..	20,46,100	} 20,07,397	20,26,323	+18,926
R	..	..	-38,703			
<b>H-4.—Contract Contingencies—</b>						
O	..	..	3,35,000	} 3,35,863	3,50,815	+14,952
R	..	..	863			
<b>H-5.—Other Contingencies—</b>						
O	..	..	4,93,840	} 4,95,536	6,55,847	+1,60,311
R	..	..	1,696			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>COURTS OF SMALL CAUSES—</b>						
O	..	..	4,29,000	} 4,10,491	4,15,813	+5,322
R	..	..	-18,509			
<b>—CRIMINAL COURTS—</b>						
O	..	..	28,500	} 33,580	32,585	-995
R	..	..	5,080			
<b>—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—</b>						
O	..	..	7,300	} 6,293	6,293	..
R	..	..	-1,007			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27—Administration of Justice"</b>			
<i>—concl'd.</i>			
<b>L.—SHERIFF AND REPORTER—</b>			
	Rs.		
<i>Charged—</i>			
O .. ..	28,350	28,286	28,279
R .. ..	-64		
<i>Voted—</i>			
O .. ..	87,600	84,586	84,485
R .. ..	-3,014		
<b>M.—CHARGES IN ENGLAND—</b>			
<b>High Commission of India—</b>			
<i>Charged—</i>			
O .. ..	400	920	867
R .. ..	520		
<i>Voted—</i>			
R .. ..	80	80	34
<b>Surrenders or withdrawals within Grant or Appropriation—</b>			
<i>Charged—</i>			
R .. ..	24,107	24,107	..
<b>Total Grant No 15—</b>			
<i>Charged</i> .. ..	..	31,62,000	31,52,690
<i>Voted—</i>			
Gross .. ..	..	90,18,000	92,52,079
Deductions .. ..	..	-4,000	-4,000
Net .. ..	..	90,14,000	92,48,079

## REVIEW.

In the charged section there was a saving of Rs. 9,310. The surrender of Rs. 24,107 converted the saving into an excess of Rs. 14,797.

2. Explanations for variations in col. 4 in respect of the sub-heads G.-4 and H.-5 could not be incorporated as the same were not furnished by the controlling authority.

3. *Remission of Revenue.*—Rs. 603 and Rs. 20,283 representing the amounts of Government decrees and decrees for court fees in Pauper suits respectively were found irrecoverable and written-off by the competent authorities during the calendar year 1959.



## Grant No. 16.—Jails—(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.
<b>Major Head "28—Jails"</b>						
<b>A.—JAILS—</b>						
<b>A-1.—Pay of Officers—</b>						
			Rs.			
O	..	..	2,02,800	} 1,99,656	1,96,741	-2,915
R	..	..	-3,144			
<b>A-2.—Pay of Establishment—</b>						
O	..	..	19,18,150	} 18,74,250	18,77,887	+3,637
R	..	..	-43,900			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	13,61,100	} 13,63,083	13,70,094	+7,011
R	..	..	1,983			
<b>A-4.—Contingencies—</b>						
O	..	..	62,15,743	} 70,38,163	70,21,963	-16,200
S	..	..	6,50,000			
R	..	..	1,72,420			
<b>A-5.—Grants-in-aid, Contributions, etc.—</b>						
O	..	..	1,000	} 1,200	1,200	..
R	..	..	200			
<b>A-6.—Establishment charges payable to other Governments, Departments, etc.—</b>						
O	..	..	100	} ..	..	..
R	..	..	-100			
<b>A-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>				-1,300	..	+1,300
<b>—JAIL MANUFACTURES—</b>						
<b>B-1.—Pay of Officers—</b>						
O	..	..	11,600	} 11,961	12,249	+288
R.	..	..	361			
<b>B-2.—Pay of Establishment—</b>						
O	..	..	57,100	} 48,359	47,593	-766
R	..	..	-8,741			

Major Head and Sub-head				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "28—Jails"—<i>concl'd.</i></b>						
<b>B-3.—Allowances, honoraria, etc.—</b>						
			Rs.			
O	..	..	36,250	32,891	32,211	- 680
R	..	..	-3,359			
<b>B-4.—Contingencies—</b>						
O	..	..	13,79,530	12,13,833	12,07,959	- 5,874
R	..	..	-1,65,697			
<b>B-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc., on account of Jail Supplies—</b>						
O	..	..	-8,80,000	-8,31,523	-8,02,379	+ 29,144
R	..	..	48,477			
<b>C.—WORKS—</b>						
S	..	..	4,000	5,500	1,825	- 3,675
R	..	..	1,500			
Column 4.—Mainly due to erroneous provision.						
For rounding	..	..	..	- 73	..	+ 73
<b>Surrenders or withdrawals within Grant—</b>						
R. Gross	..	..	48,477	48,477	..	-48,477
R. Deductions	..	..	-48,477	-48,477	..	+48,477
<b>Total—Grant No. 16—</b>						
Gross	..	..	..	1,18,37,300	1,17,69,722	-67,578
Deductions	..	..	..	-8,81,300	-8,02,379	+78,921
Net	..	..	..	1,09,56,000	1,09,67,343	+11,343

## REVIEW

Even though there was a saving of Rs. 67,578 in the Gross expenditure against the voted Grant, the net indicated an excess of Rs. 11,343 due to the "Net Voting System" obtaining in the State.

2. *Audit Comments on the Consolidated Stores Accounts of the Manufactory Departments of the Presidency and Central Jails in West Bengal for 1958.*—Opening balance under "Tools and Plant" were sufficient to cover the issues during the year and hence the fresh purchases in some jails appears to have contributed to the excess accumulation of stock.

**Consolidated Profit and Loss Account of the Manufactory Departments of the Presidency and Central Jails in West Bengal for the year 1958.**

Dr.	Rs.	Rs.	Cr.
To opening balance—			
(a) Manufactured goods ..	1,86,549		
(b) Unfinished stock in process of manufacture	21,690		
	<hr/>	2,08,239	
			By Sales and issues of manufactured goods including scraps etc. 13,63,114
To (add) Receipts—			
(a) Stores .. ..	9,65,186		
(b) Spares of Machines ..	10,360		
(c) As per contra .. ..	1,84,745		
	<hr/>	11,60,291	
		<hr/>	By tools made in the Jail. ..
		13,68,530	By value of materials treated in workshop and returned to stores .. 1,84,745
Less Closing Balance—			
(a) Finished goods .. ..	2,79,216		
(b) Unfinished stock in process of manufacture.	13,115		
	<hr/>	2,92,331	
Stores consumed .. ..		10,76,199	
To Pay and allowances—			
(a) Dy. Superintendent and Dy. Jailor.	17,533		
(b) Establishment .. ..	46,984		
	<hr/>	64,517	
To Labour charges—			
(a) Convicts .. ..	2,42,995		
(b) Undertrials .. ..	1,138		
	<hr/>	2,44,133	
To Contingent Charges .. ..		19,807	
To Stationery and Forms .. ..		1,161	
To Rent, Rates and Taxes .. ..		23,384	
To Pensionery charges .. ..		4,897	
To Write-off—			
(a) Loss .. ..	2,877		
(b) Depreciation .. ..	4,974		
	<hr/>	7,851	
To Balance (Net Profit) .. ..		1,05,930	
		<hr/>	
Total .. ..		15,47,879	Total .. .. 15,47,879
		<hr/>	<hr/>

CALCUTTA; N. R. Guha Thakurta,  
*The 11th November, 1959.* Travelling Auditor,  
 Prisons Directorate, West Bengal.

A. B. Rudra,  
 Inspector-General of Prisons,  
 West Bengal.

**AUDIT CERTIFICATE.**

The Store Accounts and the Profit and Loss Accounts of the Manufactory Departments of the Presidency, Berhampore and Dum Dum Central Jails for 1958 were locally test audited under my supervision with reference to 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 6th January, 1961.*

S. P. GUGNANI,  
 Deputy Accountant-General, West Bengal,  
 Outside Audit.

**Consolidated Store Account of the Manufactory Departments of the Presidency and Central Jails in West Bengal for the year 1958.**

Receipts		Issues.							
Items.	1	Tools and plant.	Raw materials.	Finished goods.	Items.	5	Tools and plant.	Raw materials.	Finished goods.
		2	3	4		6	7	8	
		Rs.	Rs.	Rs.	Issues to—	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	50,976	4,44,044	1,86,549	(a) Same Jail	..	10,360	9,65,186	3,44,345
Purchases from—				948*					1,84,745†
(a) Market ..	..	7,246	9,29,330	..	(b) Other Jails of the State	..	..	1,090	6,67,664
(b) Same Jail ..	..	..	5,493	16,40,008	(c) Other Departments of the State	..	..	..	3,38,065
(c) Other Jails of the State ..	..	17	8,715	..	(d) Other Governments	..	..	..	99
(d) Other Departments of the State ..	..	..	22	..	Sales to public	..	..	..	12,941
Revaluation ..	..	..	..	..	Written off—	..	..	..	..
					(a) Loss	..	479	2,398	158
					(b) Depreciation	..	4,974	..	..
<b>Total</b> ..	..	<b>58,239</b>	<b>13,88,552</b>	<b>18,27,233</b>	<b>Total</b> ..	..	<b>15,813</b>	<b>9,68,674</b>	<b>15,48,016</b>
<b>Grand Total</b> ..	..	<b>58,239</b>	<b>13,88,552</b>	<b>18,27,233</b>	<b>Closing balance</b> ..	..	<b>42,426</b>	<b>4,19,878</b>	<b>2,79,216</b>
					<b>Grand Total</b> ..	..	<b>58,239</b>	<b>13,88,552</b>	<b>18,27,233</b>

\*Closing Balance of 1957 shown less by the Berhampore Central Jail.

†(To Manufacture)

N. B.—Unfinished Stock in process of manufacture :—

(₹) At the beginning of the year ..	Rs. 21,690
(₹) At the close of the year ..	Rs. 13,115

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

Certified also that the Closing Balance shown in the above accounts was not in excess of the requirement.

The Stores were verified by the Superintendents of the Jails concerned 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 ;

N. R. GUHA THAKURTA,

*Travelling Auditor, Prisons*

*Directorate, West Bengal.*

A. B. RUDRA,

*Inspector-General of*

*Prisons, West Bengal.*

*The 11th November, 1959.*

## Grant No. 17.—Police.

(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.
<b>Major Head "20—Police"</b>			
<b>A.—PRESIDENCY POLICE—</b>			
	Rs.		
A-1.—Pay of Officers—			
O .. ..	4,71,500		
R .. ..	6,456		
	} 4,77,956	4,77,692	— 264
A-2.—Pay of Establishment—			
O .. ..	1,21,36,600		
R .. ..	— 30,200		
	} 1,21,06,400	1,20,85,145	— 21,255
A-3.—Allowances, honoraria, etc.—			
O .. ..	75,81,500		
S .. ..	1,04,000		
R .. ..	8,800		
	} 76,94,300	77,03,709	+ 9,409
A-4.—Contract Contingencies—			
O .. ..	6,50,000		
R .. ..	31,000		
	} 6,81,000	6,74,109	— 6,891
A-5.—Other Contingencies—			
Charged—			
S .. ..	3,000	3,000	2,898
Voted—			
O .. ..	49,37,500		
S .. ..	14,000		
R .. ..	— 1,47,591		
	} 48,03,909	48,73,812	+ 69,903
Met from Contingency Fund—	..	1,237	..
A-6.—Secret Service Expenditure—			
O .. ..	77,000		
R .. ..	486		
	} 77,486	77,486	..
A-7.—Losses—	..	13,236	+ 13,236
<i>Column 4.—Provision not made through oversight.</i>			
A-8.—Establishment charges payable to other Governments, Departments, etc.—			
O .. ..	1,11,300		
R .. ..	13,549		
	} 1,24,849	1,24,848	— 1
A-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	— 5,28,900	— 5,34,479	— 5,579
A-10.—Grants-in-aid, Contributions, etc.	..	91,897	+ 91,897
<i>Column 4.—Provision not made (i) through oversight (Rs. 88,390) and (ii) due to a misapprehension (Rs. 3,507).</i>			

**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	
Major Head "29—Police"—contd.				Rs.	Rs.	Rs.	
<b>B.—SUPERINTENDENCE—</b>							
<b>B-1.—Pay of Officers—</b>							
			Rs.				
O	..	..	2,16,000	}	2,32,000	2,32,004	
R	..	..	16,000				+4
<b>B-2.—Pay of Establishment—</b>							
O	..	..	2,41,000	}	2,71,100	2,71,092	
R	..	..	30,100				-8
<b>B-3.—Allowances, honoraria, etc.—</b>							
O	..	..	1,64,900	}	1,75,900	1,75,633	
R	..	..	11,000				-267
<b>B-4.—Contract Contingencies—</b>							
				18,000	17,981	-19	
<b>B-5.—Other Contingencies—</b>							
O	..	..	68,100	}	75,200	75,126	
R	..	..	7,100				-74
<b>C.—DISTRICT EXECUTIVE FORCE—</b>							
<b>C-1.—Pay of Officers—</b>							
O	..	..	6,21,600	}	6,20,000	6,19,887	
R	..	..	-1,600				-113
<b>C-2.—Pay of Establishment—</b>							
O	..	..	2,28,12,900	}	2,26,96,000	2,26,67,800	
R	..	..	-1,16,900				-28,200
<b>C-3.—Allowances, honoraria, etc.—</b>							
O	..	..	1,63,95,200	}	1,69,10,200	1,69,10,617	
S	..	..	4,40,000				+417
R	..	..	75,000				
<b>C-4.—Contract Contingencies—</b>							
O	..	..	15,10,000	}	15,57,000	15,56,501	
R	..	..	47,000				-499

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29—Police"—contd.</b>			
<b>C-5.—Other Contingencies—</b>			
C-5(1).—Petty Construction—	50,000	49,969	-31
C-5(2).—Other Contingencies—			
Charged—	Rs.		
S — — 31,600	31,600	31,662	+62
Voted—			
O — — 65,94,300	} 71,74,200	70,61,091	-1,13,109
S .. .. 3,95,000			
R .. .. 1,84,900			
C-6.—Losses—			
R .. .. 300	300	..	-300
C-7.—Grants-in-aid, Contribution, etc.	32,000	31,927	-73
C-8.—Establishment charges payable to other Governments, Departments, etc.—			
O .. .. 1,49,000	} 1,76,200	1,76,213	+13
R .. .. 27,200			
C-9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	-15,41,000	-15,44,754	-3,754
<b>D.—POLICE TRAINING SCHOOLS—</b>			
D-1.—Pay of Officers	28,600	28,575	-25
D-2.—Pay of Establishment—			
O .. .. 4,50,900	} 4,41,900	4,24,283	-17,617
R .. .. -9,000			
D-3.—Allowances, honoraria, etc.—			
O .. .. 2,27,600	} 2,31,400	2,24,892	-6,508
R .. .. 3,800			
D-4.—Contract Contingencies—			
O .. .. 69,000	} 64,000	63,937	-63
R .. .. -5,000			
D-5.—Other Contingencies—			
O .. .. 1,07,700	} 88,800	86,712	-2,088
R .. .. -18,900			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29—Police"—contd.</b>			
<b>E.—VILLAGE POLICE—</b>			
E-2.—Pay of Establishment—	Rs.		
O .. ..	1,41,000	1,36,620	1,38,430
R .. ..	—4,380		
E-3.—Allowances, honoraria, etc.—			
O .. ..	37,600	43,430	41,077
R .. ..	6,430		
E-5.—Other Contingencies—			
O .. ..	5,000	13,200	3,100
R .. ..	8,200		
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>F.—SPECIAL POLICE—</b>			
F-1.—Pay of Officers—			
O .. ..	32,700	31,500	31,413
R .. ..	—1,200		
F-2.—Pay of Establishment—			
O .. ..	4,85,100	5,36,900	5,36,898
R .. ..	51,800		
F-3.—Allowances, honoraria, etc.—			
O .. ..	6,21,000	6,51,500	6,52,315
R .. ..	30,500		
F-4.—Contract Contingencies—			
O .. ..	55,000	63,600	63,615
R .. ..	8,600		
F-5.—Other Contingencies—			
O .. ..	1,67,200	1,48,200	1,47,886
R .. ..	—19,000		
<b>G.—RAILWAY POLICE—</b>			
G-1.—Pay of Officers—			
O .. ..	44,000	41,000	41,001
R .. ..	—3,000		
G-2.—Pay of Establishment—			
O .. ..	9,52,600	9,25,900	9,25,912
R .. ..	—26,700		



## Grant No. 17.—Police—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2		4
	Rs.	Rs.	Rs.
<b>Major Head "29—Police"—contd.</b>			
Rs.			
G-3.—Allowances, honoraria, etc.—			
O .. .. 6,03,500	} 6,27,400	6,27,656	+ 256
R .. .. 23,900			
G-4.—Contract Contingencies—	35,000	35,101	+ 101
G-5.—Other Contingencies—			
O .. .. 1,90,600	} 1,93,000	1,93,996	+ 996
R .. .. 2,400			
G-9.— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O .. .. -9,15,000	} -11,03,000	-11,02,250	+ 750
R .. .. -1,88,000			
<b>H.—CRIMINAL INVESTIGATION DEPART- MENT—</b>			
H-1.—Pay of Officers—			
O .. .. 1,58,600	} 1,65,600	1,57,039	- 8,561
R .. .. 6,800			
H-2.—Pay of Establishment—			
O .. .. 12,96,400	} 12,74,700	12,82,613	+ 7,913
R .. .. -21,700			
H-3.—Allowances, honoraria, etc.—			
O .. .. 7,98,900	} 8,34,000	8,29,943	- 4,057
R .. .. 35,100			
H-4.—Contract Contingencies—			
O .. .. 54,000	} 66,000	66,001	+ 1
R .. .. 12,000			
H-5.—Other Contingencies—			
<i>Charged—</i>			
S .. .. 400	400	421	+ 21
<i>Voted—</i>			
O .. .. 3,69,200	} 3,61,000	3,52,728	- 8,272
R .. .. -8,200			
H-6.—Secret Service Expenditure—			
O .. .. 1,95,000	} 2,10,000	2,09,945	- 55
R .. .. 15,000			

**Grant No. 17.—Police—concl'd.**

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Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1				2	3	4
Major Head "29—Police"—concl'd.				Rs.	Rs.	Rs.
<b>J.—WORKS—</b>						
			Rs.			
O	..	..	3,92,400	}	3,29,450	3,57,303
R	..	..	-62,950			
<b>K.—CHARGES IN ENGLAND—</b>						
High Commission of India—						
O	..	..	300	}	1,200	1,216
R	..	..	900			
Surrenders or withdrawals within the grant or appropriation—						
Voted—						
R. Gross	..	..	-1,88,000	-1,88,000	..	+1,88,000
R. Deductions	..	..	1,88,000	1,88,000	..	-1,88,000
<hr/>						
<b>Total—29.—Police—</b>						
Met from Consolidated Fund—						
<i>Charged</i>				35,000	34,981	-19
Voted—						
Gross	..	..	..	8,33,09,900	8,34,91,362	+1,81,462
Deductions	..	..	..	-29,84,900	-31,81,483	-1,96,583
Net	..	..	..	8,03,25,000	8,03,09,879	-15,121
Met from Contingency Fund				..	1,237	..
<hr/>						

**REVIEW.**

Even though the gross expenditure exceeded the voted grant by Rs. 1,81,462, the net indicated a saving of Rs. 15,121 due to the 'Net Voting System' obtaining in the State.

2. Explanation for variation in col. 4 in respect of the sub-head E.5 could not be incorporated as it was not furnished by the controlling authority.

3. *Losses, writes-off, etc.*—(a) A sum of Rs. 18,791 was misappropriated by the Cashier of an office in the year 1943-44. He was removed from service and was prosecuted but acquitted by the trying Court. An amount of Rs. 5,555 was recovered by forfeiture of his security deposit and the balance written off by Government in May, 1959.

(b) In 1953-54 an assistant in charge of a Police Ration Store in a certain District in collusion with the Salesman, is alleged to have misappropriated Rs. 2,876 in cash and stores valued at Rs. 19,717. The criminal proceedings are in progress against the two officials concerned.

## Grant No. 18.—Ports and Pilotage.—(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.
<b>Major Head "30—Ports and Pilotage"</b>						
<b>B.—OTHER PORTS—</b>						
<b>A.—CHARGES FOR POOLED LAUNCHES—</b>						
<b>A-1.—Pay of Officers—</b>						
			Rs.			
O	..	..	13,300	} 13,260	13,391	+ 131
R	..	..	—40			
<b>A-2.—Pay of establishment—</b>						
O	..	..	98,000	} 95,363	99,441	+ 4,078
R	..	..	—2,637			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	77,600	} 76,549	76,633	+ 84
R	..	..	—1,051			
<b>A-4.—Contingencies—</b>						
O	..	..	2,95,000	} 4,33,862	5,05,657	+ 71,795
S	..	..	1,25,000			
R	..	..	13,862			
<i>Column 4.—Unanticipated excess expenditure on repair of certain vessels than originally estimated.</i>						
<b>B.—PORTS ESTABLISHMENTS—</b>						
O	..	..	1,05,600	} 1,04,541	1,08,007	+ 3,466
R	..	..	—1,059			
<b>D.—MISCELLANEOUS—</b>						
<b>Gross—</b>						
O	..	..	3,17,400	} 3,18,960	3,62,946	+ 43,986
S	..	..	7,000			
R	..	..	—5,440			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>Deduct.—Repair charges recoverable from other Governments, Departments, etc.—</b>						
O	..	..	—4,900	} —17,000	—14,643	+ 2,357
R.	..	..	—12,100			
<i>Column 4.—Recoveries anticipated from other Governments not effected in the year.</i>						

**Grant No. 18.—Ports and Pilotage.—concl'd.**

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Major Head and Sub-head.				Final Grant	Actual Expenditure.	Excess + Saving —	
1				2	3	4	
				Rs.	Rs.	Rs.	
<b>Major Head "30.—Ports and Pilotage"</b>							
<i>—concl'd.</i>							
<b>E.—WORKS—</b>							
			Rs.				
O	..	..	5,000	}	9,900	9,061	—839
S	..	..	4,000				
R	..	..	900				
<b>F.—DEVELOPMENT SCHEMES</b>	..			2,00,000	2,00,000	..	
<b>Surrenders or withdrawals within grant—</b>							
R. Gross	..	..	—4,535	—4,535	..	+4,535	
R. Deductions	..	..	12,100	12,100	..	—12,100	
<b>Total—Grant No. 18.</b>							
Gross	..	..	..	12,47,900	13,75,136	+1,27,236	
Deductions	..	..	..	—4,900	—14,643	—9,743	
Net	..	..	..	12,43,000	13,60,493	+1,17,493	

**REVIEW.**

The excess of Rs. 1,17,493 was increased to Rs. 1,25,058 by surrender of Rs. 7,565.

2. Explanation for variation in col. 4 in respect of sub-head D(Gross) could not be incorporated as the same was not furnished by the controlling authority.

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

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "36—Scientific Departments".</b>						
<b>A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES—</b>						
			Rs.			
O	..	..	74,000	72,400	72,350	-50
R	..	..	-1,600			
<b>Surrenders or withdrawals within grant—</b>						
R	..	..	1,600	1,600	..	-1,600
<b>Total</b>				<b>74,000</b>	<b>72,350</b>	<b>-1,650</b>

(See also the Audit Report)

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education."</b>			
<b>UNIVERSITY</b>			
<b>A.—GRANTS TO UNIVERSITIES</b> ..	21,52,000	21,52,000	..
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B-1.—Arts Colleges for Men—</b>			
<b>B-1(1).—Pay of Officers—</b>			
O .. ..	Rs. 17,71,700	} 16,70,000	16,34,808
R .. ..	-1,01,700		
<b>B-1(2).—Pay of Establishment—</b>			
O .. ..	1,75,100	} 1,73,200	1,91,492
R .. ..	-1,900		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>B-1(3).—Allowances, honoraria, etc.—</b>			
O .. ..	6,26,700	} 6,22,270	6,09,017
R .. ..	-4,430		
<b>B-1(4).—Contract Contingencies—</b>			
O .. ..	70,600	} 77,328	88,862
R .. ..	6,728		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>B-1(5).—Other Contingencies—</b>			
O .. ..	3,80,200	} 3,99,067	4,26,985
R .. ..	18,867		
<b>B-1(6).—Lump Provision for research grant to Government Colleges—</b>			
O .. ..	75,000	} 54,275	49,144
R .. ..	-20,725		
<b>B-2.—Arts Colleges for Women—</b>			
<b>B-2(1).—Pay of Officers—</b>			
O .. ..	3,37,500	} 3,39,500	3,35,673
R .. ..	2,000		
<b>B-2(2).—Pay of Establishment—</b>			
O .. ..	38,200	} 37,950	38,550
R .. ..	-250		

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.
<b>Major Head "37—Education"—<i>contd.</i></b>						
<b>B-2(3).—Allowances, honoraria, etc.—</b>						
			Rs.			
O	..	..	1,25,700	} 1,22,203	1,26,655	+ 4,452
R	..	..	-3,497			
<b>B-2(4).—Contract Contingencies—</b>						
O	..	..	54,800	} 55,641	55,207	- 434
R	..	..	841			
<b>B-2(5).—Other Contingencies—</b>						
O	..	..	1,19,900	} 1,45,215	1,48,382	+ 3,167
R	..	..	25,315			
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES</b>						
<b>C-1.—Arts Colleges for Men—</b>						
O	..	..	14,04,000	} 17,34,400	18,13,855	+ 79,455
R	..	..	3,30,400			
<b>C-2.—Arts Colleges for Women—</b>						
O	..	..	1,52,000	} 1,93,300	2,01,738	+ 8,438
R	..	..	41,300			
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>						
<b>D-1.—Pay of Officers—</b>						
O	..	..	4,16,000	} 3,50,961	3,50,403	- 558
R	..	..	- 65,039			
<b>D-2.—Pay of Establishment—</b>						
O	..	..	94,400	} 88,360	81,469	- 6,891
R	..	..	- 6,040			
<b>D-3.—Allowances, honoraria, etc.—</b>						
O	..	..	1,70,100	} 1,56,629	1,53,162	- 3,467
R	..	..	- 13,471			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
- 1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education."—<i>contd.</i></b>			
<b>D-4.—Contract Contingencies—</b>			
	Rs.		
O .. ..	19,400	21,200	20,980
R .. ..	1,800		
<b>D-5.—Other Contingencies—</b>			
O .. ..	1,64,100	1,68,870	1,55,256
R .. ..	4,770		
<b>D-6.—Grants-in-aid, Contributions, etc.—</b>			
O .. ..	900	825	758
R .. ..	- 75		
<b>E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—</b>			
O .. ..	58,300	66,000	24,697
R .. ..	7,700		

Column 4.—See paragraph 1 of the Review.

**SECONDARY**

**F.—GOVERNMENT SECONDARY SCHOOLS—**

**F-(i)(a).—Secondary Schools for boys—**

**F-(i)(a)(1).—Pay of Officers—**

O .. ..	11,06,000	10,55,000	10,19,034
R .. ..	- 51,000		

**F-(i)(a)-2.—Pay of Establishment ..**

73,500      75,819      + 1,819

**F-(i)(a)-3.—Allowances, honoraria, etc.—**

O .. ..	5,46,800	5,53,300	5,34,737
R .. ..	6,500		

**F-(i)(a)-4.—Contract Contingencies—**

O .. ..	82,000	98,023	94,750
R .. ..	16,023		

**F-(i)(a)-5.—Other Contingencies—**

O .. ..	2,40,200	2,23,190	2,32,226
R .. ..	- 17,010		



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
<b>F-(i)(b).—Secondary Schools for girls—</b>			
			<i>Rs.</i>
<b>F-(i)(b)-1.—Pay of Officers—</b>			
O .. ..	2,64,000	2,42,783	-7,217
R .. ..	-14,000		
<b>F-(i)(b)-2.—Pay of Establishment—</b>			
O .. ..	49,200	39,641	-5,359
R .. ..	-4,200		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>F-(i)(b)-3.—Allowances, honoraria, etc.—</b>			
O .. ..	1,40,500	1,28,822	-7,123
R .. ..	-4,555		
<b>F-(i)(b)-4.—Contract Contingencies—</b>			
O .. ..	31,900	35,598	-84
R .. ..	3,782		
<b>F-(i)(b)-5.—Other Contingencies—</b>			
O .. ..	1,68,100	2,17,050	+28,347
R .. ..	20,603		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>G-(i)(a).—Secondary Schools for Boys—</b>			
O .. ..	59,16,000	60,91,200	-17,887
S .. ..	48,000		
R .. ..	1,27,200		
<b>G-(i)(b).—Secondary Schools for Girls—</b>			
O .. ..	12,00,000	12,67,608	-1,49,103
R .. ..	67,608		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>G-(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—</b>			
O .. ..	2,98,700	6,63,308	+2,91,292
R .. ..	3,64,608		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.</b>	50,18,000	50,18,000	..

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
<b>PRIMARY.</b>			
<b>I.—GOVERNMENT PRIMARY SCHOOLS—</b>			
			Rs.
O .. ..			4,27,800
R .. ..			-17,800
	4,10,000	4,04,878	-5,122
<b>J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<b>J-(i).—Primary Schools for Boys and Girls—</b>			
O .. ..			14,08,000
R .. ..			1,12,600
	15,20,600	15,37,162	+16,562
<b>J-(ii).—Primary Schools for Boys and Girls (Anglo-Indian)—</b>			
O .. ..			3,95,200
R .. ..			-3,54,558
	40,642	46,426	+5,784
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—</b>			
O .. ..			50,07,000
S .. ..			6,10,000
R .. ..			17,000
	56,34,000	49,12,983	-7,21,017
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>SPECIAL</b>			
<b>L.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>L-(i).—Special Schools and Training Schools for Masters—</b>			
<b>L-(i)-1.—Pay of Officers—</b>			
O .. ..			5,200
R .. ..			-100
	5,100	4,863	-237
<b>L-(i)-2.—Pay of Establishment—</b>			
O .. ..			1,400
R .. ..			-100
	1,300	1,218	-82
<b>L-(i)-3.—Allowances, honoraria, etc.—</b>			
O .. ..			2,700
R .. ..			3,285
	5,985	4,803	-1,182

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
<b>L-(i)-5.—Other Contingencies—</b>			
	Rs.		
O .. ..	15,200	4,975	5,019
R .. ..	-10,225		
			+ 44
<b>L-(ii).—Training Schools for Mistresses—</b>			
<b>L-(ii)-1.—Pay of Officers—</b>			
	Rs.		
O .. ..	24,000	24,500	22,925
R .. ..	500		
			- 1,575
<b>L-(ii)-2.—Pay of Establishment ..</b>			
		4,300	3,942
			- 358
<b>L-(ii)-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
O .. ..	13,500	14,277	12,570
R .. ..	777		
			- 1,707
<b>L-(ii)-5.—Other Contingencies—</b>			
	Rs.		
O .. ..	42,800	46,349	41,118
R .. ..	3,549		
			- 5,231
<i>Column 4—See paragraph 1 of the Review.</i>			
<b>L-(iii).—Guru Training Schools—</b>			
<b>L-(iii)-1.—Pay of Officers .. ..</b>			
		34,500	39,991
			+ 5,491
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>L-(iii)-2.—Pay of Establishment—</b>			
	Rs.		
O .. ..	1,16,200	98,000	89,569
R .. ..	- 18,200		
			- 8,431
<b>L-(iii)-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
O .. ..	77,500	77,600	72,636
R .. ..	100		
			- 4,964
<b>L-(iii)-5.—Other Contingencies—</b>			
	Rs.		
O .. ..	2,60,100	2,51,940	2,18,672
R .. ..	- 8,160		
			- 33,268
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>L-(iii)-6.—Deduct—Amount payable from the Provision for Development Programme.</b>			
		- 1,44,200	- 1,32,000
			+ 12,200

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
L-(iv).— <b>Madrasas—</b>			
	Rs.		
L-(iv)-1.— <b>Pay of Officers—</b>			
O .. ..	76,000	73,000	70,541
R .. ..	–3,000		
L-(iv)-2.— <b>Pay of Establishment</b>	..	8,100	7,500
L-(iv)-3.— <b>Allowances, honoraria, etc.—</b>			
O .. ..	34,900	32,930	32,514
R .. ..	–1,970		
L-(iv)-4.— <b>Contract Contingencies—</b>			
O .. ..	14,000	15,000	14,606
R .. ..	1,000		
L-(iv)-5.— <b>Other Contingencies—</b>			
O .. ..	8,800	8,573	8,304
R .. ..	–227		
L-(v).— <b>Reformatory Schools—Charges payable to other Governments—Establishment charges payable to other Governments—</b>			
O .. ..	1,57,000	..	..
R .. ..	–1,57,000	..	..
L-(vi).— <b>Government Tols—</b>			
L-(vi)-1.— <b>Pay of Officers—</b>			
O .. ..	52,000	47,500	46,552
R .. ..	–4,500		
L-(vi)-2.— <b>Pay of Establishment—</b>			
O .. ..	3,700	4,000	3,903
R .. ..	300		
L-(vi)-3.— <b>Allowances, honoraria, etc.—</b>			
O .. ..	19,300	16,520	16,240
R .. ..	–2,780		
L-(vi)-4.— <b>Contract Contingencies</b>	..	4,600	4,541
L-(vi)-5.— <b>Other Contingencies—</b>			
O .. ..	18,300	17,965	16,996
R .. ..	–335		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
<b>M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>M-(i)(a).—Special Schools for Boys and Masters—</b>			
	Rs.		
O .. ..	6,53,700	6,11,433	-24,067
R .. ..	31,800		
<b>M-(i)(b).—Special Schools for Girls and Mistresses—</b>			
O .. ..	1,14,000	1,22,181	+14,181
R .. ..	-5,980		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>M-(ii).—Special Schools (Anglo-Indian)—</b>			
O .. ..	1,900	2,320	..
R .. ..	420		
<b>GENERAL</b>			
<b>N.—DIRECTION—</b>			
O .. ..	4,59,000	4,31,700	-11,312
R .. ..	-27,300		
<b>O.—INSPECTION—</b>			
<b>O-(i)(a).—Men's Branch—</b>			
<b>O-(i)(a)-1.—Pay of Officers—</b>			
O .. ..	4,06,000	4,48,000	-6,849
R .. ..	42,000		
<b>O-(i)(a)-2.—Pay of Establishment—</b>			
O .. ..	2,29,800	2,32,300	-2,453
R .. ..	2,500		
<b>O-(i)(a)-3.—Allowances, honoraria, etc.—</b>			
O .. ..	4,79,000	5,22,688	-9,939
R .. ..	43,688		
<b>O-(i)(a)-4.—Contract Contingencies—</b>			
O .. ..	43,400	50,033	-523
R .. ..	6,633		
<b>O-(i)(a)-5.—Other Contingencies—</b>			
O .. ..	26,500	25,822	-388
R .. ..	-678		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
<b>O-(i)(b).—Women's Branch—</b>			
<b>O-(i)(b)-1.—Pay of Officers—</b>			
	Rs.		
O .. ..	39,000	36,000	38,513
R .. ..	—3,000		
<b>O-(i)(b)-2.—Pay of Establishment—</b>			
O .. ..	19,900	16,600	14,803
R .. ..	—3,300		
<b>O-(i)(b)-3.—Allowances, honoraria, etc.—</b>			
O .. ..	32,700	33,920	31,460
R .. ..	1,220		
<b>O-(i)(b)-4.—Contract Contingencies—</b>			
O .. ..	9,800	11,456	12,646
R .. ..	1,656		
<b>O-(i)(b)-5.—Other Contingencies—</b>			
O .. ..	6,600	5,300	5,773
R .. ..	—1,300		
<b>O-(ii).—Inspection (Anglo-Indian)—</b>			
<b>O-(ii)-1.—Pay of Officers—</b>			
O .. ..	9,700	10,400	10,400
R .. ..	700		
<b>O-(ii)-2.—Pay of Establishment—</b>			
O .. ..	9,900	9,800	9,793
R .. ..	—100		
<b>O-(ii)-3.—Allowances, honoraria, etc.—</b>			
O .. ..	12,700	11,370	11,650
R .. ..	—1,330		
<b>O-(ii)-4.—Contract Contingencies—</b>			
O .. ..	1,900	1,000	1,021
R .. ..	—900		
<b>O-(ii)-5.—Other Contingencies—</b>			
O .. ..	400	900	878
R .. ..	500		

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>						
<b>P.—SCHOLARSHIPS—</b>						
			Rs.			
O	..	..	5,71,500	} 5,28,100	5,12,746	-15,354
R	..	..	-43,400			
<b>Q.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES .. ..</b>				11,24,000	11,24,000	..
<b>R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—</b>						
O	..	..	11,24,000	} 10,06,800	12,83,010	+2,76,210
R	..	..	-1,17,200			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>S.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—</b>						
O	..	..	-11,24,000	} -10,06,800	-11,23,670	-1,16,870
R	..	..	1,17,200			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>T.—MISCELLANEOUS—</b>						
<b>T-(a).—Youth Welfare Works under Physical Director—</b>						
⊙	..	..	2,29,100	} 2,16,050	2,26,200	+10,150
R	..	..	-13,050			
<b>T-(b).—Expenses of the State Text Book Committee—</b>						
O	..	..	18,000	} 16,000	16,250	+250
R	..	..	-2,000			
<b>T-(c).—Bangiya Sanskrit Association—</b>						
O	..	..	49,900	} 54,827	50,897	-3,930
R	..	..	4,927			
<b>T-(d).—State Council for Engineering and Technical Education—</b>						
⊙	..	..	12,900	} 12,549	12,372	-177
R	..	..	-351			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
T-(e).—National Cadet Corps—			
T-(e)(i).—Gross—			
	Rs.		
O .. ..	16,35,000	15,36,000	15,30,628
R .. ..	-99,000		
T-(e)(ii).— <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 1 of the Review.</i>			
T-(f).—Expansion of Education and Welfare Services to relieve educated unemployment—			
T-(f)(1).—Gross.—			
O .. ..	1,51,09,000	1,38,01,853	1,38,14,988
R .. ..	-13,07,147		
T-(f)(ii).— <i>Deduct</i> —Amount payable from the provision for Development Schemes (State's Share)—			
O .. ..	-1,50,99,000	-1,38,01,853	-1,38,14,988
R .. ..	12,97,147		
T-(g).—Establishment of Day Students' Homes—			
O .. ..	4,18,600	1,30,900	1,24,761
R .. ..	-2,87,700		
T-(h).—Establishment of Multipurpose Schools—			
T-(h)(i).—Gross—			
O .. ..	4,65,000	3,29,000	4,01,998
R .. ..	-1,36,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			
T-(h)(ii).— <i>Deduct</i> —Amount payable from the provision of Development Schemes (State's Share)—			
O .. ..	-4,65,000	-3,29,000	-4,01,998
R .. ..	1,36,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37 Education"—<i>contd.</i></b>			
<b>T-(j). Other Charges—</b>			
<b>T-(j)(1). Examination charges—</b>	Rs.		
O .. ..	1,00,000	} 4,24,500	} 4,02,935
S .. ..	3,98,000		
R .. ..	-73,500		
<b>T-(j)(2).—Grants for the encouragement of literature—</b>			
O .. ..	32,300	} 21,765	} 18,699
R .. ..	-10,535		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>T-(j)(3).—Allowances, honoraria, etc.</b>	.. 16,000	12,218	-3,782
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>T-(j)(4).—Contingencies</b>	.. 29,900	26,666	-3,234
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>T-(j)(5).—Grants-in-aid, Contributions, etc.—</b>			
O .. ..	2,98,000	} 3,37,166	} 3,92,116
R .. ..	39,166		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>T-(j)(6).—Grants for the encouragement of historical research—</b>			
O .. ..	1,000	} ..	} 609
R .. ..	-1,000		
<b>T-(j)(7).—Other items—</b>			
O .. ..	12,36,700	} 6,36,700	} 6,31,537
R .. ..	-6,00,000		
<b>T-(k).—Anglo-Indian Education—</b>			
<b>T-(k)(i).—Gross—</b>			
O .. ..	15,900	} 19,770	} 11,201
R .. ..	3,870		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>T-(k)(ii).—Deduct—Charges recoverable from other Governments, Departments, etc.</b>			
R .. ..	-1,965	-1,965	..
<b>U.—WORKS</b>	.. .. 16,700	14,980	-1,720
<b>V.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—</b>			
O .. ..	50,300	} 62,400	} 62,999
R .. ..	12,100		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>concl'd.</i></b>			
<b>W.—DEVELOPMENT SCHEMES—</b>			
	Rs.		
W-(i).—First Five-Year Plan—			
O .. .. 3,53,40,900	} 3,44,95,232	3,50,55,496	+ 5,60,264
R .. .. -8,45,668			
W-(ii).—Second Five-Year Plan—			
O .. .. 5,30,85,000	} 6,30,10,891	7,86,36,024	+ 1,56,25,133
S .. .. 70,29,000			
R .. .. 28,96,891			
<i>Column 4.</i> —Larger expenditure on Development Schemes due mainly to (i) payment of arrear grants to District Boards towards meeting teachers' salaries (Rs. 9·71 lakhs) and for expansion of basic education (Rs. 9·03 lakhs) (ii) provision for free tuition of children of primary teachers (Rs. 1·59 lakhs) (iii) re-organisation of schemes for basic education in one district (Rs. 9·57 lakhs), (iv) assistance for free elementary education for girls up to the age of 14 (Rs. 5·26 lakhs), (v) upgrading and improvement of a large number of secondary schools (Rs. 46·32 lakhs), (vi) providing housing facilities for teachers and students of secondary schools (Rs. 7·57 lakhs), (vii) expansion of teachers' training facilities (Rs. 5·17 lakhs) and improvement of the quality and conditions of their service (Rs. 21·65 lakhs) and (viii) conversion of majority of Degree Colleges into Three-Year Degree Course pattern (Rs. 30·24 lakhs).			
W-(iii).—Cooch Behar Development— Provision for Development of Education—			
W-(iii)-(1).—Gross—			
O .. .. 27,000	} ..	..	..
R .. .. -27,000			
W-(iii)-(2).— <i>Deduct</i> —Amount met from General Reserve Fund for Cooch Behar—			
O .. .. -27,000	} ..	..	..
R .. .. 27,000			
W-(iv).—Expenses out of the grant from the Government of India for centrally sponsored schemes outside the State Plan—			
O .. .. 65,90,000	} 59,05,677	59,14,298	+ 8,621
S .. .. 6,70,000			
R .. .. -13,54,323			
Surrenders or withdrawals within Grant—			
R. Gross .. .. 15,75,382	15,75,382	..	- 15,75,382
R. Deductions .. .. -15,75,382	-15,75,382	..	+ 15,75,382
<b>Total—Grant No. 20—Charges on account of Education—</b>			
Gross .. .. .. 16,06,81,200	16,06,81,200	17,49,61,521	+ 1,42,80,321
Deductions .. .. .. -1,71,31,200	-1,71,31,200	-1,54,74,621	+ 16,56,579
Net .. .. .. 14,35,50,000	14,35,50,000	15,94,86,900	+ 1,59,36,900

## REVIEW.

1. Explanations of variations in col. 4 under the sub-heads B-1(2), B-1(4), E, F-(i)(b)-2, F-(i)(b)-5, G-(i)(b), G-(ii), J(ii), K, L-(ii)-5, L(iii)-1, L(iii)-5, M-(i)(b), R, S, T-(e)(ii), T(h)(i), T(h)(ii), T-(j)(2), T-(j)(3), T-(j)(4), T-(j)(5) and T-(k)(i) could not be included as the same were not furnished by the controlling authorities.

2. *Irregularities in the printing of text books.*—Open tenders not invited—An expenditure of Rs. 7,07,910 was sanctioned by Government in February, 1959 for the reprinting and publication of certain text books. The work was got executed after inviting restricted tenders instead of open ones. This procedure was sanctioned by Government as a special emergency measure in February, 1959 but it is noticed that the Department had adopted this emergency procedure even in the following year. No written agreement was also entered into with the firms concerned.

The orders for printing of some of these books were placed partly with firms tendering lowest rates and partly with those quoting higher rates. The reason given for awarding works to more than one firm was that allotment of works to the lowest firms alone might cause delay in their execution.

It was a known fact that the text books would be published annually by the Directorate. Had tender formalities been observed well ahead of the scheduled date of publishing the books, the Department could have saved an extra expenditure of Rs. 5,374 by placing orders with the firms quoting lowest rates only.

3. *Fund for Promotion of Education amongst Educationally Backward Classes.*—The accounts of the Fund have been incorporated in statement No. 4 at page 203 of Part B-II of the Finance Accounts.

4. *Deposit Account of the grant made by the Indian Central Jute Committee.*—An account of the transaction during the year 1959-60 has been incorporated in statement No. 4 at page 204 of Part B-II of the Finance Account.

5. *The Audit Comments on the Store Accounts of the Bengal Engineering College for the year 1959-60.*—(a) The Store Accounts represented the stores purchased for a particular department only. Stores costing Rs. 2,42,543 purchased by other departments during 1959-60 have not been included in the accounts.

(b) Purchases made for other institutions met from the Heads "57—Miscellaneous" and "54—A Famine Relief" are included in the above Store Accounts. The Department has been requested to segregate the value of stores met from heads other than Education.

**Store Accounts of the Bengal Engineering College for the year 1959-60.**

1	Oil, Coal, Grease, etc.	Timber.	Tools.	Machine.	Chemicals.	Electrical Stores.	Miscellaneous Stores.
	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance as per account ..	7,290	20,767	16,875	533	1,995	4,266	58,418
Add—Adjustments ..	..	..	..	..	..	..	56
<b>Total</b> ..	<b>7,290</b>	<b>20,767</b>	<b>16,875</b>	<b>533</b>	<b>1,995</b>	<b>4,266</b>	<b>58,474</b>
<b>Receipts—</b>							
(a) By Local Purchase ..	7,218	4,523	7,151	69,406	8,662	3,203	63,123
(b) From Other Sources ..	192	3,904	5,378	..	..	23	629
<b>Total</b> ..	<b>14,700</b>	<b>29,194</b>	<b>29,404</b>	<b>69,939</b>	<b>10,657</b>	<b>7,492</b>	<b>1,22,217</b>
<b>Issues—</b>							
(a) Issue ..	7,262	9,594	13,392	987	8,878	3,220	69,938
(b) Loss, Shortage, etc. ..	..	211	..	..	5	44	82
Closing Balance as on 31st March, 1960.	7,438	19,389	16,012	68,952	1,774	4,228	52,197

(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, 1960 for the year 1959-60, under the supervision of Shri B. K. Dutt, Assistant Professor of Mechanical Engineering Department, Bengal Engineering College.

G. D. MONDAL, Store Accountant, Bengal Engineering College.	N. MITTER, Chief Store- Keeper, Bengal Engineering College.	H. N. CHAKRAVARTY, Chief Foreman, Bengal Engineering College.	P. K. SANYAL, Superintendent of Workshops, Bengal Engineering College.	A. C. ROY, Principal, Bengal Engineering College.
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SIBPUR ;

The 6th September, 1960.

**AUDIT CERTIFICATE.**

The Store Accounts of the Bengal Engineering College, Sibpur for the year 1959-60 were test-audited under my supervision with reference to local records and I certify that subject to the remarks in the audit comments (vide Paragraph 5 of the Review), the accounts are correct to the best of my information and in consideration of the explanation given to me.

CALCUTTA ;

The 13th October, 1960.

S. P. GUGNANI,  
Deputy Accountant-General,  
Outside Audit, West Bengal.

## Grant No. 21.—Medical.

(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.
<b>Major Head "38—Medical".</b>						
<b>A.—MEDICAL ESTABLISHMENT—</b>						
A-1.—Pay of Officers—				Rs.		
O	..	..	7,10,500	} 9,26,700	8,99,044	—27,656
R	..	..	2,16,200			
A-2.—Pay of Establishment—						
O	..	..	5,44,100	} 5,97,600	5,84,057	—13,543
R	..	..	53,500			
A-3.—Allowances, honoraria, etc.—						
O	..	..	6,52,200	} 8,46,300	8,19,599	—26,701
R	..	..	1,94,100			
A-4.—Contract Contingencies—						
O	..	..	62,500	} 72,500	74,646	+2,146
R	..	..	10,000			
A-5.—Other Contingencies—						
O	..	..	49,500	} 1,30,320	2,44,811	+1,14,491
R	..	..	80,820			
<i>Column 4.—Mainly due to payment of bills for supply of more vehicles than anticipated.</i>						
A-6.—Establishment charges payable to other Governments, Departments, etc.				..	7,055	+7,055
<i>Column 4.—Unanticipated adjustment of training charges of Medical personnel sent abroad.</i>						
<b>B.—HOSPITALS AND DISPENSARIES—</b>						
B-1.—Pay of Officers—						
O	..	..	3,63,700	} 3,02,000	3,06,752	+4,752
R	..	..	—61,700			
B-2.—Pay of Establishment						
O	..	..	25,60,000	} 25,31,209	25,33,444	+2,235
R	..	..	—28,791			
B-3.—Allowances, honoraria, etc.—						
O	..	..	27,23,000	} 24,98,298	24,67,524	—30,774
R	..	..	—2,24,702			
B-4.—Contract Contingencies—						
O	..	..	11,30,000	} 10,35,000	10,11,973	—23,027
R	..	..	—95,000			

Major Head and Sub-head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "38—Medical"—contd.</b>						
<b>B-5.—Other Contingencies—</b>						
			Rs.			
O	..	..	80,84,000	83,18,500	82,85,960	- 32,540
R	..	..	2,34,500			
<b>B-6.—Grants-in-aid, contributions, etc.—</b>						
<i>Charged—</i>						
O	..	..	5,000	..	..	..
R	..	..	-5,000			
<i>Voted—</i>						
O	..	..	22,16,200	23,25,200	24,32,791	+ 1,07,591
R	..	..	1,09,000			
<b>B-7.—Works—</b>						
R	..	..	50,000	50,000	35,347	- 14,653
<i>Column 4.—Slow progress of construction and repair works than anticipated.</i>						
<b>B-8.—Establishment charges payable to other Governments, Departments, etc.—</b>						
O	..	..	7,600	7,386	7,386	..
R	..	..	-214			
<b>B-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>				- 36,000	- 25,087	+ 10,913
<i>Column 4.—Lesser recovery from the State Transport Authorities consequent on smaller expenditure on Medical Benefit Scheme for State Transport Employees.</i>						
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>						
O	..	..	9,03,000	10,50,000	10,18,446	- 31,554
R	..	..	1,47,000			
<b>D.—MEDICAL COLLEGES AND SCHOOLS—</b>						
<b>D-1.—Pay of Officers—</b>						
O	..	..	5,27,500	4,31,500	4,24,118	- 7,382
R	..	..	- 96,000			
<b>D-2.—Pay of Establishment—</b>						
O	..	..	4,12,400	3,37,100	3,37,776	+ 676
R	..	..	- 75,300			

## 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.
<b>Major Head "38—Medical"—contd.</b>			
	Rs.		
<b>D-3.—Allowances, honoraria, etc.—</b>			
O .. .. 4,72,000	} 4,18,000	3,86,558	- 31,442
R .. .. -54,000			
<b>D-4.—Contract Contingencies—</b>			
O .. .. 97,000	} 95,000	67,210	- 27,790
R .. .. -2,000			
<i>Column 4.—Non-receipt of articles indented for and non-submission of bills by the parties concerned.</i>			
<b>D-5.—Other Contingencies—</b>			
O .. .. 7,03,000	} 7,12,000	5,87,732	- 1,24,268
R .. .. 9,000			
<i>Column 4.—Same as under sub-head D-4.</i>			
<b>D-6.—Grants-in-aid, Contributions, etc.—</b>			
O .. .. 1,000	} 480	6,944	+ 6,464
R .. .. -520			
<i>Column 4.—Unanticipated payment of leave salaries to some officers deputed to the School of Tropical Medicine.</i>			
<b>D-7.—Works—</b>			
R .. .. 8,000	8,000	2,200	- 5,800
<i>Column 4.—Same as under sub-head B-7.</i>			
<b>E.—MENTAL HOSPITALS—</b>			
<b>E-1.—Pay of Officers—</b>			
O .. .. 500	} 2,150	2,160	+ 10
R .. .. 1,650			
<b>E-2.—Pay of Establishment—</b>			
O .. .. 31,500	} 25,300	25,376	+ 76
R .. .. -6,200			
<b>E-3.—Allowances, honoraria, etc.—</b>			
O .. .. 25,500	} 28,000	26,956	- 1,044
R .. .. 2,500			
<b>E-4.—Contract Contingencies—</b>	6,000	5,589	- 411
<b>E-5.—Other Contingencies—</b>			
O .. .. 23,500	} 25,550	26,347	+ 797
R .. .. 2,050			
<b>E-6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O .. .. 11,18,000	} 10,71,244	10,71,245	+ 1
R .. .. -46,756			

Major Head and Sub-head.				Final Grant or	Actual	Excess+
				Appropriation.	Expenditure.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "38—Medical"—contd.</b>						
<b>F.—CHEMICAL EXAMINERS—</b>						
			Rs.			
O	..	..	80,800	} 93,293	89,826	- 3,467
R	..	..	12,493			
<b>G.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—</b>						
O	..	..	1,600	} 3,480	3,539	+ 59
R	..	..	1,880			
<b>H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—</b>						
<b>H-1.—Pay of Officers—</b>						
O	..	..	2,40,000	} 23,000	21,480	- 1,520
R	..	..	-2,17,000			
<b>H-2.—Pay of Establishment—</b>						
O	..	..	18,64,000	} 13,00,000	12,98,883	- 1,117
R	..	..	-5,64,000			
<b>H-3.—Allowances, honoraria, etc.—</b>						
O	..	..	24,87,000	} 12,03,600	11,83,202	- 20,398
R	..	..	-12,83,400			
<b>H-4.—Contract Contingencies—</b>						
O	..	..	2,96,000	} 6,00,000	6,36,772	+ 36,772
R	..	..	3,04,000			
<b>H-5.—Other Contingencies—</b>						
O	..	..	22,42,000	} 23,00,000	19,21,694	- 3,78,306
R	..	..	58,000			
<i>Column 4.—Provision for liabilities remained mainly unutilised due to non-submission of bills by the Central Medical Stores.</i>						
<b>H-6.—Loss—</b>						
R	..	..	226	226	226	..
<b>I.—MISCELLANEOUS—</b>						
O	..	..	5,23,400	} 3,86,400	3,68,823	- 17,577
R	....	..	-1,37,000			
<b>J.—WORKS—</b>						
O	..	..	50,100	} 80,200	48,798	- 31,402
R	..	..	30,100			

Column 4.—Same as under sub-head B-7



Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "38—Medical"—contd.</b>						
<b>K.—DEVELOPMENT SCHEMES—</b>						
<b>K-(a).—First Five-Year Plan—</b>						
<b>K-(a) 1.—Pay of Officers—</b>						
			Rs.			
O	..	..	13,14,000	} 11,76,000	11,86,623	+ 10,623
R	..	..	-1,38,000			
<b>K-(a) 2.—Pay of Establishment—</b>						
O	..	..	39,25,800	} 44,08,900	44,38,406	+ 29,506
R	..	..	4,83,100			
<b>K-(a) 3.—Allowances, honoraria, etc.—</b>						
O	..	..	41,57,200	} 44,99,700	45,92,597	+ 92,897
R	..	..	3,42,500			
<b>K-(a) 4.—Contingencies—</b>						
<i>Charged—</i>						
R	..	..	633	633	633	..
<i>Voted—</i>						
O	..	..	70,40,000	} 69,78,800	61,62,351	- 8,16,449
R	..	..	-61,200			
<i>Column 4.—Mainly due to non-receipt of book-debit bills from central Medical Stores.</i>						
<b>K(a) 5.—Grants-in-aid, contributions, etc.—</b>				40,000	40,000	..
<b>K-(a) 6.—Works—</b>						
O	..	..	50,000	} 43,000	23,814	- 19,186
R	..	..	-7,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>K-(a) 7.—Establishment charges payable to other Governments, Departments, etc.—</b>						
O	..	..	14,900	} 36,800	36,760	- 40
R	..	..	21,900			
<b>K-(a) 8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>						
O	..	..	-2,69,000	} -2,81,400	-2,77,200	+ 4,200
R	..	..	-12,400			

Major Head and Sub-head.	Final grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38—Medical"—contd.</b>			
<b>K-(b).—Second Five-Year Plan—</b>			
	Rs.		
<b>K-(b) 1.—Pay of Officers—</b>			
O .. .. .	7,26,000	4,61,700	4,22,666
R .. .. .	-2,64,300		
<b>K-(b) 2.—Pay of Establishment—</b>			
O .. .. .	21,87,000	15,58,240	14,91,723
R .. .. .	-6,28,760		
<b>K-(b) 3.—Allowances, honoraria, etc.—</b>			
O .. .. .	22,80,000	16,00,280	14,70,570
R .. .. .	-6,79,720		
<b>K-(b) 4.—Contingencies—</b>			
<i>Charged—</i>			
R .. .. .	694	694	..
<i>Voted—</i>			
O .. .. .	55,89,000	43,94,000	29,84,032
R .. .. .	-11,95,000		
<i>Column 4.—Mainly due to non-implementation of certain schemes and non-receipt of book-debit bills from Central Medical Stores.</i>			
<b>K-(b) 5.—Grants-in-aid, contributions, etc.—</b>			
O .. .. .	5,55,000	31,01,100	30,46,032
R .. .. .	25,46,100		
<b>K-(b) 6.—Works—</b>			
O .. .. .	6,000	49,230	28,619
R .. .. .	43,230		
<i>Column 4.— Non-payment of contractors' bills due to defects in works executed by them.</i>			
<b>K-(b) 8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O .. .. .	-5,22,000	-69,000	-44,192
R .. .. .	4,53,000		
<i>Column 4.— Lesser recovery from the Government of India consequent on smaller expenditure on centrally sponsored schemes.</i>			
<b>K-(c).—Cooch Behar Development—</b>			
<b>K-(c) 1.—Gross—</b>			
O .. .. .	20,600	20,200	19,802
R .. .. .	-400		
<b>K-(c) 2.—Deduct—Amount met from "General Reserve Fund, Cooch Behar"—</b>			
O .. .. .	-20,600	-20,200	-19,802
R .. .. .	400		

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"—*concl'd.*

**K-(d).**—Expenses out of the grant from the Government of India for Centrally Sponsored Schemes Outside the State Plan—

Rs.					
O	.. ..	1,82,000	} 69,000	44,192	-24,808
R	.. ..	-1,13,000			

*Column 4.*—Smaller share of expenditure incurred by the State Government on Centrally Sponsored Schemes.

**L.—SUSPENSE—****L-(1).**—Gross charges—

O	.. ..	1,11,06,000	} 1,26,06,000	1,25,57,474	-48,526
R	.. ..	15,00,000			

*See paragraph 3 of the Review.*

**L-(2).**—*Deduct*—Issues to other Governments, Departments, etc.—

O	.. ..	-1,11,06,000	} -1,26,06,000	-90,85,582	+35,20,418
R	.. ..	-15,00,000			

*Column 4.*—Lesser recovery due to failure to submit debit bills by the Central Medical Stores owing to shortage of staff.

*See also paragraph 3 of the Review.*

## Surrenders or withdrawals within grant or appropriation—

*Charged—*

R	.. ..	3,673	3,673	..	-3,673
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*Voted—*

R. Gross	.. ..	10,18,114	10,18,114	..	-10,18,114
R. Deductions	.. ..	-4,41,000	-4,41,000	..	+4,41,000

**Total.—Grant No. 21—**

<i>Charged—</i>	.. ..		5,000	633	-4,367
<i>Voted—</i>					
Gross	.. ..	.. ..	5,92,96,600	5,87,32,368	-5,64,232
Deductions	.. ..	.. ..	-8,47,600	-3,66,281	+4,81,319
Net	.. ..	.. ..	5,84,49,000	5,83,66,087	-82,913

## REVIEW

In the voted section, there was a saving of Rs. 82,913. The surrender of Rs. 5,77,114 converted the saving into an excess of Rs. 4,94,201.

2. Explanation of variation relating to the sub-head K(a).6, could not be incorporated as the same was not furnished by the controlling officer.

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 account of transactions made during the year 1959-60 under the head is given below:—

				Rs.
Opening balance	..	..	..	1,24,38,318
Gross charge	..	..	..	1,25,57,474
Deduct—Issues to other Departments, Institutions, etc.				—90,85,582
Closing balance	..	..	..	1,59,10,210

4. *Losses, writes-off, etc.*—(a) A departmental test-check of the Cash accounts of a Hospital conducted in April, 1958, brought to light misappropriation of the hospital dues collected by a Ward Master since November, 1957. The amount of misappropriation so far assessed (March 1960), came to Rs. 4,552. The Ward Master was a newly appointed temporary clerk and had not furnished any security.

He was arrested by the Police in October, 1958, and the matter is under their investigation. The question of apportionment of the responsibility of the officers including the Secretary of the Hospital, for the loss was under departmental investigation.

(b) The following case of loss was reported to Audit.

Particulars.	Amount.	Remarks.
	Rs.	
Theft of materials from a Reserve Store in January, 1958.	800	Police investigation proved ineffectual. Result of Departmental investigation is still (January, 1961) awaited.

(c) Certain articles valued at Rs. 1,861 stolen in a Hospital as a result of burglaries committed in three occasions between May, 1951 and April, 1953. Police investigation proved ineffectual in tracing the culprit. After the occurrences two durwans have been appointed to guard the department concerned.

## Grant No. 22.—Public Health—(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.
<b>Major Head "39—Public Health."</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A(a).—Director of Health Services—</b>			
<b>A(a)-1.—Pay of Officers—</b>			
	Rs.		
O .. ..	1,75,000	2,17,000	2,12,677
R .. ..	42,000		
			-4,323
<b>A(a)-2.—Pay of Establishment—</b>			
O .. ..	2,17,500	2,23,500	2,18,895
R .. ..	6,000		
			-4,605
A(a)-3.—Allowances, honoraria, etc. ..	2,65,000	2,93,596	+28,596
	<i>Column 4.—See paragraph 1 of the Review.</i>		
<b>A(a)-4.—Contract Contingencies—</b>			
O .. ..	15,000	40,000	15,035
R .. ..	25,000		
			-24,965
	<i>Column 4.—See paragraphs 1 and 2 of the Review.</i>		
<b>A(a)-5.—Other Contingencies—</b>			
O .. ..	2,57,500	1,03,000	78,195
R .. ..	-1,54,500		
			-24,805
	<i>Column 4.—See paragraph 1 of the Review.</i>		
<b>A(b).—Public Health Engineering—</b>			
<b>A(b)-1.—Pay of Officers—</b>			
O .. ..	1,05,000	91,700	1,02,224
R .. ..	-13,300		
			+10,524
	<i>Column 4.—Due to filling up of certain vacant posts at the fag end of the year, not anticipated before. See also paragraph 3 of the Review.</i>		
<b>A(b)-2.—Pay of Establishment—</b>			
O .. ..	2,21,000	2,07,200	2,39,270
R .. ..	-13,800		
			+32,070
	<i>Column 4.—Same as under A(b)-1.</i>		
<b>A(b)-3.—Allowances, honoraria, etc.—</b>			
O .. ..	1,97,000	1,95,400	2,18,672
R .. ..	-1,600		
			+23,272
	<i>Column 4.—Same as under A(b)-1.</i>		
A(b)-5.—Other Contingencies .. ..	30,600	37,250	+6,650
	<i>Column 4.—Same as under A(b)-1.</i>		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—contd.</b>			
<b>A(c).—Scheme for Water Supply in Raniganj Coal fields—</b>			
A(c)-5.—Other Contingencies .. ..	..	562	+562
<b>A(d).—District Charges—</b>			
Rs.			
<b>A(d)-1.—Pay of Officers—</b>			
O .. ..	1,42,000	1,30,000	1,28,483
R .. ..	-12,000		
<b>A(d)-2.—Pay of Establishment—</b>			
O .. ..	1,95,000	1,72,000	1,62,494
R .. ..	-23,000		
<b>A(d)-3.—Allowances, honoraria, etc.—</b>			
O .. ..	2,62,000	2,27,100	2,23,907
R .. ..	-34,900		
<b>A(d)-5.—Other Contingencies—</b>			
O .. ..	1,02,200	84,900	73,651
R .. ..	-17,300		
<i>Column 4.—Due to inaccurate proposals furnished by the local officers for fixation of net grant.</i>			
<b>A(e).—Expenses on Family Planning Programme—</b>			
A(e)-2.—Pay of Establishment .. ..	19,000	18,435	-565
A(e)-3.—Allowances, honoraria, etc. .. ..	14,000	12,806	-1,194
A(e)-5.—Other Contingencies .. ..	2,000	1,553	-447
<b>A(f).—Maternity and Child Welfare Centres in Backward Areas—</b>			
<b>A(f)-2.—Pay of Establishment—</b>			
O .. ..	25,000	20,000	18,683
R .. ..	-5,000		
<b>A(f)-3.—Allowances, honoraria, etc.—</b>			
O .. ..	34,000	22,000	20,939
R .. ..	-12,000		
<b>A(f)-5.—Other Contingencies—</b>			
O .. ..	25,000	12,000	10,789
R .. ..	-13,000		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39—Public Health".—contd.</b>			
<b>A(g).—Metropolitan Water Supply and Sewage Board—</b>			
	Rs.		
A(g)-1.—Pay of Officers—			
R .. ..	7,100	5,978	—1,122
A(g)-2.—Pay of Establishment—			
R .. ..	6,700	5,209	—1,491
A(g)-3.—Allowances, honoraria, etc.—			
R .. ..	6,900	5,641	—1,259
A(g)-5.—Other Contingencies—			
R .. ..	86,600	77,323	—3,277
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
<b>B-1.—Grants-in-aid towards Water Works Schemes—</b>			
R .. ..	76,100	76,862	+ 762
<b>B-3.—Flood Relief Schemes—Tube-wells and Ring-wells—</b>			
R .. ..	2,000	924	—1,076
<b>B-5.—Grants-in-aid' towards Sewerage Schemes—</b>			
O .. ..	5,100	3,600	3,600
R .. ..	—1,500		
<b>B-6.—Grants-in-aid and Contribution towards the pay of Health Officers and Sanitary Inspectors—</b>			
O .. ..	30,000	29,000	17,139
R .. ..	—1,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>B-7.—Other Schemes—</b>			
O .. ..	1,85,400	1,30,600	1,43,081
R .. ..	—54,800		
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>			
<b>C.-1.—Malaria charges—</b>			
O .. ..	15,000	13,000	13,003
R .. ..	—2,000		
<b>C.-2.—Kala-azar Survey Charges—</b>			
O .. ..	18,000	..	..
R .. ..	—18,000	..	..

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "39—Public Health"—<i>contd.</i></b>						
<b>C.-3.—Other Epidemic charges—</b>						
			Rs.			
O	..	..	9,10,000	9,10,044	8,81,537	-28,507
R	..	..	44			
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>						
O	..	..	3,27,100	3,32,450	3,58,167	+25,717
R	..	..	5,350			
<b>E.—PASTEUR INSTITUTE—</b>						
O	..	..	1,16,800	1,24,700	1,23,404	-1,296
R	..	..	7,900			
<b>F.—LEPROSY—</b>						
O	..	..	1,83,500	1,22,686	97,902	-24,784
R	..	..	-60,814			
<i>Column 4.—Mainly due to inaccurate proposals furnished by the local officers for fixation of net grant (Rs. 20,349).</i>						
<b>G.—WORKS—</b>						
O	..	..	86,500	2,69,000	2,42,109	-26,891
R	..	..	1,82,500			
<b>H.—CHARGES IN ENGLAND—</b>						
High Commission of India—						
O	..	..	100	120	120	..
R	..	..	20			
<b>I.—DEVELOPMENT SCHEMES—</b>						
<b>I(a).—First Five-Year Plan—</b>						
<b>I(a)-1.—Pay of Officers—</b>						
O	..	..	32,000	7,900	5,745	-2,155
R	..	..	-24,100			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>I(a)-2.—Pay of Establishment—</b>						
O	..	..	6,44,200	7,60,000	6,70,482	-89,518
R	..	..	1,15,800			
<i>Column 4.—See paragraph 1 of the Review.</i>						



Grant No. 22.—Public Health—*contd.*

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "39—Public Health"—<i>contd.</i></b>						
<b>I(a)-3.—Allowances, honoraria, etc.—</b>						
			Rs.			
O	..	..	6,18,000	} 7,61,600	7,62,284	+ 684
R	..	..	1,43,600			
<b>I(a)-4.—Contingencies—</b>						
O	..	..	3,63,500	} 3,68,300	3,07,430	— 60,870
R	..	..	4,800			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>I(a)-5.—Works—</b>						
O	..	..	3,00,000	} 3,39,100	3,36,448	— 2,652
R	..	..	39,100			
<b>I(b).—Second Five Year Plan—</b>						
<b>I(b)-1.—Pay of Officers—</b>						
O	..	..	5,81,000	} 4,22,100	4,25,408	+ 3,308
R	..	..	—1,58,900			
<b>I(b)-2.—Pay of Establishment—</b>						
O	..	..	19,85,700	} 19,44,600	19,67,011	+ 22,411
R	..	..	—41,100			
<b>I(b)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	22,92,300	} 19,96,400	20,37,727	+ 41,327
R	..	..	—2,95,900			
<b>I(b)-4.—Contingencies—</b>						
O	..	..	59,43,000	} 40,72,930	37,28,536	— 3,44,394
R	..	..	—18,70,070			
<b>I(b)-5.—Works—</b>						
O	..	..	67,30,000	} 63,84,100	50,33,929	— 13,50,171
R	..	..	—3,45,900			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>I(b)-6.—Grants-in-aid, Contributions—</b>						
R	..	..	2,59,000	2,59,000	2,49,000	— 10,000

Major Head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

**Major Head "39—Public Health"—*concl'd.***

I(b)-7.—*Deduct*—Amount transferred to the head "Expenses out of the grant from the Government of India for Centrally Sponsored Schemes outside the State Plan"—

	Rs.			
O .. ..	-12,00,000	} -10,01,730	-9,57,931	+43,799
R .. ..	1,98,270			

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—

O .. ..	30,75,000	} 29,21,000	19,85,000	-9,36,000
R .. ..	-1,54,000			

*Column 4.—See paragraph 1 of the Review.*

I(c)-2.—Works—

R .. ..	-51,400	-51,400	-23,860	+27,540
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*Column 4.—See paragraph 1 of the Review.*

I(c)-3.—*Add*—Amount transferred from the Head "Second Five-Year Plan"—

O .. ..	12,00,000	} 10,01,730	9,57,931	-43,799
R .. ..	-1,98,270			

J.—SUSPENSE—

R .. ..	4,91,600	4,91,600	-17,20,002	-22,11,602
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*Column 4.—See paragraph 1 of the Review, and also the Annexure.*

Surrenders or withdrawals within grant—

B. Gross .. ..	20,76,040	20,76,040	..	-20,76,040
R. Deductions .. ..	-1,98,270	-1,98,270	..	+1,98,270

**Total—**

Gross .. ..	..	2,79,46,000	2,08,63,184	-70,82,816
Deductions .. ..	..	-12,00,000	-9,57,931	+2,42,069
Net .. ..	..	2,67,46,000	1,99,05,253	-68,40,747

## REVIEW

The reasons for the variations in column 4 under the sub-heads A-(a)-3, A-(a)-4, A-(a)-5, B-6, I-(a)-1, I-(a)-2, I-(a)-4, I-(b)-5, I-(c)-1, I-(c)-2 and J could not be incorporated as the same have not yet been received from the controlling officers concerned.

2. Sub-head A-(a)-4.—The additional fund of Rs. 25,000 provided by re-appropriation under this sub-head was *prima facie* unnecessary inasmuch as the same contributed to the final saving of Rs. 24,965. This indicates defective control.

3. Sub-head A-(b)-1.—The deduction of Rs. 13,300 by re-appropriation from the original provision was *prima facie* injudicious inasmuch as it resulted in an excess expenditure of Rs. 10,524. This indicates defective control.

4. *Delay in realising cost of vaccines.*—A total sum of Rs. 25,670 on account of cost of vaccines supplied to Municipalities, District Boards, etc., during the period from 1956-59, was outstanding as on the date of audit (August, 1959).

The matter was brought to the notice of the Government in August, 1959.

## ANNEXURE

Details of transactions under the Head "J.—Suspense" for the year 1959-60 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.
<b>Work—</b>					
Purchases ..	—1,00,74,816	52,20,314	49,70,964	2,49,350	—98,25,466
Miscellaneous Public Works Advances.	28,50,693	14,78,353	13,89,146	89,207	29,39,900
Stock ..	—19,60,169	48,68,606	69,27,165	—20,58,559	—40,18,728
<b>Total ..</b>	<b>—91,84,292</b>	<b>1,15,67,273</b>	<b>1,32,87,275</b>	<b>—17,20,002</b>	<b>—1,09,04,294</b>

The nature and accounting procedure of the transactions under the sub-heads "Purchases" and "Miscellaneous Public Works Advances" have been explained at page 99 of the Appropriation Accounts.

The credit balance of Rs. 40,18,728 under "Stock" is due to the fact that though physical verification of "Stock" has been done the review and ultimate adjustment of the amounts previously debited to heads other than "Stock" due to non-operation of the Stock Account has not yet been completed and as such the closing balance for 1958-59 has yet to be worked out and past transactions to be squared up.

**Grant No. 23.—Charges on account of Agriculture—(All Voted.) 163**

(See also the Audit Report.)

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head: "40—Agriculture"</b>						
				Rs.		
<b>A.—DIRECTION—</b>						
O	..	..	4,50,200	} 4,81,200	4,70,465	-10,735
R	..	..	31,000			
<b>B.—SUPERINTENDENCE—</b>						
<b>B-1. Pay of Officers—</b>						
O	..	..	1,05,000	} 94,800	94,549	-251
R	..	..	-10,200			
<b>B-2.—Pay of Establishment—</b>						
O	..	..	19,16,000	} 18,28,800	17,83,495	-45,305
R	..	..	-87,200			
<b>B-3.—Allowances, honoraria, etc.—</b>				21,55,000	21,16,920	-38,080
<b>B-4.—Contingencies—</b>						
O	..	..	4,69,000	} 5,19,000	5,20,479	+1,479
R	..	..	50,000			
<b>C.—EXPERIMENTAL FARMS—</b>						
<b>C-1.—Pay of Officers—</b>				6,900	6,740	-160
<b>C-2.—Pay of Establishment—</b>						
O	..	..	67,500	} 64,819	65,187	+368
R	..	..	-2,681			
<b>C-3.—Allowances, honoraria, etc.—</b>						
O	..	..	53,200	} 55,200	55,961	+761
R	..	..	2,000			
<b>C-4.—Contingencies—</b>						
O	..	..	4,24,000	} 4,31,375	4,22,076	-9,299
R	..	..	7,375			
<b>C-5.—Works—</b>						
R	..	..	5,000	5,000	..	-5,000

Column 4.—See paragraph 1 of the Review.

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head: "40—Agriculture."—<i>contd.</i></b>						
<b>D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>						
D(2).—Other Charge —						
				Rs.		
D(2)-1.—Pay of Officers—						
O	..	..	47,900	} 53,515	52,233	-1,282
R	..	..	5,615			
D(2)-2.—Pay of Establishment—						
O	..	..	1,02,300	} 90,305	92,092	+1,787
R	..	..	-11,995			
D(2)-3.—Allowances, honoraria, etc.—						
O	..	..	1,01,200	} 1,02,000	79,888	-22,112
R	..	..	800			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D(2)-4.—Contingencies—						
O	..	..	2,21,700	} 2,26,240	3,76,395	+1,50,155
R	..	..	4,540			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D(2)-5.—Grants-in-aid, Contributions, etc.—						
O	..	..	1,05,000	} 2,71,000	29,790	-2,41,210
R	..	..	1,66,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D(2)-6.— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—						
				-1,86,000	-13,488	+1,72,512
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>						
E(a).—Agricultural Experiments and Research—						
E(a)-1.—Pay of Officers—						
O	..	..	1,22,000	} 1,15,000	1,15,595	+595
R	..	..	-7,000			
E(a)-2.—Pay of Establishment—						
O	..	..	1,60,800	} 1,41,600	1,41,359	-241
R	..	..	-19,200			
E(a)-3.—Allowances, honoraria, etc.—						
O	..	..	1,82,900	} 1,79,400	1,82,060	+2,660
R	..	..	-3,500			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

Major Head: "40—Agriculture"—*contd.*

E(a)-4 —Contingencies—

	Rs.				
O .. ..	1,42,700	}	1,65,700,	1,62,648	-3,052
R .. ..	23,000				

E(b) —Research Schemes financed jointly by the State Government and the Central Committees—

E(b)-1 —Pay of Officers—

O .. ..	23,300	}	32,360	31,839	-521
R .. ..	9,060				

E(b)-2 —Pay of Establishment—

O .. ..	88,300	}	83,460	82,162	-1,298
R .. ..	-4,840				

E(b)-3 —Allowances, honoraria, etc.—

O .. ..	73,600	}	69,410	71,758	+2,348
R .. ..	-4,190				

E(b)-4 —Contingencies—

O .. ..	1,79,000	}	2,39,800	2,30,209	-9,591
R .. ..	60,800				

E(b)-5 —Deduct—Recoveries—

O .. ..	-1,70,400	}	-2,40,962	-1,71,919	+69,043
R .. ..	-70,562				

Column 4.—See paragraph 1 of the Review.

E(c) —Expenses out of the grants from the Central Committees—

E(c)-1 —Pay of Officer—

O .. ..	2,500	}	3,020	518	-2,502
R .. ..	520				

Column 4.—See paragraph 1 of the Review.

E(c)-2 —Pay of Establishment—

O .. ..	20,000	}	16,980	7,637	-9,343
R .. ..	-3,020				

Column 4.—See paragraph 1 of the Review.

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

Major Head and Sub-head				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head: "40—Agriculture"—<i>contd.</i></b>						
<b>E(c)-3.—Allowances, honoraria, etc.—</b>						
			Rs.			
O	..	..	20,200	} 22,270	8,127	-14,143
R	..	..	2,070			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>E(c)-4.—Contingencies—</b>						
O	..	..	28,700	} 23,800	12,507	-11,293
R	..	..	-4,900			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>E(c)-5.—Grants-in-aid, Contributions, etc.—</b>						
O	..	..	39,900	} 38,500	37,584	-916
R	..	..	-1,400			
<b>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"—</b>						
O	..	..	1,70,400	} 2,40,962	1,71,918	-69,044
R	..	..	70,562			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>E(d).—Marketing Departments—</b>						
<b>E(d)-1.—Pay of Officers—</b>				35,300	35,165	-135
<b>E(d)-2.—Pay of Establishment—</b>						
O	..	..	2,78,300	} 2,85,200	2,81,032	-4,168
R	..	..	6,900			
<b>E(d)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	2,79,000	} 3,05,000	3,02,153	-2,847
R	..	..	26,000			
<b>E(d)-4.—Contingencies—</b>						
O	..	..	76,000	} 81,200	79,277	-1,923
R	..	..	5,200			

Major Head and Sub-head.			Final Grant.	Actual Expenditure.	Excess+ Saving—
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head: "40—Agriculture"—<i>contd.</i></b>					
<b>F.—AGRICULTURAL EDUCATION—</b>					
<b>F-1.—Pay of Officer—</b>					
		Rs.			
O	..	6,200	} 5,600	5,620	+20
R	..	-600			
<b>F-2.—Pay of Establishment—</b>					
O	..	14,400	} 14,300	13,865	-435
R	..	-100			
<b>F-3.—Allowances, honoraria, etc.—</b>					
O	..	12,900	} 12,800	12,331	-469
R	..	-100			
<b>F-4.—Contingencies—</b>					
O	..	50,000	} 55,000	55,222	+222
R	..	5,000			
<b>G.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>					
<b>G-1.—Pay of Officers—</b>					
O	..	58,600	} 55,068	56,938	+1,870
R	..	-3,532			
<b>G-2.—Pay of Establishment—</b>					
O	..	1,32,900	} 1,26,863	1,23,527	-3,336
R	..	-6,037			
<b>G-3.—Allowances, honoraria, etc.—</b>					
O	..	1,73,800	} 1,67,241	1,63,196	-4,045
R	..	-6,559			
<b>G-4.—Contract Contingencies—</b>					
O	..	1,40,000	} 1,59,875	1,52,316	-7,559
R	..	19,875			
<b>G-5.—Other Contingencies—</b>					
O	..	78,100	} 99,942	95,348	-4,594
R	..	21,842			



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

Major Head and Sub-head,				Final Grant.	Actual Expenditure.	Excess + Saving—
1,				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head : "40—Agriculture"—<i>contd.</i></b>						
<b>H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>						
			Rs			
O	..	..	23,200	} 31,700	24,740	-6,960
R	..	..	8,500			
Column 4.—See paragraph 1 of the Review.						
<b>L.—AGRICULTURAL DEVELOPMENT—</b>						
O	..	..	3,16,400	} 4,07,540	2,33,884	-1,73,656
R	..	..	91,140			
Column 4.—See paragraph 1 of the Review.						
<b>J.—WORKS—</b>						
R	..	..	9,620	9,620	9,618	-2
<b>K.—CHARGES IN ENGLAND—</b>						
High Commission of India ..				100	93	-7
<b>L.—DEVELOPMENT SCHEMES—</b>						
L-(a).—First Five-Year Plan—						
L(a)-(i).—Intensive Food Production Schemes—						
L(a)-(i)1.—Pay of Officers—						
O	..	..	88,500	} 73,000	74,512	+1,512
R	..	..	-15,500			
L(a)-(i)2.—Pay of Establishment—						
O	..	..	7,61,500	} 7,55,300	6,35,828	-1,19,472
R	..	..	-6,200			
Column 4.—See paragraph 1 of the Review.						
L(a)-(i)3.—Allowances, honoraria, etc.—						
O	..	..	6,90,000	} 7,11,500	5,96,045	-1,15,455
R	..	..	21,500			
Column 4.—See paragraph 1 of the Review.						
L(a)-(i)4.—Contingencies—						
O	..	..	12,12,600	} 12,49,400	12,09,186	-40,214
R	..	..	36,800			
L(a)-(i)5.—Establishment charges payable to other Governments, Departments, etc.—						
O	..	..	3,400	} 4,300	..	-4,300
R	..	..	900			
Column 4.—See paragraph 1 of the Review.						

Major Head and Sub-head.			Final Grant.	Actual Expenditure.	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head : "40—Agriculture"—<i>contd.</i></b>					
L(a)-(ii).—Other Schemes—					
L(a)-(ii)1.—Pay of officers—					
		Rs.			
O	..	82,900	} 94,200	1,52,863	+ 58,663
R	..	11,300			
Column 4.—See paragraph 1 of the Review.					
L(a)-(ii)2.—Pay of establishment—					
O	..	2,08,000	} 1,84,800	2,14,396	+ 29,596
R	..	-23,200			
Column 4.—See paragraph 1 of the Review.					
L(a)-(ii)3.—Allowances, honoraria, etc.—					
O	..	1,60,300	} 1,72,400	1,97,227	+ 24,827
R	..	12,100			
Column 4.—See paragraph 1 of the Review.					
L(a)-(ii)4.—Contingencies—					
O	..	13,24,800	} 12,91,200	12,79,848	- 11,352
R	..	-33,600			
L(a)-(ii)5.—Works—					
O	..	45,000	} 51,000	41,466	- 9,534
R	..	6,000			
Column 4.—See paragraph 1 of the Review.					
L(b).—Second Five-Year Plan—					
L(b)-1.—Pay of officers—					
O	..	5,06,800	} 2,53,508	2,13,123	- 40,385
R	..	-2,53,292			
Column 4.—See paragraph 1 of the Review.					
L(b)-2.—Pay of Establishment—					
O	..	19,83,000	} 14,52,889	14,63,353	+ 10,464
R	..	-5,30,111			
L(b)-3.—Allowances, honoraria, etc.—					
O	..	20,61,300	} 14,91,339	14,19,993	- 71,346
R	..	-5,69,961			

Major Head and Sub-head.			Final Grant.	Actual Expenditure.	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head : "40—Agriculture"—<i>contd.</i></b>					
<b>L(b)-4.—Contingencies—</b>					
		Rs.			
O	..	1,45,47,700	} 1,22,03,612	1,01,43,077	-20,60,535
R	..	-23,44,088			
Column 4.— <i>See</i> paragraph 1 of the Review.					
<b>L(b)-5.—Works—</b>					
O	..	20,50,200	} 1,79,903	68,108	-1,11,795
R	..	-18,70,297			
Column 4.— <i>See</i> paragraph 1 of the Review.					
<b>L(b)-6.—Grants-in-aid, Contributions, etc.—</b>					
O	..	4,10,000	} 2,07,000	2,08,036	+1,036
R	..	-2,03,000			
<b>L(b)-(i).—Spill-over from the First Five-Year Plan—</b>					
O	..	2,91,000	} 1,95,400	2,42,138	+46,738
R	..	-95,600			
Column 4.— <i>See</i> paragraph 1 of the Review.					
<b>L-(c).—Schemes outside the Plan—</b>					
<b>L(c)-(i)—Intensive Food Production Schemes—</b>					
<b>L(c)-(i)1.—Pay of Officers—</b>					
R	..	3,100	3,100	2,835	-265
<b>L(c)-(i)2.— Pay of Establishment—</b>					
O	..	1,20,000	} 1,31,433	1,24,655	-6,778
R	..	11,433			
<b>L(c)-(i)3.— Allowances, honoraria, etc.—</b>					
O	..	90,000	} 1,01,614	90,300	-11,314
R	..	11,614			
Column 4.— <i>See</i> paragraph 1 of the Review.					
<b>L(c)-(i)4.— Contingencies—</b>					
O	..	1,20,00,000	} 1,21,97,000	1,11,34,125	-10,62,875
R	..	1,97,000			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head : "40—Agriculture"—<i>concl'd.</i></b>			
<b>L(c)-(ii)—Expenses out of funds provided by the Government of India for Centrally Sponsored Schemes outside the State Plan—</b>			
<b>L(c)-(ii)1.—Pay of Officers—</b>			
R .. .. .	45,000	..	—45,000
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>L(c)-(ii)2.—Pay of Establishment— ..</b>			
	30,100	5,947	—24,153
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>L(c)-(ii)3.—Allowances, honoraria, etc.— ..</b>			
	35,200	5,035	—30,165
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>L(c)-(ii)4.—Contingencies .. ..</b>			
	54,700	2,620	—52,080
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>L(c)-(ii) 5.—Deduct—Amounts transferred to the head "L.—Development Schemes—Second Five-Year Plan"— .. ..</b>			
	—71,000	..	+71,000
<i>Column 4.—See paragraph 1 of the Review.</i>			
<hr/>			
<b>Total—Major Head "40.—Agriculture"—</b>			
	Rs.		
O .. .. .	4,75,29,000	} 4,22,80,701	3,84,05,825
R .. .. .	—52,48,299		
<hr/>			
<b>Major Head "71:—Capital Outlay on Schemes of Agricultural Improvement and Research".</b>			
<b>M.—DEVELOPMENT SCHEMES—</b>			
<b>M-(b).—Second Five-Year Plan—</b>			
<b>M(b)(1).—Establishment of a Sisal Plantation at Rajnagar—</b>			
<b>M(b)(1)-(i).—Gross—</b>			
O .. .. .	2,34,400	} 1,41,100	81,527
R .. .. .	—93,300		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>M(b)(1)-(ii).—Deduct—Receipts and Recoveries on Capital Account ..</b>			
	—50,400	—23,907	+26,493
<i>Column 4.—See paragraph 1 of the Review.</i>			

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head : "71—Capital Outlay on Schemes of Agricultural Improvement and Research"—contd.</b>						
M(b)(2).—Establishment of 100 Seed Farms—						
M(b)(2)-(i).—Works—						
			Rs.			
O	..	..	21,20,000	} 12,30,700	6,89,385	- 5,41,315
R	..	..	- 8,89,300			
Column 4.—See paragraph 1 of the Review.						
M(b)(3).—Seed Testing Organisation—						
M(b)(3)-(i).—Works—						
O	..	..	30,000	} ..	..	..
R	..	..	- 30,000			
M(b)(4).—Establishment of Research Sub-Stations—						
M(b)(4)-(i).—Works—						
O	..	..	1,52,000	} ..	..	..
R	..	..	- 1,52,000			
M(b)(5).—Agricultural Marketing Co-operative Societies—						
M(b)(5)-(i).—Contingencies—						
O	..	..	7,50,000	} 2,20,000	2,19,700	- 300
R	..	..	- 5,30,000			
M(b)(6).—Greater Calcutta Milk Supply Scheme—						
M(b)(6)-(i).—Works—				..	28,597	+ 28,597
Column 4.—See paragraph 1 of the Review.						
M(b)(7).—Spill-over from the First Five-Year Plan—						
M(b)(7)-(i).—Additional Seed Multiplication Farms—						
M(b)(7)-(ii).—Works—						
O	..	..	30,000	} 1,900	..	- 1,900
R	..	..	- 28,100			
<b>N.—OTHER SCHEMES—</b>						
N-1.—Establishment of a Jute Seed Multiplication Farm at Bhajanghat—						
N-1-(a)—Gross—						
O	..	..	3,86,000	} 1,65,800	79,609	- 86,191
R	..	..	- 2,20,200			
Column 4.—See paragraph 1 of the Review.						

Major Head and Sub-head.				Final Grant.	Actual expenditure.	Excess+ Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head : "71—Capital Outlay on Schemes of Agricultural Improvement and Research"—<i>concl.</i></b>						
N-1-(b).— <i>Deduct</i> —Receipts and Recoveries on Capital Account.				—1,00,000	—17,232	+ 82,768
<i>Column 4.—See paragraph 1 of the Review.</i>						
Total—Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research"—						
			Rs.			
O	..	..	35,52,000	} 16,09,100	10,57,679	—5,51,421
R	..	..	—19,42,900			
Surrenders or withdrawals within grant—						
Voted—						
R. Gross	..	..	71,20,637	71,20,637	..	—71,20,637
R. Deductions	..	..	70,562	70,562	..	—70,562
Total—Grant No. 23—						
Gross	..	..	..	5,16,58,800	3,96,90,050	—1,19,68,750
Deductions	..	..	..	—5,77,800	—2,26,546	+ 3,51,254
Net	..	..	..	5,10,81,000	3,94,63,504	—1,16,17,496

### REVIEW

Explanations of variations under sub-heads C.(5), D.(2)3, D.(2)4, D.(2)5, D.(2)6, E.(b)5, E.(o)1, E.(o)2, E.(o)3, E.(o)4, E.(o)6, H, I, L.(a)-(i).2, L.(a)-(i).3, L.(a)-(i).5, L.(a)-(ii).1, L.(a)-(ii).2, L.(a)-(ii).3, L.(a)-(ii).5, L.(b).1, L.(b).4, L.(b).5, L.(b)-(i), L.(o)-(i).3, L.(o)-(ii).1, L.(o)-(ii).2, L.(o)-(ii).3, L.(o)-(ii).4, L.(o)-(ii).5, M.(b)(1)-(i), M.(b)(1)-(ii), M.(b).2(i), M.(b)-(6)(i), N.1(a) and N.1(b) could not be incorporated as the same were not received from the controlling authorities.

2. *Losses, writes-off, etc.*—(a) It was reported in May, 1954 that a Union Agriculture Assistant had misappropriated fertiliser worth Rs. 7,553 by having loan bonds for the supply of fertilisers executed in the names of fictitious loanees and by issuing permits to them. As some non-official persons also were suspected to have been involved in the matter, the institution of a departmental enquiry was not considered proper. The case is under investigation by the Police (December, 1960).

(b) In 1957, two cases of misappropriation of Fertiliser Loans recovered from agriculturists, over a period of two years, amounting to Rs. 9,266 by Union Agricultural Assistants were reported to Audit. In one case, the assistant misappropriated the money by issuing "kutcha" receipts, and sometimes printed receipts, which he was not authorised to do. The case is still under police investigation. In the other, the assistant defalcated the realisation in collaboration with his Inspector. No criminal proceedings could, however, be started for want of sufficient evidence.

REVIEW—*concl'd.*

Information regarding results of departmental proceedings and final orders of Government to the recovery or write-off are awaited (December, 1960).

(c) Articles worth Rs. 1,800 were stolen in October, 1958 from the General Store of a Government Dairy Farm. Police investigation proved ineffectual either in apprehending the culprits or in recovering the stolen articles.

Orders for the write-off of the loss involved are awaited (December, 1960).

(d) Physical verification of cash balance conducted in November, 1957, in the custody of an Accountant in the office of the Mycologist, revealed a shortage of Rs. 1,200. No security deposit had been obtained from the Accountant although he was entrusted with the handling of cash. The Accountant was sentenced to rigorous imprisonment for one year and also the imposition of a fine of Rs. 3,000 or in default, rigorous imprisonment for 2 years more.

3. *Deposit account of the grant made by the Indian Council of Agricultural Research.—*

An account of the transactions during the year 1959-60 has been incorporated in Statement No. 4 at page 205 of Part B-II of the Finance Accounts.

4. *Deposit account of the grant from Indian Central Sugarcane Committee.—*

An account of the transactions during the year 1959-60 has been incorporated in Statement No. 4 at page 205 of Part B-II of the Finance Accounts.

5. *Deposit account of the grant made by the Indian Central Oilseeds Committee.—*

An account of the transactions during the year 1959-60 has been incorporated in Statement No. 4 at page 205 of Part B-II of the Finance Accounts.

6. *Deposit account of the grant made by the Indian Central Coconut Committee.—*

An account of the transactions during the year 1959-60 has been incorporated in Statement No. 4 at page 205 of Part B-II of the Finance Accounts.

7. *Deposit account of the grant made by the Indian Central Arecanut Committee.—*

An account of the transactions during the year 1959-60 has been incorporated in Statement No. 4 at page 206 of Part B-II of the Finance Accounts.

8. *Audit comments on the Consolidated Store Accounts of Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal for the year 1958-59.—*

No effective check over the receipts of stock in the Agricultural Stores from different sources could be exercised for want of quarterly returns in respect of all consignments to subdivisions. This defect had been pointed out in all previous accounts since 1952-53 onwards but has not been removed.

The value of the shortages in different stores amounted to Rs. 26,407. The loss requires to be regularised.

Values of various articles of stores could not be furnished; as such they could not be incorporated in the Value Account.

**Consolidated Store Accounts of Intensive Food Production Schemes under the Directorate of Agriculture, West Bengal, for 1958-59.**

		Seeds.	Manures.	Imple- ments.	Insecti- cides.	Miscella- neous.
	1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	.. ..	1,89,644	52,537	13,61,099	3,48,348	47,870
Receipts in Stores	.. ..	8,74,542	73,248	4,39,702	3,10,156	36,708
<b>Total</b>	.. ..	<b>10,64,186</b>	<b>1,25,785</b>	<b>18,00,801</b>	<b>6,58,504</b>	<b>84,578</b>
Issue	.. ..	6,04,175	51,637	5,11,548	2,50,925	26,436
Shortage	.. ..	10,503	1,336	288	14,156	124
Loss due to subsidised rate	.. ..	67,149	29,078	90,098	81,310	12,444
<b>Total</b>	.. ..	<b>6,81,827</b>	<b>82,051</b>	<b>6,01,934</b>	<b>3,46,391</b>	<b>39,004</b>
<b>Closing Balance</b>	.. ..	<b>3,82,359</b>	<b>43,734</b>	<b>11,98,867</b>	<b>3,12,113</b>	<b>45,574</b>

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

Certified that the stock was verified and the closing balances were not in excess of requirements.

	S. K. MANDAL,	H. K. NANDI,
CALCUTTA;	<i>Superintendent-in-Charge,</i>	<i>Director of Agriculture,</i>
	<i>Audit and Verification,</i>	<i>West Bengal.</i>
<i>The 2nd April, 1960.</i>	<i>Agriculture Directorate,</i>	
	<i>West Bengal.</i>	

**AUDIT CERTIFICATE.**

The Consolidated Store Accounts of the Intensive Food Production Schemes under the Director of Agriculture, West Bengal, for the year 1958-59 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 3 of the Review), the Store Accounts are correct according to the best of my information and in consideration of the explanation given to me.

CALCUTTA;  
*The 28th April, 1960.*

S. P. GUGNANI,  
*Deputy Accountant-General,*  
*Outside Audit, West Bengal.*



(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.
<b>Major Head "40—Agriculture".</b>						
<b>A.—FISHERIES—</b>						
<b>A(i).—Fisheries—</b>						
				Rs.		
<b>A-1.—Pay of Officers—</b>						
O	..	..	1,41,900	} 1,19,972	1,20,917	+ 945
R	..	..	-21,928			
<b>A-2.—Pay of Establishment—</b>						
O	..	..	2,33,400	} 2,28,699	2,27,986	- 713
R	..	..	-4,701			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	2,89,000	} 2,99,459	2,96,771	-2,688
R	..	..	10,459			
<b>A-4.—Contingencies—</b>						
<i>Charged—</i>						
S	..	..	575	575	573	-2
<i>Voted—</i>						
O	..	..	1,40,600	} 1,39,576	1,38,410	-1,166
R	..	..	-1,024			
<b>A-5.—Grants-in-aid, contributions, etc.—</b>						
O	..	..	500	} 1,050	950	-100
R	..	..	550			
<b>A-(ii).—Expenses out of the grants made by the Indian Council of Agricultural Research—</b>						
O	..	..	5,800	} 6,030	7,861	+1,831
R	..	..	230			
<b>C.—DEVELOPMENT SCHEMES—</b>						
<b>C(i).—First Five-Year Plan—Intensive Food Production Scheme—</b>						
<b>C(i)-1.—Pay of Officers—</b>						
O	..	..	55,000	} 68,829	70,487	+1,658
R	..	..	13,829			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
<b>Major Head "40—Agriculture"—<i>contd.</i></b>				
<b>C(i)-2.—Pay of Establishment—</b>				
		Rs.		
O	.. ..	1,67,500	1,62,755	1,71,014
R	.. ..	—4,745		
				+8,259
<b>C(i)-3.—Allowances, honoraria, etc.—</b>				
O	.. ..	1,10,300	1,27,053	1,27,368
R	.. ..	16,753		
				+315
<b>C(i)-4.—Contingencies—</b>				
O	.. ..	3,28,200	7,56,778	7,37,136
R	.. ..	4,28,578		
				—19,642
<b>C(i)-5.—Grants-in-aid, Contributions, etc.—</b>				
			1,000	558
				—442
<b>C(i)6.—<i>Deduct</i>—Establishment Charges recoverable from other Governments, Departments, etc.—</b>				
O	.. ..	—9,000	—9,540	—9,026
R	.. ..	—540		
				+514
<b>C(ii).—Second Five-Year Plan—</b>				
<b>C(ii)-1.—Pay of Officers—</b>				
O	.. ..	20,900	14,764	14,763
R	.. ..	—6,136		
				—1
<b>C(ii)-2.—Pay of Establishment—</b>				
O	.. ..	78,700	35,522	34,439
R	.. ..	—43,178		
				—1,083
<b>C(ii)-3.—Allowances, honoraria, etc.—</b>				
O	.. ..	70,800	41,879	38,278
R	.. ..	—28,921		
				—3,601
<b>C(ii)-4.—Contingencies—</b>				
O	.. ..	5,84,600	3,32,274	3,36,277
R	.. ..	—2,52,326		
				+4,003
<b>C(ii)-5.—Grants-in-aid, Contributions, etc.—</b>				
R	.. ..	358	358	33
				—325
<b>C(ii)6.—Works—</b>				
O	.. ..	3,28,000	500	..
R	.. ..	—3,27,500		
				—500

Major Head and sub-head.	Final Grant or appropriation.	Actual expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40—Agriculture"—concl'd.</b>			
For rounding .. ..	—200	..	+200
Surrenders or withdrawals within grant or appropriation—			
Voted—			
	Rs.		
R. Gross .. ..	2,19,702	2,19,702	—2,19,702
R. Deductions .. ..	540	540	—540
<hr/>			
Total—Grant No. 24—			
Charged .. ..	575	573	—2
Voted—			
Gross .. ..	25,56,000	23,23,248	—2,32,752
Deductions .. ..	—9,000	—9,026	—26
Net .. ..	25,47,000	23,14,222	—2,32,778
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## REVIEW

*Loss in the running of the Scheme for Production of Shark Liver Oil.*—The *Pro forma* Accounts of the Scheme for Production of Shark Liver Oil, etc., as furnished by the Directorate, disclosed net losses of Rs. 3,888, Rs. 13,493 and Rs. 25,367 during the years 1952-53, 1953-54 and 1954-55 respectively. The net losses for the three years were not, however, correct in as much as charges on account of (1) rent, rates and taxes, (2) leave and pension contributions and (3) cost of stationery and forms had not been taken into account, while audit fees had been under charged and sales tax recovered from the customers included in the amount of sales instead of crediting the same to the Sales Tax Department. The losses of the three years were mainly due to increase in operational expenses and shrinkage of sales for fall in market price, decline in production and other ancillary factors. The loss in 1953-54 was further increased as a result of destruction of a fishing-boat by fire. The heavy loss in 1954-55 was further due to fall in production, the manufacturing and other expenses remaining constant.

2. *Losses, writes-off, etc.*—In connection with a scheme for exploitation of coastal and estuarine fisheries, two hydroplanes and two boats were purchased by Government on 7th December, 1948 and 20th November, 1948 at a cost of Rs. 5,600 and Rs. 1,680 respectively. After a short period of use, they were damaged in 1951-52 and were sold by public auction in October, 1954 and November, 1953 respectively at a total sum of Rs. 146, thus resulting in a total loss of Rs. 7,134 which was written off by Government in January, 1959.

**Grant No. 25.—Charges on account of Animal Husbandry—(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.
<b>Major Head "41—Animal Husbandry".</b>						
<b>A.—SUPERINTENDENCE—</b>						
			Rs.			
O	..	..	3,00,000	} 2,81,581	2,77,752	-3,829
R	..	..	-18,419			
<b>B.—VETERINARY EDUCATION AND RESEARCH—</b>						
<b>B.1.—Pay of Officers—</b>						
O	..	..	1,28,500	} 1,23,014	1,23,005	-9
R	..	..	-5,486			
<b>B.2.—Pay of Establishment—</b>						
O	..	..	1,45,000	} 1,39,564	1,39,241	-323
R	..	..	-5,436			
<b>B.3.—Allowances, honoraria, etc.—</b>						
O	..	..	1,77,000	} 1,68,969	1,67,207	-1,762
R	..	..	-8,031			
<b>B.4.—Contingencies—</b>						
O	..	..	2,45,400	} 2,59,700	2,62,281	+2,581
R	..	..	14,300			
<b>B.5.—Deduct—Establishment and other charges recoverable from other Governments, Departments, etc. ..</b>						
				-30,500	-14,828	+15,672
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>B.6.—Establishment and other charges payable by other Governments, Departments, etc. .. .. .</b>						
				30,500	14,828	-15,672
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>C.—SUBORDINATE ESTABLISHMENT—</b>						
O	..	..	4,56,200	} 3,46,723	3,40,788	-5,935
R	..	..	-1,09,477			
<b>D.—HOSPITAL AND DISPENSARIES—</b>						
<b>D.2.—Pay of Establishment—</b>						
O	..	..	4,67,500	} 3,90,200	3,82,998	-7,202
R	..	..	-77,300			

180 Grant No. 25.—Charges on account of Animal Husbandry.—*contd.*

Major Head and Sub-head.				Final Grant	Actual expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "41—Animal Husbandry"—<i>contd.</i></b>						
D.-3.—Allowances, honoraria, etc.—						
			Rs.			
O	..	..	4,93,250	} 4,24,000	4,12,928	-11,072
R	..	..	-69,250			
D.-4.—Contingencies—						
O	..	..	4,40,600	} 3,48,600	3,03,296	-45,304
R	..	..	-92,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D.-5.—Grants-in-aid, etc.—						
O	..	..	1,200	} 2,400	1,482	-918
R	..	..	1,200			
For rounding		..	..	-50	..	+50
F.—PRIZES—						
O	..	..	1,000	} 900	728	-172
R	..	..	-100			
G.—OTHER CHARGES—						
O	..	..	1,00,000	} 29,500	28,162	-1,338
R	..	..	-70,500			
I.—DEVELOPMENT SCHEMES—						
First Five-Year Plan—		..		1,04,700	1,09,739	+5,039
Second Five-Year Plan—						
I.-1.—Pay of Officers—						
O	..	..	35,887	} 20,269	20,145	-124
R	..	..	-15,618			
I.-2.—Pay of Establishment—						
O	..	..	3,30,037	} 1,89,615	1,89,618	+3
R	..	..	-1,40,422			
I.-3.—Allowances, honoraria, etc.—						
O	..	..	4,09,484	} 2,55,586	2,46,993	-8,593
R	..	..	-1,53,898			

**Grant No. 25.—Charges on account of Animal Husbandry—concl'd. 181**

Major Head and Sub-head.	Final Grant	Actual expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41—Animal Husbandry"—concl'd.</b>			
<b>I.-4.—Contingencies—</b>			
	Rs.		
O .. ..	8,04,292	4,02,559	2,16,608
R .. ..	-4,01,733		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>I.-5.—Grants-in-aid, etc.—</b>			
O .. ..	10,000	3,000	..
R .. ..	-7,000		
<i>Column 4.—Bills for supply of medicines not paid for want of Government sanction.</i>			
<b>Surrenders or withdrawals within Grant—</b>			
R .. ..	11,59,170	11,59,170	..
<b>Total—Grant No. 25</b>			
Gross	..	46,80,500	32,37,799
Deductions	..	-30,500	-14,828
Net	..	46,50,000	32,22,971

**REVIEW**

Explanations for variations in col. 4 in respect of sub-heads B-5, B-6, D-4 and I-4 could not be incorporated as the same were not furnished by the controlling authorities.

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

Major Head and Sub-head.				Final Grant.	Actual expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "42—Co-operation".</b>						
<b>A.—SUPERINTENDENCE—</b>						
A.-1.—Pay of Officers—						
			Rs.			
O	..	..	1,49,600	} 1,50,600	1,43,041	-7,559
R	..	..	1,000			
A.-2.—Pay of Establishment—						
O	..	..	8,56,000	} 8,66,700	8,69,860	+3,160
R	..	..	10,700			
A.-3.—Allowances, honoraria, etc.—						
O	..	..	8,91,000	} 8,78,500	8,90,729	+12,229
R	..	..	-12,500			
A.-4.—Contingencies—						
O	..	..	1,18,700	} 1,08,700	1,08,564	-136
R	..	..	-10,000			
<b>B.—GRANTS-IN-AID, ETC.—</b>						
O	..	..	94,73,000	} 90,59,700	90,74,295	+14,595
R	..	..	-4,13,300			
<b>C.—OTHER CHARGES—</b>						
C.-1.—Expenditure in connection with the scheme for Co-operative Training and Education—						
O	..	..	92,700	} 72,200	68,676	-3,524
R	..	..	-20,500			
C.-2.—Expenditure in connection with the Organisation of Weaver's Co-operative and Development of Handloom Industries—						
O	..	..	5,500	} 13,300	13,628	+328
R	..	..	7,800			

**Grant No. 26.—Charges on account of Co-operative Credit—*contd.* 183**

Major Head and Sub-head.				Final Grant.	Actual expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "42—Co-operation"—<i>concl.</i></b>						
<b>C.-3.—Expenditure in connection with the Low Income Group Housing Scheme—</b>						
			Rs.			
O	..	..	11,200	} 10,900	10,773	-127
R	..	..	-300			
<b>D.—DEVELOPMENT SCHEMES—</b>						
<b>Second Five-Year Plan—</b>						
<b>D.-1.—Pay of Officers—</b>						
O	..	..	1,29,000	} 76,840	77,084	+244
R	..	..	-52,160			
<b>D.-2.—Pay of Establishment—</b>						
O	..	..	4,20,000	} 2,19,250	2,16,928	-2,322
R	..	..	-2,00,750			
<b>D.-3.—Allowances honoraria, etc.—</b>						
O	..	..	6,20,000	} 2,68,000	2,80,348	+12,348
R	..	..	-3,52,000			
<b>D.-4.—Contingencies—</b>						
O	..	..	96,000	} 58,660	54,614	-4,046
R	..	..	-37,340			
<b>D.-5.—Grants-in-aid, etc.—</b>						
O	..	..	10,64,000	} 9,38,785	9,27,677	-11,108
R	..	..	-1,25,215			
<b>D.-6.—Works</b>						
	..	..	..	..	15,101	+15,101
<i>Column 4.—Provision not made due to non-receipt of information from the authorities executing the work.</i>						
<b>For rounding</b>				300	..	-300
<b>Surrenders or withdrawals within Grant—</b>						
R	..	..	12,04,565	12,04,565	..	-12,04,565
<b>Total—Grant No. "26"</b>				1,39,27,000	1,27,51,318	-11,75,682



## REVIEW

The surrender of Rs. 12,04,565 converted the saving of Rs. 11,75,682 into an excess of Rs. 28,883.

2. *Land Mortgage Banks.*—Twelve Land Mortgage Banks functioned during the year ending June, 1959 as against eleven in the previous year. The new Bank at Cooch Behar came into existence on the 25th February, 1959.

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 granted subsidies in advance to meet their management charges subject to adjustment at the close of the financial year.

The annexed statement prepared from the audited accounts of the Banks, as furnished by the Government indicates general financial position of the Banks for the year under review and also the extent of the financial assistance rendered by the Government.

Item 5 of the statement would show that only the Banks at Birbhum, Burdwan and 24-Parganas 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 and in some cases (*viz.*, Banks at Birbhum, Hooghly and Nadia) much more than in the preceding year. In respect of Banks functioning at Hooghly, Jalpaiguri and Nadia such cost was nearly 1,190 per cent., 827 per cent. and 14,200 per cent., respectively of the gross profit. The Government were requested in 1955 to consider the question of fixing a suitable scale of management charges in proportion to work and gross profit, but it was stated that there was no scope for fixing such a scale.

The recovery of Rs. 691, Rs. 55 and Rs. 3,443, from the Land Mortgage Banks at Malda, Murshidabad and Hooghly respectively, wrongly adjusted under subsidy payable by the Government in the accounts of the year ending June, 1957 as already pointed out in the reports for the previous years (*viz.*, 1959 and 1960) has not yet been adjusted even in the accounts under review. This should be done in the next accounts.

Item Nos. 9 and 10 of the statement would show that the amount recoverable by the Government from the Banks stood at Rs. 50,829. The recovery of the same is awaited.

## Statement showing the Financial Position of the Land Mortgage Banks for the year ending 30th June, 1959.

Serial No.	Particulars.	Birbhum. Burdwan. Balurghat Midnapore (West Dinajpur).		Murshidabad.		24-Paraganas.		Malda. Jalpaiguri Bankura. Hooghly. Nadia.		Cooch Behar.				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1.	Interest earned and other receipts ..	24,372	64,193	9,656	20,291	8,411	23,215	4,672	2,001	20,389	818	177	9	
2.	Deduct—Interest paid and due ..	9,969	26,586	4,848	9,522	4,517	11,625	2,611	890	9,813	61	111	..	
3.	Gross Profit (Items 1-2) ..	14,403	37,607	4,813	10,769	3,894	11,590	2,061	1,111	10,576	757	66	9	
4.	Management and other charges (excluding interest suspense).	11,254	22,744	11,177	11,559	10,908	10,895	8,905	9,191	12,340	9,008	9,372	1,023	
5.	Difference (between items 3 and 4)—													
	(i) Net Profit (+)	+3,149	+14,863	-6,364	-790	-7,014	+695	-6,844	-8,080	-1,764	-8,251	-9,306	-1,014	
	(ii) Net Loss (-)	..	..	6,364	790	7,014	..	6,844	8,080	1,764	8,251	9,306	(e)1,023	
6.	Subsidy payable by Government for management charges.	..	..	..	..	..	..	..	..	..	..	..	..	
7.	Subsidy drawn in advance ..	10,908	2,531	9,858	8,141	9,844	8,392	8,622	9,182	8,734	8,264	8,767	3,542	
8.	Leave Salary and Provident Fund Contribution payable by Banks.	253	307	100	803	432	229	191	234	79	28	107	..	
9.	Amounts recoverable from Banks [item (7+8) minus 6].	11,161	2,888.	3,793 (a) & (c)	8,293 (a)	3,385 (a) & (b)	8,621	2,015 (a)	203 (d)	203 (d)	8,054 (a) & (f)	(e) 205	..	2,519
10.	Amount payable by Government to Bank	..	..	..	..	..	..	..	..	..	..	(a) 198	..	
11.	Overdue Interest charged to Revenue Account.	3,339	12,215	..	6,522	1,554	2,094	..	..	3,274	..	..	..	

(a) Amounts of Rs. 50, Rs. 164, Rs. 109, Rs. 46, Rs. 79 and Rs. 37 representing depreciation on Furniture are included in the management cost in the Pro forma accounts of the Banks at Bankura, Hooghly, Balurghat, Malda, Midnapore and Murshidabad respectively. As these amounts are not re-imburseable by Government, these have been included in item No. 9 under the Banks concerned. Similarly, Rs. 234 on account of depreciation included in the management cost of the Bank at Nadia has been adjusted from item 10.

(b) Amount of Rs. 86 on account of cost of furniture purchased by the Bank at Murshidabad has wrongly been included in the subsidy payable by Government. The amount has been shown against item 9 of the statement.

(c) Entertainment charges of Rs. 90 included in the management cost have been shown against item No. 9 as this is not re-imburseable by Government.

(d) The amount has been arrived at after adjusting Rs. 1,133 payable by Government for the year ending June, 1958.

(e) As this is the first year of the working of the Bank, the entire cost of management is borne by Government.

(f) Includes Rs. 955 on account of excess drawal of T. A. as pointed out by the Departmental Auditor.

## Grant No. 27.—Industries—Industries.

(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.	
<b>Major Head "43—Industries and Supplies".</b>							
<b>A.—INDUSTRIES—</b>							
				Rs.			
<b>A-1.—Pay of Officers—</b>							
O	..	..	3,90,400	}	3,82,194	3,77,968	-4,226
R	..	..	-8,206				
<b>A-2.—Pay of Establishment—</b>							
O	..	..	10,85,400	}	9,92,872	9,62,428	-30,444
R	..	..	-92,528				
<b>A-3.—Allowances, honoraria, etc.—</b>							
O	..	..	9,57,150	}	8,96,017	8,66,350	-29,667
R	..	..	-61,133				
<b>A-4.—Contract Contingencies</b>							
				20,000	19,488	-512	
<b>A-5.—Other Contingencies—</b>							
<i>Charged—</i>							
S	..	..	9,600	9,600	8,994	606	
<i>Voted—</i>							
O	..	..	24,21,600	}	26,99,406	24,88,821	-2,10,585
R	..	..	2,77,806				
<b>A-6.—Scholarships—</b>							
O	..	..	32,100	}	28,800	34,376	+5,576
R	..	..	-3,300				
<i>Column 4.—Mainly non-provision of funds for stipend for students through oversight (Rs. 7, 900), offset by saving due to non-drawal of a bill for scholarship due to Audit objection (Rs. 1,165).</i>							
<b>A-7.—Grants-in-aid, Contributions, etc.—</b>							
O	..	..	2,62,200	}	4,17,150	3,55,467	-61,683
R	..	..	1,54,950				
<i>Column 4.—Mainly non-receipt of Government sanction for grants-in-aid to Kanchrapara, and Calcutta Technical Schools for carrying out certain repair works.</i>							
<b>A-8.—Miscellaneous—</b>							
O	..	..	14,800	}	19,100	17,965	-1,135
R	..	..	4,300				

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies"</b>						
<i>—contd.</i>						
				Rs.		
<b>A-9.—Works—</b>						
O	..	..	55,000	} 1,45,848	88,100	-57,748
R	..	..	90,848			
<i>Column 4—See paragraph 2 of the Review.</i>						
<b>A-10.—Deduct—Establishment Charges re- coverable from other Governments, Depart- ments, etc.—</b>						
O	..	..	-18,21,700	} -14,24,435	-11,23,946	+3,00,489
R	..	..	3,97,265			
<i>Column 4—See paragraph 2 of the Review.</i>						
<b>A-11.—Deduct—Amount on account of the scheme for Ergot Cultivation transferred to the head "Expenses out of the grant from Indian Council of Agricultural Research—</b>						
O	..	..	-7,500	} -6,885	..	+6,885
R	..	..	615			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>A-12.—Expenses out of the grant from Indian Council of Agricultural Research—Add— Amount on account of the scheme for Ergot Cultivation transferred from the head A. 11.—</b>						
O	..	..	7,500	} 6,885	..	-6,885
R	..	..	-615			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>C.—SALT—</b>						
O	..	..	3,000	} 4,400	4,282	-118
R	..	..	1,400			
<b>E.—CHARGES IN ENGLAND— HIGH COMMISSION OF INDIA—</b>						
R	..	..	3,040	3,040	3,002	-38
<b>F.—DEVELOPMENT SCHEMES—</b>						
<b>F-(a)—First Five Year Plan—</b>						
<b>F-(a)-1.—Pay of Officers—</b>						
O	..	..	28,000	} 26,500	28,728	+2,228
R	..	..	-1,500			

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"</b>						
<i>—contd.</i>						
<b>F-(a)-2.—Pay of Establishment—</b>						
			Rs.			
O	..	..	2,12,000	} 2,01,484	2,00,960	- 524
R	..	..	-10,516			
<b>F-(a)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	1,61,100	} 1,58,500	1,55,644	- 2,856
R	..	..	-2,600			
<b>F-(a)-4.—Contingencies—</b>						
O	..	..	1,62,000	} 1,65,900	1,77,079	+ 11,179
R	..	..	3,900			
<b>F-(a)-5.—Deduct—Recoveries for analytical work in respect of Gangetic Silt.</b>				- 8,300	- 8,455	- 155
<b>F-(a)-6.—Deduct—Amount on account of the scheme for cultivation of medicinal plant transferred to expenses out of the grant for Indian Council of Agricultural Research—</b>						
O	..	..	-13,300	} -14,602	-11,501	+ 3,101
R	..	..	-1,302			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>F-(a)-7.—Amount on account of the scheme for cultivation of medicinal plant transferred from "Development schemes—Cultivation of Medicinal Plant"—</b>						
O	..	..	13,300	} 14,602	11,501	- 3,101
R	..	..	1,302			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>F-(b).—Second Five Year Plan—</b>						
<b>F-(b)-1.—Pay of Officers—</b>						
O	..	..	2,51,400	} 2,01,800	1,83,280	- 18,520
R	..	..	-49,600			
<b>F-(b)-2.—Pay of Establishment—</b>						
O	..	..	6,06,400	} 4,52,100	4,73,400	+ 21,300
R	..	..	-1,54,300			

Major Head and Sub-head				Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1				2	3	4
				Rs	Rs	Rs
<b>Major Head "43—Industries and Supplies"</b>						
<i>—contd</i>						
F-(b)-3.—Allowances, honoraria, etc—						
			Rs.			
O	..	..	5,21,400	} 4,51,900	4,33,172	-18,728
R	..	..	-69,500			
F-(b)-4.—Contingencies—						
O	..	..	16,15,800	} 11,71,000	11,39,378	-31,622
R	..	..	-4,44,800			
F-(b)-5.—Grants-in-aid, contributions, etc.				60,000	5,000	-55,000
<i>Column 4.—See paragraph 2 of the Review</i>						
F-(b)-6.—Lump Provision—						
O	..	..	70,000	} 25,300	23,433	-1,867
R	..	..	-44,700			
<i>See paragraph 3 of the Review</i>						
F-(b)-7.—Amount transferred from the Group head—F-(c).(i).—						
O	..	..	10,31,000	} 9,72,000	..	-9,72,000
R	..	..	-59,000			
<i>Column 4 —See paragraph 2 of the Review</i>						
F-(c).—Scheme outside the State Plan—						
(i). Expenses out of the fund from the Government of India for Centrally Sponsored schemes outside the State Plan—						
F-(c)-(i)-1.—Pay of Officers—						
O	..	..	22,200	} 24,200	22,410	-1,790
R	..	..	2,000			
F-(c)(i)-2.—Pay of Establishment and allowances, honoraria, etc—						
O	..	..	5,93,800	} 4,59,407	3,89,493	-69,914
R	..	..	-1,34,393			
<i>Column 4.—See paragraph 2 of the Review</i>						
F-(c)(i)-3.—Contingencies—						
O	..	..	19,94,000	} 20,34,009	10,47,516	-9,86,493
R	..	..	40,009			
<i>Column 4.—See paragraph 2 of the Review</i>						

Major Head and Sub-head				Final Grant or	Actual Expen-	Excess +
				Appropriation	diture	Saving—
1				2	3	4
				Rs	Rs	Rs
<b>Major Head "43—Industries and Supplies"</b>						
<i>—concl'd.</i>						
F-(c)(i)-4.—Grants-in-aid, Contributions, etc.—						
			Rs.			
O	..	..	19,000	} 52,179	421	-51,758
R	..	..	33,179			
Column 4.—See paragraphs 2 and 3 of the Review.						
F-(c)(i)-5.— <i>Deduct</i> —Amount transferred to the head F—(b)—						
O	..	..	-10,31,000	} -9,72,000	..	+9,72,000
R	..	..	59,000			
Column 4.—See paragraph 2 of the Review.						
F-(c)(ii).—Cooch Behar Development—						
O	..	..	1,05,900	} 1,08,800	1,08,188	-612
R	..	..	2,900			
For rounding	..	..		350	..	-350
<hr/>						
Total—Major Head "43—Industries and Supplies"—						
<i>Charged—</i>						
S	..	..	9,600	9,600	8,994	-606
<i>Voted—</i>						
O	..	..	98,35,000	} 97,69,521	84,73,948	-12,95,573
R	..	..	-65,479			
<hr/>						
<b>Major Head "72—Capital Outlay on Industrial Development"</b>						
<b>G<sub>1</sub>—INVESTMENT IN GOVERNMENT COMMERCIAL UNDERTAKING—</b>						
G-1—Development of Salt Production—						
O	..	..	16,000	} 6,000	5,523	-477
R	..	..	-10,000			

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "72—Capital Outlay on Industrial Development"—<i>contd.</i></b>			
G-2 —Acquisition of land by the State Government for establishment of a Telephone Cable Factory at Mihijam—			
<i>Charged—</i>			
S .. ..	Rs. 7,400	7,400	..
			—7,400
<i>Column 4.—See paragraph 2 of the Review</i>			
<i>Voted—</i>			
O .. ..	25,000	17,600	35,403
R .. ..	—7,400		
<i>Column 4.—See paragraphs 2 and 4 of the Review</i>			

**H.— INVESTMENT IN SHARE OF OTHER COMMERCIAL CONCERNS— INVESTMENT IN SHARE OF CO-OPERATIVE ORGANISATION—**

O .. ..	69,30,000	}	..	..	..
R .. ..	— 69,30,000				

**I.— DEVELOPMENT SCHEMES—**

**I-(a).— First Five-Year Plan—**

**I-(a)-1.— Organisation of Silk Reelers' Co-operative—**

**Gross—**

O .. ..	60,200	}	56,900	54,875	—2,025
R .. ..	—3,300				

**Deduct—**

O .. ..	—200	}	..	..	..
R .. ..	200				

**I-(b).— Second Five-Year Plan—**

**I-(b)-1.— Organisation of Silk Reelers' Co-operative—**

O .. ..	20,000	}	15,300	12,328	—2,972
R .. ..	—4,700				

*Column 4.— See paragraph 2 of the Review.*



Major Head and Sub-head.				Final Grant or	Actual Expen-	Excess +
				Appropriation.	diture.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "72— Capital Outlay on Industrial Development"— <i>contd.</i></b>						
<b>I-(b)-2.— Scheme for setting up three Spinning Mills—</b>						
			Rs.			
O	..	..	1,38,25,000	} 17,45,805	43,95,234	+ 26,49,429
R	..	..	-1,20,79,195			
<i>Column 4.— See paragraph 2 of the Review.</i>						
<b>I-(b)-3.— Industrial Estate at Kalyani—</b>						
O	..	..	13,68,000	} 11,41,000	14,09,691	+ 2,68,691
R	..	..	-2,27,000			
<i>Column 4.— See paragraph 2 of the Review.</i>						
<b>I-(b)-4.— Industrial Estate at Howrah—</b>						
O	..	..	12,00,000	} 5,00,000	3,82,911	- 1,17,089
R	..	..	-7,00,000			
<i>Column 4.— See paragraph 2 of the Review.</i>						
<b>I-(b)-5.— Industrial Estate at Siliguri—</b>						
O	..	..	50,000	} ..	..	..
R	..	..	-50,000			
<b>I-(b)-6.— Small Industrial Estate at Saktigarh—</b>						
O	..	..	3,66,000	} 1,49,285	85,538	- 63,747
R	..	..	-2,16,715			
<i>Column 4.— See paragraph 2 of the Review.</i>						
<b>I-(b)-7.— Small Industrial Estate at Barui- pur—</b>						
R	..	..	44,000	44,000	39,284	- 4,716
<i>Column 4.— See paragraph 2 of the Review.</i>						
<b>I-(b)-8.— Investment in shares of Commercial concerns— Contribution to the share Capital of the West Bengal Warehousing Corporation—</b>						
O	..	..	2,00,000	} ..	..	..
R	..	..	-2,00,000			

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "72— Capital Outlay on Industrial Development"— <i>concl.</i></b>						
I-(b)-9.— Investment in the share Capital of Kalyani Spinning Mills—						
R	..	..	Rs. 35,00,000	35,00,000	35,00,000	..
<hr/>						
Total—Major Head "72—Capital Outlay on Industrial Development"—						
<i>Charged—</i>						
S	..	..	7,400	7,400	..	-7,400
<i>Voted—</i>						
O	..	..	2,40,60,000	71,75,890	99,20,787	+27,44,897
R	..	..	-1,68,84,110			
<hr/>						
Surrenders or withdrawals within Grant or appropriation—						
R Gross	..	..	1,74,05,367	1,74,05,367	..	-1,74,05,367
R. Deductions	..	..	-4,55,778	-4,55,778	..	+4,55,778
<hr/>						
Total—Grant No. 27—						
<i>Charged</i>						
..	..	..		17,000	8,994	-8,006
<i>Voted—</i>						
Gross	..	..		3,67,77,000	1,95,38,637	-1,72,38,363
Deductions	..	..		-28,82,000	-11,43,902	+17,38,098
Net	..	..		3,38,95,000	1,83,94,735	-1,55,00,265

## REVIEW.

In the voted section the surrender of Rs. 1,69,49,589 converted the saving of Rs. 1,55,00,265 into an excess of Rs. 14,49,324. The bulk of saving was contributed by the sub-heads F-(b)-4, F-(b)-7, F-(c)-(i)-3, I-(b)-2 and I-(b)-4.

2. Explanations for variations in respect of sub-heads A-9, A-10, A-11, A-12 F-(a)-6, F-(a)-7, F-(b)-5, F-(b)-7, F-(c)-(i)-2, F-(c)-(i)-3, F-(c)-(i)-4, F-(c)-(i)-5, G-2 C charged), G-2 (Voted), I-(b)-1, I-(b)-2, I-(b)-3, I-(b)-4, I-(b)-6 and I-(b)-7 could not be incorporated as the same were not furnished by the controlling authorities.

3. Sub-head F-(c)(i)-4.—The final saving of Rs. 51,758 in col. 4 under this sub-head shows that the augmentation of original grant by re-appropriation of Rs. 33,179 was *prima facie* injudicious. This indicates defective control.

REVIEW—*contd.*

4. Sub-head G. 2 (voted).—The deduction of Rs. 7,400 under this sub-head was in the opposite direction and indicative of defective control.

5. Sub-head F-(b)-6—The distribution of the provision of this head could not be exhibited under the sub-heads F-(b)-1 to F-(b)-5 as the same, under the schemes 'Central shot blasting, electroplating, and stove enamelling station for rendering service to small-scale cycle parts manufacturers' and 'Development of Tassar Industry in Purulia, was not furnished by the Government in spite of repeated reminders. This indicates defective control.

6. *Expenditure on a Spinning Mill.*—A Spinning Mill set up by the State Government in 1957-58 and run departmentally was converted in January, 1960 into a private Limited Company. The State Government agreed to participate in the Share Capital of the Company to the extent of not less than 51 per cent. and in March, 1960 sanctioned payment of Rs. 35 lakhs to the Company as the first instalment of share capital to be invested by Government.

This was a case of "New Service", as changing over from the Departmental system of management and placing the amount sanctioned under the above grant at the disposal of the Company involved the adoption of a new policy, and the character of the Service and the scope of the grant voted by the Legislature and included in the Budget for 1959-60 had changed. Before incurring any expenditure on the New Service, funds should have been provided by a supplementary vote of the Legislature before the end of the financial year.

7. Audit Comments on the *Pro forma* Accounts of the North Calcutta Electrification Scheme for the period from 1st April, 1954 to 30th April, 1955.—

(a) *Revenue Account.*—The Net Revenue Account for the period from 1st April, 1954 to 30th April, 1955 discloses a decrease in the net loss by Rs. 3.18 lakhs compared to the results obtained in the preceding year as shown in the statement below :

	1953-54	1954-55 (Up to 30th April, 1955),
	Rs.	Rs.
(i) Total Revenue earned .. .. .	6,34,851	11,74,420
(ii) Deduct working expenses (excluding depreciation and interest on Capital Outlay).	7,07,307	7,67,162
(iii) Difference [ item (ii) minus item (i) ] .. .. .	72,456	—4,07,258
(iv) Depreciation .. .. .	1,97,560	3,51,522
(v) Interest on Capital Outlay .. .. .	4,80,059	4,87,922
(vi) Net deficit .. .. .	7,50,075	4,32,186
(vii) Decrease in net loss (1954-55) .. .. .		3,17,889

Receipts from sale of energy, rental of meters, etc., have shown an increase of Rs. 5,39,569 against an increase of expenditure on purchase and generation of electricity by Rs. 26,397 as compared to the figures of the previous year. But in spite of the above facts and receipt on account of sale of energy amounted to Rs. 10,70,687 against an expenditure of Rs. 3,08,096 incurred on generation and purchase of electricity there has been a net loss of Rs. 4,32,186. This is mainly due to depreciation and

## REVIEW—concl'd.

interest charges amounting to Rs. 3,51,522 and Rs. 4,87,922 respectively against Rs. 1,97,560 and Rs. 4,80,059 of the previous year. It is desirable to examine whether there has been over capitalisation or whether there is a scope for curtailment of revenue expenses.

(b) *Government Capital*.—Figures under Government Capital exhibited in the Balance Sheet as at 30th April, 1955 have not been reconciled with the relative figures booked in the audit office. This reconciliation is necessary along with the reconciliation of discrepancies noticed in previous years.

(c) *Balance Sheet*.—(i) The following defects have not been rectified during the period under audit even though these were pointed out in the audit comments on the accounts for 1953-54:

Block registers and inventories for fixed assets were not maintained.

Purchase day books were not opened for arriving at the amount of Sundry Creditors for materials supplied and services rendered.

Adjustment of a sum of Rs. 42,971 which is being carried forward from year to year on the liability side of the balance sheet under the head "General Fund" is still pending.

Physical verification of fixed assets and stores and tools were not conducted since 1953-54 and 1954-55 respectively.

(ii) Out of a sum of Rs. 1,26,466 representing 'securities from consumers' an amount of Rs. 1,00,285 stands invested in National Savings Certificates. Under Government orders the securities are required to be invested in full in National Savings Certificates.

(iii) Sundry Creditors for materials supplied and services rendered for Rs. 5,94,103 includes, *inter alia* the following sums due to other Governments' Departments:

	Rs.
Appointment of Power Engineers ..	40,864
Director-General, Posts and Telegraphs ..	457
Government of India, Stationery Office ..	871
Director-General of Disposals .. ..	1,11,909

These amounts should be suitably adjusted against Government capital.

The Administration have not conducted any review for the adjustment of old outstanding under the heads "Sundry Creditors" and "Sundry Debtors". The debtors' acceptance of the amounts due by them have not also been obtained.

(iv) The sum of Rs. 2,58,005 shown against Sundry consumers, under Sundry Debtors, includes a sum of Rs. 23,863 due by Kalyani Congress Exhibition held in January, 1954. Special effort need be made for recovery of the amount.

(v) The Suspense Account for Rs. 7,370 on the Assets side of the Balance-sheet represents discrepancies in the value of stores shown as issued in the issuing stations and those shown as received by the receiving stations. The discrepancies need be settled early and Suspense Account cleared.

(vi) The details of the amount of Rs. 1,40,421 outstanding under "Advance Recoverable" were not available from the records, as no ledger account for advance granted had been maintained.

**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.**  
**Revenue Account of North Calcutta Electrification Scheme for the period from 1st April, 1954 to 30th April, 1955.**

Dr.	Particulars.	Figures for the year ended 31st March, 1954.	Figures for the period ended 30th April, 1955.	Particulars.	Figures for the year ended 31st March, 1954.	Figures for the period ended 30th April, 1955.	Cr.
		Rs.	Rs.		Rs.	Rs.	
	<i>To Generation—</i>			By Sale of Energy—			
	Fuel .. .. .	27,213	..	(a) Private Lighting ..	..	4,94,481	10,70,687
	Oil, Water and Waste (IIIA-2) .. .. .	5,693	..	(b) Public Lighting ..	..	31,578	
	Proportion of Salaries of Engineers .. and Wages and Gratuities.	24,743	..	(c) Rental of Meters ..	..	12,955	
	Repair and Maintenance of Buildings .. .. .	17	827				
	Repairs and Maintenance of Plant and Machinery IIIA-5(H).	25,817	2,093	By Service connection charges ..	..	84,134	85,106
		<u>83,483</u>		By Miscellaneous Receipts ..	..	11,703	5,793
	<i>To Distribution—</i>			By Sale of Stores ..	..		4,134
	Proportion of Salaries of Engineers IIIB-1 ..	23,203	{ 31,712	By Interest Received ..	..		8,700
	Wages and Gratuities IIIB-3 .. .. .	..	{ 17,177	By Balance carried to Net Revenue Account ..	..	2,70,016	
	Repair and Maintenance of Mains IIIB-3 ..	35,402	15,546				
	Repair and Maintenance of Transformer IIIB-4 ..	3,752	12,314				
	Repair and Maintenance of Meters IIIB-5 ..	5,807	2,805				
		<u>68,164</u>	<u>79,554</u>				
	<i>To Public Lamps—</i>						
	Attendance and Repairs IIIC-1 .. .. .	471	915				
	Replacement of Bulbs IIIG-1 .. .. .	..	974				
	Renewals IIIC-2 .. .. .	820	1,362				
		<u>1,291</u>	<u>3,251</u>				
	<i>To Rent, Rates and Taxes</i>	..	24,664				4,801

*To Management—*

Salaries of Engineer Department IIIE-1(1)	..	34,247	72,470
Salaries of Clerical Department IIIE-1(2)	..	63,173	53,085
General Establishment IIIE-2	..	1,23,064	1,25,030
		<u>2,20,484</u>	<u>2,50,585</u>

*To Purchase of Electricity* .. .. 1,98,216 3,05,176

*To Special Charges—*

Adult Fees	..	6,000	6,500
Printing and Stationery	..	3,221	4,331
Travelling Expenses	..	20,700	25,256
Postage and Telegram	..	5,107	2,939
Miscellaneous Expenses	..	19,506	1,128
Telephone and Trunk Call Charges	..	4,137	6,534
Maintenance of Motor Vehicles	..	38,487	26,125
Transport and Coolie Charges	..	9,266	24,428
Written off (Stores)	..	4,581	..
Repairs to Furniture	..	..	69
Pension Contributions	..	..	23,506
Depreciation	..	1,97,560	3,51,522
		<u>3,08,565</u>	<u>4,72,337</u>
To Balance carried to Net Revenue Account	..	..	55,736
		<u>9,04,867</u>	<u>11,74,420</u>
Total	..	9,04,867	11,74,420

Total .. 9,04,867 11,74,420

*N.B.*—The accounts have been prepared for a period of 13 months instead of for a period of one year in view of the fact that the Government Electricity undertakings were taken over by the State Electricity Board with effect from 1st May, 1955.

CALCUTTA ;

S. SEN GUPTA,  
Accountant.

M. BANERJEE,  
Accounts Officer.

A. K. SARKAR,  
Chief Accounts Officer.

A. K. BHADUMIK,  
Chief Electrical Engineer and Electrical  
Adviser to the Government of West Bengal.

The 23rd September, 1960.

## ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

## Net Revenue Account of North Calcutta Electrification Scheme for the period from 1st April, 1954 to 30th April, 1955.

Dr.	Particulars.	Figures for the year ended 31st March, 1954.		Particulars.	Figures for the period ended 30th April, 1955.		Cr.
		Rs.	Rs.		Rs.	Rs.	
	To Balance as per last Account	..	..	By Balance brought down from Revenue Account	..	..	55,736
	To Balance brought down from Revenue Account	..	2,70,016	By Balance—being net loss adjusted against Capital Account	15,90,899	4,32,186	
	To Interest on Capital	..	..				
			4,80,059		4,87,922		
	Total	..	15,99,899	Total	..	15,99,899	4,87,922

*N.B.*—The accounts have been prepared for a period of 18 months instead of for a period of one year in view of the fact that the Government Electricity undertakings were taken over by the State Electricity Board with effect from 1st May, 1955.

CALCUTTA ;

S. SEN GUPTA,  
Accountant.M. BANERJEE,  
Accounts Officer.A. K. SARKAR,  
Chief Accounts Officer.A. K. BHAIK,  
Chief Electrical Engineer and Electrical  
Adviser to the Government of West Bengal.

The 23rd September, 1950.

**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.**  
**Balance Sheet of North Calcutta Electrification Scheme as at 30th April, 1955.**

## CAPITAL AND LIABILITIES.

## PROPERTIES AND ASSETS.

Particulars.	Figures as at 31st March, 1954.		Figures as at 30th April, 1955.	
	Rs.	Rs.	Rs.	Rs.
Government Account—				
Government Capital as per last Balance Sheet.	91,04,290	1,06,16,752	52,744	61,756
<i>Add</i> —Withdrawals during the period.	27,81,670	15,85,617	9,012	14,564
	<u>1,18,85,960</u>	<u>1,22,02,369</u>	<u>61,756</u>	<u>76,320</u>
<i>Less</i> —Remittances during the period.	5,31,156	16,24,340		
<i>Add</i> —Adjustments during the period—	1,13,54,804	1,05,78,029		
Interest ..	8,39,547	4,87,922		
Pension contributions ..	..	23,505		
Audit Fees ..	22,300	6,500		
	<u>1,22,16,651</u>	<u>5,17,927</u>		
<i>Deduct</i> —Loss during the period	15,99,899	4,32,186		
	<u>1,06,16,752</u>	<u>1,06,63,770</u>		
General Fund—	42,971	42,971		
Current Liabilities and Provisions—				
Security from consumers ..	83,606	1,26,466	21,689	26,194
Earnest money ..	4,772	1,946	4,505	10,949
Agreement stamp ..	155	113		
Duty payable ..	419	816		
Employees security ..	..	2,193		
	<u>88,952</u>	<u>1,31,533</u>		
Carried over ..	1,07,49,075	1,08,38,274	26,194	284
			<u>6,21,340</u>	<u>36,859</u>
				<u>7,38,207</u>
				<u>6,25,088</u>

Figures as at 31st March, 1954.

Figures as at 30th April, 1955.

Land—

As per last Balance Sheet ..

Addition during the period ..

Buildings—

As per last Balance Sheet ..

Addition during the period ..

*Less*—Depreciation written off as per last Balance sheet.

*Add*—Depreciation during the period.

*Add*—Depreciation on development Expenses allocated.

Roads and Tracks—

As per last Balance sheet ..

Addition during the period ..

*Add*—Depreciation during the period.

*Add*—Depreciation on development expenses allocated.

Carried over ..



**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.**  
**Balance Sheet of North Calcutta Electrification Scheme as at 30th April, 1955—*contd.***

CAPITAL AND LIABILITIES.		PROPERTIES AND ASSETS.			
Particulars.	Figures as at 31st March, 1954.	Particulars.	Figures as at 31st March, 1954.	Figures as at 30th April, 1955.	Rs.
	Rs.		Rs.	Rs.	Rs.
Brought forward ..	1,07,48,675	Brought forward ..	6,21,340		7,38,267
<b>Sundry creditors—</b>		<b>Majherat godowns—</b>			
Materials supplied ..	6,82,988	As per last Balance Sheet ..	7,500	7,500	
Services rendered ..	2,06,991	Addition during the period ..	..	..	7,500
Outstanding salaries ..	35,537		7,500		
Sundry others (Inter scheme transfers) ..	..	Less—Depreciation written off as per last Balance Sheet.	4,688	5,438	
Temporary security and provisional quotation.	2,930	Add—Depreciation during the period.	750	223	
	<u>9,28,446</u>		<u>2,062</u>	<u>5,661</u>	<u>1,839</u>
		Plant and machinery—			
		As per last Balance-sheet ..	9,68,262	16,38,084	
		Addition during the period ..	6,69,822	2,26,672	
			<u>16,38,084</u>	<u>18,64,756</u>	
		Less—Depreciation written off as per last Balance sheet.	52,062	86,919	
		Add—Depreciation during the period.	34,857	60,496	
		Add—Depreciation on Development expenses allocated.	..	6,694	
			<u>15,51,165</u>	<u>1,54,109</u>	<u>17,10,647</u>
		<b>High voltage line—</b>			
		As per last Balance sheet ..	32,15,018	45,23,375	
		Addition during the period ..	18,08,357	8,37,252	
			<u>45,23,375</u>	<u>53,60,627</u>	
		Less—Depreciation written off as per last Balance sheet.	66,127	1,62,578	

<i>Add</i> —Depreciation during the period.	96,451	1,41,726	
<i>Add</i> —Depreciation on Development expenses allocated	..	15,683	3,19,987
	<u>43,60,797</u>		<u>50,40,640</u>
Low voltage line—			
As per last Balance sheet ..	12,07,144	17,58,788	
Addition during the period ..	5,51,644	2,44,105	20,02,893
	<u>17,58,788</u>		
<i>Less</i> —Depreciation written off as per last Balance sheet.	48,440	91,897	
<i>Add</i> —Depreciation during the period.	43,457	65,009	
<i>Add</i> —Depreciation on Development expenses allocated.	..	7,193	1,64,099
	<u>16,66,891</u>		<u>18,88,794</u>
Service connection lines—			
As per last Balance sheet ..	1,52,281	1,95,173	
Addition during the period ..	42,892	68,354	2,63,527
	<u>1,95,173</u>		
<i>Less</i> —Depreciation written off as per last Balance-sheet.	7,532	13,014	
<i>Add</i> —Depreciation during the period.	5,482	7,105	
<i>Add</i> —Depreciation on Development expenses allocated.	..	786	20,905
	<u>1,82,159</u>		<u>2,42,622</u>
Internal electric installation—			
As per last Balance sheet ..	..	..	..
Addition during the period ..	..	1,126	1,126
			<u>1,126</u>
Carried over ..	<u>1,16,80,326</u>		<u>95,73,935</u>
			<u>1,16,77,121</u>

## ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

## Balance Sheet of North Calcutta Electrification scheme as at 30th April, 1955—contd.

## CAPITAL AND LIABILITIES.

Particulars.	Rs.	Figures as at 30th April, 1955.	Figures as at 31st March, 1954.
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Brought forward ..	1,16,77,121		
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	Rs.
Brought forward ..	1,16,80,326

## PROPERTIES AND ASSETS.

Particulars.	Rs.	Figures as at 30th April, 1955.	Figures as at 31st March, 1954.
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Meters—	Rs.	Rs.
Brought forward ..	83,84,414	

	Rs.	Rs.
Brought forward ..	83,84,414	95,73,935

As per last Balance sheet ..	84,555	1,18,210
Addition during the period ..	33,655	63,008
	<u>1,18,210</u>	<u>1,81,218</u>

Less—Depreciation written off as per last Balance sheet.	5,080	10,153
--	-------	--------

Add—Depreciation during the period.	5,073	7,023
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Add—Depreciation on Development expenses allocated.	..	777
	<u>1,08,057</u>	<u>17,953</u>

	Rs.	Rs.
	1,08,057	1,63,265

## Motor Trucks—

As per last Balance sheet ..	21,703	34,395
Addition during the period ..	12,692	4,251
	<u>34,395</u>	<u>38,646</u>

Less—Disposed off ..	..	6,000
		<u>32,646</u>

Less—Depreciation written off as per last Balance sheet.	11,262	14,051
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Add—Depreciation during the period.	2,789	2,832
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Add—Depreciation on Development expenses allocated.	..	313
	<u>20,344</u>	<u>17,196</u>

	Rs.	Rs.
	20,344	15,450

## Bicycles—

As per last Balance sheet ..	..	..
------------------------------	----	----

Addition during the period ..	..	186
	<u>..</u>	<u>186</u>

	Rs.	Rs.
	..	186

<b>Furniture—</b>			
As per last Balance sheet ..	7,234	10,104	
Addition during the period ..	<u>2,870</u>	<u>1,024</u>	11,128
	10,104		
<i>Less—</i> Depreciation written off as per last Balance sheet.	1,926	2,577	
<i>Add—</i> Depreciation during the period.	<u>651</u>	<u>367</u>	<u>2,944</u>
	<u>7,527</u>		<u>8,184</u>
<b>Type-writers—</b>			
As per last Balance sheet ..	4,193	4,193	
Addition during the period ..	..	<u>1,902</u>	<u>6,095</u>
	<u>4,193</u>		
<i>Less—</i> Depreciation written off as per last Balance sheet.	2,006	2,383	
<i>Add—</i> Depreciation during the period.	<u>377</u>	<u>176</u>	<u>2,559</u>
	<u>1,810</u>		<u>3,536</u>
<b>Communication equipment—</b>			
As per last Balance sheet ..	..	..	
Addition during the period ..	..	<u>7,335</u>	<u>7,335</u>
	..		
<b>Miscellaneous equipment—</b>			
As per last Balance sheet ..	396	396	
Addition during the period ..	..	<u>3,033</u>	<u>3,429</u>
	<u>396</u>		
<i>Less—</i> Depreciation written off as per last Balance-sheet.	189	225	
<i>Add—</i> Depreciation during the period.	<u>36</u>	<u>16</u>	<u>241</u>
	<u>171</u>		<u>3,188</u>
<b>Carried over ..</b>	<b>1,16,77,121</b>		
		<b>85,23,323</b>	<b>97,75,079</b>

**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL**  
**Balance Sheet of North Calcutta Electrification Scheme as at 30th April, 1955—*contd.***

**CAPITAL AND LIABILITIES.**

Particulars.	Figures as at 30th April, 1955.	Figures as at 31st March, 1954.
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Brought forward ..	1,16,77,121	1,10,80,326
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**Water pump—**

As per last Balance sheet ..	..	..
Addition during the period ..	..	1,734

97,75,079

**Tube-wells—**

As per last Balance sheet ..	3,434	7,614
Addition during the period ..	4,180	315
	7,614	7,929

*Less—*Depreciation written off as per last Balance sheet. .. 309

Add—Depreciation during the period.	309	712
	7,305	1,021

6,908

**Electric instruments—**

As per last Balance sheet ..	740	739
Addition during the period ..	..	739
	740	739

*Less—*Depreciation written off as per last Balance sheet. 83 116

Add—Depreciation during the period.	83	30
	624	146

593

Stores at cost—					
Materials	..	13,33,847		6,62,368	
Motor parts	..	..		2,323	
Scrap materials	..	..		1,299	
		<u>13,33,847</u>			6,65,990
Tools at cost—					
As per last Balance sheet	..	68,926	96,973		
Addition during the period	..	28,047	3,237	1,00,210	
		<u>96,973</u>			
<i>Less</i> —Depreciation written off as per last Balance sheet.	..	..	..		
<i>Add</i> —Depreciation during the period.	..	..	22,525	22,525	77,885
		<u>96,973</u>			
Development expenses—					
As per last Balance sheet	..	8,86,188	9,41,765		
Addition during the period	..	55,627	..	9,41,765	
		<u>9,41,765</u>			
<i>Less</i> —Allocations to different assets during the period.	..	..		9,41,765	..
		<u>9,41,765</u>			
Sundry debtors—					
Sundry contractors and other parties.		21,099		69,659	
Sundry consumers..	..	1,10,894		2,58,005	
Sundry other (Inter-scheme transfers).		1,58,119		2,27,160	
		<u>2,85,082</u>			5,54,824
Suspense	..	..	12,561		7,370
Advance recoverable	..	..	1,41,878		1,40,421
Carried over	..	..	<u>1,18,42,358</u>		<u>1,12,80,604</u>
Carried over	..		<u>1,16,77,121</u>		

**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL**  
**Balance Sheet of North Calcutta Electrification Scheme as at 30th April, 1955—concl'd.**

**CAPITAL AND LIABILITIES.**

**PROPERTIES AND ASSETS.**

Particulars.	Figures as at 30th April, 1955.		Figures as at 30th April, 1955.	
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,16,77,121	1,16,80,326	1,13,40,358	1,12,30,804
Investments—				
Depreciation Reserve Fund ..		1,10,000		2,90,000
“Deposits and Advances” with Reserve Bank of India.		32,103		45,222
National Savings Certificates ..		50,575		1,00,285
		<u>1,92,678</u>		<u>4,35,507</u>
Revenue deposit with Reserve Bank of India.		1,189		1,189
Cheques in Transit ..		..		1,763
Cash and other balances—				
Imprest cash in hand at Head Office.		3,759		39
Other cash and cheques in hand at Head Office.		1,25,056		2,043
		<u>1,28,815</u>		<u>2,082</u>
Cash at Ranaghat Electric Supply.		3,261		2,534
“ Santipur Electric Supply		634		1,965
“ Kalna Electric Supply		679		222
“ Katwa Electric Supply		3,015		1,211
“ Jagun] Electric Supply		1,801		1,659
“ Habra Electric Supply		651		331

"	Beldanga Supply.	Electric	345	300
"	Beernagar Supply.	Electric	991	430
"	Azingung Supply.	Electric	194	518
"	Devagram Supply.	Electric	510	11
			<u>1,40,896</u>	<u>9,181</u>
				11,263

  

Details of Imprest cash—	
Cash in hand	.. 3,759
Advance recoverable	.. 6,609
Vouchers not recouped but accounted for.	but 32
	<u>10,400</u>
	39
	6,089
	<u>372</u>
	6,500

  

Total	..	1,16,77,121	1,16,80,326	Total	..	1,16,77,121	1,16,80,326
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N. B.—The accounts have been prepared for a period of 13 months instead of for a period of one year in view of the fact that the Government Electricity undertakings were taken over by the State Electricity Board with effect from the 1st May, 1955.

CALCUTTA;

S. SEN GUPTA, M. BANERJEE,

A. K. SARKAR,

A. K. BHAAUMIK,

The 23rd September, 1960.

Accountant. Accounts Officer.

Chief Electrical Engineer and Electrical Adviser to the Government of West Bengal.

#### AUDIT CERTIFICATE.

I have examined the Revenue Account, Net Revenue Account and Store Account for the period from 1st April, 1954 to 30th April, 1955 and the Balance Sheet as at 30th April, 1955 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 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;

S. K. GHOSE,

The 12th October, 1960.

Assistant Accounts Officer, West Bengal.



## ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL

## Store Account of North Calcutta Electrification Scheme for the period from 1st April, 1954 to 30th April, 1955.

Description of Stores.	Opening Balance.	Receipts during the period.	Issue during the period.	Written off.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Transformer .. ..	2,61,012	20,132	20,672	..	2,60,472
II. Meter .. ..	53,200	70,874	1,12,757	..	11,317
III. Pipes and Poles ..	90,830	36,545	79,401	..	47,974
IV. Cables and Wires ..	5,16,752	1,56,523	4,36,174	..	2,37,101
V. Clamps .. ..	15,484	13,814	9,635	..	19,663
VI. Insulators .. ..	52,011	22,158	56,465	..	17,704
VII. Structure .. ..	..	..	..	..	..
VIII. Miscellaneous ..	3,44,558	3,33,751	6,10,172*	..	68,137
<b>Total ..</b>	<b>13,33,847</b>	<b>6,53,797</b>	<b>13,25,276</b>	<b>..</b>	<b>6,62,368</b>

\*The figure includes the adjustment entries of 4,145 against Suspense Account.

N. B.—The accounts have been prepared for a period of 13 months instead of for a period of one year in view of the fact that the Government Electricity Undertakings were taken over by the State Electricity Board with effect from 1st May, 1955.

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

CALCUTTA;	M. BANERJEE,	A. K. SARKAR,	A. K. BHAUMIK,
	<i>Accounts Officer.</i>	<i>Chief Account</i>	<i>Chief Electrical</i>
<i>The 14th September.</i>		<i>Officer.</i>	<i>Engineer and</i>
			<i>Electrical Adviser</i>
			<i>to the Govern-</i>
			<i>ment of West</i>
			<i>Bengal.</i>

### Financial Review of the *Pro forma* Accounts of North Calcutta Electrification Scheme for 1954-55 (up to 30th April, 1955).

Compared to the previous year, the revenue earnings during the period under review increased by Rs. 5,39,569 notwithstanding that there was no new addition of supply station. Even after charging depreciation—including depreciation on the Development Expenses since allocated to various assets—and providing for pension contributions, the revenue account exhibited a surplus of Rs. 55,736 which however resulted to a deficit of Rs. 4,32,186 on charging interest on capital outlay.

So it can be safely taken for granted that the working result of the scheme is quite satisfactory. With the people becoming more electricity minded the scheme has got ample scope for a brighter future.

**Grant No. 28.—Industries—Cottage Industries.**

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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.
<b>Major Head "43—Industries and Supplies"</b>						
<b>A.—COTTAGE INDUSTRIES</b>						
<b>A-1.—Pay of Officers—</b>						
			Rs.			
O	..	..	69,500	}	72,800	72,969
R	..	..	3,300			
<b>A-2.—Pay of Establishment—</b>						
O	..	..	3,69,500	}	3,87,200	3,82,295
R	..	..	17,700			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	3,23,000	}	3,19,800	3,11,016
R	..	..	-3,200			
<b>A-5.—Other Contingencies—</b>						
O	..	..	20,76,100	}	25,59,700	23,01,497
R	..	..	4,83,600			
<i>Column 4.—Mainly (i) non-receipt of (a) sanction for purchase of materials and equipments (Rs. 20,200) and payment of rent for a Technical Training Centre (Rs. 3,600), (b) expected supply of chanks from Madras (Rs. 1,21,377), (ii) non-submission of bills in time (Rs. 8,500), (iii) non-supply of materials and tools (Rs. 8,500) and (iv) non-utilisation of the provision for (a) stipend owing to less number and occasional absence of students in Government Institutions (Rs. 17,380), (b) rent due to non-fixation of rate (Rs. 19,800) and decoration for non-completion of the works (Rs. 30,000), of a Sales Emporium and (c) purchase of materials due to non-receipt of proposal in time (Rs. 5,000).</i>						
<b>A-6.—Scholarships—</b>						
O	..	..	33,000	}	41,600	33,647
R	..	..	8,600			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>A-7.—Grants-in-aid, Contributions, etc.—</b>						
O	..	..	2,45,900	}	2,55,000	2,43,725
R	..	..	9,100			
<b>D.—DEVELOPMENT SCHEMES—</b>						
<b>D(a). First Five-Year Plan—</b>						
<b>D(a)-1.—Pay of Officers—</b>						
O	..	..	6,500	}	6,700	6,751
R	..	..	200			

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"</b>						
<i>—contd.</i>						
<b>D(a)-2.—Pay of Establishment—</b>						
			Rs.			
O	..	..	56,600	} 38,200	36,885	- 1,315
R	..	..	- 18,400			
<b>D(a)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	48,400	} 38,300	35,268	- 3,032
R	..	..	- 10,100			
<b>D(a)-4.—Contingencies—</b>						
O	..	..	1,07,500	} 1,18,600	1,20,783	+ 2,183
R	..	..	11,100			
<b>D(a)-5.—Grants-in-aid, Contributions, etc. . .</b>				1,50,000	1,72,850	+ 22,850
<b>Column 4.—Due to sanction for the expenditure anticipated to be incurred under the Second Five-Year Plan scheme having been accorded under this scheme.</b>						
<b>D(b).—Second Five-Year Plan—</b>						
<b>D(b)-1.—Pay of Officers—</b>						
O	..	..	59,900	} 36,600	33,130	- 3,470
R	..	..	- 23,300			
<b>D(b)-2.—Pay of Establishment—</b>						
O	..	..	10,79,700	} 6,13,280	5,91,554	- 21,726
R	..	..	- 4,66,420			
<b>D(b)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	8,18,900	} 4,04,730	3,77,123	- 27,607
R	..	..	- 4,14,170			
<b>D(b)-4.—Contingencies—</b>						
O	..	..	49,35,600	} 37,77,300	28,30,060	- 9,47,240
R	..	..	- 11,58,300			

*Column 4.—See paragraph 1 of the Review.*

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"</b>						
<i>—contd.</i>						
<b>D(b)-5.—Works—</b>						
			Rs.			
O	..	..	8,500	} 38,500	13,159	-25,341
R	..	..	30,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>D(b)-6.—Grants-in-aid, Contributions, etc.—</b>						
O	..	..	18,14,400	} 24,36,040	21,32,941	-3,03,099
R	..	..	6,21,640			
<i>Column 4.—Mainly (i) less expenditure consequent upon the shortfall in the contribution by Khadi Commission (Rs. 2,89,200) and (ii) reason as stated under the sub-head D(a)-5 (Rs. 22,850).</i>						
<b>D(c).—Expenses out of the funds provided by the Government of India for Centrally Sponsored Scheme outside the State Plan—</b>						
<b>D(c)-1.—Pay of Officers—</b>						
O	..	..	16,500	} 2,600	2,275	-325
R	..	..	-13,900			
<b>D(c)-2.—Pay of Establishment—</b>						
O	..	..	38,200	} 12,500	14,069	+1,569
R	..	..	-25,700			
<b>D(c)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	43,000	} 10,200	11,668	+1,468
R	..	..	-32,800			
<b>D(c)-4.—Contingencies—</b>						
O	..	..	1,59,800	} 4,500	2,614	-1,886
R	..	..	-1,55,300			
<b>D(c)-5.—Grants-in-aid, Contributions, etc.—</b>						
O	..	..	1,38,500	} 1,01,200	1,02,085	+885
R	..	..	-37,300			

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"</b>						
<i>—concl'd.</i>						
<b>D(d).—Cooch Behar Development—</b>						
			Rs.			
O	..	..	2,000	1,400	1,459	+59
R	..	..	—600			
<hr/>						
<b>Total—Major Head "43.—Industries and Supplies"—</b>						
O	..	..	1,26,01,000	1,14,26,750	98,29,823	—15,96,927
R	..	..	—11,74,250			
<hr/>						
<b>Major Head "72—Capital Outlay on Industrial Development"</b>						
<b>E.—DEVELOPMENT SCHEMES—</b>						
<b>E(a).—Scheme for Industrial Centre—</b>						
<b>E(a)-1.—First Five-Year Plan—</b>						
<i>Charged—</i>						
S	..	..	64	64	63	—1
<i>Voted—</i>						
<i>Gross—</i>						
O	..	..	6,74,000	6,11,500	5,93,518	—17,982
R	..	..	—62,500			
<i>Deduct—</i>						
R	..	..	—1,700	—1,700	—2,238	—538
<b>E(a)-2.—Second Five-Year Plan—</b>						
<i>Charged</i>	..	..	..	..	3,672	+3,672
<i>Column 4.—Non-provision of funds due to sanction for expenditure having been accorded at the fag end of the year.</i>						
<i>Voted—</i>						
O	..	..	1,40,000	1,35,100	1,27,066	—8,034
R	..	..	—4,900			
<hr/>						
<b>Total—Major Head "72.—Capital Outlay on Industrial Development"—</b>						
<i>Charged—</i>						
S	..	..	64	64	3,735	+3,671
<i>Voted—</i>						
O	..	..	8,14,000	7,44,900	7,18,346	—26,554
R	..	..	—69,100			
<hr/>						

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—			
	Rs.		
R. Gross .. ..	12,41,650	..	-12,41,650
R. Deductions ..	1,700	..	-1,700
<hr/>			
Total—Grant No. 28—			
Charged .. ..	64	3,735	+3,671
Voted—			
Gross .. ..	1,34,15,000	1,05,50,407	-28,64,593
Deductions .. ..	..	-2,238	-2,238
Net .. ..	1,34,15,000	1,05,48,169	-28,66,831
<hr/>			

#### REVIEW.

Explanations for variations in respect of sub-heads A.-6, D.-(b)-4 and D.-(b)-5 could not be incorporated as the same were not received from the controlling authorities.

#### 2. Losses, Writes-off, etc.,—

Stores, worth Rs. 3,721 was reported to have been stolen on 28th November, 1957 from a Sales Emporium. Police investigation into the matter proved ineffectual. As a result of departmental investigation, the services of a night guard were terminated.

## Grant No. 29.—Industries—Cinchona—(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.
<b>Major Head "43.—Industries and Supplies".</b>						
<b>A.—CINCHONA PLANTATIONS—</b>						
<b>A-1.—Pay of Officers—</b>						
			Rs.			
O	..	..	1,11,000	} 93,000	90,552	-2,448
R	..	..	-18,000			
<b>A-2.—Pay of Establishment—</b>						
O	..	..	1,41,500	} 1,29,500	1,27,310	-2,190
R	..	..	-12,000			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	1,43,500	} 1,36,500	1,39,940	+3,440
R	..	..	-7,000			
<b>A-4.—Contingencies—</b>						
O	..	..	28,48,800	} 29,20,60	30,89,187	+1,68,587
R	..	..	71,800			
<b>A-5.—Establishment charges payable to other Governments, Departments, etc.</b>				1,43,300	..	-1,43,300
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>B.—WORKS—</b>						
O	..	..	58,000	} 23,200	6,395	-16,805
R	..	..	-34,800			
<i>Column 4.—Non-completion of quarter of overseer due to non-receipt of technical sanction.</i>						
For rounding	..	..	..	-100	..	+100
<b>Total—Grant No. 29</b>				<b>34,46,000</b>	<b>34,53,384</b>	<b>+7,384</b>

## REVIEW.

Explanation for variation in respect of sub-head A.-5 could not be incorporated in the accounts as the same was not furnished by the controlling authority.

REVIEW—*concl.*

2. Audit Comments on the Store Accounts of the Government Quinine Factory, Mungpoo, for the year 1958-59.—The closing stock of Cinchona Febrifuge and other mixed alkaloids includes the following items manufactured prior to 1955-56:—

			Weight. Lbs.	Value in Rs.
(a) Totaquine Powder	..	..	3,441.56	
Totaquine Tablets	..	..	1,913.89	
			<hr/> 5,355.45	90,902
(b) Cinchona Febrifuge Powder..	..	..	11,080.12	
Cinchona Febrifuge	..	..	124,186.88	
Cinchona Febrifuge Tablets	..	..	3,156.85	
			<hr/> 138,423.85	19,15,857
				<hr/> 20,06,759

Out of 124,186.88 lbs. of Cinchona Febrifuge Crude, 42,299 lbs. were manufactured prior to 1949-50, the balance of stock being manufactured during the period from 1949-50 to 1954-55. The manufacture of all these items has been discontinued since 1955-56.

From the market trends it appears that there is no reasonable likelihood of these stores being sold in near future. Attempts are stated to be going on to dispose of these stores by—

- (a) Exporting to foreign Countries;
- (b) Utilising Cinchona Febrifuge here for the isolation of quinine which seems to have a good market abroad.

Regarding isolation of quinidine from Cinchona Febrifuge, it may be pointed out that the Commercial method of isolation has yet to be found out for which research is going on.

(II) Oil Chemicals etc. includes Soda Ash worth Rs. 5,262 purchased as early as in 1954 since when this item of stores was not brought into any use. The stores are stated to have been sent to Calcutta for disposal.

(III) Orders of write-off for the Shortage of stores worth Rs. 5,364 are yet to be obtained.

3. Audit Comments on the Store Accounts of the Government Cinchona Plantations for the year 1958-59.—The closing balance of cinchona bark at the end of 1958-59 registered an increase by 8.2 per cent. over that of 1957-58. Even if the Quinine Factory works to its maximum permissible capacity (*viz.* production of 40,000 lbs. of Quinine Sulphate per annum), the present stock of dry bark is not likely to be exhausted before three years.

4. Audit Comments on the Stores Account of the Government Quinine Sales Depot for the year 1958-59.—The closing stock of other Cinchona Products includes 1,767 lbs. of Totaquinine Powder BP 48 worth Rs. 23,858 received in 1955-56. The market trend indicates that there is hardly any demand for this item of store.

The value exhibited in the Utilisation, Issues and Sales Column is gross. No deduction has been made therefrom for the Commission of Rs. 89,429 allowed at the rate 6½ per cent. on sales to a bulk purchaser by virtue of a special agreement with that firm.





Rates of Receipts.		Rates of Issues.	
	Rs. per lb.		Rs. per lb.
(a) Cinchona Bark ..	1.125	(a) 1.1249701.	
(b) Quinine Sulphate B.P.	40	(b) 39.373803.	
(c) Quinine Sulphate Tabs. Govt. Std.	36.50	(d) 36.498078.	
(e) Quinine Alkaloid ..	44	(e) 43.998440.	
(f) Totaquina ..	17	(f) (1) 13.840499 for Cin. Febrifuge. (2) 15.000000 for Reinforced Cin. Febrifuge. (3) 16.975255 for Totaquina.	
(g) Other Cinchona Products.	85	(g) 27.750000.	

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

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

“Certified that in respect of oil, etc., the closing stocks are not in excess of requirements.”

MUNGPOO;

*The 24th August, 1959.*

D. K. CHAUDHURI,

*Quinologist to the Government of West Bengal.*

CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT.

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

CALCUTTA;

*The 22nd September, 1959.*

S. MUKHERJEE,  
*Director of Cinchona, West Bengal.*

AUDIT CERTIFICATE.

Certified that the foregoing Stores Account of the Government Quinine Factory for the year 1958-59 was test-audited under my supervision and that subject to the remarks in the separate Audit Comments (*vide* paragraph 2 of the Review), it represents a correct state of affairs according to the best of my information and explanation given to me and as shown in the books of the Factory.

CALCUTTA;

*The 25th November, 1959.*

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

**Consolidated Stores Account of the Government Cinchona Plantations for the year 1958-59.**

Name of the Unit.	Particulars of Stores.	Opening balance.		Receipts or Purchase.		Excess, etc., if any.		Utilisation and Issues.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10
		Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.
Director, Cinchona, West Bengal, Mungpoo.	Stores, Tools and Implements.	..	145	..	16,237	..	..	..	14,737
	Total	..	145	..	16,237	..	..	..	14,737
Manager, Government Cinchona Plantation, Mungpoo.	(a) Cinchona Bark(kg)	..	692,661	258,859	6,42,022	..	..	145,218	3,60,169
	(b) Ipecac Root (kg)	..	2,500	138	583	..	..	..	..
	(c) Manures, Implements and other stores.	..	13,881	..	44,103	..	..	..	36,707
	Total	..	17,31,959	..	6,86,708	..	..	..	3,96,876
Manager, Government Cinchona Plantation, Mungpoo.	(a) Cinchona Bark (lb.)	..	1,610,213	400,542	4,50,610	..	..	275,441	3,09,871
	(b) Manures, Implements and other stores.	..	5,192	..	41,555	..	..	..	35,103
	Total	..	18,16,682	..	4,92,165	..	..	..	3,44,974
Assistant Manager-in-Charge, Government Cinchona Plantation, Latpanchor.	(a) Cinchona Bark (lb.)	..	187,469	153,802	1,73,027	..	..	184,638	2,07,717
	(b) Manures, Implements and other stores.	..	15,376	..	46,995	..	6	..	51,221
	Total	..	2,26,278	..	2,20,022	..	6	..	2,58,938
Manager, Government Cinchona Plantation, Rongo.	Cinchona Bark (lb.)	..	157,476	171,032	1,92,411	..	..	223,523	2,51,463
	Total	..	1,77,161	..	1,92,411	..	..	..	2,51,463
	GRAND TOTAL	..	39,52,225	..	16,07,543	..	6	..	12,66,988

Name of the Unit.	Particulars of Stores.	Depreciation, loss, short- age, etc.		Closing balance.		Remarks.
		Quantity.	Value.	Quantity.	Value.	
1	2	11	12	13	14	15
		Lbs.	Rs.	Lbs.	Rs.	
Director, Cinchona, West Bengal, Mungpoo.	Stores, Tools and Imple- ments.	..	..	..	1,645	
	Total	..	..	..	1,645	
Manager, Government Cinchona Plantation, Mungpoo.	(a) Cinchona Bark (kg.)	..	..	*806,302	19,99,793	At Rs. 1.125 per lb.
	(b) Ipecac Root (kg.)	..	..	**13,100	721	At Rs. 25 per lb.
	(c) Manures, Implements and other Stores.	..	462	..	20,815	
	Total	..	462	..	20,21,329	
Manager, Government Cinchona Plantation, Mungpoo.	(a) Cinchona Bark (lb.)	112	126	1,735,202	19,52,103	At Rs. 1.125 per lb.
	(b) Manures, Implements and other stores.	..	..	..	11,644	
	Total	..	126	..	19,63,747	
Assistant Manager-in-Charge, Government Cinchona Planta- tion, Latpanchor.	(a) Cinchona Bark (lb.)	..	..	156,633	1,76,212	At Rs. 1.125 per lb.
	(b) Manures, Implements and other stores.	..	12	..	11,144	
	Total	..	12	..	1,87,356	
Manager, Government Cinchona Plantation, Rongo.	Cinchona Bark (lb.)	..	..	194,985	1,18,109	At Rs. 1.125 per lb.
	Total	..	..	..	1,18,109	
	GRAND TOTAL	..	600	..	42,92,186	

\*806302 kg. = 17,77,594 lbs.

\*\*13.1 kg. = 28.84 lbs.

**Consolidated Stores Account of the Government Cinchona Plantations for the year 1958-59—concl'd.****CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT.**

Certified that the figures in the Stores Accounts represents substantially true account of affairs and that they agree with the figures rendered in the Departmental Registers. Closing Stock in respect of Manures, Implements and Other Stores were not in excess of requirement.

Certified that the Stock of Bark was verified as per procedure laid down in Government Order No. 1412-Cin. 1M/55, dated the 23rd May, 1955 and that in respect of Manures, Implements and Other Stores physical verification of stock was made as usual.

CALCUTTA;

S. MUKHERJEE.

*The 11th February, 1960.**Director of Cinchona, West Bengal.***AUDIT CERTIFICATE.**

Certified that the above Stores Account of the Government Cinchona Plantations for the year 1958-59 was test-audited under my supervision and subject to remark in the separate audit comments (*vide* paragraph 3 of the review) represents a fine and fair view of the state of affairs according to the best of my information and explanations given to me and shown by the books of the Plantations.

CALCUTTA;

R. K. CHOWDHURY.

*The 12th February, 1960.**Assistant Accounts Officer, West Bengal.***Stores Account of the Government Quinine Sales Depot, Calcutta for the year 1958-59.**

Particulars of Stores.	Opening balance.		Appropriation due to sale at rates higher than the minimum selling rate.		Receipts.		Total.		Utilisation, Depreciation, Issues and loss, shortage, Sales, etc.		Total.		Closing balance.	
	(Value.)	Rs.	(Value.)	Rs.	(Value.)	Rs.	(Value.)	Rs.	(Value.)	Rs.	(Value.)	Rs.	(Value.)	Rs.
1. Quinine Sulphate Powder B.P.	..	3,07,622	..	38,558	14,04,276	17,50,456	..	15,55,713	..	15,55,713	..	1,30,949	1,94,743	..
2. Quinine Sulphate Tablet B.P.	..	37,255	..	5,769	1,02,727	1,45,751	..	1,30,949	..	1,30,949	..	1,30,949	14,802	..
3. Other Quinine Salts	..	2,14,834	..	4,005	4,87,055	7,05,894	..	5,74,077	..	5,74,077	..	5,74,077	1,31,817	..

4. Cinchona Febrifuge and other mixed Alkaloids.	52,163	3,645	18,205	74,013	37,212	..	37,212	36,801
5. Other Cinchona Products	590	72	377	1,039	798	..	798	241
6. Cinchona Bark	2,757	467	1,682	4,906	1,853	[13 (Value written off)]	1,866	3,040
7. Other Subsidiary Crops and Products	3,316	163	17,264	20,743	18,792	[25 (Value written off).]	19,006	1,737
Total	6,18,537	52,679	20,31,586	27,02,802	23,19,394	227	23,19,621	3,83,181

N. B.—The amount below 50 naye paise has been omitted and that of 50 naye paise and above has been rounded up to Re. 1.

Certified that the figures in the Stores Account represent a substantially true account of affairs and these agree with the figures recorded in the Departmental Registers. The closing balance was not in excess of requirements.

CALCUTTA ;

MAHENDRA NATH BEPARI,

S. MUKHERJEE.

The 22nd September, 1959.

Store-keeper, Government Quinine Sales Depot, Calcutta.

Director of Cinchona, West Bengal.

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

CALCUTTA ;

P. C. DAS GUPTA.

The 9th September, 1959.

Manager, Government Quinine Sales Depot.

#### AUDIT CERTIFICATE.

Certified that the foregoing Stores Account of the Government Quinine Sales Depot for the year 1958-59 was test-audited under my supervision and that, subject to the remarks in the separate Audit Comments (*vide* paragraph 4 of the Review), it represents a correct state of affairs according to the best of my information and explanations given to me and as shown in the books of the Sales Depot.

CALCUTTA ;

R. K. CHOWDHURY,

The 15th December, 1959.

Assistant Accounts Officer, West Bengal.

222 Grant No. 30.—Miscellaneous Departments—Fire Services—(All Voted.)

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47—Miscellaneous Departments"</b>			
<b>—Fire Services.</b>			
<b>A.—FIRE SERVICES—</b>			
	Rs.		
<b>A-1.—Pay of Officers—</b>			
O .. ..	64,400	67,754	-4,246
S .. ..	7,600		
<b>A-2.—Pay of Establishment—</b>			
O .. ..	15,92,100	18,67,202	-60,558
S .. ..	3,35,500		
R .. ..	160		
<b>A-3.—Allowances, honoraria, etc.—</b>			
O .. ..	10,47,000	10,74,368	+2,568
S .. ..	24,800		
<b>A-4.—Contingencies—</b>			
O .. ..	5,81,100	6,10,286	-52,714
S .. ..	81,900		
<b>B.—WORKS—</b>			
O .. ..	2,74,000	2,88,522	+7,022
S .. ..	1,53,100		
R .. ..	-1,45,600		
<b>C.—CHARGES IN ENGLAND—</b>			
<b>High Commission of India—</b>			
O .. ..	400	224	-16
R .. ..	-160		
<b>Surrenders or withdrawals within grant—</b>			
R .. ..	1,45,600	1,45,600	-1,45,600
<hr/>			
<b>Total</b> ..	<b>41,61,900</b>	<b>39,08,356</b>	<b>-2,53,544</b>
<hr/>			

**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.	Rs.
<b>Major Head "47—Miscellaneous Departments".</b>						
<b>A.—LABOUR—</b>						
			Rs.			
<b>A-1.—Pay of Officers—</b>						
O	..	..	1,49,000	} 1,41,850	1,41,793	-57
R	..	..	-7,150			
<b>A-2.—Pay of Establishment—</b>						
O	..	..	1,89,900	} 1,72,200	1,68,802	-3,398
R	..	..	-17,700			
<b>A-3.—Allowances, honoraria, etc.—</b>						
O	..	..	1,92,600	} 2,10,050	2,09,370	-680
R	..	..	17,450			
<b>A-4.—Contingencies—</b>						
O	..	..	98,100	} 1,09,180	1,06,868	-2,312
R	..	..	11,080			
<b>B.—INSPECTOR OF FACTORIES—</b>						
O	..	..	3,80,600	} 3,43,650	3,38,403	-5,247
R	..	..	-36,950			
<b>C.—INSPECTOR OF STEAM BOILERS—</b>						
O	..	..	2,37,900	} 2,28,360	2,27,455	-905
R	..	..	-9,540			
<b>D.—STATE STATISTICS—</b>						
O	..	..	54,900	} 67,650	67,576	-74
R	..	..	12,750			
<b>E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS.</b>				6,200	6,200	..
<b>G.—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932—</b>						
O	..	..	21,000	} 15,828	16,064	+236
R	..	..	-5,272			
<b>H.—ADMINISTRATION OF THE BENGAL MONEY LENDER'S ACT, 1940—</b>						
O	..	..	17,300	} 15,800	15,785	-15
R	..	..	-1,800			



**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.
<b>Major Head "47—Miscellaneous Departments"</b>						
<i>—contd.</i>						
<b>I.—MISCELLANEOUS—</b>						
				Rs.		
<b>I-(i).—Pay of Officers—</b>						
O	..	..	4,94,600	} 5,20,709	5,28,097	+7,388
R	..	..	26,109			
<b>I-(ii).—Pay of Establishment—</b>						
O	..	..	14,37,200	} 15,21,242	15,16,245	-4,997
R	..	..	84,042			
<b>I-(iii).—Allowances, honoraria, etc.—</b>						
O	..	..	12,54,300	} 13,62,124	13,37,825	-24,299
R	..	..	1,07,824			
<b>I-(iv).—Contract Contingencies—</b>						
O	..	..	7,000	} 14,400	12,719	-1,681
R	..	..	7,400			
<b>I-(v).—Other Contingencies—</b>						
O	..	..	68,21,000	} 63,83,386	69,03,354	+5,19,968
R	..	..	-4,37,614			
<b>I-(vi).—Cost of tools and plant—</b>						
O	..	..	2,50,000	} 2,49,000	1,36,797	-1,12,203
R	..	..	-1,000			
<b>I-(vii).—Works—</b>						
				<i>Column 4.—See paragraph 2 of the Review.</i>		
O	..	..	10,000	} 22,543	24,900	+2,357
R	..	..	12,543			
				<i>Column 4.—See paragraph 2 of the Review.</i>		
<b>I-(viii).—Contribution to the National Library</b>				16,000	16,000	..
<b>I-(ix).—Administration of the Societies Registration Act, 1948—</b>						
O	..	..	1,200	} ..	..	..
R	..	..	-1,200			
<b>I-(x).—Deduct—Establishment charges re- coverable from other Governments, Departments, etc.—</b>						
O	..	..	-48,25,300	} -52,26,220	-50,23,845	+2,02,375
R	..	..	-4,00,920			

**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.
<b>Major Head "47—Miscellaneous Departments"</b>						
<i>—contd.</i>						
				Rs.		
<b>J.—CONTROLLER OF RENTS—</b>						
O	..	..	3,63,100	}		
R	..	..	32,651			
				3,95,751	3,72,143	-23,608
<b>K.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACK- WARD CLASSES—</b>						
O	..	..	2,85,000	}		
R	..	..	31,600			
				3,16,600	3,15,768	-832
<b>L.—WORKS</b>						
..	..	..	..		3,046	+3,046
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>M.—SUSPENSE—</b>						
O	..	..	5,00,000	}		
R	..	..	-9,74,000			
				-4,74,000	5,42,952	+10,16,952
<i>Column 4.—See paragraphs 2 and 3 of the Review.</i>						
<b>O.—DEVELOPMENT SCHEMES—</b>						
<b>O-(i).—First Five-Year Plan—</b>						
O	..	..	3,30,000	}		
R	..	..	-1,07,200			
				2,22,800	2,12,752	-10,048
<b>O-(ii).—Second Five-Year Plan—</b>						
<b>O-(ii)-(a).—Labour and Labour Welfare—</b>						
<b>O-(ii)-(a)-(i).—Model Labour Welfare Centre—</b>						
O	..	..	70,000	}		
R	..	..	-70,000			
				..	..	..
<b>O-(ii)-(a)-(ii).—Employees' State Insurance Schemes—</b>						
<b>Gross—</b>						
O	..	..	12,00,000	}		
R	..	..	-11,98,340			
				1,660	..	-1,660
<b>Deduct—Recoveries from the Employees' State Insurance Scheme—</b>						
O	..	..	-9,00,000	}		
R	..	..	9,00,000			
				..	..	..

**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.	
<b>Major Head "47—Miscellaneous Departments"</b>				
<i>—contd.</i>				
<b>O-(ii)-(b).—Welfare of Scheduled Tribes and Castes and other Backward Classes—</b>				
<b>O-(ii)-(b)-(I).—Welfare of Scheduled Tribes—</b>				
	Rs.			
O .. ..	26,59,000	} 22,57,225	21,87,505	
R .. ..	-4,01,775			-69,720
<b>O-(ii)-(b)-(II).—Removal of Untouchabi- lity—</b>				
O .. ..	9,24,000	} 7,38,557	6,89,141	
R .. ..	-1,85,443			-49,416
<b>O-(ii)-(b)-(III).—Spill-over cost of un- completed schemes of the First Five-Year Plan—</b>				
O .. ..	10,000	} 10,100	15,441	
R .. ..	100			+5,341
<i>Column 4.—Inaccurate fixation of net grant for want of detailed report from the drawing officers in time.</i>				
<b>O-(ii)-(b)-(IV).—Rehabilitation of Ex- Criminal Tribes—</b>				
O .. ..	47,000	} 46,900	44,518	
R .. ..	-100			-2,382
<b>O-(ii)-(b)-(V).—Welfare of the Backward Classes—</b>				
O .. ..	60,000	} 62,800	63,086	
R .. ..	2,800			+286
<b>O-(ii)-(c).—Statistical Organisation—</b>				
O .. ..	20,000	} 6,900	6,264	
R .. ..	-13,100			-636
<b>O-(iii).—Schemes outside the State Plan— Centrally Sponsored Schemes—Welfare of Scheduled Tribes and Castes and other Backward Classes—</b>				
<b>O-(iii)-(a).—Welfare of Scheduled Tribes—</b>				
O .. ..	15,61,000	} 12,62,215	12,10,935	
R .. ..	-2,98,785			-51,280
<b>O-(iii)-(b).—Welfare of Scheduled Castes—</b>				
O .. ..	9,19,000	} 33,53,993	33,22,470	
S .. ..	26,68,000			-31,523
R .. ..	-2,33,007			

**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.
<b>Major Head "47—Miscellaneous Departments" —contd.</b>						
O-(iii)-(c).—Welfare of other Backward Classes—				Rs.		
O	..	..	20,000	} 6,20,464	6,58,849	+ 38,385
S	..	..	1,88,000			
R	..	..	4,12,464			
Surrenders or withdrawals within Grant—						
R. Gross	..	..	32,41,163	32,41,163	..	—32,41,163
R. Deductions	..	..	—4,99,080	—4,99,080	..	+4,99,080
<b>Total—Grant No. 31—</b>						
Gross	..	..	..	2,34,63,300	2,14,19,123	—20,44,177
Deductions	..	..	..	—57,25,300	—50,23,845	+7,01,455
Net	..	..	..	1,77,38,000	1,63,95,278	—13,42,722

**REVIEW.**

The saving of Rs. 13,42,722 was converted into an excess of Rs. 13,99,361 by the surrender of Rs. 27,42,083.

2. Explanations for variations in column 4 in respect of sub-heads I-(vi), 1-(vii), L and M could not be incorporated as the same were not furnished by the controlling officers.

3. The transactions under each unit of suspense under the sub-head "M—Suspense" are exhibited below:—

Detailed Units.				Opening balance.	Actuals during 1959-60.	Closing balance.
1				2	3	4
				Rs.	Rs.	Rs.
Purchase	..	..	..	—53,94,646	2,69,321	—51,25,325
Miscellaneous Public Works Advance	..	..	..	39,77,440	15,01,146	54,78,586
Stock	..	..	..	55,71,847	—12,27,515	43,44,332
<b>Total</b>				<b>41,54,641</b>	<b>5,42,952</b>	<b>46,97,598</b>

The nature and accounting procedure of the transactions under the Subheads "Purchases" and "Miscellaneous Public Works Advances" have been explained at page 99 of the Appropriation Accounts.

**REVIEW—*concl.***

4. *Non-invitation of tenders.*—In a Division of the Construction Board, the construction work of a building estimated to cost Rs. 1,56,734, was entrusted in February, 1957 to a contractor on restricted tender basis on grounds of urgency. The agreement with the contractor stipulated that the work was to be completed in two months. Subsequently in August, 1957 and December, 1957 further extension works of the same building were also allotted to the same contractor by negotiation and were to be completed by January, 1958. Total value of the work came to Rs. 3,23,514 and the work as a whole was completed in April, 1958. Thus the ground of urgency proved nugatory in effect and Government was deprived of the benefit of competitive rates for a work of over Rs. 3 lakhs. No penalty was, however, imposed in any of the cases for non-completion of work in time as provided for in the agreement.

**Grant No. 32.—Civil Works.**

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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.	
<b>Major Head "50—Civil Works".</b>				
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>				
<b>A-1.—Land Revenue—</b>				
R .. ..	Rs. 8,970	8,970	9,400	+ 430
See items 2 and 3 of Appendix II.				
<b>A-2.—State Excise—</b>				
O .. ..	11,300	} 9,807	9,181	- 626
R .. ..	- 1,493			
See items 1 and 3 of Appendix II.				
<b>A-3.—Registration—</b>				
O .. ..	37,900	} 18,885	18,629	- 256
R .. ..	- 19,015			
See items 1, 2 and 3 of Appendix II.				
<b>A-4.—Sales Tax—</b>				
R .. ..	3,265	3,265	2,054	- 1,211
See item 3 of Appendix II.				
<b>A-5.—General Administration—</b>				
<i>Charged—</i>				
O .. ..	26,000	} 34,600	32,497	- 2,103
R .. ..	8,600			
See items 2 and 3 of Appendix II.				
<i>Voted—</i>				
O .. ..	3,13,200	} 3,49,682	3,36,154	- 13,528
R .. ..	36,482			
See items 1, 2 and 3 of Appendix II.				
<b>A-6.—Administration of Justice—</b>				
O .. ..	1,50,100	} 1,03,516	72,003	- 31,513
R .. ..	- 46,584			
<i>Column 4.—See paragraph 1 of the Review.</i>				
<i>See also items 1, 2 and 3 of Appendix II.</i>				
<b>A-7.—Jails—</b>				
O .. ..	72,800	} 86,350	84,833	- 1,517
R .. ..	13,550			
See items 1, 2 and 3 of Appendix II.				
<b>A-8.—Police—</b>				
O .. ..	1,38,200	} 1,42,198	1,08,667	- 33,531
R .. ..	3,998			
<i>Column 4.—See paragraph 1 of the Review.</i>				
<i>See also items 1, 2 and 3 of Appendix II.</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.
<b>Major Head "50—Civil Works".—<i>contd.</i></b>					
<b>A-9.—Education—</b>					
		Rs.			
O	..	82,500	} 77,392	64,215	-13,177
R	..	-5,108			
<i>Column 4.—See paragraph 1 of the Review.</i>					
<i>See also items 1 and 3 of Appendix II.</i>					
<b>A-10.—Medical—</b>			1,00,000	73,872	-26,128
<i>Column 4.—Due to execution of the works at lower tender rates.</i>					
<i>See also items 2 and 3 of Appendix II.</i>					
<b>A-12.—Agriculture—</b>					
O	..	55,600	} 26,812	23,745	-3,067
R	..	-28,788			
<i>Column 4.—See paragraph 1 of the Review.</i>					
<i>See also items 1 and 3 of Appendix II.</i>					
<b>A-13.—Animal Husbandry—</b>					
O	..	3,600	} 3,056	353	-2,703
R	..	-544			
<i>Column 4.—Due to late receipt of Administrative approval.</i>					
<i>See also item 3 of Appendix II.</i>					
<b>A-15.—Industries—</b>					
O	..	26,900	} 21,458	16,573	-1,885
R	..	-5,442			
<i>See items 1 and 3 of Appendix II.</i>					
<b>A-16.—Civil Works—</b>					
O	..	50,500	} 54,142	54,661	+519
R	..	3,642			
<i>See items 1, 2 and 3 of Appendix II.</i>					
<b>A-17.—Stationery and Printing—</b>					
O	..	6,800	} 5,733	5,323	-410
R	..	-1,067			
<i>See items 1 and 3 of Appendix II.</i>					
<b>A-18.—Miscellaneous Departments—</b>					
O	..	48,000	} 32,627	30,248	-2,379
R	..	-15,373			
<i>See items 1, 2 and 3 of Appendix II.</i>					
<b>B.—ORIGINAL WORKS—COMMUNICA- TIONS—</b>					
O	..	67,51,600	} 50,29,129	48,41,748	-1,87,881
R	..	-17,22,471			
<i>See items 4 to 54 of Appendix II.</i>					

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head "50—Civil Works".—<i>contd.</i></b>					
<b>C.—ORIGINAL WORKS—MISCELLANEOUS—</b>					
		Rs.			
R	..	1,027	1,027	1,914	+ 887
See items 55 and 56 of Appendix II.					
<b>D.—REPAIRS—</b>					
<i>Charged—</i>					
O	..	7,00,000	} 10,30,000	9,46,151	- 83,849
S	..	3,56,100			
R	..	- 26,100			
<i>Voted—</i>					
O	..	1,95,60,000	} 1,92,17,092	2,25,85,003	+ 33,67,911
R	..	- 3,42,908			
<i>Column 4.—See paragraph 1 of the Review.</i>					
<b>E.—ESTABLISHMENT—</b>					
<i>Charged—</i>					
O	..	1,18,000	} 1,07,788	1,07,465	- 323
R	..	- 10,212			
<i>Voted—</i>					
O	..	57,00,000	} 53,12,537	55,54,792	+ 2,42,255
R	..	- 3,87,463			
<b>E-1.—Deduct—Recoveries—</b>					
O	..	- 5,00,000	} - 5,49,398	- 7,32,990	- 1,83,592
R	..	- 49,398			
<i>Column 4.—See paragraph 1 of the Review.</i>					
<b>F.—TOOLS AND PLANT—</b>					
<i>Charged—</i>			5,000	4,976	- 24
<i>Voted—</i>					
O	..	11,28,000	} 10,42,200	9,90,839	- 51,361
R	..	- 85,800			
<b>F-1.—Deduct—Recoveries—</b>			- 50,000	- 88,464	- 38,464
<i>Column 4.—See paragraph 1 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.
<b>Major Head "50—Civil Works".—<i>contd.</i></b>						
<b>G.—GRANTS-IN-AID—</b>						
<i>Charged—</i>				4,00,000	4,00,000	..
<i>Voted—</i>						
			Rs.			
O	..	..	16,21,200	} 13,19,230	11,03,371	-2,15,859
R	..	..	-3,01,970			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>H.—SUSPENSE—</b>						
<i>Charged—</i>						
O	..	..	-2,000	} 10,500	9,081	-1,419
R	..	..	12,500			
<i>Voted—</i>						
O	..	..	5,41,000	} 87,000	-22,14,379	-23,01,379
R	..	..	-4,54,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>I.—<i>Deduct</i>—AMOUNT MET FROM SUB- VENTION FROM CENTRAL ROAD FUND—</b>						
R	..	..	-14,48,179	-14,48,179	-32,51,081	-18,02,902
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>J.—DEVELOPMENT SCHEMES—</b>						
<b>(i).—First Five-Year Plan—</b>						
<b>(Committed expenditure)—</b>						
<b>J(i)-1.—Education—</b>						
O	..	..	2,11,800	} 2,33,643	2,36,001	+2,358
R	..	..	21,843			
<b>J(i)-2.—Medical—</b>						
O	..	..	11,84,500	} 14,60,398	14,70,258	+9,860
R	..	..	2,75,898			

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Es.
<b>Major Head "50—Civil Works".—<i>contd.</i></b>						
<b>J(i)-3.—Public Health—</b>						
O	..	..	Rs. 20,000	} 20,024	22,392	+ 2,368
R	..	..	24			
Column 4.— <i>See</i> paragraph 1 of the Review.						
<b>J(i)-4.—Agriculture—</b>						
O	..	..	1,26,000	} 1,18,533	1,19,828	+ 1,295
R	..	..	—7,467			
<b>J(i)-5.—Animal Husbandry—</b>						
O	..	..	15,000	} 9,605	11,928	+ 2,323
R	..	..	—5,395			
Column 4.— <i>See</i> paragraph 1 of the Review.						
<b>J(i)-6.—Industries—</b>						
O	..	..	8,500	} 2,548	1,913	— 635
R	..	..	—5,952			
<b>J(i)-7.—Civil Works—</b>						
O	..	..	52,10,000	} 63,83,302	60,82,254	—3,01,048
R	..	..	11,73,302			
<b>J(ii).—Cooch Behar Development—</b>						
O	..	..	56,000	} 70,960	41,423	— 29,537
R	..	..	14,960			
Column 4.— <i>See</i> paragraph 1 of the Review.						
<b>J(ii)-1.—<i>Deduct</i>—Amount transferred from General Reserve Fund, Cooch Behar—</b>						
O	..	..	—56,000	} —68,047	—41,423	+ 26,624
R	..	..	—12,047			
Column 4.— <i>See</i> paragraph 1 of the Review.						
<b>J(iii).—Centrally Sponsored Schemes Out- side the State Plan—(Centre's Share)— Expenses out of the grant from the Govern- ment of India for Centrally Sponsored Schemes Outside the State Plan (Con- struction of State roads of economic or inter-State importance)—</b>						
O	..	..	10,12,000	} 7,05,018	6,78,362	— 26 656
R	..	..	—3,06,982			

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.
<b>Major Head "50—Civil Works"—<i>concl.</i></b>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R .. ..	15,212	15,212	.. .. -15,212
<i>Voted—</i>			
R. Gross .. ..	21,86,861	21,86,861	.. .. -21,86,861
R. Deductions .. ..	15,09,624	15,09,624	.. .. -15,09,624
<b>Totals—Grant No. 32—</b>			
<i>Charged—</i>			
	16,03,100	15,00,170	-1,20,930
<i>Voted—</i>			
Gross .. ..	4,42,43,000	4,24,40,558	-18,02,442
Deductions .. ..	-6,06,000	-41,13,958	-35,07,958
Net .. ..	4,36,37,000	3,83,26,600	-53,10,400

## REVIEW.

Explanations for variations in column 4 in respect of the sub-heads A.6, A.8, A.9, A.12, D. (Voted), E(i), F(i), G.(Voted), H.(Voted), I, J(1)-3, J(1)-5, J(ii) and J(ii)-1 could not be included in the accounts as they were not received from the controlling authorities.

2. The Gross Establishment charges of the Works and Buildings Department during the year 1959-60 amounted to Rs. 56.62 lakhs against the total works outlay of Rs. 654.79 lakhs, i.e., 8.64 per cent. of the total works outlay.

A sum of Rs. 7.33 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. 49.29 lakhs, i.e., 7.53 per cent. of the total works outlay.

The percentages of both the gross and net establishment charges to works outlay for the years 1957-58, 1958-59 and 1959-60 are compared below:—

(Figures in lakhs of Rupees).

Year.	Works Outlay.	Establishment Charges.		Percentage.	
		Gross.	Net.	Gross.	Net.
1957-58	.. 591.30	49.44	45.68	8.36	7.73
1958-59	.. 575.54	52.23	47.28	9.07	8.21
1959-60	.. 654.79	56.62	49.29	8.64	7.53

3. *Losses, Writes-off, etc.*—In five cases, stores valued at Rs. 5,331 lost due to theft, were written off during 1959-60. In one case of theft of G.1. Pipes valued at Rs. 3,239 from the storeyard of a Public Works Subdivisional Office two guards were found negligent of duty and were dismissed.

## REVIEW—contd.

4. *Excess issue of materials.*—In terms of the contract agreement for repair works done in a P.W. Division during 1958-59 the working contractor was issued 69,920 sft. of wire netting for use on a sausage work. While the site account of the works showed the full quantity issued to the work, the quantity utilised in the work as per final bill of the contractor paid in March, 1959 worked out to 60,411 sft. There was thus an excess issue to the contractor of 9,509 sft. wire netting valued at Rs. 3,392.

It was stated by the Executive Engineer that the entire quantity of wire netting issued to the work as per site accounts had been utilised; but that the Overseer-in-charge of the work was transferred, while the work was in progress and that the in-coming Overseer did not take measurements of the work at the time of preparation of the final bill. The reply is not acceptable as, according to the final bill, labour charges for the lesser quantity of wire nettings, actually utilised on work, only has been claimed by the contractor. The necessity for a further investigation in the matter has been suggested to the Chief Engineer.

## 5. Subventions from the Central Road Fund.

(a) The particulars of the Fund appear in paragraph 84 of the Finance Accounts for 1959-60. Full details of the scheme have been furnished in Note 4 below Grant No. 32 Civil Works at pages 229-230 of the Appropriation Accounts for 1958-59.

(b) An account of the subventions to the State of West Bengal to the end of the year 1959-60 is given below:—

Opening balance on the 1st April 1959—Rs. 16,30,119.\*

Allotment from the Central Road Fund.				To end of the year 1958-59.	During the year 1959-60.	Total to end of the year 1959-60.
1				2	3	4
				Rs.	Rs.	Rs.
(i) Ordinary	..	..	..	3,97,32,799	36,48,775	4,33,81,574
(ii) Ordinary Reserve	..	..	..	43,73,749	—89,794	42,83,955
(iii) Special Grant from the Reserve	..	..	..	1,38,172	..	1,38,172
Total			..	4,42,44,720	35,58,981	4,78,03,701

  

Expenditure on projects financed from subventions from Central Road Fund.				To end of the year 1958-59.	During the year 1959-60.	Total to end of the year 1959-60.
1				2	3	4
				Rs.	Rs.	Rs.
(i) Ordinary	..	..	..	*3,81,92,470	32,51,081	4,14,43,551
(ii) Ordinary Reserve	..	..	..	42,29,537	..	42,29,537
(iii) Special Grant from the Reserve	..	..	..	1,92,594	..	1,92,594
Total			..	*4,26,14,601	32,51,081	4,58,65,682

Closing balance on the 31st March 1960—Rs. 19,38,019.

\*Differs from the previous year's closing balance by Re. 1 due to rounding.

## REVIEW—contd.

(c) The total commitment at the close of the year in respect of incomplete works of the State, financed from Central Road Fund, amounted to Rs. 481.07 lakhs approximately. The credits and debits to the fund as indicated in the above account were for amounts authorized by the existing rules of the Fund and no diversion from the Fund has been noticed in respect of the year 1959-60.

6. 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 during 1959-60 are exhibited below:—

(See Sub-head H)

Detailed Units.	Opening balance.	Debits.	Credits.	Net Actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Charged—</i>					
<i>50—Civil Works—</i>					
<i>Purchase ..</i>	<i>—44,170</i>	<i>1,38,633</i>	<i>1,28,454</i>	<i>10,179</i>	<i>—33,991</i>
<i>Miscellaneous Public Works Advances.</i>	<i>28,308</i>	<i>4,844</i>	<i>6,903</i>	<i>—2,059</i>	<i>26,249</i>
<i>Stock ..</i>	<i>..</i>	<i>23,823</i>	<i>22,862</i>	<i>961</i>	<i>961</i>
<i>Total ..</i>	<i>—15,862</i>	<i>1,67,300</i>	<i>1,58,219</i>	<i>9,081</i>	<i>—6,781</i>

*Voted—*

*50—Civil Works—*

<i>Purchase ..</i>	(A) <i>—1,85,24,902</i>	<i>2,09,63,044</i>	<i>2,40,22,754</i>	<i>—30,59,710</i>	<i>—2,15,84,612</i>
<i>Miscellaneous Public Works Advances.</i>	<i>50,67,317</i>	<i>12,94,621</i>	<i>15,29,836</i>	<i>—2,35,215</i>	<i>48,32,102</i>
<i>Stock ..</i>	<i>68,43,082</i>	<i>1,61,64,945</i>	<i>1,50,84,399</i>	<i>10,80,546</i>	<i>79,23,628</i>
<i>Total ..</i>	<i>—66,14,503</i>	<i>3,84,22,610</i>	<i>4,06,36,989</i>	<i>—22,14,379</i>	<i>—88,28,882</i>

(A) The variation between the closing balance of 1958-59 and the opening balance of 1959-60 is due to the amount (Rs. 2,850) relating to undivided Bengal period having been wiped out from the schedules.

## REVIEW—contd.

## 7. Stores Account of the Department of Works and Buildings for the year 1959-60:—

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation or sale.	Depreciation or shortage written-off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Charged—</i>					
1. Governor's Estate ..	..	23,823	22,862	..	961
<i>Voted—</i>					
2. City Division ..	12,20,308	14,21,284	15,64,531	..	10,77,061
3. Suburban Division ..	8,15,756	9,64,921	8,25,747	..	9,54,930
4. Hooghly Division ..	1,36,485	9,23,796	8,43,767	..	2,16,514
5. Midnapore Division ..	4,33,901	8,67,101	8,53,396	..	4,47,606
6. North Calcutta Division	2,82,233	9,59,403	8,68,150	..	3,73,486
7. Darjeeling Division (including special repair).	2,99,894	12,03,585	10,17,492	..	4,85,987
8. Bengal Engineering College Construction Division.	1,88,637	7,22,376	6,83,353	..	2,27,660
9. Calcutta Construction Division.	-25,327	2,55,345	2,13,992	..	16,026
10. Jalpaiguri Division ..	5,32,803	15,61,112	13,06,263	..	7,87,652
11. Western Electrical Division.	1,72,968	66,308	63,425	..	1,75,851
12. Calcutta Electrical Division.	12,266	1,39,748	1,38,054	..	13,960
13. Berhampur Division ..	2,66,443	6,34,683	6,47,829	..	2,53,297
14. Northern Electrical Division.	13,373	30,843	34,721	..	9,495
15. Cooch Behar Division	4,89,152	5,96,220	5,53,615	..	5,31,757
16. Malda Division ..	1,55,616	5,87,595	6,75,643	..	67,508
17. Purulia Division ..	5,11,715	8,44,288	7,61,829	..	5,94,174
18. Alipur Division ..	2,85,659	12,30,913	12,76,357	..	2,40,215
19. Suburban Electrical Division.	30,034	1,07,692	1,13,764	..	23,962
20. Burdwan Division ..	1,44,667	7,51,177	5,23,707	..	3,72,137
21. Howrah Division ..	2,03,868	7,41,538	5,80,821	..	3,64,585
22. Nadia Division ..	4,09,472	3,65,704	3,25,888	..	4,49,288
23. Workshop Electrical Division.	2,63,159	11,89,313	12,12,055	..	2,40,417
Total ..	68,43,082	1,61,64,945	1,50,84,399	..	79,23,628

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.

## REVIEW—concl'd.

The closing balance in respect of each of the Divisions against serial Nos. 2, 3, 5, 6, 7, 10, 11, 15, 17, 20 and 21 has exceeded the reserved limit of stock, but the excesses have not yet been regularised.

The increase in the closing balances in the Divisions except at 2,13,14, 16, 18, 19 and 23 is due to less issue of materials. The certificates of balances have been received from two Divisions only.

The minus opening balances against Sl. No. 9-Calcutta Construction Division is the net result of minus closing balances appearing in the accounts for 1957-58 and 1958-59 and is stated to be due to the following reasons:—

- (i) higher issue rate of steel materials during 1957-58.
- (ii) higher rate of storage than actuals during 1957-58.
- (iii) write-back of excess debit during 1958-59.

The stock accounts of one Division are in arrear from 1946-47, of one Division from 1947-48, of three Divisions from 1957-58 and of twelve Divisions from 1958-59.

**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.	
<b>Major Head "54—Famine".</b>							
<b>A.—FAMINE RELIEF—</b>							
<b>A-1.—Salaries and Establishment—</b>							
<b>A-1(a).—Isolated workhouse and normal relief operations—</b>							
			Rs.				
O	..	..	7,71,000	}	39,24,201	39,43,029	+18,828
S	..	..	27,04,000				
R	..	..	4,49,201				
<b>A-1(b).—Famine Relief Emergency Hospitals—</b>							
O	..	..	63,000	}	59,000	48,003	-10,997
R	..	..	-4,000				
<i>Column 4.—Mainly due to late receipt of debits for Stores supplied by the Central Medical Stores.</i>							
<b>A-1(c).—Expenses on Public Health Measures in flood-affected areas—</b>							
S	..	..	10,50,000	}	10,07,000	2,45,577	-7,61,423
R	..	..	-43,000				
<i>Column 4.—See paragraph 2 of the Review.</i>							
<b>A-1(e).—Distribution of Seeds—</b>							
O	..	..	3,00,000	}	43,46,223	41,39,235	-2,06,988
S	..	..	47,00,000				
R	..	..	-6,53,777				
<b>A-2.—Gratuitous Relief—</b>							
<b>A-2(2).—In Other Ways—</b>							
O	..	..	3,35,000	}	59,87,000	58,63,324	-1,23,676
S	.	..	14,68,200				
R	..	..	41,83,800				
<b>A-2(3).—At the Houses of the People—</b>							
O	..	..	1,00,00,000	}	1,94,21,668	2,72,10,103	+77,88,435
S	..	..	1,00,00,000				
R	..	..	-5,78,332				
<i>Column 4.—See explanation under A3(1).</i>							
<b>A-2(4).—Deduct—Recovery on account of price of cloth, rice, etc., supplied to non-official organisations—</b>							
O	..	..	-500	}	-1,042	-55	+987
R	..	..	-542				



Major Head and Sub-head.			Final Grant.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head "54—Famine".—<i>contd.</i></b>					
<b>A-2(5).—Distribution of Seeds—</b>					
		Rs.			
O	..	1,00,000	7,23,110	..	-7,23,110
S	..	6,25,000			
R	..	-1,890			
<i>Column 4.—See paragraph 2 of the Review.</i>					
<b>A-2(6).—Free supply of fodder, etc., to cattle population—</b>					
O	..	25,000	18,04,521	18,53,064	+48,543
S	..	20,55,000			
R	..	-2,75,479			
<b>A-3.—Miscellaneous—</b>					
<b>A-3(1).—Miscellaneous—</b>					
O	..	1,70,00,000	1,38,57,105	57,14,171	-81,42,934
R	..	-31,42,895			
<i>Column 4.—Mainly due to Rs. 74,73,801 booked under A2(3).</i>					
<b>A-3(2).—Expenditure out of West Bengal Famine Insurance Fund—</b>					
R	..	80,00,000	80,00,000	80,00,000	..
<b>A-4.—Rehabilitation Programme—</b>					
<b>A-4(a).—Workhouses and institutions connected therewith—</b>					
O	..	22,500	22,032	11,128	-10,904
R	..	-468			
<i>Column 4.—See paragraph 2 of the Review.</i>					
<b>A-4(b).—Orphanages—</b>					
O	..	14,57,000	15,53,000	15,62,231	+9,231
S	..	86,000			
R	..	10,000			
<b>A-4(c).—Artisan's Relief and Rehabilitation—</b>					
O	..	15,000	1,63,500	1,13,885	-49,615
S	..	1,85,000			
R	..	-36,500			
<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.
<b>Major Head "54—Famine".—<i>contd.</i></b>			
A-4(d).—Loss—	100	..	-100
A-5.—Works—			
A-5(i).—Isolated Workhouses, etc.—			
	Rs.		
O .. ..	500	} 3,847	} 114
S .. ..	3,400		
R .. ..	-53		
			-3,733
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-5(ii).—Famine Relief Emergency Hospitals—			
O .. ..	5,000	} 11,000	} 11,385
S .. ..	2,000		
R .. ..	4,000		
			+385
A-5(iii).—Rehabilitation Programme—			
A-5(iii)(a).—Workhouses and institutions connected therewith—			
O .. ..	5,000	} 21,335	} 8,919
S .. ..	16,400		
R .. ..	-65		
			-12,416
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-5(iii)(b).—Orphanages—			
O .. ..	10,000	} ..	} ..
R .. ..	-10,000		
			..
A-5(iv).—Scheme for water supply in flood-affected areas—			
O .. ..	3,00,000	} 5,00,000	} 5,11,789
S .. ..	1,00,000		
R .. ..	1,00,000		
			+11,789
A-6.— <i>Deduct</i> —Amount transferred from the West Bengal Famine Insurance Fund—			
R .. ..	-80,00,000	-80,00,000	-80,00,000
			..

## Grant No. 33.—Famine—concl'd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54—Famine".—concl'd.</b>			
<b>B.—TRANSFER TO THE WEST BENGAL FAMINE INSURANCE FUND—</b>	80,00,000	80,00,000	..
<b>For rounding—</b>	400	..	—400
<b>Surrenders or withdrawals within grant—</b>			
	Rs.		
R. Gross .. .. .	—80,00,542	—80,00,542	+80,00,542
R. Deductions .. .. .	80,00,542	80,00,542	—80,00,542
<b>Total—</b>			
Gross .. .. .	6,14,04,500	6,72,35,957	+58,31,457
Deductions .. .. .	—500	—80,00,055	—79,99,555
Net .. .. .	6,14,04,000	5,92,35,902	—21,68,098

## REVIEW.

Even though the gross expenditure exceeded the voted grant by Rs. 58,31,457, the net indicated a saving of Rs. 21,68,098 due to the "Net Voting System" obtaining in the State.

2. Explanations for variations in column 4 in respect of the sub-heads A.1(c), A.2(5), A.4(a), A.4(c), A.5(i) and A.5(iii) could not be incorporated as the same were not furnished by the controlling authorities.

3. *Famine Insurance Fund.*—The transactions of the Fund during 1959-60 have been incorporated in statement No. 4 at page 202 of Part B-II of Finance Accounts.

4. *Losses, writes-off, etc.*—Articles valued at Rs. 1,476 were reported in October, 1957 to be missing from the godown of a certain District Collectorate. Departmental or Police investigation failed to discover any clue to the disappearance of the stores. The Assistant Nazir-in-charge of the stores was found negligent and punished departmentally. No cash security was obtained from the Assistant Nazir.

Government, however, stated in July, 1960 that a further departmental investigation into the possible complicity of other staff had been ordered and that precautionary measures have been taken against recurrence of such incidents.

**Grant No. 34—Privy Purses and Allowances of Indian Rulers—(All Voted).**

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Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54-B—Privy Purses and Allowances of Indian Rulers."</b>			
<b>A.—PRIVY PURSES AND ALLOWANCES OF EX-RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—</b>			
<b>A-1.—Integrated States—</b>			
<b>A-1(i).—Allowances to the relatives of the ex-Rulers of Cooch Behar—</b>			
<b>A-1(ii).—Allowances to the palace servants of the ex-Rulers of Cooch Behar—</b>			
	Rs.		
O .. ..	1,25,000	} 1,51,000	1,43,661
S .. ..	25,000		
R .. ..	1,000		
			-7,339
<b>A-1(iii).—Other Allowances—</b>			
O .. ..	1,000	} ..	..
R .. ..	-1,000		
<b>B.—CHARGES IN ENGLAND—</b>			
High Commission of India .. ..	18,000	18,000	..
<hr/>			
Total—Grant No. 34 .. ..	1,69,000	1,61,661	-7,339
<hr/>			

## Grant No. 35—Superannuation Allowances and Pensions.

(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.
<b>Major Head "55—Superannuation Allowances and Pensions."</b>						
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>						
<i>Charged—</i>						
O	..	..	Rs. 2,07,000	} 1,95,000	1,93,386	-1,614
R	..	..	-12,000			
<i>Voted—</i>						
O	..	..	1,09,13,800	} 1,24,78,800	1,23,82,504	-96,296
S	..	..	16,30,000			
R	..	..	-65,000			
<b>B.—COMPASSIONATE ALLOWANCES—</b>						
O	..	..	35,000	} 50,000	47,721	-2,279
S	..	..	10,000			
R	..	..	5,000			
<b>C.—DONATIONS TO PROVIDENT FUND—</b>						
O	..	..	6,31,000	} 5,01,000	3,86,186	-1,14,814
R	..	..	-1,30,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>D.—GRATUITIES—</b>						
<i>Charged—</i>						
O	..	..	13,000	} 4,000	525	-3,475
R	..	..	-9,000			
<i>Column 4.—Non-drawal of gratuity (Rs. 2,475) during the year and wrong fixation of net grant on the basis of inaccurate data.</i>						
<i>Voted—</i>						
O	..	..	21,76,000	} 22,16,000	21,74,506	-41,494
S	..	..	1,12,000			
R	..	..	-72,000			
<b>E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES.</b>				24,300	21,150	-3,150
<i>Column 4.—See paragraph 1 of the Review.</i>						

**Grant No. 35—Superannuation Allowances and Pensions —contd. 245**

Major Head and Sub-head.				Final Grant or	Actual	Excess+
				Appropriation.	Expenditure.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "55—Superannuation Allowances and Pensions."—concl'd.</b>						
<b>F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSIONS RULES ..</b>				1,600	..	-1,600
<b>G-(i).—Allowances and Gratuities to political sufferers, their families and Institutions ..</b>				4,05,000	3,93,988	-11,012
<b>G-(ii).—Equated payments on account of Capital Outlay on sterling pensions to the Government of India—</b>						
			Rs.			
O	..	..	3,22,000	} 2,92,000	2,92,340	+340
R	..	..	-30,000			
<b>H.—CHARGES IN ENGLAND—</b>						
<b>High Commission of India—</b>						
O	..	..	69,480	} 77,880	77,326	-554
R	..	..	8,400			
<b>I.—Deduct—PENSIONERY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>						
O	..	..	-6,31,000	} -5,00,000	-4,91,007	+8,993
R	..	..	1,31,000			
<b>For rounding—</b>						
O	..	..	-180	} ..	..	..
R	..	..	180			
<b>Total—Major Head "55.—Superannuation Allowances and Pensions"—</b>						
<b>Charged—</b>						
O	..	..	2,20,000	} 1,99,000	1,93,911	-5,089
R	..	..	-21,000			
<b>Voted—</b>						
O	..	..	1,39,47,000	} 1,55,46,580	1,52,84,714	-2,01,866
S	..	..	17,52,000			
R	..	..	-1,52,420			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "83—Payments of Commuted Value of Pensions."</b>			
<b>PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>			
Payments in India—			
	Rs.		
<i>Charged—</i>			
O	5,000	13,788	-212
R	9,000		
	14,000		
<i>Voted—</i>			
O	5,25,000	5,74,362	-22,638
R	72,000		
	5,97,000		
<b>CHARGES IN ENGLAND—</b>			
High Commission of India	.. .. .	5,503	+5,503
<i>Column 4.—Expenditure erroneously charged to this head instead of Union Government. Adjustment made in the accounts for 1960-61.</i>			
<hr/>			
<b>Total—Major Head "83.—Payments of Commuted Value of Pensions"—</b>			
<i>Charged—</i>			
O	5,000	13,788	-212
R	9,000		
	14,000		
<i>Voted—</i>			
O	5,25,000	5,79,865	-17,135
R	72,000		
	5,97,000		
<hr/>			
<b>Surrenders or withdrawals within Grant or Appropriation—</b>			
<i>Charged—</i>			
R	12,000	12,000	-12,000
<i>Voted—</i>			
R. Gross	2,11,420	2,11,420	-2,11,420
R. Deductions	-1,31,000	-1,31,000	+1,31,000
<hr/>			
<b>Totals—Grant No. 35—</b>			
<i>Charged</i>			
	2,25,000	2,07,699	-17,301
<i>Voted—</i>			
Gross	1,68,55,000	1,63,55,586	-4,99,414
Deductions	-6,31,000	-4,91,007	+1,39,993
Net	1,62,24,000	1,58,64,579	-3,59,421
<hr/>			

### REVIEW.

Explanations for variations in col. 4 in respect of sub-heads C and E could not be incorporated as the same were not furnished by the controlling authority.

2. *Ex-gratia payments.*—Ex-gratia payments of pensions and death or retirement gratuities were made during 1959-60 in seventy cases to Government servants or to their legal heirs mostly in consideration of long and satisfactory services rendered by them. The total amount involved was Rs. 370 per mensem by way of recurring pensions and Rs. 81,709 by way of lump gratuities.

**Grant No. 36.—Charges on account of Stationery and Printing—(All Voted.)**

247

(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	..	..	11,000	}	4,018	1,918	-2,100
R	..	..	-6,982				

*Column 4.—See paragraph 1 of the Review.*

**B. DISCOUNT ON PLAIN PAPER USED WITH STAMPS—**

O	..	..	14,000	}	12,500	12,315	-185
R	..	..	-1,500				

**C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—**

O	..	..	1,40,400	}	1,48,193	1,87,000	+38,807
R	..	..	7,793				

*Column 4.—See paragraph 1 of the Review.*

**D.—PURCHASE OF STATIONERY STORES—**

**D-(i).—Purchase of Stationery Stores—**

O	..	..	32,00,000	}	36,26,598	34,44,323	-1,82,275
S	..	..	4,00,000				
R	..	..	26,598				

**D-(ii).—Deduct—Value of Stationery supplied to other Governments and Paying Departments—**

O	..	..	-1,28,000	}	-64,000	-23,614	+40,386
S	..	..	64,000				

*Column 4.—See paragraph 1 of the Review.*

**E.—STATIONERY OFFICE AND STORES—**

O	..	..	2,26,000	}	2,22,535	2,25,897	+3,362
R	..	..	-3,465				



248 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.	
<b>Major Head "56.—Stationery and Printing"</b>				
<i>—contd.</i>				
<b>II—PRINTING.</b>				
<b>F.—GOVERNMENT PRESSES—</b>				
	Rs.			
<b>F-1.—Pay of Officers—</b>				
O .. ..	55,100	51,993	54,543	
R .. ..	-3,107			+2,550
<b>F-2.—Pay of Establishment—</b>				
O .. ..	15,89,900	15,73,815	15,74,620	
R .. ..	-16,085			+805
<b>F-3.—Allowances, honoraria, etc.—</b>				
O .. ..	13,08,200	14,48,477	14,49,641	
S .. ..	84,000			+1,164
R .. ..	56,277			
<b>F-4.—Contract Contingencies—</b>				
O .. ..	49,400	50,086	34,494	
R .. ..	686			-15,592
<i>Column 4.—Mainly due to belated receipt of invoices from the Jail Department on account of inter-departmental supplies.</i>				
<b>F-5.—Other Contingencies—</b>				
O .. ..	1,89,100	2,03,656	1,99,972	
R .. ..	14,556			-3,684
<b>F-6.—Mechanical Section ..</b>	..	27,200	29,891	
<b>F-7.—Type Foundry Section—</b>				
O .. ..	5,500	5,455	5,236	
R .. ..	-45			-219
<b>F-8.—Provision for Depreciation—</b>				
O .. ..	1,38,800	1,37,078	40,639	
R .. ..	-1,722			-96,439
<i>Column 4.—See paragraph 1 of the Review.</i>				
<b>F-9.—Stores—</b>				
O .. ..	81,000	91,695	1,05,349	
R .. ..	10,695			+13,654
<i>Column 4.—See paragraph 1 of the Review.</i>				
<b>F-10.—Addition to Plant and Machinery—</b>				
O .. ..	99,000	7,311	7,083	
R .. ..	-91,689			-228
<b>F-11.—Charges payable to other Departments—</b>				
O .. ..	1,89,500	1,89,610	1,89,030	
R .. ..	110			-580

**Grant No. 36.—Charges on account of Stationery and Printing—contd. 249**

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "56—Stationery and Printing"</b>						
<i>—conold.</i>						
<b>F.12.—Renewals and replacements from Depreciation Reserve—</b>						
			Rs.			
O	..	..	19,400	5,579	2,024	- 3,555
R	..	..	-13,821			
<i>Column 4 —Mainly due to non-receipt of invoices for stores supplied by the West Bengal Government Press during 1958-59 and 1959-60.</i>						
<b>F.13.—Deduct—Amount transferred from Depreciation Reserve—</b>						
O	..	..	-19,400	-5,579	-2,024	+ 3,555
R	..	..	13,821			
<i>Column 4 —See paragraph 1 of the Review.</i>						
<b>F.15.—Establishment charges payable to other Departments, etc. .. ..</b>						
				4,200	4,200	..
<b>G.—PRINTING AT PRIVATE PRESSES—</b>						
O	..	..	25,000	43,000	58,164	+15,164
S	..	..	20,000			
R	..	..	-2,000			
<i>Column 4 —See paragraph 1 of the Review.</i>						
<b>H.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>						
O	..	..	9,700	16,580	16,802	+ 222
R	..	..	6,880			
<b>H.1.—Deduct—Cost of printing work done for other Governments and paying Departments—</b>						
O	..	..	-3,000	..	..	..
R	..	..	3,000			
<b>Surrenders or withdrawals within Grant—</b>						
R. Gross	..	..	16,821	16,821	..	- 16,821
R. Deductions	..	..	-16,821	-16,821	..	+ 16,821
<b>Total—</b>						
Gross	..	..	..	78,86,400	76,43,141	- 2,43,259
Deductions	..	..	..	- 86,400	- 25,638	+ 60,762
Net	..	..	..	78,00,000	76,17,503	- 1,82,497

REVIEW.

The explanations of variations in col. 4 under sub-heads A, C, D-(ii), F-8, F-9, F-13 and G could not be included as the same were not received from the controlling authorities.

2. *Depreciation Reserve Fund.*—The position of the Fund at the end of the year under Report is indicated in detail in paragraph 47 at page 153 and in Statement No. 4 at page 203 of Part B of the Finance Accounts.

3. *Audit comments on the Store Accounts of the West Bengal Stationery Office, Alipore, for the year 1958-59.*—

(a) In the following cases the quantities purchased were disproportionately high in comparison with the quantities issued during the year. This resulted in heavy accumulation of stores in respect of these items:—

Description.	Opening balance.			Receipts during the year.			Issues during the year.			Closing balance.	
										Quantity.	Value.
1	2			3			4			5	6
	Rms.	Qr.	St.	Rms.	Rms.	Qr.	St.	Rms.	Qr.	St.	Rs.
1. Bleached paper 20½" × 28½"—26 lbs. Super Royal.	304	0	0	293	280	15	0	316	5	0	8,176
2. Badami 17" × 27"— 20 lbs.	0	14	5	653	316	9	4	337	5	1	4,607
3. Unbleached Dup. 8½" × 3½"—5 lbs.	..			11,920	8,856	0	0	3,064	0	0	9,008
4. White Dup Semi Ab- sorbant 8½" × 13½" —6 lbs.	469	0	0	3,737	472	16	0	3,733	4	0	16,725
5. Straw Board 18½" × 22½"—8 d.	..			13,410 sheets.				3,418 sheets.			9,992 sheets. 3,813
<b>Total</b>										..	<u>42,329</u>

(b) In the following cases there were found huge stocks of materials although there had been no issues during the year:

Description.	Opening balance.	Closing balance.	
		Quantity.	Value.
			Rs.
1. Straw Board 20" × 29"—8d. ..	.. 2,628 sheets	.. 2,628 sheets	.. 1,081
2. 100 lbs buff pulp board 17" × 27"	.. 16 Rms. 10 Qrs.	.. 16 Rms. 10 Qrs.	.. 1,128
3. Badami handmade—20 lbs. 18" × 22"	.. 55 Rms.	.. 55 Rms.	.. 1,430
4. Badami handmade 13½" × 17"	.. 49 Rms.	.. 49 Rms.	.. 1,470
5. Handmade all rag 17" × 27"	.. 35 Rms 10 Qrs.	.. 35 Rms. 10 Qrs.	.. 1,065
<b>Total</b>			.. <u>6,174</u>

REVIEW—*concl'd.*

(c) Total receipts of watermarked plain paper and other papers as per stock ledgers of 1958-59 amounted to Rs. 1,38,948 and Rs. 32,55,885 including value of paper supplied direct by the Mills. The expenditure booked by the Accountant General, West Bengal, on this account were however Rs. 81,751 and Rs. 36,76,150. The discrepancy of Rs. 57,197 and Rs. 4,20,265 respectively is under reconciliation.

4. *Audit comments on the Store Accounts of the West Bengal Stationery Office, Alipore for the year 1959-60.—*

(a) In the following cases the quantities purchased were disproportionately high in comparison with the quantities issued during the year. This resulted in heavy accumulation of stock in respect of these items.

Serial No.	Description of stores.	Receipt during the year.	Issue during the year.			Closing Balance.			
						Quantity.		Value.	
1	2	3	4			5		6	
		Rms.	Rms.	Qr.	St.	Rms.	Qr.	St.	Rs.
1.	Bleached Paper Ruled 34 lbs. (23½" × 33").	1,022	277	15	21	744	4	4	18,724
2.	Cartridge Paper 84 lbs. (18½" × 28")	338	0	16	12	337	3	13	21,526
3.	White Cartridge Paper 168 lbs. (22" × 30").	105	1	0	0	104	0	0	13,279
4.	Bleached Yellow Paper 23 lbs. (20" × 26").	98	0	2	0	97	18	0	1,688
5.	Coloured Print Paper 23 lbs. (20" × 26").	98	..	..	..	98	0	0	1,714
6.	Blue Coloured Paper 23 lbs. (20" × 26").	98	10	0	0	88	0	0	1,518
7.	Coloured Paper Green 15 lbs. (17½" × 22½").	150	26	11	0	123	9	0	1,389
8.	Coloured Paper Blue 15 lbs. ..	150	30	0	0	120	0	0	1,350
9.	Straw Board 40 lbs. (17" × 27") ..	56	..	..	..	56	0	0	1,680
						Total	..	..	62,868

(b) In the following cases there were found huge stock of materials although there had been no issue during the year.

Serial No.	Description of Stores.	Opening Balance.	Issue during the year.			Closing Balance.		
						Quantity.	Value.	
1	2	3	4			5	6	
		Pcs.	Pcs.	Qr.	St.	Pcs.	Rs.	
1.	Straw Board 6d. 18½" × 23½" ..	2,628	..	..	..	2,628	1,081	
2.	Handmade Paper Badami (13½" × 17½").	49	..	..	..	49	1,470	
						Total	..	2,551

(c) Total receipts of watermarked plain paper and stationery stores (including value of paper supplied direct by the Mills to indentors) amounted to Rs. 1,92,394 and Rs. 36,72,513. The expenditure booked by the Accountant General, West Bengal, on this account was however Rs. 1,87,000 and Rs. 34,44,323. The discrepancy of Rs. 5,394 and Rs. 2,28,190 respectively is under reconciliation.

**Store Accounts of the West Bengal Government Stationery Office, Calcutta, for the store held at 38 Gopalnagar Road, Calcutta-27 for the year 1958-59.**

Receipt.	Amount. Rs.	Issue.	Amount. Rs.
1. Opening balance—		1. Issue during the year—	
(i) Stationery Stores .. .. .	3,14,930	(i) Stationery Stores .. .. .	(c) 36,64,585
(ii) Packing Cases and Bale Boards .. .. .	1,140	(ii) Packing Cases and Bale Boards, etc. .. .. .	11,362
(iii) Watermarked Plain Papers .. .. .	24,478	(iii) Watermarked Plain Papers .. .. .	1,48,991
2. Receipts during the year—		2. Losses and Write-off .. .. .	..
(i) Net receipt for Stationery Stores .. .. .	(a) 35,88,594	3. Value of closing stock at next year's market rate—	
(ii) Packing Cases and Bale Boards .. .. .	10,524	(i) Stationery Stores .. .. .	2,38,509
(iii) Watermarked Plain Papers .. .. .	1,38,948	(ii) Packing Cases and Bale Boards .. .. .	324
3. Returned Store relating to previous year .. .. .	32	(iii) Watermarked Plain Papers .. .. .	14,435
4. Net excess in stock taking .. .. .	(b) 388	4. Net deficit in stock taking.. .. .	..
5. Appreciation on revaluation at market rate .. .. .	....	5. Depreciation on revaluation of closing stock at market rate.	(d) 828
Total .. .. .	40,79,034	Total .. .. .	40,79,034

**Notes—**

(a) Includes Rs. 32,46,476 on account of direct supply of paper from the mills (viz., Rs. 14,44,727 to Stationery Office and Rs. 18,01,749 to other indentors) valuation of which has been made according to contract rate of 1958-59. This also includes a sum of Rs. 28,268 being cost of materials issued but received back as finished products.

(b) The stock verification which was conducted by the Government Stock-taker deputed by the Commerce and Industries Department, Government of West Bengal, during the period from 27th April 1959 to 2nd June 1959 revealed an excess of Rs. 955 and deficit of Rs. 567 or a net excess of Rs. 388.

(c) Includes Rs. 33,927 being the difference due to the excess or less valuation of the closing stock of 1957-58. The break-up of Rs. 33,927 may be ascribed as follows :—(i) An amount of Rs. 24,478 twice adjusted with the last year's balance; (ii) An amount of Rs. 8,167 wrongly valued and adjusted with last year's balance; (iii) An amount of Rs. 1,412 paid this year on account of previous year's sales tax (taken both as receipt and issue), and (iv) Less amount adjusted as last year's net deficit Rs. 130.

(d) The value of closing stock on March 1959 as found on actual physical verification has undergone a little depreciation. This depreciation is the result of slight lowering of prices of certain stationery articles. It has not been possible to give the overall position because the rates for paper procured under the Director General of Supplies and Disposals, New Delhi's rate contract have not yet been finalised.

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

ALIPORE,

A. K. GHOSH,

*The 27th February, 1960.*

*Store-Keeper.*

S. ROY,

*Accountant.*

B. B. BANERJEE,

*Superintendent of Stationery,  
West Bengal.*

AUDIT CERTIFICATE.

The Store Account of West Bengal Stationery Office for the year 1958-59 was test-checked under my supervision and I certify that it is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of this office, subject to the audit comments (*vide* Paragraph 3 of the Review).

CALCUTTA.

*The 7th March, 1960.*

S. P. GUGNANI,

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

**Store Accounts for the year 1959-60 of Stationery Office, Government of West Bengal, Calcutta, for store held at 38 Gopalnagore Road, Calcutta-27.**

Receipt.	Rs.	Rs.	Issue.	Rs.
1. Opening Balance—			1. Issue during the year—	
(i) Stationery Stores .. .. .	2,38,509		(i) Stationery Stores .. .. .	37,01,580
Adjustment .. .. .	<u>—2,838(a)</u>	2,35,671	(ii) Packing cases, etc. .. .. .	12,132
(ii) Packing cases, etc. .. .. .		324	(iii) Watermarked plain paper .. .. .	1,56,687
(iii) Watermarked plain paper .. .. .	14,435		2. Loss and Write-off .. .. .	.....
Adjustment .. .. .	<u>59(b)</u>	14,494	3. Value of closing stock at next year's market rate—	
2. Receipt during the year—			(i) Stationery Stores .. .. .	2,10,664
(i) Stationery Stores .. .. .	.....	36,72,513(c)	(ii) Packing cases, etc. .. .. .	868
(ii) Packing cases and etc. .. .. .	.....	12,671	(iii) Watermarked plain paper .. .. .	50,201
(iii) Watermarked plain paper .. .. .	.....	1,92,394	4. Net deficit in stock taking .. .. .	.....
3. Returned Stores relating to previous year .. .. .	.....	.....	5. Depreciation on revaluation of closing stock at next year's market rate.	.....
4. Net excess in Stock taking .. .. .	.....	37(d)		
5. Appreciation on revaluation at next year's market rate.	.....	4,028(e)		
<b>Total .. .. .</b>	<b>.....</b>	<b>41,32,132</b>	<b>Total .. .. .</b>	<b>41,32,132</b>

*Note.*—(a) and (b) The closing balances of the previous year (i.e. 1958-59) could not be valued at the following year's (i.e. 1959-60) market rate because the rates of paper items procured under the Director General of Supplies and Disposals, New Delhi's rate contract for 1959-60 had not been finalised at that time [vide footnote (d) of the Stock Account for the year 1958-59]. The amounts of Rs. 2,838 and Rs. 59 being the difference of rates of paper for 1958-59 and 1959-60 are, therefore, adjusted in this account (i.e. 1959-60).

- (c) Includes Rs. 22,34,256 on account of direct supply of paper from the Mills to the indentors.
- (d) The Stock verification which was conducted by the Government Stock-taker deputed by the Secretary, Commerce and Industries Department, Government of West Bengal, during the period from 3rd May 1960 to 25th May 1960 revealed an excess of Rs. 52 and deficit of Rs. 15 or net excess of Rs. 37.
- (e) The value of closing stock on 31st March 1960 as found on actual physical verification has undergone a little appreciation. This appreciation is the result of slight increase in the prices of certain stationery and paper items.

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

ALIPORE ;

A. K. GHOSE,  
*Store-Keeper.*

A. B. SEN,  
*Accountant.*

B. B. BANERJEE,  
*Superintendent.*

*The 7th November, 1960.*

AUDIT CERTIFICATE.

The Store Account of the West Bengal Stationery Office for the year 1959-60 was test-checked under my supervision and I certify that it is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of this office, subject to the audit comments (*vide* paragraph 4 of the Review).

CALCUTTA ;

*The 8th November, 1960.*

S. P. GUGNANI,

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



**Store Accounts of the West Bengal Government Press, Secretary's Press  
and Duplication Section for the year 1959-60.**

Item.	Opening Balance.	Receipts.	Issues.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(a) Stationery, Printing and Binding materials.	2,14,195	6,10,277	5,35,755	2,88,717
(b) Spare parts and petty plant ..	8,213	37,395	37,862	7,746
(c) Other stores .. ..	24,612	75,797	86,318	14,091
(d) Dead stock .. ..	14,832	1,565	16,035	362
<b>Total .. ..</b>	<b>2,61,852</b>	<b>7,25,034</b>	<b>7,75,970</b>	<b>6,10,916</b>

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 the stock-taker of Commerce and Industries Department.

ALIPORE ;  
*The 1st November, 1960.*

M. M. Roy,  
*Accountant,  
West Bengal Government  
Press.*

S. MUKHERJEE,  
*Superintendent,  
Government Printing,  
West Bengal.*

**AUDIT CERTIFICATE.**

The store accounts of the West Bengal Government Press and Secretary's Press for the year 1959-60 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. This fact was also brought to notice in the last year's audit certificate.

CALCUTTA ;  
*The 5th November, 1960.*

S. P. GUGNANI,  
*Deputy Accountant General,  
Outside Audit, West Bengal.*

**Store Account of the Alipore Central Jail Press for 1959-60.  
Under Press and Forms Department, West Bengal.**

Description of Stores.	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Other Stores—					
(i) Raw materials ..	15,454	60,480	75,934	63,849	12,085
(ii) Spare Parts and Petty Plant.	10,676	3,009	13,685	2,960	10,725
(iii) Dead Stock Articles	2,750	8,141	10,891	10,740	151
Stationery, Paper and Binding Materials.	5,60,449	19,00,095	24,60,544	19,51,952	5,08,592
<b>Total ..</b>	<b>5,89,329</b>	<b>19,71,725</b>	<b>25,61,054</b>	<b>20,29,501</b>	<b>5,31,553</b>

The stock was 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 requirements.

ALIPORE,  
The 26th October,  
1960.

N. C. DUTTA,  
Stationery  
Store Keeper.

B. MUKHERJEE,  
Miscellaneous  
Store Keeper.

S. K. CHOWDHURI,  
Press and Forms Manager,  
West Bengal.

**AUDIT CERTIFICATE.**

The Store Account of the Alipore Central Jail Press for the year 1959-60 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,  
The 26th October, 1960.

S. P. GUGNANI,  
Deputy Accountant General, Outside Audit,  
West Bengal.

## 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.
<b>Major Head "57—Miscellaneous".</b>			
<b>A.—CONTRIBUTIONS—</b>			
<b>A-1.—Maintenance of telegraph lines and post offices—</b>			
	Rs.		
O .. ..	15,950	} 14,284	..
S .. ..	4,050		
R .. ..	-5,716		
<i>Column 4.—Non-receipt of debit from the Posts and Telegraphs Department within the year.</i>			
<b>A-2.—Grant to Victoria Memorial</b> ..	25,000	25,000	..
<b>A-3.—Grant to Legal-Aid Advice Society, West Bengal—</b>			
O .. ..	4,100	} 14,300	..
S .. ..	10,200		
<b>A-4.—Grants to Muhammadan Burial Board</b>	4,900	4,900	..
<b>A-5.—Grants to Bengal Flying Club—</b>			
O .. ..	12,000	} 35,017	..
S .. ..	23,200		
R .. ..	-183		
<b>A-6.—Grants to Darjeeling Municipality—</b>			
O .. ..	6,200	} 5,55,848	..
S .. ..	5,50,000		
R .. ..	-352		
<b>A-7.—Grants to Rifle Club—</b>			
R .. ..	5,000	5,000	..
<b>A-8.—Contributions to Posts and Telegraphs Department for Foreign State Telegram—</b>			
O .. ..	1,000	} 1,692	..
R .. ..	692		
<b>A-9.—Grants to the Territorial Army</b> ..	1,200	1,200	..
<b>A-10.—Augmentation Grants to District Boards—</b>			
O .. ..	3,88,000	} 4,06,000	..
R .. ..	18,000		
		4,06,617	+ 617

**Grant No. 37.—Miscellaneous—Contributions.**

259

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous"—concl'd.</b>						
<b>B—MISCELLANEOUS CONTRIBUTIONS—</b>						
<i>Charged—</i>						
			Rs.			
<i>O</i>	..	..	9,99,600	} 15,91,628	16,91,308	+ 99,680
<i>S</i>	..	..	6,54,000			
<i>R</i>	..	..	- 61,972			
<i>Voted—</i>						
<i>O</i>	..	..	1,59,48,050	} 1,77,15,384	1,78,38,321	+ 1,22,937
<i>S</i>	..	..	33,04,550			
<i>R</i>	..	..	- 15,37,216			
<i>For rounding—</i>						
<i>Charged</i>	..	..	..	400	..	- 400
<i>Voted</i>	..	..	..	- 400	..	+ 400
<b>Surrenders or withdrawals within Grant or Appropriation—</b>						
<i>Charged—</i>						
<i>R</i>	..	..	61,972	61,972	..	- 61,972
<i>Voted—</i>						
<i>R</i>	..	..	15,19,775	15,19,775	..	- 15,19,775
<b>Total—Grant No. 37—</b>						
<i>Charged</i>	..	..	..	16,54,000	16,91,308	+ 37,308
<i>Voted</i>	..	..	..	2,02,98,000	1,88,85,714	- 14,12,286

**REVIEW.**

In the charged section the surrender of Rs. 61,972 increased the excess of Rs. 37,308 to Rs. 99,280.

In the voted section the surrender of Rs. 15,19,775 converted the saving of Rs. 14,12,286 into an excess of Rs. 1,07,489.

260 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.
<b>Major Head "57—Miscellaneous".</b>						
<b>A.—DONATIONS FOR CHARITABLE PURPOSES—</b>						
				Rs.		
<b>A-1.—Gross—</b>						
O	..	..	1,98,100	} 2,59,400	2,27,203	-32,197
R	..	..	61,300			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>A-2.—Deduct—Recoveries from the Government of India—</b>						
O	..	..	-3,000	} -1,500	..	+1,500
R	..	..	1,500			
<i>Column 4.—Non-recovery from the Government of India.</i>						
<b>B.—SPECIAL COMMISSIONS OF ENQUIRY—</b>						
R	..	..	2,550	2,550	2,550	..
<b>C.—PETTY ESTABLISHMENT—</b>						
<b>C-2.—Pay of Establishment—</b>						
O	..	..	1,72,850	} 1,79,740	2,15,701	+35,961
R	..	..	6,890			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>C-3.—Allowances, honoraria, etc.—</b>						
O	..	..	2,13,000	} 2,67,415	2,75,110	+7,695
R	..	..	54,415			
<b>C-4.—Contingencies—</b>						
O	..	..	11,40,000	} 11,27,000	10,73,990	-33,010
R	..	..	-13,000			
<b>D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>						
O	..	..	25,000	} 800	1,233	+433
R	..	..	-24,200			
<i>See paragraph 2 of the Review.</i>						
<b>E.—RENTS, RATES AND TAXES—</b>						
O	..	..	1,44,700	} 1,44,000	1,26,217	-17,783
R	..	..	-700			
<i>Column 4.—See paragraph 1 of the Review.</i>						

**Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 261**

Major Head and Sub-head.				Final Grant or	Actual	Excess+
				Appropriation.	Expenditure.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous"—contd.</b>						
<b>F.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS —</b>						
			Rs.			
O	..	..	8,000	804	834	+30
R	..	..	-7,196			
<b>G.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>						
<b>G-1.—Rewards for destruction of wild animals—</b>						
O	..	..	500	210	200	-10
R	..	..	-290			
<b>G-2.—Other items—</b>						
O	..	..	2,28,000	3,70,000	3,81,248	+11,248
R	..	..	1,42,000			
<b>G-3.—Expenditure in connection with riots—</b>						
<b>G-3(a).—Calcutta—</b>						
R	..	..	1,12,367	1,12,367	1,12,848	+481
<b>G-3(b).—Other Places—</b>						
O	..	..	47,000	..	..	..
R	..	..	-47,000			
<b>G-4.—Expenditure in connection with West Bengal National Volunteer Force—</b>						
<b>G-4-(i).—Directorate—</b>						
O	..	..	1,05,300	1,10,745	1,03,095	-7,650
R	..	..	5,445			
<b>G-4(ii).—Kalyani Training Centre—</b>						
O	..	..	5,45,600	4,31,726	3,56,292	-75,434
R	..	..	-1,13,874			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>G-4(iii).—Halisahar Training Centre—</b>						
O	..	..	4,75,800	5,39,696	4,27,269	-1,12,427
R	..	..	63,896			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>G-4-(iv).—Cooch Behar Training Centre—</b>						
O	..	..	1,74,500	1,82,134	1,08,516	-73,618
R	..	..	7,634			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>G-4-(v).—Kurseong Training Centre—</b>						
O	..	..	99,200	1,37,889	1,28,754	-9,135
R	..	..	38,689			

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.
<b>Major Head "57—Miscellaneous" —<i>contd.</i></b>						
<b>G-4(vi)—District Officers—</b>						
			Rs.			
O	..	..	20,000	} 12,109	11,391	- 718
R	..	..	- 7,891			
<b>G-4-(vii).—District Battalions—</b>						
<b>G-4(vii)-(a).—Periodical Training—</b>						
O	..	..	8,60,000	} 5,77,961	5,67,658	- 10,303
R	..	..	- 2,82,039			
<b>G-4(vii)-(b).—Collective Training (Annual Camp)—</b>						
O	..	..	5,06,200	} 3,13,037	2,75,045	- 37,992
R	..	..	- 1,93,163			
				<i>Column 4.—See paragraph 1 of the Review.</i>		
<b>G-4(vii)-(c).—Emergency Mobilisation—</b>						
O	..	..	1,00,000	} 1,65,274	1,47,143	- 18,131
R	..	..	65,274			
				<i>Column 4.—See paragraph 1 of the Review.</i>		
<b>G-4(vii)-(d).—Deduct—Recoveries from other Governments, Departments, etc.—</b>						
R	..	..	- 5,738	- 5,738	..	+ 5,738
				<i>Column 4.—See paragraph 1 of the Review.</i>		
<b>G-4(viii).—Bangiya Agragami Dal—</b>						
O	..	..	14,10,000	} 12,02,733	11,03,661	- 99,072
R	..	..	- 2,07,267			
<b>G-6.—Charges in connection with requisitioned buildings—</b>						
<i>Charged—</i>						
O	..	..	1,000	} 600	..	- 600
R	..	..	- 400			
<b>Met from Contingency Fund—</b>					16,229	
<i>Voted—</i>						
O	..	..	5,64,000	} 4,84,010	4,76,192	- 7,818
R	..	..	- 79,990			

**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.
<b>Major Head "57—Miscellaneous"—contd.</b>						
<b>G-7.—State Sailors', Soldiers' and Airmen's Board—</b>						
			Rs			
O	..	..	8,500	} 8,193	8,297	+ 104
R	..	..	-307			
<b>G-8.—Charges in connection with Government Housing Scheme—</b>						
O	..	..	88,950	} 88,304	86,997	-1,307
R	..	..	-646			
<b>G-9.—Administration of Evacuee Property—</b>						
O	..	..	1,50,800	} 1,42,400	1,38,160	-4,240
R	..	..	-8,400			
<b>G-10.—National Tree Planting Celebrations—</b>						
O	..	..	5,000	} 3,404	3,213	-191
R	..	..	-1,596			
<b>G-11.—Pre-merger liabilities of Cooch Behar—</b>						
O	..	..	2,000	} ..	..	..
R	..	..	-2,000			
<b>G-13.—Charges on account of Subsidised Industrial Housing Scheme—</b>						
O	..	..	98,000	} 1,44,800	1,21,627	-23,173
R	..	..	46,800			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>G-14(a).—West Bengal's Share of pre-Partition claims payable to Government of India—</b>						
O	..	..	1,00,000	} 4,200	64,511	+ 60,311
R	..	..	-95,800			
<i>Column 4.—Unanticipated adjustment of debit during the close of the year.</i>						
<b>G-14(b).—Other pre-Partition Claims—</b>						
O	..	..	1,000	} 46,500	46,521	+ 21
R	..	..	45,500			
<b>G-16.—Maintenance of Kalyani Market—</b>						
O	..	..	7,900	} 7,370	3,288	-4,082
R	..	..	-530			
<i>Column 4.—Repair works executed at low rates.</i>						



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.
<b>Major Head "57—Miscellaneous"—<i>contd.</i></b>						
G17.—Expenditure in connection with Social Welfare Schemes—						
			Rs.			
O	..	..	4,90,000	22,790	22,672	-118
R	..	..	-4,67,210			
G-20.—Loss	..	..	..	1,000	..	-1,000
G-21.—Maintenance of houses constructed under Kalyani Housing Scheme—						
O	..	..	43,000	53,000	50,714	-2,286
R	..	..	10,000			
G-22.—Expenditure in connection with adoption of Metric System of Weights and Measures—						
O	..	..	5,00,000	2,02,833	1,48,220	-54,613
R	..	..	-2,97,167			
<i>Column 4.</i> —Non-surrender of unspent balances by different Departments and Drawing officers before the close of the year.						
G-23.—Expenditure in connection with Tibetan Refugees in Buxa Camp—						
G-23(a).—Gross—						
R	..	..	9,78,118	9,78,118	9,66,623	-11,495
G-23(b).— <i>Deduct</i> —Recoveries from the Government of India—						
R	..	..	-9,78,118	-9,78,118	-6,63,509	+3,14,609
<i>Column 4.</i> — <i>See</i> paragraph 1 of the Review.						
G-24.—Maintenance of tenements, etc., at Digha—						
R	..	..	390	390	389	-1
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>						
<i>Charged</i>	..	..	..	..	2	+2
Voted	..	..	..	5,000	7,508	+2,508
<i>Column 4.</i> — <i>See</i> paragraph 1 of the Review.						

**Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 265**

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous"—contd.</b>						
<b>J.—CHARGES IN ENGLAND—</b>						
<b>High Commission of India.</b>				Rs.		
O	..	..	100	} 120	111	- 9
R	..	..	20			
<b>L.—EMPLOYMENT EXCHANGES AND RESETTLEMENT—NATIONAL EMPLOYMENT SERVICE—</b>						
<b>L(i).—Directorate of National Employment Service and National Employment Exchanges—</b>						
<b>L(i)-1.—Pay of Officers—</b>						
O	..	..	1,54,000	} 1,29,400	1,29,481	+ 81
R	..	..	- 24,600			
<b>L(i)-2.—Pay of Establishment—</b>						
O	..	..	1,85,000	} 1,84,400	1,83,199	- 1,201
R	..	..	- 600			
<b>L(i)-3.—Allowances, honoraria, etc.—</b>						
O	..	..	1,95,600	} 1,83,600	1,82,516	- 1,084
R	..	..	- 12,000			
<b>L(i)-4.—Contingencies—</b>						
O	..	..	1,63,000	} 1,47,000	1,23,361	- 23,639
R	..	..	- 16,000			
<b>L(i)-5.—Deduct—Charges recoverable from other Governments, Departments, etc.—</b>						
O	..	..	- 4,18,600	} - 3,86,640	- 3,76,400	+ 10,240
R	..	..	31,960			
<b>M.—COST OF BOOKS AND PERIODICALS—</b>						
O	..	..	1,000	} ..	..	..
R	..	..	- 1,000			

Column 4.—See paragraph 1 of the Review.

266 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.
<b>Major Head "57—Miscellaneous"—<i>contd.</i></b>						
<b>O.—DEVELOPMENT SCHEMES—</b>						
<b>O(i).—First Five-Year Plan—</b>						
<b>O(i)-1.—Amelioration of Backward Classes—</b>						
			Rs.			
O	..	..	9,000	17,960	14,360	-3,600
R	..	..	8,960			
<i>Column 4.</i> —Non-drawal of certain grants-in-aid due to receipt of authority after the close of the financial year.						
<b>O(ii).—Second Five-Year Plan—</b>						
<b>O(ii)-1.—Village Panchayats—</b>						
O	..	..	25,00,000	18,28,100	17,33,842	-94,258
R	..	..	-6,71,900			
<b>O(ii)-2.—Aid to Voluntary Organisations for Social Welfare Works—</b>						
O	..	..	1,00,000	71,743	52,243	-19,500
R	..	..	-28,257			
<i>Column 4.</i> —See paragraph 1 of the Review.						
<b>O(ii)-3.—Contribution to Howrah Improvement Trust—</b>						
O	..	..	3,00,000	..	..	..
R	..	..	-3,00,000			
<b>O(ii)-4.—Aid to Municipalities for Improvement of Municipal Roads—</b>						
O	..	..	15,00,000	10,38,400	8,86,536	-1,51,864
R	..	..	-4,61,600			
<i>Column 4.</i> —See paragraph 1 of the Review.						
<b>O(ii)-5.—Man-Power and Employment—</b>						
<b>O(ii)-5(i).—Gross—</b>						
O	..	..	2,72,000	2,09,680	2,15,071	+5,391
R	..	..	-62,320			
<b>O(ii)-5(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"—</b>						
O	..	..	-1,63,000	-1,35,420	-1,37,900	-2,480
R	..	..	27,580			

**Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 267**

Major Head and Sub-head.				Final Grant or	Actual	Excess+
				Appropriation.	Expenditure.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous"—contd.</b>						
<b>O(ii)-6.—Welfare Extension Projects—</b>						
			Rs.			
O	..	..	6,63,000	} 3,58,350	3,58,350	..
R	..	..	-3,04,650			
<b>O(ii)-7.—Establishment of a Composite Reformatory Industrial and Borstal School—</b>						
O	..	..	1,00,000	} 61	47	-14
R	..	..	-99,939			
<b>O(ii)-8.—Establishment of a care and after-care institution at Lilooh—</b>						
O	..	..	2,00,000	} 1,595	1,595	..
R	..	..	-1,98,405			
<b>O(ii)-9.—Slum Clearance Project—</b>						
<b>O(ii)-9(i).—Gross—</b>						
O	..	..	1,08,00,000	} 86,76,500	22,49,802	-64,26,698
R	..	..	-21,23,500			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>O(ii)-9(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"—</b>						
				-81,00,000	..	+81,00,000
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>O(ii)-10.—Establishment of a Girls ; home in the periphery of Gope Palace—</b>						
O	..	..	84,000	} ..	..	..
R	..	..	-84,000			
<b>O(iii).—Expenses out of the grant from the Government of India for Centrally Sponsored Schemes—Outside the State Plan—</b>						
<b>O(iii)-1.—Add—Amount transferred from the head "Second Five-Year Plan.—Man-Power and Employment"—</b>						
				1,63,000	..	-1,63,000
<i>Column 4.—See paragraph 1 of the Review.</i>						

268 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.		Rs.
<b>Major Head "57—Miscellaneous.—"contd.</b>					
O(iii)-2.— <i>Add</i> —Amount transferred from the head "Second Five-Year Plan—Slum Clearance Project"—					
	Rs.				
O .. ..	81,00,000	} 16,70,500	..	-16,70,500	
R .. ..	-64,29,500				
<i>Column 4.—See paragraph 1 of the Review.</i>					
O(iii)-3.—Scarcity Area Schemes—					
O(iii)-3(1).—Provision of Power-driven boats—					
O .. ..	40,000	} 82,014	63,513	-18,501	
R .. ..	42,014				
<i>Column 4.—See paragraph 1 of the Review.</i>					
O(iii)-3(2).—Establishment of a Seed Farm at Canning—					
O .. ..	81,000	} 73,900	68,522	-5,378	
R .. ..	-7,100				
O(iii)-3(3).—Establishment of Mobile Veterinary Dispensaries—					
		55,000	55,008	+8	
O(iii)-3(4).—Establishment and Maintenance of Health Centres—					
O .. ..	1,90,000	} 1,60,800	1,80,837	+20,037	
R .. ..	-29,200				
<i>Column 4.—See paragraph 1 of the Review.</i>					
O(iii)-3(5).—Provision of Mobile Health Units—					
O .. ..	1,00,000	} 13,000	8,189	-4,811	
R .. ..	-87,000				
<i>Column 4.—Mainly delay in implementation of the scheme due to non-availability of qualified crew staff.</i>					
O(iii)-3(6).—Improvement of Primary Education—					
O .. ..	98,000	} 95,700	95,818	+118	
R .. ..	-2,300				

**Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure —contd. 269**

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous"—concl'd.</b>						
O(iii)-3(7).—Improvement of Secondary Education—						
			Rs.			
O	..	..	2,47,000	1,79,500	1,79,500	..
R	..	..	-67,500			
O(iii)-3(8).—Sinking of Tube Wells—						
R	..	..	..	..	5,160	+5,160
<i>Column 4.—See paragraph 1 of the Review.</i>						
O(iii)-3(9).—Construction of Basirhat-Sandeshkhali Road						
O	..	..	1,00,000	40,000	7,961	-32,039
R	..	..	-60,000			
<i>Column 4.—Non-receipt of full amount of anticipated debit for land acquisition cost during the year.</i>						
O(iii)-3(10).—Provision of timber bridges to close alignments or roads—						
O	..	..	30,000	..	..	..
R	..	..	-30,000			
O(iii)-3(11).—Improvement of Tengrabichi and Jhinkra Khal—						
				40,000	7,526	-32,474
<i>Column 4.—See paragraph 1 of the Review.</i>						
<hr/>						
Total—"57.—Miscellaneous"—						
<i>Charged—</i>						
O	..	..	1,000	600	2	-598
R	..	..	-400			
<i>Voted—</i>						
O	..	..	2,63,25,000	1,41,42,809	1,34,15,629	-7,27,180
R	..	..	-1,21,82,191			
Met from Contingency fund—					16,229	

270 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.
<b>Major Head "82—Capital Account of other Works Outside the Revenue Account"</b>			
<b>P.—DEVELOPMENT SCHEMES—</b>			
<b>P(a).—Second Five-Year Plan Schemes—</b>			
<b>P(a)-1.—Kanchrapara Area Development Scheme (Kalyani Town)—</b>			
	Rs.		
<b>P(a)-1(i).—Gross—</b>			
O .. ..	18,44,000	8,05,300	10,92,227
R .. ..	—10,38,700		
			+2,86,927
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>P(a)-1(ii).—Deduct—Receipts and Recoveries on Capital Account—</b>			
O .. ..	—12,44,000	—39,96,100	—43,19,307
R .. ..	—27,52,100		
			—3,23,207
<b>P(a)-2.—Scheme for building residential flats at Karaya Road—</b>			
O .. ..	10,000	3,700	3,578
R .. ..	—6,300		
			—122
<b>P(a)-3.—Housing Scheme at Bowali Mondal Road—</b>			
O .. ..	2,000	2,200	2,519
R .. ..	200		
			+319
<b>P(a)-4.—Gariahat Housing Scheme</b>			
O .. ..	9,25,000	9,20,000	9,21,162
R .. ..	—5,000		
			+1,162
<b>P(a)-5.—Salt Lake Reclamation Scheme—</b>			
O .. ..	34,50,000	4,35,000	2,67,781
R .. ..	—30,15,000		
			—1,67,219
<i>Column 4.—Non-finalisation of tenders in connection with certain work.</i>			
<b>P(a)-6.—Disposal of Sewage and Production of Gas—</b>			
O .. ..	60,000	100	1,161
R .. ..	—59,900		
			+1,061
<b>P(a)-7.—Subsidised Industrial Housing Scheme.—</b>			
O .. ..	75,00,000	76,70,000	70,67,741
R .. ..	1,70,000		
			—6,02,259

**Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 271**

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1.				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "82—Capital Account of other Works Outside the Revenue Account"—contd.</b>						
P(a)-8.—Greater Calcutta Milk Supply Scheme—						
			Rs.			
O	..	..	61,39,000	} 59,99,563	52,17,699	-7,81,864
R	..	..	-1,39,437			
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-9.—Village Housing Project Scheme—				40,000	..	-40,000
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-10.—Development of Digha—						
O	..	..	1,71,000	} 2,21,300	2,03,349	-17,951
R	..	..	50,300			
P(a)-11.—Food Grains Storage—				35,000	24,056	-10,944
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-12.—Rural Health Centres—						
O	..	..	2,00,000	} 2,45,000	2,03,574	-36,426
R	..	..	45,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-13.—Plantation Labour Housing Scheme—						
O	..	..	3,00,000	} ..	..	..
R	..	..	-3,00,000			
P(a)-14.—Expansion and Establishment of T. B. Hospitals—						
P(a)-14(i).—Gross—						
O	..	..	21,00,000	} 18,21,140	18,48,699	+27,559
R	..	..	-2,78,860			
P(a)-14(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	..	..	-5,00,000	} -2,50,000	-2,50,000	..
R	..	..	2,50,000			
P(a)-15.—After-care Colony and occupational Training Centre for T. B. Patients—						
P(a)-15(i).—Gross—						
O	..	..	2,08,000	} 1,58,360	1,39,895	-18,465
R	..	..	-49,640			
<i>Column 4.—See paragraph 1 of the Review.</i>						



272 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.
<b>Major Head "82—Capital Account of other Works Outside the Revenue Account"—contd.</b>						
P(a)-15(ii).— <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"—						
				Rs.		
O	..	..	-1,13,000	} -1,12,500	-1,12,500	..
R	..	..	500			
P(a)-16.—Fertiliser Plant—						
O	..	..	1,00,000	} ..	..	..
R	..	..	-1,00,000			
P(a)-17.—Purchase of Oriental Gas Company—				1,00,000	..	-1,00,000
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-18.—Construction of Houses under Low Income Group Housing Scheme—						
P(a)-18(i).—Construction of 100 houses at Kalyani—						
R	..	..	6,50,000	6,50,000	7,810	-6,42,190
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-18(ii).—Housing accommodation for working girls at Calcutta—						
R	..	..	61,600	61,600	63,609	+2,009
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—						
O	..	..	1,04,68,000	} 1,29,47,000	1,08,86,750	-2,060,250
R	..	..	24,79,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-19(1)-(b).—Construction of Power Plant—						
O	..	..	1,41,41,000	} 87,80,000	75,56,552	-12,23,448
R	..	..	-53,61,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
P(a)-19(1)-(c).—Gas Grid—						
O	..	..	1,00,000	} 46,51,000	46,56,319	+5,319
S	..	..	38,77,000			
R	..	..	6,74,000			

**Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 273**

Mejor Head and Sub-head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "82—Capital Account of other Works Outside the Revenue Account"—contd.</b>						
<b>P(a)-19(1)-(d).—Tar Distillation Plant—</b>						
			Rs.			
R	..	..	10,65,000	10,65,000	10,64,300	— 700
<b>P(a)-19(1)-(e).—Other Works—</b>						
O	..	..	54,89,000	} 1,40,55,000	1,82,78,715	+ 42,23,715
R	..	..	85,66,000			
<i>Column 4.—See paragrap 1 of the Review.</i>						
<b>P(a)-19(2).—Establishment—</b>						
<b>P(a)-19(2)-(a).—Administration—</b>						
O	..	..	2,50,000	} 3,09,000	3,32,675	+ 23,675
R	..	..	59,000			
<b>P(a)-19(2)-(b).—Execution—</b>						
O	..	..	10,75,000	} 18,08,000	18,88,402	+ 80,402
R	..	..	7,33,000			
<b>P(a)-19(3).—Tools and Plant—</b>						
O	..	..	2,45,000	} 12,23,000	10,45,749	— 1,77,251
R	..	..	9,78,000			
<i>Column 4.—Mainly (i) Book adjusmtnet already made in 1958-59 (Rs. 1,29,178), (ii) Non-purchase of a Station Wagon and a Van for non-receipt of Government orders (Rs. 40,000).</i>						
<b>P(a)-19(4).—Suspense—</b>						
O	..	..	12,40,000	} — 21,22,000	— 15,99,122	+ 5,22,878
R	..	..	— 33,62,000			
<i>Column 4.—Unanticipated less receipt of materials than the amounts advanced for. See paragraph 3 of the Review.</i>						
<b>P(a)-19(5).—Entertainment, etc.—</b>						
R	..	..	948	948	948	..
<b>P(a)-19(6).—Loss of Gain by Exchange—</b>						
O	..	..	40,000	} 75,000	34,514	— 40,486
R	..	..	35,000			
<i>Column 4.—See paragraph 1 of the review.</i>						
<b>P(a)-19(7).—Deduct—Receipts and recoveries on Capital Account—</b>						
O	..	..	— 2,48,000	} — 13,60,000	— 16,06,376	— 2,46,376
R	..	..	— 11,12,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						

274 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.
<b>Major Head "82—Capital Account of other Works Outside the Revenue Account"—<i>contd.</i></b>			
<b>P(a)-19(8).—Operational Expenditure—</b>			
	Rs.		
O .. .. 1,60,00,000	} 59,00,000	23,46,295	-35,53,705
R .. .. -1,01,00,000			
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>P(a)-19(9).—Deduct—Revenue receipts from the Coke-oven and By-Product Plant—</b>			
O .. .. -1,60,00,000	} -35,00,000	-33,61,454	+1,38,546
R .. .. 1,25,00,000			
<b>P(a)-19(10).—Operational Expenditure for Power Plant—</b>			
R .. .. 1,22,000	1,22,000	20,842	-1,01,158
<i>Column 4.—Less procurement of operational materials than contemplated.</i>			
<b>P(b).—Expenses out of the grant from the Government of India for Centrally sponsored Schemes outside the State Plan—</b>			
<b>P(b)-(1).—Amount transferred from the head "Second Five-Year Plan—Expansion and Establishment of T. B. Hospitals"—</b>			
O .. .. 5,00,000	} 2,50,000	2,50,000	..
R .. .. -2,50,000			
<b>P(b)-(2).—Amount transferred from the head "Second Five-Year Plan—After-care Colony and Occupational Training Centre for T. B. Patients"—</b>			
O .. .. 1,13,000	} 1,12,500	1,12,500	..
R .. .. -500			
<b>P(b)-(3).—Village Housing Projects Schemes—</b>			
<b>P(b)-3(i).—Gross—</b>			
O .. .. 20,40,000	} 74,400	70,537	-3,863
R .. .. -19,65,600			
<b>P(b)-3(ii).—Deduct—Receipts and recoveries on Capital Account.</b>			
	..	-30	-30
<b>P(b)-3(ii)a.—Deduct—Receipts from the Government of India.</b>			
	..	-31,000	-31,000
<i>Column 4.—See paragraph 1 of the Review.</i>			

**Grant No. 38.—Miscellaneous—Other Miscellaneous Expenditure—contd. 275**

Major Head and Sub-head.				Final Grant or	Actual Expen-	Excess +
				Appropriation	diture.	Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "82—Capital Account of other Works Outside the Revenue Account"—contd.</b>						
<b>Q.—OTHER SCHEMES—</b>						
<b>Q-1.—Rehousing of Bustee-dwellers and construction of a Housing Board for the purpose—</b>						
			Rs.			
O	..	..	—44,000	} —55,800	—60,807	—4,507
R	..	..	—11,800			
<b>Q-2.—Tollyganj Land Development Scheme—</b>						
O	..	..	—2,45,000	} —32,500	—74,925	—42,425
R	..	..	2,12,500			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>Q-3.—Kalyani Housing Scheme—</b>						
O	..	..	—4,00,000	} —1,00,000	—21,758	+78,242
R	..	..	3,00,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>Q-4.—Rehabilitation of persons displaced on account of acquisition of lands for the Durgapur Steel Project</b>						
			..	1,57,000	16,834	—1,40,166
<i>Column 4.—Non-execution of the major part of the scheme due to unanticipated administrative difficulties.</i>						
<b>Q-5.—Purchase of Orphanganj Market—</b>				25,00,000	25,00,000	..
<b>Q-6.—Construction of buildings in connection with Estate Acquisition Schemes—</b>						
R	..	..	5,200	5,200	3,619	--1,581
<b>Q-7.—Rural Housing—</b>						
<b>Q-7(a).—Model Village Scheme—</b>						
O	..	..	19,68,000	} 17,96,300	14,76,069	—3,20,231
R	..	..	—1,71,700			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>Q-7(b).—Housing Directorate—</b>						
O	..	..	3,71,000	} 5,07,000	4,86,203	—20,797
R	..	..	1,36,000			
<b>Q-7(c).—Deduct—Receipts and recoveries on Capital Account—</b>						
R	..	..	—39,800	—39,800	—92,862	—53,062
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>Q-8.—Patipukur Township Scheme—</b>						
<b>Q-8(I).—Gross—</b>						
R	..	..	3,42,800	3,42,800	3,36,307	—6,493

276 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.
<b>Major Head "82—Capital Account of other Works Outside the Revenue Account"—<i>concl'd.</i></b>			
Q-8(ii).—Deduct—Receipts and recoveries on Capital Account—			
	Rs.		
R .. ..	—5,05,000	—4,82,480	+22,520
Q-9.—Construction of Houses under the Rental Housing Scheme for the State Government Employees—			
R .. ..	7,54,800	7,54,800	..
Q-10.—Construction of Houses under Middle-Income Group Housing Scheme—			
R .. ..	3,31,200	3,31,022	—178
<b>Total—"82—Capital Account of other Works Outside the Revenue Account"—</b>			
O .. ..	6,10,87,000	6,48,61,711	5,95,07,691
S .. ..	38,77,000		
R .. ..	—1,02,289		
<b>Surrenders or withdrawals within Grant or Appropriation—</b>			
<i>Charged—</i>			
R .. ..	400	400	—400
<i>Voted—</i>			
R. Gross .. ..	1,97,03,264	..	—1,97,03,264
R. Deductions .. ..	—74,18,784	..	+74,18,784
<b>Total—Grant No. 38—</b>			
<b>Met from Consolidated Fund—</b>			
<i>Charged</i> .. ..		1,000	—998
<i>Voted—</i>			
Gross .. ..	..	11,80,78,600	—3,37,21,462
Deductions .. ..	..	—2,67,89,600	+1,53,55,782
Net .. ..	..	9,12,89,000	—1,83,65,680
Met from Contingency Fund—		16,229	..

REVIEW.

The reasons for variations in column 4 under sub-heads A.1, C.2, E, G.4-(ii), G.4-(iii), G.4-(iv), G.4(vii)-(b), G.4(vii)-(c), G.4(vii)-(d), G.13, G.23(b), H, L(i)-4, O(ii)-2, O(ii)-4, O(ii)-9(i), O(ii)-9(ii), O(iii)-1, O(iii)-2, O(iii)-3(1), O(iii)-3(4), O(iii)-3(11), P(a)-1(i), P(a)-8, P(a)-9, P(a)-11, P(a)-12, P(a)-15(i), P(a)-17, P(a)-18(i), P(a)-19(1)-(a), P(a)-19(1)-(b), P(a)-19(1)-(e), P(a)-19(6), P(a)-19(7), P(a)-19(8), Q.2, Q.3, Q.7-(a) and Q.7-(c) could not be incorporated as the same were not furnished by the controlling authorities.

## REVIEW—concl'd.

2. *Sub-head D.*—The details of the amounts written off under orders of the Government during the year 1959-60 are given below:—

Name of charge.	Amount.
	Rs.
(i) Agricultural Loan .. .. .	500
(ii) Forest Advance .. .. .	563
(iii) Festival Advance .. .. .	26
(iv) Loans under Intensive Food Production Scheme— (Unionwari Tank Fishery Development Scheme)	124
(v) Loans under Community Development Project—Con- verted block—Rural Arts and Crafts and Industries.	20
Total ..	1,233

3. *Sub-head P(a)—19(4).*—*Suspense.*—The details of the transactions during the year 1959-60 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.
Purchases .. .. .	-30,23,281	1,34,08,809	1,40,78,417	-6,69,608	-36,92,889
Stock .. .. .	9,15,562	44,56,854	30,69,955	13,86,899	23,02,461
Miscellaneous Public Works Advances.	37,10,981	40,02,046	63,18,450	-23,16,413	13,94,568
Total .. .. .	16,03,262	2,18,67,709	2,34,66,831	-15,99,122	4,140

The nature and accounting procedure of the transactions under the subheads "Purchases", "Stock" and "Miscellaneous Public Works Advances" have been explained at page 99 of the Appropriation Accounts.

4. *Losses, Writes-off, etc.*—In a Public Works Division 525 rft. of 4" dia. C.I.S.S. pipes of the book value of Rs. 1,454 were stolen during July, 1959. The theft could not be detected by the police. An order of write off of the loss is still awaited.

278 Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons.

(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.
<b>Major Head "57—Miscellaneous—Expenditure on Displaced Persons".</b>						
<b>A.—SUPERINTENDENCE—</b>						
			Rs.			
O	..	..	17,50,000	}	..	..
R	..	..	-17,50,000			
<b>B.—ATTACHED AND SUBORDINATE OFFICES—</b>						
<b>B-(i).—Works and Buildings and Public Health Establishment—</b>						
O	..	..	1,25,000	}	..	..
R	..	..	-1,25,000			
<b>B-(ii).—District and Sub-divisional Establishments—</b>						
O	..	..	26,00,000	}	..	..
R	..	..	-26,00,000			
<b>C.—RELIEF—</b>						
<b>C-(i).—Pay and Allowances—</b>						
O	..	..	12,91,000	}	..	..
R	..	..	-12,91,000			
<b>C-(ii).—Contingencies—</b>						
O	..	..	1,73,62,000	}	..	..
R	..	..	-1,73,62,000			
<b>C-(iii).—Grants-in-aid—</b>						
O	..	..	9,34,000	}	..	..
R	..	..	-9,34,000			
<b>D.—REHABILITATION—</b>						
<b>D-(i).—Pay and Allowances—</b>						
O	..	..	5,75,000	}	..	..
R	..	..	-5,75,000			
<b>D-(ii).—Contingencies—</b>						
O	..	..	4,28,000	}	..	..
R	..	..	-4,28,000			

**Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 279**  
—*contd.*

Major Head and Sub-head.			Final Grant or Actual Expenditure.	Excess + Saving—
1			2	3
			Rs.	Rs.
<b>Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—<i>contd.</i></b>				
		Rs.		
D-(iii).—Grants-in-aid—				
O	..	1,07,46,000	}	..
R	..	-1,07,46,000		
D-(v).—Other Charges (Training Schemes)—				
O	..	32,79,000	}	..
R	..	-32,79,000		
D-(viii).—Building and other materials for displaced persons—				
D-(viii)(a).—Gross—				
O	..	15,00,000	}	..
R	..	-15,00,000		
D-(viii)(b).— <i>Deduct</i> —Recoveries on account of Sale, etc.—				
O	..	-20,00,000	}	..
R	..	20,00,000		
D-(ix).—Primary Education—				
O	..	65,00,000	}	..
R	..	-65,00,000		
D-(x).—Homes for Unattached Women and Children—				
O	..	7,75,000	}	..
R	..	-7,75,000		
D-(xi).—Enumeration of displaced persons—				
O	..	15,000	}	..
R	..	-15,000		
D-(xiii).—Government Production Centre—				
O	..	43,000	}	..
R	..	-43,000		



280 Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons  
—contd.

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—contd.</b>						
D-(xiv).— Administration of the Rehabilitation of Displaced Persons and Eviction of Persons in Unauthorised Occupation of Land Act, 1951—						
			Rs.			
O	..	..	98,000	} 88,000	86,620	-1,380
R	..	..	-10,000			
D-(xvi).— Miscellaneous Schemes—						
O	..	..	35,000	}		
R	..	..	-35,000			
G.— DEVELOPMENT DIVISION—						
G-(i).— Gross—						
O	..	..	1,15,000	}	..	..
R	..	..	-1,15,000			
G-(ii).— <i>Deduct</i> — Recoveries on account of Contractors' Profits—						
O	..	..	-1,15,000	}	..	..
R	..	..	1,15,000			
H.— SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA.				10,30,000	10,92,118	+62 118
I.—CONTRACTORS' DIVISION UNDER CHIEF ENGINEER, CONSTRUCTION BOARD—						
I-(i).—Gross—						
O	..	..	4,83,000	}	..	..
R	..	..	-4,83,000			
I-(ii).— <i>Deduct</i> —Recoveries out of Contractors' Profits—						
O	..	..	-4,83,000	}	..	..
R	..	..	4,83,000			
K.—REVENUE EARNING SCHEMES—						
O	..	..	20,000	}	..	..
R	..	..	-20,000			

**Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 281**  
—*contd.*

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—<i>contd.</i></b>						
<b>L.—DEDUCT—RECOVERIES FROM THE UNION GOVERNMENT—</b>						
			Rs.			
O	..	..	-4,01,01,000	}	..	..
R	..	..	4,01,01,000			
<b>M.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—</b>						
<b>M-(i).—Administration—</b>						
O	..	..	3,000	}	14,934	16,818
R	..	..	11,934			
<b>M-(iv).—Repairs and Maintenance—</b>						
O	..	..	2,000	}	..	..
R	..	..	-2,000			
<b>M-(vi).—Vocational Training Centre (Fulia Polytechnic)—</b>						
O	..	..	1,67,000	}	1,48,000	1,44,732
R	..	..	-19,000			
<b>M-(viii).—Deduct—Recoveries from the Union Government—</b>						
O	..	..	-1,67,000	}	-1,48,000	..
R	..	..	19,000			
<i>Column 4.—See paragraph 2 of the Review.</i>						
<b>N.—RELIEF—</b>						
<b>N-(I).—Establishment Charges—</b>						
R	..	..	45,00,000	45,00,000	47,52,015	+2,52,015
<b>N-(II).—Expenditure on Relief—</b>						
R	..	..	3,06,71,000	3,06,71,000	3,33,41,268	+26,70,268
<b>N-(III).—Accommodation—</b>						
R	..	..	36,78,000	36,78,000	37,08,008	+30,008
<b>N-(IV).—Transport Charges—</b>						
R	..	..	8,10,000	8,10,000	12,66,339	+4,56,339

*Column 4.—Mainly due to (i) unanticipated payment of outstanding transport bills (Rs. 2,74,535), and (ii) larger movement of refugees outside the State (Rs. 1,62,850).*

282 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.
<b>Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—contd.</b>			
N-(V).—Other Grants—			
	Rs.		
R .. .. .	6,54,000	6,54,000	7,72,533 +1,18,533
<i>Column 4.</i> —Mainly due to (i) payment of Cash Doles to larger number of refugees outside Camps (Rs. 85,000) and (ii) expenditure on State Orphanages on account of increase in the number of orphans (Rs. 34,000).			
N-(VA).—Grants-in-aid—			
R .. .. .	2,80,000	2,80,000	2,20,577 -59,423
<i>Column 4.</i> —Mainly due to decrease in the number of inmates in aided orphanages.			
N-(VI).—Miscellaneous—			
R .. .. .	7,000	7,000	5,130 -1,870
<b>O.—REHABILITATION—</b>			
O-(I).—Establishment Charges—			
R .. .. .	19,42,000	19,42,000	20,18,698 +76,698
O-(II).—District and Sub-Divisional Establishment—			
R .. .. .	24,15,000	24,15,000	25,39,774 +1,24,774
O-(III).—Miscellaneous Expenditure—			
<i>Charged—</i>			
R .. .. .	597	597	597 ..
<i>Voted—</i>			
R .. .. .	1,42,000	1,42,000	1,54,076 +12,076
O-(IV).—Building and other materials for rehabilitation of Displaced Persons—			
O-(IV)(a).—Gross—			
R .. .. .	30,000	30,000	22,991 -7,009
<i>Column 4.</i> —Mainly due to issue of materials to smaller number of displaced persons than anticipated.			
O-(IV)(b).— <i>Deduct</i> —Recoveries on account of sale of building materials—			
R .. .. .	-2,26,000	-2,26,000	-2,74,761 -48,761
<i>Column 4.</i> —Larger recovery of outstanding amount representing value of materials issued on credit to displaced persons.			
O-(VII).—Expenditure on Schemes—			
O-(VII)(a).—Vocational training and work centres—			
R .. .. .	12,00,000	12,00,000	9,98,638 -2,01,362
<i>Column 4.</i> —Non-implementation of some schemes for want of sanction of the Government of India.			

**Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 283**

—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—<i>contd.</i></b>			
<b>O-(VII)(b).—Educational Grants—</b>			
<b>O-(VII)(b)(i).—Primary Education Schemes—</b>			
	Rs.		
R .. ..	50,00,000	50,00,000	58,39,626 + 8,39,626
<i>Column 4.</i> —Mainly due to (i) rapid progress in the construction of a large number of school buildings (Rs. 4,65,000) (ii) incurred expenditure on completion of certain works prior to 1959-60 (Rs. 2,78,000) and (iii) larger recurring charges on primary schools (Rs. 97,000).			
<b>O-(VII)(b)(ii).—Grants-in-aid—</b>			
R .. ..	72,00,000	72,00,000	80,91,445 + 8,91,445
<i>Column 4.</i> —Mainly due to (i) financial assistance to larger number of displaced students in Primary and Secondary Schools and in Colleges (Rs. 91,000) and (ii) increased grants to sponsored Colleges and other educational institutions for their expansion (Rs. 8,00,000).			
<b>O-(VII)(b)(iii).—Other Educational Expenses—</b>			
R .. ..	1,10,000	1,10,000	49,731 - 60,269
<i>Column 4.</i> —Due to construction of two additional new school buildings not taken up during the year as anticipated.			
<b>O-(VII)(c).—Medical facilities—</b>			
R .. ..	25,00,000	25,00,000	21,37,691 - 3,62,309
<i>Column 4.</i> — <i>See</i> paragraph 2 of the Review.			
<b>O-(VII)(d).—Grants to Industries—</b>			
<b>O-(VII)(d)(i).—Government Production Centres—</b>			
R .. ..	4,74,000	4,74,000	6,14,584 + 1,40,584
<i>Column 4.</i> —Due to implementation of certain new schemes for which no provision was made.			
<b>O-(VII)(d)(ii).—Deduct—Recoveries on account of cost of Establishment—</b>			
R .. ..	-2,28,000	-2,28,000	-2,53,746 - 25,746
<i>Column 4.</i> —Mainly due to larger recoveries on account of cost of establishment from Production Centres than anticipated.			
<b>O-(VII)(e).—Other Rehabilitation Schemes—</b>			
R .. ..	3,14,000	3,14,000	2,53,015 - 60,985
<i>Column 4.</i> —Mainly due to non-implementation of the Teesta Char Scheme (Rs. 9,000) and (ii) partial implementation of the scheme for survey of waste lands (Rs. 53,000)			
<b>P.—DEVELOPMENT DIVISION—</b>			
<b>P-(i).—Refugee Rehabilitation Establishment—</b>			
R .. ..	1,22,000	1,22,000	1,10,125 - 11,875
<b>P-(ii).—Deduct—Establishment charges recovered from work accounts—</b>			
R .. ..	-1,22,000	-1,22,000	46,143 + 1,68,143
<i>Column 4.</i> — <i>See</i> paragraph 3 of the Review.			

284 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.
<b>Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—<i>concl'd.</i></b>			
P-(iii).—Working expenses of machinery and equipment—			
	Rs.		
R .. ..	2,67,000	2,67,000	2,31,734
			—35,266
<i>Column 4.</i> —Due to the cost of mechanical units and the volume of work of the units being smaller than anticipated.			
P-(iv).— <i>Deduct</i> —Recoveries on account of working expenses of machinery and equipment—			
R .. ..	—1,00,000	—1,00,000	81,757
			+1,81,757
<i>Column 4.</i> — <i>See</i> paragraph 3 of the Review.			
Q.—CONTRACT DIVISION UNDER C.E.C.B.—			
Q-(i).—Gross—			
R .. ..	4,00,000	4,00,000	5,35,771
			+1,35,771
<i>Column 4.</i> —Due to entertainment of additional staff.			
Q-(ii).— <i>Deduct</i> —Establishment charges recovered from works accounts—			
R .. ..	—4,00,000	—4,00,000	—1,79,683
			+2,20,317
<i>Column 4.</i> —Smaller recoveries of establishment charges due to certain technical difficulties.			
R.—REVENUE EARNING SCHEMES—			
R .. ..	60,000	60,000	86,597
			+26,597
<i>Column 4.</i> —Mainly due to increase in establishment cost as a result of increase in the number of allottees.			
S.— <i>DEDUCT</i> —RECOVERIES FROM THE UNION GOVERNMENT—			
R .. ..	—3,79,91,000	—3,79,91,000	—2,88,73,037
			+91,17,963
<i>Column 4.</i> —Due to non-reimbursement from the Government of India owing to non-settlement of claims.			
Total—Major Head "57—Miscellaneous"—Expenditure on Displaced Persons—			
<i>Charged—</i>			
R .. ..	597	597	597
<i>Voted—</i>			
O .. ..	70,10,000	2,48,41,934	3,96,37,327
R .. ..	1,78,31,934		

**Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 285**  
—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22—Interest on Debt and Other Obligations"—Expenditure on Displaced Persons—Interest on Ordinary Debt—</b>			
T.(i).—Interest on loans taken from the Union Government—			
	Rs.		
<i>Charged—</i>			
O .. ..	4,54,000	4,29,000	4,29,000
R .. ..	-25,000		
T.(ii).— <i>Deduct—</i> Interest transferred to Transport Department for State Buses—			
<i>Charged</i> .. ..	-2,54,000	-2,53,700	+300
<hr/>			
<b>Total—Major Head "22—Interest on Debt and Other Obligations"—Expenditure on Displaced Persons—Interest on Ordinary Debt—</b>			
<i>Charged—</i>			
O .. ..	2,00,000	1,75,000	1,75,300
R .. ..	-25,000		
<hr/>			
<b>Major Head "82—Capital Account of other works outside the Revenue Account"—Expenditure on Displaced Persons</b>			
<b>U.—DIRECT BUILDING PROGRAMME FOR HOUSING OF DISPLACED PERSONS—</b>			
U.(i).—Works—			
	3,00,000	2,46,372	-53,628
<i>Column 4.—</i> Due to repairs to some tenements not under taken for want of sanction from the Government of India.			
U.(ii).— <i>Deduct—</i> Receipts and recoveries on Capital Account—			
O .. ..	-1,000	.	
R .. ..	1,000	..	..
<hr/>			
<b>V.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—</b>			
V.(i).—Gross—			
<i>Charged—</i>			
O .. ..	1,000	..	..
R .. ..	-1,000		
<i>Voted—</i>			
O .. ..	2,00,00,000	1,08,00,000	87,28,763
R .. ..	-92,00,000		
<hr/>			
<i>Column 4.—</i> Mainly due to (i) non-payment of compensation of acquired lands due to failure on the part of the Land Acquisition Collector to finalise awards on account of legal difficulties (Rs. 8,50,000) and (ii) smaller expenditure on certain schemes and development works of other urban and rural colonies (Rs. 12,21,237).			

286 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.
<b>Major Head "82—Capital Account of other works outside the Revenue Account"—Expenditure on Displaced Persons—concl'd.</b>			
<b>V-(ii).—Deduct—Receipts and recoveries on Capital Account—</b>			
	Rs.		
O .. ..	-10,000	-33,26,321	-15,31,321
R .. ..	-17,95,000		
	-18,05,000		
<i>Column 4.—Mainly due to adjustment of larger amount representing recoveries on account of cost of machineries and equipments.</i>			
<b>W.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—</b>			
<b>W-(i).—Gross—</b>			
O .. ..	14,38,000	14,02,168	-97,832
R .. ..	62,000		
	15,00,000		
<b>W-(ii).—Deduct—Receipts and recoveries on Capital Account—</b>			
O .. ..	-1,000	-7,763	+1,237
R .. ..	-8,000		
	-9,000		
<b>X.—CONSTRUCTION OF ROADS, BUILDINGS, ETC., FOR FULIA TOWNSHIP—</b>			
<b>X-(i).—Gross—</b>			
O .. ..	38,000	..	..
R .. ..	-38,000		
	..		
<b>X-(ii).—Deduct—Receipts and recoveries on Capital Account.</b>			
	-1,000	-110	+890
<b>Total—"82—Capital Account of other works outside the Revenue Account"—Expenditure on Displaced Persons—</b>			
<i>Charged—</i>			
O .. ..	1,000	..	..
R .. ..	-1,000		
	..		
<i>Voted—</i>			
O .. ..	2,17,63,000	70,33,109	-37,51,891
R .. ..	-1,09,78,000		
	1,07,85,000		

**Grant No. 39.—Miscellaneous—Expenditure on Displaced Persons 287**  
—*contd.*

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>PUBLIC DEBT</b>						
<b>Major Head "Debt raised in India"</b>						
III.—Loans from the Union Government—						
Y.—LOANS FOR DISPLACED PERSONS—						
<i>Charged—</i>						
			Rs.			
<i>O</i>	..	..	12,50,000	} 14,73,000	14,73,000	..
<i>S</i>	..	..	1,98,000			
<i>R</i>	..	..	25,000			
<b>LOANS AND ADVANCES BY STATE GOVERNMENTS</b>						
<b>Major Head "Loans to Local Funds, Private Parties, etc."</b>						
Z.—LOANS AND ADVANCES TO DIS- PLACED PERSONS—						
<i>O</i>	..	..	3,24,60,000	} 2,00,00,000	1,95,50,998	-4,49,002
<i>R</i>	..	..	-1,24,60,000			
Surrenders or withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
<i>R</i>	..	..	403	403	..	-403
Voted—						
R. Gross	..	..	74,55,066	74,55,066	..	-74,55,066
R. Deductions	..	..	-18,49,000	-18,49,000	..	+18,49,000
<b>Total—Grant No. 39—</b>						
<i>Charged—</i>						
<i>Gross</i>	..	..	..	19,03,000	19,02,597	-403
<i>Deductions</i>	..	..	..	-2,54,000	-2,53,700	+300
<i>Net</i>	..	..	..	16,49,000	16,48,897	-103
Voted—						
Gross	..	..	..	10,41,12,000	9,90,18,955	-50,93,045
Deductions	..	..	..	-4,28,79,000	-3,27,97,521	+1,00,81,479
Net	..	..	..	6,12,33,000	6,62,21,434	+49,88,434



REVIEW

Even though there was a saving of Rs. 50,93,045 in gross expenditure against the voted grant, the net indicated an excess of Rs. 49,88,434 due to the 'Net Voting System' obtaining in the State.

2. The saving of Rs. 103 in the charged section was converted into an excess of Rs. 300 due to a surrender of Rs. 403.

In the voted section, the excess of Rs. 49,88,434 was increased to Rs. 1,05,94,500 due to a surrender of Rs. 56,06,066.

3. The explanations of variations in col. 4 in respect of the sub-heads M-(viii), O-(VII)(o), P(ii) and P(iv) could not be included in the accounts as the same were not received from the controlling authorities.

4. *Losses, etc., written off.*—(a) A sum of Rs. 3,318-12 belonging to Government was stolen from the residence of the Camp Superintendent in November, 1950 where it was kept instead of in the office under proper safe custody. The Superintendent and the servant of the camp held responsible for the loss, were discharged from service.

(b) A check of the Head Clerk-cum-Cashier's Cash Book conducted in November, 1953 during departmental inspection of the office of a Subdivisional Officer (Rehabilitation Branch) revealed a shortage of cash in chest amounting to Rs. 13,201.

The criminal case started against the Head Clerk-cum-Cashier ended in his conviction and he was dismissed from service in April, 1956.

Fixation of responsibility of the officers concerned for non-observance of the rules regarding custody of cash and slack supervision and recovery of the amount defalcated from the security deposit as well as from the sureties of the accused are (December, 1960) under consideration of the Government.

**Grant No. 40.—Community Development Projects.**

289

(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.
<b>Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works".</b>						
<b>I.—COMMUNITY DEVELOPMENT PROJECTS—</b>						
(Second Five-Year Plan)—						
				Rs.		
<b>A.—SUPERVISION—</b>						
O	..	..	3,54,000	} 2,59,000	2,58,211	-789
R	..	..	-95,000			
<b>B.—PROJECT/BLOCK HEADQUARTERS—</b>						
<b>B-(1).—Blocks—</b>						
O	..	..	58,22,600	} 37,10,600	34,14,769	-2,95,831
R	..	..	-21,12,000			
<b>B-(2).—Agriculture—</b>						
O	..	..	3,80,300	} 3,31,000	3,20,738	-10,262
R	..	..	-49,300			
<b>B-(3).—Co-operation—</b>						
O	..	..	2,85,200	} 2,60,000	2,85,477	+25,477
R	..	..	-25,200			
<b>B-(4).—Veterinary—</b>						
O	..	..	4,44,600	} 2,86,000	2,95,861	+9,861
R	..	..	-1,58,600			
<b>B-(5).—Medical—</b>						
O	..	..	2,22,900	} 1,01,900	65,671	-36,229
R	..	..	-1,21,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>B-(6).—Education—</b>						
O	..	..	3,07,900	} 2,25,000	2,64,628	+39,628
R	..	..	-82,900			
<i>Column 4.—See paragraph 1 of the Review.</i>						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works"—<i>contd.</i></b>			
<b>C.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—</b>			
<b>C-(1).—Demonstration of improved agricultural technique—</b>			
	Rs.		
O .. ..	98,400	} 74,000	58,430
R .. ..	-24,400		
			-15,570
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>C-2.—Scheme for small workshop and demonstration of improved agricultural implements, poultry, incubator and plant protection equipment—</b>			
O .. ..	6,38,000	} 5,43,000	3,18,170
R .. ..	-95,000		
			-2,24,830
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>C-3.—Distribution of improved poultry—</b>			
O .. ..	79,200	} 39,000	22,922
R .. ..	-40,200		
			-16,078
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>C-4.—Improvement of cattle by upgrading—</b>			
O .. ..	45,800	} 43,000	41,930
R .. ..	-2,800		
			-1,070
<b>C-5.—Equipment and medicine for Veterinary Dispensary-cum-peripatetic Service Centres—</b>			
O .. ..	1,61,300	} 3,58,000	1,77,056
R .. ..	1,96,700		
			-1,80,944
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>C-6.—Miscellaneous Agricultural Scheme—</b>			
O .. ..	3,50,000	} 1,18,900	37,585
R .. ..	-2,31,100		
			-81,315
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>D.—HEALTH AND RURAL SANITATION—</b>			
<b>D-1.—Mobile Medical-cum-Public Health Unit—</b>			
O .. ..	46,000	} 14,000	19,090
R .. ..	-32,000		
			+5,090
<i>Column 4.—See paragraph 1 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works"—<i>contd.</i></b>			
	Rs.		
D-2.—Drinking Water-Supply—			
O .. .. 8,47,200	} 10,33,000	9,16,375	-1,16,625
R .. .. 1,85,800			
<i>Column 4.—See paragraph 1 of the Review.</i>			
D-3.—Popularisation of dug-well latrine	..	3,593	+3,593
<i>Column 4.—See paragraph 1 of the Review.</i>			
D-4.—Sanitation—			
O .. .. 2,19,500	} 1,60,000	1,20,010	-39,990
R .. .. -59,500			
<i>Column 4.—See paragraph 1 of the Review.</i>			
D-5.—Dispensaries—			
O .. .. 5,61,000	} 61,000	..	-61,000
R .. .. -5,00,000			
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>E.—EDUCATION—</b>			
E-1.—Improvement of Schools—			
O .. .. 12,60,000	} 15,50,700	16,34,290	+83,590
R .. .. 2,90,700			
<b>F.—SOCIAL EDUCATION—</b>			
F-1.—Social Education Centres—			
O .. .. 7,22,000	} 4,99,000	4,58,448	-40,552
R .. .. -2,23,000			
F-2.—Recreational activities and prizes—			
O .. .. 2,06,900	} 3,08,000	2,19,130	-88,870
R .. .. 1,01,100			
<i>Column 4.—See paragraph 1 of the Review.</i>			
F-3.—Audio-Visual Unit—			
O .. .. 7,65,200	} 5,22,600	2,78,398	-2,44,202
R .. .. -2,42,600			
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>G.—COMMUNICATION—</b>			
G-1.—Metalled Roads—			
O .. .. 14,04,000	} 4,22,500	3,94,938	-27,562
R .. .. -9,81,500			
G-2.—Katcha Roads—			
O .. .. 11,65,000	} 11,62,000	10,26,088	-1,35,912
R .. .. -3,000			
<i>Column 4.—See paragraph 1 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.
<b>Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works"—<i>contd.</i></b>						
<b>H.—RURAL ARTS, CRAFTS AND INDUSTRIES—</b>						
			Rs.			
O	..	..	11,51,000	} 10,51,000	9,28,899	-1,22,101
R	..	..	-1,00,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>I.—SUSPENSE—</b>						
R	..	..	1,40,000	1,40,000	1,32,318	-7,682
<i>See paragraph 3 of the Review.</i>						
<b>II.—NATIONAL EXTENSION SERVICE.</b>						
(Outside the State Plan).						
<b>J.—RECURRING EXPENDITURE ON PERSONNEL RETAINED ON NATIONAL EXTENSION SERVICE PATTERN—BLOCK HEADQUARTERS—</b>						
O	..	..	30,00,000	} ..	..	..
R	..	..	-30,00,000			
<b>J-1.—Blocks—</b>						
R	..	..	24,42,000	24,42,000	26,54,858	+2,12,858
<b>J-2.—Agriculture—</b>						
R	..	..	3,94,000	3,94,000	3,67,853	-26,147
<b>J-3.—Co-operation—</b>						
R	..	..	2,95,000	2,95,000	2,44,870	-50,130
<i>Column 4.—Due to (a) adjustment on account of the expenditure incurred on certain blocks under the Sub-head. B (3) instead of under this Sub-head owing to wrong classification furnished by the controlling officer (Rs. 25,477) and (b) over estimation by local officers (Rs. 24,654).</i>						
<b>J-4.—Veterinary—</b>						
R	..	..	4,27,000	4,27,000	3,60,830	-66,170
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>J-5.—Medical</b>						
	..	..	..	..	36,710	+36,710
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>J-6.—Education—</b>						
R	..	..	2,89,000	2,89,000	2,62,255	-26,745
<b>J-7.—District—</b>						
O	..	..	1,12,700	} 99,000	98,788	-212
R	..	..	-13,700			

Major Head and Sub-head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
<b>Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works"—<i>concl.</i></b>					
<b>K.—RURAL ARTS, CRAFTS AND INDUSTRIES—</b>					
		Rs.			
O	..	18,300	} 36,700	14,214	-22,486
R	..	18,400			
<i>Column 4.—See paragraph 1 of the Review.</i>					
<b>L.—IRRIGATION—</b>					
O	..	2,80,000	} 99,600	82,788	-16,812
R	..	-1,80,400			
<i>Column 4.—See paragraph 1 of the Review.</i>					
<b>III.—LOCAL DEVELOPMENT WORKS</b>					
<b>M.—DISTRICT ESTABLISHMENT—</b>					
O	..	70,000	} 3,15,000	3,17,696	+2,696
R	..	2,45,000			
<b>N.—CENTRALLY-SPONSORED SCHEMES—</b>					
S	..	6,38,000	} 26,00,000	..	-26,00,000
R	..	19,62,000			
<i>Column 4.—Mainly due to non-completion of large number of schemes within the year which could not be anticipated at the time of fixation of net grant.</i>					
<i>See also paragraph 2 of the Review.</i>					
<b>N-1.—Water Supply—Grant-in-aid .. .. . 10,84,427 +10,84,427</b>					
<i>Column 4.—Same remarks as under Sub-head N.</i>					
<b>N-2.—Roads and Buildings including small bridges and culverts—Grant-in-aid .. .. . 86,996 +86,996</b>					
<i>Column 4.—Same remarks as under Sub-head N.</i>					
<b>N-3.—Other Miscellaneous Schemes—Grant-in-aid .. .. . 5,80,545 +5,80,545</b>					
<i>Column 4.—Same remarks as under Sub-head N.</i>					
<b>Total—Major Head "63-B—Community Development Projects, National Extension Service and Local Development Works"—</b>					
O	..	2,10,19,000	} 2,02,70,500	1,78,85,855	-23,84,645
S	..	6,38,000			
R	..	-13,86,500			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22—Interest on Debt and other Obligations".—</b>			
<b>O.—INTEREST ON LOANS TAKEN FROM UNION GOVERNMENT—</b>			
O-1.—Interest on loans for expenditure under the Community Development Project—			
	Rs.		
<i>Charged—</i>			
O .. ..	8,74,000	7,77,158	7,77,158
R .. ..	—96,842		
<b>Major Head "82—Capital Account of other works outside the Revenue Account" (Second Five-Year Plan).—</b>			
<b>P.—COMMUNITY DEVELOPMENT PROJECTS—</b>			
P-1.—Animal Husbandry and Agriculture Extension—			
R .. ..	200	200	27 —173
P-2.—Irrigation—			
O .. ..	16,48,000	4,06,200	3,69,455 —36,745
R .. ..	—12,41,800		
P-3.—Housing—			
O .. ..	23,00,000	8,20,000	6,47,250 —1,72,750
R .. ..	—14,80,000		
P-4.—Works—			
<i>Charged—</i>			
R .. ..	6,741	6,741	.. —6,741
<i>Voted—</i>			
R .. ..	67,400	67,400	42,562 —24,838
P-5.— <i>Deduct—</i> Receipts and Recoveries on Capital Account.			
	—1,35,000	—56,360	+78,640
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>Total—Major Head "82—Capital Account of other works outside the Revenue Account"—</b>			
<i>Charged—</i>			
R .. ..	6,741	6,741	.. —6,741
<i>Voted—</i>			
O .. ..	38,13,000	11,58,800	10,02,934 —1,55,866
R .. ..	—26,54,200		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>PUBLIC DEBT.</b>			
<b>Major Head "Debt raised in India".</b>			
<b>Q.—LOANS FROM THE UNION GOVERNMENT—</b>			
<b>Q-1.—Loans for Community Development Projects—</b>			
	Rs.		
<i>Charged—</i>			
O .. ..	17,31,000	} 16,12,383	16,12,383
R .. ..	—1,18,617		
<b>LOANS AND ADVANCES BY STATE GOVERNMENT.</b>			
<b>Major Head "Loans to Local Funds, Private Parties, etc."</b>			
<b>Loans under Development Schemes.</b>			
(Second Five-Year Plan).			
<b>R.—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—</b>			
<b>R-1.—Loans to Co-operative Marketing Societies—</b>			
O .. ..	78,000	} 1,30,000	1,05,000
R .. ..	52,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>R-2.—Reclamation of waste lands—</b>			
O .. ..	9,00,000	} 6,93,000	5,89,679
R .. ..	—2,07,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>R-3.—Irrigation Schemes—</b>			
O .. ..	4,38,000	} 7,91,000	7,69,505
R .. ..	3,53,000		
<b>R-4.—Loans to State Electricity Board—</b>			
O .. ..	9,33,000	} 11,55,000	11,55,000
R .. ..	2,22,000		
<b>R-5.—Productive Scheme for promotion of Agriculture and Animal Husbandry—</b>			
O .. ..	3,00,000	} ..	..
R .. ..	—3,00,000		



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES BY STATE GOVERNMENT—concl'd.</b>			
<b>Major Head "Loans to Local Funds, Private Parties, etc."—concl'd.</b>			
R-6.—Loans for Rural Housing—			
R .. .. .	Rs. 60,000	60,000	36,475 —23,525
<i>Column 4.—See paragraph 1 of the Review.</i>			
R-7.—Unionwari Tank Fishery Development	..	467	+467
R-8.—Development of Tank Fishery in Dry district.	..	9,100	+9,100
<i>Column 4.—Unanticipated adjustment of a debit erroneously adjusted in the Treasury Accounts during 1955-56.</i>			
<hr/>			
Total—Major Head "Loans to Local Funds, Private Parties, etc."—			
O .. .. .	26,49,000	28,29,000	26,65,226 —1,63,774
R .. .. .	1,80,000		
<hr/>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R .. .. .	2,08,718	2,08,718	.. —2,08,718
<i>Voted—</i>			
R. Gross .. .. .	38,60,700	38,60,700	.. —38,60,700
<hr/>			
Total—Grant No. 40—			
<i>Charged</i> .. .. .	..	26,05,000	23,89,541 —2,15,459
<i>Voted—</i>			
Gross .. .. .	..	2,82,54,000	2,16,10,375 —66,43,625
Deductions .. .. .	..	—1,35,000	—56,360 +78,640
Net .. .. .	..	2,81,19,000	2,15,54,015 —65,64,985
<hr/>			

### REVIEW.

The explanations for variations in col. 4 under the sub-heads B-5, B-6, C-1, C-2, C-3, C-5, C-6, D-1, D-2, D-3, D-4, D-5, F-2, F-3, G-2, H, J-4, J-5, K, L,, P-3, P-4 (Charged), P-4 (Voted), P-5, R-1, R-2 and R-6 could not be incorporated as the same were not furnished by the controlling authorities.

## REVIEW—concl'd.

2. *Group Head N.*—As in the previous years (*vide* paragraph 3 of the Review on pages 344, 346-347 and 285 of the Appropriation Accounts for 1955-56, 1956-57 and 1958-59, respectively) the lump provision under the group head N 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.

3. The details of transactions under the head "I—Suspense" for the year 1959-60 are given below:—

Unit of Suspense.	Opening balance.	Debits.	Credits.	Net actual.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases .. ..	-9,02,889	6,13,600	4,71,788	1,41,812	-7,61,077
Miscellaneous Public Works Advances.	-1,15,461	254	9,748	*-9,494	-1,24,955
<b>Total ..</b>	<b>-10,18,350</b>	<b>6,13,854</b>	<b>4,81,536</b>	<b>1,32,318</b>	<b>8,86,032</b>

\*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 Project—Health and Rural Sanitation—Water Supply" up to 1957-58; but credits are being adjusted under "Miscellaneous Public Works Advances" from 1958-59 as there was no suspense head (*viz.* Miscellaneous Public Works Advances up to 1957-58)

## 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.
<b>Major Head "63—Extraordinary Charges".</b>			
<b>A.—CHARGES IN INDIA—</b>			
<b>A-1.—Miscellaneous—</b>			
<b>A-1(a).—Extra Police Force—</b>			
<b>A-1(a)-(1).—Police appointed for the performance of Agency Functions—</b>			
	Rs.		
O .. ..	23,94,000	23,40,000	23,40,481
R .. ..	—54,000		
<b>A-1(a)-1(i).—Deduct—Recoveries from the Centre—</b>			
O .. ..	—23,94,000	—23,67,000	—21,94,037
R .. ..	27,000		
<b>A-1(a)-2.—Additional Police employed for the performance of non-agency functions—</b>			
O .. ..	4,87,500	5,14,500	5,17,746
R .. ..	27,000		
<b>A-1(a)-3.—Additional Police for Enforcement Branch—</b>			
<i>Charged—</i>			
S .. ..	600	578	577
R .. ..	—22		
<i>Voted—</i>			
O .. ..	26,99,900	27,39,300	27,34,577
R .. ..	39,400		
<b>A-1(d).—Food—</b>			
<b>A-1(d)-(A).—Secretariat—</b>			
O .. ..	6,93,500	7,59,200	7,51,256
R .. ..	65,700		
<b>A-1(d)-(B).—Finance—</b>			
O .. ..	7,12,000	7,48,700	7,47,138
R .. ..	36,700		
<b>A-1(d)-(C).—Directorate of Procurement and Supply—</b>			
O .. ..	47,89,000	48,72,900	48,18,047
R .. ..	83,900		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63—Extraordinary Charges".</b>			
<i>—contd.</i>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A-1(d)-(D).—Directorate of Rationing and Distribution—</b>			
	Rs.		
O .. ..	2,15,300	2,10,800	2,09,248
R .. ..	—4,500		
<b>A-1(d)-(E).—Calcutta (including Industrial Area) Rationing—</b>			
O .. ..	27,01,700	30,36,000	30,19,454
R .. ..	3,34,300		
<b>A-1(d)-(G).—District Distribution—</b>			
<i>Charged—</i>			
S .. ..	600	600	577
<i>Voted—</i>			
O .. ..	24,78,900	30,74,300	30,36,363
R .. ..	5,95,400		
<b>A-1(d)-(H).—Directorate of Transportation—</b>			
<i>Charged—</i>			
S .. ..	25,300	25,300	25,357
<i>Voted—</i>			
O .. ..	20,79,300	21,70,600	21,90,637
R .. ..	91,300		
<b>A-1(d)-(J).—Directorate of Storage—</b>			
<i>Charged—</i>			
S .. ..	5,300	5,300	5,254
<i>Voted—</i>			
O .. ..	8,48,800	10,51,000	10,56,517
R .. ..	2,02,200		
<b>A-1(d)-(L).—Directorate of Inspection—</b>			
O .. ..	1,68,500	1,89,200	1,89,403
R .. ..	20,700		

Grant No. 41.—Extraordinary Charges—*contd.*

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "63—Extraordinary Charges".</b>						
<i>—contd.</i>						
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>						
A-1(d)-(M).—Lump provision for additional staff for Food Department—						
				Rs.		
O	..	..	21,00,000	}	..	..
R	..	..	—21,00,000			
A-1(e).—Supplies—						
A-1(e)-(B).—Directorate of Consumers' Goods—						
O	..	..	9,01,900	}	8,62,600	8,54,544
R	..	..	—39,300			
A-1(e)-(C).—Directorate of Textiles—						
O	..	..	2,40,900	}	2,32,500	2,31,951
R	..	..	—8,400			
A-1(e)-(C)(i). <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	—5,400	}	—1,500	..
R	..	..	3,900			
A-1(e)-(D).—Registration of Handlooms—						
O	..	..	62,000	}	25,500	22,800
R	..	..	—36,500			
<i>Column 4.</i> —Certain posts remaining vacant during the year contrary to expectation.						
A-1(e)-(D)(i).— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	—31,800	}	—9,400	..
R	..	..	22,400			
<i>Column 4.</i> —Belated receipt of Government of India's sanction to the recovery.						
A-1(f).—Motor Spirit Rationing Scheme—						
R	..	..	306	306	306	..
A-1(g).—Loss on sale of subsidised food—						
				50,00,000	29,79,832	—20,20,168
<i>Column 4.</i> —Non-surrender of funds due to non-receipt of full details of the profit and loss of the various grainshops from local officers.						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63—Extraordinary Charges".</b>			
<i>—concl'd.</i>			
<b>A.—CHARGES IN INDIA—concl'd.</b>			
A-1(h).—Payment of subsidy to selected shop-keepers for sale of food grains to Government servants at concessional rates—			
	Rs.		
R .. ..	5,700	5,356	—344
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R .. ..	22	..	—22
<i>Voted—</i>			
R. Gross .. ..	7,40,094	..	—7,40,094
R. Deductions .. ..	—53,300	..	+53,300
<b>Total—Grant No. 41—</b>			
<i>Charged</i> .. ..			
	31,800	31,765	—35
<i>Voted—</i>			
Gross .. ..	2,85,73,200	2,57,05,656	—28,67,544
Deductions .. ..	—24,31,200	—21,94,037	+2,37,163
Net .. ..	2,61,42,000	2,35,11,619	—26,30,381

**REVIEW.***Losses, writes-off, etc.*

A Nazir in the office of an Assistant Regional Controller of Procurement misappropriated Rs. 5,948 on seven cheques endorsed for encashment at the Reserve Bank of India on 27th January, 1959. A Police case has been started against the accused who is still absconding (March, 1960).

The results of the case and the order for the recovery or write-off of the loss are awaited (December, 1960).

2. *Outstanding recoveries from Store personnel.*—Out of a sum of Rs. 1,91,019 recoverable from the Store personnel up to 1st August, 1956 on account of shortages occurring in Government Stores during the period from 15th August, 1947 to 31st March, 1955 (i.e., the date of abolition of Government Stores) a sum of Rs. 61,677 had only been realised up to 1st September, 1960, leaving a balance of Rs. 1,29,342 still to be realised. Of the balance, Rs. 22,816 are recoverable from 182 persons still in service and Rs. 1,06,526 from 354 persons who are not now in service.

Government stated in January, 1961 that a further sum of Rs. 46,772 was recovered subsequently in lump which is in course of adjustment against the liabilities of the individuals concerned.

**Grant No. 42.—Pre-partition Payments—(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.
<b>Major Head "64-C—Prepartition Payments."</b>						
<b>B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—</b>						
			Rs.			
O	..	..	8,00,000	} 2,00,299	2,00,161	-138
R	..	..	-5,99,701			
Surrenders or withdrawals within Grant—						
R	..	..	5,99,701	5,99,701	..	-5,99,701
<b>Total ..</b>				<b>8,00,000</b>	<b>2,00,161</b>	<b>-5,99,839</b>

**Grant No. 45.—Road and Water Transport Schemes.**

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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.	
<b>Major Head "XLVI-A—Receipts from Road and Water Transport Schemes."</b>				
<i>Working Expenses.</i>				
<b>I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—</b>				
<b>(1)—Direction—</b>				
	Rs.			
(a) Pay of Officers				
O     —     —     61,000	}	68,300	68,491	
R     —     —     7,300				+191
(b) Pay of Establishment—				
O     ..     ..     6,31,300	}	2,16,000	2,28,126	
R     ..     ..     -4,15,300				+12,126
(c) Allowances, honoraria, etc.—				
O     ..     ..     4,81,400	}	1,83,400	1,95,233	
R     ..     ..     -2,98,000				+11,833
(d) Contingencies—				
O     ..     ..     46,300	}	69,700	68,408	
R     ..     ..     23,400				-1,292
<b>(2)—Operation—</b>				
(a) Pay of Officers—				
O     ..     ..     93,000	}	92,500	93,416	
R     ..     ..     -500				+916
(b) Pay of Establishment—				
O     ..     ..     56,47,000	}	57,82,200	57,91,839	
R     ..     ..     1,35,200				+9,639
(c) Allowances, honoraria, etc.—				
O     ..     ..     38,41,000	}	45,49,300	45,47,956	
S     ..     ..     1,62,000				-1,344
R     ..     ..     5,46,300				
(d) Contingencies—				
O     ..     ..     1,29,71,000	}	1,39,35,400	1,35,04,187	
S     ..     ..     14,93,000				-4,31,213
R     ..     ..     -5,28,600				
(e) Medical Benefit Scheme—				
O     ..     ..     45,000	}	57,200	43,163	
R     ..     ..     12,200				-14,037

Column 4.—See paragraphs 2 and 3 of the Review.



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—contd.</b>			
<i>Working Expenses—contd.</i>			
<b>(f) Other Miscellaneous Charges—</b>			
	Rs.		
<i>Charged—</i>			
O .. ..	19,76,000	19,43,700	19,43,700
R .. ..	-32,300		
<i>Voted—</i>			
O .. ..	51,01,000	52,21,300	51,74,505
R .. ..	1,20,300		
<b>(g) Renewals and Replacements—</b>			
O .. ..	24,03,000	42,59,000	42,50,000
R .. ..	18,56,000		
<b>(g)-(1) Deduct—Amount transferred from Depreciation Reserve Fund—</b>			
O .. ..	-24,03,000	-42,59,000	-42,50,000
R .. ..	-18,56,000		

**II.—CENTRAL WORKSHOP—**

**(1)—Direction—**

O .. ..	1,85,000	1,97,000	1,91,627	-5,373
S .. ..	11,000			
R .. ..	1,000			

**(2)—Operation—**

**(a) Pay of Officers—**

O .. ..	11,000	..	1,500	+1,500
R .. ..	-11,000			

**(b) Pay of Establishment—**

O .. ..	5,80,000	6,65,800	6,65,141	-659
S .. ..	47,000			
R .. ..	38,800			

**(c) Allowances, honoraria, etc.—**

O .. ..	3,64,000	3,83,000	3,66,113	-16,887
S .. ..	10,000			
R .. ..	9,000			

**(d) Contingencies—**

O .. ..	17,65,000	25,24,200	22,46,967	-2,77,233
S .. ..	1,15,000			
R .. ..	6,44,200			

Column 4.—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.
<b>Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—contd.</b>			
<i>Working Expenses—contd.</i>			
(e) Other Miscellaneous Charges—			
	Rs.		
<i>Charged—</i>			
O .. ..	1,69,000	1,71,000	1,71,000
R .. ..	2,000		
<i>Voted—</i>			
O .. ..	3,09,000	2,67,500	2,65,464
R .. ..	-41,500		
<b>III.—MOTOR TRANSPORT SERVICE IN COOCH BEHAR—</b>			
(1)—Direction—			
O .. ..	1,15,000	1,06,000	1,05,085
R .. ..	-9,000		
(2)—Operation—			
(a) Pay of Officers—			
O .. ..	7,000	3,360	3,640
R .. ..	-3,640		
(b) Pay of Establishment—			
O .. ..	2,60,000	3,40,000	3,38,644
S .. ..	65,000		
R .. ..	15,000		
(c) Allowances, honoraria, etc.—			
O .. ..	1,95,000	2,10,000	2,16,147
S .. ..	55,000		
R .. ..	-40,000		
(d) Contingencies—			
O .. ..	11,23,000	13,96,040	13,49,447
S .. ..	2,08,000		
R .. ..	65,040		
(e) Other Miscellaneous Charges—			
<i>Charged—</i>			
O .. ..	75,000	81,000	81,000
R .. ..	6,000		
<i>Voted—</i>			
O .. ..	2,04,000	1,76,700	1,76,200
R .. ..	-27,300		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—<i>concl'd.</i></b>			
<i>Working Expenses—concl'd.</i>			
	Rs.		
(f) Renewals and Replacements—			
R .. .. . 4,25,000	4,25,000	4,24,668	— 332
(f)(1) <i>Deduct</i> —Amount transferred from Depreciation Reserve Fund—			
R .. .. . —4,25,000	—4,25,000	—4,24,668	+ 332
<hr/>			
<b>Total—"XLVI-A—Receipts from Road and Water Transport Schemes"—Working Expenses—</b>			
<i>Charged—</i>			
O .. .. . 22,20,000	} 21,95,700	21,95,700	..
R .. .. . —24,300			
<i>Voted—</i>			
O .. .. . 3,40,36,000	} 3,64,44,900	3,56,41,299	—8,03,601
S .. .. . 21,66,000			
R .. .. . 2,42,900			
<hr/>			
<b>Major Head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"</b>			
<b>A.—DEVELOPMENT SCHEMES—SECOND FIVE-YEAR PLAN—</b>			
<b>I.—State Transport Service in Calcutta and Surrounding Areas—</b>			
<b>(1)—Road Transport—State Transport Service in Calcutta and Surrounding Areas—</b>			
<b>(a) Cost of Buses—</b>			
O .. .. . 8,79,000	} 6,28,700	6,22,446	—6,254
R .. .. . —2,50,300			
<b>(b) Cost of Land and Buildings—</b>			
O .. .. . 9,13,000	} 14,91,400	12,61,802	—2,29,598
S .. .. . 3,96,000			
R .. .. . 1,82,400			
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>(c) Furniture—</b>			
O .. .. . 70,000	} 1,25,900	1,07,757	—18,143
R .. .. . 55,900			
<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.
<b>Major Head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—<i>contd.</i></b>			
	Rs.		
(d) Plant and Machinery—			
O .. .. 2,38,000	} 2,28,900	1,82,937	-45,963
R .. .. -9,100			
<i>Column 4.—See paragraph 2 of the Review.</i>			
(e) Tools and Implements—			
O .. .. 65,000	} 35,400	9,193	-26,207
R .. .. -29,600			
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>II.—Central Workshop—</b>			
O .. .. 1,00,000	} 2,34,800	1,25,311	-1,09,489
R .. .. 1,34,800			
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>2.—State Transport Service in Cooch Behar—</b>			
<b>(a) Cost of Motor Vehicles—</b>			
O .. .. 2,25,000	} ..	37,409	+37,409
R .. .. -2,25,000			
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>(b) Cost of Land and Buildings—</b>			
O .. .. 40,000	} 50,000	46,633	-3,367
R .. .. 10,000			
<b>(c) Furniture—</b>			
O .. .. 2,000	} 3,000	2,837	-163
R .. .. 1,000			
<b>(d) Plant and Machinery—</b>			
O .. .. 15,000	} 20,000	28,337	+8,337
R .. .. 5,000			
<i>Column 4.—See paragraph 2 of the Review.</i>			
(e) Tools and Implements ..	3,000	2,745	-255
(f) <i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	-9,334	-9,334
<i>Column 4.—See paragraph 2 of the Review.</i>			
<b>3.—Shifting of Tram Tracks from the East, North and West of Dalhousie Square and construction of a Car Park and State Bus Stand—</b>			
O .. .. 1,00,000	} 32,000	32,621	+621
R .. .. -68,000			
<b>4.—Improvement of Chowringhee from Dharamtalla Junction to Whiteaway's Crossing—Construction of Subway, etc.—</b>			
O .. .. 50,000	} ..	..	..
R .. .. -50,000			

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—<i>conold.</i></b>			
<b>B.—RELIEF AND REHABILITATION OF DISPLACED PERSONS—</b>			
	Rs.		
Cost of Buses—			
O .. .. 12,19,000	} 30,00,000	30,00,000	..
R .. .. 17,81,000			
<hr/>			
Total—"82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—			
O .. .. 39,19,000	} 58,53,100	54,50,694	—4,02,406
S .. .. 21,77,000			
R. .. .. —2,42,900			
<hr/>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R .. .. 24,300	24,300	..	—24,300
<i>Voted—</i>			
R. Gross .. .. —22,81,000	—22,81,000	..	+22,81,000
R. Deductions .. .. 22,81,000	22,81,000	..	—22,81,000
<hr/>			
Total—Grant No. 45—			
<i>Charged</i> .. .. .. 22,20,000	22,20,000	21,95,700	—24,300
<i>Voted—</i>			
Gross .. .. .. 4,47,01,000	4,47,01,000	4,57,75,995	+10,74,995
Deductions .. .. .. —24,03,000	—24,03,000	—46,84,002	—22,81,002
Net .. .. .. 4,22,98,000	4,22,98,000	4,10,91,993	—12,06,007
<hr/>			

### REVIEW.

Even though the Gross expenditure exceeded the voted grant by Rs. 10,74,995, the net indicated a saving of Rs. 12,06,007 due to the 'Net Voting System' obtaining in the State.

2. The reasons for the variations in column 4 under the sub-heads I(2)(e), II(2)(d), A-1(1)(b), A-1(1)(c), A-1(1)(d), A-1(1)(e), A(II), A-2(a), A-2(d) and A-2(f) could not be incorporated as the same were not received from the controlling authorities.

3. Sub-head I(2)(e).—The final saving of Rs. 14,037 under the sub-head shows that the addition of Rs. 12,200 made by reappropriation was *prima facie* unnecessary. This indicates defective control.

4. *Audit comments on the Proforma Accounts of the State Transport Service in Calcutta and surrounding areas for the year 1957-58.* (a) The Revenue Account of the State Transport Service in Calcutta and surrounding areas for the year 1957-58 disclosed a surplus of Rs. 13,11,391 including a surplus of Rs. 2,17,240 of the Revenue Account of the Central Workshop.

REVIEW—*contd.*

The amount of surplus as worked out by Audit, on the basis of the records shown, comes to Rs. 8,08,812. This figure does not take into account the discrepancies in the figure of work-in-progress, and charges on account of leave and pension contributions, special reserve fund, etc., which could not be settled with the Directorate for want of adequate information. The difference of Rs. 5,02,579 is mainly due to the following reasons:—

- (i) *Undercharge of interest on capital.*—A sum of Rs. 13,99,418 is chargeable to the Revenue Account as interest on the entire amount of the opening balance of capital and on half of the net withdrawals plus adjustments. A sum of Rs. 9,21,171 only has actually been charged to the Revenue Accounts as interest on capital and this has resulted in an undercharge to the tune of Rs. 4,78,247 with corresponding overstatement of profit.
- (ii) *Overstatement of liabilities.*—A sum of Rs. 10,382 was erroneously credited to the Sundry Creditors' Account with corresponding overstatement of outstanding liabilities and overcharge to the Revenue Account.
- (iii) *Underprovision of outstanding pay and allowances.*—There was underprovision of outstanding liabilities amounting to Rs. 2,131 on account of pay and allowances accrued during the year, resulting in overstatement of profit to that extent.
- (iv) *Incorrect exhibition of depreciation and overstatement of profit.*—The Revenue Account was undercharged for Rs. 5,725 and overcharged for Rs. 358 on account of depreciation on Diesel Bus and Furniture respectively, resulting in overstatement of profit by Rs. 5,367.
- (v) *Overstatement of floating assets and of profit.*—A sum of Rs. 5,436 was advanced to a supplier and the stores against the advance were duly received and entered in stock, during the year 1957-58. But the amount was erroneously included in the list of 'Advance to parties'. This resulted in overstatement of the asset account and of profit to the extent of Rs. 5,436.
- (vi) *Overprovision of liabilities for expenditure under Medical Benefit Scheme.*—A sum of Rs. 12,061 being 75 per cent., of the cost of medicine worth Rs. 16,081 supplied by the Government under the Medical Benefit Scheme was chargeable to the State Transport Service, but instead the entire amount of Rs. 16,081 was charged to the Revenue Account and provided for as outstanding liabilities. This resulted in overcharge to the revenues and excess provision of liabilities by Rs. 4,020.
- (vii) *Overstatement of asset account and of profit.*—Due to incorrect pricing of stores issued to different capital jobs, the Diesel Bus account was overvalued by Rs. 9,533 with corresponding overstatement of profit.
- (viii) *Credit taken to Revenue Account for unearned profit.*—Actual overhead expenses during the year work out at 236.6 per cent. on the cost of direct labour. But the departmental jobs were charged at the rate of 275 per cent. for overhead expenses. As a result, credit of Rs. 49,383 was taken to the Revenue Account of the Central Workshop as unearned profit in respect of the capital jobs completed during the year, with a corresponding overvaluation of the cost of fixed assets concerned.

REVIEW—*contd.*

(ix) *Understatement of closing stock.*—A test-check of the closing stock balance statements as on 31st March, 1958, revealed the following irregularities:—

- (1) No store account was prepared for capital stores purchased. Combined accounts of tyres and tubes purchased out of the capital and the revenue heads of accounts were maintained in the same stock cards/ledgers. Tyres and tubes purchased as capital equipment cost less than those purchased out of revenue. As a result of evaluating the closing stock of tyres and tubes at an average rate, the store account was understated by Rs. 2,822 with corresponding understatement of profit.
- (2) Due to non-inclusion of the prices of a number of items, (mainly spare parts) the closing stock was undervalued by Rs. 30,546 (excepting items for which no price was available) resulting in corresponding overcharge to the Revenue Account.
- (3) Due to erroneous pricing, the closing stock was undervalued by Rs. 3,866 and overvalued by Rs. 4,666, resulting in overstatement of profit by Rs. 800.

(b) *Stores purchased against jobs of the Workshop not included in the Stores Account.*—Stores worth Rs. 1,74,000 purchased against jobs undertaken in the Central Workshop for repairs to vehicles of other departments of the Government were not included in the Stores Account.

(c) *Underprovision of outstanding liabilities.*—A sum of Rs. 9,25,364 was provided for as outstanding liability for customs duties on 100 chassis instead of on 114 chassis actually imported during the year. Thus, there was an underprovision of Rs. 1,29,551 (approximately) on account of customs' duties on the remaining 14 chassis and consequent understatement of the Diesel Bus account.

(d) *Inordinate delay in clearance of suspense account.*—Rs. 6,270 on account of expenditure, out of collections, for a conducted tour in February, 1954, was kept under suspense even in the accounts for the year under review.

(e) *Inordinate delay in realisation of dues for services rendered.*—The total sum of Rs. 18,81,838 on account of unrealised dues for services rendered to vehicles of other departments of the Government includes sums of Rs. 20,952 and Rs. 1,19,774 relating to the years 1954-55 and 1955-56 respectively.

(f) *Discrepancy in the figure of work-in-progress.*—As per 'an unattested' statement of work-in-progress made available to Audit, there were 1,029 unclosed jobs at the end of 31st March, 1958. The figure in respect of those jobs works out to Rs. 6,04,249 whereas a sum of Rs. 3,79,407 was credited to the Revenue Account of the Central Workshop having a discrepancy of Rs. 2,24,842 still to be reconciled. Only 418 job cost cards were made available to Audit. In the absence of the remaining job cost cards and also of a certified complete statement of works-in-progress Audit had no means to be satisfied that the figure therefor was accurately drawn up.

## REVIEW—contd.

(g) *Disproportionate increase of expenditure over income.*—Compared with the figures of the previous year, 1956-57, the gross revenue of the Central Workshop during the year 1957-58 increased by 17.98 per cent., whereas the net revenue increased by 1.2 per cent. only. It was further noticed that the actual overhead expenditure increased by 28 per cent. and the cost of Workshop Supervision by 29.72 per cent. whereas the cost of labour increased by 21.48 per cent.

(h) *Shortage and excess of consumable stores.*—Physical verification of different consumable stores revealed an excess of Rs. 75,072 and a shortage of Rs. 65,206. The shortage includes costly spares and other stores like tyres and tubes, aluminium sheets, galvanised sheets, etc. Neither any report on investigation of the shortages nor any recovery or write-off order was forthcoming.

(i) *Discrepancies in the physical verification reports of fixed assets.*—(i) Scrutiny of the physical verification reports of the fixed assets, with the Inventories made available to Audit revealed a number of discrepancies including shortage of Plant and Machinery in the body building and tyre retreading Shops of Central Workshop, furniture of Central Traffic Office and Lake Depot.

(ii) Inventories for machinery and tools and implements (excepting for body building and tyre retreading shops) and for furniture of the Central Workshop and Main Office of the Department and spare engines of the Central Workshop were not made available to Audit. Inventories of Plant and Machinery (excepting for a few items) of the Lake Depot were also not made available. As a result, Audit had no means to be satisfied about the physical existence of those fixed assets.

(j) *Shortage and excess of stores not properly exhibited.*—Shortage and excess of stores of A. E. C. spare parts costing Rs. 1,552 and Rs. 2,911 were not exhibited in the excess and shortage statement as well as in the stores account.

5. *Audit comments on the (Pro forma) Accounts of the State Transport Service in Calcutta and surrounding areas for the year 1958-59.*—(a) The Revenue Account of the State Transport Service in Calcutta and surrounding areas for the year 1958-59 disclosed a surplus of Rs. 19,18,553 including a surplus of Rs. 1,87,800 of the Revenue Account of the Central Workshop.

The amount of surplus as worked out by Audit on the basis of the record shown comes to Rs. 19,24,530. The difference of Rs. 5,977 is mainly due to the reasons stated in (i) to (iv) below.

(i) *Undercharge of interest on Capital.*—A sum of Rs. 15,94,454 was chargeable to the Revenue Account as interest on the entire amount of the opening balance of capital and on half of the net withdrawals plus adjustments. Actually Rs. 15,03,799 only has been charged to the Revenue Account resulting in an undercharge of Rs. 90,655 with corresponding overstatement of profit.

(ii) *Underprovision of outstanding pay and allowances.*—Provision for outstanding liabilities on account of pay and allowances accrued during the year was shown as Rs. 9,40,934 instead of Rs. 9,49,630 resulting in overstatement of profit to that extent.



## REVIEW—contd.

(iii) *Undervaluation of closing stock and understatement of profit.*—Stores worth Rs. 12,556 were not included in the closing stock.

(iv) *Excess provision of outstanding liabilities.*—Provision of a sum of Rs. 92,772 was made in excess of the actual outstanding liabilities in respect of purchase of stationery including ticket printing papers from the Stationery Office with corresponding understatement of profit.

(b) *Discrepancy between the value of buses as shown in the Balance Sheet and that shown in the Block Registers.*—The value of route vehicles as on the 31st March, 1959 was Rs. 2,58,96,663 as per Balance Sheet and Rs. 2,44,66,698 as disclosed by the Block Registers. The discrepancy of Rs. 14,29,965 was stated to be mainly due to the closing stock of the following materials in hand (vide details below), having been included in the former:—

	Rs.		
(1)	6,52,387·97	..	.. Chassis.
(2)	9,070·02	..	.. Port charges.
(3)	2,25,150·30	..	.. Customs.
(4)	98,788·62	..	.. Tyres and tubes.
(5)	39,677·89	..	.. Triplex glass.
(6)	60,244·51	..	.. Batteries.
(7)	2,45,301·55	..	.. Body kits.
(8)	67,618·59	..	.. Aluminium sheets.
(9)	29,393·25	..	.. Window frame.
	14,27,532·70		
<i>Less amount allocated in the vehicle Nos. WBS 1686 and WBS 1687</i>			
	100·50		
<b>Grand Total</b>	14,27,532·20	..	

As no ledger account of the chassis and body kits was maintained these were not susceptible of audit check.

Moreover, no certificate of physical verification in respect of the chassis and body kits was on record. Audit was not, therefore, satisfied about their physical existence on the 31st March, 1959.

REVIEW—*contd.*

(c) *Insufficient information in the Block Register of other vehicles.*—In respect of the following 7 other vehicles no other information, excepting registration nos. is available from the Block Register:—

Vehicle No. WBA 6944  
 WGZ 205  
 WBA 5491  
 WBV 796  
 WBC 6916  
 WBW 673  
 WBW 971

(d) *Irregular transfer of the cost of a capital asset to revenue.*—One A.E.C. Metador Tractor worth Rs. 5,000 purchased in February, 1958, as capital asset was dismantled and the entire cost charged to Revenue Account without authority.

(e) *Inordinate delay in realisation of dues on account of chartered trips.*—(a) A sum of Rs. 96,512.55 representing dues on account of chartered trips relating to the period from the 1st April, 1952 to 31st March, 1958 remained unrealised up to the 31st March, 1959.

(b) A sum of Rs. 73,508.45 on the same account for the year of audit (*i.e.* 1958-59) has also fallen into arrears.

(f) *Unpriced items of stores.*—A large number of items of stores of different categories has been left unpriced in the closing stock balance statements. The value of these items of stores have not, therefore, been accounted for.

(g) *Leave and Pensionary charges not provided.*—Provision has not been made in the Pro forma Accounts for contribution towards leave and pensionary charges in respect of officers and members of the staff who are on deputation from other Government Departments.

(h) *Overabsorption of overheads and effect thereof.*—Actual overhead expenses during the year work out at about 2121/5 per cent. on the cost of direct labour. But the departmental jobs were charged with overheads at 275 per cent. from the 1st April, 1958 to 31st December, 1958 and at 2662/3 per cent. thereafter. This overabsorption of overheads had the effect of increasing the cost of capital jobs by Rs. 1,24,694 by taking corresponding credit of this “unearned profit” in the Revenue Account resulting in overstatement of profit.

(i) *Cash Balance.*—Cash in hand (at Depots) includes items which do not actually represent cash balance (*vide* details below):—

	Rs. nP.
(i) Bag money lying with Police .. .. .	204.19
(ii) Short Deposit by Conductors .. .. .	12.94
(iii) Shortage .. .. .	25.00
(iv) Expenditure incurred on the 6th Anniversary (1954) functions not yet adjusted in Accounts but still taken as part of advance given for the purpose.	118.47
(v) Bag money issued to an outsider impersonating himself as a Conductor.	5.00

## REVIEW—contd.

(j) The following discrepancies were noticed in the figures as per General Ledger and those as per Block Register of Central Workshop in respect of certain assets:—

	As per Block Register.	As per General Ledger and Balance Sheet.
	Rs.	Rs.
(1) Furniture .. .. .	66,322	40,669
(2) Plant and Machinery .. .. .	5,04,198	3,01,494
(3) Sheds .. .. .	6,48,876	5,79,339

6. *Audit comments on the Pro forma Accounts of the State Transport Service, Cooch Behar, for the year 1953-54 and 1954-55.*—(a) The following table will show at a glance the comparative results of working of the State Transport Service, Cooch Behar, from 1950-51 onwards:—

Year.	Fleet strength.	Gross earnings.	Pay and allowances of operational staff.	Consumption of fuel and lubricant.	Net results of working. Profit + Less —
		Rs.	Rs.	Rs.	Rs.
1950-51 ..	23 vehicles ..	4,93,530	89,827	1,00,148	+1,06,955
1951-52 ..	Ditto ..	4,92,342	1,12,563	1,07,622	— 8,776
1952-53 ..	Ditto ..	4,46,608	1,18,607	1,53,552	— 33,362
1953-54 ..	33 vehicles ..	4,80,045	1,16,165	1,32,448	+ 34,683
1954-55 ..	30 vehicles ..	6,85,885	1,17,774	1,26,374	+ 2,01,265

The addition of ten Diesel Buses to the fleet strength was made in November, 1953. The increase in gross earnings to the extent of about Rs. 33,000 in the year 1953-54 is not, however, commensurate with the increase in fleet strength. The decreases in the expenditure on cost of fuel during the two years are stated to be due to the replacement of petrol buses by Diesel Buses—cost of diesel oil being much less than that of petrol and the consumption of fuel being lower for Diesel Buses than for Petrol Buses.

(b) Despite the objections raised in the previous reports, the prescribed books of accounts (viz., General Ledger, Journal, Block Register of Capital Assets, Proper Stores Ledgers, Purchase Day Book, Creditors' Ledgers, Cost Journal, Return Inward and Outward Books, etc.) required for the preparation of the *Pro forma* Accounts had not been maintained by the undertaking during the years under review also.

(c) No proper physical verification of capital and other assets was conducted at the end of either of the years under Audit. It has been stated by the Director-in-charge that "Physical verification of capital assets and stores was not done by any expert and hence the report submitted by the stock verifier was not accepted". In the absence of proper physical verification, it could not be ascertained if the assets exhibited in the Balance Sheet as on the 31st March, 1954 and 31st March, 1955 represented correct state of affairs.

(d) As in previous years, the Profit and Loss Accounts have not been charged for any of the following items, with the result that the net profit for the two years stands correspondingly overstated:

- (i) Audit fees.
- (ii) Cost of stationery and forms.
- (iii) Cost of printing work done in the Government Press at Cooch Behar.
- (iv) *Pro-rata* charge for the pay and allowances of the Additional Deputy Commissioner-in-charge.

REVIEW—*concl'd.*

(e) Despite the objections raised in the previous reports no Store Accounts showing the opening balances, purchases, issues and closing balances of 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 proper 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) Balance of petrol as per Stock Register on 31st March, 1955, was 1,536½ gallons. Value of 1,235 gallons of petrol only was, however, brought into account, 33½ gallons of petrol being shown as shortage on actual measurement. No steps appear to have been taken to regularise the value of the above shortage amounting to Rs. 870-3 at Rs. 2-10 per gallon. The net profit for the year 1954-55 as shown in the account will be affected by the above discrepancy.

(g) The different rates at which depreciation on buses, buildings, plant and machinery and other capital assets has been charged for in the Profit and Loss Account do not appear to have been approved by Government so far.

The value of 14 Mail Vans reckoned to be Rs. 1,09,200 on 1st January, 1950 (at the time of taking over of the Cooch Behar Transport Service by the State Government) appears to have been totally written off by charge to Revenue Accounts of the three financial years ended on the 31st March, 1953 and the existence of those Vans is not being exhibited on the Balance Sheets of the undertaking in subsequent years even though these Mail Vans are still in running condition. In view of the fact that no Block Register of Capital Assets was maintained by the department inspite of repeated Audit objections, it was all the more necessary to record some remarks in the Balance Sheets of the concern to indicate the continued existence of these assets.

(h) Security deposits of the employees and their corresponding investments have not been exhibited in the Balance Sheets. In the absence of the relevant Security Deposit Ledger, the total amount of Security deposit held by the department could neither be ascertained nor verified by Audit.

(i) *Interest on capital outlay.*—Interest on capital for the purpose of *Proforma* Accounts of the Government commercial undertakings is to be calculated on the total capital outlay (which includes besides direct capital, all indirect charges, e.g., audit charges, leave salary and pension contribution etc., and book adjustments for which no cash payments are made) to the end of the previous year plus half of such outlay of the year itself at the average rate of interest to be determined each year by the Comptroller and Auditor-General with the approval of Government. It appeared, however, that the revenue account has been charged for with interest only on such capital expenditure as was incurred in the course of the year itself the calculation being made from the date of incurring the expenditure to the date of Balance Sheet no interest having been charged for in respect of the total capital outlay to the end of the previous year, viz., the capital as on 31st March, 1953 and 31st March, 1954 in respect of Balance Sheets as on those dates. The Revenue Accounts for the two years stand correspondingly undercharged to that extent.

**Store Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1958.**

Items of stores.	Opening stock as on 1st April, 1957.	Receipts during the year.	Excess during the year.	Total of Column Nos. 2+3+4.	Issues during the year.	Loss of stores during the year.	Total of Column Nos. 6+7.	Closing stock.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sundry Stores and Spare Parts.	33,96,818	*61,70,607	48,892	96,16,317	*45,72,453	55,222	46,27,675	49,88,642
2. Tyres and Tubes ..	1,70,490	12,10,163	8,234	13,88,887	9,70,710	9,426	9,80,136	4,08,751
3. Lubricating Oils ..	43,410	5,99,614	17,944	6,60,968	5,71,265	4,700	5,75,965	85,003
4. Petrol ..	9,175	2,63,885	..	2,73,060	2,62,924	1,922	2,64,846	8,214
5. High Speed Diesel ..	13,340	33,96,466	..	34,09,806	33,81,095	9,755	33,90,850	18,956
6. Uniforms and Liveries ..	420	1,20,216	2	1,20,638	1,02,835	543	1,03,378	17,260
7. Stationery and Printing ..	51,039	2,68,649	..	3,19,688	2,23,244	..	2,23,244	96,444
<b>Total ..</b>	<b>36,84,692</b>	<b>1,20,29,600</b>	<b>75,072</b>	<b>1,57,89,364</b>	<b>1,00,84,526</b>	<b>81,568</b>	<b>1,01,66,094</b>	<b>56,23,270</b>

\*The value of Receipts and Issues include Rs. 7,83,114 being the value of repair jobs during the year.

Certified that the figures represent a substantially true state of affairs and they agree with the figures recorded in the Departmental Registers and that the closing balance of stock was not in excess of requirements.

CALCUTTA;

*The 3rd March, 1959.*

A. DAS,  
Accounts Officer,  
Directorate of Transportation,  
Government of West Bengal.

K. C. BHATTACHARYA,  
Chief Accounts Officer,  
Directorate of Transportation,  
Government of West Bengal.

J. N. TALUKDAR,  
Director-General of Transportation,  
Government of West Bengal.

## Revenue Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1958.

Dr.	EXPENDITURE.		INCOME.		Cr.
	Particulars.	Figures for the year ended 31st March, 1958.	Particulars.	Figures for the year ended 31st March, 1958.	
		Rs.		Rs.	
<b>A.—Direction—</b>			<b>By Revenue from Passengers—</b>		
1. To Pay and Allowances—			(i) Fares on sale of Tickets ..	1,82,57,415	2,14,79,793
(i) Pay of Officers ..	45,100	51,137	(ii) Receipts from Chartered Trips	3,10,931	2,46,253
(ii) Pay of Establishment ..	4,00,747	4,90,819			
(iii) Allowances and Honoraria ..	3,10,877	4,07,944	<b>By Other Revenue—</b>		
		<u>9,49,000</u>	(i) Receipts from display of Advertisement on State Buses.	1,43,316	1,70,556
2. To General Charges—			(ii) Miscellaneous Receipts ..	1,65,358	4,98,537
(i) Electric and Telephone ..	1,175	1,513	(iii) Receipts from sale of fully Depreciated Vehicles.	47,870	18,575
(ii) Printing and Stationery ..	2,202	11,476	(iv) Receipts from Employees on account of Medical Benefit Scheme.	..	156
(iii) Law Charges ..	1,612	1,121			
(iv) Office Expenses and Miscellaneous ..	14,310	20,094	<b>By Receipts on account of Interest on Depreciation Reserves Fund.</b>	2,09,888	2,07,008
(v) Audit Fees ..	45,000	50,000			
(vi) Advertisement ..	24,731	2,441			
		<u>86,645</u>			
<b>B.—Operation—</b>					
1. To Pay and Allowances—					
(i) Pay of Officers ..	60,292	79,988			
(ii) Pay of Establishment ..	35,31,636	41,92,084			
(iii) Allowances and Honoraria ..	22,57,711	28,86,533			
		<u>71,58,555</u>			
2. To Stores and Spares—					
(i) Stores and Spare Parts (including charges for repair jobs by Central Workshop and outside parties).	21,81,001	29,59,978			
(ii) Lubricant ..	3,55,763	5,41,704			
(iii) Tyres and Tubes ..	9,97,746	8,60,283			
		<u>43,60,065</u>			

Dr.		Cr.	
Revenue Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1959.— <i>concl'd.</i>		INCOME.	
Particulars.	Figures for the year ended 31st March, 1958.	Figures for the year ended 31st March, 1957.	Particulars.
EXPENDITURE.	Rs.	Rs.	INCOME.
Particulars.	Rs.	Rs.	Particulars.
3 To Power—			
(i) Cost of Petrol .. .. .	4,01,604	2,37,286	
(ii) Cost of High Speed Diesel .. .. .	24,18,638	38,78,434	
		<u>36,16,720</u>	
4. To Permit Fees, Registration Charges, Motor Vehicles Tax, Fitness Certificate and Bridge Toll Tax.	6,51,538	7,54,944	
5. To Rent, Rates and Taxes .. .. .	50,310	54,856	
6. To Electric and Telephone .. .. .	79,187	1,02,365	
7. To Other Charges—			
(i) Uniform and Liveries .. .. .	62,342	96,299	
(ii) Petty construction and repairs to buildings.	59,510	35,776	
(iii) Repairs to Furniture and Fittings	226	66	
(iv) Printing and Stationery .. .. .	2,92,399	1,94,343	
(v) Office Expenses and Miscellaneous	71,093	64,642	
(vi) Commission for securing Advertisement on State Buses.	41,121	47,987	
(vii) Ex-gratia .. .. .	582	11,800	
(viii) Expenditure on Medical Benefit Scheme.	..	21,058	
(ix) Charges for hiring of buses .. .. .	..	<u>1,24,903</u>	5,96,854

8. To loss of Stores and Others ..	14,369	16,453
9. To loss of Assets ..	44,277	37,021
10. To Government contribution to Employees' Contributory Provident Fund.	1,17,289	1 50,859
11. To Depreciation of Assets ..	21,16,813	26,17,013
12. To interest on Capital ..	*6,74,718	8,00,731
13. To Interest on Loan ..	..	1,57,746
14. To Provision for Special Reserve Fund ..	**20,000	40,000
15. To Provision for obsolescence Fund ..	..	25,000
To Balance carried over to Net Revenue Appropriation Account.	18,13,909	10,94,151
Total ..	1,91,34,778	2,26,20,878
	Total ..	1,91,34,778
		2,26,20,878

\*Includes Rs. 60,267 on account of interest on loan.

\*\*This amount was shown in Net Revenue Appropriation Account of 1956-57 and not included in the total amount of Rs. 1,91,34,778.

CALCUTTA;

The 3rd March, 1959.

K. C. BHATTACHARYA,  
Chief Accounts Officer,  
Directorate of Transportation,  
Government of West Bengal.

J. N. TALUKDAR,  
Director-General of Transportation,  
Government of West Bengal.



**Net Revenue Appropriation Account of the State Transport Service in Calcutta and Surrounding Areas  
for the year ended 31st March, 1958.**

Dr.	Particulars.	Figures for the year ended 31st March, 1957.		Particulars.	Figures for the year ended 31st March, 1958.		Cr.
		Rs.	Rs.		Rs.	Rs.	
	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 .. .. .	..	18,13,909	10,94,151
	To Balance Surplus transferred to Government Capital .. .. .	..	18,44,352	Central Workshop .. .. .	..	2,14,668	2,17,240
							13,11,391
	Total .. .. .	..	20,28,577	Total .. .. .	..	20,28,577	13,11,391

\*The Contribution to this fund has been charged to the Revenue Account.

CALCUTTA,

The 3rd March, 1959.

K. C. BHATTACHARYA,

Chief Accounts Officer,  
Directorate of Transportation,  
Government of West Bengal.

J. N. TALUKDAR,

Director-General of Transportation,  
Government of West Bengal.

## Revenue Account of the Central Workshop, Belghoria for the year ended 31st March, 1958.

Dr.	EXPENDITURE.		INCOME.		Cr.	
	Particulars.	Figures for the year ended 31st March, 1957. Rs.	Figures for the year ended 31st March, 1958. Rs.	Particulars.		Figures for the year ended 31st March, 1957. Rs.
To Stores and Spare Parts consumed	..	13,68,977	16,15,949	By Receipts from Services rendered	..	24,02,985
.. Uniform and Liveries	..	..	6,906	.. Miscellaneous Receipts	..	4,215
.. Salary and Wages	..	8,36,456	9,99,844	.. Interest on Depreciation Reserve Fund	..	3,706
.. Electricity and Telephone	..	17,533	21,689	.. Work-in-progress (Valued at cost including proportionate overhead).	..	2,59,395
.. Fuel	..	22,473	27,567			
.. Rent, Rates and Taxes	..	10,630	19,165			
.. Stationery and Printing	..	4,992	18,658			
.. Travelling Allowances	..	760	6,479			
.. Ex-gratis payment	..	..	100			
.. Petty construction and repairs to Buildings	..	..	752			
.. Audit Fees	..	6,000	6,000			
.. Office Expenses and Miscellaneous	..	6,649	4,139			
.. Interest on Capital	..	95,289	1,20,440			
.. Depreciation of Assets	..	1,74,122	178,428			
.. Government Contribution to Employees' Contributory Provident Fund.	..	11,752	26,068			
.. Balance—Net surplus carried over to Net Revenue Appropriation Account.	..	2,14,668	2,17,240			
Total	..	27,70,301	32,68,424	Total	..	27,70,301
						32,68,424

CALCUTTA,

K. C. BHATTACHARYA,

J. N. TALUKDAR,

The 3rd March, 1959.

Chief Accounts Officer,  
Directorate of Transportation,  
Government of West Bengal.Director-General of Transportation,  
Government of West Bengal.

**Directorate of Transportation, Government of West Bengal.**  
*Balance Sheet as at 31st March, 1958.*

CAPITAL AND LIABILITIES.		PROPERTY AND ASSETS.			
Particulars.	As at 31st March, 1957.	As at 31st March, 1958.	Particulars.	As at 31st March, 1957.	As at 31st March, 1958.
	Rs.	Rs.		Rs.	Rs.
<b>Government Capital—</b>			<b>Fixed Assets—</b>		
Government Capital as per last Balance Sheet.	2,74,70,692(a)	3,25,82,692	Land (at cost)—	9,23,798	9,23,798
<i>Add</i> —Withdrawals during the year	2,01,68,954	*2,94,30,251	As per last Balance sheet ..		
<i>Less</i> —Remittances during the year	5,36,39,646	6,20,12,943	<i>Additions</i> —During the year ..	5,35,234	14,59,032
	3,07,38,340	11,00,672	Buildings (at cost)—		
<i>Add</i> —Profit during the year. (Balance of Net Revenue Appropriation Account).	18,44,352	3,78,95,205	As per last Balance sheet ..	42,82,665	46,93,508
	3,25,82,692		<i>Product</i> —Credit in adjustment of advance collection of materials in previous year.		28,297
Loan received from Ministry of Rehabilitation, Government of India—	39,39,000	39,39,000	<i>Additions</i> —During the year ..	11,44,459	58,09,670
As per last Balance Sheet ..			<i>Less</i> —Depreciation written off ..	4,10,823	
<i>Additions</i> —During the year		50,38,000	<i>Add</i> —Depreciation during the year	78,502	
			Sheds (at cost)—		
			As per last Balance Sheet ..	8,39,764	
	2,85,085	2,85,085	<i>Deduct</i> —Credits in adjustment of advance collections of materials in previous year.		1,045
			<i>Additions</i> —During the year ..	11,21,572	
			<i>Less</i> —Depreciation written off ..	11,20,527	
	2,10,719	2,10,719	<i>Additions</i> —During the year ..	98,684	12,14,211
	4,95,804	4,95,804	<i>Less</i> —Depreciation written off ..	2,81,808	
	4,600	4,600	<i>Add</i> —Depreciation during the year	56,508	
		5,00,404		3,38,316	8,75,895
<i>Add</i> —Interest due on Price Equalisation Fund.					
Special Reserve Fund—					
As per last Balance Sheet ..	40,000	40,000			
<i>Additions</i> —During the year ..		40,000			
	80,000	80,000			
<i>Add</i> —Interest due on Special Reserve Fund.		3,200			
Obsolescence Fund ..		25,000			
		6,08,604			

Security Deposit—	4,29,016				4,14,028	
Conductors' Cashiers' Store Keepers'	4,40,953				8,19,279	
Contractors	1,42,740				63,268	8,82,547
	5,83,693				4,05,251	
Outstanding Liabilities—	53,33,346				84,330	4,89,581
Sundry Creditors	9,10,442					
Provision for Interest on Capital	9,05,503					
Provision for Interest on Loan	1,57,746			7,860		
Others	39,88,018					
	59,61,709					3,92,966
Advances—						
Permanent Advance	10,350					
Personal Ledger Account	30,00,000					
Deduct—Amount adjusted but not re-imbursed by the Accountant General during the year.	83,169	29,13,159			27,96,196	25,31,477
	97,451				27,98,909	
					2,72,579	25,26,330
						5,147
Suspense Account	72,847					
	5,388				2,08,66,807	
Diesel Bus (at cost)—						
As per last Balance Sheet					2,57,86,429	
Less—Original value of the assets sold and written off.					77,407	
					2,57,09,027	
Additions—During the year					44,05,936	8,01,14,963
Less—Depreciation written off					49,19,622	
Add—Depreciation during the year					23,55,778	
					72,75,400	
Deduct—Depreciation of the assets sold.					8,199	72,67,201
						2,28,47,762

\*This includes adjustments during the year.

**Directorate of Transportation, Government of West Bengal—*contd.***  
*Balance Sheet as at 31st March, 1958—contd.*

**CAPITAL AND LIABILITIES.**

**PROPERTY AND ASSETS.**

Particulars.	As at 31st March, 1957		As at 31st March, 1958.	
	Rs.	Rs.	Rs.	Rs.
Other Vehicles (at cost)—				
As per last Balance Sheet ..		1,10,886	2,78,512	
Less—Value of assets written off			2,065	
			<u>2,76,747</u>	
Additions—During the year ..			84,142	3,60,889
Less—Depreciation written off ..			1,67,946	
Add—Depreciation during the year			89,603	<u>2,07,549</u>
				1,53,340
Plant and Machinery (at cost)—				
As per last Balance sheet ..		7,18,050	11,98,234	
Deduct—Assets transferred to Cooch Behar State Transport.			1,539	
			<u>11,96,696</u>	
Additions—During the year ..			1,28,924	13,25,619
Less—Depreciation written off ..			4,80,184	
Add—Depreciation during the year			1,18,011	<u>5,98,195</u>
				7,27,424
Tools and Implements (at cost)—				
As per last Balance Sheet ..		49,822	3,76,422	
Deduct—Assets transferred to Cooch Behar State Transport.			425	
			<u>3,75,997</u>	
Additions—During the year ..			51,953	4,27,950
Less—Depreciation written off ..			3,26,600	
Add—Depreciation during the year			27,473	<u>3,54,073</u>
				73,877

Furniture (at cost)—	2,23,358		
As per last Balance Sheet ..	3,26,716		
<i>Additions</i> —During the year ..	69,861		3,95,577
<i>Less</i> —Depreciation written off ..	1,03,358		
<i>Add</i> —Depreciation during the year	32,523		1,35,881
			<u>2,59,696</u>
<i>Investments—</i>			
Depreciation Reserve Fund—	53,80,526		
As per last Balance Sheet ..	53,80,526		
<i>Additions</i> —During the year ..	32,82,000		
	<u>86,62,526</u>		
<i>Deduct</i> —Amount withdrawn during the year.	30,00,000		
	56,62,526		
<i>Add</i> —Interest due on Depreciation Reserve Fund.	4,07,630		60,26,017
Security Deposits ..	3,92,909		5,56,206
Price Equalisation Fund ..	2,30,000		
<i>Add</i> —Interest due on Price Equalisation Fund.	4,600		2,34,600
<i>Special Reserve Fund—</i>			
As per last Balance Sheet ..	40,000		40,000
<i>Additions</i> —During the year ..	20,000		60,000
<i>Add</i> —Interest due on Special Reserve Fund.	1,200		3,200
			<u>68,200</u>
			<u>68,82,023</u>



At Central Workshop	..	7,188	7,077
Service Stamps in hand	..	..	2,928
Cash at Bank in current account (Balance of Personal Ledger Account).	..	67,247	90,482
Suspense Account	..	8,018	1,17,73,711
Total	..	4,27,75,505	5,07,90,000
			18,782
			5,07,90,000

\*This includes Rs. 7,816 being the value of stock in hand at Central Workshop. \*\*Includes service stamps in hand.

Note.—The details of the figures at (a) in the column "As at 31st March, 1957" on the "Capital and Liabilities" side of the Balance Sheet are given below:—

Initial Government Capital—				Rs.
Fund supplied by Government in the initial year of the organisation, i.e., 1948-49	..	..	..	22,70,326
Additions to Capital—				
Net withdrawals from Treasury	..	..	..	3,16,42,727
Deduct—Net loss incurred up to 1955-56	..	..	..	3,39,13,063
Government Capital as on 31st March, 1956	..	..	..	64,42,361
				2,74,70,692

CALCUTTA ;

The 3rd March, 1959.

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 Service in Calcutta and Central Workshop for the year ended 31st March, 1958. Subject to the observations in the separate Audit Comments (vide Paragraph 3 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 15th February, 1960.

R. K. CHOWDHURY,

Assistant Accounts Officer, West Bengal.



**Financial Review on the working of the State Transport Service in Calcutta and surrounding areas for 1957-58.**

The Revenue Account for 1957-58 closed with a surplus of Rs. 13,11,391 as detailed below against that of Rs. 20,28,577 in 1956-57:

	Rs.			
State Transport .. .. .	..	..	..	.. 10,94,151
Central Workshop .. .. .	..	..	..	.. 2,17,240
				<hr/>
				13,11,391
				<hr/>

Out of the above amount Rs. 2,10,719 was appropriated towards "Price Equalisation Fund" leaving a surplus balance of Rs. 11,00,672. An analysis of the various factors which led to this result is given below:—

*Receipts.*

The receipts for the year increased by Rs. 39.84 lakhs in comparison with the receipts of the previous year. The increased receipts under different heads were as follows:—

	[Rupees in lakhs.]			
A.—State Transport Service—				
Sale of Tickets .. .. .	..	..	..	.. 32.22
Chartered Trips .. .. .	..	..	..	.. —.64
Advertisement on buses .. .. .	..	..	..	.. .27
Miscellaneous Receipts .. .. .	..	..	..	.. 3.04
Interest on Depreciation Reserve Fund .. .. .	..	..	..	.. —.03
				<hr/>
			Total A	.. 34.86
				<hr/>
B.—Central Workshop—				
Services rendered and others .. .. .	..	..	..	.. 4.98
				<hr/>
			Total of A and B	.. 39.84
				<hr/>

Thus, it will be seen from the above that the receipts substantially increased under the head "Sale of Tickets".

Nationalisation of 5 new bus routes (30A, 30C, 16, 32A and 10), operation of a new bus route (No. 14) and addition of 96 new heavy duty buses to the fleet including buses for replacement during the year were mainly responsible for the increased receipts. The fleet strength at the beginning of the year was 493 and at the close of the year 565.

The undermentioned statement will give in a nut-shell the different aspect of operation:

			1956-57.	1957-58.
Average Number of buses put on road .. .. .	..	..	363	419
Average Number of buses effective .. .. .	..	..	333	386
Total effective mileage run during the year .. .. .	..	..	1,54.27 lakhs.	178.56 lakhs.
Total route collection during the year .. .. .	..	..	1,82.57 lakhs.	214.80 lakhs.
Average daily collection .. .. .	..	..	Rs. 50,020	Rs. 58,849.
Average daily collection per effective bus .. .. .	..	..	Rs. 150	Rs. 153.
Income per mile .. .. .	..	..	Rs. 1-3-10.14 p.	Rs. 1-27 nP.
Expenditure per mile .. .. .	..	..	Rs. 1-1-11.57 p.	Rs. 1-21 nP.

*Expenditure.*

The expenditure for the year increased by Rs. 47.02 lakhs in comparison with that of the previous year. The increased expenditure under different heads were as follows:—

		[Rupees in lakhs.]
<b>A.—State Transport—</b>		
1. Establishment cost .. .. .		15.02
2. Sundry Stores and Spare Parts, Tyres and Tubes and Lubricants.		8.28
3. Cost of Petrol and Diesel Oil .. .. .		8.00
4. Other Miscellaneous expenses .. .. .		2.93
5. Depreciation .. .. .		5.00
6. Interest on Capital .. .. .		2.84
	<b>Total</b>	<b>42.07</b>
<b>B.—Central Workshop</b> .. .. .		<b>4.95</b>
	<b>Total of A and B</b>	<b>47.02</b>

The excess expenditures in the year 1957-58 are mainly due to the following reasons:—

1. *Establishment Cost.*—Out of 15.02 lakhs increase in the establishment cost, 13 lakhs increased under Operation—pay and allowances. This is mainly due to the additional staff for the increased fleet and also to the extra rewards paid to the operation staff during 1957-58.

2. *Stores and Spare Parts, etc.*—Cost on this head increased mainly due to the fact that only 14 numbers of old buses were withdrawn from the fleet and also due to the addition of a large number of new buses.

3. *Cost of petrol and Diesel.*—Increased expenditure of Rs. 8 lakhs on this head is due to two factors, firstly—expansion of the fleet and secondly rise in the price of Diesel Oil from Rs. 1-4-6.75 pies (Rupees 1.28/6 nP.) average per gallon during 1956-57 to Rs. 1.41/5 nP. average per gallon during 1957-58.

4. *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 and petty cash for additional staff, and (c) increased contribution to Contributory Provident Fund.

5. *Depreciation.*—The excess expenditure of Rs. 5 lakhs for depreciation is quite proportionate to the continuous additions of new assets including addition of new buses to the fleet each year.

6. *Interest on Capital.*—This increase is proportionate to the increase in Government Capital and has no bearing upon the operating cost of the services.

## Store Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1959.

Items of stores.	1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening stock as on 1st April, 1958.	49,88,642	40,30,226	49,646	90,68,514	29,88,472	29,569	30,18,041	60,50,473	
1 Sundry stores and spare parts	..	..	..	..	..	..	..	..	..
2 Tyres and tubes	..	4,08,751	12,88,204	3,751	17,00,706	13,19,750	2,735	13,22,485	3,78,221
3 Lubricating oil	..	85,003	5,64,894	1,145	6,51,042	6,01,233	728	6,01,961	49,081
4 Petrol	..	8,214	1,67,490	..	1,75,704	1,68,532	987	1,69,519	6,185
5 Diesel	..	18,956	42,79,519	..	42,98,475	42,65,807	6,908	42,72,715	25,760
6 Uniform and liveries	..	17,260	1,11,513	..	1,28,773	1,08,584	..	1,08,584	20,189
7 Stationery and printing	..	96,444	2,18,099	..	3,14,543	2,04,620	..	2,04,620	1,09,923
Total	..	56,23,270	1,06,59,945	54,542	1,63,37,757	96,56,998	40,927	96,97,925	66,39,832

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 27th February, 1960.

K. C. BHATTACHARYA,

Chief Accounts Officer,  
Directorate of Transportation,  
Government of West Bengal.

J. N. TALUKDAR,

Director-General of Transportation,  
Government of West Bengal.

## Revenue Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1959.

Dr.	EXPENDITURE.			INCOME.			Cr.
	Particulars.	Figures for the year ended the year ended 31st March, 1958.	Figures for the year ended 31st March, 1959.	Particulars.	Figures for the year ended the year ended 31st March, 1958.	Figures for the year ended 31st March, 1959.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A.—Direction—</b>							
1. To Pay and Allowances—							
(i) Pay of Officers .. ..	51,137	53,769			2,14,79,793	2,60,41,901	
(ii) Pay of Establishment ..	4,90,319	4,84,209			2,46,253	2,59,082	
(iii) Allowances and Honoraria ..	4,07,944	4,13,932					2,63,00,983
			9,51,910				
2. To General Charges—							
(i) Electric and Telephone ..	1,513	1,964			1,70,556	2,08,210	
(ii) Printing and Stationery ..	11,476	25,088			4,98,537	2,49,006	
(iii) Law Charges .. ..	1,121	1,186			18,575	81,440	
(iv) Office Expenses and Miscellaneous ..	20,094	19,900			158	6,271	
(v) Audit Fees .. ..	50,000	3,24,910					
(vi) Advertisement .. ..	2,441	43,783				97,200	6,42,127
			4,16,881				
<b>B.—Operation—</b>							
1. To Pay and Allowances—							
(i) Pay of Officers .. ..	79,933	78,158				2,47,488	
(ii) Pay of Establishment ..	41,92,084	48,25,954			2,07,008	19,820	
(iii) Allowances and Honoraria ..	28,86,533	37,60,289				6,400	2,73,708
			86,64,401				
2. To Stores and Spares—							
(i) Stores and Spare Parts (including charges for repair jobs by Central Workshop and outside parties).	29,59,978	24,11,041					
(ii) Lubricants .. ..	5,41,794	5,85,090					
(iii) Tyres and Tubes .. ..	8,60,293	12,97,560					
			42,38,691				

**Revenue Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1959—*concl'd.***

Dr.	EXPENDITURE.		INCOME.		Cr.
Particulars.	Figures for the year ended 31st March, 1958.	Figures for the year ended 31st March, 1959.	Particulars.	Figures for the year ended 31st March, 1958.	Figures for the year ended 31st March, 1959.
	Rs.	Rs.		Rs.	Rs.
<b>B.—Operation—<i>concl'd.</i></b>					
3. To Power—					
(i) Cost of Petrol .. .. .		2,37,286		1,48,397	
(ii) Cost of High Speed Diesel .. .. .		33,78,434		42,62,226	
		44,10,623			
4. To Permit fees, Registration Charges, Motor Vehicles Tax, Fitness Certificate and Bridge Toll Tax.		7,54,944		8,36,030	
5. To Rent, Rates and Taxes .. .. .		54,856		41,884	
6. To Electric and Telephone .. .. .		1,02,365		1,03,236	
7. To Other Charges—					
(i) Uniform and Liveries .. .. .		96,299		1,08,590	
(ii) Petty Construction and Repairs to Buildings.		35,776		26,010	
(iii) Repairs to Furniture and Fittings		66		280	
(iv) Printing and Stationery .. .. .		1,94,343		1,64,428	
(v) Office Expenses and Miscellaneous		64,642		1,18,468	
(vi) Commission for securing advertise- ments on State Buses.		47,967		59,002	
(vii) <i>Ex-Gratia</i> .. .. .		11,800		7,355	
(viii) Expenditure on Medical Benefit Scheme.		21,058		42,131	
(ix) Charges for hiring of Buses .. .. .		1,24,903		96,000	
		6,22,264			

8. To loss on Stores and Others ..	16,453	2,40,710
9. To loss on Assets ..	37,021	..
10. To Government contribution to Employees' Provident Fund.	1,50,859	1,96,475
11. To Depreciation on Assets ..	26,17,013	31,15,120
12. To Interest on Capital ..	8,00,731	13,62,988
13. To Interest on Loan ..	1,57,746	2,24,902
14. To provision for Accident Reserve Fund (shown as Special Reserve Fund in the last Balance Sheet).	40,000	40,000
15. To provision for Obsolescence Fund	25,000	25,000
16. To balance carried over to net Revenue Appropriation Account.	10,94,151	17,30,753
Total ..	2,26,20,878	2,72,16,81
	Total ..	2,26,20,878
		2,72,16,818

CALCUTTA ;

*The 27th February, 1960.*

K. C. BHATTACHARYA,  
*Chief Accounts Officer,*  
*Directorate of Transportation,*  
*Government of West Bengal.*

J. N. TALUKDAR,  
*Director-General of Transportation,*  
*Government of West Bengal.*

# Net Revenue Appropriation Account of the State Transport Service in Calcutta and Surrounding Areas for the year ended 31st March, 1959.

	Figures for the year ended the year ended 31st March, 1958.	Figures for the year ended 31st March, 1959.	Particulars.	Rs.	Rs.	Cr. Rs.
Dr.	Rs.	Rs.		Rs.	Rs.	Rs.
To—						
Contribution to—						
Price Equalisation Fund .. .. .	2,10,719	2,54,682	Balance—			
Balance—			Net Surplus from the Revenue Account for the year—			
Surplus transferred to Government Capital.	11,00,672	16,63,871	State Transport Service ..	10,94,151	17,90,753	
Total .. .. .	13,11,391	19,18,553	Central Workshop ..	2,17,240	1,87,800	19,18,553
			Total ..	13,11,391	19,18,553	

Calcutta;  
The 27th February, 1960.

K. C. BHATTACHARYA,  
Chief Accounts Officer,  
Directorate of Transportation,  
Government of West Bengal.

J. N. TALUKDAR,  
Director-General of Transportation,  
Government of West Bengal.

## Revenue Account of the Central Workshop, Belghoria for the year ended 31st March, 1959.

To—	EXPENDITURE.		INCOME.	
	Particulars.	Figures for the year ended 31st March, 1959. Rs.	Particulars.	Figures for the year ended 31st March, 1959. Rs.
Stores and Spare Parts consumed	16,15,949	17,65,166	Receipts from Services rendered	28,75,466
Uniform and Liveries	6,906	5,589	Miscellaneous Receipts	899
Salary and Wages	9,99,844	10,65,788	Interest on Depreciation Reserve Fund	12,653
Electricity and Telephone	21,689	21,887	Work-in-Progress (Valued at cost including proportionate overhead).	3,79,407
Fuel	27,567	22,989		
Rent, Rates and Taxes	19,166	14,355		
Stationery and Printing	18,658	31,467		
Travelling Allowances	5,479	2,029		
Ex-Gratia Payment	100	35		
Petty construction and Repairs to Buildings.	752	14,974		
Audit Fees	6,000	46,994		
Office Expenses and Miscellaneous	4,139	18,670		
Interest on Capital	1,20,440	1,40,811		
Depreciation on Assets	1,78,428	1,88,858		
Contribution to Employees' Contributory Provident Fund.	26,068	21,436		
Balance—Net surplus carried over to Net Revenue Appropriation Account.	2,17,240	1,87,900		
Total	32,68,424	35,48,848	Total	32,68,424
				35,48,848

CALCUTTA;

The 27th February, 1960.

K. C. BHATTACHARYA,

Chief Accounts Officer,  
Directorate of Transportation  
Government of West Bengal.

J. N. TALUKDAR,

Director-General of Transportation,  
Government of West Bengal.



**Directorate of Transportation, Government of West Bengal.**

*Balance Sheet as at 31st March, 1959.*

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS			
Particulars.	As at 31st March, 1958.	As at 31st March, 1959.	Particulars.	As at 31st March, 1958.	As at 31st March, 1959.
	Rs.	Rs.		Rs.	Rs.
<b>Government Capital—</b>			<b>Fixed Assets—</b>		
Government Capital as per last Balance Sheet.	3,25,82,692(a)	3,78,95,205	Land (at cost)—	14,59,032	14,59,032
<i>Add—</i> Withdrawals plus adjustments during the year.	2,94,30,251	3,34,29,295	As per last Balance Sheet ..		
	6,20,12,943	7,13,24,500	<i>Additions—</i> during the year ..		4,88,519
<i>Less—</i> Remittances during the year	2,52,18,410	3,07,37,119	Buildings (at cost)—	53,20,345	
	3,67,94,533	4,05,87,981	As per last Balance Sheet ..	58,09,670	
<i>Add—</i> Profit during the year (Balance of net Revenue Appropriation Account).	11,00,672	16,63,871	<i>Deduct—</i> Credit in adjustment of advance collection of materials in previous year.	5,665	
	3,78,95,205	4,22,51,252	<i>Additions—</i> during the year ..	58,04,005	
<i>Loan received from Ministry of Rehabilitation, Government of India—</i>	56,38,000		<i>Less—</i> Depreciation written off ..	4,89,325	68,19,626
As per last Balance Sheet ..		56,38,000	<i>Add—</i> Depreciation during the year	84,643	
<i>Additions—</i> during the year ..		18,62,000		5,73,968	62,45,659
<b>Fund—</b>		75,00,000	<b>Sheds (at cost)—</b>	8,75,895	
Price Equalisation Fund—	5,00,404		As per last Balance Sheet ..	12,14,211	
As per last Balance Sheet ..	5,00,404		<i>Additions—</i> during the year ..	1,41,645	
<i>Less—</i> Interest transferred to Revenue Account.	4,600		<i>Less—</i> Depreciation written off ..	3,38,316	13,55,856
	4,95,804		<i>Add—</i> Depreciation during the year	62,142	
<i>Additions—</i> during the year ..	2,54,682	7,50,486	<b>Fixtures and Fittings (at cost)—</b>	3,92,966	
Accident Reserve Fund— (Shown as Special Reserve Fund in the last Balance Sheet).	83,200		As per last Balance Sheet ..	8,82,547	
As per last Balance Sheet ..	83,200		<i>Additions—</i> during the year ..	41,894	
<i>Less—</i> Interest transferred to Revenue Account.	3,200		<i>Less—</i> Depreciation written off ..	4,89,581	9,24,441
	80,000		<i>Add—</i> Depreciation during the year	89,784	
<i>Additions—</i> during the year ..	40,000	1,20,000		5,79,365	3,45,076



**Directorate of Transportation, Government of West Bengal—*contd.***  
**Balance Sheet as at 31st March, 1959—*contd.***

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS			
Particulars.	As at 31st March, 1958.	As at 31st March, 1959.	Particulars.	As at 31st March, 1958.	As at 31st March, 1959.
	Rs.	Rs.		Rs.	Rs.
			Plant and Machinery (at cost)—	7,27,424	
			As per last Balance Sheet ..	13,25,619	
			Additions (net)—during the year	<u>2,48,660</u>	15,74,279
			Less—Depreciation written off ..	5,98,195	
			Add—Depreciation during the year.	<u>1,94,123</u>	<u>7,22,318</u>
					8,51,961
			Tools and Implements (at cost)—	73,877	
			As per last Balance Sheet ..	4,27,950	
			Additions (net)—during the year	<u>30,971</u>	4,58,921
			Less—Depreciation written off ..	3,54,073	
			Add—Depreciation during the year.	<u>32,782</u>	<u>3,86,855</u>
					72,066
			Furniture (at cost)—	2,59,696	
			As per last Balance Sheet ..	3,95,577	
			Additions—during the year ..	<u>29,800</u>	4,25,377
			Less—Depreciation written off ..	1,35,881	
			Add—Depreciation during the year.	<u>84,980</u>	<u>1,70,861</u>
					2,54,516

<b>Investments—</b>			
Depreciation Reserve Fund—	56,62,526		
As per last Balance Sheet ..	56,62,526		
<i>Additions—during the year ..</i>	41,93,400		
	<u>98,55,926</u>		
<i>Deduct—Amount withdrawn during the year.</i>	19,75,000		
	<u>78,80,926</u>		
<i>Add—Interest due on Depreciation Reserve Fund.</i>	3,68,491	3,68,560	82,17,486
Security Deposits—	5,58,206		5,69,961
<b>Price Equalisation Fund—</b>			
As per last Balance Sheet	2,30,000	2,30,000	
<i>Additions—during the year ..</i>	4,600	3,01,000	
		<u>5,81,000</u>	
Interest due on Price Equalisation Fund.		4,820	5,35,820
<b>Accident Reserve Fund—(Shown as Special Reserve Fund in the last Balance Sheet).</b>			
As per last Balance Sheet ..	60,000	60,000	
<i>Additions—during the year ..</i>		40,000	
		<u>1,00,000</u>	
Interest due on Special Reserve Fund,	3,200	3,400	1,08,400
			<u>94,26,667</u>

**Directorate of Transportation, Government of West Bengal—*concl.***

*Balance Sheet as at 31st March, 1959—concl.*

CAPITAL AND LIABILITIES.		PROPERTIES AND ASSETS.			
Particulars.	As at 31st March, 1958.	As at 31st March, 1959.	Particulars.	As at 31st March, 1958.	As at 31st March, 1959.
	Rs.	Rs.		Rs.	Rs.
			Current Assets—	86,52,185	
			Stores and Spares (Valued at average cost price).	66,62,490	
			Less—Provision for anticipated loss on disposal of surplus spare parts.	2,28,000	
				<u>64,34,490</u>	
			Work-in-Progress (Valued at cost including proportionate overhead).	5,72,706	
			Advance and Deposits	3,54,158	78,61,349
			Sundry Debtors—	23,93,308	
			Services Rendered .. .. .	16,52,643	
			Amount due from other Government Departments for supply of Store, Spares and Others.	2,98,765	
			Short Collections .. .. .	12,375	
			Chartered Trips .. .. .	1,70,021	
			Advertisements .. .. .	66,394	
			Outstanding Receipts from Employees' on account of Medical Benefit Scheme.	626	
			Outstanding Collections .. .. .	70,232	
			Less—Provision for bad and doubtful Debt.	18,085	21,92,971
			Prepaid Expenses .. .. .	3,78,160	4,08,316
			Bank and Cash Balances—		
			Cash, Treasury Drafts and Cheques in hand—	3,50,058	
			At Head Office .. .. .	4,61,628	
			At Depots .. .. .	1,47,567	

At Central Workshop	..	..	5,033
Service Stamps in hand	..	..	3,541
Cash at Bank in Current Account (Balance of Personal Ledger Account).	..	..	7,738
			<u>6,25,507</u>
			1,06,88,143
Suspense Account—		18,732	35,093
			<u>5,07,90,000</u>
Total	..	5,07,90,000	5,08,56,955

Note.—The details of the figures at (a) in the column "Previous Year", on the "Capital and Liabilities" side of page 336 of the Balance Sheet are given below :—  
Ra.

Initial Government Capital—			
Fund supplied by Government in the initial year of the Organisation, i.e., 1948-49	..	..	22,70,326
Additions to Capital—			
Net withdrawals from Treasury	..	..	3,49,10,375
			<u>3,71,80,701</u>
Deduct—Net loss incurred up to 1956-57	..	..	45,98,009
Government Capital as on 31st March, 1957	..	..	<u>3,25,82,692</u>

CALCUTTA :

The 27th February, 1960.

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 Service in Calcutta and Central Workshop for the year ended 31st March, 1959. 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 31st October, 1960.

R. K. CHOWDHURY,

Assistant Accounts Officer,  
West Bengal.

### Financial Review on the working of the State Transport Service in Calcutta and Surrounding areas for 1958-59:

The Revenue Account for 1958-59 closed with a surplus of Rs. 19,18,553 as detailed below against that of Rs. 13,11,391.

	Rs.
In 1957-58—	
State Transport .. .. .	17,30,753
Central Workshop .. .. .	1,87,800
	<hr/>
	19,18,553
	<hr/>

Out of Rs. 19,18,553 a sum of Rs. 2,54,682 was appropriated towards "Price Equalisation Fund" leaving a net surplus of Rs. 16,63,871.

An analysis of the various factors which led to this result is given below:—

#### Receipts

The receipts for the year increased by Rs. 48.77 lakhs in comparison with the receipts of the previous year. The increased receipts under different heads were as follows:—

	[Rupees in lakhs]
<b>A.—State Transport Service—</b>	
Sale of Tickets .. .. .	45.62
Chartered Trips .. .. .	.13
Advertisement on buses .. .. .	.38
Miscellaneous Receipts .. .. .	(—).83
Interest on Depreciation Reserve Fund and Other Funds	.67
	<hr/>
Total A ..	45.97
	<hr/>
<b>B.—Central Workshop—</b>	
Services rendered and others .. .. .	2.80
	<hr/>
Total of A and B ..	48.77
	<hr/>

Thus it will be seen from the above that the receipts increased substantially under the head "Sale of Tickets".

Nationalisation of 5 bus routes (Nos. 11, 13, 14, 36 and 36A) and addition of 78 Double Decker and Leyland Tiger and 25 A.E.C. buses to the fleet including buses for replacement during the year were mainly responsible for the increased receipts.

The fleet strength at the beginning of the year was 565, out of which 87 were disposed of during the year. The strength at the close of the year was 581 (including over-age buses not disposed of).

The undermentioned statement will give in a nutshell the different aspects of operation.

	1957-58	1958-59
Average number of buses put on road .. ..	419	458
Average number of effective buses put on road .. ..	386	432
Total effective mileage run during the year .. ..	178.56 lakhs	197.97 lakhs
Total route collection during the year .. ..	214.80 lakhs	260.42 lakhs
Average daily collection .. ..	Rs 58,849	Rs 71,348
Average daily collection per effective bus .. ..	Rs 153	Rs 165
Income per mile .. ..	Rs 1.27nP	Rs 1.38nP
Expenditure per mile .. ..	Rs 1.21nP	Rs 1.29nP

### *Expenditure -*

The expenditure for the year increased by Rs. 42.69 lakhs in comparison with that of the previous year. The increased expenditure under different heads were as follows:

	Figures in lakhs of rupees
<b>A.—State Transport—</b>	
1. Establishment Cost .. ..	15.08
2. Cost of Petrol and Diesel Oil .. ..	7.96
3. Audit Fee .. ..	2.75
4. Depreciation .. ..	4.98
5. Interest on Capital .. ..	6.29
6. Stores and spare parts, tyres and tubes and lubricants .. ..	-1.29
7. Other Charges .. ..	3.82
<b>Total A</b> .. ..	<b>39.59</b>
<b>B.—Central Workshop—</b>	
1. Establishment Cost .. ..	.66
2. Audit Fee .. ..	.41
3. Interest on capital .. ..	.20
4. Stores and Spares .. ..	1.49
5. Other Charges .. ..	.34
<b>Total B</b> .. ..	<b>3.10</b>
<b>Total of A and B :</b>	<b>42.69</b>



The increase in expenditure in the year 1958-59 is mainly due to the following reasons:—

**A.—State Transport—**

1. *Establishment Cost.*—Cost on Establishment increased mainly due to entertainment of additional staff for additional buses put on road and gradual increase in work, and also for introduction of time-scale of pay of all categories of staff from April, 1958.
2. *Cost of Petrol and Diesel.*—The increase is chiefly due to the increase in the fleet strength and covering increased mileage during the year.
3. *Audit Fee.*—Audit fee increased, firstly for increased volume of expenditure and secondly for adjustment of arrear audit fee for the period from 1953-54 to 1957-58 in this year.
4. *Depreciation.*—The increased expenditure of Rs. 4.98 lakhs for depreciation is quite proportionate to the continuous additions of new assets including addition of new buses to the fleet each year.
5. *Interest.*—Increase under this head is due to the increase in Government capital as also to the change of mode of calculation of interest on capital from the previous year.
6. *Stores, Spares, etc.*—Although there has been increase in the expenditure on account of tyres, tubes, lubricants, this increase has been more than set off by the decrease in the consumption of Stores and Spares owing to the complete withdrawal of small old buses from the services and addition of new buses in the fleet.
7. *Other Charges.*—The increase is mainly due to increase in the (i) Registration charges for new additions, (ii) contribution to Contributory Provident Fund, (iii) Miscellaneous and Office Expenses and (iv) the loss on evaporation and provision for anticipated loss on stores which became obsolete owing to sale of buses of old makes, like Dodge, Studebaker, Chevrolet, etc.

**B.—Central Workshops—**

1. *Establishment Cost.*—Cost on this head increased due to the increased activities during the year and also due to the introduction of time-scale of pay from April, 1958.
2. *Audit Fees and Interest on Capital.*—Audit fee and interest on capital increased for the same reasons as stated above in the State Transport Account.
3. *Stores and Spares.*—The increase of expenditure under this head was mainly due to the increased jobs as exhibited in the work-in-progress account.
4. *Other Charges.*—The increase included in the other charges are mainly due to the (i) petty construction and repairs to buildings, (ii) office expenses and miscellaneous account and (iii) Stationery and Printing account; and these are quite normal in relation to the increased activities during the year.

## Revenue Account of the Cooch Behar State Transport Service for the year ended 31st March, 1954.

Dr.	EXPENDITURE.		INCOME		Cr.
	Particulars.	Figures for the year ended 31st March, 1953. Rs.	Figures for the year ended 31st March, 1954. Rs.	Particulars.	
I.—Direction—					
	To Pay of Officers .. .. .	3,993	2,730	I. By Sale of Tickets .. .. .	3,93,144
	.. Pay and allowances of Establishment .. .. .	17,066	16,431	II. „ Other Receipts .. .. .	53,464
	.. Contingencies .. .. .	973	1,286	III. „ Closing Stock .. .. .	..
II.—Operation—				IV. „ Net Loss .. .. .	33,362
	To Pay of Officers .. .. .	3,349	3,360		
	.. Pay and allowances of Establishment .. .. .	1,18,607	1,16,166		
	.. Petrol and Lubricants .. .. .	1,53,552	1,32,448		
	.. Tyres and Tubes .. .. .	8,559	11,441		
	.. Sundry Stores and Spares .. .. .	17,408	39,823		
	.. Repairs and Renewals .. .. .	28,701	12,153		
	.. Rent, Rates and Taxes .. .. .	34,780	47,407		
	.. Other Charges .. .. .	7,898	18,981		
III.—To Depreciation charges .. .. .		61,489	48,173		
IV.—To Interest on Capital Outlay .. .. .		..	6,917		
V.—To Net Profit .. .. .		..	34,683		
VI.—To Stock (Opening stock less Closing stock) .. .. .		23,895	....		
	Total .. .. .	4,79,970	4,91,999	Total .. .. .	4,79,970
					4,91,999

COOCH BEHAR;  
The 24th August, 1959.

K. K. ROY,  
Accountant,  
State Transport, Cooch Behar.

L. M. BAKSI,  
Director-in-Charge,  
State Transport, Cooch Behar.

**Balance Sheet of the Cooh Behar State Transport Service as at 31st March, 1954.**

**CAPITAL AND LIABILITIES.**

**PROPERTIES AND ASSETS.**

Particulars.	As at 31st March, 1954.		As at 31st March, 1954.		As at 31st March, 1954.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Capital—</b>						
As at 31st March, 1953	1,44,856	75,049(a)	18,225	27,000		
Add—Drawals during the year	4,04,706	7,52,939				
	5,49,562			8,775		
Less—Loss during the year	33,362			2,700		15,525
	5,16,200			11,475		
Add—Profit for the current year	..	34,683	..	36,000	..	
	..	7,87,622	..	12,600	..	
Less—Remittances to Treasury	4,41,151		..	23,400	..	
Closing Capital as on 31st March, 1954	75,049	3,75,887	..	7,200	..	5,400
				30,600		
<b>Sundry Creditors—</b>						
(i) For materials supplied	22,478	27,615	..	91,200	..	
(ii) Others	24,700	6,263	..	78,150	..	
(iii) Outstanding salaries and allowances.	14,417	11,239	..	13,050	..	11,970
		45,117	..		..	
Undisbursed Bills	..	272	..	3,16,382	..	2,92,502
	..	6,219	..	23,880	..	4,000
Interest on Capital Outlay	..	6,917	..	9,370	..	
	..		..	5,018	..	
	..		..	4,352	..	
	..		..	1,389	..	
	..		..	5,691	..	3,679
	..		..	1,466	..	1,462
	..		..	4	..	

Cost of Fixture and Fitting—					
Closing Stock	..	..	61,766	..	417
Sundry Debtors	..	..	18,024	..	78,760
Unrealised Sale of Tickets	..	..	3,218	..	13,650
Unrecouped Permanent Advance	..	..	69	..	3,361
Cash in hand—			4,346		122
In General Cash	..	..		8,189	
In Permanent Advance	..	..		103	
					8,292
<b>Total</b>		<b>1,36,916</b>		<b>1,36,916</b>	<b>4,34,140</b>

(a) Initial Capital surplus after adjustment on 1st April 1952

	Rs.	Rs.
Net Excess Remittances	..	36,445
Net Loss	..	38,862
		<u>69,807</u>
		<u>75,049</u>
		1,44,856

COCCH BEHAR.  
The 24th August, 1959.

K. K. ROY,  
Accountant,  
State Transport, Cooch Behar.

L. M. BAKSI,  
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 1953-54. I have obtained all the information and explanations that I have required and subject to the observations in the separate 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 30th December, 1959.

S. K. GHOSH,  
Assistant Accounts Officer,  
West Bengal.

## Revenue Account of the Cooch Behar State Transport Service for the year ended 31st March, 1955.

Dr.	EXPENDITURE.		INCOME.		Cr.	
	Particulars.	Figures for the year ended 31st March, 1954. Rs.	Figures for the year ended 31st March, 1955. Rs.	Particulars.		Figures for the year ended 31st March, 1954. Rs.
I.—Direction—						
	To Pay of Officers .. .. .	2,730	2,520	I. By Sale proceeds of Tickets .. .. .	4,37,634	6,65,292
	To Pay and Allowances of Establishment .. .. .	16,431	20,988	II. By Other Receipts .. .. .	42,372	20,474
	To Contingencies .. .. .	1,286	3,988	III. By Closing Stock .. .. .	11,993	26,876
II.—Operation—						
	To Pay of Officers .. .. .	3,360	3,089			
	To Pay and Allowances of Establishment .. .. .	1,16,166	1,17,774			
	To Contingencies—					
	(i) Cost of Petrol and Lubricants .. .. .	1,32,448	1,26,374			
	(ii) Sundry Stores and Spares .. .. .	39,823	77,990			
	(iii) Repairs and Renewals .. .. .	12,153	37,041			
	(iv) Rent, Rates and Taxes .. .. .	47,407	23,160			
	(v) Other Charges .. .. .	18,981	13,798			
III. Tyres and Tubes .. .. .		11,441	..			
IV. To Depreciation on Assets .. .. .		48,173	71,311			
V. Interest on Capital Outlay .. .. .		6,917	13,384			
VI. To Net Profit .. .. .		34,683	2,01,265			
	Total .. .. .	4,91,999	7,12,632	Total .. .. .	4,91,999	7,12,632

COOCH BEHAR,

The 24th August, 1955.

K. K. ROY,

Accountant,  
State Transport, Cooch Behar.

L. M. BAKSI,

Director-in-Charge,  
State Transport, Cooch Behar.

## Balance Sheet of the Cooh Behar State Transport Service as at 31st March, 1955

## CAPITAL AND LIABILITIES.

Particulars.	As at 31st March, 1954.		Particulars.	As at 31st March, 1955.	
	Rs.	Rs.		Rs.	Rs.
Capital as at 1st April, 1954	75,049		Buildings as on 1st January, 1950	15,525	27,000
Add—Drawal during the year	7,52,939	4,45,497	Added during the year		15,944
Add—Profit for the current year	34,683	2,01,265	Less—Depreciation up to last year	11,475	42,944
	8,62,671		Add—Depreciation for the current year	2,700	14,175
Less—Remittances to Treasury	4,86,784				28,769-
Capital as on 31st March, 1955	3,75,887		Sheds as on 1st January, 1950—	5,400	36,000
			Less—Depreciation up to last year	30,600	
			Add—Depreciation for the current year	5,400	36,000
Sundry Creditors—	Rs.		Petrol Buses—	11,970	11,970
(1) For materials supplied	27,615	50,595	Less—Depreciation for this year	1,197	1,197
(2) Others	6,263	6,486			
(3) Outstanding Salaries and Allowances.	11,239	16,343			
	45,117	73,424			
			Diesel Buses at Cost—	2,92,502	3,16,382
			Added during the year		17,612
			Less—Depreciation up to the last year	23,880	3,33,994
			Add—Depreciation for the current year	60,113	83,993
					2,50,001

## Sundry Creditors—

(1) For materials supplied	Rs. 27,615
(2) Others	6,263
(3) Outstanding Salaries and Allowances.	11,239
	45,117

Undisbursed Bills	6,219
Interest on Capital	6,917
As per last Year's Account	6,917
Add—For this year	13,385

Rs.	
(a) Initial Capital Surplus after adjustment on 1st April 1952	1,44,856
Add—Net withdrawals from Treasury plus net adjustments	2,29,710
Add—Net Profit earned up to 1953-54	1,321
	3,75,887

Balance Sheet of the Cooch Behar State Transport Service as at 31st March, 1955—*contd.*

CAPITAL AND LIABILITIES.		PROPERTY AND ASSETS.			
Particulars.	As at 31st March, 1954.	As at 31st March, 1955.	Particulars.	As at 31st March, 1954.	As at 31st March, 1955.
	Rs.	Rs.	Rs.	Rs.	Rs.
			Other Vehicles at Cost—	4,000	4,000
			Less—Depreciation for this year ..		380
					3,620
			Plant and Machinery as on 1st January, 1950—	3,679	9,370
			Added during the year ..		3,039
					12,409
			Less—Depreciation up to the last year ..	5,991	
			Add—Depreciation for the current year ..	1,339	7,030
					5,379
			Furniture at Cost—	1,462	1,466
			Added during the year ..		650
					2,116
			Less—Depreciation up to the last year ..	4	
			Add—Depreciation for this year ..	140	144
					1,972
			Furniture and Fittings at Cost—	417	417
			Less—Depreciation for this year ..		42
					375
			Tools and Implements—		
			Closing Stock ..		1,644
			Sundry Debtors ..	73,760	1,00,635

Unrealised Sale of Tickets .. .. .	13,650	13,706
Unrecouped Permanent Advance Cash .. .. .	3,361	3,328
Prepaid Expenses .. .. .	122	223
Cash in hand—		
In General Cash .. .. .	24,728	
In Permanent Advance—		
Cash Advance .. .. .	2	24,730
Total .. .. .	4,34,140	4,53,399

COOCH BEHAR.,  
The 24th August, 1959.

K. K. ROY,  
Accountant,  
State Transport, Cooch Behar.

L. M. BAKSI,  
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 1954-55. I have obtained all the information and explanations that I have required and subject to the observations in the separate 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.

COOCH BEHAR.,  
The 30th December, 1959.

S. K. GHOSH,  
Assistant Accounts Officer,  
West Bengal.



**Appropriation No. 7.—Taxes on Vehicles—Charged.**

Major Head and sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "12.—Taxes on Vehicles"</b>			
C.—Compensation to Local Bodies, etc. ..	4,50,000	4,50,000	..

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NOTE.—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.

**Appropriation No. 10.—Interest.**  
(All charged.)

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(See also the Audit Report.)

Major Head and Sub-head.				Final	Actual	Excess +	
1				Appropriation.	Expenditure.	Saving —	
				2	3	4	
				Rs.	Rs.	Rs.	
<b>Major Head "17.—Interest on Irrigation Works—</b>							
<b>(Commercial)".</b>							
				Rs.			
<b>A.—IRRIGATION WORKS—</b>							
<i>O</i>	..	..	9,58,000	} 9,36,000	9,34,285	- 1,715	
<i>R</i>	..	..	- 22,000				
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>							
<i>O</i>	..	..	13,27,000	} 11,16,000	12,25,836	+ 1,09,836	
<i>R</i>	..	..	- 2,11,000				
Surrenders or withdrawals within Appropriation—							
<i>R</i>	..	..	2,33,000	2,33,000	..	- 2,33,000	
<b>Total</b>				..	22,85,000	21,60,121	- 1,24,879

**REVIEW.**

The surrender of Rs. 2,33,000 converted the saving of Rs. 1,24,879 into an excess of Rs. 1,08,121.

**NOTE.**—The expenditure under this head is a *pro forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on Capital Outlay incurred before the 1st April 1937 and under "22.—Interest on Debt and other obligations" by means of a deduct entry in respect of interest on subsequent outlay (See sub-head D-1(a)—Grant No. 12).

The interest for the year 1959-60 was calculated at the rate of 4½ per cent. per annum.

**354 Appropriation No. 13—Appropriation for Reduction or Avoidance of Debt—(All charged.)**

(See also the Audit Report).

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "23.—Appropriation for Reduction or Avoidance of Debt".</b>			
Sinking Funds .. ..	1,63,01,000	1,63,01,000	..
Depreciation Funds .. ..	45,03,000	45,03,000	..
<hr/>			
<b>Total</b> .. ..	<b>2,08,04,000</b>	<b>2,08,04,000</b>	<b>..</b>

**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.**

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(See also the Audit Report)

Major head and sub-head.				Final appropriation.	Actual expenditure.	Excess + Saving —	
1				2	3	4	
				Rs.	Rs.	Rs.	
<b>A.—DEBT RAISED IN INDIA—</b>							
<b>A-II.—Floating Debt—Other Floating Loans—</b>							
<b>A-II-(a).—Cash Credit Advance from State Bank of India—</b>							
			Rs.				
O	..	..	10,00,00,000	}	..	..	
R	..	..	10,00,00,000		..	..	
<b>A-III.—Loans from Union Government (excluding Loans for displaced persons and Community Development Projects)—</b>							
O	..	..	4,64,93,000	}	3,78,44,265	3,92,23,296	
R	..	..	-86,48,735				+13,79,031
See paragraph 3 of the Review.							
<b>A-IV.—Other Loans—</b>							
<b>A-IV(a).—Loans from the Indian Central Oilseeds Committee—</b>							
O	..	..	11,000	}	14,400	9,000	
R	..	..	3,400				-5,400
Column 4.—See paragraph 2 of the Review.							
<b>A-IV(b).—Loans from the Life Insurance Corporation—</b>							
R	..	..	2,21,365	2,21,365	2,21,365	..	
<b>A-IV(c).—Loans from the Khadi and Village Industries Commission—</b>							
R	..	..	10,52,062	10,52,062	6,92,349	-3,59,713	
Column 4.—See paragraph 2 of the Review.							
<b>A-IV(d).—Loans from the National Co-operative Development and Warehousing Board—</b>							
R	..	..	77,582	77,582	77,582	..	
<b>Surrenders or withdrawals within appropriation—</b>							
R	..	..	10,72,94,326	10,72,94,326	..	-10,72,94,326	
<b>Total—Appropriation No. 47—</b>				..	14,65,04,000	4,02,23,592	-10,62,80,408

**REVIEW**

There was a saving of Rs. 10,62,80,408 in the appropriation. The surrender of Rs. 10,72,94,326 converted the saving into an excess of Rs. 10,13,918.

2. Explanations of variations relating to the sub-heads A.-IV-(a) and A.-IV-(c) could not be incorporated as the same were not furnished by the controlling officer.

3. Sub-head AIII.—The heavy reduction of Rs. 86,48,735 made in the original appropriation under the sub-head resulted in an excess expenditure of Rs. 13,79,031 over the final appropriation. This indicates *prima facie* excessive reappropriation *vis-a-vis* defective control.

## 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.
<b>Major Head "80A—Capital Outlay on Multipurpose River Schemes".</b>			
<b>DAMODAR VALLEY PROJECT.</b>			
<b>I.—ADVANCES TO THE DAMODAR VALLEY CORPORATION—</b>			
	Rs.		
(1).—Amount advanced—			
O .. ..	6,90,04,000	} 3,44,00,000	3,44,00,000
R .. ..	-3,46,04,000		
(2).— <i>Deduct</i> —Government's share of the Capital Outlay on the Damodar Valley Project—			
O .. ..	-6,90,04,000	} -7,19,00,000	-6,53,39,294
R .. ..	-28,96,000		
<b>II.—GOVERNMENT'S SHARE OF THE CAPITAL OUTLAY ON THE DAMODAR VALLEY PROJECT—</b>			
(1).—Development Schemes—Second Five-Year Plan—Government's share of the expenditure on Power and Irrigation excluding interest—			
O .. ..	2,60,00,000	} 3,47,41,000	2,59,25,586
R .. ..	67,41,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			
(2).—Government's share debitable to other schemes outside the plan—			
O .. ..	4,10,04,000	} 3,71,59,000	3,94,13,708
R .. ..	-38,45,000		
Surrenders or withdrawals within grant—			
R .. ..	3,46,04,000	3,46,04,000	..
			-3,46,04,000
		<hr/>	
	Total ..	6,90,04,000	3,44,00,000
			-3,46,04,000
		<hr/>	

## REVIEW

*Sub-head II.-(1).*—The reason for the final saving in Col. 4 was not received from the controlling officer.

**Grant No. 44.—Civil Works.**

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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.
<b>Major Head "81—Capital Account of Civil Works Outside the Revenue Account"</b>						
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>						
<b>A-1.—Land Revenue—</b>						
			Rs.			
O	..	..	10,000	}	..	..
R	..	..	-10,000			
<b>A-2.—Registration—</b>						
O	..	..	10,000	}	15,500	16,024
R	..	..	5,500			
<b>A-3.—Sales Tax—</b>						
O	..	..	30,000	}	40,000	10,521
R	..	..	10,000			
<i>See item 1 of Appendix III.</i>						
<b>A-4.—General Administration—</b>						
<i>Charged—</i>						
O	..	..	1,45,000	}	..	..
R	..	..	-1,45,000			
<i>Voted—</i>						
O	..	..	15,49,000	}	11,47,964	10,84,056
R	..	..	-4,01,036			
<i>See items 23, 25 and 26 of Appendix III.</i>						
<b>A-5.—Administration of Justice—</b>						
O	..	..	17,18,000	}	7,71,538	7,64,529
R	..	..	-9,46,462			
<b>A-6.—Jails—</b>						
O	..	..	9,05,000	}	7,12,811	6,97,319
R	..	..	-1,92,189			
<b>A-7.—Police—</b>						
<i>Charged—</i>						
R	..	..	3,375	3,375	..	-3,375
<i>Column 4.—See paragraph 1 of the Review.</i>						
<i>Voted—</i>						
O	..	..	69,35,000	}	51,88,780	45,02,197
R	..	..	-17,46,220			
<i>Column 4.—See items 12, 15, 29, 32 and 34 of Appendix III.</i>						

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.		
<b>Major Head "81—Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i></b>					
<b>A-8.—Education—</b>					
	Rs.				
O .. ..	6,02,000	} 2,44,339	2,07,648	-36,691	
R .. ..	-3,57,661				
<i>Column 4.—See paragraph 1 of the Review.</i>					
<b>A-9.—Medical—</b>					
O .. ..	64,000	} 66,667	67,324	+657	
R .. ..	2,667				
<b>A-10.—Public Health—</b>					
O .. ..	3,65,000	} 12,448	12,548	+100	
R .. ..	-3,52,552				
<b>A-11.—Agriculture .. ..</b>					
			21,252	+21,252	
<i>Column 4.—See paragraph 1 of the Review.</i>					
<b>A-12.—Animal Husbandry—</b>					
O .. ..	35,000	} 289	-116	-405	
R .. ..	-34,711				
<b>A-13.—Industry—</b>					
O .. ..	1,05,000	} -383	-462	-79	
R .. ..	-1,05,383				
<b>A-14.—Miscellaneous Departments—</b>					
O .. ..	9,89,500	} 10,34,713	7,74,125	-2,60,588	
R .. ..	45,213				
<i>Column 4.—See paragraph 1 of the Review. See also items 20 and 35 of Appendix III.</i>					
<b>A-15.—Civil Works—</b>					
O .. ..	2,09,500	} 2,14,280	1,16,981	-97,299	
R .. ..	4,780				
<i>Column 4.—See paragraphs 1 and 2 of the Review.</i>					
<b>A-16.—Stationery and Printing—</b>					
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.
<b>Major Head "81—Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i></b>						
<b>B.—ORIGINAL WORKS—COMMUNICATIONS—</b>						
			Rs.			
O	..	..	12,49,000	} 12,06,871	11,98,528	- 8,343
R	..	..	-42,129			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>C.—ORIGINAL WORKS—MISCELLANEOUS—</b>						
O	..	..	1,24,000	} 57,855	45,085	- 12,770
R	..	..	-66,145			
<i>Column 4.—See paragraph 1 of the Review. See also item 41 of Appendix III.</i>						
<b>E.—<i>Deduct</i>—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—</b>						
R	..	..	-11,000	-11,000	..	+11,000
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>F.—DEVELOPMENT SCHEMES—</b>						
<b>F-(I).—Development of State Roads—</b>						
<b>F-(I)(a).—Original Works—Buildings—</b>						
O	..	..	1,01,100	} 2,500	17,402	+ 14,902
R	..	..	-98,600			
<i>Column 4.—Unanticipated payment of cost of land at the fag end of the year. See also item 45 of Appendix III.</i>						
<b>F-(I)(b).—Original Works—Communications—</b>						
O	..	..	2,35,50,000	} 2,13,33,263	2,09,57,118	- 3,76,145
R	..	..	-22,16,737			
<b>F-(I)(c).—Establishment—</b>						
O	..	..	34,50,000	} 28,50,000	27,96,185	- 53,815
R	..	..	-6,00,000			
<b>F-(I)(d).—<i>Deduct</i>—Recoveries of Establishment—</b>						
O	..	..	-5,35,500	} -3,00,000	23,086	+ 3,23,086
R	..	..	2,35,500			
<i>Column 4.—See paragraph 1 of the Review.</i>						



Major Head and sub-head.				Final Grant or appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "81—Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i></b>						
F-(I)(e).—Tools and Plant—						
			Rs.			
O	..	..	30,23,500	} 19,68,522	18,03,505	-1,65,017
R	..	..	-10,54,978			
F-(I)(f).— <i>Deduct</i> —Recoveries on account of Tools and Plant—						
O	..	..	-1,30,000	} -70,000	-48,672	+21,328
R	..	..	60,000			
Column 4.—Due to lesser outlay on National Highway and Municipal Road works and consequent less recovery.						
F-(I)(g).—Suspense—						
O	..	..	8,40,900	} 11,49,490	-28,51,015	-40,00,505
R	..	..	3,08,590			
Column 4.—Materials received at the fag end of the year but not paid for and less adjustment of I. S. D. bills.						
F-(I)(h).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—						
O	..	..	-8,00,000	} -1,50,000	-3,34,951	-1,84,951
R	..	..	6,50,000			
Column 4.—Less adjustment of agency charges than anticipated.						
F-(II).—Other Development Schemes—						
F-(II)(1).—Education—						
O	..	..	65,76,000	} 73,93,157	63,64,706	-10,28,451
R	..	..	8,17,157			
Column 4.—See paragraph 1 of the Review.						
F-(II)(2).—Medical—						
O	..	..	1,50,86,000	} 69,38,375	61,97,639	-7,40,736
R	..	..	-81,47,625			
Column 4.—See paragraph 1 of the Review.						
F-(II)(3).—Public Health—						
O	..	..	8,66,000	} 3,64,040	2,55,872	-1,08,168
R	..	..	-5,01,960			
Column 4.—See paragraph 1 of the Review.						
F-(II)(4).—Agriculture—						
O	..	..	5,88,000	} 4,78,596	3,62,297	-1,16,299
R	..	..	-1,09,404			
Column 4.—See paragraph 1 of the Review.						

Major Head and sub-head.	Final Grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "81—Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i></b>			
<b>F-(II)(5).—Animal Husbandry—</b>			
	Rs.		
O .. ..	13,00,000	1,29,858	1,30,825
R .. ..	-11,70,142		
<b>F-(II)(6).—Co-operation—</b>			
R .. ..	64,970	64,970	..
<b>F-(II)(7).—Industries—</b>			
O .. ..	29,60,000	22,23,632	19,57,009
R .. ..	-7,36,368		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>F-(II)(8).—Cottage Industries—</b>			
O .. ..	3,15,000	9,22,549	6,81,914
R .. ..	6,07,549		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>F-(II)(9).—Miscellaneous Departments—Excluding Fire Services—</b>			
O .. ..	1,30,000	94,832	90,725
R .. ..	-35,167		
<b>F-(II)(10).—Miscellaneous—Other Miscellaneous Expenditure—Social Welfare—</b>			
O .. ..	26,47,000	9,78,899	7,13,330
R .. ..	-16,68,101		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>F-(III).—Centrally Sponsored Schemes Outside the State Plan—</b>			
<b>F-(III)(a).—Education—</b>			
O .. ..	9,95,000	23,95,535	11,99,420
R .. ..	14,00,535		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>F-(III)(b).—Agriculture—</b>			
O .. ..	37,000	..	..
R .. ..	-37,000	..	..

Major Head and sub-head.	Final Grant or appropriation.	Actual expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "81— Capital Account of Civil Works Outside the Revenue Account"—<i>concl.</i></b>			
F.(III)(c).—Industries—			
	Rs.		
O .. ..	32,54,000	} 17,09,650	.. -17,09,650
R .. ..	-15,44,350		
<i>Column 4.—See paragraph 1 of the Review.</i>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R .. ..	1,41,625	1,41,625	.. -1,41,625
<i>Voted—</i>			
R Gross .. ..	1,89,08,959	1,89,08,959	.. -1,89,08,959
R Deductions .. ..	-9,34,500	-9,34,500	.. +9,34,500
<b>Totals—</b>			
<i>Charged</i> .. ..		1,45,000	.. -1,45,000
<i>Voted—</i>			
Gross .. ..		8,06,20,500	5,02,59,461 -3,03,61,039
<i>Deductions</i> .. ..		-14,65,500	-3,60,537 +11,04,963
Net .. ..		7,91,55,000	4,98,98,924 -2,92,56,076

### REVIEW

1. The reasons for variations in column 4 under the sub-heads viz., A-7, charged A-8, A-11, A-14, A-15, B, C, E, F-(I), F-(II)-1 to F-(II)-4, F-(II)-7 to F-(II)-8, F-(II)-10, F-(III)(a) and F-(III)(c) could not be included as the same were not received from the controlling authorities.

2. Sub-head A.15.—The saving of Rs. 97,299 in col. 4 under the sub-head shows that the augmentation of the Original Grant by addition of Rs. 4,780 was *prima facie* injudicious and indicates defective control.

3. The gross establishment charges of the Development (Roads) Department during 1959-60 amounted to Rs. 27.96 lakhs against the total works outlay of Rs. 209.75 lakhs, i.e., 13.33 per cent. of the total works outlay.

A sum of Rs. 1.72 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, against which a sum of Rs. 1.95 lakhs was refunded. Consequently the establishment charges finally stood at Rs. 28.19 lakhs i.e., 13.44 per cent. of the total works outlay.

## REVIEW—contd.

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 1959-60 are exhibited below [see sub-head F.(I)-(g)]:—

Detailed Units.	Opening balance.	Debits.	Credits.	Net Actuals.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account—					
Purchase	—1,43,26,082	1,42,26,591	1,60,73,406	—18,46,815	—1,61,72,897
Miscellaneous					
P. W. Advances ..	16,82,813	4,59,350	4,08,070	51,280	17,34,093
Stock ..	39,93,625	37,32,308	47,87,788	—10,55,480	29,38,145
Total ..	—86,49,644	1,84,18,249	2,12,69,264	—28,51,015	—1,15,00,659

5. *Loss due to unauthorised modification of standard clauses in the Tender form.*

The standard specifications for the supply of road rollers in the Tender Form, approved by Government, do not provide for remission of hire charges for days on which road rollers are not utilised by contractors except when they are out of order for no fault of the contractor and require major repairs. But in three contracts for road work entered into by a Road Construction Division during 1952-53 and 1953-54, the Divisional Officer allowed the insertion of additional clauses which permitted remission of hire charges of road rollers under certain circumstances not covered by the terms of the contract. This unauthorised deviation from the form of the contract resulted in loss of Government revenue to the extent of Rs. 6,915.

Government while according approval in November, 1957, as a special case, to the inclusion of the additional clauses governing remission of hire charges, called for explanations of the officers responsible for insertion of the unauthorised clauses. The final action taken in the matter has not been communicated to Audit so far (December, 1960.).

6. *Loss on account of shortages in the tools and plant at the time of physical verification.*—A large quantity of tools and plant including one truck valued at Rs. 7,000 were found short in October, 1952 at the time of physical verification of a Survey Division. Total value of the missing articles was estimated to be Rs. 12,217.

The shortages were reported through successive Inspection Reports from 1953-54 onwards and the matter was brought to the notice of Government in May, 1959, for special investigation and fixation of responsibility for the loss. In spite of reminders no progress in the case had been made. It was stated (in January, 1960) that necessary steps were being taken to dispose of the objection as early as possible.

REVIEW—*concl.*

## 7. Store accounts of the Development (Roads) Department for the year 1959-60 :—

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) Burdwan Construction Division.	31,678	58,789	22,920	..	67,547
(2) Hooghly Construction Division.	1,73,896	8,67,047	9,48,556	..	92,387
(3) Malda Construction Division.	1,33,965	3,47,450	4,75,745	..	5,670
(4) Murshidabad Construction Division.	8,59,524	3,62,711	6,21,534	..	6,00,701
(5) Mechanical Division	23,55,918	8,45,651	13,23,896	..	18,77,673
(6) Midnapore Construction Division.	-3,54,424 (a)+2,52,595	} 22,082	52,760	..	{ -3,85,102* +2,52,595
(7) Nadia Construction Division.	52,909				
(8) West Dinajpur Construction Division.	54,111	3,34,030	4,52,074	..	-63,933*
(9) 24-Parganas Construction Division.	2,89,860	3,52,074	3,93,910	..	2,48,024
(10) North Bengal Road Construction Division.	1,37,151	4,19,458	3,99,519	..	1,57,090
(11) Howrah Construction Division.	6,442	14,067	6,303	..	14,206
(12) Bankura Construction Division.	..	34,333	18,174	..	(b) 16,159
<b>Total ..</b>	<b>39,93,625</b>	<b>37,32,308</b>	<b>47,87,788</b>	<b>..</b>	<b>29,38,145</b>

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 closing balance in respect of each of the Divisions against serial Nos. 4 and 12 has exceeded the reserve limit of stock, but the excesses have not yet been regularised.

The certificates of balances have been received from only one Division.

The increase in the closing balances of the Divisions at 1, 7, 10 and 11 is due to less issue of materials.

The stock account of one Division is in arrears from 1951-52, of another Division from 1954-55, of yet another Division from 1956-57 and of six Divisions from 1958-59.

\*The reasons for the minus balance have not yet been (up to 19-9-60) intimated by the Divisional Officers concerned.

(a) The balance hitherto shown against defunct Bankura Construction Division is now shown against Midnapore Construction Division to which the accounts of the former merged.

(b) Newly created Division with effect from 1959-60.

**Grant No. 46.—Capital Outlay on Schemes of  
Government Trading.**

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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.
<b>Major Head "85A—Capital Outlay on Schemes of Government Trading"</b>				
<b>A.—GRAIN PURCHASE SCHEMES—</b>				
<b>A-(1).—Cost of Purchase of Grain—</b>				
		Rs.		
<i>Charged—</i>				
<i>S</i>	.. ..	27,000	27,000	27,118 +118
<i>Voted—</i>				
<i>O</i>	.. ..	29,73,00,000	} 36,25,03,000	37,54,10,064 +1,29,07,064
<i>R</i>	.. ..	6,52,03,000		
<i>Column 4.—Mainly, (i) Advance payment of full value of rice and paddy on the basis of decision taken in March, 1960 to the Governments of (a) U. P. (Rs. 60,64,131), (b) M. P. (Rs. 31,60,242) and (ii) adjustment of larger debit from the Government of India for supply of rice and paddy at unanticipated higher rates (about Rs. 1,00,00,000) off set by savings due to (1) debits not raised by the Government of India for value of the stock of wheat lifted by the State Government (Rs. 17,24,967), (ii) arrear adjustments of the accounts of a number of Government grain-shops not being carried out for non-completion of their profit and loss accounts (Rs. 20,20,413) and (iii) non-adjustment of the arrear loss for the years 1953-54 and 1954-55, due to late receipt of information (Rs. 29,79,586).</i>				
<b>A-(2).—Advances</b>	.. ..	2,00,000	.. ..	-2,00,000
<i>Column 4.—See paragraph 2 of the Review.</i>				
<b>A-(3).—Suspense (Personal Deposits)—</b>				
<b>(a) Credit—</b>				
<i>O</i>	.. ..	-4,00,000	} -4,00,319	-6,20,956 -2,20,637
<i>R</i>	.. ..	-319		
<i>Column 4.—See paragraph 2 of the Review.</i>				
<b>(b) Debit—</b>				
<i>O</i>	.. ..	4,00,000	} -4,95,463	-3,97,684 +97,779
<i>R</i>	.. ..	-8,95,463		
<i>Column 4.—See paragraph 2 of the Review.</i>				
<b>A-(4).—Deduct—Receipts and Recoveries on Capital Account—</b>				
<b>(a) Repayment of Advance</b>		-50,00,000	-10,854	+49,89,146
<i>Column 4.—See paragraph 2 of the Review.</i>				
<b>(b) Other Receipts—</b>				
<i>O</i>	.. ..	-33,81,00,000	} -40,33,03,000	-35,91,70,864 +4,41,32,136
<i>R</i>	.. ..	-6,52,03,000		
<i>Column 4.—See paragraph 2 of the Review.</i>				
<b>A-(5).—Deduct—Capital Expenditure financed from Ordinary Revenues</b>		-50,00,000	-29,79,587	+20,20,413
<i>Column 4.—Due to want of arrear adjustment of the accounts of a number of Government grain-shops for non-completion of their Profit and Loss accounts.</i>				

**Grant No. 46.—Capital Outlay on Schemes of  
Government Trading**

Major Head and Sub-head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "85A—Capital Outlay on Schemes of Government Trading"—concl.</b>						
<b>B.—OTHER MISCELLANEOUS SCHEMES—</b>						
B-(2).—Advances	..	..	..	..	1,293	+ 1,293
B-(3).—Suspense (Personal Deposits)—						
(a) Credit	..	..	..	-1,53,96,000	-1,45,87,558	+ 8,08,442
(b) Debit	..	..	..	1,48,36,000	1,33,57,239	-14,78,761
B-(4).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—						
(b) Other Receipts	..	..	..	-3,50,000	-62,992	+ 2,87,008
<b>C.—COMMUNITY DEVELOPMENT PROJECT—</b>						
C-(1).—Materials and Equipment—						
				Rs.		
O	..	..	..	14,00,000	} 2,62,200	} 2,27,769
R	..	..	..	-11,37,800		
<i>Column 4.—See paragraph 2 of the Review.</i>						
C-(2).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—						
O	..	..	..	-14,00,000	} -2,62,200	} -2,27,769
R	..	..	..	11,37,800		
<i>Column 4.—See paragraph 2 of the Review.</i>						
Surrenders or withdrawals within Grant or Appropriation—						
R—Gross	..	..	..	-6,31,69,418	-6,31,69,418	..
R— <i>Deductions</i>	..	..	..	6,40,65,200	6,40,65,200	..
<b>Totals—</b>						
<i>Charged</i>	..	..	..	27,000	27,118	+ 118
Voted—						
Gross	..	..	..	29,83,40,000	37,33,90,167	+ 7,50,50,167
<i>Deductions</i>	..	..	..	-34,98,50,000	-36,24,52,066	-1,26,02,066
Net	..	..	..	*1	1,09,38,101	+ 1,09,38,100

\*See paragraph 1 of the Review.

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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. 5,15,10,000. The actual position at the end of the year, however, was that the expenditure exceeded the recovery by Rs. 1,09,38,101 resulting in an excess of Rs. 6,24,48,101. The surrender of Rs. 8,95,782 further increased the excess to Rs. 6,33,43,883.

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

3. State Trading.—The following schemes were in operation during the year 1959-60 and the expenditure incurred thereon was booked under the head 85, A—Capital Outlay on 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 concessional rates to Government servants.  
(ii) Supply of foodstuffs at concessional rates 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) Purchase of gram dal.
- (e) Manufacture of bricks for Durgapur and other projects.
- (f) 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 food grains such as rice paddy and wheat products with a view to their equitable distribution by sale to the public at controlled rates and to certain classes of Government servants at concession rates.

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.



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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 at (ii)(d) was intended for its distribution through ration shops to the consumers at the cost price plus incidental charges.

The scheme at (ii)(e) is intended to manufacture bricks and tiles to meet the building requirements of the various industrial projects at Durgapur. The scheme at (ii)(f) has been launched with a view to manufacture 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.

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).

REVIEW—*contd.*

The charges on account of the establishment employed on the scheme connected with the supply of foodstuffs at concession 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. 1,22,57,237 and Rs. (—) 12,92,018 respectively.

4. The sale of paddy and gunny bags to the rice mills is ordinarily made on pre-payment 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. 47,28,613 on 31st March, 1959 and Rs. 44,55,357 on 31st March, 1960. The following figures included in the outstanding items on 31st March, 1960 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 .. .. 2 Flour Mills .. ..	1,12,382 4,25,691
31st December 1950	2 Rice Mills .. ..	2,753
31st March 1951	1 Rice Mill .. ..	2,330
30th June 1951	2 Rice Mills .. ..	8,688
31st December 1951	3 Rice Mills .. ..	51,503
31st December 1953	2 Flour Mills .. ..	6,36,878
31st March 1954	2 Flour Mills .. ..	3,36,118
30th June 1954	5 Flour Mills .. ..	26,21,300
30th September 1954	{ 3 Rice Mills .. .. 2 Flour Mills .. ..	1,253 13,996
31st March 1955	14 Rice Mills .. ..	1,29,992
30th September 1955	1 Rice Mill .. ..	1,977
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 declared. Where the proprietors agree it is proposed to adjust Government dues from their

REVIEW—*contd.*

pending claims. In disputed cases legal action is taken for the realisation. In respect of Flour Mills, Rs. 31,15,971 is covered by mills' bills, while legal action is being taken in one case. One firm has gone into liquidation, the matter is being taken up with Liquidator.

In additions to above, large amounts (detailed below) were also outstanding on 31st March, 1960 from other parties.

Defaulting Parties.	Nature.	Amount. Rs.
Contractors ..	For loss or damage to foodgrains and gunny bags while in their custody and for incidental charges.	13,39,405
Bulk Allottees ..	Cost of foodgrains supplied .. ..	3,75,074
Ration Shop holders ..	Ditto .. ..	17,201
Other States ..	Short supply of foodgrains .. ..	56,589
Railways ..	Transit shortages .. ..	9,15,827
		27,04,096

The following figures included in the outstanding items are very old:—

Outstanding for more than six months or more up to—	Defaulting Parties.	Amount. Rs.
31st March 1950 .. ..	1 Storage and Transport Contractor ..	1,228
30th June 1950 .. ..	1 Ditto .. ..	13,767
31st December 1950 .. ..	1 Ditto .. ..	2,094
31st March 1951 .. ..	1 Ditto .. ..	1,243
31st December 1951 .. ..	5 Ditto .. ..	10,367
30th June 1952 .. ..	1 Ditto .. ..	638
31st December 1952 .. ..	1 Ditto .. ..	482
31st March 1953 .. ..	4 Ditto .. ..	6,740
30th June 1953 .. ..	1 Ditto .. ..	6,323
30th September 1953 .. ..	2 Ditto .. ..	8,687
30th June 1954 .. ..	34 Ditto .. ..	3,41,144
30th September 1954 .. ..	21 Ditto .. ..	1,88,195
31st December 1954 .. ..	16 Ditto .. ..	54,223
31st March 1955 .. ..	20 Ditto .. ..	76,188
30th June 1955 .. ..	6 Ditto .. ..	4,465
30th September 1955 .. ..	20 Ditto .. ..	25,461
31st December 1955 .. ..	18 Ditto .. ..	22,225
31st March 1956 .. ..	6 Ditto .. ..	11,768
30th June 1956 .. ..	1 Ditto .. ..	3,549
30th September 1956 .. ..	3 Ditto .. ..	91,976
31st December 1956 .. ..	2 Ditto .. ..	17,771
31st March 1957 .. ..	4 Ditto .. ..	2,00,666
30th June 1957 .. ..	4 Ditto .. ..	83,702
31st December 1957 .. ..	6 Ditto .. ..	87,188
31st March 1958 .. ..	1 Ditto .. ..	600
30th September 1958 .. ..	1 Ditto .. ..	1,296
31st March 1959 .. ..	1 Ditto .. ..	224

REVIEW—*contd.*

5. *Losses, Writes-off, etc.*—

During 1954 two cases of theft from godowns in respect of 115 and 57 bags of rice valued at Rs. 3,582 and Rs. 1,995 respectively occurred. Police investigations did not lead to any convictions in these cases.

In the departmental enquiry in both the cases, responsibility for the loss could not be fixed upon any person.

The orders for write-off in respect of both the cases are still awaited (December, 1960).

6. Shortage of foodgrains.—In July, 1954 the State Government prescribed certain permissible limits for transit-shortages of various kinds of foodgrains. These limits varied according to the type of conveyance used. The local test audit of the accounts of purchase and distribution of food grains revealed heavy shortages in excess of the permissible limits as indicated below:—

Year of account and class of foodgrains.	Mode of convey- ance.	Quantity carried.	Shortage.			
			Per- missible.	Actual.	Excess.	Value of actual shortage.
1	2	3	4	5	6	7
		Mds.	Mds.	Mds.	Mds.	Rs.
1957-58, Wheat and Wheat Products.	Lorry ..	539,877	2,304	8,178	5,874	82,236 (Includes shortage of 1,487 full bags weighing 3,717 mds., valued at Rs. 52,045).
1957-58, Wheat and Wheat Products.	Railway ..	268,288	1,250	15,042	13,792	1,93,088 (Including shortage of 2,294 full bags weighing 5,735 mds., valued at Rs. 80,290).
1958-59, Wheat and Wheat Products.		The accounts had not been finalised.				
1958-59, Rice and Paddy.	Lorry ..	73,016	730	4,196	3,466	57,189
1958-59, Rice and Paddy.	Railway ..	75,671	360	2,718	2,358	38,907

No records were produced to show that action had been taken to effect recoveries from the parties responsible for the loss or that claims had been preferred against the Railway Authorities.

7. Audit comments on the pro-forma Accounts of State Schemes of Government Trading on Rice and Paddy for 1956-57.—

(a) The assets shown in the Balance Sheet do not include outlay on buildings, equipments, etc. 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.

(b) Under orders of the Government, interest on capital outlay and depreciation on fixed assets have not been taken into account in the Trading and Profit and Loss Account. The resultant loss would have been more than that shown in these accounts if the interest on capital outlay and depreciation on fixed assets were reflected in the Profit and Loss Account.

**Grant No. 46.—Capital Outlay on Schemes of  
Government Trading—*contd.***

**REVIEW—*concl.***

(c) 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 Government.

(d) Under orders of Government the following principles have been adopted with regard to the inclusion of indirect charges in the Profit and Loss Account:

No leave or pensionary contributions on account of the Permanent Establishment employed in the Department have been included on the ground that the actual expenditure on this account would be very small compared to the size of the total cost of the establishment.

**Running Account of Capital Outlay on Schemes of Government Trading  
for the year 1959-60.**

Name of the Scheme.	Expenditure to the end of the previous year.	Expenditure during the year.	Total Expenditure.	Recoveries to the end of the previous year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. Grain Supply Scheme	4,01,45,19,522	37,44,18,593	4,38,89,38,115	-4,04,37,16,561
B. Other Miscellaneous Schemes.	24,44,55,623	-12,29,026	24,32,26,597	-26,06,44,624
C. Construction of Boat	5,901	....	5,901	....
D. Community Development Project.	53,44,543	2,27,769	55,72,312	-53,44,543
<b>Total ..</b>	<b>4,26,43,25,589</b>	<b>37,34,17,336</b>	<b>4,63,77,42,925</b>	<b>-4,30,97,05,728</b>

Name of the Scheme.	Recoveries during the year.	Total Recovery.	Net Result (col. 4-7) Net expenditure (+) Net recovery (-)
	6	7	8
	Rs.	Rs.	Rs.
A. Grain Supply Scheme	-36,21,61,356	-4,40,58,77,917	-1,69,39,802
B. Other Miscellaneous Schemes.	-62,992	-26,07,07,616	-1,74,81,019
C. Construction of Boat	....	....	5,901
D. Community Development Project.	-2,27,769	-55,72,312	....
<b>Total ..</b>	<b>-36,24,52,117</b>	<b>-4,67,21,57,845</b>	<b>-3,44,14,920</b>

**Summarised Personal Ledger Accounts of Grainshops for the year 1959-60.**

Name of Officers.	Opening balance.	Receipts.	Total	Expendi- ture.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>(1) POLICE GRAINSHOPS—</b>					
1. Superintendent of Police, Birbhum.	17,906	..	17,906	..	17,906
2. Superintendent of Police, Cooch Behar.	23,907	..	23,907	..	23,907
3. Superintendent of Police, Dinajpur.	225	..	225	..	225
4. Superintendent of Police, Jalpaiguri.	287	..	287	..	287
5. Superintendent of Police, Malda.	35,364	..	35,364	..	35,364
6. Superintendent of Police, Midnapore.	1,28,386	..	1,28,386	..	1,28,386
7. Controller of Rationing (Personal Ledger Account No. 2).	8,457	265	8,722	1,440	7,282
<b>Total (1)</b>	<b>2,14,532</b>	<b>265</b>	<b>2,14,797</b>	<b>1,440</b>	<b>2,13,357</b>
<b>(2) OTHER GOVERNMENT GRAINSHOPS.</b>					
1. Subdivisional Officer, Bishnupur ..	6,669	..	6,669	..	6,669
2. Subdivisional Officer, Mekliganj ..	2,147	..	2,147	..	2,147
3. Subdivisional Officer, Kurseong ..	1,183	..	1,183	..	1,183
4. Subdivisional Officer, Kalimpong ..	2,266	..	2,266	..	2,266
5. District Movement Officer, {Darjeeling.	20,000	..	20,000	..	20,000
6. District Magistrate, West Dinajpur	10,942	..	10,942	..	10,942
7. District Magistrate, Howrah ..	8,285	..	8,285	..	8,285
8. Subdivisional Officer, Uluberia ..	17,388	..	17,388	..	17,388
9. Curator, Indian Botanical Garden	10,065	..	10,065	..	10,065
10. Deputy Commissioner, Darjeeling	119	..	119	..	119

**Grant No. 46.—Capital Outlay on Schemes of  
Government Trading—*contd.***

**Summarised Personal Ledger Accounts of Grainshops for the year 1959-60—*concl'd.***

Name of Officers.	Opening balance.	Receipts.	Total	Expendi- ture.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>(2) OTHER GOVERNMENT GRAIN- SHOPS—<i>concl'd.</i></b>					
11. Subdivisional Officer, Contai ..	1	..	1	..	1
12. Officer-in-Charge, Government Grainshop (India), Midnapore.	9,007	..	9,007	..	9,007
13. Subdivisional Officer, Ranaghat ..	3,290	..	3,290	..	3,290
14. Assistant Horticulturist, Nadia	1,293	..	1,293	..	1,293
15. Subdivisional Officer, Diamond Harbour.	57	..	57	..	57
16. Superintendent. Government Print- ing.	14,003	..	14,003	..	14,003
17. Subdivisional Officer, Barrackpore	20,552	..	20,552	..	20,552
18. District Judge, 24-Parganas ..	31,943	..	31,943	..	31,943
19. Subdivisional Officer, Bongaon ..	-1,637	..	-1,637	..	-1,637
20. Superintendent, Government Print- ing (Account No. 6).	139	..	139	..	139
21. Director, Cinchona Plantation, Dar- jeeling.	1,24,025	6,20,263	7,44,288	6,47,529	96,759
22. Government Grainshop, Alipore ..	19,348	..	19,348	..	19,348
<b>Total (2)</b> ..	<b>3,01,985</b>	<b>6,20,263</b>	<b>9,21,348</b>	<b>6,47,529</b>	<b>2,73,819</b>
<b>Grand Total</b> ..	<b>5,15,617</b>	<b>6,20,528</b>	<b>11,36,145</b>	<b>6,48,969</b>	<b>4,87,176</b>





**Grant No. 46.—Capital Outlay on 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 1956-57—concl'd.**

Particulars.	1955-56.			1956-57.		
	Quantity.	Value.	Total Amount.	Quantity.	Value.	Total Amount.
	Mds. Srs.	Rs.	Rs.	Mds. Srs.	Rs.	Rs.
<b>By Sales—</b>						
Rice .. .. .	2	3	4	5	6	7
	Mds. Srs.	Rs.	Rs.	Mds. Srs.	Rs.	Rs.
	1,888,859 20	3,21,63,853		3,029,542 28	5,07,00,793	
Paddy .. .. .	3,533,319 00	3,85,53,614		99,132 32	9,80,564	
Gunny .. .. .	.....	23,789	7,07,41,256	.....	3,50,542	5,20,31,899
Paddy issued for milling to resultant rice.	.....	.....	.....	77,063 3	.....	.....
<b>By Railway claims recovered</b>	.....	.....	74,618	.....	.....	46,697
<b>By Miscellaneous Recovery</b>	.....	.....	92,181	.....	.....	77,385
<b>By Shortages—</b>						
<b>Rice—</b>		Mds. Srs.				
Godown .. .. .	48,754 23			62,576 16		
Transit .. .. .	30,075 0		78,829 23	2,915 28		

**Grant No. 46.—Capital Outlay on Schemes of Government Trading—**

Paddy—									
Godown	..	61,945	13	} 69,794	17	....	....		
Transit	..	7,849	4			....	....		
By Closing Stock—									
Rice	..	..	6,345	0	60,453	95,665	9	15,26,768	....
Paddy	..	..	133,679	3	14,28,123	16,839	4	1,65,338	....
Gunny	..	..	....	....	10,93,873	....	....	6,76,917	23,69,023
By Net Loss	..	..	....	....	....	75,11,156	....	....	1,11,40,246
Total ..						8,09,31,665			6,58,65,230

P. C. MUKHERJEE,  
*Controller of Finance.*

R. GUPTA,  
*Assistant Controller of Finance.*

K. C. HAIT,  
*Commercial Accountant.*

CALCUTTA :  
*the 12th March 1960.*

## Comparative Balance Sheet of the Schemes of State Trading on Rice and Paddy as on the 31st March 1957.

		1955-56.		1956-57.		ASSETS.		1955-56.		1956-57.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LIABILITIES.</b>											
1.	63—Extraordinary Account.	Charges	13,66,33,406	..	14,64,24,357	1. Net Outlay—					
2.	22—Interest Account	..	24,39,721		24,39,721	(Gross receipts minus expenditure).	6,92,91,402				7,15,75,347
3.	Audit Charges Account	..	20,49,907		22,32,200	2. Procurement Bonus Account—		64,862			64,862
4.	Suspense Account—					(Balance as per last Account)					
	A. R. C. P.'s Personal Ledger Account and Cash Credit Account.		3,17,772		3,17,772	3. Suspense Account—					
						Exchange Account—					
						Balance as per last Account	26,58,529		25,27,058		
						C. R.'s Account	75,079		3,27,980		28,55,088
5.	Sundry Creditors' Account—					4. Advance Account		99,502			76,613
	Other Purchase Account	..	44,63,387		42,83,429	5. Undivided Bengal Suspense Account—					
	Miscellaneous Account	..	12,70,129		12,84,983	Balance as per last Account			12,77,640		12,77,640
	Government of India and Other Governments Account.		2,29,20,227		2,94,63,392	6. Sundry Debtors Account—					
	Outstanding Milling Charges, etc.—(for Government of India expenses).	..	..		1,27,457	Mills and Parties Account	..	42,15,087		41,89,688	
						Other Governments and Departments' Account.		31,32,817		58,74,921	
								78,47,354		1,00,64,559	
6.	Outstanding Interest Account		7,155		7,155	7. Advance from Government of India—					
7.	Reserve for Bonus Account—					(a) Account (on Sale Account)					36,13,165
	Balance as per last Account	..	87,85,810		87,85,810	(b) Milling charges recoverable from Government of India.					4,23,820
8.	Excess of Assets over Liabilities Account—										
	Balance as per last Account	..	22,21,614		22,21,614						

9. Refund due to Parties Account	9,67,613	10,08,180	8. Stock in Trade Account	..	25,12,454	23,69,023
10. Refund due to Parties Account (S. M. E.).	50,498	26,112	9. Profit and Loss Account—			
			Balance as per last Account ..	8,86,49,328		9,61,72,628
11. Road Development Fund Account	9,88,856	9,83,856	Add—Adjustment ..	12,144		..
			Less— Adjustment	..		31,424
					8,86,61,472	9,61,41,204
12. Liability for Sales Tax Account	2,025	1,055	Add—Net loss during the year	75,11,156		1,11,40,246
					9,61,72,628	10,72,81,450
			Total ..		18,91,12,615	19,96,01,523

Certified that to the best of our information and belief the above Balance Sheets and Stock, Trading and Profit and Loss Accounts for the year ending 31st March 1957, 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 :

K. C. HAIT,

*Commercial Accountant.*

R. GUPTA,

*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 Schemes on Rice and Paddy. I have obtained all the information and explanations that I have required and, subject to 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 2nd April, 1960.*

H. BAGCHI,

*Assistant Accounts Officer,  
West Bengal.*

*DEPARTMENTAL EXPLANATORY MEMORANDUM.*

(1) The money value shown against purchases and 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 'Overhead Charges' represent 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.

(3) 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.

(4) The figures shown against 'Sales' on the credit side of the account include amounts realisable on account of transaction during the period of account.

(5) 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 and 3 on the liabilities side represent the progressive totals of expenditure debited direct and finally to certain Revenue Heads. Item No. 2 remains the same as no interest was paid during the year. 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. 6 on the liabilities side represents amount payable to the State Bank of India as interest on Cash Credit Advances.

(3) Item Nos. 7 and 11 *ibid* are amounts awaiting transfer to the appropriate "Revenue" and "Deposit" heads respectively.

(4) Item No. 8 on the liabilities side represents the difference between the values 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.

(5) Item No. 5 on the Asset Side (*viz.*, Undivided Bengal Suspense Account) represents the value of food-grains supplied by the West Bengal Government against amount deposited by whole-sale traders and mill-owners prior to the partition.

(6) Item No. 9 on the asset side—Adjustment represents the amount which was not shown previously due to receipt of late confirmation.

(7) The outlay on building, transport-vehicles, equipments, furniture, etc., is all met out of revenue. Such outlay made during the preparation period is not shown at all in the Balance-Sheet whereas the Outlay on such items during the post partition period is included in Item 1 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.

**Grant No. 48.—Loans and Advances by State Government—(All Voted). 381**

(See also the Audit Report)

Major Head and Sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
<b>Major Head "Loans to Local Funds, Private Parties, etc."</b>						
<b>A.—LOANS TO PRESIDENCY CORPORATION INCLUDING PORT TRUSTS AND OTHER PORT FUNDS—</b>						
			Rs.			
O	..	..	70,14,000	} 70,55,650	70,55,650	-
R	..	..	41,650			
<b>B.—LOANS TO MUNICIPALITIES—</b>						
O	..	..	23,09,000	} 8,83,420	6,60,817	- 2,22,603
R	..	..	-14,25,580			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>						
O	..	..	3,00,000	} 1,25,000	1,50,000	+ 25,000
R	..	..	-1,75,000			
<i>Column 4.—Wrong fixation of net grant.</i>						
<b>D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—</b>						
O	..	..	6,50,000	} 6,37,650	5,31,365	- 1,06,285
S	..	..	3,50,000			
R	..	..	-3,62,350			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<b>E.—ADVANCES TO CULTIVATORS—</b>						
O	..	..	1,11,00,000	} 1,62,64,839	1,56,45,730	- 6,19,109
S	..	..	82,50,000			
R	..	..	-30,85,161			
<b>F.—ADVANCES UNDER SPECIAL LAWS—</b>						
O	..	..	8,50,000	} 5,399	- 8,175	- 13,574
R	..	..	-8,44,601			
<i>Column 4.—See paragraph 1 of the Review.</i>						

382 Grant No. 48.—Loans and Advances by State Government—*contd.*

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—"Loans to Local Funds, Private Parties, etc."—<i>conold.</i></b>				
<b>G.—MISCELLANEOUS LOANS AND ADVANCES—</b>				
<b>G.-I.—Loans and Advances excluding Development Schemes—</b>				
	Rs.			
O .. ..	64,80,000	} 58,51,132	61,08,870	
R .. ..	-6,28,868			} +2,57,738
<b>G.II.—Loans under Development Schemes (Second Five-Year Plan)—</b>				
O .. ..	1,60,06,000	} 1,52,31,052	1,58,97,688	
R .. ..	-7,74,948			} +6,66,636
<b>G.-III.—Loans under the Centrally Sponsored Schemes outside the State Plan—</b>				
O .. ..	28,28,000	} 72,21,500	70,74,295	
S .. ..	71,29,000			} -1,47,205
R .. ..	-27,35,500			
<hr/>				
<b>Total—"Loans to Local Funds, Private Parties, etc."—</b>				
O .. ..	4,75,37,000	} 5,32,75,642	5,31,16,240	
S .. ..	1,57,29,000			} -1,59,402
R .. ..	-99,90,358			
<hr/>				
<b>Major Head—"Loans to Government Servants"—</b>				
<b>H.—HOUSE BUILDING ADVANCES—</b>				
O .. ..	3,00,000	} 2,65,000	2,72,804	
R .. ..	-35,000			} +7,804
<b>E.—ADVANCES FOR PURCHASE OF MOTOR CONVEYANCE—</b>				
O .. ..	1,60,000	} 1,30,000	1,19,968	
R .. ..	-30,000			} -10,032

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Government Servants"</b>			
<i>—concl'd.</i>			
<b>J.—ADVANCES FOR PURCHASE OF OTHER CONVEYANCES—</b>			
	Rs.		
O .. ..	40,000	} 30,000	26,975
R .. ..	-10,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>K.—PASSAGE ADVANCES—</b>	..	5,000	3,000
<i>Column 4.—See paragraph 1 of the Review.</i>			
<b>L.—OTHER ADVANCES—</b>			
O .. ..	5,000	} 2,000	1,525
R .. ..	-3,000		
<hr/>			
<b>Total—Loans to Government Servants—</b>			
O .. ..	5,10,000	} 4,32,000	4,24,272
R .. ..	-78,000		
<hr/>			
<b>Surrenders or withdrawals within Grant—</b>			
R .. ..	1,00,68,358	1,00,68,358	..
<hr/>			
<b>Total—Grant No. 48</b>	..	6,37,76,000	5,35,40,512
<hr/>			
<hr/>			

**REVIEW**

Explanations for variations in col. 4 in respect of sub-heads B, D, F, J, and K could not be incorporated as the same were not furnished by the controlling officers.

2. *Losses, Writes-off, etc.*

In February, 1958, an Assistant Revenue Officer left a sealed bag, containing Rs. 6,207, representing loan collection money, in the outer-room of his office-cum-residence, in the presence of two armed constables and entered his adjoining bed room to light a lantern along with one of the armed constables who was guiding him by the show of the torch-light. He took a few minutes to make arrangement for light but in the meantime the other armed constable fled away with the sealed bag leaving behind his rifle.

The criminal case instituted against the constable remained undecided as he could not be apprehended. The Proclamation Order was notified against the accused but the Attachment Order could not be executed for want of any property. The accused is still absconding.

The amount has not yet been written-off (December, 1960.).



REVIEW—concl'd.

3. *Misappropriation.*

It was reported in September, 1955 that an Assistant Revenue Officer had misappropriated loan collection money either by granting "Katcha" receipts to the loanees, or by inserting in some cases different figures of collection in the original and duplicate carbon receipts. The total amount of defalcation, so far (July, 1959) detected comes to Rs. 10,108. Out of the five cases instituted against the Government servants, one was dropped and in 4 cases he was sentenced to rigorous imprisonment for one to two years with fines ranging between Rs. 500 and Rs. 5,000. In default of which further imprisonment of various periods in each case, all the sentences running concurrently.

The information regarding the final amount of defalcation and Government orders for the recovery or write-off of the loss are awaited (December, 1960).

# **APPENDICES**

APPENDIX I.

Detailed statement of expenditure on important new works, relating to Grant No. 11—Irrigation (See pages 86-101).

Description of Work.	Outlay compared with										Remarks.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More (+) Less (-)	Modified appropriation More (+) Less (-)	Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 and 8.	Excess (+) Saving (-)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—</b>											
<i>Deduct—Working Expenses—</i>											
<b>A.—Irrigation Works—</b>											
Unproductive Works—											
II.—Other Major Works for which specific provision was made in the budget—											
1. Collectively	..	900	..	-900	-900	..	..	..	..	See sub-head A.8.	
V.—Minor Works—											
2. Collectively	..	1,100	..	-1,100	..	..	..	..	..	Ditto.	
<b>B.—Navigation, Embankment and Drainage Works—</b>											
Unproductive Works—											
V.—Minor Works—											
3. Collectively	..	..	..	..	-4,000	..	..	..	..	See sub-head B.1.	
Col. 6.—See paragraph 3 of the Review.											

Total—XVII.—Irrigation, etc. (Commercial) 2,000 4,900 .. -2,000 -4,900 .. ..

*Deduct—Working Expenses,*

18.—OTHER REVENUE EXPENDITURE  
FINANCED FROM ORDINARY REVENUES—

A.—Irrigation Works—

Works(Non-Commercial)—

I.—Major Works above Rs. 5,00,000 for which specific provision was made in the budget—

4. Outlay on Schemes of transferred territories.	8,00,000	1,37,500	1,18,529	-6,81,471	-18,971	..	2,04,858	+2,08,858	See sub-head C.8(2). In progress.
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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—

5. Collectively .. .. .	4,20,000	..	..	-4,20,000	..	..	..	..	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—

6. Suvankar Danra Irrigation Scheme (Part II).	..	2,500	..	..	-2,500	17,56,613	12,58,997	-4,98,606	See sub-head C.8(2)(1). In progress.
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Col. 6.—See paragraph 3 of the Review.

7. Beraj Canal Irrigation Scheme	..	2,700	..	..	-2,700	21,78,146	16,15,928	-5,62,217	Ditto.
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Col. 6.—See paragraph 3 of the Review.

8. Mole-bundh Irrigation Scheme	..	800	..	..	-800	2,57,717	2,18,567	-39,150	Ditto.
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9. Investigation in connection with Ganga Barrage Project.	..	1,41,300	1,31,966	+1,31,966	-9,334	30,81,600	7,52,936	-23,28,664	See sub-head C. 8(2)(1). In progress.
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IV.—Other Major Works for which specific provision was not made in the budget—

10. Collectively .. .. .	..	42,000	30,803	+30,803	-11,197	..	..	..	See sub-heads C. 3, C. 8(2) and C. 8(2).
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Col. 6.—See paragraph 3 of the Review.

V.—Minor Works—

11. Collectively .. .. .	..	6,900	346	+346]	-6,554	..	..	..	See sub-heads C. 1 and C. 8.
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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 1959-60.	Difference between cols. 7 and 8. Excess(+) Saving(-)	Remarks.
				Original appropriation Less(-) More(+)	Modified appropriation More(+) Less(-)					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.										
B.—Navigation, Embankment and Drainage Works—Works (Non-Commercial)—										
I.—Major Works above Rs. 5,00,000 for which specific provision was made in the budget—										
12. Re-excavation of Etaberla-Kalaberia Khal.	4,00,000	2,00,000	54,294	-3,45,706	-1,45,706	13,47,667	5,95,895	-8,11,772	See sub-head D. 8(2). In progress.	
13. Re-excavation of Sankarara Khal in Tamuk subdivision, district Midnapore.	1,11,000	1,49,500	1,49,427	+38,427	-73	8,48,000	6,70,689	-1,77,861	See sub-head D. 9(2). In progress.	
14. Re-excavation of Pratapkhal Khal in police-stations Tamuk and Mahishadal, district Midnapore.	76,000	76,000	45,124	-30,876	-30,876	9,30,919	6,75,968	-2,54,951	Ditto.	
15. Construction of 5 sluices on Soadighi Gangakhali Khal in police-stations Panskura and Tamuk, district Midnapore.	1,91,000	25,000	8,953	-1,82,047	-16,047	6,51,508	4,23,703	-2,27,805	Ditto.	
II.—Other Major Works for which specific provision was made in the budget—										
16. Collectively .. .. .	32,54,200	13,97,885	7,05,711	-25,48,489	-6,91,674	..	..	..	See sub-heads D. 1, D. 3, D. 8(2), D. 8(2X1), D. 8(3) and D. 14(2).	
									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—

17. Improvement of Kamakhya Khal and Ratar Bil Scheme.	..	7,600	7,577	+7,577	~23	2,26,910	13,407	-2,18,508	See sub-head D. 1. In progress.
18. Resuscitation of Nonagong ..	..	1,00,000	..	..	-1,00,000	11,55,562	77,961	-10,77,601	See sub-head D.8(2)(1). In progress.
19. Kantakhali Balarampur Khal.	..	67,500	555	+555	-66,945	7,69,700	1,66,050	-6,02,050	Ditto.
20. Soadighi-Gangakhali Khal ..	..	10,000	1,749	+1,749	-8,251	24,07,798	23,59,008	-48,790	Ditto.
21. Harahataganj Drainage Project.	..	12,000	9,439	+9,439	-2,561	12,94,371	10,96,328	-1,97,743	Ditto.
22. Preparation of Master Plan ..	..	..	2,634	+2,634	+2,634	22,67,062	6,51,712	-16,15,350	Ditto.
23. Jhangram Irrigation Scheme	..	..	-140	-140	-140	6,52,041	6,18,944	-33,197	Ditto.
24. Silt Clearance of Jugalgachi Khal.	..	30,000	..	..	-30,000	2,02,578	1,39,305	-63,273	See sub-head D. 8(3). In progress.
25. Bhora Khal Irrigation Scheme	..	200	..	..	+200	2,56,210	2,09,675	-46,535	Ditto.

IV.—Other Major Works for which specific provision was not made in the budget—

26. Collectively ..	..	2,56,125	2,04,665	+2,04,665	-51,460	..	..	..	See sub-heads D. 1, D. 8(2), D.8(2)(1) and D.8(3).
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Col. 6.—See paragraph 3 of the Review.

V.—Minor Works—

27. Collectively ..	..	38,500	41,915	+3,415	-2,600	..	..	..	See sub-heads D.1, D.3, D.8(2), D.8(2)(1) and D.8(3).
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Total—18—Other Revenue Expenditure, etc.

41,21,700	27,09,525	16,18,547	-26,08,153	-11,96,978	..	..	..	..	..
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APPENDIX I—*concl'd.*

Description of Work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols 7 and 8. Excess(+) Saving(-)	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.		
<b>68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—</b>										
<b>A.—Irrigation Works—</b>										
I.—Major Works above Rs. 5,00,000 for which specific provision was made in the budget—										
28. Reconstruction of Kharisagueduct.	4,00,000	3,24,000	1,60,944	-2,39,056	-1,68,066	9,63,886	2,74,569	-6,88,817	See sub-head G.1. In progress.	
Col. 6.—See paragraph 3 of the Review.										
<b>B.—Navigation, Embankment and Drainage Works—</b>										
I. Major Works above Rs. 5,00,000 for which specific provision was made in the budget—										
29. Sonarpur-Arapanch-Matla Scheme (Part I).	88,000	74,900	72,875	-15,125	-2,025	55,30,491	55,81,023	+50,532	See sub-head H.(2)(1). In progress.	
30. Sonarpur-Arapanch-Matla Scheme (Part II).	4,00,000	3,48,900	3,59,246	-40,754	+10,346	71,00,000	75,96,945	+4,96,945	Ditto.	
31. Bagjola-Ghuni-Jatragachi Drainage Scheme.	49,000	3,00,900	1,90,645	+1,41,645	-1,10,255	1,04,00,000	89,64,379	-14,35,621	See sub-head H(2)(1). In progress.	
Col. 6.—See paragraph 3 of the Review.										
<b>C.—Other Works—</b>										
I.—Major Works above Rs. 5,00,000 for which specific provision was made in the budget—										
32. Kharatowa—Talma Irrigation Scheme.	5,00,000	5,90,900	5,82,648	+82,648	-8,252	46,37,900	11,70,822	-34,67,078	See sub-head I(2). In progress.	
33. Amta Basin Drainage Scheme	10,00,000	5,00,000	4,21,654	-5,78,346	-78,346	23,29,366	10,24,233	-13,05,133	Ditto	
Col. 6.—See paragraph 3 of the Review.										

34. Remodelling of Calcutta Corporation Outfall System from Bantola to Kultli.	24,00,000	19,71,000	14,15,402	-9,84,598	-5,55,598	19,41,380	29,85,509	+10,44,129	Ditto.
<i>Col. 6.—See paragraph 3 of the Review.</i>									
35. Tollygunj-Panchananagram Drainage Scheme.	8,00,000	..	..	-8,00,000	..	..	..	..	Ditto.
36. Collectively .. .. .	1,74,000	2,15,800	2,15,318	+41,318	-482	..	..	..	See sub-head I(2).

Total—68.—Construction of Irrigation, etc. (Commercial).

58,11,000    43,26,400    34,18,782    -23,92,268    -9,07,668

## 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)(1), C.8(2), C.8(2)(1), D.1, D.3, D.4, D.8(2), D.8(2)(1), D.8(3), D.14(2), G.1, H.2(1) and I.2) of this grant. The figures of grant and expenditure for the year were as follows :—

	In thousands of rupees.	
Original grant .. .. .	..	1,75,34
Final grant .. .. .	..	1,31,81
Expenditure .. .. .	..	1,04,36
Saving compared with the Final grant .. .. .	..	27,45

The saving works out to 20.83 of the modified appropriation and was mainly contributed by sub-heads B.2(1), D.4, D.8(2), D.8(2)(1), G.1 and I.2).

2. The number of major works in progress (included in the Appendix I) during the year was 99. Out of these, expenditure on 4 works exceeded the sanctioned estimate (*vide* items 26, 29, 30 and 34 of the Appendix I). Expenditure on 15 works was incurred without sanctioned estimate [*vide* items 4, 10, 16(6 works), 26 (6 works) and 36 of the Appendix I]. Expenditure on 2 works was incurred for which there was no provision during the year (*vide* items 22 and 26 of the Appendix I).

3. The reasons for the final variations under items 3, 4, 6, 7, 10-12, 14-16, 18-22, 24, 26, 28, 31, 33 and 34 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 229-238).

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 & 8. Excess(+) Saving(-)	Remarks.
				Original appropriation. More(+) Less(-)	Modified appropriation. More(+) Less(-)					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>50.—CIVIL WORKS—</b>										
<b>Original Works—Buildings—</b>										
<b>II.—Other Major Works for which specific provision was made in the budget—</b>										
1. Collectively .. ..	4,13,400	2,15,602	1,98,952	-2,75,048	-77,150	..	..	..	See sub-heads A-2, A-3, A-5 to A-9, A-12, A-15, A-16 and A-18.	
<b>IV.—Other Major Works for which specific provision was not made in the budget—</b>										
2. Collectively—										
Charged .. ..	..	8,600	8,614	+8,614	-86	..	..	..	See sub-head A-5 (Charged).	
Voted .. ..	..	98,843	62,058	+62,058	-31,785	..	..	..	See sub-heads A-1, A-3, A-5 to A-8, A-10, A-16 and A-18.	
<b>V.—Minor Works—</b>										
3. Collectively—										
Charged .. ..	26,000	26,000	23,983	-2,017	-2,017	..	..	..	See sub-head A-5 (Charged).	
Voted .. ..	6,84,000	7,34,548	7,12,501	+28,501	-22,047	..	..	..	See sub-heads A-1 to A-10, A-12, A-13, A-15 to A-18.	
<b>Total—Original Works—Buildings—</b>										
Charged .. ..	26,000	34,600	32,497	+6,497	-2,103	..	..	..		
Voted .. ..	10,97,400	10,43,893	9,12,911	-1,84,489	-1,30,982	..	..	..		

Original Works—Communications—Works met from State Revenues—

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

	18,600	17,081	18,346	-254	+1,265	..	..	..	See sub-head B.
4. Collectively .. .. .	..	..	..	..	..	..	..	..	..
III.—Major Works above Rs. 2,00,000 for which specific provision was not made in the budget—									
5. Improvement of Jalpaiguri Bang-dhamali road (portion from Rajkapara to Patkata Colony and the link road connecting Jalpaiguri-Rang-dhamali road and Jalpaiguri-Siliguri road including strengthening the bridge thereon).	..	..	1,18,006	+1,18,006	+1,18,006	2,57,190	1,18,006	-1,39,184	Ditto.
6. Improvement of Jalpaiguri Bang-dhamali road (portion from Bangdhamali to Patkata colony).	..	..	1,55,689	+1,55,689	+1,55,689	2,14,518	1,55,689	-58,829	Ditto.
7. Improvement of the Arambagh-Gourhati road.	..	..	1,55,260	+1,55,260	+1,55,260	10,00,000	1,55,260	-8,44,740	Ditto.
8. Widening the Diamond Harbour road from 2nd furlong post of 7th mile to 15th mile post.	..	..	2,79,663	+2,79,663	+2,79,663	12,56,301	2,79,663	-9,76,638	Ditto.
9. Construction of a bridge over the river Kopai on Bolepur-Suri road.	..	..	24,636	+24,636	+24,636	3,20,000	51,721	-2,68,279	Ditto.
10. Improvement of Ranibandh-Bhuradanga road via Jhillmili.	..	..	59,026	+59,026	+59,026	3,50,500	59,026	-2,91,474	Ditto.
11. Improvement of Ukhra-Madhalganj road, Burdwan.	..	..	1,00,044	+1,00,044	+1,00,044	3,12,177	1,00,044	-2,12,133	Ditto.
12. Improvement of Jadavpore-Kasba road.	..	..	46,015	+46,015	+46,015	2,80,000	46,015	-2,33,985	Ditto.
13. Improvement of Habra-Kumra road.	..	..	74,855	+74,855	+74,855	4,11,000	74,855	-3,36,145	Ditto.

## APPENDIX II—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 & 8. Excess (+) Saving(—).	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.		
IV.—Other major works for which specific provision was not made in the budget—										
14. Collectively .. .. .	..	16,000	3,25,227	+3,25,227	+3,09,227	..	..	..	Seesub-head it.	
V.—Minor Works—										
15. Collectively .. .. .	30,000	23,814	14,357	-15,643	-0,457	..	..	..	Ditto.	
Total—Works met from State Revenues	48,600	56,895	13,71,124	+13,22,524	+13,14,220	..	..	..		
Works financed from subventions from the Central Road Fund—										
I.—Major works above Rs. 5,00,000 for which specific provision was made in the budget—										
16. Improvement of Alipurduar-Patalakhawa road in the district of Jalpaiguri—Bridges and culverts.	1,25,000	1,50,000	1,50,033	+25,033	+33	11,96,281	11,80,272	-16,009	Ditto.	
17. Construction of a bridge over the river Kajani near Alipurduar-380' including approach roads and necessary protective works.	2,00,000	80,000	80,000	-1,20,000	..	24,35,720	23,07,563	-1,28,167	Ditto.	
18. Improvement of Heriya-Mugheria road.	2,50,000	50,000	51,876	-1,98,124	+1,876	5,70,000	61,788	-5,08,212	Ditto.	
19. Purbabishnupur-Laksmikantapur-Kulpi.	10,000	1,000	-85,323	-45,323	-86,323	9,00,000	5,47,627	-3,52,373	Ditto.	

Col. 6—See paragraph 3 of the Review.

20. Upgrading Moinsguri-Changra-bandha road and the Jaldhaka-Raurihat feeder road.	2,50,000	2,50,194	2,68,917	+ 19,917	+ 19,723	6,39,940	4,69,918	- 1,70,022	Ditto.
21. Improvement of Baraset-Basirhat road.	6,00,000	4,00,000	3,97,168	- 2,02,832	- 2,832	38,06,782	13,98,024	- 24,08,758	Ditto.
22. Widening the metal width of B. T. road from Tala Park to Kamarhati.	3,50,000	- 19,020	..	- 3,50,000	+ 19,020	10,86,591	7,39,550	- 3,46,041	Ditto.
<i>Col. 6.—See paragraph 3 of the Review.</i>									
23. Collectively .. ..	10,23,000	4,88,331	3,05,663	- 7,17,337	- 1,77,668	..	..	..	Ditto.
II.—Other major works for which specific provision was made in the budget—									
24. Improvement of Moinsguri-Changra-bandha road including the feeder road from Jaldhaka to Basirhat.	..	..	- 20,574	- 20,574	- 20,574	11,00,000	9,26,537	- 1,73,463	Ditto.
<i>Column 6.—See paragraph 3 of the Review.</i>									
25. Memari-Madhaypur road (up to Chakdighi only).	..	1,854	1,854	+ 1,854	..	6,07,000	6,10,216	+ 3,216	Ditto.
26. Berhampore-Jalangi (M. D. E.)..	..	100	64	+ 64	- 36	46,58,800	66,12,317	+ 19,53,517	Ditto.
27. Improvement of Kutcha portion of the Haripal-Bhandarhat-Dhania-khali road.	..	15,000	15,000	+ 15,000	..	3,31,344	15,000	- 3,06,344	Ditto.
28. Improvement of the Arambagh-Gourhati Road.	..	1,50,000	..	..	- 1,50,000	..	..	..	Ditto.
<i>Expenditure included in item No. 7.</i>									
29. Improvement of Jalpaiguri-Rang-dhamali road (portion from Rang-dhamali to Patkata Colony).	..	1,53,500	..	..	- 1,53,500	..	..	..	Ditto.
<i>Expenditure included in item No. 6.</i>									
30. Improvement of Ranibandh-Bhuradanga road etc. Jhillmili.	..	68,000	..	..	- 68,000	..	..	..	Ditto.
<i>Expenditure included in item No. 10.</i>									
31. Improvement of Jadaypur-Kasba road.	..	46,000	..	..	- 46,000	..	..	..	Ditto.
<i>Expenditure included in item No. 12.</i>									
32. Improvement of Habra-Kumra road	..	75,000	..	..	- 75,000	..	..	..	Ditto.
<i>Expenditure included in item No. 13.</i>									

## APPENDIX II—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 & 8. Excess (+) Saving (-).	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.		
33. Improvement of Ukhira-Madhalgunj road, Burdwan.	..	1,00,000	..	..	-1,00,000	..	..	..	See sub-head B.	
Expenditure included in item No. 11.										
34. Improvement of Jalpaiguri-Bangdhamali road (portion from Rajkatpara to Patkata colony and the link road connecting Jalpaiguri-Bangdhamali road and Jalpaiguri-Filiguri road including strengthening the bridge thereon.	..	1,20,000	..	..	-1,20,000	..	..	..	Ditto.	
Expenditure included in item No. 5.										
35. Widening the Diamond Harbour road from 2nd furlong post of 7th mile to 15th mile post.	..	2,80,000	..	..	-2,80,000	..	..	..	Ditto.	
Expenditure included in item No. 8.										
IV—Other major works for which specific provision was not made in the budget—	..	..	..	..	..	..	..	..	..	
36. Collectively	..	3,66,000	56,865	+56,865	-3,09,135	..	..	..	Ditto.	
Total—Works financed from subvention from the Central Road Fund.										
	28,08,000	27,65,959	12,72,543	-15,35,457	-14,93,416	..	..	..	..	

Works met partially from the 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 Ranghamali to Fatapukur via Belacoba Railway Station.	3,00,000	36,000	36,083	-2,63,917	+88	10,00,177	7,35,481	2,64,746	Ditto.
38. Constructing a road from Bhagirathi to Bithuadhari Railway Station in the district of Nadia.	3,00,000	90,000	1,35,404	-1,64,596	+45,404	11,55,479	9,39,999	-8,15,480	Ditto.
<i>Column 6.—See paragraph 3 of the Review.</i>									
39. Widening the Dastipur Falta road.	1,93,000	2,42,000	2,47,691	+54,691	+5,691	6,48,045	5,47,763	-1,00,282	Ditto.
40. Improvement of the road from Baruipur to Joynagar.	5,00,000	3,49,000	3,45,908	-1,54,092	-3,092	10,32,690	3,95,762	-6,36,928	Ditto.
41. Construction of Gopiballavpur-Fekoghat road (upto M. D. R. Standard) in the district of Midnapore.	3,00,000	1,75,000	1,74,936	-1,25,064	-64	7,60,000	3,59,963	-4,26,387	Ditto.
42. Improvement of Belda-Keshiary-Naysgram road in the district of Midnapore.	3,00,000	1,20,400	1,24,647	-1,75,353	+4,247	13,49,000	6,96,213	-6,52,787	Ditto.
43. Midnapore-Keshpur road	50,000	..	-331	-50,331	-331	6,00,000	4,78,307	-1,21,693	Ditto.
44. Kuli-Moregram road	4,50,000	1,15,000	1,25,102	-3,24,898	+10,102	38,26,000	28,31,533	-9,94,467	Ditto.
45. Construction of a bridge over the river Ajoy at Illambazar.	7,00,000	3,00,000	3,09,616	-3,90,384	+9,616	39,80,600	28,54,943	-5,25,657	Ditto.
46. Durgapur barrage-Belliatore including bridge over Sali river.	20,000	14,000	-11,066	-31,066	-25,066	17,00,000	15,51,290	-1,48,710	Ditto.
<i>Column 6.—See paragraph 3 of the Review.</i>									
47. Improvement of the road from Grand Trunk road (near Asansol) Rupnarayanpur.	1,30,000	1,30,000	1,30,648	+648	+648	7,45,745	5,87,071	-1,58,674	Ditto.
48. Construction of Bongaon-Bagdah-Boyra (M. D. R.).	5,000	60,000	-431	-5,431	-60,431	31,67,000	31,38,967	-28,033	Ditto.
<i>Column 6.—See paragraph 3 of the Review.</i>									
49. Collectively	6,47,000	5,52,550	5,42,795	-1,04,205	-9,755	..	..	..	Ditto.

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

## APPENDIX II—contd.

Description of Work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 and 8. Excess (+) Saving (-)	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.		
<b>50—Civil Works.</b>										
III.—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—										
50. Reconstruction of Belgachia bridge.	..	14,000	12,686	+12,686	-1,314	31,34,403	20,94,747	-10,39,656	See Sub-head B.	
51. Remaining works for improvement of B. A. road from 22nd mile to Arambagh road.	..	..	-393	-393	-393	3,43,000	84,574	-2,58,426	Ditto.	
52. Plassy-Betal (M. D. R.) ..	..	-300	-281	-281	+19	30,02,200	28,56,850	-1,45,350	Ditto.	
53. Improvement of Guskhara-Kashimnagar road, Burdwan.	..	25,000	24,949	+24,949	-51	6,56,664	24,949	-6,31,745	Ditto.	
54. Improvement to road from Purbavishnupur-Lakmikanapur-Kulpi road.	..	-16,375	118	+118	+16,493	4,52,000	4,49,159	-2,841	Ditto.	
Total—Works met partially from State Revenues and partially from the Central Road Fund.	38,95,000	22,06,275	21,98,081	-16,96,919	-8,194	..	..	..	..	
Total—Original Works—Communications.	67,51,600	50,29,129	48,41,748	-19,09,852	-1,87,381	..	..	..	..	
<b>Original Works—Miscellaneous.</b>										
IV—Other major works for which specific provision was not made in the budget—										
55. Collectively .. ..	..	1,027	..	..	-1,027	..	..	..	See sub-head C.	
<b>V.—Minor Works—</b>										
56. Collectively .. ..	..	..	1,914	+1,914	+1,914	..	..	..	Ditto.	
Total—Original Works—Miscellaneous.	..	1,027	1,914	+1,914	+887	..	..	..	..	

## REVIEW.

Expenditure on works shown in the Appendix appears under the sub-heads A-1 to A-18, B and C. 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 .. .. .	78·75
Modified appropriation .. .. .	61·09
Expenditure .. .. .	57·89
Saving compared with modified appropriation ..	3·20

The saving of Rs. 3·20 lakhs against the modified appropriation works out to 5·20 per cent. only.

2. The number of major works in progress (included in the Appendix) during the year was 100 against 72 in the preceding year. The total expenditure on 79 works for which estimates had been sanctioned amounted to Rs. 413·48 lakhs against the total estimate of Rs. 534·40 lakhs. Out of 79 works expenditure on 5 works exceeded the sanctioned estimates (*vide* items 14, 23, 25, 26 and 49 of the Appendix). Expenditure of Rs. 3·73 lakhs was incurred on the remaining 21 works for which there were no sanctioned estimates (*vide* items 1, 2, 14 and 36 of the Appendix).

3. Explanations in respect of items 19, 22, 24, 38, 46 and 48 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 357-364).**

Description of work.	Original appropriation.	Expenditure.		Outlay compared with		Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between columns 7 and 8. Excess (+) Saving (-).	Remarks.
		Modified appropriation.	Rs.	Rs.	Rs.				
1									
	/								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	2	3	4	5	6	7	8	9	10
	30,000	40,000	10,521	-19,479	-29,479	23,25,505	27,21,155	+ 3,95,650	In progress. See sub-head A. 3.
1. Construction of office building for the Sales Tax Department at Vizianagram Palace compound.	10,000	3,600	3,038	-6,962	-562	11,48,582	11,97,215	+ 48,633	In progress. See sub-head A. 4.
2. Construction of an office building at 11-A, Free School Street, Calcutta.	50,000	5,065	5,360	-44,640	+295	6,76,000	9,44,844	+ 2,68,844	Ditto.
3. Construction of a five storeyed building in the Writers' Buildings, Calcutta, in the space between Blocks II and III.	5,13,000	2,47,635	2,45,026	-2,67,974	-2,609	21,76,800	22,72,677	+ 95,877	Ditto.
4. Construction of a six storeyed building at 45 Ganesh Chandra Avenue, Calcutta for accommodation of Government Vehicles as well as for accommodation of Government offices at present housed in rented accommodation in Calcutta.	1,65,000	10,000	9,999	-1,55,001	-1	6,77,552	6,09,731	-67,821	Ditto.
5. Establishment of a temporary Sub-divisional Headquarters at Islampur.	15,00,000	6,90,500	6,87,716	-8,12,284	-2,784	49,00,000	48,57,308	-5,42,692	In progress. See sub-head A. 5.
6. Construction of buildings for the City Civil and Sessions Court.									

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 lakhs for which specific provision was made in the budget—

7.	Construction of a new Sub-Jail at Siliguri.	1,50,000	1,40,000	1,32,577	-17,423	-7,423	5,56,690	4,35,623	-1,21,067	In progress. See sub-head A. 6.
8.	Conversion of Asansol Sub-Jail into a Special Jail.	2,00,000	50,000	49,915	-1,50,085	-85	4,35,136	5,85,817	+1,50,681	Ditto.
9.	Extension of the Howrah District Jail.	2,50,000	1,50,000	1,51,789	-98,211	-1,789	5,07,447	2,55,467	-2,51,980	Ditto.
10.	Construction of buildings for accommodation of officers and men of West Bengal Police at 20 Dum Dum Road.	3,37,500	4,62,000	4,62,193	+1,24,693	+193	12,70,976	15,32,762	+2,61,786	In progress. See sub-head A. 7.
11.	Construction of quarters for the officers and men at Jadavpur in the district of 24-Parganas.	5,50,000	5,70,000	5,71,121	+21,121	+1,121	17,54,300	6,52,831	-11,01,469	Ditto.
12.	Construction of buildings for the accommodation of the Calcutta Armed Police Battalion.	10,60,000	5,23,650	4,69,477	-5,90,523	-54,173	7,42,275	19,87,325	+12,45,050	Ditto.
13.	Construction of 64 sets of quarters for Sub-Inspectors and Sergeants on the Belghoria land.	6,83,700	4,25,000	4,25,368	-2,58,332	+368	10,22,752	5,24,961	-4,97,791	Ditto.
14.	Construction of a three storeyed barrack (4th barrack) in the Government House Compound at Barrackpore for the accommodation of constables of the Armed Police Battalion, Barrackpore.	15,000	4,000	3,430	-11,570	-570	3,82,000	3,35,295	-46,705	Ditto.
15.	Construction of 48 sets of quarters for sergeants, sub-Inspectors, Sergeant-Majors, etc. in the Body Guard Lines, Alipur.	16,000	42,950	50,005	+34,005	+7,055	7,00,000	4,85,732	-1,1,268	Ditto.
16.	Extension of the Calcutta Police Hospital.	40,000	1,485	1,490	-88,510	+5	5,64,700	6,92,238	+1,27,538	Ditto.
17.	Extension of Jhargram Raj College.	2,96,000	1,00,000	1,07,103	-1,88,897	+7,103	5,82,600	3,87,542	-1,95,058	In progress. See sub-head A. 8.
18.	Expansion of Jhargram Sub-divisional Hospital.	50,000	..	..	-50,000	..	6,69,295	5,24,728	-1,44,567	In Progress. See sub-head A. 9.
19.	Additional accommodation in the Gouripur Leprosy Centre, Bankura for 100 Leper grants.	8,50,000	..	..	-3,50,000	..	8,00,000	..	-8,00,000	New work not taken up. See sub-head A. 10.

Col. 6. Less supply of materials than anticipated.

Col. 6. Non provision of funds at the budget stage through in advance.

APPENDIX III—*contd.*

Description of Work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 and 8 Excess(+) Saving(-).	Remarks.
				Original appropriation. More(+) Less(-).	Modified appropriation. More(+) Less(-).	Rs.				
1	2	3	4	5	6	7	8	9	10	
<b>Major Head 81—Capital Account of Civil Works outside the Revenue Account—</b>										
20. Establishment of a Home for female Yagrants and destitutes at Uttarpura.	Rs. 3,38,500	Rs. 6,41,427	Rs. 22,877	Rs. -3,15,623	Rs. -6,18,559	Rs. 3,38,550	Rs. 22,877	Rs. -3,15,673	In Progress. See sub-head A. 14.	
Col. 6. See paragraph 3 of the Review.										
21. Construction of two additional storeys over the 4th storeyed Block at IIA-Free School Street, Calcutta.	Rs. 85,000	Rs. 59,000	Rs. 57,572	Rs. -27,428	Rs. -1,428	Rs. 5,45,600	Rs. 5,15,896	Rs. -29,704	In Progress. See sub-head A. 15.	
II.—Other Major Works for which specific provision was made in the budget—										
22. Collectively—										
Charged ..	1,45,000	..	..	-1,45,000	..	..	..	..		
Voted ..	68,38,300	20,63,299	18,03,916	-50,34,384	-2,59,383	..	..	..		
III.—Major works above Rs. 2,00,000 lakhs for which specific provision was not made in the budget—										
23. Installation of air conditioning plant at the Assembly House.	..	Rs. 16,910	Rs. 6,094	Rs. +6,094	Rs. -10,816	Rs. 2,25,597	Rs. 15,022	Rs. -2,10,575	In Progress. See sub-head A. 4.	
Col. 6. See paragraph 3 of the Review.										
24. Construction of an office building in the compound of the Assembly House.	..	Rs. 9,650	Rs. 9,800	Rs. +9,800	Rs. +150	Rs. 3,81,876	Rs. 3,67,854	Rs. -14,022	Ditto.	
25. Construction of a new office building on Government land at Hastings Street.	..	Rs. 14,384	Rs. 1,777	Rs. +1,777	Rs. -12,607	Rs. 84,00,000	Rs. 71,44,110	Rs. -12,55,890	Ditto.	
Col. 6. See paragraph 3 of the Review.										
26. Construction of residential quarters for Government officers in Calcutta and Maffussil.	..	Rs. 3,901	Rs. 265	Rs. +265	Rs. -3,636	Rs. 3,40,260	Rs. 7,07,598	Rs. +3,67,338	Ditto.	
Col. 6. See paragraph 3 of the Review.										

27.	Extension of East and West Ends of the North Wing of the Assembly Building.	1,30,000	1,30,619	+ 1,30,619	+ 619	2,30,000	1,90,619	- 99,981	Ditto.	
28.	Lump provision for construction of certain Police Buildings.	..	-1,150	-1,297	-147	3,46,061	1,07,459	-2,38,608	In Progress. See sub-head A. 7.	
29.	Acquisition of premises Nos. 40A and B Gorachand Road for Beniapukur Thana and some Police personnel.	..	31,754	+ 2,600	-29,154	2,55,500	2,26,346	-29,154	Ditto.	
30.	Acquisition of land for the second time for establishment of Police Wireless Headquarters at Tollygunge (Charged).	..	884	+ 884	..	25,13,783	1,21,643	-23,92,140	Ditto.	
31.	Acquisition of a portion of land and machineries belonging to Messrs. A. K. Sarkar Industries near Dunlop Bridge on B. T. Road.	..	14,72,959	+ 13,78,068	-94,891	..	13,78,068	+ 13,78,068	Ditto.	
32.	Construction of recreation building in the compound of B. G. Lines, Alipore.	..	..	+ 20,422	+ 20,422	2,21,391	2,41,778	+ 20,382	Ditto.	
33.	Construction of garage and Administrative Block in the compound of Armed Police Barrack in B. G. Lines, Alipur.	..	..	+ 9,372	+ 9,372	..	6,56,750	+ 6,56,750	Ditto.	
34.	Acquisition of land and structures at the Salua Airfields for accommodation of E. F. R. and payment of rent for the same.	..	5,61,257	..	-5,61,257	..	..	..	New work not taken up. See sub-head A. 7.	
35.	Acquisition of land and building at 6 and 7 Raj Mohan Road, Uttarpara, Hooghly, for the purpose of housing female vagrants and destitutes.	..	..	..	..	..	4,97,639	+ 4,97,639	In progress. See sub-head A. 14.	
IV—Other major works for which specific provision was not made in the budget—										
36.	Collectively—	..	..	..	..	..	..	..	..	..
	Charged	..	2,491	..	-2,491	..	..	..	..	..
	Voted	..	9,79,670	+ 10,07,270	+ 27,800	..	..	..	..	..
<b>Total—Original Works—Buildings</b>										
	Charged	..	1,45,000	..	..	..	..	..	..	..
	Voted	..	1,35,28,000	94,48,946	82,78,946	..	..	..	..	..

IV—Other major works for which specific provision was not made in the budget—

36. Collectively—

Charged

Voted

Total—Original Works—Buildings

Charged

Voted

APPENDIX III—*contd.*

Description of Work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 and 8 Excess (+) Saving (-).	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.		
<b>Major Head 81—Capital Account of Civil Works outside the Revenue Account—</b>										
<b>Original Works—Communications.</b>										
I—Major works above Rs. 5,00,000 lakhs for which specific provision was made in the budget.										
37. Construction of a straight road from Muragacha (near Hatirghata Farm) to Kalyani.	12,000	34,000	33,099	+21,099	+901	7,52,600	73,010	-6,79,590	In progress. See sub-head B.	
38. Widening of the narrow sections of the Peshkoe Road, Darjeeling.	8,34,000	1,53,000	1,51,508	-1,82,497	-1,497	5,61,000	1,73,327	-3,87,673	Ditto.	
II—Other major works for which specific provision was made in the budget—										
39. Collectively .. .. .	9,03,000	6,40,006	6,31,904	-2,71,096	8,102	..	..	..		
IV—Other major works for which specific provision was not made in the budget—										
40. Collectively .. .. .	..	3,79,865	3,82,022	+3,82,022	+2,157	..	..	..		
<b>Total—Original Works—Communications</b>	<b>12,49,000</b>	<b>12,06,871</b>	<b>11,98,528</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	
<b>Original Works—Miscellaneous.</b>										
I—Major works above Rs. 5,00,000 lakhs for which specific provision was made in the budget—										
41. Completion of the construction of Mahajati Sadan.	94,000	54,267	41,946	-52,054	-12,321	5,42,755	11,28,246	+5,85,491	In progress. See sub-head C.	
II—Other Major Works for which specific provision was made in the budget—										
42. Collectively .. .. .	30,000	355	355	-29,645	..	..	..	..		

Col. 6. See paragraph 3 of the Review.

IV—Other major works for which specific provision was not made in the budget—

43. Collectively .. .. .	3,233	2,784	+2,784	-449	..	..
<b>Total—Original Works—Miscellaneous</b>	<b>1,24,000</b>	<b>57,855</b>	<b>45,065</b>	<b>..</b>	<b>..</b>	<b>..</b>

Development Schemes—Development of State Roads—Original Works—Buildings.

II—Major works for which specific provision was made in the budget—

44. Collectively .. .. .	1,01,100	2,500	2,502	-98,598	+2	..
45. Collectively .. .. .	..	..	14,900	+14,900	..	..

Column 6—Unanticipated payment of cost of land at the fag end of the year.

<b>Total—Original Works—Buildings ..</b>	<b>1,01,100</b>	<b>2,500</b>	<b>17,402</b>	<b>-83,698</b>	<b>+14,902</b>	<b>..</b>
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Original Works—Communications—

I—Major works above Rs. 5,00,000 lakhs for which specific provision was made in the budget—

46. Mollarpur-Mohammad bazar (including bridge at Deocha).	25,000	35,500	37,927	+12,927	+2,427	14,47,200	14,00,079	-47,121	In progress. See sub-head F(1)(b).
47. Mohammad bazar-Suri ..	1,000	3,000	2,668	+1,668	-332	7,66,000	6,99,078	-66,922	Ditto.
48. Suri-Dubrajpur-Illumbazar ..	25,000	-4,000	-14,624	-39,624	-10,624	26,00,400	29,08,028	+3,07,628	Ditto.
49. Mollarpur-Rampurhat—Nalhati	2,00,000	1,65,000	2,02,944	+2,944	+37,944	12,68,500	13,00,062	+31,562	Ditto.
50. Nalhati to Moregram Section ..	1,00,000	1,25,000	1,25,000	+25,000	..	15,74,700	2,11,885	-13,62,815	Ditto.
51. Taldangra-Goaldanga-Bansa ..	1,000	10,000	9,230	+8,230	-770	33,35,252	17,55,528	-15,79,724	Ditto.
52. Bishnupur-Kotulpur ..	1,50,000	1,30,000	1,32,100	-17,900	+2,100	16,24,950	12,96,744	-3,28,206	Ditto.
53. Raghunathganj-Lalgola-Bhagawangola-Berhampur.	10,000	1,700	1,680	-8,320	-20	46,34,300	43,33,814	-3,54,486	Ditto.

Column 6.—Unanticipated transfer of materials at the fag end of the year.

Column 6.—Unforeseen better progress of work at the fag end of the year.

**APPENDIX III—contd.**

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.		Outlay compared with		Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between columns 7 and 8 Excess (+) Saving (-)	Remarks.
			Original appropriation	Modified appropriation	More (+)	Less (-)				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
54. Plassey-Berhampur-Kandi ..	2,000	500	430	-1,570	-70	60,15,000	46,90,909	-11,24,091	In progress. See sub-head F. (1)(b).	
55. Krishnagar-Plassey ..	1,000	54	54	-946	..	38,65,440	37,40,588	-1,24,852	Ditto.	
56. Diamond Harbour-Kakdwip	1,000	43,000	300	-700	-42,700	58,36,226	54,93,742	-4,02,484	Ditto.	
<i>Col. 6—Non-receipt of debit on account of Land Acquisition charges.</i>										
57. Kakdwip-Namkhana ..	25,000	1,00,000	64,850	+39,850	-35,150	15,28,600	4,52,065	-10,76,535	Ditto.	
<i>Col. 6—Same as in serial No. 56.</i>										
58. Arambagh-Pursurah-Champadanga.	50,000	40,000	21,627	-28,373	-18,373	24,34,000	26,01,462	+1,67,462	Ditto.	
<i>Col. 6—Same as in serial No. 56.</i>										
59. Bakdyabati-Tarakeswar-Champadanga.	75,000	37	37	-74,963	..	70,90,600	46,12,132	-24,78,468	Ditto.	
60. Mourigram-Ujberia ..	10,000	70,000	87,066	+77,066	+17,066	36,24,900	35,86,559	-38,341	Ditto.	
<i>Col. 6—Unanticipated better progress of work.</i>										
61. Kailiganj-Raiganj ..	1,000	2,285	2,285	+1,285	..	16,86,745	14,74,590	-2,12,155	Ditto.	
62. Jalpaiguri-Haldibari ..	3,000	7,810	7,810	+4,810	..	24,24,100	30,01,550	+5,77,450	Ditto.	
63. Namkhana-Amaraboti (Faserganj).	2,50,000	2,80,000	2,90,780	+40,780	+10,780	14,00,000	5,79,557	-8,20,443	Ditto.	
64. Bankura-Taldangra ..	1,000	..	4	-996	+4	13,74,300	10,19,953	-3,54,347	Ditto.	
65. Taldangra-Simlapanal ..	1,000	..	7	+993	+7	12,96,195	7,06,692	-5,89,503	Ditto.	
66. Ballitore-Sonamukhi ..	1,000	11,500	11,598	+10,598	+98	11,41,000	12,00,816	+59,816	Ditto.	
67. Bolepur-Palitpur Road ..	44,000	50,000	47,477	+3,477	-2,523	17,75,000	20,40,614	+2,65,614	Ditto.	
68. Mohammadbazar-Sainthia ..	25,000	-8,080	-9,675	-34,675	-1,595	7,36,000	5,78,576	-1,57,424	Ditto.	

**Major Head 91—Capital Account of Civil Works outside the Revenue Account—**

69. Dubrajpur-Pandaveswar	..	100	-70	-70	-170	..	9,49,000	5,10,117	-4,38,883	Ditto.
70. Suri-Ahmadpur	..	1,000	2,200	2,157	+1,157	-43	6,04,400	6,06,777	+2,377	Ditto.
71. Bolepur-IJumbazar	..	15,000	2,024	2,024	-12,976	..	6,86,895	1,62,902	-5,23,993	Ditto.
72. Monteswar-Kusumgram-Memari	..	5,000	7,000	7,000	+2,000	..	23,99,500	24,60,526	+61,026	Ditto.
73. Samudragarb-Nadanghat	..	1,000	158	158	-842	..	5,08,000	5,90,429	+82,429	Ditto.
74. Burdwan-Katwa	..	100	-2,000	-1,956	-2,050	+44	23,64,900	21,74,791	-1,90,106	Ditto.
75. Burdwan-Kalna	..	6,000	4,750	10,782	+4,782	+6,092	10,00,000	16,43,162	+6,43,162	Ditto.
<i>Col. 6—Better progress of work at the fag end of the year.</i>										
76. Talit-Ghuskara	..	20,000	20,000	25,139	+5,139	+5,139	14,05,000	12,66,881	-1,38,619	Ditto.
<i>Col. 6—Same as to serial No. 75.</i>										
77. Mankar-Balgana	..	40,000	40,000	47,527	+7,527	+7,527	14,79,000	12,72,843	-2,06,157	Ditto.
<i>Col. 6—Same as in serial No. 75.</i>										
78. Saptagram-Guptipara-Kalna-Dhatrigram-Samudragarb-Newadwip-Purbasthali.	..	2,50,000	4,00,000	4,69,268	+2,19,268	+69,268	77,26,400	73,46,259	-3,80,141	Ditto.
<i>Col. 6—Same as in serial No. 49.</i>										
79. Pandua-Kalna	..	1,000	450	449	-551	-1	9,00,000	9,44,129	+44,129	Ditto.
80. Contal-Belda	..	1,000	32,000	25,124	+24,124	-6,876	68,94,500	64,71,437	-4,23,063	Ditto.
<i>Col. 6—Less payment to contractors due to non-settlement of bills.</i>										
81. Contal-Tamluk	..	1,000	5,000	1,990	+990	-3,010	56,28,300	56,66,524	+37,724	Ditto.
<i>Col. 6—Same as in serial No. 80.</i>										
82. Contal-Digha	..	1,000	..	-1,406	-2,406	-1,406	21,88,000	23,32,392	-1,49,392	Ditto.
83. Basudevpur-Sutahati-Barakumar Chak.	..	1,000	-2,500	-2,278	-3,278	+222	30,06,800	28,91,684	-1,15,116	Ditto.
84. Mahisadal-Nandigram	..	1,000	500	346	-654	-154	36,35,900	19,19,833	-17,16,067	Ditto.
85. Ghatal-Chandrakona Road Station.	..	1,000	..	-181	-1,131	-131	79,15,500	27,94,061	-51,21,439	Ditto.
86. Ghatal-Panskura	..	2,50,000	3,50,000	3,85,253	+1,35,253	+35,253	35,41,100	31,89,250	-3,51,850	Ditto.
<i>Column 6—Same as in serial No. 75.</i>										
87. Panskura-Tamluk	..	1,000	2,400	2,400	+1,400	..	5,15,100	2,460	-5,12,700	Ditto.
88. Chaitanyapur-Kukrahati	..	1,000	1,000	969	11	-11	7,05,250	5,14,178	-1,91,072	Ditto.



## APPENDIX III—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.		Outlay compared with		Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between columns 7 and 8 Excess (+) Saving (-)	Remarks.
			Rs.	Rs.	Original appropriation More (+) Less (-).	Modified appropriation More (+) Less (-).				
1	2	3	4	5	6	7	8	9	10	
89. Mechada-Tamluk ..	2,00,000	2,00,000	1,89,060	-10,940	-10,940	9,71,300	17,16,456	-7,45,156	In progress. See sub head F.(1)(b).	
90. Chinsurah-Dhaniakhali ..	1,25,000	1,70,000	-18,030	-1,43,030	-1,88,030	17,34,000	16,28,314	-1,05,686	Ditto.	
91. Tarakeswar-Chakdighi ..	5,000	9,000	572	-4,628	-8,428	13,21,800	13,28,598	+6,798	Ditto.	
92. Jagatpur-Khanakul-Dharam-pota.	30,000	30,000	19,259	-10,741	-10,741	32,41,600	33,43,666	-1,02,066	Ditto.	
93. Madhubati-Bengal ..	1,000	-10,000	-10,061	-9,061	-61	6,84,400	4,78,550	-2,05,850	Ditto.	
94. Howrah-Domjur-Amta ..	1,50,000	85,000	-7,283	-1,57,283	-92,283	40,98,000	36,61,345	-4,36,655	Ditto.	
95. Ranhati-Bhandargachi-Barishadpur-Amte.	50,000	-30,000	-22,906	-72,906	+7,094	10,98,800	10,75,915	-22,885	Ditto.	
96. Botanical Garden-Rajganj-Sankrail (Construction of a road from Shalimar Paint Works to Rajganj).	50,000	70,000	70,460	+20,460	+460	5,00,000	5,39,400	+39,400	Ditto.	
97. Hataganj-Purbabishnupur ..	15,000	15,000	14,229	-771	-771	7,81,000	11,19,682	+3,38,682	Ditto.	
98. Purbabishnupur-Raidighi ..	50,000	3,000	1,294	-48,706	-1,706	1,62,200	16,22,025	+14,59,825	Ditto.	
99. Habra-Jirat ..	20,000	-3,000	-3,005	-23,005	-6	8,20,000	8,39,154	+19,154	Ditto.	
100. Basirhat-Haenabad ..	10,000	4,500	4,378	-5,622	-122	16,78,400	14,27,467	-2,50,933	Ditto.	
101. Hasnabad-Hingulganj ..	10,000	200	135	-9,865	-65	9,92,052	8,87,459	-1,04,593	Ditto.	
102. Kholapota-Baduria-Maslandpur-Habra.	20,000	3,600	3,800	-16,200	+200	50,000	18,33,651	+17,83,651	Ditto.	

103.	Bagdah-Sindranj ..	5,000	10,884	10,740	+5,746	-138	7,81,000	11,13,812	+3,32,812	Ditto.
104.	Basirhat-Swarupnagar ..	25,000	..	47	-24,953	+47	1,78,600	17,35,671	+15,57,071	Ditto.
105.	Basirhat-Pipa-Raghabpur-Murarisha.	5,000	150	-1,612	-6,612	-1,762	6,87,000	6,73,390	-13,610	Ditto.
106.	Barulpur-Ramnagar Uttarbagh Port Canning.	1,00,000	86,700	88,749	-11,251	+2,049	16,48,800	16,44,835	-3,965	Ditto.
107.	Chapra-Betai-Karimpur-Shikarpur.	5,000	4,192	3,162	-1,838	-1,030	81,51,200	79,85,997	-1,65,203	Ditto.
108.	Krishnagar-Nabadwip including ferry over Bhagirathi.	1,500	3,550	3,550	+2,050	..	5,98,765	5,61,604	-37,161	Ditto.
109.	Karimpur-Jallangi-(a) Natna-Chakmodhubona.	2,000	114	114	-1,886	..	5,25,000	5,38,457	+8,457	Ditto.
110.	Domkhal-Goraimarighat ..	10,000	-5,000	-5,005	-15,005	-5	8,84,500	8,95,305	+10,805	Ditto.
111.	Beldanga-Amtala-Patkabari ..	50,000	2,000	2,000	-48,000	..	22,09,989	12,84,396	-9,25,593	Ditto.
112.	Malda-Manickchak Sadarghat	25,000	-4,200	-4,200	-29,200	..	30,00,000	28,75,906	-1,24,094	Ditto.
113.	Samshi-Ratus ..	40,000	85,000	85,000	+45,000	..	7,71,150	7,25,999	-45,151	Ditto.
114.	Improvement of Samshi-Ratus Road (Phase II works).	-30,000	-12,000	-12,000	+18,000	..	8,08,700	2,68,276	-5,40,424	Ditto.
115.	Gazol-Samshi-Harishchandra-pur.	80,000	20,000	19,890	-60,110	-110	14,99,300	16,48,684	+1,48,884	Ditto.
116.	Improvement of Chanchal-Harishchandrapur Section of Samshi-Chanchal Harishchandrapur Road (Phase II works).	40,000	60,000	60,178	+20,178	+178	10,05,985	8,94,702	-1,11,283	Ditto.
117.	Gazol-Bamangola ..	50,000	1,30,000	1,30,000	+80,000	..	24,51,600	8,42,053	-16,09,547	Ditto.
118.	Improvement of Gazol Bamangola Road including improvement of the last 3 miles to "B" stage with temporary wooden bridge (Phase II works).	15,000	-5,000	-5,000	-20,000	..	7,16,250	7,03,475	-12,775	Ditto.
119.	Habibpur-Bulbulchandi with extension to Bulbulchandi Railway Station.	20,000	4,000	4,000	-16,000	..	5,82,800	5,54,596	-28,204	Ditto.
120.	Improvement of Bamangola-Habibpur Road (Phase II works).	6,000	-2,526	-2,526	-8,526	..	6,00,000	4,65,515	1,34,485	Ditto.

## APPENDIX III—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 & 8 Excess(+) Balance(-).	Remarks.
				Original appropriation-- More(+) Less(-).	Modified appropriation-- More(+) Less(-).					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head 81—Capital Account of Civil Works outside the Revenue Account—										
121. Improvement of Matelli Rango Road between Naxal Khola and the eastern bank of the river Murti with a temporary diversion along the Forest Department road and construction of bridges over Naxal Khola and other rivers in the districts of Darjeeling and Jalpaiguri.	20,000	4,585	9,604	-10,396	+5,019	11,13,300	5,36,824	5,76,476	In progress. See sub-head F. (1) (b).	
122. Falakata-Madanghat	20,000	49,000	49,000	+29,000	..	8,40,700	6,84,009	1,56,691	Ditto.	
123. Madanhat-Birpara	40,000	7,500	7,498	-32,502	-2	11,36,800	7,498	-11,29,312	Ditto.	
124. Panchgram-Nabagram Lalbagh	3,00,000	2,50,000	2,49,294	-50,706	-706	14,00,000	9,85,960	-4,14,040	Ditto.	
125. Improvement of the road from Debagram to Katwaghat with a link road from Hijuli to Matiari in Nadia District.	2,50,000	1,70,000	1,58,620	-91,380	-11,380	15,78,000	9,66,339	-6,11,661	Ditto.	
126. Ranaghat-Aranghata	1,00,000	94,840	94,004	-5,996	-836	6,80,000	3,62,625	-2,67,375	Ditto.	
127. Dakshin-Barasat Magrahat-Uatbi.	50,000	70,000	69,354	+19,354	-646	11,61,900	2,91,820	-8,70,080	Ditto.	
128. Kachuberia-Gangasagar	3,00,000	2,65,000	2,85,076	-14,924	+20,076	16,80,000	8,92,389	-7,87,611	Ditto.	
129. Naibati-Jirat	75,000	56,000	55,754	-19,246	-246	7,94,700	6,51,601	-1,43,099	Ditto.	
130. Purbasthali-Katwa	50,000	1,50,000	1,59,603	+1,09,603	+603	28,52,500	1,96,494	-26,56,006	Ditto.	
131. Monteswar-Dainhat	10,000	10,000	10,139	+139	+139	5,08,000	10,139	-4,97,861	Ditto.	
132. Guskara-Bhedra	1,00,000	70,000	83,766	-16,234	+13,766	6,00,000	2,44,041	-3,55,959	Ditto.	

Column 6—Same as in Serial No. 75.

133.	Nalhati-Bajgaon ..	1,00,000	75,000	65,835	-34,165	-9,145	16,00,000	1,58,254	-14,46,746	Ditto.
Column 6—Non-supply of boulders by the contractor.										
134.	Ahmedpur-Kirnahar Ramjivanpur.	2,00,000	1,50,000	1,34,120	-65,880	-15,880	17,28,800	4,56,009	-12,72,791	Ditto.
Column 6—Slow progress of work for want of cement.										
135.	Serampur-Manirampur-Janglpara.	2,50,000	2,90,000	2,83,006	+33,006	-6,994	16,80,500	8,41,939	-8,38,561	Ditto.
136.	Chanditala-Seakhala Jagjivanpur-Champadanga.	2,50,000	3,40,000	3,51,575	+1,01,575	+11,575	21,53,100	9,37,172	12,15,928	Ditto.
137.	Upgrading Gazal Alalghat section of Gazol-Samsahi Road (Phase II works).	80,000	35,000	34,999	-45,001	-1	5,04,800	3,24,999	-1,79,801	Ditto.
138.	Gopballavpur-Nayagram ..	4,00,000	3,00,000	2,89,802	-1,10,198	-10,198	26,15,200	15,71,940	-10,43,260	Ditto.
139.	Beleghat-Mohanpur section of Beleghat-Kudi Mohanpur-Solpatta-Sonakamia Road.	1,60,000	10,000	-16,016	-1,76,016	-26,016	25,00,000	9,83,266	-15,16,734	Ditto.
Column 6.										
140.	Mosat-Dhitpur ..	2,000	..	1,810	-190	+1,810	8,09,100	7,65,412	-43,688	Ditto.
141.	Dakhin-Barasat Gorehat Maydah Road with branch road from Gorehat to Khakurdahat.	50,000	1,20,000	1,21,359	+71,359	+1,359	5,69,200	4,56,528	-1,12,672	Ditto.
142.	Badu Kharibari ..	25,000	48,250	47,105	+22,105	-1,145	4,91,400	5,06,699	+15,299	Ditto.
143.	Ratus-Mathurapur ..	50,000	40,000	40,000	-10,000	..	8,42,000	6,40,020	-2,01,980	Ditto.
144.	Improvement of Rajsbhatkhowa-Joygaon Road.	80,000	27,500	27,506	-2,494	+6	9,88,600	9,00,163	-88,437	Ditto.
145.	Improvement of Gossanimari-Sital Kutchi Road (Phase II works).	20,000	460	459	-19,541	-1	8,50,000	8,00,183	-50,183	Ditto.
146.	Naksalbari-Kharibari ..	1,25,000	90,000	90,000	-85,000	..	6,05,200	3,62,985	-2,42,215	Ditto.
147.	Kharibari-Phansidewa ..	2,50,000	3,33,000	3,29,759	+79,759	-3,241	11,77,400	4,94,803	-6,82,597	Ditto.
148.	Alipurduar-Bhalka with 3 Ferries.	2,50,000	2,50,000	2,49,999	-1	-1	20,50,000	3,13,037	-17,36,963	Ditto.
149.	Kumargram-Jarai ..	2,50,000	4,75,000	4,75,000	+2,25,000	..	10,86,900	6,25,014	-4,61,886	Ditto.
150.	Dhupgiri-Nathna ..	1,50,000	1,12,400	1,12,397	-37,603	-1	10,71,300	5,35,437	-5,35,863	Ditto.
151.	Jalpaiguri-Chaulhati ..	1,25,900	1,00,900	1,00,003	-24,997	+3	7,33,000	6,23,013	-1,09,987	Ditto.
152.	Mathabhanga-Jamaldaha-Chandrabandha	2,50,000	8,54,800	9,08,102	+6,58,102	+53,302	29,37,300	13,23,097	-16,14,203	Ditto.

APPENDIX III—*contd.*

1	Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between columns 7 and 8	Remarks.
					Original appropriation	Modified appropriation	More (+) Less (-).				
2	3	4	5	6	7	8	9	10			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
153.	Cooch Behar-Mathabhanga via Phansirghat and Nishiganj.	2,50,000	4,13,700	4,13,698	+1,63,698	-2	20,56,700	11,08,788	-9,52,917	In progress. See sub-head F(1)(b).	
154.	Dinhata-Gitaldah ..	30,000	31,000	30,999	+999	-1	6,42,900	3,96,981	-2,45,919	Ditto.	
155.	Dinhata-Balarampur Chilkana	1,50,000	2,85,000	2,34,998	+84,998	-50,002	14,85,200	3,39,194	-11,46,006	Ditto.	
				Column 6—Less supply of materials to the work-site due to non-availability of wagons.							
156.	Balughat-Laskarhat ..	2,00,000	1,50,000	1,49,996	-50,004	-4	13,00,000	8,31,834	-4,68,166	Ditto.	
157.	Daulatpur-Harirampur-Itahar up to Dehabad.	2,00,000	2,00,000	2,00,000	..	..	14,09,700	8,51,220	-5,58,480	Ditto.	
158.	Churaman-Itahar-Kushmandi	2,00,000	3,00,000	2,99,579	+99,579	-421	20,45,800	13,16,157	-7,29,643	Ditto.	
159.	Kushmandi-Mahipal Dighi ..	1,00,000	1,50,000	1,49,969	+49,969	-31	6,47,000	5,10,746	-1,36,254	Ditto.	
160.	Hemtabad-Bishaupur via Malan	1,50,000	1,50,000	1,50,018	+18	+18	7,67,000	6,42,933	-1,24,067	Ditto.	
161.	Buharal (on Ratus Mathurapur Road) Araidanga Mediatghat to English bazar Manickchak Road.	1,00,000	35,000	35,002	-64,998	+2	13,08,800	3,35,000	-9,73,800	Ditto.	
162.	Mirzapur-Bansihari ..	1,00,000	25,000	25,000	-75,000	..	9,78,400	2,79,997	-6,98,403	Ditto.	
163.	Kaliachak-Gopalganj ..	80,000	50,000	49,999	-30,001	-1	6,23,000	1,19,999	-5,03,001	Ditto.	
164.	Chanchal-Kharba-Churamanighat with link roads to Kaligram and Kharba Police-Station.	1,50,000	25,000	25,000	-1,25,000	..	7,88,600	3,05,179	-4,83,621	Ditto.	
165.	Kuli-Barwan-Gram Salika ..	80,000	25,000	25,010	-54,990	+10	5,23,400	1,55,192	-3,68,208	Ditto.	
166.	Berhampur-Harharpara-Amtala	2,00,000	1,93,500	1,93,400	-6,000	-100	17,33,600	12,72,656	4,60,945	Ditto.	
167.	Link roads to Railway stations in Murshidabad.	40,000	35,000	35,008	-4,992	+8	5,00,000	3,57,536	-1,42,464	Ditto.	

Major Head 81—Capital Account of Civil Works outside the Revenue Account—

168.	Jibanti-Sherpur ..	80,000	35,000	34,996	-45,004	-4	9,99,800	1,94,782	-8,05,018	Ditto.
169.	Sagardighi-Manigram Gankar-Raghunathganj.	80,000	65,000	60,000	-20,000	-5,000	13,87,400	4,09,704	-9,77,696	Ditto.
170.	Karimpur-Natidanga Naginpur via Narayanpur.	2,00,000	2,10,000	2,09,980	+9,980	-20	11,50,000	6,64,070	-4,85,930	Ditto.
171.	Chapra-Gongra. ..	1,50,000	54,000	49,680	-1,00,320	-4,320	5,18,800	2,37,727	-2,81,073	Ditto.
172.	Chapra-Hridaypur ..	70,000	25,386	25,407	-44,593	+21	6,00,000	5,00,850	-99,150	Ditto.
173.	Bhedia-Murarisha-Taki ..	1,50,000	58,000	58,100	-91,900	+100	5,00,000	2,38,468	-2,11,532	Ditto.
174.	Patipukur-Beliaghata Bridge	50,000	513	513	49,487	..	10,75,500	79,914	-9,95,586	Ditto.
175.	Amdanga-Rantara-Badarhat	1,00,000	1,00,000	99,840	-160	-160	6,84,000	4,26,063	-2,50,937	Ditto.
176.	Gobardanga Gopalpurhat (via Panchpota).	1,50,000	95,000	94,976	-55,024	-24	7,90,900	8,60,978	-4,39,922	Ditto.
177.	Gobra-Gobindapur Swarnupnagar	1,50,000	1,78,000	1,78,540	+28,540	+540	5,13,000	3,29,985	-1,83,065	Ditto.
178.	Lowhata to Bhangore-Bazar ..	2,00,000	1,02,000	32,042	-1,67,958	-69,958	5,96,000	5,92,601	-3,399	Ditto.
179.	Kantalberia-Fakirkakia to Kalinagar Sandeshkhali Road.	2,00,000	2,00,000	2,00,053	+53	+53	8,99,000	2,79,454	-6,19,546	Ditto.
180.	Sarathat-Birlapur ..	50,000	70,000	60,596	+10,596	9,404	8,64,500	75,599	-7,88,901	Ditto.
Column 6.—See paragraph 3 of the Review.										
181.	Bodra-Champahati ..	1,00,000	1,22,000	1,22,513	+22,513	+513	8,00,000	5,23,491	-2,76,509	Ditto.
182.	Tamluk-Moyna ..	2,00,000	1,25,000	1,28,052	-71,948	+3,052	10,47,200	5,39,556	-5,07,644	Ditto.
183.	Moyna-Paramanandapur-Pingla	2,00,000	80,000	82,102	-1,17,898	+2,102	13,79,000	3,90,736	-9,88,264	Ditto.
184.	Patashpur-Banguchak ..	2,00,000	1,00,000	1,02,297	-97,703	+2,297	15,00,000	2,24,003	-12,75,997	Ditto.
185.	Debra-Martalla-Cossye Bank ..	50,000	25,000	15,750	-34,250	-9,250	5,00,000	15,750	-4,84,250	Ditto.
Column 6.—Less progress due to non-acquisition of land.										
186.	Patashpur-Bhagabanpur ..	2,00,000	1,25,000	1,26,860	-73,140	+1,860	14,09,700	2,01,701	-12,08,009	Ditto.
187.	Keshpur-Narajole with a bridge over Jhalka 16th mile to Narajole.	20,000	50,000	50,284	+30,284	+284	7,09,600	50,284	-6,59,316	Ditto.
188.	Keshpur-Chandrakona ..	2,00,000	1,40,000	1,44,723	-55,277	+4,723	12,00,000	3,01,907	-8,98,093	Ditto.
189.	Bhagabanpur-Bajkul ..	2,00,000	..	343	-1,99,657	+343	9,41,200	3,66,364	-5,74,836	Ditto.
190.	Khejuri-Heriya ..	1,00,000	10,000	10,227	-89,773	+227	10,63,600	76,248	-9,87,352	Ditto.
191.	Bishnupur-Patrasayar ..	1,00,000	60,000	63,645	-36,355	+3,645	14,00,000	1,42,645	-12,57,355	Ditto.
192.	Bishnupur-Sonamukhi Ranganmati.	2,00,000	55,000	58,277	-1,41,723	+3,277	19,07,400	1,43,977	-17,63,423	Ditto.

## APPENDIX III—contd.

Description of Work.	Outlay compared with										Ren arkt.								
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More (+) Less (-)	Modified appropriation More (+) Less (-)	Sanctioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 and 8 Excess (+) Saving (-)	1	2		3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
193. Barjora-Maliara-Durlabpur (on Raniganj Midnapur Road).	2,00,000	89,000	88,961	-1,11,039	+39	5,58,100	3,77,675	-1,80,425	In progress. See sub-head F.(1)(b).										
194. Rajganj-Sankrail to NH 56 (including major bridge over Saraswati).	1,50,000	80,000	81,707	-68,293	+1,707	6,07,900	2,50,007	-3,57,893	Ditto.										
195. Amta-Jhinkra .. ..	50,000	50,000	52,344	+2,344	+2,344	8,00,000	52,344	-7,47,656	Ditto.										
196. Mogra-Sultangacha Khanpur-Dasghora (Madhabpur).	2,00,000	6,00,000	6,17,953	+4,17,953	+17,953	23,27,000	13,01,463	-10,25,537	Ditto.										
197. Arambagh-Goghat Ramjivanpur-Midnapur border.	2,00,000	2,80,000	2,80,233	+80,233	+233	14,96,000	10,31,093	-4,64,907	Ditto.										
198. Pandua-Polha via Dakshinpara and Mohanand.	1,00,000	50,000	50,499	-49,501	+499	6,00,000	2,31,340	-3,68,660	Ditto.										
199. Dhaniakhali-Dasghora ..	50,000	400	1,301	-48,699	+901	5,89,600	5,34,204	-55,396	Ditto.										
200. Feeder roads from Saptagram-Tribeni-Guptipara Road to Khamargachi Railway Station-Jorat-Balagarhghat Soumra-bazar-Guptipara.	20,000	20,000	25,401	+5,401	+5,401	5,99,900	4,72,594	-1,27,306	Ditto.										
Column 6.—Better progress of work.																			
201. Chandannagar-Nasibpur with link roads to Bhadreswar and Ananda Nagar Health Centre.	1,50,000	1,00,000	1,00,188	-49,812	+188	11,78,900	3,43,241	-8,35,659	Ditto.										
202. Nandanghat-Kusumgram ..	80,000	1,00,000	1,03,318	+23,318	+3,318	7,83,000	1,32,037	-6,50,963	Ditto.										
203. Mirzapur-Kaligram Kurman-Kusumgram.	1,50,000	2,50,000	2,65,899	+1,15,899	+15,899	20,00,000	7,04,322	-12,95,678	Ditto.										
204. Majhergram-Malamba ..	50,000	75,000	83,505	+33,505	8,505	6,94,500	1,46,762	-5,47,738	Ditto.										

Column 6.—Same as in Serial No. 75.

205.	Dubrajpur-Bakreswar Chandrapur.	80,000	66,000	68,853	-12,853	+2,853	10,00,000	3,20,125	-6,79,875	Ditto.
206.	Mitrapur-Murari ..	1,00,000	10,000	9,997	-90,003	-3	5,95,700	1,31,077	-4,34,623	Ditto.
207.	Berachampa-Baduria ..	80,000	1,30,000	1,30,625	+50,625	+625	5,00,000	1,50,471	-3,49,529	Ditto.
208.	Bongaon-Jhaudanga-Panchpota Ramnagar Gobra Ferry.	80,000	1,30,000	1,30,016	+50,016	+16	9,86,700	3,91,018	-5,95,682	Ditto.
209.	Jaynagar-Mollarchak Jalaberiz-Kultala.	50,000	80,000	94,237	+44,237	+14,237	9,98,100	99,737	-8,98,363	Ditto.
Column 6.—Same as in Serial No. 49.										
210.	Improvement of Khirpai Ramjibanpur Road.	80,000	1,20,000	1,19,839	+39,839	-161	5,98,900	1,19,839	-4,79,061	Ditto.
211.	Pursurah-Radhanagar ..	1,50,000	1,30,000	1,32,027	-17,973	+2,027	16,25,900	9,63,329	-6,62,571	Ditto.
212.	Kotulpur-Kamarpukur ..	30,000	40,000	36,972	+6,972	-3,028	7,80,450	6,87,102	-93,348	Ditto.
213.	Bagnan-Sricol Kamalpur ..	50,000	2,25,000	2,27,947	+1,77,947	+2,947	3,43,400	7,38,444	+3,95,044	Ditto.
214.	Improvement of Gangarampur-Tapan Road (Phase II works).	20,000	31,000	30,817	+10,817	-183	5,00,000	5,85,809	+85,809	Ditto.
215.	Gangarampur-Abidpur ..	1,50,000	1,50,000	1,50,000	..	..	5,00,000	2,29,022	-2,70,978	Ditto.
216.	Bhaluka-Ratus ..	1,00,000	1,00,000	1,00,000	..	..	5,00,000	1,00,000	-4,00,000	Ditto.
217.	Munsirhat-Punro-Khila-Rajapur.	1,00,000	60,000	49,890	-50,110	-10,110	5,00,000	59,889	-4,40,111	Ditto.
Col. 6.—Less supply of materials than anticipated.										
218.	Gopalnagar-Chowberia Ukhara	50,000	1,65,000	1,65,032	+1,10,032	+32	8,00,000	1,69,971	-6,30,129	Ditto.
219.	Kantbalberia-Basant Khali-Gosaba.	1,50,000	2,40,000	2,44,620	+94,620	+4,620	10,00,000	3,05,820	-6,94,180	Ditto.
220.	Abarbelma-Pahalanpur ..	50,000	4,300	4,287	-45,713	-13	5,00,000	12,442	-4,87,558	Ditto.
221.	Jagram Station Khanpur ..	75,000	1,00,000	78,872	+3,872	-21,128	14,13,700	8,31,786	-5,81,914	Ditto.
Col. 6.—Same as in Serial No. 56.										
222.	Bridge over river Berai ..	1,000	-28,000	-25,600	-26,600	+2,400	6,04,100	6,11,439	+7,339	Ditto.
223.	Bridge over Diamond Harbour Canal on the Diamond Harbour Kakdwip Road.	50,000	75,000	75,999	+25,999	+999	6,33,500	5,87,489	-46,011	Ditto.
224.	Simlupal Sarenga Bamandighat.	2,00,000	74,000	80,480	-1,19,520	+6,480	11,95,600	5,25,507	-6,70,093	Ditto.
225.	Chandrakona Road Station to Sarenga-Simlughat.	70,000	2,00,000	2,14,526	+1,44,526	+14,526	13,50,000	10,40,749	-3,09,251	Ditto.
226.	Kharagpur-Keshiary ..	1,000	20,000	20,761	+19,761	+761	8,22,900	6,58,248	-1,64,657	Ditto.



APPENDIX III.—*contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			S <sup>1</sup> mentioned estimate.	Expenditure to end of 1959-60.	Difference between cols. 7 & 8. Excess (+) Saving (-)	Remarks.
				Original appropriation. More (+) Less(-)	Modified appropriation. More (+) Less(-)	Rs.				
1	2	3	4	5	6	7	8	9	10	
<b>Major Head : 81—Capital Account of Civil Works outside the Revenue Account—</b>										
227. Debra-Sabong .. ..	1,000	1,000	3,174	2,174	2,174	6,08,150	5,56,152	-51,998	In progress. See sub-head F. (1)(b).	
228. N. H. 2 to Durgapur Barrage	50,000	25,000	25,435	-24,565	+435	5,19,200	3,95,077	-1,24,123	Ditto.	
229. Tamna-Hesla with a link road to Srikabad.	1,50,000	30,000	8,792	-1,41,208	-21,208	15,38,000	8,792	-15,24,208	Ditto.	
Col. 6.—Delay in acceptance of tender.										
230. Balarampur-Bagmandi ..	1,50,000	25,000	8,992	-1,49,068	-16,068	7,32,100	8,992	-7,23,168	Ditto.	
Col. 6.—Same as in Serial No. 229.										
231. Hura-Puncha .. ..	1,20,000	35,000	35,000	-85,000	..	7,03,500	35,000	-6,68,500	Ditto.	
II.—Major works for which specific provision was made in the budget.										
232. Collectively .. ..	74,10,300	50,37,425	48,38,498	-25,71,802	-5,98,927	..	..	..	..	
III.—Major works above Rs. 2,00,000 for which specific provision was not made in the budget—										
233. Improvement of Gazole-Bansihari-Balughat Road (Phase II works).	..	-2,350	-5,398	-5,398	-3,048	11,08,400	12,50,636	+1,42,236	Ditto.	
234. Improvement of Raniganj Midnapore Road from 30th to 57th Mile (Section from Bankura-Vishnupur).	..	-260	-270	-270	-10	3,03,688	2,72,469	-31,219	Ditto.	
235. Tentulla-Maslandpur Nakpooi-Gobardanga Gaighata.	..	-16,000	-16,767	-16,767	-767	13,28,100	13,22,121	-5,979	Ditto.	
236. Improvement of Haldibari Dewanganjhat Road (Phase II works).	..	-705	-705	-705	..	3,06,800	3,07,069	+269	Ditto.	

237. Improvement of Meckliganj Changrabandha Road (Phase II works).	..	-734	-734	..	3,00,000	2,96,617	-3,388	Ditto.
238. Domjur-Baùhathi-Jagadishpur	..	2,000	2,807	+807	3,43,400	3,28,399	-16,001	Ditto.
239. Bharatpur-Salar	..	2,200	2,199	-1	5,66,600	5,66,589	-11	Ditto.
240. Salkia-Chanditala	..	267	267	..	6,38,000	6,06,449	-31,551	Ditto.
241. Kaliganj-Konarhat Road	..	1,00,000	1,00,048	+48	3,00,000	1,00,048	-1,99,952	Ditto.
242. Link Road between B. T. Road and R. M. Road.	..	..	861	+861	3,88,700	1,16,454	-2,72,246	Ditto.
243. Islampur-Ramnagar Katlamari	..	2,000	2,000	..	..	20,51,395	+20,51,395	Ditto.

IV—Other major works for which specific provision was not made in the budget—

244. Collectively .. .. 4,23,904 5,40,334 +5,40,334 +1,16,430 .. ..

Total—Original Works { Charged .. .. .. .. ..  
—Communications. { Voted .. 2,35,50,000 2,13,33,263 2,09,57,118 .. ..

## REVIEW.

The expenditure on works included in the Appendix appears under sub-heads A. I. 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 lakh of Rupees.
Original Appropriation .. .. .	3,86.97
Modified Appropriation .. .. .	3,20.53
Expenditure .. .. .	3,04.92
Saving compared with the modified appropriation .. .. .	15.61

The savings in the modified appropriation works out to 4.87 per cent.

2. The number of major works (included in the Appendix) in progress during the year was 607 as against 473 in the previous year. The total expenditure on 453 works amounted to Rs. 26,31.23 lakhs against the total estimate of Rs. 36,62.21 lakhs. Of these, expenditure on 92 works exceeded the sanctioned estimate (vide items 1-4, 8, 10, 12, 16, 22, 26, 31 to 33, 35-36, 39, 41, 48-49, 58, 62, 66-67, 70, 72-73, 75, 79, 81-82, 91-92, 96-99, 102-104, 109-110, 115, 142, 213-214, 222, 232-233, 236, 243 and 244).

Expenditure of Rs. 1,21.90 lakhs was incurred on the remaining 154 works for which there was no estimate (vide items 22, 36, 39, 40, 42-45, 232 and 244.)

3. The reasons for the variations in Col. 6 in respect of items (viz. 20, 23, 25-26, 32, 35, 41, 121, 139, 178, 180) 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.	4, 13	6, 12
2. Land Revenue .. .. .	4, 8, 10, 11, 13, 37	6, 11, 12, 60
3. State Excise Duties .. .. .	13	12
4. Stamps .. .. .	3, 13, 52	5, 12, 72
5. Forest .. .. .	12, 13, 37, 56	11, 12, 60, 77
6. Registration .. .. .	6, 13	8, 12
8. Sales Tax .. .. .	4, 13, 37	6, 12, 60
9. Other Taxes and Duties .. .. .	13	12
11. Irrigation .. .. .	3, 8, 9, 10, 11, 13, 37	5, 11, 12, 60
12. Interest on Ordinary Debt .. .. .	8, 13	11, 12
14. General Administration .. .. .	6, 11, 13, 37, 52	8, 11, 12, 60, 72
15. Administration of Justice .. .. .	6, 11, 13, 37	8, 11, 12, 60
16. Jails .. .. .	6, 13, 52	8, 12, 72
17. Police .. .. .	8, 13, 37	11, 12, 60
18. Ports and Pilotage .. .. .	6, 13	8, 12
19. Scientific Departments .. .. .	13	12
20. Charges on account of Education .. .. .	6, 8, 9, 12, 13, 37, 51	8, 11, 12, 60, 72
21. Medical .. .. .	4, 10, 12, 13, 38, 52	6, 11, 12, 60, 72
22. Public Health .. .. .	3, 8, 10, 13, 38	5, 11, 12, 60
23. Charges on account of Agriculture .. .. .	3, 8, 10, 12, 13, 38, 51, 52	5, 11, 12, 60, 72
24. Agriculture—Fisheries .. .. .	13, 38	12, 60
25. Charges on account of Animal Husbandry .. .. .	3, 10, 13	5, 11, 12
26. Charges on account of Co-operative Credit .. .. .	13	12
27. Industries—Industries .. .. .	3, 4, 9, 10, 12, 13, 38, 55, 56	5, 6, 11, 12, 60, 76, 77
28. Industries—Cottage Industries .. .. .	3, 7, 13, 38	5, 9, 12, 60
29. Industries—Cinchona .. .. .	6, 13, 51, 52	8, 12, 72
30. Miscellaneous Departments—Fire Services .. .. .	13	12
31. Miscellaneous Departments—Excluding Fire Services.	9, 10, 13, 38	11, 12, 60
32. Civil Works .. .. .	3, 8, 10, 12, 13, 38	5, 11, 12, 60
33. Famine .. .. .	8, 13, 38	11, 12, 60
34. Privy Purses and Allowances of Indian Rulers.	13	12
35. Superannuation Allowances and Pensions .. .. .	13	12
36. Charges on account of Stationery and Printing	8, 13, 51, 52	11, 12, 72

Number and title of Grants or Appropriations.	Page.	Paragraph.
37. Miscellaneous—Contributions .. ..	7, 13	9, 12
38. Miscellaneous—Other Miscellaneous Expenditure.	3, 4, 9, 10, 12, 13, 38	5, 6, 11, 12, 60
39. Miscellaneous—Expenditure on Displaced Persons.	6, 9, 11, 12, 13, 39	8, 11, 12, 60
40. Community Development Projects ..	3, 8, 9, 11, 12, 13	5, 11, 12
41. Extra-ordinary charges . . . . .	3, 11, 12, 13, 39	5, 11, 12, 60
42. Pre-partition Payments .. ..	3, 13	5, 12
45. Road and Water Transport Schemes ..	8, 9, 13, 56	11, 12, 77
7. Taxes on Vehicles .. .. .	13	12
10. Interest .. .. .	13	12
13. Appropriation for Reduction or Avoidance of Debt.	13	12
47. Public Debt .. .. .	4, 9, 13	6, 11, 12
43. Multipurpose River Schemes .. ..	3, 9, 13	5, 11, 12
44. Civil Works .. .. .	3, 4, 9, 11, 13, 39	5, 6, 11, 12, 60
46. Capital Outlay on Schemes of Government Trading.	6, 7, 9, 11, 12, 13, 39 57	8, 9, 11, 12, 60, 77
48. Loans and Advances by State Government	3, 8, 9, 11, 13, 39	5, 11, 12, 60