

HEAD

GOVERNMENT OF BENGAL

9 - APR. 1940

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FINANCE ACCOUNTS....

1938-39

AND THE

AUDIT REPORT

1939



~~32.1 (270)~~
A

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

1938-39.

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Finance Accounts of the Government of Bengal for the year 1938-39 and the Report of the Auditor General of India.

Certificate of the Auditor General of India.

This compilation containing the Finance Accounts of the Government of Bengal for the year 1938-39 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Bengal for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The accounts for 1938-39 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Accountant General, Bengal, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Bengal for the year 1938-39.

E. BURDON,

Auditor General of India.

NEW DELHI ;

The 1st December 1939.

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A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts.*—There are four main divisions of Government accounts :—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities, such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads: *e. g.*, cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are therefore maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, *e. g.*, Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman

numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short term securities of the Government of India.

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

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

SUMMARY OF THE TRANSACTIONS OF THE YEAR UNDER REPORT (1938-39).

4. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the subjoined statement.

Receipts.	Budget Estimates, 1938-39.	Actuals, 1938-39.	More (+) Less (-).	Disbursements.	Budget Estimates, 1938-39.	Actuals, 1938-39.	More (+) Less (-).
1	2	3	4	5	6	7	8
Ordinary revenue receipts	13,12,68	12,75,53	-37,15	Revenue expenditure	13,13,31	12,63,40	-49,91
Extraordinary receipts	5	1,08	+1,03	Capital expenditure within the revenue account.	10,96	13,22	+2,26
(A) Total revenue receipts	13,12,73	12,76,61	-36,12	(A) Total expenditure on revenue account.	13,24,27	12,76,62	-47,65
				Capital expenditure outside the revenue account—			
				Irrigation	-50	-33	+17
				Commuted value of pensions	-2,48	-2,48	..
				Total capital expenditure outside the revenue account.	-2,98	-2,81	+17
				<i>Public Debt.</i>			
Floating debt . . . . .	..	90,00	+90,00	Floating debt . . . . .	..	90,00	+90,00
				<i>Unfunded Debt.</i>			
State Provident Funds	66,50	68,69	+2,19	State Provident Funds	55,00	51,49	-3,51

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

<i>Deposits and Advances.</i>									
Famine Insurance Fund	10,09	+ 10,09	Famine Insurance Fund . . . . .	..	9,94	+ 9,94			
Depreciation Reserve Fund— Government Presses	93	+ 8	Depreciation Reserve Fund— Government Presses	47	44	- 3			
Other Reserve Funds	4,19	+ 4,19	Other Reserve Funds . . . . .	..	23	+ 23			
Deposits of Local Funds	2,51,07	- 3,03	Deposits of Local Funds	2,51,70	2,54,93	+ 3,23			
Civil Deposits	4,81,77	- 1,14,03	Civil Deposits	5,83,10	5,15,28	- 67,82			
Other Accounts	9,12	- 2,46	Other Accounts	38,37	31,76	- 6,61			
Advances not bearing interest	18,30	+ 1,15	Advances not bearing interest	18,39	18,94	+ 55			
Suspense	7,13,07	- 5,35	Suspense	7,11,07	6,63,41	- 47,66			
Total	15,92,55	- 1,09,36	Total	16,03,10	14,94,93	- 1,08,17			
<i>Loans and Advances by Provincial Governments.</i>									
Recoveries of Loans and Advances	13,91	12,43	Loans and Advances	22,16	68,02	+ 45,86			
Remittances . . . . .	..	23,16,21	Remittances . . . . .	..	23,13,88	+ 23,13,88			
(B) Opening Balance	1,90,84	1,36,01	(B) Closing Balance	1,74,98	91,01*	- 83,97			
GRAND TOTAL	31,76,53	+ 22,06,61	GRAND TOTAL	31,76,53	53,83,14	+ 22,06,61			

(A) Revenue Deficit during the year : : : : : 1
 (B) Decrease of Cash Balance during the year (*vide* paragraph 10) : : : : : 45,00

REVENUE RECEIPTS.

The decrease of 36,12 in revenue receipts was the net effect of a fall of 89,49 under some heads and a rise of 53,37 under others. The more important variations were as follows :—

	Decreases.	Increases.
Customs	19,23	..
Taxes on Income other than Corporation Tax . . . . .	..	4,40
Land Revenue	26,60	..
Provincial Excise . . . . .	..	9,35
Stamps	32,23	..
Forest . . . . .	..	3,05
Other Taxes and Duties . . . . .	..	18,45
Irrigation, etc., works for which Capital accounts are kept . . . . .	..	4,63
Administration of Justice . . . . .	..	1,92
Co-operation	1,77	..
Industries . . . . .	..	4,78
Civil Works	5,07	..
Miscellaneous . . . . .	..	2,92
Extraordinary receipts . . . . .	..	1,03

Customs.—The Bengal Government's share of jute export duty was less than anticipated owing to decreased export of jute due to disturbed world conditions.

Land Revenue.—The decrease was mainly under Fixed Collections and Collections from Government Estates (19,67) and Recoveries on account of survey and settlement charges (7,24) due to damage to crops by floods and the suspension of certificate procedure for recovering Government dues.

Stamps.—There was a decrease in the sales of Non-Judicial stamps (8,01) due to the unsettled state of world conditions. The sales of court fee stamps (Judicial stamps) also diminished mainly on account of a contraction in money and rent suits following the progressive establishment of Debt Conciliation Boards (24,06). The expectation that receipts from fees under the Debt Conciliation Act would equal the fees lost in the ordinary courts has most grievously failed to materialise.

Co-operation.—The anticipated improvement in the realisation of arrears of audit fees did not take place.

Civil Works.—The decrease was mainly due to less transfers from the Road Development Fund Account on account of smaller expenditure on Road Development Fund works.

Taxes on Income other than Corporation Tax.—The share assigned to Bengal was greater than anticipated owing to arrear receipts of the previous year.

Provincial Excise.—There was an unexpected rise under nearly all the heads, the important increases being 3,52 under “Country Spirits” and 2,34 under “Country fermented liquors”.

Forest.—The improvement was mainly due to some unanticipated special orders for the supply of timber and fuel.

Other Taxes and Duties.—The increase was almost entirely on account of the passage of the Bengal Expiring Laws Act, 1938, which provided for the continuance of the Bengal Amusement Tax (Amendment) Act, 1935, and the Bengal Electricity Duty Act, 1935, which were due to expire on the 30th June 1938.

Irrigation, etc.—The increase was caused by smaller working expenses owing to slower progress of works in connection with some bridges, and postponement of certain works.

Administration of Justice.—The increase was mainly due to the unanticipated credit to Government of certain unclaimed cash deposits in the Suitors' Fund.

Industries.—The improvement was due mainly to larger sales of quinine than anticipated.

Miscellaneous.—The increase was purely a windfall and was on account of unclaimed or lapsed deposits.

Extraordinary receipts.—Sale of certain lands belonging to Government accounted for the increase.

OTHER RECEIPTS.

Floating Debt.—Under this head are booked the transactions on account of ways and means advances taken to maintain the stipulated minimum balance of Rs. 25 lakhs with the Reserve Bank. At the time of the Budget it was not anticipated that such advances would be necessary.

Famine Insurance Fund.—The sum of 10,09 represents the initial contribution of Rs. 10 lakhs from revenues to the Famine Insurance Fund made under Section 4 of the Bengal Famine Insurance Act, 1937, and the interest accrued thereon.

Other Reserve Funds.—The creation of a new Reserve Fund called the Scheduled Castes Education Fund, with a contribution of Rs. 5 lakhs mainly accounted for the increase.

Civil Deposits.—The decrease consisted mainly of a fall of 46,59 under “Civil Court Deposits” and 70,06 under “Personal Deposits”.

Other Accounts.—The decrease was mainly due to the grants for rural reconstruction works not coming up to expectation (6,45), partly set off by unanticipated receipts of subventions from the Central Road Fund (3,28) and of grants for the development of handloom industries (96).

Remittances.—The transactions under this head were not provided for in the Budget.

REVENUE EXPENDITURE.

The total revenue expenditure was less than the budget estimate by 47,65. This was the outcome of a decrease of 71,97 under certain heads and an increase of 24,32 under others. The more important variations were as follows :—

	Excess.	Saving.
Other Revenue Expenditure financed from Ordinary Revenues . . . . .	..	3,89
General Administration . . . . .	..	16,84
Jails and Convict Settlements . . . . .	..	3,53
Medical . . . . .	..	2,96
Public Health . . . . .	..	6,11
Agriculture . . . . .	..	2,24
Co-operation . . . . .	..	1,36
Industries . . . . .	..	2,32
Civil Works . . . . .	..	18,06
Famine	16,13	..
Superannuation allowances and pensions	2,62	..
Miscellaneous . . . . .	..	1,98
Commutations of pensions	2,20	..

The saving under Other Revenue Expenditure financed from Ordinary Revenues was chiefly due to partial utilisation of the provision for general reserve and non-utilisation of the provision for the Waterways Board. Slower progress in the formation of Debt Conciliation Boards, the absence of a session of the Legislature in November 1938 and smaller expenditure under "Landlords Fee Establishment" owing to the amendment of the Tenancy Act, were mainly responsible for the saving under General Administration. A fall in jail population accounted for the saving under Jails. The savings under Medical, Public Health, Agriculture and Industries, were chiefly due to the time taken in working out details of new schemes for which lump provisions had been made in the budget and to postponement of some schemes, while those under Co-operation were on account of delay in giving effect to the scheme for further re-organisation of the department. Slower progress in the execution of certain works and the inability of local bodies to work up to the programme of road construction accounted for the saving under Civil Works. The decrease under Miscellaneous was due partly to smaller expenditure on account of allowances to detenus and partly to the late appointment of the Land Revenue Commission.

The increase under Famine was due to the initial contribution of Rs. 10 lakhs to the Famine Insurance Fund under Section 4 of the Bengal Famine Insurance Act, 1937, and to test-relief works and gratuitous relief in areas affected by flood (6,13). Under Superannuation allowances and pensions the actuals overstepped the allowance made in the budget for the growth of expenditure. The extra expenditure under Commutations of pensions was due to a larger number of claims by pensioners entitled to commutation as a matter of right.

OTHER EXPENDITURE.

Floating Debt.—See remarks against this head under Other Receipts.

Famine Insurance Fund.—The sum of 9,94 represents the amount invested in securities under Section 7 of the Bengal Famine Insurance Act, 1937.

Civil Deposits.—The saving was mainly due to less withdrawals of Civil Courts Deposits (23,35) and Personal Deposits (45,54) than anticipated.

Other Accounts.—The saving was chiefly on account of smaller expenditure from the subventions made by the Central Government for road development (4,86) and for economic development and improvement of rural areas (1,79).

Loans and Advances.—The excess was mainly due to larger payment of advances to cultivators on account of floods.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

5. The revenue for the year 1938-39 was 12,76,61 against an estimated income of 13,12,73. The fall of 36,12 in the revenue receipts occurred mainly under Customs, Stamps, and Land Revenue. The expenditure for the year was 12,76,62 against the budgeted amount of 13,24,27. The drop of 47,65 in revenue expenditure occurred mainly under General Administration, Public Health, Civil Works and Other Revenue Expenditure financed from Ordinary Revenues, and was mainly due to postponement of expenditure on works and delay in giving effect to departmental reorganisation and new schemes initiated by Government.

In paragraph 7 of the Audit Report on the Finance Accounts for 1937-38, it was observed that a major portion of the revenues of the province was contributed by Customs, Land Revenue, Excise and Stamps and that, owing to the inelasticity of the yield under Land Revenue, and the downward tendency under Stamps due to a fall in litigation consequent on the establishment of Debt Conciliation Boards, the chances of the revenues of the Government of Bengal going further up depended mostly on world trade conditions. It was also doubted whether, in the above circumstances, the revenue position

in 1938-39 would be as good as in 1937-38. Actually, there was a heavy fall of 36,12 in the estimated revenue receipts for 1938-39. The yield under Customs was less owing to disturbed world conditions. The occurrence of floods which necessitated also the suspension of certificate procedure for recovering Government dues brought about a decline under Land Revenue. The deterioration under Stamps due to the establishment of Debt Conciliation Boards continued during this year also. Only there was some improvement under Excise, but this was not enough to set off the decrease under the other principal heads of revenue.

Although there was a big decline in revenue receipts, the revenue deficit was less than 1 instead of a budgeted deficit of 11,54. This improvement was mostly due to a drop in revenue expenditure. It must be pointed out, however, that the savings under revenue expenditure were purely temporary due to postponement of works, and delay in giving effect to new schemes started by Government.

Judging from the accounts, the revenue position of the Government of Bengal is not likely to show an appreciable improvement unless trade conditions improve or additional taxes are imposed. It may be mentioned in this connection that two of the three temporary taxation measures which were due to expire on 30th June 1938 were continued and a new tax at the rate of Rs. 30 per annum on professions, etc., has also been imposed from the current year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive capital outlay to end of the year.

6. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Bengal up to the end of 1938-39 :—

Nature of Expenditure.	Expenditure up to 1937-38.	Expenditure during 1938-39.	Total.
1	2	3	4
65.—Capital Outlay on Forests	13	..	13
68.—Construction of Irrigation, etc., Works .	3,21,96	—32	3,21,64
81.—Civil Works outside the revenue Account.	96,03	..	96,03
83.—Payments of commuted value of Pensions.	40,35	—2,49	37,86
Total .	4,58,47	—2,81	4,55,66

68.—*Construction of Irrigation, etc., Works—Productive Works.*

There are two projects classified as "Productive", viz., the Damodar Canal Project, and the Bakreswar Irrigation Scheme.

Damodar Canal Project.—Work on this project started in 1926-27. A total expenditure of 1,22,45 (including indirect charges) was incurred to end of 1938-39 against the original estimate of 70,22 sanctioned by the Secretary of State and the revised estimate of 78,15 sanctioned by the Provincial Government. The construction estimate of the project was formally closed on the 30th September 1935. The total area irrigated during the year by the canal (in which is included the Eden Canal) was 45,441 against an estimate of 1,91,000 acres. The net receipts for the year including the arrear revenue of previous years, amounted to 2,45 only against an estimated net income of 5,25. The results of the working of the project so far do not hold out any hope of its ever satisfying the criterion of productivity. This is also confirmed by the return forecasted in the completion report of the project, which has since been submitted to Government by the departmental authorities and is awaiting their sanction. According to the completion report, a return of 1·02 per cent. at the end of the tenth year and of 0·93 per cent. at the end of the thirteenth year after the completion of the project is expected. Even if allowance be made for a future improvement in the revenue-yielding prospects of the canal, it is doubtful whether it can ever give a return of 6 per cent. which is the standard rate prescribed for classifying a work as productive.

Bakreswar Irrigation Scheme.—Work on this scheme started in 1927-28 and was completed in 1933. The total capital outlay (including indirect charges) was 7,14 against the estimate of 4,91. The area irrigated during the year was 5,496 against the estimate of 8,000 acres. The net revenue for the year was Rs. 1,448 only against the anticipated net revenue of Rs. 15,700. The completion report of the scheme anticipated a net return of 1·4 per cent. on the capital at charge in the tenth year after the closure of the construction estimate. This being far below 6 per cent., the prescribed rate of interest for productive works, Government have sanctioned the transfer of the scheme from the productive to the unproductive class. The revised classification will take effect from 1939-40.

83.—*Payments of Commuted value of Pensions.*

The *minus* figure for the year 1938-39 was due to the write-back to revenue by equated instalments of the capitalised value of pensions initially booked under this head.

Financial results of Irrigation Works.

7. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. If a work classed as "Productive" fails to yield the prescribed return in three successive years, it is transferred to the "Unproductive" class. Similarly if a work classed as "Unproductive" succeeds in yielding in three successive years the prescribed return, it is transferred to the "Productive" class.

The abstract below shows the Capital and Revenue accounts of all systems in a simple consolidated form :—

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1938-39.			Direct working expenses during 1938-39.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1938-39.	To end of 1938-39.	Direct revenue (public works receipts).	Portion of land revenue due to works	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—Irrigation Works.											
Productive.											
Damodar Canal . .	63	1,20,93	5,58	..	5,58	3,11	+2,47	2.0	5,97	-3,50	2.9
Bakreswar Irrigation Scheme.	..	7,02	13	..	13	12	+1	0.1	35	-34	4.9
Unproductive.											
Midnapore Canal. .	..	83,07	1,43	..	1,43	1,03	+40	0.5	2,76	-2,36	2.5
B.—Navigation, Embankment and Drainage Works.											
Unproductive.											
Hijli Tidal Canal . .	..	25,51	53	..	53	1,17	-64	2.5	85	-1,49	5.3
Calcutta and Eastern Canals.	2	60,95	3,84	..	3,84	3,42	+42	0.6	2,21	-1,79	2.6
Sunderlans Steamer Route.	..	14,83	81	..	81	63	+18	1.2	63	-45	3.0
Dredger "Foyers" . .	..	..	12	..	12	61	-40	..	-9	-40	..
Dredger "Alexandra" . .	..	1,98	..	..	..	12	-12	6.1	2	-14	7.1
Madaripur Bil Route . .	..	83,11	1,39	..	1,39	1,29	+10	0.1	3,51	-3,41	4.1
Dredging Bidyadhari . .	..	7,96	..	..	..	..	..	..	40	-40	5.0
Dredger "Burdwan" . .	..	13,68	..	..	..	3	-3	0.2	68	-71	5.2
Dredger "Ronaldshay" . .	-95	46,87	51	..	51	78	-27	0.6	2,39	-2,66	5.7
Dredger "Cowley" . .	..	44,69	..	..	..	21	-21	0.5	2,24	-2,45	5.5
Total . .	-30	5,19,55	14,34	..	14,34	12,52	+1,82	0.4	21,02	-20,10	3.9

The net loss to Government for the year on account of the working of the various irrigation systems works out to 3·9 per cent. on the mean outstanding capital of the year, as against 4·9 per cent. in the previous year. The decrease in percentage as compared with the previous year is due chiefly to arrear collections of revenue from the Damodar Canal.

COMMITMENTS.

8. The only item of work debitable outside the revenue account to which the Government of Bengal stands committed is the Damodar Canal Project. The total works expenditure up to the end of the year 1938-39 amounted to 85,24 as against the sanctioned estimate of 74,87. A further liability of 1,50 is anticipated by Government on this account. As the liability is not high, it is not likely to affect to any appreciable extent the financial position of the Government of Bengal.

DEBT POSITION—GENERAL STATEMENT.

9. The debt position of the Government of Bengal is shown in the following statement:—

Nature of Debt.	Amount of Debt.		Difference (+) or (—).
	On 1st April 1938.	On 31st March 1939.	
1	2	3	4
Unfunded Debt	4,16,35	4,33,55	+17,20
Gross Total Rupee Debt	4,16,35	4,33,55	+17,20
<i>Deduct</i> —Outstanding loans and advances made by Government	—85,00	—1,40,59	—55,59
Net Debt	3,31,35	2,92,96	—38,39

It will be seen from the above that the only debt outstanding at the end of the year is that on account of unfunded debt for which no amortisation arrangements are necessary. The decrease of 38,39 in the net debt of Government was due chiefly to larger payment of advances to cultivators on account of the distress caused by the floods, partly set-off by subscriptions to the Provident Funds exceeding withdrawals therefrom.

The outstanding balance of loans and advances by Government includes a sum of 15,37 on account of a loan to the District Board of 24-Parganas for

the Magrahat Drainage Scheme. A part of the loan is definitely known to be irrecoverable under the existing terms of repayment but Government have decided to postpone the question of its write-off till 1954-55 when the exact amount will be known.

BALANCE.

10. The following statement shows the ways and means position of the Government of Bengal, month by month, during 1938-39 :—

Month.	OPENING CASH BALANCE.		Receipts.	Disbursements.	CLOSING CASH BALANCE.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
April 1938 . .	43,48	92,53	4,23,88	5,04,63	22,16	33,10
May " . .	22,16	33,10	3,26,04	3,31,18	18,27	31,85
June " . .	18,27	31,85	4,74,40	4,48,62	23,96	51,94
July " . .	23,96	51,94	4,18,84	3,90,01	16,03	88,70
August " . .	16,03	88,70	3,24,81	3,76,50	19,63	33,41
September " . .	19,63	33,41	5,11,96	5,23,61	17,25	24,14
October " . .	17,25	24,14	3,07,03	3,02,86	18,66	26,90
November " . .	18,66	26,90	3,40,35	3,40,99	19,24	25,68
December " . .	19,24	25,68	3,77,71	4,07,06	13,82	1,75
January 1939 . .	18,82	1,75	5,36,99	4,65,87	7,91	78,78
February " . .	7,91	78,78	4,27,66	4,42,15	21,68	50,52
March " . .	21,68	50,52	7,77,46	7,68,65	26,18	64,83

The receipts and disbursements include the transactions on account of the ways and means advances to the extent of Rs. 90 lakhs taken from the Reserve Bank to meet temporary deficiencies in the prescribed minimum

balance. The details of the advances in respect of the amount, period and rate of interest are given below :—

Date of loan.	Amount.	Date of repayment.	Rate of interest.
1	2	3	4
7th May 1938 . .	10,00	{ 14th May 1938 . . 16th May 1938 . . }	} 2 per cent.
7th September 1938 .	15,00	15th September 1938 .	Do.
8th September 1938 .	10,00		
7th November 1938 .	15,00	14th November 1938 .	Do.
7th December 1938 .	15,00	{ 14th December 1938 . . 15th December 1938 . . }	} Do.
7th January 1939 . .	25,00	14th January 1939 .	Do.

The total amount of interest paid on this account amounted to Rs. 3,605.

In addition to the cash balance of 91,01, the resources of Government include certain investments in Government of India Treasury Bills which are shown under the suspense head "Cash Balance Investment Account". The opening and the closing balances in this account for the year under review are shown below :—

Opening balance	1,19,61
Closing balance	74,54

A sum of 1,15 was received as discount from the investments against the interest of 3.6 paid to the Reserve Bank of India on account of the ways and means advances taken during the year.

The closing balances on the 31st March 1939 under cash and Cash Balance Investment Account were 91,01 and 74,54 against the closing balances on the 31st March 1938 of 1,36,01 and 1,19,61 respectively. The decreases of 45,00 in the cash balance and 45,07 in the Cash Balance Investment Account were due mainly to larger withdrawals of civil court and personal deposits and heavier payments of loans and advances to the agriculturists owing to floods.

The closing cash balance of 91,01 includes the balances of the following accounts which are ear-marked for specific purposes :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1938.			Balance on 31st March 1939.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Famine Relief Fund .	3,54	..	3,54	..	..	..
2. Famine Insurance Fund	..	..	..	15	(a)9,94	10,09
3. General Police Fund .	81	..	81	..	..	..
4. Deposit Account of the Fund for restoration of earthquake damage transferred from the Central Government.	8	..	8	7	..	7
5. Depreciation Reserve Fund—Government Presses.	3,84	..	3,84	4,32	..	4,32
6. Scheduled Castes Education Fund.	..	..	..	4,78	..	4,78
7. Subventions from Central Road Fund.	32,38	..	32,38	14,72	..	14,72
8. Deposit Account of grants for economic development and improvement of rural areas.	2,52	..	2,52	—2,73	..	(b)—2,73
9. Deposit Account of the grant made by the Indian Central Jute Committee.	1	..	1	..	..	(c)..
10. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	1	..	1	2	..	2
11. Deposit Account of the grant from the Central Government for the development of sericultural industry.	6	..	6	7	..	7
12. Deposit Account of the grant from the Central Government for the development of handloom industries.	1,05	..	1,05	1,18	..	1,18
13. Deposit Account of grants from Sugar Excise Duty.	..	..	..	12	..	12
Total .	44,30	..	44,30	22,70	9,94	32,64

(a) This is in addition to 74,54 shown under the Cash Balance Investment Account.

(b) The minus balance has been adjusted by a credit of Rs. 4.32 lakhs received in May 1939

(c) Below Rs. 1,000.

The Famine Relief and General Police Funds were abolished during the year and their balances included in the free balance of Government.

The Famine Insurance Fund was set up under the Bengal Famine Insurance Act, 1937, with an initial contribution of 10,00. A sum of 9,94 was utilised in purchasing 3 per cent. securities for 10,10. The cash balance of 15 includes interest of 9 realised from securities.

The Scheduled Castes Education Fund was created with a provision of 5,00 from revenue for the spread of education among the Scheduled Castes. A sum of 22 only was spent on this object during the year.

The amount appropriated from revenue for the annual provision towards the Depreciation Reserve Fund for Government Presses was 92. The expenditure incurred for meeting the cost of renewals and replacements was 44.

A sum of 3,28 was received from the Central Government on account of subvention from Central Road Fund. An expenditure of 20,94 was incurred during the year reducing the balance from 32,38 to 14,72.

The balances in the treasuries have all been agreed with those shown in the consolidated Cash Balance Report for March 1939, which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Office of the Reserve Bank of India, Calcutta. The balance in the Cash Balance Investment Account has been accepted as correct by the Secretary to the Government of Bengal, Finance Department. In this connection a reference is invited to paragraphs 89 and 67 of Part B of this compilation.

Outside the above balances, the Government of Bengal hold 38,33 worth of securities, the details of which are as follows :—

Provincialisation of the Official Assignee	33,53
Provincialisation of the Steam Boiler Inspection Fund	1,00
Unclaimed deposits in the Suitors' Fund lapsed to Government	3,80
	<hr/>
Total	38,33
	<hr/>

The question of merging these in the general balance is under consideration of Government.

SUMMARY OF GENERAL FINANCIAL POSITION.

11. As already explained in paragraph 5 *ante*, there was a deterioration in the revenue position of the Government of Bengal during 1938-39 as compared with 1937-38. There was a revenue deficit of less than 1 in 1938-39 as compared with a revenue surplus of 1,17,72 in 1937-38. There was also a decrease in the provincial balances (45,00 in cash and 45,07 in investments) due mainly to larger withdrawals of deposits and heavier payments of loans and advances to agriculturists owing to floods. In spite of the greater demands on the balance, Government had, however, a fairly comfortable cash balance in their treasuries and the Reserve Bank throughout the year. There were only a few occasions in which the balance at the Reserve Bank was below the prescribed minimum of Rs. 25 lakhs and Government had to take temporary advances from the Reserve Bank to meet the situation. In order however to conserve their existing reserve and to strengthen their ways and means position Government have issued treasury bills to the extent of Rs. 90 lakhs during the current year.

The total liability of the Government of Bengal on account of Unfunded Debt, Deposits and Advances and Remittances amounted to 7,44,14 on the 31st March 1939. Government had, however, on that date liquid assets amounting to 3,54,41, namely :—

- (1) 91,01 as closing cash balance ;
- (2) 1,40,59 on account of loans and advances granted by them ;
- (3) 84,48 as reserve in the Cash Balance Investment Account and Famine Insurance Fund Investment Account; and
- (4) 38,33 in securities.

Setting off the liquid assets against the liability mentioned above, there will be a debit of 3,89,73 against Government account. Against this debit, Government have assets of a capital nature in the shape of Irrigation Projects, Civil Works, etc., on which they had spent to the extent of 6,15,73. Their future commitments in respect of sanctioned works outside the revenue account costing Rs. 1 lakh and more amount to 1,50 only.

Judging from the above facts, it may be said that the financial position of the Government of Bengal during the second year of provincial autonomy is not unsatisfactory.

A.--GENERAL FINANCE ACCOUNTS.

Part II.--Accounts.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1938-39.	Disbursements.	Actuals for 1938-39.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts	12,75,52,506	Revenue expenditure	12,63,39,275
Extraordinary receipts	1,08,387	Capital expenditure within the Revenue Account.	13,22,488
(A) Total revenue receipts	12,76,60,893	(A) Total expenditure on Revenue Account.	12,76,61,763
Public Debt incurred	90,00,000	Capital expenditure outside the Revenue Account.	—2,80,880
Unfunded Debt incurred	68,68,946	Public Debt discharged	90,00,000
Deposits and Advances	14,83,18,344	Unfunded Debt discharged	51,49,461
Loans and Advances by Provincial Governments.	12,43,410	Deposits and Advances	14,94,92,747
Remittances	23,16,21,286	Loans and Advances by Provincial Governments.	68,02,067
Total Receipts	52,47,12,879	Remittances	23,13,87,902 ^a
(B) (Opening) Cash balance	1,36,01,277	Total Disbursements	52,92,13,060
Grand Total	53,83,14,156	(B) (Closing) Cash balance	91,01,000
		Grand Total	53,83,14,156

(A) Revenue Deficit during the year—Rs. 870.

(B) Decrease (—) of cash balance during the year—Rs. 45,00,181.

See also paragraph 10 of the Report. 4

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1938-39.	Heads of Expenditure.	Actuals for 1938-39.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
A.—Principal Heads of Revenue—	Ra.	A.—Direct Demands on the Revenue—	Ra.	Ra.	Ra.
I.—Customs ✓	2,21,26,905	5.—Salt . . . . .	..	224	224
IV.—Taxes on Income other than Corporation Tax. ✓	30,00,000	7.—Land Revenue	1,39,282	20,05,697	30,44,979
V.—Salt ✓	12,400	8.—Provincial Excise	1,23,130	19,19,014	20,42,144
VII.—Land Revenue ✓	3,24,08,771	9.—Stamps . . . . .	..	4,32,610	4,32,610
VIII.—Provincial Excise ✓	1,59,34,665	10.—Forest	4,63,274	12,29,442	16,92,716
IX.—Stamps ✓	2,57,76,792	11.—Registration	195	20,08,559	20,08,754
X.—Forest ✓	22,41,207	12.—Charges on account of Motor Vehicles Acts.	4,50,000	..	4,50,000
XI.—Registration ✓	24,12,347	13.—Other Taxes and Duties . . . . .	..	32,293	32,293
XII.—Receipts under Motor Vehicles Acts ✓	21,90,285				
XIII.—Other Taxes and Duties	38,93,501				
Total	10,99,97,873	Total	11,75,881	85,87,839	97,63,720
Carried over	10,99,97,873	Carried over	11,75,881	85,87,839	97,63,720

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—cont'd.

Heads of Revenue.	Actuals for 1938-39.	Heads of Expenditure.	Actuals for 1938-39.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
B.—Railway Revenue Account— Brought forward	Ra. 10,99,973	Brought forward	Ra. 11,75,861	Ra. 85,87,839	Ra. 97,63,720
XVI.—Subsidised Companies ✓	14,168	B.—Railway Revenue Account—			
Total	14,168	15-C.—Subsidised Companies			
C.—Irrigation, Navigation, Embankment and Drainage Works—					
✓ XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
Gross Receipts—		17.—Interest on works for which Capital Accounts are kept.	21,92,404	..	21,92,404
Direct Receipts	14,34,416				
Deduct—Working Expenses	12,51,982	18.—Other Revenue Expenditure financed from ordinary Revenues.	2,25,186	14,71,921	16,97,107
Net Receipts	1,82,434				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept—					
Direct Receipts	2,82,157				
Total	✓ 4,64,591	Total	24,17,590	14,71,921	38,89,511 ✓

E.—Debt Services—		O. H.	
✓ XX.—Interest	29,35,146	17,08,084	6,208
22.—Interest on Debt and other Obligations			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments.		—5,837	..
(2) Interest portion of equated payments on account of commuted value of pensions.		—1,35,912	..
Net amount met out of ordinary revenues		15,66,335	6,208
Total	29,35,146	15,66,335	6,208
F.—Civil Administration—			
XXI.—Administration of Justice	16,96,072	37,47,075	1,21,64,880
XXII.—Jails and Convict Settlements	6,18,310	26,90,709	72,86,508
XXIII.—Police	7,94,081	1,42,999	32,83,120
XXIV.—Ports and Pilotage	1,00,132	17,65,274	2,03,64,990
XXVI.—Education	15,79,499	1,41,775	3,87,124
XXVII.—Medical	8,97,669	..	29,200
36.—Scientific Departments		9,01,145	1,46,17,136
37.—Education		7,48,439	48,47,675
38.—Medical			
Carried over	56,85,763	1,01,34,416	6,29,80,633
Total	11,34,11,778	51,59,806	1,00,65,968
F.—Civil Administration—			
25.—General Administration			1,59,11,955
27.—Administration of Justice			99,77,217
28.—Jails and Convict Settlements			34,26,119
29.—Police			2,21,27,264
30.—Ports and Pilotage			5,28,899
36.—Scientific Departments			29,200
37.—Education			1,55,18,281
38.—Medical			55,96,114
Carried over			7,31,15,049
Total			1,52,25,774

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.		Heads of Expenditure.		Actuals for 1938-39.		
1	2	3	4	5	6	Total.
	Actuals for 1938-39.		Charged.	Voted.	Total.	
	Rs.		Rs.	Rs.	Rs.	Rs.
Brought forward	11,34,11,778	Brought forward	61,59,806	1,00,66,968	1,52,26,774	
	58,85,763		1,01,34,416	6,29,80,633	7,31,15,049	
F.—Civil Administration—<i>concid.</i>		F.—Civil Administration—<i>concid.</i>				
XXVIII.—Public Health	5,39,891	39.—Public Health	1,25,394	39,34,788	40,60,182	
XXIX.—Agriculture	2,29,914	40.—Agriculture	1,05,263	12,97,352	14,02,615	
XXX.—Veterinary	1,57,851	41.—Veterinary	44,325	4,85,432	5,29,757	
XXXI.—Co-operation	3,58,412	42.—Co-operation	10,818	13,27,536	13,38,354	
XXXII.—Industries	19,33,537	43.—Industries ✓	47,436	17,84,338	18,31,774	
XXXVI.—Miscellaneous Departments	1,87,195	47.—Miscellaneous Departments	35,974	4,66,693	5,02,667	
Total	90,92,563	Total	1,05,03,626	7,22,76,772	8,27,80,398	
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—				
XXXIX.—Civil Works	29,08,988	50.—Civil Works ✓	12,12,581	1,16,56,287	1,28,68,868	
Total	29,08,988	Total	12,12,581	1,16,56,287	1,28,68,868	

J.—Miscellaneous—	64					
54.—Famine—						
A.—Famine Relief	3,90,210		8,13,196		8,13,196	
B.—Transfers to Famine Insurance Fund	4,83,469		..		10,00,000	
55.—Superannuation Allowances and Pensions.	12,35,046		71,71,087		98,44,435	
Total	21,08,725		21,67,465		21,82,122	
56.—Stationery and Printing			14,657		16,24,482	
57.—Miscellaneous			14,030			
Total	30,452		1,17,62,210		1,54,64,235	
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—						
L.—Miscellaneous Adjustments between Central and Provincial Governments.						
Total	30,452					
M.—Extraordinary Items—						
LI.—Extraordinary Receipts	108,387		..		..
Total	108,387		10,67,61,237		12,63,39,275	
M.—Extraordinary Items—						
63.—Extraordinary charges . . . . .			..		..
Total Revenue Expenditure			2,05,78,038			
Capital Expenditure within the Revenue Account—						
CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.			361	2,186	2,547	
JJ.—55A.—Commutation of Pensions financed from ordinary revenues.			1,10,502	12,09,439	13,19,941	
Total			1,10,863	12,11,625	13,22,486	
Carried over	12,76,60,893		10,69,72,862		12,76,61,763	

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue.	Actuals for 1938-39. 2	Heads of Expenditure.	Actuals for 1938-39.		
			Charged. 4	Voted. 5	Total. 6
1		3			
Brought forward .	Rs. 12,76,60,893	Brought forward .	Rs. 2,06,88,901	Rs. 10,69,72,862	Rs. 12,76,61,763
Total Revenue .	12,76,60,893	Total Expenditure on Revenue Account .	2,06,88,901	10,69,72,862	12,76,61,763
		Total Revenue .	..	..	12,76,60,893
		Deficit (—) .	..	..	—870
		Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works .	7,631	—40,166	—32,536
		JJ.—83.—Payments of Commuted value of Pensions.	—16,007	—2,32,338	—2,48,345
		Total .	—8,376	—2,72,504	—2,80,880
Total Revenue .	12,76,60,893	Total Expenditure .	2,06,80,525	10,67,00,358	12,73,80,883

No. 3—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

Particulars. 1	Charged. 2	Voted. 3	Total. 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	2,08,30,095	10,80,83,650	12,89,13,745
Expenditure outside the Revenue Account	—8,376	—2,72,504	—2,80,880
Disbursements under Debt, Deposit, and Remittance Heads treated as expenditure.	5,992	72,47,514	72,53,506
Total	2,08,27,711	11,50,58,660	13,58,86,371

(a) The figures have been arrived at as follows :—

	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2	2,06,88,901	10,69,72,862
Add Working Expenses of Irrigation	1,41,194	11,10,788
Total	2,08,30,095	10,80,83,650

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1938-39.
A.—Principal Heads of Revenue—	
	Rs.
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces.	2,21,26,905
Total .	2,21,26,905
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces	30,00,000
Total .	30,00,000
V.—Salt—	
Share of net proceeds assigned to Provinces	12,400
Total .	12,400
VII.—Land Revenue—	
Ordinary revenue	3,05,31,401
Sale of Government estates	12,243
Sale proceeds of waste-lands and redemption of land tax	28,256
Recoveries on account of survey and settlement charges	12,63,496
Rents, etc., of fisheries	14,140
Recoveries of cost of maintenance of boundary pillars	5,182
Recoveries of overpayments	1,408
Collection of payments for services rendered	4,49,557
Miscellaneous	2,00,546
<i>Deduct</i> —Refunds	—96,458
Total .	3,24,09,771

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
VIII.—Provincial Excise—	
Country spirits	55,51,449
Country fermented liquor	20,33,704
Malt liquors	2,58,150
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	9,23,251
Receipts from commercial spirits, including denatured spirits and medicated wines.	2,31,841
Opium	35,13,708
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	6,07,958
Hemp and other drugs	29,62,192
Receipts from Distilleries	6,436
Fines, confiscations and miscellaneous	80,395
Recoveries of overpayments	1,273
Collection of payments for services rendered	1,45,333
<i>Deduct—Refunds</i>	—3,81,025
Total	1,59,34,665
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps ¹	80,15,639
Duty on impressing documents	1,53,118
Fines and penalties	14,069
Miscellaneous	1,04,620
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.	36
<i>Deduct—Refunds</i>	—7,01,068
Total—Non-Judicial	75,91,314

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
A.—Principal Heads of Revenue—<i>contd.</i>	Rs.
IX.—Stamps—<i>concl.</i>	
B.—Judicial—	•
(i) Court fees—	
Court fees realised in stamps	1,76,78,523
Total	1,76,78,523
(ii) Other Receipts—	
Sale of stamps	5,94,336
Fines and penalties	3,909
Miscellaneous	73
Deduct—Refunds	—91,363
Total	5,06,955
Total—Judicial	1,81,85,478
Total—Non-Judicial	75,91,314
Grand Total	2,57,76,792
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	2,53,480
Timber and other produce removed from the forests by consumers or purchasers.	20,01,790
Drift and waif wood and confiscated forest produce	9,712
Miscellaneous	1,31,984
Receipts in England	1,123
Loss or gain by exchange	13
Deduct—Refunds	—1,56,904
Total	22,41,207
XI.—Registration—	
Fees for registering documents	21,68,330
Fees for copies of registered documents	80,695
Miscellaneous	1,68,236
Deduct—Refunds	—4,914
Total	24,12,347

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
Rs.	
A.—Principal Heads of Revenue—<i>concl.</i>	
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	4,78,387
Receipts under the Provincial Motor Vehicles Taxation Act	17,38,364
Fees and other receipts	13,363
<i>Deduct—Refunds</i>	—39,829
Total	21,90,285
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	7,58,068
Betting Tax—	
Totalisator	7,69,494
Bookmakers	3,12,237
<i>Deduct—Refunds</i>	—389
Total	18,39,410
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas	42,065
Other receipts	18,82,912
<i>Deduct—Refunds</i>	—495
Total	19,24,572
C.—Receipts from Tobacco Duties—	
Receipts under the Bengal (Sales Licensing) Act, 1935	1,29,519
Grand Total	38,93,501
B.—Railway Revenue Account—	
XVI.—Subsidised Companies—	
Government share of surplus profits	14,168
Total	14,168

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	5,64,729
Sales of Water	371
Other canal produce	134
Rents	2,100
Recoveries of expenditure	1,712
Miscellaneous	2,146
Total .	5,71,192
Deduct—Working Expenses—	
Extensions and Improvements	34,167
Maintenance and Repairs	87,032
Establishment	28,433
	1,81,556
Tools and Plant	5,245
Suspense	—41
Charges in England	6,346
	234
Loss or gain by exchange	41
	1
Total—Working Expenses .	3,23,014
Net Receipts	2,48,178
Carried over .	2,48,178

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works — <i>contd.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>contd.</i>	
Brought forward	2,48,178
A.—Irrigation Works— <i>concl'd.</i>	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	1,02,843
Sales of Water	1,613
Navigation	10,386
Rents	1,743
Recoveries of expenditure	95
Miscellaneous	25,889
Total	1,42,569
<i>Deduct</i> —Working Expenses—	
Maintenance and Repairs	30,645
Establishment	8,139
	{ Charged
	{ Voted
Tools and Plant	726
Charges in England	1,860
	{ Charged
	{ Voted
Loss or gain by exchange	12
Total—Working Expenses	1,02,696
Net Receipts	30,873
Total—A.—Irrigation Works	2,88,051

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*con/d.*

Heads.	Actuals for 1938-39.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works — <i>contd.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl'd.</i>	
Brought forward	2,88,051
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation	5,91,783
Other canal produce	6
Rents	3,675
Recoveries of expenditure	63,807
Miscellaneous	61,390
<i>Deduct</i> —Refunds	—6
Total	7,20,655
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements	18,389
Maintenance and Repairs	4,41,826
Establishment	74,493
{ Charged	2,43,467
{ Voted	
Tools and Plant	25,409
Charges in England	21,731
{ Charged	803
{ Voted	
Loss or gain by exchange	139
{ Charged	5
{ Voted	
Total—Working Expenses	8,26,272
Net Receipts	—1,05,617
GRAND TOTAL	1,82,434

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*concl.*

Heads.	Actuals for 1938-39.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	Rs.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Water rates	2,743
Miscellaneous	2,486
Total—A.—Irrigation Works	5,229
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	59,230
Other canal produce	9
Rents	5,429
Recoveries of expenditure	5,221
Miscellaneous	2,07,001
Receipts in England	47
Deduct—Refunds	—9
Total—B.—Navigation, Embankment and Drainage Works	2,76,928
GRAND TOTAL	2,82,157
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments.	4,00,810
Interest realised on investments of Provincial balances	1,14,977
Interest on arrears of revenue	1,06,695
Interest on Irrigation Capital Outlay incurred before 1st April 1927.	21,86,567
Miscellaneous	1,39,286
Receipts in England	73
Loss or gain by exchange	1
Deduct—Refunds	—13,262
Total	29,35,146

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	29,575
Court-fees realised in cash	33,758
General fees, fines and forfeitures	8,45,554
Pleadship and Mukhtearship examination fees	6,975
Receipts of the Official Assignee	1,34,490
Miscellaneous fees and fines	1,81,435
Miscellaneous	4,34,925
Recoveries of overpayments	20,274
Collection of payments for services rendered	53,432
Receipts in England	114
<i>Deduct</i> —Refunds	—44,460
Total	16,96,072
XXII.—Jails and Convict Settlements—	
Jails	89,505
Jail manufactures	5,27,638
Recoveries of overpayments	1,647
<i>Deduct</i> —Refunds	—480
Total	6,18,310
XXIII.—Police—	
Police supplied to Railways	8,801
Police supplied to public departments, private companies and persons.	41,769
Receipts and recoveries on account of Presidency Police	6,06,978
Cash receipts under the Arms Act	3,996
Fees, fines and forfeitures	926
Recoveries of overpayments	8,943
Collection of payments for services rendered	39,804
Miscellaneous	1,04,027
Receipts in England	830
Loss or gain by exchange	3
<i>Deduct</i> —Refunds	—22,086
Total	7,94,081

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
F.—Civil Administration—<i>contd.</i>	
Rs.	
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Sale-proceeds of vessels and stores	1,639
Registration and other fees	3,604
Miscellaneous	96,778
<i>Deduct</i> —Refunds	—1,880
Total	1,00,132
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	4,43,064
Fees, Government Professional Colleges	67,213
B.—Secondary—	
Fees, Government Secondary Schools	5,10,859
D.—Special—	
Fees and other receipts, Government Special Schools	97,857
E.—General—	
Contributions	594
Income from endowments	15,464
Recoveries of overpayments	7,438
Collection of payments for services rendered	8,756
Miscellaneous	4,38,965
Receipts in England	213
Loss or gain by exchange	1
<i>Deduct</i> —Refunds	—11,825
Total	15,79,499
XXVII.—Medical—	
Medical School and College fees	3,27,588
Hospital receipts	2,93,706
Mental Hospital receipts	475
Carried over	6,21,769

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
F.—Civil Administration—<i>contd.</i>	
	Rs.
XXVII.—Medical—<i>concl'd.</i>	
Brought forward	6,21,769
Sale of medicines	179
Contributions	1,18,519
Income from endowments	14,940
Recoveries of overpayments	8,002
Collection of payments for services rendered	64,525
Miscellaneous	1,52,753
Receipts in England	2
Deduct—Refunds	—83,020
Total	8,97,669
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	52,280
Contributions	18,917
Recoveries of overpayments	7,289
Collection of payments for services rendered	46,488
Miscellaneous	4,14,977
Deduct—Refunds	—60
Total	5,39,891
XXIX.—Agriculture—	
Agricultural receipts	2,30,929
Recoveries of overpayments	427
Collection of payments for services rendered	14
Deduct—Refunds	—1,456
Total	2,29,914
XXX.—Veterinary—	
Veterinary College and School fees	19,253
Other receipts	35,730
Collection of payments for services rendered	1,02,999
Deduct—Refunds	—131
Total	1,57,851

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*contd.*

Heads.	Actuals for 1938-39.
F.—Civil Administration—<i>concl'd.</i>	Rs.
XXXI.—Co-operation—	
Audit fees	2,40,459
Miscellaneous receipts	1,18,203
<i>Deduct</i> —Refunds	—250
Total .	3,58,412
XXXII.—Industries—	
Industries	1,58,871
Cinchona plantations	14,98,813
Recoveries of overpayments	2,518
Collection of payments for services rendered	17,250
Receipts in England	2,55,714
Loss or gain by exchange	1,538
<i>Deduct</i> —Refunds	—1,167
Total .	19,33,537
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions	233
<i>Miscellaneous—</i>	
Examination fees	35,022
Fees for the inspection of steam boilers	1,57,564
Miscellaneous	5,602
Receipts in England	209
Loss or gain by exchange	1
<i>Deduct</i> —Refunds	—11,486
Total .	1,87,195

No 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads.	Actuals for 1938-39.
HL.—Civil Works and Miscellaneous Public Improvements—	
	Rs.
XXXIX.—Civil Works—	
Rents	3,65,848
Tolls on Roads	41,278
Recoveries of expenditure	1,56,058
Transfer from Central Road Fund	20,94,440
Miscellaneous	2,89,094
Receipts in England	1
Deduct—Refunds	—37,731
Total	20,08,988
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	2,20,113
Miscellaneous	1,69,365
Receipts in England	1,174
Loss or gain by exchange	8
Deduct—Refunds	—450
Total	3,90,210
XLV.—Stationery and Printing—	
Stationery receipts	136
Sale of plain paper used with stamps	2,92,609
Sale of gazettes and other Government publications	66,772
Other press receipts	1,23,840
Receipts in England	493
Loss or gain by exchange	3
Deduct—Refunds	—384
Total	4,83,469

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—*con. ld.*

Heads.	Actuals for 1938-39.
Rs.	
J.—Miscellaneous—<i>concl.</i>	
XLVI.—Miscellaneous—	
Unclaimed deposits	7,10,746
Sale of old stores and materials	39,978
Fees for Government audit	1,41,185
Rents, Rates and Taxes	9,780
Other fees, fines and forfeitures	11,777
Gain by exchange on local transactions	—1,707
Recoveries of overpayments	5,505
Collection of payments for services rendered	5,01,301
Net gain by exchange on Remittance transactions	632
Miscellaneous	1,49,679
Receipts in England	32,735
Loss or gain by exchange	5
<i>Deduct</i> —Refunds	—3,66,570
Total	12,35,048
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
L.—Miscellaneous Adjustments between Central and Provincial Governments.	30,452
Total	30,452
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of land	1,08,387
Total	1,08,387

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
5.—Salt—			
II.—Charges in Provinces—			
Direction . . . . .	..	224	224
Total . . . . .	..	224	224
7.—Land Revenue—			
Charges of administration	54,235	4,38,687	4,92,922
Management of Government estates . . . . .	..	10,52,674	10,52,674
Charges on account of land revenue collections.	28,040	..	28,040
Survey, Settlement and Record Operations	38,536	11,90,102	12,28,638
Land Records	9,458	88,956	98,414
Assignments and Compensation . . . . .	..	1,20,557	1,20,557
Charges in England	8,962	14,645	23,607
Loss or gain by exchange	51	76	127
Total	1,39,282	29,05,697	30,44,979
8.—Provincial Excise—			
Superintendence	26,216	2,30,086	2,56,302
District charges	6,196	12,94,956	13,01,152
Cost of opium supplied to Provincial Excise Department.	..	5,39,051	5,39,051
Compensations	99,864	6,003	1,05,867
Works . . . . .	..	1,424	1,424
Charges in England	2,246	653	3,099
Loss or gain by exchange	8	8	11
<i>Deduct</i> —Amount recovered from the Central Government for combined Salt and Excise Establishment.	—11,400	—1,53,362	—1,64,762
Total	1,23,130	19,19,014	20,42,144

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>contd.</i>			
9.—Stamps—			
A.—Non-Judicial—			
Superintendence . . . . .	..	33,721	33,721
Charges for the sale of stamps . . .	..	1,51,681	1,51,681
Cost of stamps supplied from Central Stamp Stores.	..	42,576	42,576
B.—Judicial—			
Superintendence . . . . .	..	16,860	16,860
Charges for the sale of stamps . . .	..	1,22,895	1,22,895
Cost of stamps supplied from Central Stamp Stores.	..	64,877	64,877
Total .	..	4,32,610	4,32,610
10.—Forest—			
Conservancy and Works	58,649	6,23,534	6,82,183
Establishment	3,28,351	6,05,908	9,34,259
Charges in England	75,801	..	75,801
Loss or gain by exchange	473	..	473
Total .	4,63,274	12,29,442	16,92,716
11.—Registration—			
Superintendence . . . . .	..	82,563	82,563
District charges	195	19,85,996	19,86,191
Total .	195	20,68,559	20,68,754
12.—Charges on account of Motor Vehicles Acts—			
Compensations to local bodies, etc. . .	4,50,000	..	4,50,000
Total .	4,50,000	..	4,50,000

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>concl'd.</i>			
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax . . . . .	..	6,842	6,842
Betting Tax . . . . .	..	5,000	5,000
Charges under the Electricity Acts . .	..	6,899	6,899
Charges in connection with Tobacco Duties.	..	13,552	13,552
Total . .	..	32,293	32,293
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept—			
Irrigation Works	9,08,279	..	9,08,279
Navigation, Embankment and Drainage Works.	12,84,125	..	12,84,125
Total . .	21,92,404	..	21,92,404
18.—Other Revenue Expenditure financed from ordinary revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital accounts are kept—			
Works . . . . .	..	2,343	2,343
Maintenance and Repairs . . . .	..	1,334	1,334
Establishment	739	2,002	2,741
Tools and Plant . . . . .	..	87	87
Charges in England	169	6	175
Loss or gain by exchange	1	..	1
Total . .	909	5,772	6,681

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39		Total. 4
	Charged. 2	Voted. 3	
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from ordinary revenues—<i>contd.</i>			
A.—Irrigation Works—<i>contd.</i>			
(2) Miscellaneous Expenditure—			
Establishment	50,166	1,49,143	1,99,309
Tools and Plant . . . . .	..	1,085	1,085
Other charges . . . . .	..	20,886	20,886
Charges in England	158	6	164
Loss or gain by exchange	1	..	1
Total	50,325	1,71,120	2,21,445
Total A.—Irrigation Works	51,234	1,76,892	2,28,126
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital accounts are kept—			
Works . . . . .	..	1,08,129	1,08,129
Extensions and Improvements . . . . .	..	2,191	2,191
Maintenance and Repairs . . . . .	..	5,98,984	5,98,984
Establishment	1,31,745	3,80,841	5,12,586
Tools and Plant . . . . .	..	29,707	29,707
Suspense . . . . .	..	—2,000	—2,000
Charges in England	32,750	1,210	33,960
Loss or gain by exchange	210	9	219
Total	1,64,705	11,19,071	12,83,776
(2) Miscellaneous Expenditure—			
Establishment	7,442	19,809	27,251
Tools and Plant . . . . .	..	1,219	1,219
Other charges . . . . .	..	39,869	39,869
Carried over	7,442	60,897	68,339

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concl.			
18.—Other Revenue Expenditure financed from ordinary revenues— <i>concl.</i>			
B.—Navigation, Embankment and Drainage Works—concl.			
Brought forward	7,442	60,897	68,339
(2) Miscellaneous Expenditure—			
Grants-in-aid . . . . .	..	1,14,992	1,14,992
Charges in England	1,793	69	1,862
Loss or gain by exchange	12	..	12
Total	9,247	1,75,958	1,85,205
Total B.—Navigation, etc.	1,73,952	12,95,029	14,68,981
GRAND TOTAL	2,25,186	14,71,921	16,97,107
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—			
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
B.—Financed from ordinary revenues—			
Navigation, Embankment and Drainage Works.	361	2,186	2,547
Total	361	2,186	2,547

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt.			
(i) Rupee Debt—			
Floating Loans—			
Interest on other Floating Loans	3,605	..	3,605
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	14,88,977	..	14,88,977
Interest on Indian Civil Service Provident Fund.	82,524	..	82,524
Interest on Indian Civil Service (Non-European Members) Provident Fund.	6,989	..	6,989
Interest on Contributory Provident Funds.	62,989	..	62,989
Interest on Other Miscellaneous Provident Funds.	1,760	..	1,760
C.—Interest on Other Obligations—			
Other Items—			
Miscellaneous	61,240	6,208	67,448
D.—Transfers—			
Deduct—			
(1) Interest transferred to Commercial Departments.	—5,337	..	—5,337
(2) Interest portion of equated payments on account of commuted value of pensions.	—1,35,912	..	—1,35,912
Total	15,66,335	6,208	15,72,543

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS— *contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—			
Salary of the Governor	1,19,643	..	1,19,643
Secretarial Staff of Governor	1,02,648	..	1,02,648
Staff and house-hold of Governor	3,71,265	..	3,71,265
Sumptuary allowance of Governor	24,925	..	24,925
Expenditure from Contract allowance	1,00,000	..	1,00,000
Tour Expenses	73,716	..	73,716
Ministers	3,90,388	60,833	4,51,221
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	8,45,397	8,45,397
Provincial Legislative Council . . . . .	..	2,26,951	2,26,951
Legislative Council Department . . . . .	..	298	298
Elections for Legislatures . . . . .	..	9,096	9,096
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats	5,70,706	15,39,641	21,10,347
Public Service Commission	1,18,437	..	1,18,437
Board of Revenue, Financial Commissioner and establishments.	72,142	80,730	1,52,872
Local Fund Audit Establishments . . . . .	..	2,78,052	2,78,052
D.—Commissioners—			
Commissioners	1,92,870	2,30,597	4,23,467
Carried over	21,36,740	32,71,595	54,08,335

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
Brought forward	21,36,740	32,71,595	54,08,335
F.—Civil Administration—<i>contd.</i>			
25.—General Administration—<i>concl'd.</i>			
E.—District Administration—			
General Establishments	10,95,999	65,31,558	76,27,557
Sub-divisional Establishments	4,733	6,49,087	6,53,820
Other Establishments	8,742	13,68,560	13,77,302
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc.	945	2,04,385	2,05,330
Expenditure from Rural Reconstruction Grants . . . . .	..	3,281	3,281
Miscellaneous	320	18,000	18,320
H.—Charges in England—			
A.—Secretary of State for India—			
Other Items	15,122	13,235	28,357
Loss or gain by exchange	103	47	150
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department . . . . .	..	86,680	86,680
Other Items	4,81,225	18,031	4,99,256
Loss or gain by exchange	3,146	421	3,567
Total	37,47,075	1,21,64,880	1,59,11,955
27.—Administration of Justice—			
High Court	16,72,196	..	16,72,196
Law Officers	71,727	4,66,893	5,38,620
Administrator General and Official Trustee . . . . .	..	1,46,042	1,46,042
Official Assignee . . . . .	..	78,319	78,319
Coroner's Court . . . . .	..	6,354	6,354
Carried over	17,43,923	6,97,608	24,41,531

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged.	Voted.	
	2	3	
Brought forward	Rs. 17,43,923	Rs. 6,97,608	Rs. 24,41,531
F.—Civil Administration—<i>contd.</i>			
27.—Administration of Justice—<i>concl.</i>			
Presidency Magistrate's Court	20,100	2,08,231	2,28,331
Civil and Sessions Courts	6,56,537	60,85,758	67,42,295
Courts of Small Causes . . . . .	..	2,63,050	2,63,050
Criminal Courts . . . . .	..	10,627	10,627
Pledership and Muktearship examina- tion charges . . . . .	..	6,876	6,876
Charges in England	2,68,611	14,263	2,82,874
Loss or gain by exchange	1,538	95	1,633
Total	26,90,709	72,86,508	99,77,217
28.—Jails and Convict Settlements—			
Jails	1,24,242	29,29,510	30,53,752
Jail manufactures	492	3,28,144	3,28,636
Charges on account of persons confined or detained in Jails outside the Province	1,010	22,136	23,146
Charges in England	17,153	3,304	20,457
Loss or gain by exchange	102	26	128
Total	1,42,999	32,83,120	34,26,119
29.—Police—			
Presidency Police	1,39,478	42,14,137	43,53,615
Superintendence	2,03,903	1,76,852	3,80,755
District Executive Force	7,03,742	1,34,83,165	1,41,86,907
Carried over	10,47,123	1,78,74,154	1,89,21,277

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
29.—Police—<i>concl.</i>			
Brought forward	10,47,123	1,78,74,154	1,89,21,277
Police Training Schools	17,359	1,71,825	1,89,184
Special Police	1,84,197	3,64,437	5,48,634
Railway Police	52,340	2,72,251	3,24,591
Criminal Investigation Department	1,22,817	14,81,497	16,04,314
Transfers to the General Police Fund . . . . .	..	89	89
Works . . . . .	..	1,76,931	1,76,931
Charges in England	3,36,349	23,662	3,60,011
Loss or gain by exchange	2,089	144	2,233
Total	17,62,274	2,03,64,990	2,21,27,264
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	10,229	3,65,859	3,76,088
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels.	15,303	..	15,303
Ports establishments	90,855	12,337	1,03,192
Subsidies to steam (-) boat Companies . . . . .	..	3,200	3,200
State-yacht establishment	23,522	..	23,522
Miscellaneous	1,866	900	2,766
Charges in England . . . . .	..	4,800	4,800
Loss or gain by exchange . . . . .	..	28	28
Total	1,41,775	3,87,124	5,28,899
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutions.	..	29,200	29,200
Total . . . . .	..	29,200	29,200

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
F.—Civil Administration—<i>contd.</i>	Rs. *	Rs.	Rs.
37.—Education—General—			
A.—University—			
Grants to Universities	5,50,000	5,89,602	11,39,602
Government Arts Colleges	1,26,517	15,06,045	16,32,562
Grants to non-Government Arts Colleges .	..	3,88,440	3,88,440
Government Professional Colleges . . .	28,437	3,31,786	3,60,223
B.—Secondary—			
Government Secondary Schools	37,663	14,85,606	15,23,269
Direct grants to non-Government Secondary Schools.	5,192	15,81,394	15,86,586
C.—Primary—			
Government Primary Schools . . . . .	..	4,931	4,931
Direct grants to non-Government Primary Schools.	23,600	3,17,354	3,40,954
Grants to local bodies for primary education.	..	29,02,087	29,02,087
D.—Special—			
Government Special Schools	9,676	11,16,500	11,26,176
Direct Grants to non-Government Special Schools.	..	4,62,219	4,62,219
E.—General—			
Direction	55,098	1,63,900	2,18,998
Inspection	8,150	11,78,651	11,86,801
Scholarships	1,209	3,55,067	3,56,276
Miscellaneous	2,243	11,11,752	11,13,995
<i>Deduct</i> —Amount met from the Scheduled Castes Education Fund.	..	—21,663	—21,663
F.—Charges in England—			
B.—High Commissioner	53,027	52,925	1,05,952
Loss or gain by exchange	308	290	598
Total—Education—General	9,01,120	1,35,26,886	1,44,28,006

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
37.—Education—Anglo-Indian and European Education—			
B.—Secondary—			
Government Secondary Schools . . .	..	2,74,073	2,74,073
Direct grants to non-Government Secondary Schools.	..	2,90,855	2,80,855
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	4,17,967	4,17,967
D.—Special—			
Government Special Schools . . . .	..	21,721	21,721
Direct grants to non-Government Special Schools.	..	1,879	1,879
E.—General—			
Inspection . . . . .	..	33,325	33,325
Scholarships . . . . .	..	32,995	32,995
Miscellaneous . . . . .	..	9,480	9,480
F.—Charges in England—			
B.—High Commissioner	25	17,837	17,862
Loss or gain by exchange . . . .	..	118	118
Total—Anglo-Indian and European Education .	25	10,90,250	10,90,275
Total—Education—General .	9,01,120	1,35,26,886	1,44,28,006
GRAND TOTAL .	9,01,145	1,46,17,136	1,55,18,281

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
38.—Medical—			
Medical Establishment	2,17,431	5,29,097	7,46,528
Hospitals and Dispensaries	1,51,367	25,49,866	27,01,233
Grants for Medical purposes . . . . .	..	2,45,945	2,45,945
Medical Colleges and Schools	2,17,239	8,43,669	10,60,908
Mental Hospital . . . . .	..	5,57,178	5,57,178
Chemical Examiner . . . . .	..	78,149	78,149
Charges in England	1,61,405	43,502	2,04,907
Loss or gain by exchange	997	269	1,266
Total	7,48,439	48,47,675	55,96,114
39.—Public Health—			
Public Health Establishment	1,07,632	5,41,545	6,49,177
Grants for Public Health purposes	6,232	26,31,223	26,37,455
Expenses in connection with epidemic diseases	2,948	6,01,004	6,03,952
Bacteriological Laboratories . . . . .	..	79,149	79,149
Pasteur Institutes . . . . .	..	42,164	42,164
Works . . . . .	..	24,424	24,424
Charges in England	8,533	15,199	23,732
Loss or gain by exchange	49	80	129
Total	1,25,394	39,34,788	40,60,182
40.—Agriculture—			
Direction	38,696	73,931	1,12,627
Superintendence	42,069	2,18,771	2,60,840
Subordinate and Expert Staff . . . . .	..	1,85,213	1,85,213
Experimental Farms	6,417	2,00,451	2,06,868
Carried over	87,182	6,78,366	7,65,548

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
Brought forward .	87,182	6,78,366	7,65,548
F.—Civil Administration—<i>contd.</i>			
40.—Agriculture—<i>contd.</i>			
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	419	1,46,275	1,46,694
Agricultural Experiments and Research .	..	1,55,906	1,55,906
Agricultural Education . . . . .	..	39,246	39,246
Agricultural Engineering . . . . .	..	24,000	24,000
Botanical and other Public Gardens .	..	1,49,622	1,49,622
Special Rural Uplift Schemes . . . . .	..	12,104	12,104
Grants-in-aid, Contributions, etc.	300	86,145	86,445
Other Charges . . . . .	..	4,316	4,316
Works . . . . .	..	229	229
Charges in England	17,262	1,138	18,400
Loss or gain by exchange	100	5	105
Total .	1,05,263	12,97,352	14,02,615
41.—Veterinary—			
Superintendence	1,943	1,24,399	1,26,342
Veterinary Education and Research .	21,235	1,21,515	1,42,750
Subordinate establishment . . . . .	..	72,189	72,189
Hospitals and dispensaries	5,185	1,65,595	1,70,780
Prizes . . . . .	..	1,000	1,000
Charges in England	15,851	730	16,581
Loss or gain by exchange	111	4	115
Total .	44,325	4,85,432	5,29,757
42.—Co-operation—			
Superintendence	10,417	9,65,465	9,75,882
Grants-in-aid . . . . .	..	2,54,473	2,54,473
Other charges	401	1,07,598	1,07,999
Total .	10,818	13,27,536	13,38,354

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>concl.</i>			
43.—Industries—			
Industries	415	13,11,471	13,11,886
Cinchona Plantations	28,525	4,30,442	4,67,967
Fisheries . . . . .	..	11,866	11,866
Works . . . . .	..	11,220	11,220
Charges in England	18,379	10,287	28,666
Loss or gain by exchange	117	52	169
Total	47,436	17,84,338	18,31,774
47.—Miscellaneous Departments—			
Labour and Emigration—			
Inspector of Factories	80	1,46,175	1,46,255
Inspection and Tests—			
Inspector of Steam Boilers	200	1,20,310	1,20,510
Electric Inspector	23,431	59,557	82,988
Statistics—			
Provincial Statistics . . . . .	..	9,935	9,935
Miscellaneous—			
Preservation and translation of ancient manuscripts.	..	4,960	4,960
Examinations . . . . .	..	68	68
Administration of Indian Partnership Act, 1932.	..	5,003	5,003
Miscellaneous	7,762	54,879	62,641
Charges in England	4,474	65,403	69,877
Loss or gain by exchange	27	403	430
Total	35,974	4,66,693	5,02,667

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1938-39.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—			
Land Revenue . . . . .	..	12,093	12,093
Provincial Excise . . . . .	..	13,479	13,479
Registration . . . . .	..	64,221	64,221
General Administration	51,615	7,57,420	8,09,035
Administration of Justice . . . . .	..	1,42,799	1,42,799
Jails and Convict Settlements	258	1,53,990	1,54,248
Police	55	1,44,557	1,44,612
Ports and Pilotage . . . . .	..	298	298
Education other than European and Anglo-Indian Education.	17,971	6,36,467	6,54,438
European and Anglo-Indian Education . . . . .	..	5,869	5,869
Medical	4,209	68,598	72,807
Agriculture	926	1,88,584	1,89,510
Veterinary . . . . .	..	2,943	2,943
Co-operation . . . . .	..	159	159
Industries . . . . .	..	30,772	30,772
Civil Works . . . . .	..	22,273	22,273
Miscellaneous Departments . . . . .	..	14,496	14,496
² Original Works—Communications . . . . .	..	11,87,174	11,87,174
Repairs—			
Buildings	3,96,456	23,99,438	27,95,894
Communications	32,182	17,86,517	18,18,699
Miscellaneous . . . . .	..	225	225
Establishment	2,56,164	10,84,535	13,40,699
Tools and plant	4,246	83,813	88,059
Grants-in-aid	4,00,000	28,94,405	32,94,405
Suspense	—297	—63,021	—63,318
Charges in England	48,493	24,054	72,547
Loss or gain by exchange	303	129	432
Total	12,12,581	1,16,56,287	1,28,68,868

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR
HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—			
54.—Famine—			
A. Famine Relief—			
Salaries and establishment . . . . .	..	100	100
Gratuitous Relief . . . . .	..	3,77,888	3,77,888
Miscellaneous . . . . .	..	4,35,208	4,35,208
Total . . . . .	..	8,13,196	8,13,196
B. Transfers to Famine Insurance Fund	10,00,000	..	10,00,000
Total	10,00,000	..	10,00,000
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	4,24,868	65,81,300	70,06,168
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	1,51,919	2,32,338	3,84,257
Compassionate Allowances	5,775	46,089	51,864
Gratuities	4,287	56,776	61,063
Pensions for distinguished and meritorious services or for political considerations. . . . .	..	150	150
Donations to Provident Funds	13,950	50,988	64,938
Charges in England	20,92,036	2,63,517	23,55,553
Loss or gain by exchange	12,304	1,597	13,901
Deduct—Pensionary charges transferred to Commercial Departments.	—31,801	—61,658	—93,459
Total	26,73,338	71,71,097	98,44,435
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments.	699	7,97,264	7,97,963
Discount on plain paper used with stamps . . . . .	..	13,680	13,680
Purchase of plain paper used with stamps . . . . .	..	1,04,229	1,04,229
II.—Printing—			
Government Presses	11,636	12,17,206	12,28,832
Printing at private presses . . . . .	..	9,287	9,287
Cost of printing work done by other Governments. . . . .	..	4,057	4,057
Charges in England	2,312	21,518	23,830
Loss or gain by exchange	10	134	144
Total	14,657	21,87,465	21,82,122

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
J.—Miscellaneous—<i>concl'd.</i>	Rs.	Rs.	Rs.
57.—Miscellaneous—			
Donations for charitable purposes . . . . .	..	1,26,812	1,26,812
Special Commissions of Enquiry	12,452	66,699	79,151
Petty Establishments . . . . .	..	1,00,185	1,00,185
Irrecoverable temporary loans and advances written off.	..	5,901	5,901
Rents, rates and taxes . . . . .	..	40,179	40,179
Contributions . . . . .	..	10,01,881	10,01,881
Miscellaneous Durbar charges . . . . .	..	3,689	3,689
Expenditure on account of State prisoners and detenus.	..	2,55,493	2,55,493
<i>in India</i> Charges in connection with the celebration of His Majesty's Coronation.	..	213	213
Miscellaneous and unforeseen charges	4	5,806	5,810
Charges in England	1,567	3,575	5,142
Loss or gain by exchange	7	19	26
Total	14,030	16,10,452	16,24,482
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commution of pensions financed from ordinary revenues—			
Amount transferred from "83—Payments of commuted value of pensions".	1,10,502	12,09,439	13,19,941
Total	1,10,502	12,09,439	13,19,941

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl'd.*

Heads. 1	Expenditure for 1938-39.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account.			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A. Irrigation Works—			
(1) Productive—			
Works . . . . .	..	32,365	32,365
Establishment	5,866	21,603	27,469
Tools and Plant . . . . .	..	1,615	1,615
Deduct—Receipts and Recoveries on capital account.	..	—915	—915
Charges in England	1,754	65	1,819
Loss or gain by exchange	11	1	12
Total A.—Irrigation Works	7,631	54,734	62,365
B.—Navigation, Embankment and Drainage Works—			
(2) Unproductive—			
Deduct—Receipts and Recoveries on capital account.	..	—94,900	—94,900
Total B.—Navigation, Embankment and Drainage Works.	..	—94,900	—94,900
Net expenditure outside the Revenue Account	7,631	—40,166	—32,535
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
83.—Payments of commuted value of pensions—			
Payments of commuted value of pensions—			
(a) Payments in India	1,10,502	12,04,418	13,14,920
(b) Payments in England—			
Par value . . . . .	..	5,002	5,002
Loss or gain by exchange . . . . .	..	19	19
Deduct—			
(1) Amount financed from ordinary revenues.	—1,10,502	—12,09,439	—13,19,941
(2) Capital portion of equated payments out of revenue.	—16,007	—2,32,338	—2,48,345
Net expenditure outside the Revenue Account	—16,007	—2,32,338	—2,48,345

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Ra.	Rs.
65.—Capital Outlay on Forests . . . . .	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
(1) Productive—		
Damodar Canal	62,365	1,20,93,096
Bakreswar Irrigation Scheme . . . . .	..	7,01,399
Total—Productive	62,365	1,27,94,495
(2) Unproductive—		
Midnapore Canal . . . . .	..	83,06,728
Total—A.—Irrigation Works	62,365	2,11,01,223
B.—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Hijli Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals	2,084	60,95,733
Sunderbans Steamer Route	—437	14,82,990
Madaripur Bil Route . . . . .	..	83,10,719
Dredger 'Burdwan' . . . . .	..	13,63,492
Dredger 'Alexandra' . . . . .	..	1,98,586
Dredging 'Bidyadhari' . . . . .	..	(a) 7,95,709
Dredger 'Ronaldsay'	—94,900	46,86,874
Dredger 'Cowley' . . . . .	..	44,68,966
Total—B.—Navigation, etc., Works	—92,353	3,08,53,874
Total—Irrigation, Navigation, etc., Works	—29,988	5,19,55,097
Deduct—Amount met out of Revenue	—2,547	—2,27,15,300
Add—Repayments of capital expenditure met out of Revenue. . . . .	..	29,23,778
Net amount outside the Revenue Account	—32,535	3,21,63,575
81.—Capital Account of Civil Works outside the Revenue Account. . . . .	..	96,03,650
83.—Payments of commuted value of pensions	—2,48,345	37,85,864
GRAND TOTAL	—2,80,880	4,55,66,589

(a) Excludes Rs. 3,00,000, met from contribution.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of Sections 79 and 80 of the Government of India Act, 1935, and, except in a few specified cases, are not included in the Schedule of authorised expenditure authenticated under Section 80. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Bengal on the 31st March 1939.

(All figures are in unit of Rupees.)

Debit Balance	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
4,28,05,715	A to M	Government	63	..
..	N	Public Debt	64	..
..	O	Unfunded Debt	64	4,33,55,040

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
	P	Deposits and Advances—	66	
		(i) Deposits not bearing interest—		
2,72,661		Gross balance	66	2,99,87,617
9,93,546		Investments	66	...
3,95,083		(ii) Advances not bearing interest	77	918
		(iii) Suspense—		
74,54,430		Investments	79	...
...		Other items (Net) . . .	79	4,88,278
1,40,50,114	R	Loans and Advances by Provincial Governments.	80	..
	S	Remittances—		
...		1. Remittances within India	83	12,49,792
91,01,096	V	(Closing) Cash Balance .	84	...
		Total .		7,50,81,645
7,50,81,645				

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of Bengal as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in detail in the following paragraphs :—

SECTIONS A to M.—GOVERNMENT ACCOUNT Dr. Rs. 4,28,05,715

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other

transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
4,30,85,725(a)	A.—Opening Balance . . . . .	..
..	B.—Revenue Receipts for 1938-39	12,76,60,893
12,76,61,763	C.—Expenditure on Revenue Account for 1938-39 . . . . .	..
..	D.—Capital Expenditure outside the Revenue Account for 1938-39.	2,80,880
..	E.—Closing Balance, Dr.	4,28,05,715
17,07,47,488	Total	17,07,47,488

(a) Differs from the closing balance of 1937-38 by Rs. 3,53,739 owing to the credit balance of the Famine Relief Fund (now defunct) having been merged in the Provincial balance.

SECTION N.—PUBLIC DEBT Cr. Rs. Nil.

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Bengal on the 31st March 1939 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this Part of the report.

Floating Debt Cr. Rs. Nil.

7. No Public Debt was incurred by the Government of Bengal during the year under report. A sum of Rs. 90 lakhs was, however, taken as ways and means advances from the Reserve Bank of India which was repaid during the year. A sum of Rs. 3,605 was paid to the Reserve Bank of India as interest on the above advance.

SECTION O.—UNFUNDED DEBT Cr. Rs. 4,33,55,040

8. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The obligations in Bengal are only on account of :—

State Provident Funds Cr. Rs. 4,33,55,040

9. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions.

The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Cr.	Ra.
General Provident Fund	3,87,91,778	
Indian Civil Service Provident Fund	24,78,181	
Indian Civil Service (Non-European Members) Provident Fund.	2,26,844	
Contributory Provident Fund	18,14,009	
Other Miscellaneous Provident Funds	44,228	
Total	4,33,55,040	

The amounts at credit of the subscribers on the 31st March 1939 have been communicated to them.

General Provident Fund Cr. Rs. 3,87,91,778

10. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service for whom separate funds exist. Government servants in temporary superior service are also permitted to join this Fund on certain conditions.

Indian Civil Service Provident Fund Cr. Rs. 24,78,181

11. The balance under this head represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned.

Indian Civil Service (Non-European Members) Provident Fund. Cr. Rs. 2,26,844

12. This Fund was established on the 1st January 1931 and is open only to non-European members of the Indian Civil Service.

Contributory Provident Fund Cr. Rs. 18,14,009

13. This Fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of Bengal.

Other Miscellaneous Provident Funds Cr. Rs. 44,228

14. The details are—

	Cr. Rs.
Forest Revenue Officers' Provident Fund	9,709
Non-pensionable Officers' Provident Fund	34,519
	<hr/>
Total	44,228
	<hr/>

Forest Revenue Officers' Provident Fund Cr. Rs. 9,709

15. This Fund is intended for the benefit of the Forest Revenue Officers of Bengal.

Non-Pensionable Officers' Provident Fund Cr. Rs. 34,519

16. This Fund is intended for the benefit of the non-pensionable Government servants.

SECTION P.—DEPOSITS AND ADVANCES—

17. This Section is divided into three parts, namely :—

(1) Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance	2,72,661	2,99,87,617
Investments	9,93,546	..
(2) Advances not bearing interest	3,95,083	918
(3) Suspense—		
Investments	74,54,430	..
Other items . . . . .	..	4,88,278
	<hr/>	<hr/>
Total	91,15,720	3,04,76,813

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance	2,72,661	2,99,87,617
Investments	9,93,546	..

18. This part consists of two main divisions, namely :—

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	19,26,753
Investments	9,93,546	..
(2) Other Deposit Accounts	2,72,661	2,80,80,864

Reserve Funds—

Gross balance	Cr. Rs. 19,26,753
Investments	Dr. Rs. 9,93,546

19. These are funds created out of revenue and held in the Government balances on behalf of various departments. The details are as follows :—

	Dr. Rs.	Cr. Rs.
Famine Insurance Fund—		
Gross balance . . . . .	..	10,08,763
Investments	9,93,546	..
Scheduled Castes Education Fund . . . . .	..	4,78,337
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government.	..	7,448
Depreciation Reserve Fund—Government Presses.	..	4,32,205
Total—		
Gross Balance . . . . .	..	19,26,753
Investments	9,93,546	..

Famine Insurance Fund—

Gross balance . . . . .	..	10,08,763
Investments	9,93,546	..

20. This Fund has been created by the Bengal Government under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues. The corpus of this fund consists of the contributions and other sums payable by Government under the Act to the fund and the interest which may from time to time accrue on the securities in which the sums at credit of the fund may be invested. A sum of Rs. 9,93,546 has been invested out of the contribution of Rs. 10 lakhs mentioned above in the 3 per cent. loan of 1963-65 and securities of the nominal value of Rs. 10,10,600 have been purchased.

Scheduled Castes Education Fund Cr. Rs. 4,78,337

21. This Fund has been created by the Government of Bengal with effect from 1938-39 with a contribution of Rs. 5 lakhs for the advancement of education of the members of the Scheduled Castes of Bengal. The expenditure incurred for this purpose is separately recorded under "37—Education" and transferred to the debit of the Fund at the end of the year.

Deposit Account of the Fund for Restoration of Earthquake

Damage transferred from Central Government Cr. Rs. 7,448

22. This represents the balance of the grant made by the Central Government for the restoration of earthquake damages.

Depreciation Reserve Fund—

Government Presses *Cr. Rs. 4,32,205*

23. A Depreciation Reserve Fund was created for the Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Reserve is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc. There were certain excess debits to the Fund during the year. Steps are being taken for their adjustment in the accounts for the year 1939-40.

Other Deposit Accounts . **Cr. Rs. 2,80,60,864** **Dr. Rs. 2,72,661**

24. This account is subdivided into the following heads:—

	Cr. Rs.	Dr. Rs.
Deposits of Local Funds	76,95,830	..
Civil Deposits	1,87,54,018	..
Other Accounts	16,11,016	2,72,661
Total .	<u>2,80,60,864</u>	<u>2,72,661</u>

Deposits of Local Funds **Cr. Rs. 76,95,830**

25. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to use Government treasuries as their banks. Each fund has an administrator, either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. These funds are reviewed in detail in the following paragraphs.

26. The balance is distributed among the following classes of funds:—

	Cr. Rs.
(a) District Funds	47,80,049
(b) Municipal Funds	8,86,889
(c) Education Funds	15,09,354
(d) Medical and Charitable Funds	49,891
(e) Other Miscellaneous Funds	4,69,647
Total .	<u>76,95,830</u>

(a) *District Funds* Cr. Rs. 47,80,049

27. The balance is composed of—

	Cr. Rs.
(i) District Funds	47,75,443
(ii) Union Funds	4,806
Total	47,80,049

28. The balances have not yet been accepted as correct by the administrators in three cases under District Funds and in one case under Union Funds.

(b) *Municipal Funds* Cr. Rs. 8,86,889

29. The balances have not yet been acknowledged as correct by eight Municipalities.

(c) *Education Funds* Cr. Rs. 15,09,354

30. This balance is distributed among the following funds :—

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	1,731
(ii) Durga Charan Law's Fund	15,07,623
(iii) District Primary Education Fund	15,07,623
Total	15,09,354

31. The balances have not been accepted as correct in two cases by the administrators concerned.

(i) *Presidency College Graduate Scholarship Fund*.—The Fund was created from the invested funds of the old Hindu College for the grant of a fixed number of scholarships. The Director of Public Instruction, Bengal, is the administrator of the Fund.

(ii) *Durga Charan Law's Fund*.—The Fund was created with an endowment of Rs. 50,000 made by the late Maharaja Durga Charan Law, C.I.E., for the benefit of poor students. The Director of Public Instruction, Bengal, is the administrator of the Fund.

(iii) *District Primary Education Fund*.—This Fund was created for the introduction of compulsory primary education in Bengal under the provisions of the Education Act, passed by the Legislative Council in the year 1931. The income of the Fund is derived from contributions from Government and District Boards and Education cesses levied under the said Act. The Presidents of the District School Boards constituted under the Act are the administrators of the Fund.

(d) *Medical and Charitable Funds* Cr. Rs. 49,891

32. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrim's Lodging House Fund	5,573
(ii) Chittagong General Hospital Fund	14,181
(iii) Bengal Famine Orphan Fund	7,093
(iv) Ramlal Mukherjee's Endowment Fund	4,713
(v) Imambara Hospital Fund	18,331
(vi) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2) . . . . .	..
Total	49,891

33. The nature of the transactions of these funds is briefly given below :—

(i) *Pilgrims' Lodging House Fund*.—This Fund is made up of the fees and fines payable by the keeper of Lodging House under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the lodging house. The Fund is administered by the District Magistrates concerned.

(ii) *Chittagang General Hospital Fund*.—The income of the Fund is derived from contributions made by the Government of Bengal, the local Municipality, District Board, the Hospital Port Dues Fund and the Assam Bengal Railway and from fees of the paying patients. It is administered by a committee with the Divisional Commissioner as President.

(iii) *Bengal Famine Orphan Fund*.—The Fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of Indian Famine Charitable Relief Fund and the balance of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The Secretary to the Government of Bengal, Revenue Department, is the administrator of the Fund.

(iv) *Ramlal Mukherjee's Endowment Fund*.—The Fund was created by the Government of Bengal out of the endowment of Rs. 50,000 made by the late Ramlal Mukherjee for the relief of distress brought about by flood or scarcity in any part of the province of Bengal.

(v) *Imambara Hospital Fund*.—The Fund was created by the Government of Bengal for the maintenance of the Imambara Hospital in the district of Hooghly and is administered by a Managing Committee. The Collector of Hooghly is the *ex-officio* President of the Committee.

(vi) *Sibapada Roy Chowdhury's Funds (Nos. 1 and 2)*.—The Funds were created by the Government of Bengal out of the endowments made by Raja Sarat Chandra Roy Bahadur of Chanchal for the maintenance and education of the students of the Calcutta Deaf and Dumb School and the Industrial Home and School for blind children. The Secretary to the Government of Bengal, Agriculture and Industries Department, is the administrator of the funds.

(e) *Other Miscellaneous Funds* Cr. Rs. 4,69,647

34. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	13,592
(ii) Christian Burial Board Fund	1,22,403
(iii) Mohamedan Burial Board Fund	889
(iv) Syedpur Trust Estate Fund	8,050
(v) B. L. Mukherjee's Trust Fund	16,714
(vi) Cinematograph Act Fund	15,833
(vii) Bengal State-aid to Industries Act Fund	9,249
(viii) Fire Brigade Fund	2,22,386
(ix) Mohsin Endowment Fund	60,531
Total	<u>4,69,647</u>

35. The certificate of the correctness of balances has not yet been received from the administrator in one case. Steps have been taken to get the same. The constitution and nature of the transactions of the funds are briefly given below :—

(i) *Zoological Garden Fund—*

The income of the Fund is derived from the fees paid by the visitors to the Zoo and the annual contribution of Rs. 16,000 made by the Government of Bengal. The Fund was created for the upkeep of the Zoological Garden at Alipore.

(ii) *Christian Burial Board Fund—*

(iii) *Mohamedan Burial Board Fund—*

These two Funds were created under different Acts of the legislature for recording the transactions in connection with the maintenance of the burial grounds in Calcutta and suburbs and are administered by Committees appointed on this behalf. The income of the latter Fund is derived from contributions from the Government of Bengal and that of the former from the interest accruing on the endowments of the Fund and fees and contributions from the Christian community.

(iv) *Syedpur Trust Estate Fund—*

(v) *B. L. Mukherjee's Trust Fund—*

These Funds pertain to the Syedpur and the B. L. Mukherjee's Trust Estates the management of which has been entrusted with the Government of Bengal. A fixed sum of Rs. 5,000 per mensem and the surplus annual income of the Syedpur Trust Estate Fund are paid to the Mohsin Endowment Fund.

(vi) *Cinematograph Act Fund—*

This Fund was created under an Act of the local legislature to record receipts and payments in connection with the grant of licenses to cinemas and is under the control of the Board of Censors, Bengal.

(vii) *Bengal State-aid to Industries Act Fund—*

This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, Bengal, is the administrator of the Fund. The object of the Fund is to render state aid for furtherance of industries in Bengal. Contributions from Government are the main source of its income.

(viii) *Fire Brigade Fund—*

The head records receipts and payments in connection with the maintenance of the Calcutta Fire Brigade. The Fund is administered by the Commissioner of Police, Calcutta, and derives its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the Fund was created.

(ix) Mohsin Endowment Fund—

The Fund was created out of an endowment made by Haji Mohamed Mohsin for granting scholarships to Mohamedan students. The Fund is under the control of the Government of Bengal.

Civil Deposits Cr. Rs. 1,87,54,018

36. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of members of the public. The following are the details of the balance :—

	Cr. Rs.
(a) Revenue Deposits	18,96,190
(b) Earnest money Deposits received in the Forest Department .	1,210
(c) Civil Courts' Deposits	59,21,003
(d) Small Cause Court's Deposits	45,071
(e) Criminal Courts' Deposits	1,13,583
(f) Personal Deposits	78,66,913
(g) Police Deposits	12,392
(h) Litigation Fund	16,165
(i) Foundling Asylum Fund	704
(j) Warders' Benefit Fund	4,997
(k) Forest Deposits	775
(l) Public Works Deposits	3,73,837
(m) Charitable Endowment Fund	38,590
(n) Deposits of Jute Cess Fund	3,00,514
(o) Unclaimed deposits in the General Provident Fund . . .	1,11,120
(p) Unclaimed deposits in the Contributory Provident Fund . .	142
(q) Deposits of fees received by Government Servants for work done for private bodies.	250
(r) Deposit on account of the cost price of liquor, ganja and bhang .	1,04,276
(s) Deposits for work done for Indian States, public bodies or individuals.	16,00,359
(t) Deposits of the Chairman, Calcutta Improvement Trust . . .	6,977
(u) Deposits for sanitary works for local bodies	3,10,649
(v) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates.	19,301

Total . 1,87,54,018

37. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against some particular receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). To every ledger account there is an "Administrator", the person authorised to pay money into the treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balance on the first plan is as follows :—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or when necessary, with the accounts received from the civil and criminal courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the Administrator.

	Cr. Rs.
(a) Revenue Deposits	18,96,190
(b) Earnest money Deposits received in the Forest Department	1,210
(c) Civil Courts' Deposits	59,21,003
(d) Small Cause Court's Deposits	45,074
(e) Criminal Courts' Deposits	1,13,583

38. Except in the case of Earnest money Deposits received in the Forest Department and Small Cause Court's Deposits there were differences between the ledger balances and those as per separate registers and proof-sheets maintained for the purpose. These differences have all been settled in the accounts for 1939-40.

(f) Personal Deposits	Cr. Rs. 78,66,913
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39. Eighteen new Personal Ledger Accounts were opened in various treasuries during the year under review with the sanction of the competent authority.

All the accounts were properly operated upon during the year under review.

Certificates of correctness of balances of the Personal Ledger accounts have been received in all cases except eight. The certificate of acceptance relating to the Rangpur attached estates which was wanting since 1936-37 has been received.

There were altogether 1141 Personal Ledger accounts in the various treasuries of the Presidency at the end of the year 1938-39.

The opening and closing balances and the debits and credits for these personal deposits are shown below :—

Dr. Rs.		Cr. Rs.
..	Opening Balance	98,07,337
..	Total credits during the year	1,71,18,139
1,90,58,563	Total debits during the year . . . . .	..
78,66,913	Closing Balance . . . . .	..
2,60,25,476	Total	2,69,25,476

	Cr. Rs.
(g) Police Deposits	12,392
(h) Litigation Fund	16,165
(i) Foundling Asylum Fund	704
(j) Warders' Benefit Fund	4,997

40. These four deposit heads are also grouped under "Personal Deposits". There is no broadsheet for Warders' Benefit Fund, but the balance is intimated to the Inspector-General of Prisons, Bengal, through statements showing the receipts, disbursements and balances.

	Cr. Rs.
(k) Forest Deposits	775
(l) Public Works Deposits	3,73,837

41. The balance under the former head represents the deposits made by the *shikaris* for guns supplied to them for destruction of wild animals in the Sunderbans Forest Division and that under the latter is on account of cash deposits made by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits.

(m) Charitable Endowment Fund	Cr. Rs. 38,590
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42. The balances have not been accepted as correct in five cases. The wanting acceptance of the previous year has been received.

(n) Deposits of Jute Cess Fund	Cr. Rs. 3,00,514
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43. The balance represents the unremitted amount of the cess levied on jute under Bengal Act V of 1911.

(o) Unclaimed Deposits in the General Provident Fund	Cr. Rs. 1,11,120
(p) Unclaimed Deposits in the Contributory Provident Fund	Cr. Rs. 142

44. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year.

(q) *Deposits of fees received by Government servants for work done for private bodies* Cr. Rs. 250

45. The nomenclature is self-explanatory

(r) *Deposit on account of the cost price of liquor, ganja and bhang* Cr. Rs. 1,04,276

46. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depôts in Bengal are recorded under this head. The balance differs from that shown in the separate register maintained for this purpose by Rs. 571 which is under settlement. Acceptances of balances have not been received in four cases which are under correspondence. The wanting acceptance of the previous year has been received.

(s) *Deposits for work done for Indian States, public bodies or individuals* Cr. Rs. 16,09,359

(t) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 6,977

47. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and the Calcutta Improvement Trust respectively. There is a difference between the ledger balance of (s) and that in the broadsheet maintained for the purpose which is under reconciliation. The balances have not yet been accepted as correct by the parties concerned in twenty cases. The wanting acceptance of the previous year has been received.

(u) *Deposits for sanitary works done for local bodies* Cr. Rs. 3,10,649

48. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department.

(v) *Deposits on account of Survey and Settlement Operations conducted in Private and Wards Estates* Cr. Rs. 19,301

49. This head is intended to record the deposits made by Private and Wards Estates for Survey and Settlement works to be done by Government. The acceptance of balance by the authorities is under correspondence.

Other Accounts	Cr. Rs. 16,11,016
	Dr. Rs. 2,72,661

50. The following are the details of the balance :—

	Cr. Rs.	Dr. Rs.
Subventions from Central Road Fund	14 71,470	..
Deposit Account of grants for economic development and improvement of rural areas.	..	2,72,650
Deposit Account of the grant made by the Indian Central Jute Committee.	395	..
Central Cotton Committee Research Fund	..	11
Deposit Account of the grant made by the Imperial Council of Agricultural Research.	1,896	..
Deposit Account of grants from the Central Government for the development of sericultural industry.	6,770	..
Deposit Account of grants from the Central Government for the development of handloom industries.	1,18,104	..
Deposit Account of grants from Sugar Excise Duty.	12,381	..
Total .	16,11,016	2,72,661

Subventions from Central Road Fund Cr. Rs. 14,71,470

51. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the Provincial Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions. The balance under the head represents the amount not spent up to the end of 1938-39. There were three cases of diversion from the grant during 1936-37 amounting to Rs. 12,512. In one case the Chairman of the District Board concerned has been asked to refund the amount of irregular expenditure and in the remaining two cases Government have been requested to direct the local authorities concerned for the speedy settlement of the outstanding balances. Only two cases of diversion amounting to Rs. 46 only have been noticed in respect of expenditure for 1937-38. The outstanding acceptance of balance for 1937-38 has been received.

Deposit Account of grants for Economic Development and improvement of rural areas Dr. Rs. 2,72,650

52. This head was opened in the accounts of the Provincial Government with effect from 1935-36 and is credited with the grant made to the Government of Bengal by the Central Government out of the special fund created out of the latter's revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. The Fund is also credited with contributions from local bodies. Certificates of proper utilisation for sums of Rs. 1,62,015, Rs. 46,415 and Rs. 1,51,509 spent during the years 1936-37, 1937-38 and 1938-39 respectively have not yet been received. Necessary steps are being taken for their early receipt. The acceptance of balance by the local Government is under correspondence. The debit balance is due to the fact that the grant received from the Government of India has been adjusted in the accounts for the year 1939-40.

Deposit Account of the grant made by the Indian Central Jute Committee Cr. Rs. 395

53. The balance is that of the grant made by the Indian Central Jute Committee for the conduct of experimental work on the census of jute crop in Bengal.

Central Cotton Committee Research Fund Dr. Rs. 11

Deposit Account of the grant made by the Imperial Council of Agricultural Research Cr. Rs. 1,896

54. These two deposit heads represent the balances of the grants made by the Indian Central Cotton Committee and the Imperial Council of Agricultural Research for the improvement of the growth of cotton and agriculture in Bengal respectively. The debit balance under the former head, has been cleared by a credit of Rs. 400 in the accounts of April 1939.

Deposit Account of grants from the Central Government for the development of Sericultural industry Cr. Rs. 6,770

Deposit Account of grants from the Central Government for the development of handloom industries Cr. Rs. 1,18,104

55. The nomenclature of the heads is self-explanatory. The balances have not yet been accepted by the Administrators in the latter case which is under correspondence.

Deposit Account of grants from Sugar Excise Duty Cr. Rs. 12,381

56. This is a grant from the Central Government from the Sugar Excise Fund for the organisation and operation of Co-operative Societies among the cane growers in Bengal.

Advances not bearing interest	{	Dr. Rs. 3,95,083
	}	Cr. Rs. 918

57. The classes of transactions included under the group are the following :—

	Dr.	Rs.	Cr.	Rs.
Advances Repayable		1,36,953	..	
Permanent Advances		1,61,330	..	
Accounts with the Reserve Bank		96,800	..	
Accounts with the Government of Burma	918	
Total		<u>3,95,083</u>	<u>918</u>	

The balances are reviewed in detail in the following paragraphs :—

Advances Repayable **Dr. Rs. 1,36,953**

58. The Advances Repayable include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources

and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; the latter are recorded in detail, and recoveries watched, in the Objection Books, but only pass as a single account upon the ledger. In the latter case the ledger balance has to be agreed with the aggregate of the details in the Objection Books and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of Government.

The balance is sub-divided under the following heads :—

	Dr. Rs.
Objection Book Advances	81,931
Administrator General's Advances	90
Public Works Advance—	
Takavi Works Advances	53,883
Forest Advances	1,049
Total	1,36,953

Objection Book Advances Dr. Rs. 81,931

59. The ledger balance differed by Rs. 1,221 from the broadsheet balance and therefore from the sum total of the items recorded as outstanding in the Objection Books maintained in the Account Office. The difference has since been settled in the accounts for 1939-40. A sum of Rs. 41,037 has since been recovered and the balance is in course of recovery and current. The outstanding balance of the previous year is Rs. 4,754 which is being recovered at Rs. 90 p.m.

Administrator General's Advances Dr. Rs. 90

60. This head records the advances drawn by the Administrator General for meeting the costs of obtaining Letters of Administration of the estates under his management.

Public Works Advance—

Takavi Works Advances Dr. Rs. 53,883

61. The balance is adjusted by transfer of an equal amount to the Section "R—Loans and Advances by the Provincial Government—Advances under special Laws" as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector.

Forest Advances Dr. Rs. 1,049

62. Out of the outstanding balance a sum of Rs. 749 has since been adjusted.

Permanent Advances Dr. Rs. 1,61,330

63. The balances have not been accepted by the officers concerned in eight cases.

Accounts with the Reserve Bank Dr. Rs. 96,800

64. Under this head are recorded the transactions in Government treasuries on behalf of the Reserve Bank. The balance has since been recovered from the Reserve Bank.

Accounts with the Government of Burma Cr. Rs. 918

65. The credit balance represents a write back of the debit of Rs. 918 raised against the Government of Burma in the accounts for March 1939. The monetary settlement with the Reserve Bank was, however, made in the accounts for April 1939, and the balance has been cleared.

Suspense—

Investments Dr. Rs. 74,54,430

Other items Cr. Rs. 4,88,278

66. The classes of transactions included under this head are the following :—

	Cr. Rs.	Dr. Rs.
Investments—		
Suspense Accounts . . . . .	..	74,54,430
Other items—		
(i) Suspense Accounts	90,341	29,704
(ii) Cheques and Bills	4,74,491	..
(iii) Departmental and Similar Accounts . . . . .	..	46,850
		76,554
Total—Other items	5,64,832	76,554
	Net	Cr. 4,88,278

Investments—

Suspense Accounts—

Cash Balance Investment Account Dr. Rs. 74,54,430

67. The balance under this head represents the amount expended by the Government of Bengal on the purchase of short-term bonds and other securities of the Government of India.

	Cr. Rs.	Dr. Rs.
Other items—		
(i) Suspense Accounts	90,341	29,704

68. The balance is further sub-divided into the following heads :—

	Cr. Rs.	Dr. Rs.
Suspense Accounts—		
Objection Book Suspense	90,341	27,113
Customs Duty Suspense . . . . .	..	1,628
Iraq Government Suspense . . . . .	..	963
		29,704
Total	90,341	29,704

Suspense Accounts—

69. The entries under this head are zealously watched as there is a general rule that the head should not be operated upon without special orders in each case. The bulk of the outstanding amount has been adjusted in the current year. A net amount of Rs. 2,029 under "Objection Book Suspense" and Rs. 663 under "Iraq Government Suspense" remain unadjusted.

(ii) Cheques and Bills—

Preaudit Cheques Cr. Rs. 4,74,491

70. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1939. All the outstanding cheques have since been cashed.

(iii) Departmental and Similar Accounts—

Civil Departmental Balances Dr. Rs. 46,850

71. The balance is composed of the following items :—

	Dr.	Rs.
Sealdah Small Cause Court		136
Forest		11,754
Public Works Cash Balance		34,922
Sanitary Works Cash Balance		38
		<hr/>
Total		46,850

These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government.

**SECTION R.—LOANS AND ADVANCES BY
PROVINCIAL GOVERNMENTS.**

Dr. Rs. 1,40,59,114

72. The Provincial Loan Account was constituted on the 1st April 1921 to record the transactions in connection with loans and advances granted by Provincial Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

	Dr.	Rs.
(1) Loans to Municipalities, Port Funds, etc.—		
Loans to Municipalities		28,55,112
Loans to District and other Local Fund Committees		26,65,941
Advances to Land-holders and other Notabilities		10,39,777
Advances to cultivators		64,06,846
Advances under Special Laws		67,478
Miscellaneous Loans and Advances		6,91,454
(2) Loans to Government Servants—		
House-building Advances		1,92,218
Advances for purchase of motor cars		1,36,070
Advances for purchase of other conveyances		1,162
Passage Advances		2,796
Other Advances		260
		<hr/>
Total		1,40,59,114

Loans to Municipalities *Dr. Rs. 28,55,112*

73. The balance is current and effective. The conditions of repayments were fulfilled in all cases except that of the Noakhali Municipality which has not yet paid the sum of Rs. 571 due from it on the 31st March 1938. The Municipality has been reminded in the matter.

Loans to District and other Local Fund Committees. *Dr. Rs. 26,65,941*

74. The conditions of repayments were fulfilled in all cases. A portion of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme, is known to be irrecoverable. The Government of Bengal have decided to write this off in 1954-55, when the actual amount of loss to Government will be ascertained.

Loans to Land-holders and other Notabilities *Dr. Rs. 10,39,777*

75. The balance is distributed as under :—

	Dr. Rs.
(i) Loans to the Nawab of Dacca	6,62,481
(ii) Loan to the Maharaja of Susang	3,77,296
	<hr/>
Total	10,39,777

76. All the balances are considered to be good debts. The conditions of repayment were also fulfilled except that the repayment due on March 1939, on account of (i) has not been paid. The matter has been reported to Government.

Advances to Cultivators *Dr. Rs. 64,06,846*

77. The balance is sub-divided into the following heads :—

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	2,24,481
(ii) Agriculturists' Loan Act XII of 1884	61,12,102
(iii) Co-operative Credit Society's Act	70,263
	<hr/>
Total	64,06,846

78. The balance under (i) includes certain amounts which pertain to (ii). The mistake arose through Government sanctioning under a clerical error loans under (i) although the local authorities asked for loans under (ii). As a rectification of the mistake will involve the execution of fresh bonds by the loanees, it was decided by Government to allow matters to remain as they are.

The detailed accounts of (i) and (ii) loans are kept by the District or Revenue Authorities and those of (iii) by the Registrar, Co-operative Societies, Bengal. They are responsible for watching the recoveries of principal and interest. All acceptance certificates have been received except two in the case of (i) and four in the case of (ii). During the year under review sums of Rs. 842 and Rs. 4,533 were written off on account of (i) and (ii) respectively. The amount of doubtful assets in the balances of (i) and (ii) as reported by Government came to Rs. 7,510. The amounts

of overdue instalments of principal under (i) and (ii) are Rs. 32,146 and Rs. 8,17,934 respectively and a total sum of Rs. 71,355 is overdue on account of interest. Severe flood, economic depression, failure of crops in parts of the province and Governments' decision for the non-realisation of agricultural loans till the harvest of 1940 were responsible for the poor collections. The amounts of overdue principal and interest on account of (iii) have not yet been reported by the Registrar, Co-operative Societies, Bengal.

Advances under Special Laws—

	Dr. Rs.
Zamindary Embankment Advances under Act II (B. C.) of 1882.	67,478

79. The Revenue authorities are responsible for watching the recoveries of principal and interest. No portion of the loan is reported to be doubtful. Sums of Rs. 9,194 and Rs. 924 have been reported to be overdue on account of principal and interest respectively.

Miscellaneous Loans and Advances Dr. Rs. 6,91,454

80. The details of the balances are :—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute	7,276
(ii) Loans to ex-detenus	6,56,213
(iii) Advances for the introduction and working of the Bengal Wakf Act.	7,500
(iv) Loans under Bengal State-aid to Industries Act	10,034
(v) Bengal Council of Medical Registration	1,051
(vi) Miscellaneous	9,380
	6,91,454

81. The recoveries are watched by different officers subordinate to the Government of Bengal. During the year under review a sum of Rs. 184 was written off under item (i). All the balances have been accepted by the parties concerned except in three cases under item (i).

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	1,92,218
(ii) Advances for purchase of motor cars	1,36,070
(iii) Advances for purchase of other conveyances	1,162
(iv) Passage Advances	2,796
(v) Other Advances	260
Total Rs.	3,32,506

82. All the balances have agreed with those in the separate register maintained in the Account Office except (ii) and (iii). The differences have been settled in the accounts for 1939-40. No portion of the balance is reported to be a doubtful asset. Certificates of correctness of balances have not been received in one case in respect of (i) and eleven cases in respect of (ii). Steps have been taken by the Account Office to get the wanting certificates.

SECTION S—REMITTANCES Cr. Rs. 12,49,792

I.—Remittances within India.

83. This head consists of:—

	Cr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	8,03,533
Remittances by Bills	4,37,106
Adjusting Account between Central and Provincial Governments	4,905
Inter-Provincial Suspense Account	4,248
Total	12,49,792
	Cr. Rs.

Cash Remittances and Adjustments between Officers Rendering Accounts to the same Accountant General or Comptroller Cr. Rs. 8,03,533

84. The following are the details:—

	Cr. Rs.
1. Forest Remittances	14,485
2. Public Works Remittances	7,75,161
3. Sanitary Works Remittances	13,937
Total	8,03,533

85. This head comprises two different kinds of transactions, one being remittance in actual cash between treasuries and departments, rendering accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose.

Remittances by Bills **Cr. Rs. 4,37,106**

86. The details are as follows :—

	Cr. Rs.
Supply Bills	95,400
Remittance transfer Receipts	3,41,706
Total	<u>4,37,106</u>

87. The amounts received on issue of supply bills and remittance transfer receipts are credited to this head and the amounts paid upon them are debited to it. The head therefore shows a credit balance equal to the amounts of bills outstanding.

~~The balance under Supply Bills and Remittance Transfer Receipts have been duly proved with the amounts of bills outstanding on the 31st March 1939.~~

Adjusting Account between Central and Provincial

Governments **Cr. Rs. 4,905**

Inter-Provincial Suspense Account **Cr. Rs. 4,248**

88. The former head records transactions between the Central Government and the Government of Bengal and the latter those between the Government of Bengal and other Provincial Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1938-39. The settlement for the balance has been carried out in the Bank's account for 1939-40.

SECTION V.—CASH BALANCE **Dr. Rs. 91,01,096**

89. The following are the details of the closing cash balance :—

	Rs.
Cash in Treasuries	21,04,655
Deposits with the Reserve Bank	64,83,443
Remittances in transit	5,12,998

B.—DEBT, DEPOSIT & REMITTANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	1	Actuals for 1938-39.	2	Actuals for 1938-39.	3	Actuals for 1938-39.	4
	Heads of Receipts.	1	2	Actuals for 1938-39.	Heads of Disbursements.	Actuals for 1938-39.	4
N.—Public Debt incurred—						Rs.	
Floating Debt	90,00,000	. . . . .	. . . . .	90,00,000	. . . . .
Total	90,00,000	. . . . .	Total	90,00,000	. . . . .
O.—Unfunded Debt incurred—							
State Provident Funds	68,68,946	. . . . .	. . . . .	61,49,461	. . . . .
Total	68,68,946	. . . . .	Total	61,49,461	. . . . .
P.—Deposits and Advances—							
<i>Deposits not bearing interest—</i>							
Famine Insurance Fund	10,08,763	. . . . .	. . . . .	9,93,546	. . . . .
General Police Fund	—81,017	. . . . .	. . . . .	86	. . . . .
Deposit Account of the Fund for restoration of Earthquake Damage transferred from Central Government.	750	. . . . .
Scheduled Castes Education Fund	5,00,000	. . . . .	. . . . .	21,663	. . . . .
Depreciation Reserve Fund—Government Presses	92,538	. . . . .	Depreciation Reserve Fund—Government Presses	43,953	. . . . .

Deposits of Local Funds	2,51,07,582	Deposits of Local Funds	2,54,93,334
Civil Deposits	4,81,76,810	Civil Deposits	5,15,27,842
Other Accounts	9,11,422	Other Accounts	31,75,935
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	13,59,777	Advances Repayable	14,15,726
Permanent Advances	14,433	Permanent Advances	8,290
Accounts with the Government of Burma . . . . .	..	Accounts with the Government of Burma	—918
Accounts with the Reserve Bank	4,55,775	Accounts with the Reserve Bank	4,71,133
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	3,73,55,991	Suspense Accounts	3,29,25,880
Cheques and Bills	3,33,32,984	Cheques and Bills	3,33,20,158
Departmental and similar Accounts	83,386	Departmental and similar Accounts	95,370
Total	14,83,18,344	Total	14,94,92,747
R.—Loans and Advances by Provincial Governments—			
Loans to Municipalities, Port Funds, etc.	10,19,865	Loans to Municipalities, Port Funds, etc.	66,11,675
Loans to Government Servants	2,23,545	Loans to Government Servants	1,90,392
Total	12,43,410	Total	68,02,067
Carried over	16,54,30,700	Carried over	17,04,44,275

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl'd.*

Heads of Receipts.	Actuals for 1938-39.	Heads of Disbursements.	Actuals for 1938-39.
1	2	3	4
S.—Remittances— Brought forward Cash Remittances and Adjustments between Officers rendering accounts to the same Account- tant General or Comptroller. Remittances by Bills Adjusting Account between Central and Provin- cial Governments. Inter-Provincial Suspense Account	Rs. 16,54,30,700 21,00,52,830 2,16,51,057 —83,288 687	Brought forward Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Remittances by Bills Adjusting Account between Central and Pro- vincial Governments. Inter-Provincial Suspense Account Total	Rs. 17,04,44,275 20,96,64,319 2,17,78,856 —48,869 —6,404 23,13,87,902
Total Receipts under Debt, Deposit and Remittance heads. Total Revenue as per Account No. 2 of Part A. TOTAL RECEIPTS	39,70,51,986 12,76,60,893 52,47,12,879	Total Disbursements under Debt, Deposit and Remittance heads. Total Expenditure as per Account No. 2 of Part A. TOTAL DISBURSEMENTS	40,16,32,177 12,78,80,883 52,92,13,060
V.—(Opening) Cash Balance— Cash in Treasuries Deposits with the Reserve Bank Remittances in transit Total GRAND TOTAL	21,45,459 92,53,306 22,02,512 1,36,01,277 53,83,14,156	V.—(Closing) Cash Balance— Cash in Treasuries Deposits with the Reserve Bank Remittances in transit Total GRAND TOTAL	21,04,655 64,83,443 5,12,998 91,01,096 53,83,14,136

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1938-39 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1938.	On 31st March 1939.	Increase (+) Decrease (—) in the year ended 31st March 1939.
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	5,19,85,085	5,19,55,097	—29,988
Total Commercial Departments	5,19,85,085	5,19,55,097	—29,988
Other Departments—			
Other accounts	1,36,51,359	1,34,03,014	—2,48,345
Total Other Departments	1,36,51,359	1,34,03,014	—2,48,345
Total Capital expenditure	6,56,36,444	6,53,58,111	—2,78,333
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	81,34,798	1,37,26,608	+55,91,810
Loans to Government Servants	3,65,659	3,32,506	—33,153
Total Loans and Advances	85,00,457	1,40,59,114	+55,58,657
Total Capital and other expenditure	7,41,36,901	7,94,17,225	+52,80,324
Deduct—Contribution from revenue for capital expenditure.	1,97,88,975	1,97,91,522	+2,547
Net capital and other expenditure (outside the Revenue Account).	5,43,47,926	5,96,25,703	+52,77,777

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1938-39 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1938.	On 31st March 1939.	Increase (+) Decrease (—) in the year ended 31st March 1939.
2	3	4	
	Rs.	Rs.	Rs.
Principal Sources of Funds.			
Debt—			
Unfunded Debt	4,16,35,555	4,33,55,040	+17,19,485
Total Outstanding Debt	4,16,35,555	4,33,55,040	+17,19,485
Sinking Funds and Reserve Funds	8,26,659	19,26,753	+11,00,094
Net balance under Deposits, Advances, etc., other than those shown separately.	3,40,23,607	2,78,82,316	—61,41,291
Remittances	10,16,410	12,49,792	+2,33,382
Total Debt and other obligations	7,75,02,231	7,44,13,901	—30,88,330
<i>Deduct</i> —Cash Balance	—1,36,01,277	—91,01,096	—45,00,181
„ —Investments	—1,19,61,033	—84,47,976	—35,13,057
Net Provision of Funds	5,19,30,921	5,68,64,829	+49,24,908

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April 1938.	Additions during the year.	Discharges during the year.	Amount on 31st March 1939.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. Public Debt—				
Floating debt—				
Other Floating Loans . . .	..	90,00,000	90,00,000	..
Total Public Debt . . .	..	90,00,000	90,00,000	..
II. Unfunded Debt—				
State Provident Funds—				
General Provident Fund . . .	3,74,46,333	61,64,335	48,18,890	3,87,91,778
Indian Civil Service Provident Fund	22,60,564	3,76,958	1,59,341	24,78,181
Indian Civil Service (Non-Euro- pean members) Provident Fund.	1,91,013	38,034	2,203	2,26,844
Contributory Provident Fund .	15,85,034	3,86,712	1,57,737	18,14,009
Other Miscellaneous Provident Funds—				
Forest Revenue Officers' Pro- vident Fund.	19,734	917	10,042	9,709
Non-pensionable Officers' Provident Fund.	1,82,877	—98,010	348	34,519
Total Unfunded Debt . . .	4,16,35,555	68,68,946	51,49,461	4,33,55,040
Total Debt and other Interest- bearing obligations.	4,16,35,555	1,58,68,946	1,41,49,461	4,33,55,040

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Famine Insurance Fund.

	Rs.		Rs.
Balance on 31st March 1938 .	..	Balance on 31st March 1939.	10,08,763*
Transfers from the Revenue Account.	10,00,000		
Interest receipts	8,763		
Total .	10,08,763	Total .	10,08,763

	Rs.
*Cash	15,217
Investment	9,93,546

II.—General Police Fund.

	Rs.		Rs.
Balance on 31st March 1938 .	81,102	Expenditure during the year.	85
"		Balance on 31st March 1939.	..
Amount transferred from the credit of the Fund during the year.	-81,017		
Total .	85	Total .	85

III.—Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government.

	Rs.		Rs.
Balance on 31st March 1938 .	8,198	Expenditure during the year	750
		Balance on 31st March 1939	7,448
Total .	8,198	Total .	8,198

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.
—contd.

IV.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 31st March 1938 .	3,83,620	Amount expended to meet the cost of renewals and replacements.	43,953
Amount appropriated from revenue.	92,538	Balance on 31st March 1939.	4,32,205
Total .	4,76,158	Total .	4,76,158

V.—Scheduled Castes Education Fund.

	Rs.		Rs.
Balance on 31st March 1938 .	..	Expenditure during the year	21,663
Amount contributed by the Provincial Government.	5,00,000	Balance on 31st March 1939.	4,78,337
Total .	5,00,000	Total .	5,00,000

VI.—Subventions from Central Road Fund.

	Rs.		Rs.
Balances on 31st March 1938 .	82,38,212	Amount of expenditure during the year.	20,94,440
Amount allotted from the Central Road Fund.	3,27,698	Balance on 31st March 1939 .	14,71,470
Total .	35,65,910	Total .	35,65,910

VII.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on 31st March 1938 .	2,52,297	Amount expended on various schemes.	8,15,191
Amount contributed by the Central Government.	64,750		
Local contributions . . .	2,25,494		
Balance on 31st March 1939 .	2,72,650(a)		
Total .	8,15,191	Total .	8,15,191

(a) The debit balance has been set right by a grant of Rs. 4,31,605 received from the Central Government and adjusted in the accounts for May 1939.

**No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR
OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER
SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—contd.**

**VIII.—Deposit Account of the Grant made by the Indian Central Jute Com-
mittee.**

	Rs.		Rs.
Balance on 31st March 1938 .	569	Expenditure during the year .	35,699
Amount contributed by the Indian Central Jute Com- mittee	35,525	Balance on 31st March 1939 .	395
Total .	36,094	Total .	36,094

**IX.—Deposit Account of the Grant made by the Imperial Council of Agri-
cultural Research.**

	Rs.		Rs.
Balance on 31st March 1938 .	1,434	Amount expended on various researches.	87,051
Amount contributed by the Imperial Council of Agricul- tural Research.	87,513	Balance on 31st March 1939 .	1,896
Total .	88,947	Total .	88,947

**X.—Deposit Account of the Grant from the Central Government for the
Development of Sericultural Industry.**

	Rs.		Rs.
Balance on 31st March 1938 .	5,509	Amount expended on various schemes.	46,010
Amount contributed by the Central Government.	47,271	Balance on 31st March 1939 .	6,770
Total .	52,780	Total .	52,780

**XI.—Deposit Account of Grants from the Central Government for the Develop-
ment of Handloom Industries.**

	Rs.		Rs.
Balance on 31st March 1938 .	1,04,718	Amount expended on various schemes.	82,614
Amount contributed by the Central Government.	96,000	Balance on 31st March 1939 .	1,18,104
Total .	2,00,718	Total .	2,00,718

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCE ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

XII.—Central Cotton Committee Research Fund.

	Rs.		Rs.
Balance on 31st March 1938 .	129	Expenditure during the year .	4,431
Amount contributed by the Indian Central Cotton Committee.	4,291		
	(a)		
Balance on 31st March 1939 .	11		
Dr. Total .	4,431	Total .	4,431

(a) The debit balance has been cleared by a credit of Rs. 400 in the accounts for April 1939.

XIII.—Deposit Account of grants from Sugar Excise Duty.

	Rs.		Rs.
Balance on 31st March 1938 .	...	Expenditure during the year .	10,499
Amount contributed by the Central Government.	22,880	Balance on 31st March 1939 .	12,381
Total .	22,880	Total .	22,880

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Accounts.	1	2	3	4	5	6	7
	Balance on Ist April 1938	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1939	Interest received and credited to revenue.	
Loans to Municipalities, Port Funds, etc.—							
Loans to Municipalities	27,06,081	3,10,234	30,16,315	1,61,203	28,55,112	1,36,934	
Loans to District and other Local Fund Committees.	23,18,530	4,02,000	27,20,530	54,589	26,65,941	1,55,168	
Loans to Land-holders and other Notabilities	10,73,441	..	10,73,441	33,664	10,39,777	38,808	
Advances to Cultivators	14,44,746	56,55,517	71,00,263	6,93,417	64,06,846	62,703	
Advances under Special Laws	81,997	5,240	87,237	19,759	67,478	1,558	
Miscellaneous Loans and Advances	5,10,903	2,38,684	7,48,687	57,233	6,91,454	360	
Total	81,34,798	66,11,675	1,47,46,473	10,19,865	1,37,26,608	397,531	
Loans to Government Servants—							
House-building advances	2,17,613	80,622	2,98,235	1,06,017	1,92,218	1,090	
Advances for purchase of motor cars	1,48,273	1,05,980	2,52,253	1,16,183	1,36,070	2,181	
Advances for purchase of other conveyances	700	1,282	1,982	820	1,162	8	
Passage advances	1,053	2,196	3,249	453	2,796	..	
Other advances	20	312	332	72	260	..	
Total	3,65,659	1,90,392	5,56,051	2,23,545	3,32,506	3,279	
GRAND TOTAL	85,00,457	68,02,067	1,53,02,524	12,43,410	1,40,59,114	4,00,810	

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