

GOVERNMENT OF BENGAL
FINANCE ACCOUNTS
1939-40

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FINANCE ACCOUNTS, GOVERNMENT OF BENGAL

1939-40.

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Finance Accounts of the Government of Bengal for the year 1939-40 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 1939-40 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 1939-40 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 1939-40.

A. C. BADENOCH,
Auditor General of India.

NEW DELHI ;

The 2nd December 1940.

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.

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

SUMMARY OF THE TRANSACTIONS FOR (1939-40).

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.	1	2	3	4	5	6	7	8
	Actuals, 1939-40.	Budget Estimates, 1939-40.	Actuals, 1939-40.	More (+) Less (-).	Disbursements.	Budget Estimates, 1939-40.	Actuals, 1939-40.	More (+) Less (-).
Revenue.								
Principal Heads of Revenue—								
Customs		2,30,00	2,21,97	-8,03				
Taxes on Income other than Corporation Tax.		32,20	55,80	+23,60				
Land Revenue		3,93,63	3,86,10	-7,53				
Provincial Excise		1,57,00	1,65,28	+8,28				
Stamps		2,56,00	2,56,44	+44				
Forest		21,85	23,98	+2,13				
Registration		22,00	27,31	+5,31				
Receipts under Motor Vehicles Acts.		21,51	21,31	-20				
Other Taxes and Duties		37,20	40,61	+9,41				
Total Principal Heads		11,71,39	12,04,80	+33,41		1,93,76	1,04,65	+89
					I.—REVENUE.			
					Expenditure.			
					Direct Demands on the Revenue			

Railways	14	14	..	Railways . . . . .	..	..	..
Irrigation—Net Receipts	1,72	..	-1,72	Irrigation	44,75	38,97	-6,78
Debt Services	31,84	29,62	-2,22	Debt Services	19,11	17,15	-1,96
Civil Administration	1,08,54	93,68	-14,86	Civil Administration	8,94,23	8,59,59	-34,64
Civil Works and Miscellaneous Public Improvements.	37,59	35,50	-2,09	Civil Works and Miscellaneous Public Improvements.	1,59,28	1,42,32	-16,96
Miscellaneous	26,16	25,77	-39	Miscellaneous	2,32,43	1,94,77	-37,66
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	34	30	-4	Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary receipts	4	41,85	+41,81	Extraordinary charges . . . . .	..	2,97	+2,97
Total Revenue	13,77,76	14,31,66	+53,90	Capital expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	11,00	10,82	-18
Surplus . . . . .	..	60,42	} +1,47,22	Total Expenditure on Revenue Account	14,64,56	13,71,24	-93,32
Deficit	86,80	..					

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

SUMMARY OF THE TRANSACTIONS FOR 1939-40—*contd.*

Receipts.	Budget Estimates, 1939-40.	Actuals, 1939-40.	More (+) Less (-)	Disbursements.	Budget Estimates, 1939-40.	Actuals, 1939-40.	More (+) Less (-)
1	2	3	4	5	6	7	8
Brought forward .	13,77,76*	14,31,66	+53,90	Brought forward .	14,64,56	13,71,24	-93,32
				IL—CAPITAL.			
				Capital expenditure outside the revenue account :—			
				Irrigation	-44	-46	-2
				Computed value of pensions	-2,57	-2,57	..
				Total	-3,01	-3,03	-2
				III—DEBT.			
				<i>Public Debt.</i>			
Permanent debt	1,00,00	..	-1,00,00	Permanent debt . . . . .	..	..	..
Floating debt	85,00	2,25,00	+1,40,00	Floating debt	85,00	1,95,00	+1,10,00
Total	1,85,00	2,25,00	+40,00	Total	85,00	1,95,00	+1,10,00
				<i>Unfunded Debt.</i>			
State Provident Funds	71,00	70,55	-45	State Provident Funds	47,00	50,11	+9,11
Total	71,00	70,55	-45	Total	47,00	56,11	+9,11

REVENUE RECEIPTS.

The increase of 53,90 in revenue receipts was the net effect of a rise of 90,98 under some heads and a fall of 37,08 under others. The more important variations were as follows :—

INCREASES.

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

Provincial Excise.—There was an unexpected rise under nearly all the heads, the important increase being 7,02 under “Country spirits”.

Forest.—Larger demand for timber than was anticipated mainly accounted for the increase under this head.

Registration.—The improvement was due to an unexpected increase in the number of registrations of which a good many had been due to accumulation in expectation of changes in tenancy legislation.

Other Taxes and Duties.—The increase occurred mainly under ‘Betting Tax’ (1,75) and ‘Receipts under the Bengal Finance Act, 1939’ (7,04). The Bengal Finance Act, 1939 became law in July 1939 and imposed a tax of Rs. 30 per head per annum on professions, trades, callings, etc.

Extraordinary Receipts.—The increase was due to the decision during the year to incorporate in the general balance the value of securities accrued to Government on the provincialisation of the Official Assignee and the Steam Boiler Inspection Fund by crediting this head and debiting Cash Balance Investment Account.

DECREASES.

Customs.—The Bengal Government’s share of jute export duty was less than anticipated owing to the stoppage of exports to certain countries on account of the war.

Land Revenue.—The budget included a sum of Rs. 67 lakhs in respect of Public Works cess payable to District Boards. With effect from the 1st April 1939 these receipts had to come into the public account as provincial revenues and pass through the budget as grants to those bodies under the Government of India (Adaptation of Indian Laws) Order, 1937. The decrease under this head was mainly due to overestimation of the above receipts (22,12), partly set off by an improvement under ‘Fixed Collections’, ‘Collections from Government Estates’ and ‘Recoveries on account of Survey and Settlement charges’ due chiefly to a rise in the prices of agricultural produce.

Irrigation—Net receipts.—The decrease was mainly due to (i) a fall in direct receipts (2,34) partly set off by a saving in ‘working expenses’ of capital projects (1,44) and (ii) smaller transfers from the Deposit Account for expenditure on rural reconstruction schemes (50).

Debt Services.—Slower progress in the recovery of outstanding dues in respect of interest on loans and advances made by Government and post-budget revision of the rates of *pro formâ* interest chargeable on Irrigation capital outlay mainly caused the decrease under this head.

Civil Administration.—The bulk of the decrease occurred under “Administration of Justice” (12,22) and was due to overestimation of the receipts on account of ‘fees, fines and forfeitures, etc.’, payable to local bodies, which became provincial revenues with effect from the 1st April 1939 under the Government of India (Adaptation of Indian Laws) Order, 1937.

Civil Works, etc.—Less transfers from the subventions from Central Road Fund Account due to smaller expenditure on Road Fund works were mainly responsible for the decrease under this head.

OTHER RECEIPTS.

Permanent Debt.—With a view to strengthening the Province’s ways and means position the budget provided for the floatation of a long term loan of Rs. 1 crore, but during the year it was decided not to resort to this loan and to issue treasury bills instead. This explains the saving under this head.

Floating Debt.—Under this head are booked the transactions on account of ways and means advances taken to maintain the stipulated balance of Rs. 25 lakhs with the Reserve Bank and those on account of treasury bills issued by Government. For an explanation of the increase under this head see remarks against ‘Permanent Debt’ above.

Recoveries of Loans and Advances.—The increase in the recoveries was the result of the larger grant of agricultural loans in the previous year. The recoveries include the repayment of a special advance to the Bengal Provincial Co-operative Bank (13,85) in 1939-40.

Civil Deposits.—The decrease was due to a fall under ‘Civil Court Deposits’ (52,21), ‘Revenue Deposits’ (5,97) and ‘Deposits for work done for public bodies’ (5,66), partly set off by an increase under ‘Personal Deposits’ (53,62).

Suspense.—The decrease was mainly due to smaller investments of the provincial balance in Government of India treasury bills, and to the transactions in England appearing under the head “Reserve Bank Suspense” being adjusted net instead of in gross as was done hitherto.

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 93,32. This was the outcome of a decrease of 97,19 under certain heads and an increase of 3,87 under others. The more important variations were as follows :—

INCREASES.

Direct Demands on the Revenue.—The excess mainly occurred under Registration (1,66) due partly to more work in the registration offices consequent on the increase in the number of registrations (*vide* remarks against 'Registration' under 'Revenue Receipts') and partly to larger number of tenancies transferred and notices issued under Section 26 (c) of the Bengal Tenancy Act. The excess was, however, partly set off by small savings under other major heads.

Extraordinary charges.—The increase was due to the expenditure incurred on air-raid precautions, control of prices and the employment of extra police for guarding protected areas as a direct result of the war. The bulk of the expenditure is recoverable from the Central Government.

DECREASES.

Irrigation.—The decrease occurred under (i) Interest on works for which capital accounts are kept (1,26) due chiefly to the adoption of a lower rate of interest and (ii) Other Revenue Expenditure financed from Ordinary Revenues (4,52) due partly to the postponement of certain irrigation schemes and partly to the non-utilisation of the provision for contribution towards the Waterways Board.

Debt Services.—The post-budget decision to issue short term treasury bills in lieu of floating a long term loan in the open market chiefly accounted for the decrease under this head.

Civil Administration.—The decrease occurred under a large number of heads and was mainly due to smaller expenditure on rural reconstruction work, debt conciliation boards, leave outside India, and state scholarships tenable in European countries and to the postponement of, and the delay in working out, new schemes initiated by Government for which lump provisions were made in the budget. The decrease was partly counterbalanced by an excess due to the post-budget decision to prepare a record of lands on which jute was grown in 1939.

Civil Works and Miscellaneous Public Improvements.—Slower progress in the execution of certain works and postponement of a number of building projects in view of the general rise in the price of materials on account of the war mainly accounted for the saving under this head.

Miscellaneous.—The decrease was due to smaller payments of grants to local bodies on account of the 'Adaptation receipts' relating to Public Works cess and fees, fines and penalties, etc., and to the suspension of work of the Land Revenue Commission during the absence of the Chairman and the Secretary in England. It was partly set off by larger expenditure on famine relief owing to floods and drought in certain areas and on superannuation allowances and pensions owing to the actuals overstepping the allowance made for growth of expenditure.

OTHER EXPENDITURE.

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

Deposits of Local Funds.—Heavier withdrawals under ‘ District Funds ’ (7,27), ‘ Education Funds ’ (10,00), and ‘ Other Miscellaneous Funds ’ (2,78), set off by smaller withdrawal under ‘ Municipal Funds ’ (4,44) mainly accounted for the increase under this head.

Loans and Advances by Provincial Governments.—The excess was due to larger grant of agricultural loans to cultivators to meet the situation arising out of floods and drought and to the payment of a special advance to the Bengal Provincial Co-operative Bank (13,85) to enable it to supply short term credit to cultivators through the agency of co-operative societies.

Other Reserve Funds.—The expenditure in connection with the spread of education among the scheduled castes was less than anticipated.

Civil Deposits.—The saving was due to smaller withdrawals under ‘ Revenue Deposits ’ (4,36), ‘ Civil court Deposits ’ (50,61), and ‘ Deposits for work done for public bodies ’ (10,58), partly counterbalanced by larger withdrawals under ‘ Personal Deposits ’ (19,83).

Other Accounts.—The saving was chiefly due to smaller expenditure on schemes financed from subventions from the Central Road Fund (2,69) and grants for the economic development and improvement of rural areas (1,77).

Suspense.—See remarks against ‘ Suspense ’ under ‘ Other Receipts ’.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

5 (a). The year 1939-40 proved to be better than anticipated. The revenue was 14,31,66 as against an estimate of 13,77,76 and the expenditure 13,71,24 as against the budgeted amount of 14,64,56. There was thus a revenue surplus of 60,42 as against an anticipated deficit of 86,80 and a revenue deficit of less than 1 in 1938-39.

(b) Two factors deserve special mention in explanation of this unexpected improvement :—

- (i) The budget for 1939-40 contained an important change which was constitutional in origin. Under Sections 136 and 151 of the Government of India Act, 1935, read with the Government of India (Adaptation of Indian Laws) Order, 1937, certain monies which used to be paid direct to local bodies as revenues of their own under local laws had, with effect from the 1st April 1939, to come into the public account as provincial revenues and find their way back to those bodies in the form of grants. Accordingly the budget provided a sum of 92,55 as revenue and expenditure (distributed under several major heads) anticipating the net effect to be *nil*. But in actual event the receipts and expenditure on the above account amounted approximately to Rs. 53 and Rs. 43 lakhs respectively. The

resultant improvement of Rs. 10 lakhs in the revenue position is for the time being only as the unpaid receipts will have to be paid to the local bodies entitled to them in the current year.

(ii) Secondly it was decided during the year to bring into the public account certain securities worth 41,85 hitherto held outside the accounts (*vide* paragraph 10 on page 17 of the Audit Report on the Finance Accounts of the Government of Bengal for 1938-39), by crediting their value to the head "Extraordinary Receipts" by *per contra* debit to the head "Cash Balance Investment Account". This was purely an accounting adjustment which had no effect on the provincial balance but helped to show the revenue position of Government for 1939-40 to better advantage.

(c) The two changes referred to above contributed as much as 51,81 to the total improvement of 1,47,22 in the revenue position of Government during the year under report. Of the balance, 45,05 was due to a greater yield from the ordinary sources of revenue and 43,32 to a drop in expenditure.

The increase in revenue receipts occurred chiefly under Income Tax, Land Revenue (Fixed collections), Provincial Excise and Registration, owing mainly to arrear receipts of 1938-39 and improved railway earnings, to better collections of land dues due to a rise in the prices of agricultural produce and to a large number of arrear registrations. The increase was partly reduced by the fall in receipts on account of jute export duty owing to disturbed world conditions. The share of income-tax was nearly double of what it was in 1938-39. The increase under Land Revenue was small as compared with the total expected income thereunder. Provincial Excise is an uncertain item of revenue and Registration is not likely to repeat an increase when the arrears in registrations have been worked off.

The drop in expenditure occurred chiefly under Civil Works, Irrigation, General Administration, Administration of Justice, Education, Medical and Public Health and was mainly due to the postponement or abandonment of expenditure on works, to the delay in giving effect to new schemes initiated by Government, and to the curtailment of leave *ex-India* due to war. The improvement in the revenue position on this account is, therefore, purely temporary.

(d) It will be seen from the above that the anticipated revenue deficit did not materialise because of a temporary increase in ordinary revenue receipts coupled with a temporary saving in revenue expenditure. The realisation of a revenue surplus in addition was rendered possible because of the special circumstances described in sub-paragraph (b) above. A part of the surplus (7,04) was, however, due to an addition during the year to the existing sources of revenue of the province, *viz.*, the tax on professions, trades, callings, etc., imposed by the Bengal Finance Act, 1939, and to this extent the improvement in the revenue position of the Government of Bengal during 1939-40 may be said to have been permanent.

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 1939-40 :—

Nature of expenditure.	Expenditure up to 1938-39.	Expenditure during 1939-40.	Total.
1	2	3	4
65.—Capital Outlay on Forests	13	..	13
68.—Construction of Irrigation, etc., Works .	(a) 3,21,60	—46	3,21,14
81.—Civil Works outside the Revenue Account.	96,03	..	96,03
83.—Payments of commuted value of Pensions.	37,86	—2,57	35,29
Total .	4,55,62	—3,03	4,52,59

(a) 5 (round) was written off the capital at charge, of which 4 was in respect of capital outlay outside the revenue account and 1 in respect of capital outlay within the revenue account.

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

Damodar Canal Project.—Work on this project started in 1926-27. A total expenditure of 1,22,59 (including indirect charges) was incurred to the end of 1939-40 against the original estimate of 70,22 sanctioned by the Secretary of State in 1921 and the revised estimate of 78,15 sanctioned by the Provincial Government in 1925. The construction estimate of the project was formally closed on the 30th September 1935, and the completion report sanctioned in 1940. The excess over the original estimate sanctioned by the Secretary of State has also been passed by the Provincial Government.

The results of the working of the project so far do not hold out any hope of its ever satisfying the criterion of productivity. The net receipts for the year amounted to 3,69 only against an estimated income of 5,53. According to the completion report also a net return of 1.02 per cent. in the 10th year and 0.93 per cent. in the 13th year after the closure of the construction estimate is expected. 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 takes effect from 1940-41.

82.—Payments of Commuted value of Pensions.

The *minus* figure for the year 1939-40 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. The financial results of Irrigation Works will be elucidated in the form of the Capital and Revenue Accounts of all systems as below :—

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1939-40.			Direct working expenses during 1939-40.	Net revenue excluding interest.			Interest on capital.	Net profit or loss after meeting interest.	
	During 1939-40.	To end of 1939-40.	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	14	1,21,07	3,69	..	3,09	2,50	+1,10	1.0	5,49	-4,30	3.6	
Unproductive.												
Midnapore Canal . . . . .	..	83,07	1,34	..	1,34	1,45	-11	0.1	2,78	-2,87	3.5
Bakreswar Irrigation Scheme.	..	7,02	15	..	15	18	+2	0.3	32	-30	4.3	
B.—Navigation, Embankment and Drainage Works.												
Unproductive.												
Hijli Tidal Canal . . . . .	..	25,51	56	..	56	27	+29	1.1	85	-56	2.2
Calcutta and Eastern Canals.	..	69,95	3,30	..	3,30	4,78	-1,48	2.1	2,25	-3,73	5.3	
Sundarbans Steamer Route.	-1	14,82	83	..	88	65	+18	1.2	59	-41	2.8	
Dredger " Foyers " . . . . .	..	..	13	..	13	22	-9	..	-6	-3	..
Dredger " Alexandra " . . . . .	..	1,98	..	..	..	9	-9	4.5	3	-12	6.0
Madaripur Bil Route . . . . .	..	88,11	81	..	81	1,40	-59	0.7	3,31	-8,90	4.7
Dredging Bidyadhari . . . . .	..	7,96	..	..	..	..	..	..	86	-86	4.5
Dredger " Burdwan " . . . . .	..	13,63	..	..	..	17	-17	1.2	62	-79	5.8
Dredger " Ronaldshay "	-58	46,29	36	..	36	1,81	-1,45	3.1	2,11	-3,56	7.7	
Dredger " Cowley "	-1	(a)44,63	..	..	..	12	-12	0.3	2,03	-2,15	4.8
Total	-46	5,19,04	11,17	..	11,17	13,59	-2,42	0.5	20,66	-23,08	4.4	

(a) See foot-note under the statement in paragraph 6, page 13.

The percentage of the net loss in the previous year was 3·9 on the capital outlay to the end of that year. The increase in the percentage, as compared with the previous year, is due chiefly to the decrease in revenue receipts on account of the reduction in water rates in the Damodar and Midnapore Canal areas and the decline in canal traffic due to the gradual silting up of the Lower Kumar River.

8. 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. The productivity test involves some *pro formâ* adjustments which do not appear on the face of the Government accounts. 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 Bakreswar Irrigation Scheme hitherto classed as productive was transferred to the unproductive class during 1939-40 under the orders of the Provincial Government.

COMMITMENTS.

9. The only item of work debitible 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 1939-40 amounted to 85,32 as against the sanctioned estimate of 74,87. A further liability of 1,45 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.

10. 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, 1939.	On 31st March, 1940.	
1	2	3	4
Floating Debt . . . . .	..	30,00	+ 30,00
Unfunded Debt	4,33,55	4,47,99	+ 14,44
Gross Total—Rupee Debt	4,33,55	4,77,99	+ 44,44
Deduct—Outstanding loans and advances made by Government.	—1,40,59	—1,56,29	—15,70
Net Debt	2,92,96	3,21,70	+ 28,74

It will be seen from the above that the outstanding debt at the end of the year is mostly on account of unfunded debt, that on account of floating debt, that is, treasury bills not matured during the year being only 30,00 or 6 per cent. of the total debt. Amortization arrangements are therefore not required. A sum of 17,00 was paid during the year as interest on unfunded debt.

The increase of 28,74 in the net debt of Government was due chiefly to the outstanding treasury bills, the increase on account of unfunded debt and the increase on account of loans and advances made by Government roughly cancelling each other.

The outstanding balance of loans and advances made by Government includes a sum of 15,19 on account of a loan to the District Board of 24-Parganas for the Magrahat Drainage Scheme. A part of the loan was at first considered to be irrecoverable under the existing terms of repayment but Government have since ordered that the cess realised by the District Board should be adjusted against the outstanding loan and decided to postpone the question of write-off of the balance till 1954-55.

BALANCE.

11. The following statement shows the ways and means position of the Government of Bengal month by month during 1939-40 :—

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 1939 . .	26,18	64,83	3,09,42	3,36,17	18,26	46,00
May „ . .	18,26	46,00	3,71,72	3,77,50	14,92	43,56
June „ . .	14,92	43,56	4,29,20	4,02,40	23,73	61,55
July „ . .	23,73	61,55	3,47,71	3,95,34	15,18	22,47
August „ . .	15,18	22,47	3,40,58	3,53,35	15,58	9,30
September „ . .	15,58	9,30	4,71,40	4,18,78	20,83	56,67
October „ . .	20,83	56,67	8,13,61	3,61,50	21,09	8,52
November „ . .	21,09	8,52	3,84,97	3,73,20	20,39	20,99
December „ . .	20,39	20,99	3,98,21	4,12,76	11,60	15,23
January 1940 . .	11,60	15,23	6,49,73	5,54,84	22,84	98,83
February „ . .	22,84	98,88	4,85,72	5,21,56	19,93	65,95
March „ . .	19,93	65,95	10,41,70	9,10,91	39,21	1,77,46

The receipts and disbursements include transactions on account of the ways and means advances (Rs. 1,05 lakhs) taken from the Reserve Bank and treasury bills (Rs. 1,20 lakhs issued and Rs. 90 lakhs discharged). The

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

Date of loan. 1	Amount. 2	Date of repayment. 3	Rate of interest or discount. 4
<i>Ways and means advances.</i>			
7th June 1939	15,00	15th June 1939	2 per cent.
7th July 1939	10,00	15th July 1939	Do.
7th August 1939	5,00	14th August 1939	Do.
11th August 1939	5,00	19th August 1939	Do.
8th September 1939	5,00	16th September 1939	Do.
7th November 1939	5,00	17th November 1939	2½ per cent.
7th December 1939	25,00	14th December 1939	Do.
		15th " "	
6th January 1940	17,00	13th January 1940	Do.
7th March 1940	18,00	14th March 1940	Do.
<i>Treasury bills.</i>			
7th August 1939	30,00	7th February 1940	} Re. 0-13-9 per cent. on Rs. 10 lakhs. Re. 1-0-0 per cent. on Rs. 20 lakhs.
7th September 1939	60,00	7th March 1940 . . . .		Re. 1-12-0 per cent.
6th March 1940	30,00	(Not matured during the year.)	Re. 0-8-5 per cent.

The total amounts of interest and discount paid on the ways and means advances and the treasury bills amounted to Rs. 4,979 and Rs. 1,36,228 respectively.

In addition to the cash balance of 2,16,67 the resources of Government include the securities accrued to them on the provincialisation of the Official Assignee and the Steam Boiler Inspection Fund and on account of unclaimed deposits in the Suitors' Fund, which are shown under the suspense head 'Cash Balance Investment Account'. The opening and closing balances in this account for the year under review are shown below :—

Opening balance	74,54
Closing balance	45,19

The opening balance represented investments in Government of India treasury bills. During the year an additional sum of 9,95 was invested in those bills. In accordance with the decision to utilise such reserves as were

immediately convertible and to issue treasury bills in lieu of the contemplated loan of Rs. 1 crore, this sum together with the opening balance *plus* discount amounting to Rs. 50,361 was realised in full on maturity. The closing balance of the Cash Balance Investment Account represents the market value of the securities referred to above.

The closing balances on the 31st March 1940, under cash and Cash Balance Investment Account were 2,16,67 and 45,19 against the closing balances on the 31st March 1939, of 91,01 and 74,54 respectively. The net increase of 96,31 (increase of 1,25,66 in cash *minus* decrease of 29,35 in Cash Balance Investment Account) was due mainly to the improvement in the revenue position and an increase in the net debt outstanding at the end of the year explained in paragraphs 5 and 10 above. The closing cash balance of 2,16,67 includes the balances of the following accounts which are earmarked for specific purposes :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1939.			Balance on 31st March 1940.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	15	9,94	10,09	50	11,92(a)	12,42
2. Deposit Account of the Fund for restoration of earthquake damage transferred from the Central Government.	7	..	7	7	..	7
3. Depreciation Reserve Fund—Government Processes.	4,32	..	4,32	5,12	..	5,12
4. Scheduled Castes Education Fund.	4,78	..	4,78	3,88	..	3,88
5. Subventions from Central Road Fund.	14,72	..	14,72	..	..	..
6. Deposit Account of grants for economic development and improvement of rural areas.	—2,73	..	—2,73	2,56	..	2,56
7. Deposit Account of the grant made by the Indian Central Jute Committee.	..(b)	..	..	2	..	2
8. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	2	..	2	10	..	10

(a) This is in addition to 45,19 shown under the Cash Balance Investment Account.

(b) Below Rs. 1,000.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1939.			Balance on 31st March 1940.		
	Cash.	Invest- ments.	Total.	Cash.	Invest- ments.	Total.
1	2	3	4	5	6	7
9. Deposit Account of the grant from the Central Government for the development of sericultural industry.	7	..	7	4	..	4
10. Deposit Account of the grant from the Central Government for the development of handloom industries	1,18	..	1,18	1,18	..	1,18
11. Deposit Account of grants from Sugar Excise Fund.	12	..	12	3	..	3
12. Deposit Account of grant made by the Indian Research Fund Association for anti malarial work.	..	..	..	15	..	15
13. Deposit Account of securities held by Government.	..	..	..	3,34	..	3,34
Total	22,70	9,04	32,64	16,99	11,92	28,91

In addition to the contribution of 10,00 in 1938-39, a contribution of 2,03 from revenues was made to the Famine Insurance Fund during the year under report in order to make up the statutory minimum of 12,00 at credit of the Fund. A sum of 1,99 out of this contribution was utilised in purchasing treasury bills, raising the up-to-date investments to 11,92. The cash balance of 50 includes interest of 30 realised from the securities.

The budget provided for an expenditure of 3,03 from the Scheduled Castes Education Fund but the actual expenditure was only 90 chiefly owing to smaller payment of stipends and grants to schools for pupils of the scheduled castes.

The balance at credit of the Road subventions from Central Fund Account together with the allotments made during the year under report was fully utilised for expenditure on roads during the year.

The amount appropriated from revenue for the annual provision towards the Depreciation Reserve Fund for Government Presses was 90. The expenditure incurred for meeting the cost of renewals and replacements was 9.

The total receipts from the Central Government and from local contributions for the economic development and improvement of rural areas amounted to 11,53 and the expenditure therefrom was 6,24. The smaller expenditure

was mainly due to the postponement of some schemes owing to the failure in realising local contributions up to the required amounts and to the delay in working out details of others.

During the year the Indian Research Fund Association made a grant of 18 towards the expenses of anti-malarial work in and around Jessore on condition that an equivalent amount is contributed from provincial revenues. A special deposit account was opened for adjustments against the grant. The actual expenditure was only 3, owing to the delay in starting the scheme.

The head "Deposit account of securities held by Government" was opened for accommodating temporarily the value of securities representing unclaimed deposits in the Suitors' Fund until such time as they can be declared to be free from encumbrances.

The balances in the treasuries have all been agreed with those shown in the consolidated cash balance report for March 1940, which have been verified by the Currency Officer. The balance 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 paragraph 95 of Part B of this compilation.

SUMMARY OF GENERAL FINANCIAL POSITION.

12. (a) As already explained in paragraph 5 *ante* there was an improvement in the revenue position of the Government of Bengal in 1939-40 as compared with 1938-39. There was a revenue surplus of 60,42 in 1939-40 as compared with a deficit of less than 1 in 1938-39. The surplus was mainly due to the incorporation in Government accounts of the value of the securities belonging to the Official Assignee and the Steam Boiler Inspection Fund which were hitherto held outside the accounts, to the 'Adaptation' receipts exceeding the payments made therefrom and to the introduction of a tax on professions, trades and callings, etc. under the Bengal Finance Act, 1939.

(b) There was also an increase in the Provincial balance (an increase of 1,25,66 in cash set off by a decrease of 29,35 under Cash Balance Investment Account) due partly to the revenue surplus referred to in sub-paragraph (a) above and partly to the net result of increases and decreases in Government's assets and liabilities at the end of the year. Among increased liabilities may be mentioned the increase in the net debt of Government referred to in paragraph 10 above and deposits from local bodies and funds exceeding withdrawals therefrom. Among smaller assets may be pointed out the liquidation of last year's investments of the provincial balance in Government of India treasury bills, following the Provincial Government's decision to utilise all existing reserves that were immediately convertible and to issue treasury bills of their own for strengthening their ways and means position. Notwithstanding the issue of treasury bills and the comfortable cash balances which Government had at the treasuries and the Reserve Bank throughout the year, there were occasions on which the balance at the Reserve Bank fell below the prescribed minimum of Rs. 25 lakhs and Government had to take ways and means advances to the extent of Rs. 105 lakhs from the Reserve Bank to meet the situation.

(c) The total liability of the Government of Bengal on account of Public Debt, Unfunded Debt, Deposits and Advances and Remittances amounted to 7,94,68 on the 31st March, 1940. Government had, however, on that date liquid assets amounting to 4,30,07, namely :—

- (1) 2,16,67 as closing cash balance ;
- (2) 1,56,29 on account of loans and advances granted by them ; and
- (3) 57,11 as reserve in the Cash Balance Investment Account and Famine Insurance Fund Investment Account.

Setting off the liquid assets against the liability mentioned above, there will be a debit of 3,64,61 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 6,15,21. Their future commitments in respect of sanctioned works outside the revenue account costing Rs. 1 lakh and more amount to 1,45 only.

(d) Judging from the above facts, it may be said that there has been a recovery in the financial position of the Government of Bengal during the third year of provincial autonomy.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

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

Receipts.	Actuals for 1939-40.	Disbursements.	Actuals for 1939-40.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts	13,89,81,376	Revenue expenditure	13,60,42,472
Extraordinary receipts	41,85,142	Capital expenditure within the Revenue Account.	10,81,449
(A) Total revenue receipts	14,31,66,518	(A) Total expenditure on Revenue Account.	13,71,23,921
Public Debt incurred	2,25,00,000	Capital expenditure outside the Revenue Account.	—3,02,505
Unfunded Debt incurred	70,55,377	Public Debt discharged	1,95,00,000
Deposits and Advances	12,37,60,144	Unfunded Debt discharged	56,11,215
Loans and Advances by Pro- vincial Governments.	40,86,615	Deposits and Advances	12,05,13,079
Remittances	25,38,28,535	Loans and Advances by Pro- vincial Governments.	56,56,701
		Remittances	25,37,28,877
Total Receipts	55,43,97,189	Total Disbursements	54,18,31,288
(B) (Opening) Cash balance	91,01,096	(B) (Closing) Cash balance	2,16,66,997
Grand Total	56,34,98,285	Grand Total	56,34,98,285

(A) Revenue Surplus during the year—Rs. 60,42,597.

(B) Increase (+) of cash balance during the year—Rs. 1,25,65,901.

See also paragraph 11 of the Report.

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

Heads of Revenue.	Actuals for 1939-40.	Heads of Expenditure.			Actuals for 1939-40.		
		1	2	3	4	5	6
A.—Principal Heads of Revenue—		Rs.			Rs.	Rs.	
I.—Customs	2,21,96,962				28,23,219	29,92,086	
IV.—Taxes on Income other than Corporation Tax.	55,80,000				20,55,183	21,98,151	
VII.—Land Revenue	3,86,09,683				4,82,734	4,82,734	
VIII.—Provincial Excise	1,65,28,220				12,75,276	17,40,053	
IX.—Stamps	2,56,44,376				24,80,862	24,81,081	
X.—Forest	23,98,085				4,50,000	4,50,000	
XI.—Registration	27,31,520				24,965	1,20,813	
XII.—Receipts under Motor Vehicles Acts	21,30,867						
XIII.—Other Taxes and Duties	46,61,226						
Total	12,04,80,939		Total		96,63,122	1,04,64,918	
Carried over	12,04,80,939		Carried over		96,63,122	1,04,64,918	

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

Heads of Revenue.	Actuals for 1939-40.	Heads of Expenditure.	Actuals for 1939-40.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
B.—Railway Revenue Account—	Rs. 12,04,80,939	Brought forward .	Rs. 8,01,796	Rs. 96,63,122	Rs. 1,04,64,918
XVI.—Subsidised Companies	13,654	B.—Railway Revenue Account—			
Total	13,654	15-C.—Subsidised Companies . . . . .	..	..	..
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	20,65,976	..	20,65,976
Gross Receipts—	11,16,927	18.—Other Revenue Expenditure financed from ordinary Revenues.	2,12,258	16,18,392	18,30,650
Direct receipts		Total .	22,78,234	16,18,392	38,96,626
Deduct—Working Expenses	—13,59,450				
Net Receipts	—2,42,523				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	2,42,375				
Total	—148				

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

Heads of Revenue.	Actuals for 1939-40.	Heads of Expenditure.		Actuals for 1939-40.		
		1	2	3	4	5	6
		Rs.		Rs.	Rs.	Rs.
Brought forward	(12,34,56,912		Brought forward	(47,92,325	1,12,84,272	1,60,76,507
	61,33,388			93,40,363	6,60,53,917	7,53,94,280
F.—Civil Administration—<i>concl.</i>			F.—Civil Administration—<i>concl.</i>			
XXVIII.—Public Health	4,55,657		39.—Public Health	1,07,334	38,31,480	39,38,814
XXIX.—Agriculture	1,92,570		40.—Agriculture	95,167	20,68,758	21,63,915
XXX.—Veterinary	86,972		41.—Veterinary	31,428	5,51,651	5,83,078
XXXI.—Co-operation	4,78,889		42.—Co-operation	7,513	14,41,869	14,49,382
XXXII.—Industries	18,28,648		43.—Industries	47,742	19,74,296	20,22,038
XXXVI.—Miscellaneous Departments	1,91,935		47.—Miscellaneous Departments	4,129	4,03,709	4,07,838
Total	93,68,057		Total	96,33,666	7,63,25,680	8,59,59,346
H.—Civil Works and Miscellaneous Public Improvements—			H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works	35,49,987		50.—Civil Works	8,36,102	1,83,95,646	1,42,31,748
Total	35,49,987		Total	8,36,102	1,83,95,646	1,42,31,748

J.—Miscellaneous—					
54.—Famine—					
A.—Famine Relief	3,00,043		..	7,82,671	7,82,671
B.—Transfers to Famine Insurance Fund	4,65,685		2,03,000	..	2,03,000
55.—Superannuation Allowances and Pensions.	18,11,156		30,17,625	73,86,126	1,04,03,751
56.—Stationery and Printing			14,610	23,46,509	23,61,119
57.—Miscellaneous			25,920	57,01,019	57,26,939
Total	25,76,884			1,62,16,325	1,94,77,480
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
L.—Miscellaneous Adjustments between Central and Provincial Governments.	29,536				
Total	29,536				
M.—Extraordinary Items—					
63.—Extraordinary charges			6,549	2,90,752	2,97,301
Total Revenue Expenditure	41,85,142		1,85,29,797	11,76,12,675	13,60,42,472
Total	41,85,142				
M.—Extraordinary Receipts					
LI.—Extraordinary Receipts					
Total					
Capital Expenditure within the Revenue Account—					
CC.—19.—Construction of Irrigation, Navigation Embankment and Drainage Works.			4	—412	—408
JJ.—55A.—Commutation of Pensions financed from ordinary Revenues.			2,62,237	8,19,620	10,81,857
Total			2,62,241	8,19,208	10,81,449
Carried over	14,31,66,518		1,37,92,038	11,83,31,883	13,71,23,921

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

Heads of Revenue.	Actuals for 1939-40.	Heads of Expenditure.			Actuals for 1939-40.		
		1	2	3	Charged.	Voted.	Total
		Rs.			Rs.	Rs.	
Brought forward .	14,31,66,518		Brought forward .		11,83,31,883	13,71,23,921	
Total Revenue .	14,31,66,518		Total Expenditure on Revenue Account .		11,83,31,883	13,71,23,921	
			Total Revenue .		..	14,31,66,518	
			Surplus (+) .		..	60,42,597	
			Capital Expenditure outside the Revenue Account—				
			CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.		1,502	—45,714	
			JJ.—63.—Payments of Commuted value of Pensions.		—16,608	—2,56,791	
			Total .		—15,106	—3,02,505	
Total Revenue .	14,31,66,518		Total Expenditure .		11,80,44,484	13,68,21,416	

**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) .	1,89,12,080	11,95,71,291	13,84,83,371
Expenditure outside the Revenue Account .	—15,106	—2,87,399	—3,02,505
Disbursements under Debt, Deposit, and Remittance Heads treated as expenditure.	8,377	66,98,586	67,06,963
Total .	1,89,05,351	12,59,82,478	14,48,87,829

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

—	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2	1,87,92,038	11,83,31,863
<i>Add</i> Working Expenses of Irrigation	1,20,042	12,39,406
Total .	1,89,12,080	11,95,71,291

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

Heads.	Actuals for 1939-40.
A.—Principal Heads of Revenue—	
	Rs.
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces.	2,21,96,962
Total .	2,21,96,962
IV.—Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to Provinces . . .	55,80,000
Total .	55,80,000
VII.—Land Revenue—	
Ordinary revenue	3,19,39,627
Sale of Government estates	26,492
Sale proceeds of waste-lands and redemption of land tax	48,596
Recoveries on account of survey and settlement charges	15,63,825
Rents, etc., of fisheries	14,248
Recoveries of cost of maintenance of boundary pillars	7,975
Rates and cesses on lands	44,88,062
Recoveries of overpayments	4,589
Collection of payments for services rendered	2,56,585
Miscellaneous	3,53,088
<i>Deduct—Refunds</i>	—93,404
Total .	3,86,09,683

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

Heads.	Actuals for 1939-40.
	Rs.
A.—Principal Heads of Revenue—<i>contd.</i>	
VIII.—Provincial Excise—	
Country spirits	60,02,026
Country fermented liquor	19,48,591
Malt liquors	2,64,468
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	9,75,844
Receipts from commercial spirits, including denatured spirits and medicated wines.	2,15,446
Opium	36,48,751
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	6,48,561
Hemp and other drugs	30,10,332
Receipts from Distilleries	6,660
Fines, confiscations and miscellaneous	1,06,001
Recoveries of overpayments	2,775
Collection of payments for services rendered	95,382
<i>Deduct</i> —Refunds	-3,96,617
Total .	1,65,28,220
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	87,50,650
Duty on impressing documents	1,35,587
Fines and penalties	14,695
Miscellaneous	32,532
Recoveries from other Governments for stamps supplied from Provincial Stamp Stores.	37
<i>Deduct</i> —Refunds	-6,64,147
Total—Non-Judicial .	82,69,354

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

Heads.	Actuals for 1939-40.
A.—Principal Heads of Revenue—<i>contd.</i>	Rs.
IX.—Stamps—<i>concl'd.</i>	
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	1,68,71,646
Total	1,68,71,646
(ii) Other Receipts—	
Sale of stamps	5,98,702
Fines and penalties	3,429
Miscellaneous	175
Deduct—Refunds	—98,930
Total	5,03,376
Total—Judicial	1,73,75,022
Total—Non-Judicial	82,69,354
GRAND TOTAL	2,56,44,376
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	2,54,886
Timber and other produce removed from the forests by consumers or purchasers.	21,93,494
Drift and waif wood and confiscated forest produce	6,632
Miscellaneous	1,40,529
Receipts in England	201
Loss or gain by exchange	5
Deduct—Refunds	—1,97,162
Total	23,98,085
XI.—Registration—	
Fees for registering documents	24,43,644
Fees for copies of registered documents	93,820
Miscellaneous	1,94,313
Deduct—Refunds	—4,757
Total	27,31,520

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

Heads.	Actuals for 1939-40.
A.—Principal Heads of Revenue—<i>concl'd.</i>	
Rs.	
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	4,47,693
Receipts under the Provincial Motor Vehicles Taxation Act ,	17,12,509
Fees and other receipts	21,467
<i>Deduct</i> —Refunds	—50,802
Total	21,30,867
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	8,01,500
Betting Tax—	
Totalisator	8,44,772
Bookmakers	2,90,831
<i>Deduct</i> —Refunds	—1,705
Total	19,34,598
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	38,180
Other receipts	19,86,907
<i>Deduct</i> —Refunds	—1,363
Total	20,23,724
C.—Receipts from Tobacco Duties—	
<i>Deduct</i> —Refunds	—22
Total	—22
D.—Other Items—	
Receipts under the Bengal Finance Act, 1930	7,03,629
<i>Deduct</i> —Refunds	—703
Total	7,02,926
GRAND TOTAL	46,61,226
B.—Railway Revenue Account—	
XVI.—Subsidised Companies—	
Government share of surplus profits	13,654
Total	13,654

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

Heads.	Actuals for 1939-40.
	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	3,62,161
Sales of Water	506
Other canal produce	307
Rents	522
Recoveries of expenditure	493
Miscellaneous	5,447
<i>Deduct</i> —Refunds	—54
Total	3,69,382
<i>Deduct</i>—Working Expenses—	
Extensions and Improvements	3,317
Maintenance and Repairs	75,809
Establishment	15,554
	} Charged
	} Voted
	1,49,887
Tools and Plant	2,039
Suspense	629
Charges in England	3,095
	} Charged
Loss or gain by exchange	16
	} Charged
Total—Working Expenses	—2,50,346
Net Receipts	1,19,036
Carried over	1,19,036

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

Heads.	Actuals for 1939-40.
C.—Irrigation, Navigation, Embankment and Drainage Works <i>—contd.</i>	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl'd.</i>	
Brought forward	1,09,747
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation	4,95,936
Plantations	26
Rents	4,693
Recoveries of expenditure	49,546
Miscellaneous	48,356
<i>Deduct—Refunds</i>	—35
Total	5,98,522
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	80,973
Maintenance and Repairs.	4,80,178
Establishment	74,825
{ Charged	
{ Voted	2,60,350
Tools and Plant	41,738
Charges in England	12,634
Charged	
Loss or gain by exchange	64
Total—Working Expenses	—9,50,792
Net Receipts	—3,52,270
GRAND TOTAL	—2,42,523

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

Heads.	°	Actuals for 1939-40.
C.—Irrigation, Navigation, Embankment and Drainage Works—concl'd.		Rs.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		
A.—Irrigation Works—		
Direct Receipts—		
Water rates		3,128
Miscellaneous		2,240
Total—A.—Irrigation Works .		5,368
B.—Navigation, Embankment and Drainage Works—		
Direct Receipts—		
Navigation		61,912
Plantations		49
Rents		4,446
Recoveries of expenditure		4,870
Miscellaneous		1,69,842
Deduct—Refunds		—4,112
Total—B.—Navigation, Embankment and Drainage Works.		2,37,007
GRAND TOTAL .		2,42,375
E.—Debt Services—		
XX.—Interest—		
Interest on loans and advances by the Provincial Governments.		5,48,659
Interest realised on investments of cash balances		₹ 50,361
Interest on arrears of revenue		1,25,143
Interest on Irrigation Capital Outlay incurred before 1st April 1937.		20,58,871
Miscellaneous		1,80,720
Receipts in England		216
Loss or gain by exchange		1
Deduct—Refunds		—1,504
Total .		29,62,467

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

Heads.	Actuals for 1939-40.
	Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	30,865
Court-fees realised in cash	60,387
General fees, fines and forfeitures	10,81,347
Pledership and Mukhtearship examination fees	6,722
Receipts of the Official Assignee	1,80,882
Receipts of the Official Receiver	28,530
Miscellaneous fees and fines	1,47,641
Miscellaneous	67,296
Recoveries of overpayments	14,391
Collection of payments for services rendered	58,037
Loss or gain by exchange	3
<i>Deduct—Refunds</i>	—24,752
Total	10,51,349
XXII.—Jails and Convict Settlements—	
Jails	85,438
Jail manufactures	6,16,203
Recoveries of overpayments	580
<i>Deduct—Refunds</i>	—58
Total	7,02,163
XXIII.—Police—	
Police supplied to Railways	7,779
Police supplied to public departments, private companies and persons	1,23,818
Receipts and recoveries on account of Presidency Police	6,47,402
Cash receipts under the Arms Act	1,30,675
Fees, fines and forfeitures	77,700
Recoveries of overpayments	11,513
Carried over	9,98,887

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

Heads.	Actuals for 1939-40.
F.—Civil Administration—<i>contd.</i>	
Rs.	
XXIII.—Police—<i>concl'd.</i>	
Brought forward	9,98,887
Collection of payments for services rendered	68,157
Miscellaneous*	1,05,434
Receipts in England	200
Loss or gain by exchange	8
<i>Deduct</i> —Refunds	—3,642
Total	11,69,044
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Sale-proceeds of vessels and stores	773
Registration and other fees	3,893
Miscellaneous	1,00,787
<i>Deduct</i> —Refunds	—575
Total	1,04,878
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	4,50,027
Fees, Government Professional Colleges	84,521
B.—Secondary—	
Fees, Government Secondary Schools	5,18,970
D.—Special—	
Fees and other receipts, Government Special Schools	85,996
E.—General—	
Contributions	816
Income from endowments	16,186
Recoveries of overpayments	12,065
Collection of payments for services rendered	7,855
Carried over	11,76,436

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

Heads.	Actuals for 1939-40.
F.—Civil Administration—<i>contd.</i>	
Rs.	
XXVI.—Education—<i>concl'd.</i>	
Brought forward	11,76,436
Miscellaneous*	4,46,370
Loss or gain by exchange	1
Deduct—Refunds	—17,498
Total	16,05,309
XXVII.—Medical—	
Medical School and College fees	3,10,160
Hospital receipts	3,25,844
Mental Hospital receipts	393
Sale of medicines	199
Contributions	1,01,070
Income from endowments	20,094
Recoveries of overpayments	2,729
Collection of payments for services rendered	87,845
Miscellaneous	1,48,941
Loss or gain by exchange	1
Deduct—Refunds	—96,633
Total	9,00,643
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	57,826
Contributions	15,529
Income from endowments	16
Recoveries of overpayments	7,589
Collection of payments for services rendered	27,363
Miscellaneous	3,48,824
Deduct—Refunds	—1,490
Total	4,55,657

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

Heads.	Actuals for 1939-40.
F.—Civil Administration—<i>contd.</i>	
	Rs.
XXIX.—Agriculture—	
Agricultural receipts	₹,94,010
Recoveries of overpayments	488
<i>Deduct</i> —Refunds	—1,928
Total	1,92,570
XXX.—Veterinary—	
Veterinary College and School fees	16,580
Other receipts	28,449
Collection of payments for services rendered	42,083
<i>Deduct</i> —Refunds	—140
Total	86,972
XXXI.—Co-operation—	
Audit fees	3,50,239
Miscellaneous receipts	1,28,728
<i>Deduct</i> —Refunds	—78
Total	4,78,889
XXXII.—Industries—	
Industries	1,57,883
Cinchona plantations	14,92,644
Recoveries of overpayments	2,731
Carried over	16,53,258

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

Heads.	Actuals for 1939-40.
F.—Civil Administration—<i>concl'd.</i>	
XXXII.—Industries—<i>concl'd.</i>	
Brought forward	16,53,258
‡ Collection of payments for services rendered	8,154
Receipts in England	1,67,463
Loss or gain by exchange	861
Deduct—Refunds	—1,089
Total	18,28,648
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Emigration fees	40
Fees for the registration of Trade Unions	303
<i>Miscellaneous—</i>	
Examination fees	29,425
Fees for the inspection of steam boilers	1,58,033
Administration of Indian Partnership Act, 1932	1,239
Miscellaneous	4,918
Receipts in England	8
Deduct—Refunds	—2,021
Total	1,91,935
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	3,68,151
Tolls on Roads	41,461
Carried over	4,09,612

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

Heads.		Rs.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl'd.</i>		
XXXIX.—Civil Works—<i>concl'd.</i>		
	Brought forward	4,09,612
	Recoveries of expenditure	1,94,455
	Transfer from Central Road Fund	26,63,765
	Miscellaneous	2,95,906
	<i>Deduct</i> —Refunds	—13,751
	Total	35,49,987
J.—Miscellaneous—		
XLIV.—Receipts in aid of Superannuation—		
	Contributions for pensions and gratuities	1,32,751
	Miscellaneous	1,66,810
	Receipts in England	480
	Loss or gain by exchange	3
	<i>Deduct</i> —Refunds	—1
	Total	3,00,043
XLV.—Stationery and Printing—		
	Stationery receipts	142
	Sale of plain paper used with stamps	2,79,509
	Sale of gazettes and other Government publications	74,262
	Other press receipts	1,11,360
	Receipts in England	478
	Loss or gain by exchange	7
	<i>Deduct</i> —Refunds	—73
	Total	4,65,685

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

Heads.	Actuals for 1939-40.
J.—Miscellaneous—concl'd.	
Rs.	
XI.VI.—Miscellaneous—	
Unclaimed deposits	9,59,621
Sale of old stores and materials	18,594
Fees for Government audit	97,997
Rents, Rates and Taxes	10,390
Other fees, fines and forfeitures	8,580
Transfer from the deposit account of grants for Economic Development and Improvement of Rural Areas.	487
Gain by exchange on local transactions	—3,103
Recoveries of overpayments	7,248
Collection of payments for service rendered	4,89,005
Net gain by exchange on Remittance transactions	243
Miscellaneous	5,80,180
Receipts in England	151
Loss or gain by exchange	169
Deduct—Refunds	—3,58,306
Total	18,11,156
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
L.—Miscellaneous Adjustments between Central and Provin- cial Governments.	29,536
Total	29,536
M. — Extraordinary Items—	
XI.—Extraordinary Receipts—	
Other items	41,85,142
Total	41,85,142

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

Heads 1	Expenditure for 1930-40		Total. 4
	Charged. 2	Voted. 3	
	Rs	Rs.	Rs.
A.—Direct Demands on the Revenue—			
7.—Land Revenue—			
Charges of administration	52,783	4,06,559	4,59,342
Management of Government estates	2,190	12,29,413	12,31,603
Charges on account of land revenue collections	31,417	..	31,417
Survey, Settlement and Record Operations	46,541	9,25,748	9,72,289
Land Records	10,724	97,228	1,07,952
Assignments and Compensation		1,26,861	1,26,861
Charges in England	25,100	37,150	62,250
Loss or gain by exchange	112	260	372
Total	1,68,867	28 23,219	29 92,086
8.—Provincial Excise—			
Superintendence	31,910	2,23,845	2,55,755
District charges	6,042	13,19,423	13,25,465
Cost of opium supplied to Provincial Excise Department . . . . .	..	4,96,125	4,96,125
Compensations	1,00,197	6,148	1,06,345
Works . . . . .	..	916	916
Charges in England	4,800	8,684	13,484
Loss or gain by exchange	19	42	61
Total	1,42,968	20,55,183	21,98,151

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>contd.</i>			
9.—Stamps—			
A.—Non-Judicial—			
Superintendence . . . . .	..	35,965	35,965
Charges for the sale of stamps . . . . .	..	1,70,671	1,70,671
Cost of stamps supplied from Central Stamp Stores.	..	64,349	64,349
B.—Judicial—			
Superintendence . . . . .	..	17,983	17,983
Charges for the sale of stamps . . . . .	..	1,21,404	1,21,404
Cost of stamps supplied from Central Stamp Stores.	..	72,362	72,362
Total . . . . .	..	4,82,734	4,82,734
10.—Forest—			
Conservancy and Works	78,424	6,01,551	6,79,975
Establishment	3,19,899	6,73,725	9,93,624
Charges in England	66,201	..	66,201
Loss or gain by exchange	253	..	253
Total	4,64,777	12,75,276	17,40,053
11.—Registration—			
Superintendence . . . . .	..	70,783	70,783
District charges	219	24,10,079	24,10,298
Total	219	24,80,862	24,81,081
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.	Expenditure for 1930-40.		Total.
	Charged.	Voted.	
1	2	3	4
A.—Direct Demands on the Revenue—<i>concl'd.</i>	Rs.	Rs.	Rs.
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax . . . . .	..	2,788	2,788
Betting Tax . . . . .	..	5,000	5,000
Tax under the Bengal Finance Act, 1939 .	..	12,909	12,909
Charges under the Electricity Acts . .	10,614	70,332	80,946
Charges in England	14,284	4,800	19,084
Loss or gain by exchange	67	19	86
Total	24,965	95,848	1,20,813
B.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept—			
Irrigation Works	8,57,368	..	8,57,368
Navigation, Embankment and Drainage Works	12,08,608	..	12,08,608
Total	20,65,976	..	20,85,973
18.—Other Revenue Expenditure financed from ordinary revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital accounts are kept—			
Works . . . . .	..	4,895	4,895
Maintenance and Repairs . . . . .	..	2,099	2,099
Establishment	2,381	4,020	6,301
Tools and Plant . . . . .	..	433	433
Charges in England	382	..	382
Loss or gain by exchange	2	..	2
Total	2,665	11,447	14,112

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

Heads.	Expenditure for 1939-40.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>			
18.—Other Revenue Expenditure financed from ordinary revenues—<i>contd.</i>			
A.—Irrigation Works—<i>concl'd.</i>			
(2) Miscellaneous Expenditure—			
Establishment	1,265	32,137	33,402
Tools and Plant . . . . .	..	240	240
Other charges . . . . .	..	36,089	36,089
Charges in England	212	..	212
Loss or gain by exchange	1	..	1
Total	1,478	68,466	69,944
Total A.—Irrigation Works	4,143	79,913	84,056
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital accounts are kept—			
Works . . . . .	..	1,91,100	1,91,100
Extensions and Improvements . . . . .	..	2,072	2,072
Maintenance and Repairs . . . . .	..	6,35,886	6,35,886
Establishment	1,71,069	4,86,783	6,57,852
Tools and Plant . . . . .	..	43,806	43,806
Suspense . . . . .	..	54,559	54,559
Charges in England	30,419	..	30,419
Loss or gain by exchange	156	..	156
Total	2,01,644	14,14,206	16,15,850
(2) Miscellaneous Expenditure—			
Establishment	5,538	10,631	16,169
Tools and Plant . . . . .	..	1,426	1,426
Other charges . . . . .	..	21,447	21,447
Carried over	5,538	33,504	39,042

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>			
18.—Other Revenue Expenditure financed from ordinary revenues— <i>concl.</i>		*	
B.—Navigation, Embankment and Drainage Works—<i>concl.</i>			
Brought forward	5,538	33,504	39,042
(2) Miscellaneous Expenditure—			
Grants-in-aid . . . . .	..	90,769	90,769
Charges in England	928	..	928
Loss or gain by exchange	5	..	5
Total	6,471	1,24,273	1,30,744
Total B.—Navigation, etc.	2,08,115	15,38,479	17,46,594
GRAND TOTAL	2,12,258	16,18,392	18,30,650
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.	4	—412	—408
Total	4	—412	—408

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

Heads.	Expenditure for 1939-40.		Total.
	Charged.	Voted.	
1	2	3	4
E.—Debt Services—	Rs.	Rs.	Rs.
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills	1,36,228	..	1,36,228
Interest on other Floating Loans	4,979	..	4,979
Other Items—			
Expenditure connected with the issue of new Loans.	..	900	900
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	15,41,808	..	15,41,808
Interest on Indian Civil Service Provident Fund.	84,344	..	84,344
Interest on Indian Civil Service (Non-European Members) Provident Fund.	7,998	..	7,998
Interest on Contributory Provident Funds.	64,479	..	64,479
Interest on Other Miscellaneous Provident Funds.	1,523	..	1,523
C.—Interest on Other Obligations—			
Other Items—			
Miscellaneous	5,507	1,858	7,365
D.—Transfers—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation	—7,105	..	—7,105
(2) Interest portion of equated payments on account of commuted value of pensions.	—1,27,466	..	—1,27,466
Total	17,12,295	2,758	17,15,053

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

Heads. 1	Expenditure for 1939-40.		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	1,20,485	..	1,20,485
Secretarial Staff of Governor	1,10,124	..	1,10,124
Staff and house-hold of Governor	3,17,497	..	3,17,497
Sumptuary allowance of Governor	25,000	..	25,000
Expenditure from Contract allowance	99,970	..	99,970
Tour Expenses	1,22,052	..	1,22,052
Ministers	3,94,899	75,347	4,70,246
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	9,55,308	9,55,308
Provincial Legislative Council . . . . .	..	2,59,130	2,59,130
Elections for Legislatures	4,015	4,32,714	4,36,729
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats	5,87,769	17,16,969	23,04,738
Public Service Commission	1,25,575	..	1,25,575
Board of Revenue, Financial Commissioner and establishments.	74,058	81,500	1,55,558
Local Fund Audit Establishments . . . . .	..	2,84,188	2,84,188
D.—Commissioners—			
Commissioners	1,95,871	2,31,598	4,27,469
Carried over	21,77,315	40,36,754	62,14,069

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
Brought forward	21,77,315	40,36,754	62,14,069
F.—Civil Administration—<i>contd.</i>			
25.—General Administration—<i>concl'd.</i>			
E.—District Administration—			
General Establishments	11,35,039	64,12,448	75,47,487
Sub-divisional Establishments	5,365	6,91,299	6,96,664
Other Establishments	399	17,91,380	17,91,779
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc.	525	2,60,378	2,60,903
Expenditure from Rural Reconstruction Grants . . . . .	..	163	163
Miscellaneous	1,533	22,000	23,533
H.—Charges in England—			
A.—Secretary of State for India—			
Other Items	45,318	11,631	56,949
Loss or gain by exchange	240	42	282
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department . . . . .	..	85,547	85,547
Other Items	3,26,304	7,160	3,33,464
Loss or gain by exchange	1,461	198	1,659
Total	36,93,499	1,33,19,000	1,70,12,499
27.—Administration of Justice—			
High Court	16,25,668	..	16,25,668
Law Officers	64,098	4,49,469	5,13,567
Administrator General and Official Trustee . . . . .	..	1,50,357	1,50,357
Official Assignee . . . . .	..	77,520	77,520
Official Receiver . . . . .	..	42,044	42,044
Coroner's Court . . . . .	..	6,081	6,081
Carried over	16,89,766	7,25,471	24,15,237

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

Heads.	Expenditure for 1939-40.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
Brought forward	16,89,766	7,25,471	24,15,237
F.—Civil Administration—<i>contd.</i>			
27.—Administration of Justice—<i>concl.</i>			
Presidency Magistrates' Courts,	20,564	2,04,047	2,24,611
Civil and Sessions Courts	7,90,571	58,47,852	66,38,423
Courts of Small Causes . . . . .	..	2,53,336	2,53,336
Criminal Courts . . . . .	..	10,760	10,760
Pledership and Muktearship examina- tion charges . . . . .	..	6,460	6,460
Charges in England	1,28,653	7,600	1,36,253
Loss or gain by exchange	545	30	575
Total	26,30,099	70,55,556	96,85,655
28.—Jails and Convict Settlements—			
Jails	1,61,430	28,87,702	30,49,132
Jail manufactures	709	3,70,432	3,71,141
Charges on account of persons confined or detained in Jails outside the Province . . . . .	..	10,076	10,076
Charges in England	6,563	..	6,563
Loss or gain by exchange	23	..	23
Total	1,68,725	32,68,210	34,36,935
29 —Police—			
Presidency Police	1,29,537	43,14,290	44,43,827
Superintendence	2,03,268	1,76,304	3,79,572
District Executive Force	7,53,967	1,37,61,303	1,45,15,270
Carried over	10,86,772	1,82,51,897	1,93,38,669

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration <i>contd.</i>			
29.—Police—<i>concl'd.</i>			
Brought forward	10,86,772	1,82,51,897	1,93,38,669
Police Training Schools	15,007	1,78,061	1,93,068
Special Police	1,83,385	4,17,145	6,00,530
Railway Police	50,392	2,89,648	3,40,040
Criminal Investigation Department	1,10,613	15,48,549	16,59,162
Works . . . . .	..	3,41,270	3,41,270
Charges in England	3,37,109	16,858	3,53,967
Loss or gain by exchange	1,472	73	1,545
Total	17,84,750	2,10,43,501	2,28,28,251
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	10,491	3,69,842	3,80,333
Ports establishments	1,05,626	12,991	1,18,617
Subsidies to steam-boat Companies . . . . .	..	3,200	3,200
Miscellaneous . . . . .	..	1,200	1,200
Charges in England . . . . .	..	4,800	4,800
Loss or gain by exchange . . . . .	..	19	19
Total	1,16,117	3,92,052	5,08,169
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	29,910	29,910
Total . . . . .	..	29,910	29,910

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
37.—Education—General—			
A.—University—			
Grants to Universities . . . . .	..	11,39,402	11,39,402
Government Arts Colleges	1,16,943	16,07,878	17,24,821
Grants to non-Government Arts Colleges . . . . .	..	7,52,456	7,52,456
Government Professional Colleges	29,166	3,55,459	3,84,625
B.—Secondary—			
Government Secondary Schools	37,574	15,26,739	15,64,313
Direct grants to non-Government Secondary Schools.	5,068	18,62,419	18,67,487
C.—Primary—			
Government Primary Schools . . . . .	..	4,411	4,411
Direct grants to non-Government Primary Schools.	23,600	3,62,426	3,86,026
Grants to local bodies for primary education.	..	29,23,117	29,23,117
D.—Special—			
Government Special Schools	1,953	11,84,492	11,86,445
Direct grants to non-Government Special Schools.	..	5,57,777	5,57,777
E.—General—			
Direction	47,918	1,48,715	1,96,633
Inspection	8,729	11,84,167	11,92,896
Scholarships	1,280	4,50,544	4,51,824
Miscellaneous	1,972	7,85,821	7,87,793
<i>Deduct</i> —Amount met from the Scheduled Castes Education Fund.	..	—89,829	—89,829
F.—Charges in England—			
B.—High Commissioner	36,928	73,988	1,10,916
Loss or gain by exchange	161	202	453
Total—Education—General	3,11,292	1,48,30,274	1,51,41,566

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

Heads. 1	Expenditure for 1939-40.		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 . . .	..	2,46,453	2,46,453
Direct grants to non-Government Secondary Schools.	..	2,91,962	2,91,962
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	4,52,093	4,52,093
D.—Special—			
Government Special Schools . . .	..	21,818	21,818
Direct grants to non-Government Special Schools.	..	1,879	1,879
E.—General—			
Inspection . . . . .	..	32,613	32,613
Scholarships . . . . .	..	33,000	33,000
Miscellaneous	152	11,263	11,415
F.—Charges in England—			
B.—High Commissioner . . . . .	..	27,085	27,085
Loss or gain by exchange . . . . .	..	110	110
Total—Anglo-Indian and European Education.	152	11,18,276	11,18,428
Total—Education—General .	3,11,292	1,48,30,274	1,51,41,566
GRAND TOTAL .	3,11,444	1,59,48,550	1,62,59,994

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
38.—Medical—			
Medical Establishment	1,99,204	5,22,119	7,21,323
Hospitals and Dispensaries	85,044	26,73,357	27,58,401
Grants for Medical purposes . . . . .	..	2,64,820	2,64,820
Medical Colleges and Schools	1,92,880	8,62,747	10,55,627
Mental Hospital . . . . .	..	5,67,014	5,67,014
Chemical Examiner . . . . .	..	82,708	82,708
Charges in England	1,57,860	24,264	1,82,124
Loss or gain by exchange	741	109	850
Total	6,35,729	49,97,138	56,32,867
39.—Public Health—			
Public Health Establishment	75,214	6,02,852	6,78,066
Grants for Public Health purposes	16,839	25,02,570	25,19,409
Expenses in connection with epidemic diseases.	2,386	5,75,375	5,77,761
Bacteriological Laboratories . . . . .	..	81,775	81,775
Pasteur Institutes . . . . .	..	39,958	39,958
Works . . . . .	..	26,287	26,287
Charges in England	12,834	2,646	15,480
Loss or gain by exchange	61	17	78
Total	1,07,334	38,31,480	39,38,814
40.—Agriculture—			
Direction	35,029	74,639	1,09,668
Superintendence	39,477	2,30,307	2,69,784
Subordinate and Expert Staff . . . . .	..	1,93,916	1,93,916
Experimental Farms	6,468	2,19,521	2,25,989
Carried over	80,974	7,18,383	7,99,357

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
Brought forward .	80,974	7,18,383	7,99,357
F.—Civil Administration—<i>contd.</i>			
40.—Agriculture—<i>concl'd.</i>			
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	420	2,10,494	2,10,914
Agricultural Experiments and Research .	..	2,03,644	2,03,644
Agricultural Education . . . . .	..	16,525	16,525
Agricultural Engineering . . . . .	..	24,884	24,884
Botanical and other Public Gardens .	..	1,56,080	1,56,080
Special Rural Uplift Schemes . . . . .	..	9,910	9,910
Grants-in-aid, Contributions, etc.	200	89,382	89,582
Other Charges . . . . .	..	6,37,758	6,37,758
Charges in England	13,505	1,692	15,197
Loss or gain by exchange	58	6	64
Total .	95,157	20,68,758	21,63,915
41.—Veterinary—			
Superintendence	12	1,30,310	1,30,322
Veterinary Education and Research .	20,410	1,28,346	1,48,756
Subordinate establishment . . . . .	..	71,299	71,299
Hospitals and dispensaries	5,839	2,16,583	2,22,422
Prizes . . . . .	..	996	996
Charges in England	5,147	4,110	9,257
Loss or gain by exchange	20	7	27
Total .	31,428	5,51,651	5,83,079

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
42.—Co-operation—			
Superintendence	6,348	11,01,408	11,07,756
Grants-in-aid . . . . .	..	2,24,262	2,24,262
Other charges	1,165	1,16,199	1,17,364
Total	7,513	14,41,869	14,49,382
43.—Industries—			
Industries	546	14,65,056	14,65,602
Cinchona Plantations	30,528	4,79,533	5,10,061
Fisheries . . . . .	..	2,334	2,334
Works . . . . .	..	16,393	16,393
Charges in England	16,604	10,921	27,525
Loss or gain by exchange	64	59	123
Total	47,742	19,74,296	20,22,038
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factorics . . . . .	..	1,31,443	1,31,443
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	240	1,22,238	1,22,478
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	8,327	8,327
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts. . . . .	..	4,960	4,960
Examinations . . . . .	..	46	46
Administration of Indian Partnership Act, 1932. . . . .	..	5,086	5,086
Carried over	240	2,72,100	2,72,340

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
Brought forward	240	2,72,100	2,72,340
F.—Civil Administration—<i>concl.</i>			
47. Miscellaneous Departments—<i>concl.</i>			
<i>Miscellaneous—concl.</i>			
Miscellaneous	680	53,877	54,557
Charges in England	3,187	77,406	80,593
Loss or gain by exchange	22	326	348
Total	4,129	4,03,709	4,07,838
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works —			
Original Works—Buildings—			
Land Revenue . . . . .	..	21,441	21,444
Provincial Excise . . . . .	..	30,401	30,401
Registration . . . . .	..	86,923	86,923
General Administration	61,058	6,31,434	6,92,492
Administration of Justice . . . . .	..	2,05,723	2,05,723
Jails and Convict Settlements	848	1,77,034	1,77,882
Police	4,859	4,99,225	5,04,084
Ports and Pilotage . . . . .	..	1,410	1,410
Education other than European and Anglo-Indian Education.	10,137	3,74,397	3,84,534
European and Anglo-Indian Education . . . . .	..	5,001	5,001
Medical	2,586	86,507	91,093
Agriculture	571	2,95,046	2,95,617
Veterinary	11,060	2,187	13,247
Co-operation . . . . .	..	..	..
Industries . . . . .	..	23,910	23,910
Carried over	93,119	24,40,642	25,33,761

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

Heads.	Expenditure for 1939-40.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
Brought forward	93,119	24,40,642	25,33,761
H—Civil Works and Miscellaneous Public Improvements—<i>concl'd.</i>			
50.—Civil Works—<i>concl'd.</i>			
Original Works—Buildings— <i>concl'd.</i>			
Civil Works . . . . .	..	24,944	24,944
Stationery and Printing . . . . .	..	1,574	1,574
Miscellaneous Departments	214	5,865	6,079
Original Works—Communications	1,508	13,26,437	13,27,945
Repairs—			
Buildings	3,95,883	24,36,640	28,32,523
Communications	35,716	19,00,171	19,35,887
Miscellaneous . . . . .	..	58	58
Establishment	2,50,902	10,62,802	13,13,704
Tools and plant	4,450	1,56,721	1,61,171
Grants-in-aid	10,152	39,41,372	39,51,524
Suspense	48	55,173	55,221
Charges in England	43,920	43,055	86,975
Loss or gain by exchange	190	102	382
Total	8,36,102	1,33,95,646	1,42,31,748
J.—Miscellaneous—			
54.—Famine—			
A. Famine Relief—			
Gratuitous Relief . . . . .	..	1,05,558	1,05,558
Miscellaneous . . . . .	..	6,77,113	6,77,113
Total . . . . .	..	7,82,671	7,82,671
B. Transfers to Famine Insurance Fund	2,03,000	..	2,03,000
Total	2,03,000	..	2,03,000

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged.	Voted.	
	2	3	Rs.
J.—Miscellaneous—<i>contd.</i>			
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances .	6,97,726	67,98,690	74,96,416
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	1,44,074	2,40,183	3,84,257
Compassionate Allowances	5,577	46,691	52,268
Gratuities	85	56,094	56,179
Pensions for distinguished and meritorious services or for political considerations .	..	300	300
Donations to Provident Funds	5,184	62,166	67,350
Government Contribution payable under Indian Civil Service Family Pension Rules.	4,000	..	4,000
Charges in England	21,83,837	2,45,293	24,29,130
Loss or gain by exchange	8,599	979	9,578
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	—31,457	—64,270	—95,727
Total .	30,17,625	73,86,126	1,04,03,751
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments.	692	9,79,509	9,80,201
Discount on plain paper used with stamps	..	13,082	13,082
Purchase of plain paper used with stamps .	..	71,067	71,067
II.—Printing—			
Government Presses	9,902	12,45,995	12,55,897
Printing at private presses . . . . .	..	13,650	13,650
Cost of printing work done by other Governments.	..	3,063	3,063
Charges in England	4,000	20,098	24,098
Loss or gain by exchange	16	45	61
Total .	14,610	23,46,509	23,61,119

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

Heads 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>concl'd</i>			
57.—Miscellaneous—			
Cost of books and periodicals . . . . .	..	1,004	1,004
Donations for charitable purposes . . . . .	..	87,421	87,421
Special Commissions of Enquiry	20,737	1,08,643	1,29,380
Petty Establishments	565	98,701	99,266
Irrecoverable temporary loans and advances written off . . . . .	..	5,432	5,432
Rents, rates and taxes . . . . .	..	39,002	39,002
Contributions . . . . .	..	53,41,083	53,41,083
Miscellaneous Durbar charges . . . . .	..	4,111	4,111
Expenditure on account of State prisoners and detenus . . . . .	..	3,526	3,526
Miscellaneous and unforeseen charges	504	11,914	12,418
Charges in England	4,103	177	4,280
Loss or gain by exchange	11	5	16
Total	25,920	57,01,019	57,26,939
M.—Extraordinary Items—			
63.—Extraordinary Charges in India—			
Charges incurred as a direct result of War—			
A —Press Censor	6,973	6,302	13,275
<i>Deduct—Recoveries of War Charges</i>	<i>—6,973</i>	<i>—6,279</i>	<i>—13,252</i>
Total . . . . .	..	23	23

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
M.—Extraordinary Items—<i>contd.</i>			
63.—Extraordinary Charges in India—<i>contd.</i>			
Charges incurred as a direct result of War— <i>contd.</i>			
B.—Expenditure on Air Raid Precautions	8,080	59,735	67,815
<i>Deduct</i> —Recoveries of War Charges	—8,080	—2,443	—10,523
. Total .	..	57,292	57,292
C.—Miscellaneous—			
(a) Price Controller	6,549	10,007	16,556
Total .	6,549	10,007	16,556
(b) Extra Police Force including extra staff for Seaplane at Bally	1,650	4,47,001	4,48,651
<i>Deduct</i> —Recoveries of War Charges	—1,650	—2,29,521	—2,31,171
Total .	..	2,17,480	2,17,480
(c) Extra staff for the defence branch of the Home Department and for the office of the Commissioner of Police, Calcutta . . . . .	..	5,950	5,950
Total .	..	5,950	5,950
GRAND TOTAL .	6,549	2,90,752	2,97,301

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of pensions financed from ordinary revenues—			
Amount transferred from “ 83—Payments of commuted value of pensions ”	2,62,237	8,19,620	10,81,857
Total	2,62,237	8,19,620	10,81,857
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 . . . . .	..	8,130	8,130
Establishment	1,252	5,021	6,273
Tools and Plant . . . . .	..	209	209
Deduct—Receipts and Recoveries on capital account . . . . .	..	—1,097	—1,097
Charges in England	249	..	249
Loss or gain by exchange	1	..	1
Total A.—Irrigation Works	1,502	12,263	13,765

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

Heads. 1	Expenditure for 1939-40.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—<i>concl'd.</i>			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
B.—Navigation, Embankment and Drainage Works—			
(2) Unproductive—			
<i>Deduct</i> —Receipts and Recoveries on capital account . . . . .	..	• —59,479	—59,479
Total B.—Navigation, Embankment and Drainage Works . . . . .	..	—59,479	—59,479
Net expenditure outside the Revenue Account	1,502	—47,216	—45,714
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	2,16,011	8,14,594	10,30,605
(b) Payments in England—			
Par value	45,905	5,000	50,905
Loss or gain by exchange	321	26	347
<i>Deduct</i> —			
(1) Amount financed from ordinary revenues	—2,62,237	—8,19,620	—10,81,857
(2) Capital portion of equated payments out of revenue	—16,608	—2,40,183	—2,56,791
Net expenditure outside the Revenue Account	—16,608	—2,40,183	—2,56,791

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.
	Rs.	Rs.
65.—Capital Outlay on Forests . . . . .	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
(1) Productive—		
Damodar Canal	13,765	1,21,06,861
Total—Productive	13,765	1,21,06,861
(2) Unproductive—		
Midnapore Canal . . . . .	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	(a) 7,01,399
Total—Unproductive . . . . .	..	90,08,127
Total—A.—Irrigation Works	13,765	2,11,14,988
B.—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Hijli Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals	48	69,95,781
Sunderbans Steamer Route	—456	14,82,534
Madaripur Bil Route . . . . .	..	83,10,719
Dredger ' Burdwan ' . . . . .	..	13,63,492
Carried over	—408	2,07,03,331

(a) Transferred from Productive to Unproductive from 1939-40.

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>		
B.—Navigation, Embankment and Drainage Works— <i>concl'd.</i>		
Brought forward	—408	2,07,03,331
(2) Unproductive— <i>concl'd.</i>		
Dredger 'Alexandra' . . . . .	..	1,98,586
Dredging 'Bidyadhari' . . . . .	..	(a) 7,95,709
Dredger 'Ronaldshay'	—58,240	46,28,634
Dredger 'Cowloy'	—1,239	(b) 44,62,718
Total—B.—Navigation, etc., Works	—59,887	3,07,88,978
Total—Irrigation, Navigation, etc., Works	—46,122	5,19,03,966
Deduct—Amount met out of Revenue	408	(c)—2,27,14,115
Add—Repayments of capital expenditure met out of Revenue, . . . . .	..	29,23,778
Net amount outside the Revenue Account	—45,714	3,21,13,629
81.—Capital Account of Civil Works outside the Revenue Account.	..	96,03,650
83.—Payments of commuted value of pensions	—2,56,791	35,29,073
GRAND TOTAL	—3,02,505	4,52,59,852

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

(b) Excludes Rs. 5,009, written off from the Capital Account.

(c) Excludes Rs. 777, written-off.

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 1940.

(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.
3,64,60,813	A to M	Government . . .	72	..
..	N	Public Debt . . .	73	30,00,000
..	O	Unfunded Debt . . .	74	4,47,99,202

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.	P	Deposits and Advances—	75	Rs.
		(i) Deposits not bearing interest—		
..		Gross balance . . .	76	3,00,75,228
₹1,02,515		Investments . . .	76	..
3,62,136		(ii) Advances not bearing interest.	87	..
		(iii) Suspense—		
45,18,878		Investments . . .	89	..
..		Other items (Net) . . .	89	6,06,457
1,56,29,108	R	Loans and Advances by Provincial Governments.	90	..
	S	Remittances—		
		1. Remittances within India (Net)	94	13,49,450
2,16,66,997	V	(Closing) Cash Balance . .	95	..
7,98,30,337		Total .		7,98,30,337

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. 3,64,60,613

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. 4,28,05,715	A.—Opening Balance	Rs. ..
..	B.—Revenue Receipts for 1939-40	14,31,66,518
13,71,23,921	C.—Expenditure on Revenue Account for 1939-40 . . . . .	..
..	D.—Capital Expenditure outside the Revenue Account for 1939-40.	3,02,505
..	E.—Closing Balance, Dr.	3,64,60,613
17,99,29,636	Total	17,99,29,636

SECTION N.— PUBLIC DEBT Cr. Rs. 30,00,000

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 1940 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. 30,00,000

7. No Permanent Debt was incurred by the Government of Bengal during the year under report. The balance under “ Floating Debt ” represents the value of outstanding treasury bills at the end of the year. Particulars of the treasury bills floated by the Government of Bengal during the year are given below :—

Date of floating. 1	Amount. 2	Date of maturity. 3	Amount. 4	Discount paid during the year. 5	Rate. 6
7th Aug. '39 .	Rs. 30,00,000	7th Feby. '40.	Rs. 30,00,000	Rs. 28,594	Rs. 10,00,000 at Rs. 99-2-3 per cent. Rs. 20,00,000 at Rs. 99 per cent.
7th Sept. '39 .	60,00,000	7th Mar. '40	60,00,000	1,05,000	At Rs. 98-4-0 per cent.
6th Mar. '40 .	30,00,000	6th June '40	..	2,634	At Rs. 99-7-7 per cent.
Total .	1,20,00,000		90,00,000	1,36,228	

8. Besides the above, a sum of Rs. 1,05 lakhs was taken as ways and means advances from the Reserve Bank of India which was repaid during the year. A sum of Rs. 4,979 was paid to the Reserve Bank of India as interest on the above advances.

SECTION O.-- UNFUNDED DEBT Cr. Rs. 4,47,99,202

9. 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. 4,47,99,202

10. 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. Rs.
General Provident Fund	4,02,55,909
Indian Civil Service Provident Fund	23,72,436
Indian Civil Service (Non-European Members) Provident Fund.	2,68,689
Contributory Provident Fund	18,59,435
Other Miscellaneous Provident Funds	42,733
	<hr/>
Total	4,47,99,202
	<hr/>

The amounts at credit of the subscribers on the 31st March 1940 have been communicated to them.

General Provident Fund Cr. Rs. 4,02,55,909

11. 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. There is a difference between the ledger balance and the sum total of the balances of the personal accounts of the subscribers to the Fund which is under reconciliation.

Indian Civil Service Provident Fund Cr. Rs. 23,72,436

12. 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. 2,68,689

13. 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. 18,59,435

14. This Fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of Bengal. There is a difference between the ledger balance and the sum total of the balances of the personal accounts of the subscribers to the Fund which is under reconciliation.

Other Miscellaneous Provident Funds Cr. Rs. 42,733

15. The details are—

	Cr. Rs.
Forest Revenue Officers' Provident Fund	6,681
Non-pensionable Officers' Provident Fund	36,052
	42,733
Total	42,733

Forest Revenue Officers' Provident Fund Cr. Rs. 6,681

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

Non-Pensionable Officers' Provident Fund Cr. Rs. 36,052

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

SECTION P.—DEPOSITS AND ADVANCES—

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

(1) Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	3,06,75,228
Investments	11,92,515	..

(2) Advances not bearing interest 3,62,136 ..

(3) Suspense—

Investments	45,18,878	..
Other items	6,06,457

Total	60,73,529	3,06,81,686
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Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance	3,00,75,228
Investments	11,92,515	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	21,50,516
Investments	11,92,515	..
(2) Other Deposit Accounts		
	..	2,79,24,712

Reserve Funds—

Gross balance	Cr. Rs. 21,50,516
Investments	Dr. Rs. 11,92,515

20. 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	12,42,081
Investments	11,92,515	..
Scheduled Castes Education Fund	3,88,508
Deposit Account of the Fund for Restoration of Earth-quake Damage transferred from Central Government	7,448
Depreciation Reserve Fund—		
Government Presses	5,12,479

Total—

Gross Balance . . . . .	..	21,50,516
Investments	11,92,515	..

Famine Insurance Fund—

Gross balance	Cr. Rs. 12,42,081
Investments	Dr. Rs. 11,92,515

21. 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. 2,03,000 was contributed by the Government of Bengal during the year. Out of the total contributions, a sum of Rs. 9,93,546

was invested in the year 1938-39 in the 3 per cent. loan of 1963-65 for purchasing securities of the nominal value of Rs. 10,10,600 and a sum of Rs. 1,98,969 in purchasing Treasury Bills for Rs. 2,00,000 during the year. The provisions of the Bengal Famine Insurance Fund Act, 1937 have been complied with.

Scheduled Castes Education Fund Cr. Rs. 3,88,508

22. 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

23. 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. 5,12,479

24. 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. The excess debit to the Fund in the year 1938-39 has been readjusted during the year 1939-40.

Other Deposit Accounts Cr. Rs. 2,79,24,712

25. This account is sub-divided into the following heads:—

	Cr. Rs.
Deposits of Local Funds	76,98,844
Civil Deposits	1,94,84,537
Other Accounts	7,41,331
Total	<u>2,79,24,712</u>

Deposits of Local Funds Cr. Rs. 76,98,844

26. 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. The funds are reviewed in detail in the following paragraphs.

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

	Cr. Rs.
(a) District Funds	38,95,531
(b) Municipal Funds	8,30,034
(c) Education Funds	25,99,504
(d) Medical and Charitable Funds	71,906
(e) Other Miscellaneous Funds	3,01,869
Total .	<u>78,98,844</u>

(a) *District Funds* Cr. Rs. 38,95,531

28. The balance is composed of —

	Cr. Rs.
(i) District Funds	38,92,005
(ii) Union Funds	3,528
Total .	<u>38,95,531</u>

29. The balances have not yet been accepted as correct by the administrators in two cases under District Funds.

(b) *Municipal Funds* Cr. Rs. 8,30,034

30. The balances have not yet been acknowledged as correct by seven Municipalities. The wanting certificates of acceptance for 1938-39 have all been received.

(c) *Education Funds* Cr. Rs. 25,99,504

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	1,912
(ii) Durga Charan Law's Fund . . . . .	..
(iii) District Primary Education Fund	25,97,592
Total .	<u>25,99,504</u>

32. The balances have not been accepted as correct in three 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. 71,906

33. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	5,700
(ii) Chittagong General Hospital Fund	35,322
(iii) Bengal Famine Orphan Fund	8,274
(iv) Ramlal Mukherjee's Endowment Fund	6,459
(v) Imambara Hospital Fund	16,151
(vi) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2) . . . . .	..
Total	71,906

34. 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) *Chittagong 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 Babadur 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. 3,01,869

35. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	22,154
(ii) Christian Burial Board Fund	1,22,143
(iii) Mohamedan Burial Board Fund	946
(iv) Syedpur Trust Estate Fund	21,854
(v) B. L. Mukherjee's Trust Fund	16,210
(vi) Cinematograph Act Fund	11,026
(vii) Bengal State-aid to Industries Act Fund	4,019
(viii) Fire Brigade Fund	41,235
(ix) Mohsin Endowment Fund	62,282
Total	3,01,869

36. The certificate of the correctness of balances has not yet been received from the administrator in one case. 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 Mohammed Mohsin for granting scholarships to Mohamedan students. The Fund is under the control of the Government of Bengal.

Civil Deposits Cr. Rs. 1,94,84,537

37. 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	15,38,450
(b) Earnest money Deposits received in the Forest Department . .	..
(c) Civil Courts' Deposits	57,60,710
(d) Small Cause Court's Deposits	36,491
(e) Criminal Courts' Deposits	1,03,399
(f) Personal Deposits	82,46,368
Carried over	<u>1,56,94,418</u>

	Cr. Rs.
Brought forward	1,56,04,418
(g) Police Deposits	15,131
(h) Litigation Fund	14,766
(i) Foundling Asylum Fund	809
(j) Warders' Benefit Fund	3,126
(k) Forest Deposits	375
(l) Public Works Deposits	3,46,632
(m) Charitable Endowment Fund	46,390
(n) Deposits of Jute Cess Fund	4,00,500
(o) Unclaimed deposits in the General Provident Fund	1,00,205
(p) Unclaimed deposits in the Contributory Provident Fund	1,192
(q) Deposits on account of the cost price of liquor, ganja and bhanga	1,27,117
(r) Deposits for work done for Indian States, public bodies or individuals	14,65,582
(s) Deposits of the Chairman, Calcutta Improvement Trust	8,04,926
(t) Deposits for sanitary works for local bodies	3,58,128
(u) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates	15,240
Total	1,94,84,537

38. 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.

	<i>Cr. Rs.</i>
(a) <i>Revenue Deposits</i>	15,38,450
(b) <i>Earnest money Deposits received in the Forest Department</i> . . . . .	..
(c) <i>Civil Courts' Deposits</i>	57,69,710
(d) <i>Small Cause Court's Deposits</i>	36,491
(e) <i>Criminal Courts' Deposits</i>	1,03,399

39. In the case of Revenue Deposits and Civil Courts' Deposits there were differences between the ledger balances and the balances in the separate registers and proof-sheets maintained for the purpose. These differences have all been settled in the accounts for 1940-41.

(f) <i>Personal Deposits</i>	<i>Cr. Rs.</i> 82,46,368
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40. Fifteen 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.

There is a difference between the ledger balance and the balance in the proof-sheet which is under reconciliation. Certificates of correctness of balances of the Personal Ledger accounts have been received in all cases except ten. A certificate for 1938-39 has not yet been received. The matter is under correspondence.

There were altogether 1,156 Personal Ledger accounts in the various treasuries of the Presidency at the end of the year 1939-40.

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

<i>Dr. Rs.</i>		<i>Cr. Rs.</i>
	Opening Balance	78,66,913
	Total credits during the year	2,12,95,621
2,09,16,166	Total debits during the year	--
82,46,368	Closing Balance	--
2,91,62,534	Total	2,91,62,534
		<i>Cr. Rs.</i>
(g) <i>Police Deposits.</i>		15,131
(h) <i>Litigation Fund</i>		14,766
(i) <i>Foundling Asylum Fund</i>		809
(j) <i>Warders' Benefit Fund.</i>		3,126

41. 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* 375

(l) *Public Works Deposits* 3,46,632

42. 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. 46,390

43. Certificates of acceptance of balances have not yet been received in fifteen cases.

(n) *Deposits of Jute Cess Fund* Cr. Rs. 4,00,500

44. The balance represents the unremitted amount of the cess levied on jute under Bengal Act V of 1911.

Cr. Rs.

(o) *Unclaimed Deposits in the General Provident Fund* 1,00,205

(p) *Unclaimed Deposits in the Contributory Provident Fund* 1,192

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

(q) *Deposit on account of the cost price of liquor, ganja, and bhavg.* Cr. Rs. 1,27,117

46. The cost price of liquor, ganja and bhavg deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in Bengal are recorded under this head. Acceptances of balances have not been received in two cases which are under correspondence.

(r) *Deposits for work done for Indian States, public bodies or individuals.* Cr. Rs. 14,65,582

(s) *Deposits of the Chairman, Calcutta Improvement Trust.* Cr. Rs. 8,94,926

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 by the Calcutta Improvement Trust respectively. There is a difference between the ledger balance of (r) and the balance in the broadsheet maintained for the purpose

which is under reconciliation. The balances in respect of (r) have not yet been accepted as correct in nine cases. There is a discrepancy in respect of the year 1938-39 which is under correspondence.

(t) *Deposits for sanitary works done for local bodies* . . . Cr. Rs. 3,58,128

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.

(u) *Deposits on account of Survey and Settlement Operations conducted in Private and Wards Estates.* . . . Cr. Rs. 15,240

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. 7,41,331

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

	Cr. Rs.
Subventions from Central Road Fund . . . . .	..
Deposit Account of grants of economic Development and improvement of rural areas.	2,55,956
Deposit Account of the grant made by the Indian Central Jute Committee.	1,663
Central Cotton Committee Research Fund	120
Deposit Account of the grant made by the Imperial Council of Agricultural Research.	9,510
Deposit Account of grants from the Central Government for the development of sericultural industry.	3,583
Deposit Account of grants from the Central Government for the development of handloom industry.	1,18,062
Deposit Account of grants from Sugar Excise Fund	3,357
Deposit Account of grants made by the Indian Research Fund Association for the working of Anti-Malaria Scheme in the town of Jessore and its neighbourhood.	15,345
Deposit Account of Securities held by Government	3,33,735
Total	<u>7,41,331</u>

Subventions from Central Road Fund Cr. Rs. Nil

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 total receipt under the head during the year together with the closing balance of the previous year amounted to Rs. 26,62,866 and an expenditure of an equivalent amount was met from the Fund during the year leaving no balance. Out of the diversions noticed

during the years 1936-37 and 1937-38, all have since been settled except for those amounting to Rs. 1,628 and Rs. 20 respectively which are under correspondence. A diversion has been noticed in respect of the year 1938-39 for an amount of Rs. 8,569. No diversion has yet been noticed in respect of the year 1939-40. Certificate of acceptance of balance has not yet been received from Government.

Deposit Account of grants for Economic Development and improvement of rural areas Cr. Rs. 2,55,956

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 Account is also credited with contributions from local bodies. Certificates of proper utilisation for sums of Rs. 94,915, Rs. 43,310, Rs. 28,671, and Rs. 1,11,897 spent during the years 1936-37, 1937-38, 1938-39, and 1939-40 respectively have not yet been received. Necessary steps are being taken for their early receipt. The acceptance of balance from the year 1938-39 has not yet been received from the Local Government.

Deposit Account of the grant made by the Indian Central Jute Committee Cr. Rs. 1,663

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 Cr. Rs. 120

Deposit Account of the grant made by the Imperial Council of Agricultural Research Cr. Rs. 9,510

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.

Deposit Account of grants from the Central Government for the Development of Sericultural Industries Cr. Rs. 3,533

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. 1,18,062

55. The nomenclature of the heads is self-explanatory. The balances have not yet been accepted by the Administrators in both the cases. They are under correspondence.

Deposit Account of grants from Sugar Excise Fund . . . Cr. Rs. 3,357

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.

Deposit Account of grants made by the Indian Research Fund Association for the working of Anti-malaria Scheme in the town of Jessore and its neighbourhood . . . Cr. Rs. 15,345

57. The balance represents the unspent amount of the grant made by the Indian Research Fund Association. The scheme is financed by the Government of Bengal and the Indian Research Fund Association in equal shares. The expenditure on the above scheme is utilised for the prevention and cure of malaria.

Deposit Account of Securities held by Government . . . Cr. Rs. 3,33,735

58. The amount represents the market value of the securities at the end of the year under report held by the Government of Bengal on account of 'Unclaimed deposits in the Suitor's Fund of the High Court, Calcutta'. These securities were, hitherto, held outside the accounts.

Advances not bearing interest Dr. Rs. 3,62,136

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

	Dr. Rs.
Advances Repayable	1,60,798
Permanent Advances	1,66,590
Accounts with the Reserve Bank	34,748
Total	3,62,136

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

Advances Repayable Dr. Rs. 1,60,798

60. 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.

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

	Dr. Rs.
Objection Book Advances	1,04,963
Advances to Probationary Sub-Inspectors of Police for purchase of uniforms	50
Administrator General's Advance	960
Public Works Advance—	
Takavi Works Advances	52,788
Advances to students in the United Kingdom	1,639
Forest Advances	398
Total	1,60,798

Objection Book Advances Dr. Rs. 1,04,963

62. The ledger balance differed by Rs. 1,069 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. Out of the difference a sum of Rs. 918 has since been settled in the accounts for 1940-41 and the remaining Rs. 151 is under reconciliation. A sum of Rs. 40,378 has since been recovered. The balance as shown above, includes Rs. 4,005 for the year 1937-38 and Rs. 13,003 for 1938-39. All the balances are in course of recovery except for a sum of Rs. 11,793 in respect of the year 1938-39. The Government of Bengal are considering the question of writing off this amount.

Advances to Probationary Sub-Inspectors of Police for purchase of uniforms Dr. Rs. 50

63. The balance has been recovered in the year 1940-41.

Administrator General's Advances Dr. Rs. 960

64. 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. A sum of Rs. 650 has since been adjusted. The balance as shown above includes Rs. 90 for the year 1937-38, the recovery of which has been postponed under orders of the Government.

Public Works Advance—

Takavi Works Advances Dr. Rs. 52,788

65. 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.

Advances to students in the United Kingdom Dr. Rs. 1,639

66. Under this head are recorded advances made to students, undergoing training in England, for return to India due to outbreak of war. A sum of Rs. 200 has since been recovered.

Forest Advances *Dr. Rs. 398*

67. Out of the outstanding balance a sum of Rs. 348 has since been adjusted.

Permanent Advances **Dr. Rs. 1,66,590**

68. The balances have not been accepted by the officers concerned in twenty cases.

Accounts with the Reserve Bank **Dr. Rs. 34,748**

69. 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.

Suspense—

Investments *Dr. Rs. 45,18,878*

Other items *Cr. Rs. 6,06,457*

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

	Cr. Rs.	Dr. Rs.
Investments—		
Suspense Accounts . . . . .	..	45,18,878
Other items—		
(i) Suspense Accounts	1,26,677	44,790
(ii) Cheques and Bills	5,99,382	..
(iii) Departmental and Similar Accounts . . . . .	..	74,812
Total, Other items	<u>7,26,059</u>	<u>1,19,602</u>
	Net Cr. 6,06,457	

Investments—

Suspense Accounts—

Cash Balance Investment Account *Dr. Rs. 45,18,878*

71. The balance under this head represents the market value of securities hitherto held outside the account.

	Cr. Rs.	Dr. Rs.
Other items—		
(i) Suspense Accounts	1,26,677	44,790

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

	Cr. Rs.	Dr. Rs.
Suspense Accounts—		
Objection. Book Suspense	1,26,677	31,019
Discount on Treasury Bills . . . . .	..	13,171
Iraq Government Suspense . . . . .	..	600
Total	<u>1,26,677</u>	<u>44,790</u>

73. 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 debit for Rs. 2,965 relating to the year 1938-39 and a credit for Rs. 719 relating to 1939-40 under "Objection Book Suspense" and Rs. 300 under "Iraq Government Suspense" remain unadjusted. The first item is under correspondence with Government.

74. Rs. 13,171 shown against "Discount on Treasury Bills" represents the amount of discount not actually accrued during the year on the Treasury Bills, whose date of maturity falls in the next year. This will be cleared by debit to the head "22.—Interest on Debt and other Obligations" in the accounts for 1940-41.

(ii) *Cheques and Bills*—

Pre-audit cheques *Cr. Rs. 5,99,382*

75. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1940. Outstanding cheques aggregating Rs. 486 have not yet been cashed.

(iii) *Departmental and Similar Accounts*—

Civil Departmental Balances *Dr. Rs. 74,812*

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

	Dr. Rs.
Saldah Small Cause Court	990
Forest	14,820
Public Works Cash Balance	58,778
Sanitary Works Cash Balance	124
Total	74,812

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. 1,56,29,198

77. 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	28,46,848
Loans to District and other Local Fund Committees	29,82,399
Loans to Land-holders and other Notabilities	10,05,101
Advances to cultivators	72,51,987
Advances under Special Laws	71,702
Miscellaneous Loans and Advances	11,38,450
Carried over	1,52,96,487

	Dr. Rs.
Brought forward	1,52,96,487
(2) Loans to Government Servants—	
House-building Advances	1,52,127
Advances for purchase of motor cars	1,75,369
Advances for purchase of other conveyances	427
Passage Advances	4,323
Other Advances	465
Total	<u>1,56,29,198</u>

Loans to Municipalities Dr. Rs. 28,46,848

78. The balance is current and effective. The conditions of repayment were fulfilled in all cases except that of the Noakhali Municipality from whom arrear interest amounting to Rs. 113 is still outstanding. The matter is under correspondence with the Chairman of the Municipality and the Government of Bengal.

*Loans to District and other Local Fund
Committees. Dr. Rs. 29,82,399*

79. The conditions of repayments were fulfilled in all cases except that a sum of Rs. 381 representing arrear interest is still outstanding from the Dacca District School Board. A portion of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme was at first considered to be irrecoverable. The Government of Bengal ordered that the cess realised by the District Board should at first be taken against the outstanding interest until it is fully realised and then against principal. During the year under review the total outstanding interest has been fully liquidated and the balance of the cess credited to principal. The question of write off will be taken up by Government in 1954-55 when the actual amount of loss to be written off will be known to Government.

Loans to Land-holders and other Notabilities Dr. Rs. 10,05,101

80. The balance is distributed as under :—

	Dr. Rs.
(i) Loans to the Nawab of Dacca	6,42,884
(ii) Loan to the Maharaja of Susang	3,62,217
Total	<u>10,05,101</u>

81. All the balances are considered to be good debts. The conditions of repayment were also fulfilled except that the repayment due on March 1940, on account of (i) has not been paid in full. The matter has been reported to Government.

Advances to Cultivators *Dr. Rs. 72,51,937*

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	1,99,492
(ii) Agriculturists' Loan Act XII of 1884	69,82,482
(iii) Co-operative Credit Societies Act	70,013
Total	72,51,987

83. 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.

84. 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 one in the case of (i) and four in the case of (ii). During the year under review sums of Rs. 1,746 and Rs. 4,337 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. 26,954. The amounts of overdue instalments of principal under (i) and (ii) are Rs. 42,774 and Rs. 21,00,513 respectively and a total sum of Rs. 2,40,549 is overdue on account of interest. Severe flood and failure of crops in parts of the province were responsible for the poor collections. The amounts of overdue instalments of principal and interest on account of (iii) as reported by the Registrar of Co-operative Societies, Bengal, are Rs. 30,560 and Rs. 10,069 respectively. These are chiefly due to some of the societies having gone on liquidation, and to pecuniary embarrassment and bad financial position in some of them.

Advances under Special Laws—

	Dr. Rs.
(i) Zamindary Embankment Advances under act II (B. C.) of 1882	68,613
(ii) Loans under Bengal Sanitary Improvement Act, 1920	3,089
Total	71,702

85. The Revenue authorities are responsible for watching the recoveries of principal and interest. No portion of the loans is reported to be doubtful. Sums of Rs. 2,289 and Rs. 1,398 have been reported to be overdue on account of principal and interest respectively in respect of item (i.)

Miscellaneous Loans and Advances. Dr. Rs. 11,38,450

86. The details of the balances are:—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute	6,442
(ii) Loans to ex-detonus	7,58,192
(iii) Advances to Bengal Provincial Co-operative Bank	3,50,000
(iv) Loans under Bengal State-aid to Industries Act	7,804
(v) Miscellaneous	16,012
	<hr/>
Total	11,38,450
	<hr/>

87. The recoveries are watched by different officers subordinate to the Government of Bengal. During the year under review a sum of Rs. 65 was written off under item (i). Amounts of Rs. 72,870 and Rs. 91,539 are reported as overdue on account of principal and interest respectively and Rs. 56,406 as doubtful assets in respect of item (ii). All the balances have been accepted by the parties concerned except for the item (i).

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	1,52,127
(ii) Advances for purchase of motor cars	1,75,369
(iii) Advances for purchase of other conveyance	427
(iv) Passage Advances	4,323
(v) Other Advances	465
	<hr/>
Total	3,32,711
	<hr/>

88. All the balances have agreed with those in the separate register maintained in the Account Office except (ii). The difference has been settled in the accounts for 1940-41. No portion of the balance is reported to be a doubtful asset.

SECTION 8.—REMITTANCES **Cr Rs. 13,49,450****I. Remittances within India.**

89. This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller	8,58,250	
Remittances by Bills	5,01,769	
Adjusting Account between Central and Provincial Governments		9,930
Adjusting Account with Railways		112
Inter-Provincial Suspense Account		536
Total	13,60,028	10,578
	Net Cr. 13,49,450	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller

Cr. Rs. 8,58,250

90. The following are the details:—

	Cr. Rs.
1. Forest Remittances	27,312
2. Public Works Remittances	8,30,317
3. Sanitary Works Remittances	630
Total	8,58,259

91. 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. 5,01,769

92. The details are as follows:—

	Cr. Rs.
Supply Bills	1,38,300
Remittance Transfer Receipts	3,63,469
Total	5,01,769

93. 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 1940.

Adjusting Account between Central and Provincial Governments	Dr. Rs. 9,930
Adjusting Account with Railways	Dr. Rs. 11½
Inter-Provincial Suspense Account	Dr. Rs. 536

94. The first head records transactions between the Central Government and the Government of Bengal, the second between the Government of Bengal and the Railways and the third between the Government of Bengal and the 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 1939-40. The settlement for the balances has been carried out in the Bank's account for 1940-41.

SECTION V.—CASH BALANCE **Dr. Rs. 2,16,66,997**

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

	Rs.
Cash in Treasuries	20,79,095
Deposits with the Reserve Bank	1,77,45,589
Remittances in transit	18,41,413

The treasury balances have all been agreed with those in the consolidated Cash Balance Report for March 1940 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.

B.—DEBT, DEPOSIT & REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1939-40.	Heads of Disbursements.	Actuals for 1939-40.
1	2	3	4
N.—Public Debt incurred—			
Floating Debt	2,25,00,000	N.—Public Debt discharged—	Rs.
Total	<u>2,25,00,000</u>	Floating Debt	1,95,00,000
		Total	<u>1,95,00,000</u>
O.—Unfunded Debt incurred—			
State Provident Funds	70,55,377	O.—Unfunded Debt discharged—	56,11,215
Total	<u>70,55,377</u>	State Provident Funds	<u>56,11,215</u>
		Total	<u>56,11,215</u>
P.—Deposits and Advances—			
<i>Deposits not bearing interest—</i>			
Famine Insurance Fund	2,33,318	Famine Insurance Fund	1,98,989
Scheduled Castes Education Fund . . . . .	..	Scheduled Castes Education Fund	89,959
Depreciation Reserve Fund—Government Presses .	89,666	Depreciation Reserve Fund—Government Presses .	9,392

Deposits of Local Funds	2,64,63,216	Deposits of Local Funds	2,64,60,202
Civil Deposits	4,56,43,528	Civil Deposits	4,49,13,009
Other Accounts	29,48,646	Other Accounts	35,45,669
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	20,57,634	Advances Repayable	20,81,480
Permanent Advances	3,224	Permanent Advances	8,483
Accounts with the Government of Burma . . . . .	..	Accounts with the Government of Burma	918
Accounts with the Reserve Bank	4,68,319	Accounts with the Reserve Bank	4,06,298
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	89,60,280	Suspense Accounts	60,03,477
Cheques and Bills	3,68,13,620	Cheques and Bills	3,66,88,723
Departmental and similar Accounts	78,693	Departmental and similar Accounts	1,06,654
Total	12,37,60,144	Total	12,05,13,079
R.—Loans and Advances by Provincial Governments—		R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	38,79,130	Loans to Municipalities, Port Funds, etc.	64,49,010
Loans to Government Servants	2,07,485	Loans to Government Servants	2,07,691
Total	40,86,615	Total	66,56,701
Carried over	15,74,02,136	Carried over	15,12,80,995

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

Heads of Receipts.	Actuals for 1939-40.	Heads of Disbursements.	Actuals for 1939-40.
1	2	3	4
S.—Remittances— 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 Provincial Governments. Adjusting Account with Railways Inter-Provincial Suspense Account Total Total Receipts under Debt, Deposit and Remittance heads.	Rs. 15,74,02,136 23,04,25,909 2,34,08,523 —5,412 8 —493 25,38,28,555 41,12,30,671	Brought forward S.—Remittances— Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Remittances by Bills Adjusting Account between Central and Provincial Governments. Adjusting Account with Railways Inter-Provincial Suspense Account Total Total Disbursements under Debt, Deposit and Remittance heads.	Rs. 15,12,80,995 23,05,71,182 2,33,43,861 9,422 130 4,292 25,37,28,877 40,50,09,872 13,68,21,416 54,18,31,288 20,79,995 1,77,43,589 18,41,413 2,16,66,997 56,34,98,285
V.—(Opening) 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 56,34,98,285	V.—(Closing) Cash Balance— Cash in Treasuries Deposits with the Reserve Bank Remittances in transit Total GRAND TOTAL	20,79,995 1,77,43,589 18,41,413 2,16,66,997 56,34,98,285
TOTAL RECEIPTS	55,43,97,189	TOTAL DISBURSEMENTS	54,18,31,288
Total Revenue as per Account No. 2 of Part A.	14,31,66,518	Total Expenditure as per Account No. 2 of Part A.	13,68,21,416

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1939-40 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1939.	On 31st March 1940.	Increase (+) Decrease (—) in the year ended 31st March 1940.
Rs.	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	(a) 5,19,50,088	5,19,03,966	—46,122
Total Commercial Departments .	5,19,50,088	5,19,03,966	—46,122
Other Departments—			
Other Accounts	1,34,03,014	1,31,46,223	—2,56,791
Total Other Departments .	1,34,03,014	1,31,46,223	—2,56,791
Total Capital expenditure .	6,53,53,102	6,50,50,189	—3,02,913
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(b) 1,37,26,607	1,52,96,487	+15,69,880
Loans to Government Servants . .	(b) 3,32,505	3,32,711	+206
Total Loans and Advances .	1,40,59,112	1,56,29,198	+15,70,086
Total Capital and other expenditure .	7,94,12,214	8,06,79,387	+12,67,173
<i>Deduct—</i> Contribution from revenue for capital expenditure.	(c) 1,97,90,745	1,97,90,337	—408
Net capital and other expenditure (outside the Revenue Account).	5,96,21,469	6,08,89,050	+12,67,581

(a) Excludes Rs. 5,099 written off from Capital Account on account of Dredger "Cowley".

(b) Differs from the last year's figure by Re. 1 in order to maintain the closing balances for the year.

(c) Excludes Rs. 777 written off.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1939-40 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—
concl.

1	On 31st March 1939.	On 31st March 1940.	Increase (+) Decrease (—) in the year ended 31st March 1940. ..
	2	3	4
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Floating Debt . . . . .	..	30,00,000	+ 30,00,000
Unfunded Debt	4,33,55,040	4,47,99,202	+ 14,44,162
Total Outstanding Debt	4,33,55,040	4,77,99,202	+ 44,44,162
Sinking Funds and Reserve Funds	19,26,753	21,50,516	+ 2,23,763
Net balance under Deposits, Advances, etc., other than those shown separately.	2,78,82,316	2,81,69,033	+ 2,86,717
Remittances	12,49,792	13,49,450	+ 99,658
Total Debt and other obligations	7,44,13,901	7,94,68,201	+ 50,54,300
Deduct—Cash Balance	—91,01,096	—2,16,66,997	+ 1,25,65,901
„ Investments	—84,47,976	—57,11,393	—27,36,583
Net Provision of Funds	5,68,64,829	5,20,89,811	—47,75,018

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 1939.	Additions during the year.	Discharges during the year.	Amount on 31st March 1940.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. Public Debt—				
Floating debt—				
Treasury Bills . . . . .	..	1,20,00,000	90,00,000	30,00,000
Other Floating Loans . . . . .	..	1,05,00,000	1,05,00,000	..
Total Public Debt . . . . .	..	2,25,00,000	1,95,00,000	30,00,000
II. Unfunded Debt—				
State Provident Funds—				
General Provident Fund	3,87,91,778	63,11,002	48,46,871	4,02,55,909
Indian Civil Service Provident Fund.	24,78,181	3,97,442	5,03,187	23,72,436
Indian Civil Service (Non-European Members) Provident Fund.	2,26,844	45,940	4,095	2,68,689
Contributory Provident Fund	18,14,009	2,98,909	2,53,483	18,59,435
Other Miscellaneous Provident Funds—				
Forest Revenue Officers' Provident Fund.	9,709	551	3,579	6,681
Non-pensionable Officers' Provident Fund.	34,519	1,533	..	36,052
Total Unfunded Debt	4,33,55,040	70,55,377	56,11,215	4,47,99,202
Total Debt and other Interest-bearing obligations.	4,33,55,040	2,95,55,377	2,51,11,215	4,77,99,202

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 1939 .	10,08,763	Balance on 31st March 1940	*12,42,081
Transfers from the Revenue Account.	2,03,600		
Interest receipts	30,318		
Total .	12,42,081	Total .	12,42,081

	Rs.
*Cash	49,566
Investment	11,92,515

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

	Rs.		Rs.
Balance on 31st March 1939 .	7,448	Expenditure during the year	..
		Balance on 31st March 1940	7,448
Total .	7,448	Total .	7,448

III.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 31st March 1939 .	4,32,205	Amount expended to meet the cost of renewals and replacements.	9,392
Amount appropriated from revenue.	89,666	Balance on 31st March 1940	5,12,479
Total .	5,21,871	Total .	5,21,871

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.—Scheduled Castés Education Fund.

	Rs.		Rs.
Balance on 31st March 1939 .	4,78,337	Expenditure during the year	89,829
Amount contributed by the Provincial Government.	..	Balance on 31st March 1940	3,88,508
Total .	4,78,337	Total .	4,78,337

V.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 31st March 1939 .	(a) 14,71,471	Amount of expenditure during the year.	26,62,866
Amount allotted from the Central Road Fund.	11,91,395	Balance on 31st March 1940	..
Total .	26,62,866	Total .	26,62,866

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

	Rs.		Rs.
Amount contributed by the Central Government.	10,32,851	Balance on 31st March 1939 .	(b) 2,72,650
		Amount expended on various schemes.	6,23,903
Local contributions	4,19,658	Balance on 31st March 1940 .	2,55,956
Total .	11,52,509	Total .	11,52,509

VII.—Deposit Account of the Grant made by the Indian Central Jute Committee.

	Rs.		Rs.
Balance on 31st March 1939 .	395	Expenditure during the year .	31,087
Amount contributed by the Indian Central Jute Committee.	32,355	Balance on 31st March 1940 .	1,663
Total .	32,750	Total .	32,750

(a) Differs from the last year's closing balance by Re. 1 by reason of correction since made.

(b) The opening debit balance was due to the fact that the grant from the Government of India was received and adjusted in the year 1939-40.

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 Imperial Council of Agricultural Research.

	Rs.		Rs.
Balance on 31st March 1939 .	1,896	Amount expended on various researches.	61,924
Amount contributed by the Imperial Council of Agricultural Research.	69,538	Balance on 31st March 1940 .	9,510
Total .	71,434	Total	71,434

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

	Rs.		Rs.
Balance on 31st March 1939	6,770	Amount expended on various schemes.	48,303
Amount contributed by the Central Government.	45,116	Balance on 31st March 1940 .	3,583
Total .	51,886	Total .	51,886

X.—Deposit Account of Grants from the Central Government for the Development of Handloom Industries.

	Rs.		Rs.
Balance on 31st March 1939 .	1,18,104	Amount expended on various schemes.	99,405
Amount contributed by the Central Government.	99,363	Balance on 31st March 1940 .	1,18,062
Total .	2,17,467	Total .	2,17,467

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

XI.—Central Cotton Committee Research Fund.

	Rs.		Rs.
Amount contributed by the Indian Central Cotton Committee.	5,980	Balance on 31st March 1939 .	(a) 11
		Expenditure during the year .	5,849
		Balance on 31st March 1940 .	120
Total	5,980	Total	5,980

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

XII.—Deposit Account of grants from Sugar Excise Fund.

	Rs.		Rs.
Balance on 31st March 1939 .	12,381	Expenditure during the year .	9,024
Amount contributed by the Central Government.	..	Balance on 31st March 1940 .	3,357
Total	12,381	Total	12,381

XIII.—Deposit Account of grants made by the Indian Research Fund Association for the working of Anti-malaria Scheme in the town of Jessore and its neighbourhood.

	Rs.		Rs.
Balance on 31st March 1939 .	..	Expenditure during the year .	3,309
Amount contributed by the Indian Research Fund Association.	18,654	Balance on 31st March 1940 .	15,345
Total	18,654	Total	18,654

XIV.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 31st March 1939 .	..	Expenditure during the year .	..
Receipt during the year .	(b)3,33,735	Balance on 31st March 1940 .	3,33,735
Total	3,33,735	Total	3,33,735

(b) Represents market value of securities held on account of unclaimed deposits in the Suitors' Fund lapsed to Government.

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.	Balance on 1st April 1939. 2	Amount advanced during the year. 3	Total. 4	Amount repaid during the year. 5	Balance on 31st March 1940. 6	Interest received and credited to revenue. 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(a) 28,55,111	1,46,200	30,01,311	1,54,463	28,46,848	1,40,326
Loans to District and other Local Fund Committees.	26,65,941	4,25,751	30,91,692	1,09,293	29,82,399	1,24,547
Loans to Land-holders and other Notabilities	10,39,777	..	10,39,777	34,676	10,05,101	37,543
Advances to Cultivators	64,06,846	33,76,716	97,83,562	25,31,575	72,51,987	2,37,198
Advances under Special Laws	67,478	36,132	1,03,610	31,908	71,702	1,316
Miscellaneous Loans and Advances	6,91,454	14,64,211	21,55,665	10,17,215	11,38,450	983
Total	(a) 1,37,26,607	64,49,010	1,91,75,617	38,79,130	1,52,96,487	5,41,913
Loans to Government Servants—						
House-building advances	1,92,218	56,415	2,48,633	96,506	1,52,127	2,925
Advances for purchase of motor cars	1,36,070	1,47,286	2,83,356	1,07,987	1,75,369	3,815
Advances for purchase of other conveyances	(a) 1,161	150	1,311	884	427	6
Passage advances	2,796	3,420	6,216	1,893	4,323	..
Other advances	260	420	680	215	465	..
Total	(a) 3,32,505	2,07,691	5,40,196	2,07,485	3,32,711	6,746
GRAND TOTAL	1,40,59,112	56,56,701	1,97,15,813	40,86,615	1,56,29,198	5,48,659

(a) Differs from the last year's figure by Re. 1 in order to maintain the closing balance for the year.*

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