

GOVERNMENT OF BENGAL

616

FINANCE ACCOUNTS

*Finance
Dept.*

1940-41

AND THE

AUDIT REPORT

1941



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FINANCE ACCOUNTS. GOVERNMENT OF BENGAL

1940-41.

TABLE OF CONTENTS.

	Reference to	
	Paragraph.	Page.
CERTIFICATE OF THE AUDITOR GENERAL OF INDIA	1

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

Introductory	1—3	2—3
Summary of the transactions for 1940-41	4	4—11
Revenue position of Government—General Remarks	5	11—12
Capital Outlay outside the Revenue Account—		
Progressive Capital Outlay	6	12—13
Financial results of Irrigation Works	7—8	14—15
Commitments	9	15
Debt Position—General Statement	10	16—17
Balance	11	17—21
Summary of General Financial Position	12	21—22

II.—ACCOUNTS.

No. 1.—General Abstract of receipts and disbursements . . . . .	..	24
No. 2.—Summary of revenue and expenditure by major heads . . . . .	..	25—30
No. 3.—Statement showing the distribution between charged and voted expenditure. . . . .	..	31
No. 4.—Detailed account of revenue by minor heads . . . . .	..	32—45
No. 5.—Detailed account of expenditure by minor heads . . . . .	..	46—66
No. 6.—Statement of capital expenditure outside the revenue account during and to the end of the year. . . . .	..	67—68

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

I.—REPORT.

Introductory	1—2	69
Review of balances—		
General statement of balances	3—4	69—70
Sections A to M.—Government Account	5	70—71
Section N.—Public Debt	6—8	71—72
Section O.—Unfunded Debt	9—15	72—73
Section P.—Deposits and Advances	16—76	73—89
Section R.—Loans and Advances by Provincial Governments	77—88	89—92
Section S.—Remittances	89—94	93—94
Section V.—Cash Balance	95	94

II.—ACCOUNTS.

	Reference to	
	Paragraph.	Page.
No. 1.—Summary of receipts and disbursements by major heads	96—99
No. 2.—Statement showing the capital and other expenditure (outside the revenue account) to end of the year 1940-41 and the principal sources from which funds were provided for that expenditure.	..	100—101
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.	..	102
No. 4.—Statements showing the application in the year of the sums appropriated from revenue and other sources, on account of the several funds.	..	103—106
No. 5.—Statement of loans and advances showing the amounts advanced and repaid, interest received during the year and balances of such loans and advances at the commencement and close of the year.	..	107
Appendix.—Statement showing the details of commitments referred to in Paragraph 9 of Part A of the Report.	..	109—112
Index	113—116

Finance Accounts of the Government of Bengal for the year 1940-41 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 1940-41 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 1940-41 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 1940-41.

A. C. BADENOCH,

Auditor General of India.

NEW DELHI ;
The 22nd December 1941. } }

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

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

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

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

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

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

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

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

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

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

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

SUMMARY OF THE TRANSACTIONS FOR 1940-41.

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

Receipts.	Budget Estimates 1940-41.	Actuals 1940-41.	More (+) Less (-).	Disbursements.	Budget Estimates 1940-41.	Actuals 1940-41.	More (+) Less (-).
1	2	3	4	5	6	7	8
I.—REVENUE.							
Revenue.							
Principal Heads of Revenue—							
Customs	2,20,00	1,59,17	-60,83				
Taxes on Income other than Corporation Tax.	55,60	83,20	+ 27,60				
Land Revenue	3,67,98	3,58,94	-9,04	Land Revenue	29,86	30,12	+ 26
Provincial Excise	1,60,50	1,74,47	+ 13,97	Provincial Excise	22,00	21,87	- 13
Stamps	2,65,00	2,51,58	- 13,42	Stamps	4,66	4,56	- 10
Forest	22,34	26,34	+ 4,00	Forest	17,71	18,00	+ 29
Registration	25,00	27,42	+ 2,42	Registration	24,64	23,42	- 1,22
Receipts under Motor Vehicles Acts.	21,80	22,65	+ 85	Charges on account of Motor Vehicles Acts.	4,50	4,50	..
Other Taxes and Duties	49,60	53,05	+ 3,45	Other Taxes and Duties	1,72	1,68	- 4
Total Principal Heads	11,87,82	11,56,82	- 31,00	Total Direct Demands	1,05,09	1,04,15	- 94

Railways	28	..	-28	Railways . . . . .	..	..	..
Irrigation—Net Receipts	5,81	2,78	-3,03	Irrigation	45,67	38,74	-6,93
Debt Services	29,44	29,31	-13	Debt Services	16,74	16,82	+8
Civil Administration	1,01,96	97,06	-4,90	Civil Administration	8,94,76	9,28,12	+33,36
Civil Works and Miscellaneous Public Improvements.	41,30	37,60	-3,70	Civil Works and Miscellaneous Public Improvements.	1,59,72	1,38,95	-20,77
Miscellaneous	23,34	30,06	+6,72	Miscellaneous	2,14,47	2,08,68	-5,79
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	30	24	-6	Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary receipts	7,03	63	-6,40	Extraordinary Charges	12,61	7,36	-5,25
				Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	5,17	2,57	-2,60
Total Revenue	13,97,28	13,54,50	-42,78	Total Expenditure on Revenue Account.	14,54,23	14,45,39	-8,84
Deficit	56,95	90,89	+33,94				

SUMMARY OF THE TRANSACTIONS FOR 1940-41—*concd.*

Receipts.	Budget Estimates 1940-41.	Actuals 1940-41.	More (+) Less (-).	Disbursements.	Budget Estimates 1940-41.	Actuals 1940-41.	More (+) Less (-).
1	2	3	4	5	6	7	8
Brought forward .	13,97,28	13,54,50	-42,78	Brought forward .	14,54,23	14,45,39	-8,84
				II.—CAPITAL.			
				Capital expenditure outside the revenue account—			
				Irrigation	-57	-25	+32
				Commuted value of pensions	-2,65	-2,66	-1
				Total	-3,22	-2,91	+31
				III.—DEBT.			
				<i>Public Debt.</i>			
Floating debt	80,00	3,12,00	+2,32,00	Floating debt	1,40,00	3,42,00	+2,02,00
Total	80,00	3,12,00	+2,32,00	Total	1,40,00	3,42,00	+2,02,00
				<i>Unfunded Debt.</i>			
State Provident Funds	73,50	70,73	-2,77	State Provident Funds	60,00	55,68	-4,32
Total	73,50	70,73	-2,77	Total	60,00	55,68	-4,32

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

<i>Deposits and Advances.</i>							
Famine Insurance Fund	2,30	14,30	+ 12,00	Famine Insurance Fund	2,00	13,97	+ 11,97
Depreciation Reserve Fund—Government Presses.	85	80	- 5	Depreciation Reserve Fund—Government Presses.	63	60	- 3
Other Reserve Funds . . . . .	..	- 7	- 7	Other Reserve Funds	2,86	1,70	- 1,15
Deposits of Local Funds	2,64,20	2,73,89	+ 9,69	Deposits of Local Funds	2,58,56	2,61,54	+ 2,99
Civil Deposits	4,27,65	5,15,94	+ 88,29	Civil Deposits	4,39,65	5,19,71	+ 80,06
Other Accounts	40,83	38,16	- 4,67	Other Accounts	41,49	36,19	- 5,30
Advances not bearing interest	18,60	48,24	+ 29,64	Advances not bearing interest	18,78	49,56	+ 30,78
Suspense	3,62,10	3,98,73	+ 36,63	Suspense	3,62,10	3,98,23	+ 37,13
Total	11,16,53	12,87,99	+ 1,71,46	Total	11,26,05	12,82,50	+ 1,56,45
<i>Loans and Advances by Provincial Governments.</i>				<i>Loans and Advances by Provincial Governments.</i>			
Recoveries of Loans and Advances	41,61	50,09	+ 8,48	Loans and Advances	14,52	58,73	+ 44,21
IV.—REMITTANCE.							
<i>Remittances.</i>				<i>Remittances.</i>			
Remittances . . . . .	..	29,49,57	+ 29,49,57	Remittances . . . . .	..	29,50,65	+ 29,50,65
<i>Cash Balance.</i>				<i>Cash Balance.</i>			
(A) Opening Balance	1,54,88	2,16,67	+ 61,79	(A) Closing Balance	72,22	1,09,51	+ 37,29
GRAND TOTAL	28,63,80	62,41,55	+ 33,77,75	GRAND TOTAL	28,63,80	62,41,55	+ 33,77,75

(A) Decrease of cash balances during the year (vide paragraph 11) 1,07,16

REVENUE RECEIPTS.

The decrease of 42,78 in revenue receipts was the net effect of a fall of 1,01,79 under some heads and a rise of 59,01 under others. The more important variations were as follows :—

DECREASES.

Customs.—The Bengal Government's share of jute export duty experienced a sharp fall owing to a heavy decline in exports on account of the war.

Land Revenue.—The decrease under this head was mainly contributed by Fixed collections (3,27) and collections from Government Estates (5,06) owing to the low price of jute and to poor harvest in certain areas.

Stamps.—The fall in receipts under this head was ~~mainly~~ made up of a decrease of 5,59 under Non-Judicial and 7,83 under Judicial Stamps. Drop in stamp duties on bills of exchange and other commercial documents was responsible for the decrease under the former head and the reduction in the volume of civil litigation for that under the latter.

Irrigation.—Net receipts—The fall was the result partly of smaller recoveries from lands benefited by Takavi embankment works and partly of the transfer under this head of the *pro-rata* establishment and tools and plant charges relating to the Major head "XVII.—Irrigation, etc.", provision for which was made under the Major head 18 on the disbursement side.

Civil Administration.—The decrease occurred mainly under Administration of Justice (8,47) and Police (3,00) and was due to over-estimation of the "Adaptation" receipts payable to local bodies, partly set off by an improvement under Medical (1,43) and Industries (4,78) due respectively to higher amount of hospital receipts and increased sale of quinine.

Civil Works, etc.—Smaller transfers from the subventions from the Central Road Fund Account owing to slower progress of expenditure on Road Development Fund works chiefly accounted for the fall under this head.

Extraordinary Receipts.—Contrary to expectations, the bulk of the expenditure incurred in 1939-40 on account of the war was recovered from the Central Government in that year instead of in the year under review.

INCREASES.

Taxes on income other than Corporation Tax.—The share of the net proceeds of income-tax assigned to Bengal was greater than the provision made in the budget which was based on the Central Governments' preliminary estimate.

Excise.—The increase was chiefly due to larger consumption of country spirit, opium and ganja than originally anticipated.

Forest.—Demand for timber from the Supply Department coupled with an increase in prices accounted for the improvement under this head.

Registration.—The improvement was mainly due to an unexpected increase in the number of registrations.

Other Taxes and Duties.—The bulk of the increase was contributed by Betting Tax (1,19) and Receipts under the Bengal Electricity Duty Act, 1935 (1,10).

Miscellaneous.—The increase was mainly due to a recovery of 2,18 as a result of a retrospective revision in the rate payable by Government for electric current in Calcutta, an improvement in the “Adaptation” receipts under the Bengal Ferries Act (1,37) and larger amounts of lapsed deposits less refunds (2,54).

OTHER RECEIPTS.

The important variations under the Debt, Deposit and Remittance Heads are summarised below :—

DECREASES.

State Provident Funds.—The decrease of 2,53 in the receipt of contributions to the General Provident Fund is mainly responsible for the decrease under this head.

Other Accounts.—The grants from the Government of India for schemes financed from the subventions from the Central Road Fund and also for economic development and improvement of rural areas were less by 3,67 and 2,42 respectively than anticipated, counterbalanced by small increases under other heads.

INCREASES.

Floating debt.—Transactions recorded under this head represent (1) ways and means advances taken to maintain the stipulated minimum balance of Rs. 25 lakhs with the Reserve Bank and also (2) Treasury bills issued by Government when the requirements at a time are ordinarily for a sum exceeding Rs. 25 lakhs. Requirements of larger ways and means advances (67,00) and issue of treasury bills (1,65,00) not anticipated at the budget stage, were responsible for the increase under this head.

Famine Insurance Fund.—A portion of the Fund was invested in three month's treasury bills. The sum total of all the investments made from time to time during the year appearing under “Disbursements” and that of their discharge value on maturity shown under “Receipts” account for the increase in expenditure and receipt respectively.

Deposits of Local Funds.—The increase was mainly due to larger receipts under the District Primary Education Fund constituted chiefly out of the receipts of the Education Cess and contributions from Government, partly set off by a fall under District Funds.

Civil Deposits.—The increase was mainly under Civil Court Deposits (11,78), Personal Deposits (59,69) and Deposits for work done for public bodies (16,89).

Advances not bearing interest.—The increase was chiefly due to the adjustment (29,24) under the appropriate service head by credit to this head, of an advance made during the year for the purchase of jute which could not be anticipated at the budget stage.

Suspense.—Larger issues of preaudit cheques (37,49) partly set off by smaller savings under other heads accounted for the increase.

Loans and Advances by Provincial Governments.—The increase was mainly due to recoveries from the Bengal Provincial Co-operative Bank of a part of the advances granted to it for distribution of short-term crop loans (21,50) which was not provided in the budget, partly set off by smaller recoveries on account of agricultural advances to cultivators (13,28).

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 8,84. This was the outcome of a decrease of 42,83 under certain heads and an increase of 33,99 under others. The more important variations were as follows :—

DECREASES.

Registration.—The decrease was mainly due to the issue of a smaller number of notices to landlords and co-sharers under Section 26(c) of the Bengal Tenancy Act in connection with the transfer of holdings.

Irrigation.—Less expenditure on works and repairs, deputation of certain officers to the Military Department and the transfer of the proportionate charges on Establishment and Tools and Plant to the Irrigation revenue heads on the receipt side, viz., XVII-A and XVII-B, mainly accounted for the decrease under this head.

Civil Works, etc.—The saving was mainly due to slower progress in the execution of certain works and postponement of a number of building projects.

Miscellaneous.—The saving was chiefly due to smaller payments of grants to local bodies as a result of a smaller inflow of "Adaptation receipts".

Extraordinary charges.—The saving under this head was due partly to the transfer to the Police budget of charges for temporary District and Railway Intelligence Staff entertained for exercising stricter watch over subversive activities owing to a decision of the Government of India not to bear these charges and partly to the recoveries of war charges from the Government of India being effected during the year, instead of in the next year as originally anticipated.

Capital expenditure within the Revenue Account.—The decrease was due to cases of obligatory commutation being fewer than anticipated.

INCREASES.

Civil Administration.—The increase was mainly due to the special measures undertaken to secure an economic price for jute, implementing the scheme of the development of free primary education and the enlistment of additional police forces as an emergency war measure. The increase was, however, partly

counterbalanced by decreases on account of the non-maturity of certain sewerage, water-supply and anti-malarial schemes, the establishment of a smaller number of Debt Conciliation Boards partial utilisation of the grants for Rural Reconstruction Schemes and less leave taken outside India.

OTHER EXPENDITURE.

The important variations under Debt, Deposit and Remittance heads are given below :—

DECREASES.

State Provident Funds.—The saving was due principally to smaller withdrawals from the General Provident and I. C. S. Provident Funds.

Other Accounts.—The saving was chiefly due to smaller expenditure on schemes financed from the Central Road Fund and grants for the economic development and improvement of rural areas.

INCREASES.

Floating debt.—See remarks against this head under “ Other receipts ” at page 9. The entire receipts during 1940-41 including the outstanding treasury bills worth Rs. 30 lakhs of the previous year were repaid during the year. The budget was framed on the assumption that treasury bills for Rs. 60 lakhs would be carried over from 1939-40 and repaid in the year under review.

Famine Insurance Fund.—See remarks under “ Other receipts—Increases ” at page 9.

Civil Deposits.—The increase was due mainly to larger withdrawals under Personal Deposits (66,32) and Deposits for work done for public bodies (32,75), which was partly set off by smaller withdrawals under Civil Court Deposits (17,04).

Advances not bearing interest.—The excess was primarily on account of the grant of an advance for the purchase of jute as a measure for regulating its price.

Suspense.—Larger payments of preaudit cheques (37,83) partly counterbalanced by smaller decreases under other heads were responsible for the increase.

Loans and Advances by Provincial Governments.—The increase was mainly due to larger grant of agricultural loans to cultivators owing to unfavourable crop situation and to the payment of a special advance to the Bengal Provincial Co-operative Bank to enable it to grant short-term loans to cultivators through the agency of Agricultural Co-operative Societies.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

5. The year 1940-41 closed with a much greater deficit than was originally anticipated, *viz.*, a revenue deficit of 90,89 against the estimated deficit of

56,95. The budget for the year anticipated revenue receipts of 13,97,28 and revenue expenditure of 14,54,23. Actually, however, these turned out to be 13,54,50 and 14,45,39 respectively, and thus fell short of expectations to the extent of 42,78 under receipts and 8,84 under expenditure.

'Customs,' 'Land Revenue,' 'Stamps' and 'Provincial Excise' contributed about 70 per cent. of the total revenues of the province. Except the last item, all the other heads mentioned above registered a fall, the biggest drop occurring under the head 'Customs' (60,83) due to the loss of continental markets and shipping difficulties for the export of jute. This was, however, partly counterbalanced by an improvement of receipts under 'Provincial Excise' (13,97) and 'Taxes on income' (27,60).

About 88 per cent. of the revenue expenditure of the province was recorded under 'Civil Administration,' 'Civil Works' and 'Miscellaneous'. The decrease of 8,84 in expenditure was, however, the net effect of increases and reductions under several heads.

The most important increase in expenditure occurred under Agriculture (51,59) due mainly to the adoption of measures for securing an economic price of jute. The noticeable decreases were 10,50 under 'General Administration' and 20,77 under 'Civil Works' for reasons stated in paragraph 4 *ante*.

Other important variations in revenue receipts and expenditure have been explained in the paragraph mentioned above.

No new taxation was introduced by the Government of Bengal during the year under report.

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 1940-41 :—

Nature of expenditure.	Expenditure up to 1939-40.	Expenditure during 1940-41.	Total.
1	2	3	4
65. Capital Outlay on Forests	13	..	13
68. Construction of Irrigation, etc., works	3,21,14	—25	3,20,89
81. Capital Account of Civil Works outside the Revenue Account.	96,03	..	96,03
83. Payments of commuted value of pensions	35,29	—2,66	32,63
Total	4,52,59	—2,91	4,49,68

68.—*Construction of Irrigation, etc. works—Unproductive Works.*

The *minus* figure under the head during the year 1940-41 was mainly due to a portion of the hire-receipts of a dredger being taken in reduction of its capital expenditure under the existing practice. The question of proper classification of these receipts has been under the consideration of Government for a long time.

Damodar Canal Project.—Work on the project started in 1926-27. A total expenditure of 1,22,61 (including indirect charges) was incurred on the scheme to the end of the year 1940-41 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 excess over the original estimate was regularised by the sanction to the completion report of the project accorded by Government in 1940. The net receipts from the project during the year under review amounted to 3,26 only against the income of 5,69 anticipated for the year in the project estimate sanctioned by the Provincial Government.

Neither the financial results worked out in the sanctioned completion report nor the results of the actual working of the project held out any prospect of the work satisfying the criterion of productivity, *viz.*, the yield of an annual return of 6 per cent. on the capital invested. The scheme was, therefore, transferred under orders of Government from the 'productive' to the 'unproductive' class with effect from the year 1940-41. As a result there is, at present, no productive Irrigation Work in the province.

83.—*Payments of commuted value of pensions.*

The *minus* figure for the year 1940-41 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 abstract below showing the Capital and Revenue Accounts of all systems in a simple consolidated form brings out the financial results of all the Irrigation Works in the Province.

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1940-41.			Direct working expenses during 1940-41.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	2 During 1940-41.	3 To end of 1940-41.	4 Direct revenue (public works receipts.)	5 Portion of land revenue due to workn.	6 Total revenue receipts.		8 Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	9 Rate per cent. on capital outlay to end of the year.		11 Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	12 Rate per cent. on capital outlay to end of the year.
A.—Irrigation Works.											
Unproductive.											
Midnapore Canal	..	88.07	1.47	..	1.47	1.23	+24	0.8	3.32	-8.08	3.7
Damodar Canal Project	1	1,21,08	4.80	..	4.08	1,40	+3.20	2.7	4.84	-1.58	1.3
Bakrowar Irrigation Scheme.	..	7.02	6	..	6	14	-8	1.1	28	-36	5.1
B.—Navigation, Embankment and Drainage Works.											
Unproductive.											
Hijli Tidal Canal	..	25.51	34	..	34	25	+0	..	1.02	-03	3.6
Calcutta and Eastern Canals.	..	60.95	3.85	..	3.85	6.48	-3.13	4.5	2.80	-5.03	8.5
Sundarbans Steamer Route.	-14	14.69	92	..	92	67	+25	1.7	59	-34	2.3
Dredger "Foyers"	..	..	14	..	14	15	-1	..	..	-1	..
Dredger "Alexandra"	-6	1.92	9	..	9	64	-55	28.6	8	-63	32.8
Madaripur Bil Route	..	88.11	64	..	64	96	-32	0.4	3.32	-3.64	4.4
Dredging Bidyadhari	..	7.96	..	..	..	..	..	..	32	-32	4.0
Dredger "Burdwan"	..	13.63	..	..	..	4	-4	0.3	55	-59	4.3
Dredge. "Ronaldshay"	-25	46.03	14	..	14	30	-16	0.3	1.85	-2.01	4.4
Dredger "Cowley"	-1	44.82	1	..	1	12	-11	0.2	1.78	-1.80	4.2
Total	-45	5,18,50	11,82	..	11,82	12,38	-56	0.1	20,75	-21,31	4.1

The percentage of net loss in the year 1939-40 was 4·4 on the capital outlay to the end of that year. The decrease in the percentage, as compared with the previous year, is due chiefly to the realisation of some arrear dues on account of the Damodar and Midnapore Canals and the decrease in working expenses in some of the Irrigation and Navigation works.

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 necessitates certain *pro formâ* adjustments which do not appear in the regular Government accounts. If a work, classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to the "Unproductive" class. Similarly if a work classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "Productive" class.

The Damodar Canal Project, the only project in the province which was hitherto classed as 'Productive', was transferred to the 'Unproductive' class during 1940-41 under the orders of the Provincial Government.

COMMITMENTS.

9. The appendix at the end of this compilation exhibits a statement showing the extent to which the Government of Bengal was committed at the end of 1940-41 in respect of sanctioned schemes, debitible both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. In the Accounts for the last two years, only the schemes debitible outside the revenue account were included in the statement of commitments. In accordance with the recommendations of the Public Accounts Committee which discussed the accounts for the year 1938-39, the sanctioned schemes debitible to the revenue account to which the Government of Bengal was committed at the end of the year 1940-41 are also shown in the statement given in the Appendix. It would appear from it that Government stands committed at the end of the year to the extent of Rs. 46·78 lakhs in respect of schemes chargeable to the revenue account and to the extent of Rs. 1·44 lakhs in respect of those which are debitible outside the revenue account.

DEBT POSITION—GENERAL STATEMENT

10. The debt position of the Government of Bengal at the commencement and also at the end of the year under review is shown in the following statement :—

Nature of Debt. 1	Amount of Debt.		Difference (—) or (+). 4
	On 1st April 1940. 2	On 31st March 1941 3	
Floating Debt	30,00	..	—30,00
Unfunded Debt.	4,47,99	4,63,04	+15,05
Gross Total—Rupee Debt	4,77,99	4,63,04	—14,95
<i>Deduct</i> —Outstanding loans and advances made by Government.	—1,56,29	—1,64,93	—8,64
Net Debt	3,21,70	2,98,11	—23,59

(a) The above statement will show that the debt position of Government at the end of the year was slightly better than that at the end of 1939-40. The only debt outstanding at the end of 1940-41 was that on account of unfunded debt amounting to 4,63,04 for which no amortisation arrangement is necessary. A sum of 17,33 was paid during the year from current revenues on account of interest on unfunded debt, which consists of provident funds of Government servants.

(b) The details of the transactions on account of the loans and advances made by Government are shown in statement No. 5 of Part B of this compilation (page 107). The interest received by Government during the year under report in respect of such loans and advances amounted to 5,52.

(c) The decrease of 23,59 in the net liability of the province was mainly due to the discharge during the year of the treasury bills worth 30,00 which were issued in March 1940. The transactions on account of treasury bills were recorded under "Floating Debt".

(d) The outstanding balance of loans and advances made by Government included a sum of 14,31 on account of a loan to the District Board of 24-Parganas for the Magrahat Drainage Scheme. A part of the loan granted to the Board on account of the scheme was at first considered to be irrecoverable under the existing terms of repayment but Government subsequently ordered that the cess realised by the District Board should be adjusted henceforth against the outstanding loan and decided to postpone the question of write-off of the balance till 1954-55. In accordance with this decision of Government a sum of 88 was adjusted during the year 1940-41 against the loan due from the Board. See also paragraph 79 of Part B of this compilation (page 90).

The outstanding balance under loans and advances made by Government also included a further sum of 6,27 representing the balance of loans outstanding against an estate on the 31st March 1941. The estate defaulted payment which became due in September 1940, under the arrangements then in force. Government issued orders in January 1941, sanctioning a revised programme of repayments of the loans, by which a sum of Rs. 17,382 became due from the estate in March 1941. The Public Accounts Committee which sat in 1940 also recommended that every attempt should be made to realise the instalments due from the estate as soon as they fell due. The estate, however, failed to pay the first instalment that became due in March 1941 under the revised programme. This has been reported to Government, whose orders are awaited.

A sum of 7,58 outstanding against some ex-detenus on account of advances made to them in connection with the Detenu Training and Setting up Scheme is also included in the balances under loans and advances made by Government. The prospect of recovery of a substantial portion of the outstanding balance has been reported to be doubtful. The Public Accounts Committee discussing the Appropriation Accounts and Finance Accounts for 1939-40 recommended that there should be an immediate investigation by a special officer into the affairs of all the concerns started under the above scheme with a view to ascertain to what extent the advances made by Government would have to be written off.

BALANCE.

11 (i) The following statement shows the ways and means position of the Government of Bengal month by month during 1940-41.

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 1940	39,21	1,77,46	4,18,52	4,44,30	23,14	1,67,75
May "	23,14	1,67,75	3,74,05	4,04,90	10,05	1,49,99
June "	10,05	1,49,99	4,61,08	4,86,64	20,59	1,13,89
July "	20,59	1,13,89	3,96,31	4,71,86	17,13	41,80
August "	17,13	41,80	3,50,82	3,88,23	14,85	6,67
September "	14,85	6,67	4,77,50	4,30,36	28,11	40,55
October "	28,11	40,55	3,61,35	3,98,91	8,87	22,23
November "	8,87	22,23	3,53,22	3,51,93	14,43	17,96
December "	14,43	17,96	4,55,78	4,32,85	15,20	40,12
January 1941	15,20	40,12	7,26,06	6,94,04	16,53	70,81
February "	16,53	70,81	5,25,96	5,51,07	18,12	44,11
March "	18,12	44,11	11,23,86	10,76,58	43,37	66,14

(ii) The receipts and disbursements in the above statement include transactions on account of the ways and means advances (Rs. 1,47 lakhs) taken from the Reserve Bank in order to maintain the stipulated minimum balance of Rs. 25 lakhs with the Bank and also on account of treasury bills issued by Government (Rs. 1,65 lakhs issued and Rs. 1,95 lakhs discharged during the year including the outstanding bills worth Rs. 30 lakhs of the previous year).

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

Date of loan.	Amount.	Date of repayment.	Rate of interest or discount.
1	2	3	4
<i>Ways and means advances.</i>			
26th June 1940 . . .	10,00	6th July 1940 . . .	2 per cent.
4th July 1940 . . .	10,00	11th July 1940 . . .	Do.
5th July 1940 . . .	15,00	12th July 1940 . . .	Do.
7th August 1940 . . .	18,00	15th August 1940 . . .	} Do.
		27th August 1940 . . .	
		30th August 1940 . . .	
9th August 1940 . . .	6,00	30th August 1940 . . .	Do.
13th August 1940 . . .	5,00	2nd September 1940 . . .	Do.
3rd September 1940 . . .	10,00	24th September 1940 . . .	Do.
6th September 1940 . . .	10,00	} 3rd October 1940 . . .	} Do.
12th September 1940 . . .	5,00		
13th September 1940 . . .	8,00		
7th November 1940 . . .	5,00	15th November 1940 . . .	Do.
3rd January 1941 . . .	30,00	15th January 1941 . . .	} Do.
		16th January 1941 . . .	
7th January 1941 . . .	15,00	17th January 1941 . . .	Do.
<i>Treasury bills.</i>			
6th March 1940 . . . (not matured during 1939-40)	30,00	6th June 1940 . . .	Re. 0.8-5 per cent.
5th September 1940 . . .	40,00	5th December 1940 . . .	Re. 0.3-3 per cent.
8rd October 1940 . . .	50,00	3rd January 1941 . . .	Re. 0.3-9 per cent.
3rd December 1940 . . .	75,00	3rd March 1941 . . .	} Re. 0.4-9 per cent., on 62 lakhs. Re. 0.4-3 per cent., on 1 lakh. Re. 0.4-6 per cent., on 12 lakhs.

(iii) The total amounts of interest and discount paid during the year on the ways and means advances and treasury bills amounted to 11 and 55 respectively. The aggregate amount paid under these heads was less than the aggregate amount (1,41) paid during the previous year. The rates of discount paid on the treasury bills were noticeably lower than the rates paid on such bills in 1939-40.

(iv) In addition to the closing cash balance of 1,09,51 on the 31st March, 1941, shown in sub-paragraph (i) above, the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes, while the remainder of the investments was adjusted under 'Cash Balance Investment Account'. The total investments (valued at purchase rates) at the beginning and at the end of the year under review were as follows :—

	1st April 1940.	31st March 1941.
Earmarked investments (as shown in sub-paragraph (v) below) .	11,92	13,93
Cash Balance Investment Account (<i>vide</i> paragraph 72 of Part B of this compilation at page 88).	45,19	45,19
Total	57,11	59,12

The total closing balances of Government at the beginning and at the end of the year therefore stood as below :—

	1st April 1940.	31st March 1941.
Cash (<i>vide</i> sub-paragraph (i) above)	2,16,67	1,09,51
Investments	57,11	59,12
Total .	2,73,78	1,68,63

(v) The heavy deterioration in the cash position was brought about mainly by the revenue deficit of 90,89 explained in paragraph 5 *ante* and also by the repayment during the year of the treasury bills for Rs. 30 lakhs of the previous year. The balance under 'Cash Balance Investment Account' underwent no change during the year, but there was an increase of about Rs. 2 lakhs in the earmarked investment account of the Famine Insurance Fund.

The following statement shows in detail the earmarked balances held by Government in respect of various accounts at the beginning and at the close

of the year under review. It will be seen therefrom that there was an increase of 73 during the year.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1940.			Balance on 31st March 1941.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	50	11,02	12,42	83	13,93(a)	14,76
2. Deposit Account of the Fund for restoration of earthquake damage transferred from the Central Government.	7	..	7	(b)	..	..
3. Depreciation Reserve Fund—Government Presses.	5,12	..	5,12	5,32	..	5,32
4. Scheduled Castes Education Fund.	3,88	..	3,88	2,18	..	2,18
5. Subventions from Central Road Fund.	..	..	..	76	..	76
6. Deposit Account of grants for economic development and improvement of rural areas.	2,56	..	2,56	1,50	..	1,50
7. Deposit Account of the grant made by the Indian Central Jute Committee.	2	..	2	..	..	..
8. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	10	..	10	4	..	4
9. Deposit Account of the grant from the Central Government for the development of sericultural industry.	4	..	4	5	..	5
10. Deposit Account of the grant from the Central Government for the development of handloom industries.	1,18	..	1,18	1,39	..	1,39

(a) This is in addition to 45,10 shown under the Cash Balance Investment Account.

(b) See footnote (a) on page 103.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1940.			Balance on 31st March 1941.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
11. Deposit Account of grants from Sugar Excise Fund.	3	..	3	(a)	..	..
12. Deposit Account of grant made by the Indian Research Fund Association for anti-malarial work.	15	..	15	21	..	21
13. Deposit Account of securities held by Government.	3,34	..	3,34	3,34	..	3,34
Total	16,99	11,92	28,91	15,71	13,93	29,64

(a) Below Rs. 1,000.

The nature of the balances of the above accounts has been explained in paragraphs 19 to 22 and 51 to 58 of the Report in Part B of this compilation.

The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B, *vide* paragraphs 2, 95 and those relating to the respective accounts. The balances in the investment account of the Famine Insurance Fund and the Cash Balance Investment Account have been accepted as correct by the Secretary to the Government of Bengal, Finance Department.

SUMMARY OF GENERAL FINANCIAL POSITION.

12. (i) As already pointed out in paragraph 5 *ante*, the year 1940-41 closed with a revenue deficit of Rs. 90·89 lakhs. In the Capital, Debt, Deposit and Remittance Sections of the accounts also Government had to face a net excess in disbursement of Rs. 16·27 lakhs. The cash balance of Rs. 2,16·67 lakhs (excluding investments) with which the year started, was, therefore, reduced to Rs. 1,09·51 lakhs at the end of the year.

(ii) Since the inauguration of Provincial Autonomy on the 1st April 1937, this was the first year in which the Government of Bengal had to draw substantially upon their balance in order to meet a revenue deficit of some magnitude. In the first and third year of autonomy, Government had revenue surpluses of Rs. 1,17·72 and Rs. 60·42 lakhs respectively, while the

second year closed with a nominal revenue deficit of less than a thousand rupees.

(iii) The continuance of the war during the year 1940-41 had its effect on the general finances of the province. The loss of continental markets for jute and the difficulties in its export seriously affected the revenue receipts under the head 'Customs' which registered a marked fall of about Rs. 60 lakhs below the normal level of receipts, which is about Rs. 2 crores and a quarter per year. This decline in receipts, combined with an increase in expenditure over that of the previous year incurred chiefly on the special measures taken to secure an economic price for jute, were primarily responsible for the heavy deterioration of the revenue position.

The excess in the net disbursements in the Debt, Deposit and Remittance Section of the Accounts was principally attributable to the repayment of the previous year's treasury bills from the balance of the year under review counterbalanced by decreases under several Fund and Deposit heads.

(iv) Government had a fairly comfortable cash balance in treasuries and the Reserve Bank throughout the year. There were, however, occasions on which the balance at the Reserve Bank fell below the stipulated minimum of Rs. 25 lakhs, requiring the Provincial Government to take ways and means advances from the Bank aggregating to Rs. 1,47 lakhs (*vide* paragraph 11 (ii) *ante*) against Rs. 1,05 lakhs taken during the previous year. In addition, they also issued during the year 3 months' treasury bills for Rs. 1,65 lakhs, which were all discharged before the end of the year.

(v) The total liability of the Government of Bengal on account of Public Debt, Unfunded Debt, Deposits and Advances and Remittances amounted to Rs. 7,86.15 lakhs on the 31st March 1941. Government had, however, on that date liquid assets amounting to Rs. 3,33.56 lakhs, *viz.*, (i) Rs. 1,09.51 lakhs as closing cash balance, (ii) Rs. 1,64.93 lakhs on account of loans and advances granted by them and (iii) Rs. 59.12 lakhs as reserve in the Cash Balance Investment Account and Famine Insurance Fund Investment Account.

The liquid assets therefore fell short of the total liability mentioned above, by Rs. 4,52.59 lakhs. Against this however must be reckoned the assets of a capital nature which Government have in the shape of Irrigation projects, Civil Works, etc., on which they have already spent to the extent of Rs. 6,14.76 lakhs to the end of the year 1940-41.

In addition to the liability mentioned above Government are also committed to a certain amount of expenditure in future years in respect of sanctioned schemes costing Rs. 1 lakh or more to be financed either as Capital or as Revenue projects. A list of these schemes together with the amount intended to be spent for each is shown in the Appendix at the end of this compilation.

Judging from the facts stated in the foregoing paragraphs it would appear that there was a set back in the financial position of the Government of Bengal during the year under review as compared with that of the previous year.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

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

Receipts.	Actuals for 1940-41	Disbursements.	Actuals for 1940-41
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts	13,53,86,508	Revenue expenditure	14,42,81,987
Extraordinary receipts	63,111	Capital expenditure within the Revenue Account	2,56,906
(A) Total revenue receipts	13,54,49,619	(A) Total expenditure on Revenue Account	14,45,38,893
		Capital expenditure outside the Revenue Account	—2,90,308
Public Debt incurred	3,12,00,000	Public Debt discharged	3,42,00,000
Unfunded Debt incurred	70,72,884	Unfunded Debt discharged	55,87,741
Deposits and Advances	12,87,99,390	Deposits and Advances	12,82,50,109
Loans and Advances by Provincial Governments	50,00,565	Loans and Advances by Provincial Governments	58,73,345
Remittances	29,49,56,978	Remittances	29,50,65,097
Total Receipts	60,24,88,436	Total Disbursements	61,32,04,877
(B) (Opening) Cash Balance	2,16,66,997	(B) (Closing) Cash Balance	1,09,50,550
GRAND TOTAL	62,41,55,433	GRAND TOTAL	62,41,55,433

(A) Revenue Deficit during the year —Rs. 90,89,274.

(B) Decrease (—) of Cash Balance during the year —Rs. 1,07,16,441,

See also paragraph 11 of the Report.

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

Heads of Revenue.	Actuals for 1940-41.	Heads of Expenditure.	Actuals for 1940-41.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
A.—Principal Heads of Revenue—					
I.—Customs ✓	Rs. 1,59,17,111		Rs. 1,40,000	Rs. 28,71,541	Rs. 30,11,541
IV.—Taxes on Income other than Corporation Tax. ✓	83,20,000		45,954	21,41,368	21,87,322
VII.—Land Revenue ✓	3,58,93,544		..	4,56,099	4,56,099
VIII.—Provincial Excise ✓	1,74,47,218		4,30,847	13,69,165	18,00,012
IX.—Stamps ✓	2,51,58,400		241	23,41,993	23,42,234
X.—Forest ✓	26,33,848		..	4,50,000	4,50,000
XI.—Registration ✓	27,41,509		26,130	1,41,807	1,67,937
XII.—Receipts under Motor Vehicles Acts ✓	22,65,337				
XIII.—Other Taxes and Duties	53,04,951				
Total	11,56,81,918	Total	6,43,172	97,71,973	1,04,15,145
Carried over	11,56,81,918	Carried over	6,43,172	97,71,973	1,04,15,145

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

Heads of Revenue.	Actuals for 1940-41.	Heads of Expenditure.			Actuals for 1940-41.		
		1	2	3	4	5	6
Brought forward							
B.—Railway Revenue Account—							
XVI.—Subsidised Companies		Rs.			Rs.		Rs.
Total		11,56,81,918		Brought forward	6,43,172	97,71,973	1,04,15,145
C.—Irrigation, Navigation, Embankment and Drainage Works—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—				15-C.—Subsidised Companies . . . . .	..	..	..
Gross Receipts—				C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
Direct receipts		11,82,051		17.—Interest on works for which Capital Accounts are kept	20,75,258	..	20,75,258
Deduct—Working Expenses		—12,37,587		18.—Other Revenue Expenditure financed from ordinary Revenues	1,92,787	16,05,490	17,98,277
Net Receipts		—55,536					
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—							
Direct Receipts		3,33,449		Total	22,68,045	16,05,490	38,73,535
Total		2,77,913					

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

Heads of Revenue.	Actuals for 1940-41.		Heads of Expenditure.		Actuals for 1940-41.		
	1	2	3		Charged.	Voted.	Total.
					4	5	6
Brought forward		Rs. 11,88,90,428 61,78,224	Brought forward		Rs. 45,88,555 92,68,066	Rs. 1,13,82,579 6,79,75,347	Rs. 1,59,71,134 7,72,43,913
F.—Civil Administration—<i>concl'd.</i>			F.—Civil Administration—<i>concl'd.</i>				
XXVIII.—Public Health		2,84,816	39.—Public Health		1,02,550	38,73,096	39,75,646
XXIX.—Agriculture		2,49,857	40.—Agriculture		99,142	68,10,535	69,09,677
XXX.—Veterinary		1,25,314	41.—Veterinary		32,855	6,33,737	6,66,592
XXXI.—Co-operation		4,43,955	42.—Co-operation		7,342	14,39,848	14,47,190
XXXII.—Industries		22,21,482	43.—Industries		51,137	20,61,454	21,12,591
XXXVI.—Miscellaneous Departments		2,02,457	47.—Miscellaneous Departments		33,805	4,22,406	4,56,211
Total		97,06,105	Total		95,94,897	8,32,16,923	9,28,11,820
H.—Civil Works and Miscellaneous Public Improvements—			H.—Civil Works and Miscellaneous Public Improvements—				
XXXIX.—Civil Works		37,60,327	50.—Civil Works		8,77,897	1,30,17,412	1,38,95,309
Total		37,60,327	Total		8,77,897	1,30,17,412	1,38,95,309

J.—Miscellaneous—					
XLIV.—Receipts in aid of Superannuation	2,98,000			2,98,854	2,98,854
XLV.—Stationery and Printing	4,91,856			..	2,06,000
XLVI.—Miscellaneous	22,15,678			76,86,737	1,07,53,324
Total	30,06,134		30,66,587	24,45,982	24,61,020
K.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
L.—Miscellaneous Adjustments between Central and Provincial Governments.	23,514		4,239	71,50,228	71,54,467
Total	23,514		32,85,864	1,75,81,801	2,08,87,685
M—Extraordinary Items—					
L1—Extraordinary Receipts	63,111				
Total	63,111		33,451	7,02,608	7,36,059
M—Extraordinary Items—					
L1—Extraordinary Receipts	63,111				
Total	63,111		1,83,80,664	12,59,01,323	14,42,81,987
N—Capital Expenditure within the Revenue Account—					
CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.					
JJ.—55A.—Commutation of Pensions financed from ordinary Revenues.			1,06,921	1,70,202	2,77,123
Total			1,06,921	1,49,985	2,56,906
Carried over	13,54,49,619		1,84,87,585	12,60,51,308	14,45,38,893

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

Heads of Revenue.	Actuals for 1940-41.	Heads of Expenditure.	Actuals for 1940-41.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	13,54,49,619	Brought forward	1,84,87,585	12,60,51,308	14,45,38,893
Total—Revenue	13,54,49,619	Total Expenditure on Revenue Account	1,84,87,585	12,60,51,308	14,45,38,893
		Total—Revenue	..	..	13,54,49,619
		Deficit (—)	..	..	90,89,274
		Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	168	—24,955	—24,777
		JJ.—83.—Payments of Commuted value of Pensions.	—17,233	—2,48,298	—2,65,531
		Total	—17,075	—2,73,233	—2,90,308
Total—Revenue	13,54,49,619	Total—Expenditure	1,84,70,510	12,57,78,075	14,42,48,585

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) .	1,85,89,811	12,71,86,669	14,57,76,480
Expenditure outside the Revenue Account .	—17,075	—2,73,233	—2,90,308
Disbursements under Debt, Deposit, and Remittance Heads treated as expenditure.	19,808	94,13,453	94,33,261
Total .	1,85,92,544	13,63,26,889	15,49,19,433

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

	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2	1,84,87,585	12,60,51,308
<i>Add</i> —Working Expenses of Irrigation	1,02,226	11,35,361
Total .	1,85,89,811	12,71,86,669

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

Heads.	Actuals for 1940-41.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces.	1,59,17,111
Total .	1,59,17,111
IV.—Taxes on Income other than Corporation Tax —	
Share of net proceeds assigned to Provinces	83,20,000
Total .	83,20,000
VII.—Land Revenue—	
Ordinary revenue	3,02,86,931
Sale of Government estates	799
Sale proceeds of waste-lands and redemption of land tax	30,781
Recoveries on account of survey and settlement charges	6,56,864
Rents, etc., of fisheries	15,278
Recovery of cost of maintenance of boundary pillars	4,735
Rates and cesses on lands	43,73,995
Recoveries of overpayments	5,906
Collection of payments for services rendered	3,22,891
Miscellaneous	3,93,957
<i>Deduct—Refunds</i>	—1,78,593
Total .	3,58,93,544

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

—contd.

Heads.	Actuals for 1940-41.
	Rs.
A.—Principal Heads of Revenue—contd.	
VIII.—Provincial Excise—	
Country spirits	65,60,159
Country fermented liquor	19,23,924
Malt liquors	2,62,323
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	10,30,146
Receipts from commercial spirits, including denatured spirits and medicated wines.	2,43,236
Opium	38,75,344
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	5,16,356
Hemp and other drugs	31,27,224
Receipts from Distilleries	7,539
Fines, confiscations and miscellaneous	1,01,446
Recoveries of overpayments	1,571
Collection of payments for services rendered	84,958
<i>Deduct</i> —Refunds	—2,87,008
Total	1,74,47,218
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	83,55,468
Duty on impressing documents	1,51,899
Fines and penalties	14,858
Miscellaneous	17,207
Recoveries from other Governments for stamps supplied from Provincial Stamp Stores.	40
<i>Deduct</i> —Refunds	—6,98,366
Total—Non-Judicial	78,41,106

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

Heads.	Actuals for 1940-41.
A.—Principal Heads of Revenue—<i>contd.</i>	Ra.
IX.—Stamps—<i>concl.</i>	
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	1,67,84,683
Total	1,67,84,683
(ii) Other Receipts—	
Sale of stamps	6,04,557
Fines and penalties	3,564
Miscellaneous	349
Deduct—Refunds	—75,850
Total	5,32,611
Total—Judicial	1,73,17,294
Total—Non-Judicial	78,41,106
GRAND TOTAL	2,51,58,400
X.—Forest—	
Timber and other produce removed from the forests by Govern- ment agency.	4,26,006
Timber and other produce removed from the forests by con- sumers or purchasers.	23,69,499
Drift and waif wood and confiscated forest produce	6,207
Miscellaneous	1,25,263
Receipts in England . . . . .	..
Deduct—Refunds	—2,03,127
Total	26,33,848
XI.—Registration—	
Fees for registering documents	24,16,947
Fees for copies of registered documents	1,07,910
Miscellaneous	2,21,735
Deduct—Refunds	—5,083
Total	27,41,509

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

Heads.	Actuals for 1940-41.
A.—Principal Heads of Revenue—<i>concl.</i>	
	Rs.
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	4,73,146
Receipts under the Provincial Motor Vehicles Taxation Act	18,09,684
Fees and other receipts	17,014
<i>Deduct—Refunds</i>	—34,507
Total	22,65,337
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	8,09,816
Betting Tax—	
Totalisator	8,32,341
Bookmakers	3,47,034
<i>Deduct—Refunds</i>	—247
Total	19,88,944
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinomas	43,128
Other receipts	21,10,229
<i>Deduct—Refunds</i>	—1,150
Total	21,52,207
D.—Other Items—	
Receipts under the Bengal Finance Act, 1939	11,68,882
<i>Deduct—Refunds</i>	—5,082
Total	11,63,800
GRAND TOTAL	53,04,951
B.—Railway Revenue Account—	
XVI.—Subsidised Companies—	
Government share of surplus profits	8
Total	8

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

Heads.	Actuals for 1940-41.
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	3,42,140
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation	4,58,481
Plantations	5
Rents	3,648
Recoveries of expenditure	59,304
Miscellaneous	47,304
<i>Deduct</i> —Refunds	—6,074
Total	5,62,818
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements	1,80,039
Maintenance and Repairs	3,86,465
Establishment	74,437
{ Charged	2,75,096
{ Voted	
Tools and Plant	40,957
Charges in England Charged	2,905
Loss or gain by exchange Charged	£
Total—Working Expenses	—9,60,503
Net Receipts	—3,97,685
GRAND TOTAL	—55,536

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

Heads.	Actuals for 1940-41.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	Rs.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Water rates	4,667
Miscellaneous	472
Total—A.—Irrigation Works	5,139
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	51,614
Plantations	4
Rents	4,534
Recoveries of expenditure	11,622
Miscellaneous	2,63,163
Deduct—Refunds	—2,627
Total—B.—Navigation, Embankment and Drainage Works.	3,28,310
GRAND TOTAL	3,33,449
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments.	5,51,872
Interest on arrears of Revenue	1,44,374
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	20,71,021
Miscellaneous	1,66,549
Receipts in England	180
Deduct—Refunds	—3,407
Total	29,30,580

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

Heads.	Actuals for 1940-41.
F.—Civil Administration—	Rs.
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	21,925
Court-fees realised in cash	27,440
General fees, fines and forfeitures	11,00,690
Pleadorship and Mukhtarship examination fees	8,422
Receipts of the Official Assignee	1,58,254
Receipts of the Official Receiver, Calcutta	76,866
Miscellaneous fees and fines	1,56,636
Miscellaneous	69,515
Recoveries of overpayments	8,736
Collection of payments for services rendered	50,264
Receipts in England	1,320
Loss or gain by exchange	2
Deduct—Refunds	—20,688
Total	16,59,402
XXII.—Jails and Convict Settlements—	
Jails	87,486
Jail manufactures	6,57,143
Recoveries of overpayments	744
Deduct—Refunds	—316
Total	7,45,057
XXIII.—Police—	
Police supplied to railways	8,679
Police supplied to public departments, private companies and persons	71,038
Receipts and recoveries on account of Presidency Police	5,91,461
Cash receipts under the Arms Act	1,29,677
Fees, fines and forfeitures	94,690
Recoveries of overpayments	12,059
Carried over	9,07,604

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

Heads.	Actuals for 1940-41.
F.—Civil Administration—<i>contd.</i>	
	Rs.
XXIII.—Police—<i>concl'd.</i>	
Brought forward	9,07,604
Collection of payments for services rendered	59,353
Miscellaneous	1,20,187
Receipts in England	101
Loss or gain by exchange	5
<i>Deduct</i> —Refunds	—64,634
Total	10,22,616
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Sale-proceeds of vessels and stores	1,833
Registration and other fees	4,192
Miscellaneous	1,30,862
<i>Deduct</i> —Refunds	—357
Total	1,36,530
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	4,42,913
Fees, Government Professional Colleges	69,415
B.—Secondary—	
Fees, Government Secondary Schools	5,46,025
D.—Special—	
Fees and other receipts, Government Special Schools	82,545
E.—General—	
Contributions	192
Income from endowments	16,350
Recoveries of overpayments	9,852
Collection of payments for services rendered	8,022
Carried over	11,75,314

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

Heads.	Actuals for 1940-41.
F.—Civil Administration—<i>contd.</i>	
XXVI.—Education <i>concl'd.</i>	
Brought forward	11,75,314
Miscellaneous	4,51,112
Receipts in England	264
Deduct—Refunds	—18,051
Total	16,10,639
XXVII.—Medical—	
Medical School and College fees	3,13,758
Hospital receipts	3,83,801
Mental Hospital receipts	757
Sale of medicines	496
Contributions	99,970
Income from endowments	21,551
Recoveries of overpayments	1,741
Collection of payments for services rendered	1,35,537
Miscellaneous	1,47,675
Loss or gain by exchange	1
Deduct—Refunds	—1,01,307
Total	10,03,980
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	72,762
Contributions	5,898
Recoveries of overpayments	3,590
Collection of payments for services rendered	20,469
Miscellaneous	1,88,613
Deduct—Refunds	—12,516
Total	2,84,816

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

Heads.	Actuals for 1940-41.
F.—Civil Administration—<i>contd.</i>	
	Rs.
XXIX.—Agriculture—	
Agricultural receipts	2,52,175
Recoveries of overpayments	419
<i>Deduct—Refunds</i>	—2,737
Total	2,49,857
XXX.—Veterinary—	
Veterinary College and School fees	24,597
Other receipts	43,837
Collection of payments for services rendered	58,427
<i>Deduct—Refunds</i>	—1,547
Total	1,25,314
XXXI.—Co-operation—	
Audit fees	2,97,058
Miscellaneous receipts	1,47,387
<i>Deduct—Refunds</i>	—490
Total	4,43,955
XXXII.—Industries—	
Industries	1,61,572
Cinchona plantations	20,45,731
Recoveries of overpayments	2,694
Carried over	22,09,997

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

Heads.	Actuals for 1940-41.
F.—Civil Administration—<i>concl.</i>	
XXXII.—Industries—<i>concl.</i>	
Brought forward	22,09,997
Collection of payments for services rendered	12,945
<i>Deduct</i> —Refunds	—1,460
Total	22,21,482
 XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Emigration fees	60
Fees for the registration of Trade Unions	271
<i>Miscellaneous—</i>	
Examination fees	31,353
Fees for the inspection of steam boilers	1,63,383
Administration of Indian Partnership Act, 1932	3,431
Administration of Bengal Money Lenders Act, 1940	2
Miscellaneous	6,315
<i>Deduct</i> —Refunds	—2,358
Total	2,02,457
 H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	3,82,947
Tolls on Roads	53,694
Carried over	4,36,641

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

Heads.	Actuals for 1940-41.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl'd.</i>	
Rs.	
XXXIX.—Civil Works—<i>concl'd.</i>	
Brought forward	4,36,041
Recoveries of expenditure	1,43,718
Transfer from Central Road Fund	29,47,220
Miscellaneous	2,37,108
Receipts in England	51
<i>Deduct</i> —Refunds	—4,411
Total	37,60,327
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	1,34,780
Miscellaneous	1,06,455
Receipts in England	683
Loss or gain by exchange	2
<i>Deduct</i> —Refunds	—3,320
Total	2,98,600
XLV.—Stationery and Printing—	
Stationery receipts	188
Sale of plain paper used with stamps	2,90,287
Sale of gazettes and other Government publications	79,030
Other press receipts	1,22,033
Receipts in England	680
Loss or gain by exchange	1
<i>Deduct</i> —Refunds	—363
Total	4,91,856

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

Heads.	Actuals for 1940-41.
	Rs.
J.—Miscellaneous—concl'd.	
XLVI.—Miscellaneous—	
Unclaimed deposits	7,35,068
Sale of old stores and materials	17,113
Sales of lands and houses, etc.	192
Fees for Government audit	68,781
Rents, Rates and Taxes	10,595
Other fees, fines and forfeitures	7,268
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.	125
Gain by exchange on local transactions	—803
Recoveries of overpayments	2,69,319
Collection of payments for services rendered	5,33,601
Net gain by exchange on Remittance transactions	13
Miscellaneous	8,10,728
Receipts in England	561
Loss or gain by exchange	4
Deduct—Refunds	—2,46,687
Total	22,15,678
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
L.—Miscellaneous Adjustments between Central and Provincial Governments.	23,514
Total	23,514
M.—Extraordinary Items—	
II.—Extraordinary Receipts—	
Other items	63,111
Total	63,111

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
7.—Land Revenue—			
Charges of administration	52,436	4,26,384	4,78,820
Management of Government estates . . . . .	..	11,82,887	11,82,887
Charges on account of land revenue collections.	29,550	..	29,500
Survey, Settlement and Record Operations	33,263	10,46,668	10,79,931
Land Records	15,844	1,03,185	1,19,029
Assignments and Compensation . . . . .	..	1,11,607	1,11,607
Charges in England	8,941	809	9,750
Loss or gain by exchange	16	1	17
Total	1,40,000	28,71,541	30,11,541
8.—Provincial Excise—			
Superintendence	32,174	2,28,943	2,61,117
District charges	6,424	13,04,412	13,10,836
Cost of opium supplied to Provincial Excise Department.	..	4,92,004	4,92,004
Compensations	2,548	1,15,564	1,18,112
Charges in England	4,800	444	5,244
Loss or gain by exchange	8	1	9
Total	45,954	21,41,368	21,87,322

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
A.—Direct Demands on the Revenue—<i>contd.</i>	Rs.	Rs.	Rs.
9.—Stamps—			
A.—Non-Judicial—			
Superintendence . . . . .	..	37,831	37,831
Charges for the sale of stamps . . . . .	..	1,54,563	1,54,563
Cost of stamps supplied from Central Stamp Stores.	..	50,142	50,142
B.—Judicial—			
Superintendence . . . . .	..	18,415	18,415
Charges for the sale of stamps . . . . .	..	1,16,313	1,16,313
Cost of stamps supplied from Central Stamp Stores.	..	78,835	78,835
Total . . . . .	..	4,56,099	4,56,099
10.—Forest—			
Conservancy and Works	74,885	6,78,137	7,53,022
Establishment	3,16,283	6,91,028	10,07,311
Charges in England	39,611	..	39,611
Loss or gain by exchange	68	..	68
Total	4,30,847	13,69,165	18,00,012
11.—Registration—			
Superintendence . . . . .	..	70,858	70,858
District charges	241	22,71,135	22,71,376
Total	241	23,41,993	23,42,234
12.—Charges on account of Motor Vehicles Acts—			
Compensations to local bodies, etc. . . . .	..	4,50,000	4,50,000
Total . . . . .	..	4,50,000	4,50,000

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
A.—Direct Demands on the Revenue—<i>concl'd.</i>	Rs.	Rs.	Rs.
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax . . . . .	..	5,167	5,167
Betting Tax . . . . .	..	5,000	5,000
Tax under the Bengal Finance Act, 1930 .	..	56,879	56,879
Charges under the Electricity Acts . .	21,322	68,259	89,581
Charges in England	4,800	6,490	11,290
Loss or gain by exchange	8	12	20
Total	26,130	1,41,807	1,67,937
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital Accounts are kept—			
Irrigation Works	8,44,621	..	8,44,621
Navigation, Embankment and Drainage Works.	12,30,637	..	12,30,637
Total	20,75,258	..	20,75,258
18.—Other Revenue Expenditure financed from ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital accounts are kept—			
Works . . . . .	..	6,621	6,621
Maintenance and Repairs . . . . .	..	2,030	2,030
Establishment	5,637	9,334	14,971
Tools and Plant . . . . .	..	565	565
Charges in England	202	..	202
Carried over	5,839	18,550	24,389

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from ordinary Revenues—<i>contd.</i>			
A.—Irrigation Works—<i>concl'd.</i>			
Brought forward	5,839	18,550	24,389
(2) Miscellaneous Expenditure—			
Establishment	2,088	48,546	50,634
Tools and Plant . . . . .	..	209	209
Other charges . . . . .	..	35,029	35,029
Charges in England	75	..	75
Total	2,163	84,384	86,547
Total A.—Irrigation Works	8,002	1,02,934	1,10,936
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	1,31,013	1,31,013
Extensions and Improvements . . . . .	..	211	211
Maintenance and Repairs . . . . .	..	5,94,125	5,94,125
Establishment	1,66,631	4,94,929	6,61,560
Tools and Plant . . . . .	..	35,063	35,063
Suspense	3,422	28,966	32,388
Charges in England	6,896	..	6,896
Loss or gain by exchange	13	..	13
Total	1,76,962	12,84,307	14,61,269
(2) Miscellaneous Expenditure—			
Establishment	7,549	13,598	21,147
Tools and Plant . . . . .	..	1,153	1,153
Other charges . . . . .	..	17,006	17,006
Carried over	7,549	31,757	39,306
	1,76,962	12,84,307	14,61,269

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
18.—Other Revenue Expenditure financed from ordinary revenues— <i>concl'd.</i>			
B.—Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
Brought forward	1,76,962	12,84,307	14,61,269
(2) Miscellaneous Expenditure— <i>concl'd.</i>	7,549	31,757	39,306
Grants-in-aid . . . . .	..	1,86,492	1,86,492
Charges in England	273	..	273
Loss or gain by exchange	1	..	1
Total	7,823	2,18,249	2,26,072
Total B.—Navigation, etc.	1,84,785	15,02,556	16,87,341
Total A.—Irrigation Works	8,002	1,02,934	1,10,936
GRAND TOTAL	1,92,787	16,05,490	17,98,277
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—			
Unproductive—			
Navigation, Embankment and Drainage Works.	..	—20,217	—20,217
Total . . . . .	..	—20,217	—20,217

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
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	55,062	..	55,062
Interest on other Floating Loans . . .	11,479	..	11,479
Other Items—			
Expenditure connected with the issue of new loans.	..	1,250	1,250
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund . .	15,86,279	..	15,86,279
Interest on Indian Civil Service Provident Fund.	78,485	..	78,485
Interest on Indian Civil Service (Non-European Members) Provident Fund.	9,499	..	9,499
Interest on Contributory Provident Funds.	57,515	..	57,515
Interest on Other Miscellaneous Provident Funds.	1,354	..	1,354
C.—Interest on Other Obligations—			
Other items—			
Miscellaneous	628	3,866	4,494
D.—Transfers—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation	4,237	..	4,237
(2) Interest portion of equated payments on account of commuted value of pensions.	1,18,726	..	1,18,726
<i>Deduct—Total</i>	—1,22,963	..	—1,22,963
Total	16,77,338	5,116	16,82,454

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged.	Voted.	
	2	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	1,20,000	..	1,20,000
Secretarial Staff of Governor	1,26,662	..	1,26,662
Staff and house-hold of Governor	3,35,735	..	3,35,735
Sumptuary allowance of Governor	25,000	..	25,000
Expenditure from Contract allowance	1,10,000	..	1,10,000
Tour Expenses	1,53,638	..	1,53,638
Ministers	3,90,127	92,359	4,82,486
Other charges	621	..	621
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	9,82,640	9,82,640
Provincial Legislative Council . . . . .	..	2,47,213	2,47,213
Elections for Legislatures . . . . .	..	1,11,125	1,11,125
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats	6,73,598	18,75,487	25,49,085
Public Service Commission	1,27,994	..	1,27,994
Board of Revenue, Financial Commissioner and establishments.	57,023	1,08,075	1,65,098
Local Fund Audit Establishments . . . . .	..	2,84,901	2,84,901
D.—Commissioners—			
Commissioners	2,07,066	2,33,318	4,40,384
Carried over	23,27,464	39,35,118	62,62,582

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

Heads.	Expenditure for 1940-41.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
25.—General Administration—<i>concl'd.</i>			
Brought forward	23,27,464	30,35,118	62,62,582
E.—District Administration—			
General Establishments	10,86,207	63,75,839	74,62,046
Sub-divisional Establishments	5,457	7,05,363	7,10,820
Other Establishments	481	20,21,301	20,21,782
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc.	7,025	1,84,870	1,91,895
Expenditure from Rural Reconstruction Grants.	..	125	125
Miscellaneous	4,186	18,528	22,714
H.—Charges in England—			
A.—Secretary of State for India—			
Other Items	324	..	324
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department.	..	86,494	86,494
Other Items	2,46,066	3,183	2,49,249
Loss or gain by exchange	444	158	600
Total	36,77,654	1,33,30,977	1,70,08,631
27.—Administration of Justice—			
High Court	17,69,404	..	17,69,404
Law Officers	65,572	4,33,513	4,99,115
Administrator General and Official Trustee.	..	1,38,635	1,38,635
Official Assignee . . . . .	..	82,132	82,132
Official Receiver, Calcutta . . . . .	..	41,747	41,747
Coroner's Court . . . . .	..	6,798	6,798
Carried over	18,34,976	7,02,855	25,37,831

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

Heads. 1	Expenditure for 1940-41.		Total. 4 Rs.
	Charged.	Voted.	
	2 Rs.	3 Rs.	
F.—Civil Administration—<i>contd.</i>			
27.—Administration of Justice—<i>concl.</i>			
Brought forward	18,34,976	7,02,855	25,37,831
Presidency Magistrates' Courts	21,143	2,00,879	2,22,022
Civil and Sessions Courts	8,06,869	56,92,770	64,99,639
Courts of Small Causes . . . . .	..	2,57,114	2,57,114
Criminal Courts . . . . .	..	9,195	9,195
Pledership and Muktearship examination charges.	..	6,344	6,344
Charges in England	64,516	8,847	73,363
Loss or gain by exchange	113	16	129
Total	27,27,617	68,78,020	96,05,637
28.—Jails and Convict Settlements—			
Jails	1,24,634	31,56,988	32,81,622
Jail manufactures	941	5,10,457	5,11,398
Charges on account of persons confined or detained in Jails outside the Province.	42	850	892
Charges in England	1,600	..	1,600
Loss or gain by exchange	3	..	3
Total	1,27,220	36,68,295	37,95,515
29.—Police—			
Presidency Police	1,49,446	43,19,104	44,68,550
Superintendence	2,11,815	1,77,140	3,88,955
District Executive Force	7,68,394	1,43,45,410	1,51,13,804
Carried over	11,29,655	1,88,41,654	1,99,71,309

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
29.—Police—<i>concl.</i>			
Brought forward	11,29,655	1,88,41,654	1,99,71,309
Police Training Schools	14,197	1,78,594	1,92,791
Special Police	1,91,524	3,88,398	5,59,922
Railway Police	53,998	3,46,107	4,00,105
Criminal Investigation Department	1,27,141	15,70,873	16,98,014
Works . . . . .	..	3,51,528	3,51,528
Charges in England	2,60,262	15,720	2,75,982
Loss or gain by exchange	456	30	486
Total	17,77,233	2,16,72,904	2,34,50,137
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	10,947	3,03,241	4,04,188
Ports establishments	90,596	12,245	1,02,841
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 . . . . .	..	8	8
Total	1,01,543	4,14,694	5,16,237
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	30,072	30,072
Total . . . . .	..	30,072	30,072

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
37.—Education—General—			
A.—University—			
Grants to Universities . . . . .	..	11,79,502	11,79,502
Government Arts Colleges	97,810	16,65,107	17,62,917
Grants to non-Government Arts Colleges . . . . .	..	5,43,634	5,43,634
Government Professional Colleges	32,271	3,62,900	3,95,177
B.—Secondary—			
Government Secondary Schools	41,267	14,80,686	15,21,953
Direct grants to non-Government Secondary Schools.	5,155	17,94,173	17,99,328
C.—Primary—			
Government Primary Schools . . . . .	..	4,350	4,350
Direct grants to non-Government Primary Schools.	31,975	3,29,022	3,60,997
Grants to local bodies for primary education.	..	38,08,458	38,08,458
D.—Special—			
Government Special Schools	1,901	13,01,480	13,03,381
Direct grants to non-Government Special Schools.	..	6,62,404	6,62,404
E.—General—			
Direction	66,504	1,50,368	2,16,872
Inspection	8,936	11,94,322	12,03,258
Scholarship	1,563	5,27,597	5,29,160
Miscellaneous	1,422	9,10,185	9,11,607
<i>Deduct</i> —Amount met from the Scheduled Castes Education Fund.	..	—1,70,116	—1,70,116
F.—Charges in England—			
B.—High Commissioner	26,667	38,375	65,042
Loss or gain by exchange	47	67	114
Total—Education—General	3,16,518	1,57,82,520	1,60,98,038

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

Heads. 1	Expenditure for 1940-41.		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 . . . . .	..	2,55,812	2,55,812
Direct grants to non-Government Secondary Schools.	..	2,92,577	2,92,577
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	4,48,112	4,48,112
D.—Special—			
Government Special Schools . . . . .	..	14,880	14,880
Direct grants to non-Government Special Schools.	..	1,879	1,879
E.—General—			
Inspection . . . . .	..	31,274	31,274
Scholarships . . . . .	..	35,012	35,012
Miscellaneous	53	15,505	15,558
F.—Charges in England—			
B.—High Commissioner . . . . .	..	9,255	9,255
Loss or gain by exchange . . . . .	..	15	15
Total—Anglo-Indian and European Education.	53	11,04,330	11,04,383
Total—Education—General .	3,15,518	1,57,82,520	1,60,98,038
GRAND TOTAL .	3,15,571	1,68,86,850	1,72,02,421

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
38.—Medical—			
Medical Establishment	1,81,758	5,90,463	7,72,221
Hospitals and Dispensaries	1,08,156	27,24,522	28,32,678
Grants for Medical purposes . . . . .	..	2,80,545	2,80,545
Medical Colleges and Schools	1,86,609	8,63,638	10,50,247
Mental Hospital . . . . .	..	5,16,547	5,46,547
Chemical Examiner . . . . .	..	83,542	83,542
Charges in England	64,590	4,770	69,360
Loss or gain by exchange	116	8	123
Total	5,41,228	50,94,035	56,35,263
39.—Public Health—			
Public Health Establishment	87,725	5,65,627	6,53,352
Grants for Public Health purposes	5,486	24,03,842	24,09,328
Expenses in connection with epidemic diseases.	2,637	7,58,709	7,61,346
Bacteriological Laboratories . . . . .	..	86,516	86,516
Pasteur Institutes . . . . .	..	44,994	44,994
Works . . . . .	..	1,101	1,101
Charges in England	6,690	12,286	18,976
Loss or gain by exchange	12	21	33
Total	1,02,550	38,73,096	39,75,646
40.—Agriculture—			
Direction	31,650	61,937	93,587
Superintendence	25,159	2,43,603	2,68,762
Subordinate and Expert Staff . . . . .	..	2,21,965	2,21,965
Experimental Farms	7,147	2,18,513	2,25,660
Carried over	63,956	7,46,018	8,09,974

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
40.—Agriculture—<i>concl.</i>			
Brought forward	63,956	7,46,018	8,09,974
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	454	2,46,852	2,47,306
Agricultural Experiments and Research	..	1,99,149	1,99,149
Agricultural Education	14,640	1,25,949	1,40,589
Agricultural Engineering . . . . .	..	25,646	25,646
Botanical and other Public Gardens . . . . .	..	1,57,830	1,57,830
Special Rural Uplift Schemes . . . . .	..	10,463	10,463
Grants-in-aid, Contributions, etc. . . . .	..	1,19,186	1,19,186
Other Charges	13,125	51,77,945	51,91,070
Charges in England	6,955	1,495	8,450
Loss or gain by exchange	12	2	14
Total	99,142	68,10,535	69,09,677
41.—Veterinary—			
Superintendence	1,412	1,32,712	1,34,124
Veterinary Education and Research	20,954	1,36,910	1,57,864
Subordinate establishment . . . . .	..	72,428	72,428
Hospitals and dispensaries	6,680	2,78,836	2,84,516
Prizes . . . . .	..	998	998
Charges in England	4,800	11,832	16,632
Loss or gain by exchange	9	21	30
Total	32,855	6,33,737	6,36,592

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

Heads.	Expenditure for 1940-41.		Total.
	Charged.	Voted.	
1	2	3	4
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
42.—Co-operation—			
Superintendence	6,232	11,37,616	11,43,848
Grants-in-aid . . . . .	..	2,04,251	2,04,251
Other charges	1,110	97,981	99,091
Total	7,342	14,39,848	14,47,190
43.—Industries—			
Industries	672	14,58,903	14,59,575
Cinchona Plantations	37,642	5,38,216	5,75,858
Fisheries . . . . .	..	20	20
Works . . . . .	..	59,075	59,075
Charges in England	12,800	5,232	18,032
Loss or gain by exchange	23	8	31
Total	51,137	20,61,454	21,12,591
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	1,52,216	1,52,216
Labour	22,005	39,078	61,083
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	120	1,13,006	1,13,126
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	1,050	1,050
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts.	..	4,960	4,960
Examinations . . . . .	..	57	57
Administration of Indian Partnership Act, 1932.	..	4,833	4,833
Carried over	22,125	3,15,209	3,37,334

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
F.—Civil Administration—<i>concl'd.</i>	Rs.	Rs.	Rs.
47.—Miscellaneous Departments—<i>concl'd.</i>			
Brought forward	22,125	3,15,209	3,37,334
<i>Miscellaneous—concl'd.</i>			
Administration of Bengal Money Lenders Act, 1940.	7,013	1,833	8,846
Miscellaneous	660	55,093	55,753
Charges in England	4,000	50,182	54,182
Loss or gain by exchange	7	89	96
Total	33,805	4,22,406	4,56,211
H. Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—			
Land Revenue . . . . .	..	3,158	3,158
Provincial Excise	2,213	17,439	19,652
Registration . . . . .	..	69,133	69,133
General Administration	1,39,631	2,98,259	4,37,890
Administration of Justice . . . . .	..	2,34,247	2,34,247
Jails and Convict Settlements . . . . .	..	1,14,246	1,14,246
Police	12,907	5,31,836	5,44,743
Ports and Pilotage . . . . .	..	90	90
Education	9,782	5,42,885	5,52,667
Medical	14,312	2,00,570	2,14,882
Public Health . . . . .	..	732	732
Agriculture . . . . .	..	3,47,526	3,47,526
Veterinary . . . . .	..	2,828	2,828
Industries . . . . .	..	49,568	49,568
Carried over	1,78,845	24,12,517	25,91,362

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Ra.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl.</i>			
50.—Civil Works— <i>concl.</i>			
Brought forward .	1,78,845	24,12,617	25,91,362
Original Works—Buildings— <i>concl.</i>			
Civil Works	53	34,730	34,783
Miscellaneous Departments	147	1,456	1,603
Original Works—Communications	1,508	9,31,775	9,33,283
Repairs—			
Buildings	3,78,802	23,63,974	27,42,776
Communications	44,828	17,78,881	18,23,709
Miscellaneous . . . . .	..	580	580
Establishment	2,13,857	9,74,326	11,88,183
Tools and plant	4,740	1,11,743	1,16,483
Grants-in-aid	2,873	44,87,219	44,90,092
Suspense	—139	—1,01,001	—1,01,140
Charges in England	52,292	21,175	73,467
Loss or gain by exchange	91	37	128
Total .	8,77,897	1,30,17,412	1,38,95,309
J.—Miscellaneous—			
54.—Famine—			
A. Famine Relief—			
Gratuitous Relief . . . . .	..	1,48,513	1,48,513
Miscellaneous . . . . .	..	1,50,341	1,50,341
Total .	..	2,98,854	2,98,854
B. Transfers to Famine Insurance Fund .	2,00,000	..	2,00,000
Total .	2,00,000	2,98,854	4,98,854

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

Heads. 1	Expenditure for 1940-41.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>concl.</i>			
57.—Miscellaneous—			
Cost of books and periodicals . . . . .	..	256	256
Donations for charitable purposes . . . . .	..	1,42,947	1,42,947
Special Commissions of Enquiry	3,279	22,529	25,808
Petty Establishments . . . . .	..	1,23,789	1,23,789
Irrecoverable temporary loans and advances written off.	..	9,338	9,338
Rents, rates and taxes . . . . .	..	39,780	39,780
Contributions	210	67,80,681	67,80,891
Miscellaneous Durbar charges . . . . .	..	2,144	2,144
Expenditure on account of State Prisoners and Detenus.	..	1,166	1,166
Miscellaneous and unforeseen charges	16	27,578	27,594
Charges in England	733	20	753
Loss or gain by exchange	1	..	1
Total	4,239	71,50,228	71,54,467
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
<i>Charges in India—</i>			
Charges incurred as a direct result of War	30,744	6,86,224	7,16,968
<i>Deduct—Recoveries of War Charges</i>	<i>—16,942</i>	<i>—1,70,257</i>	<i>—1,87,199</i>
Expenditure on Air Raid Precautions	15,149	1,86,612	2,01,761
Charges in England	4,493	29	4,522
Loss or gain by exchange	7	..	7
Total	33,451	7,02,608	7,36,059

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

Heads. 1	Expenditure for 1940-41.		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”	1,06,921	1,70,202	2,77,123
Total .	1,06,921	1,70,202	2,77,123
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—			
Unproductive—			
Works . . . . .	..	1,156	1,156
Establishment	150	695	845
Tools and Plant . . . . .	..	28	28
Deduct—Receipts and Recoveries on capital account.	..	—929	—929
Charges in England	8	..	8
Total A.—Irrigation Works .	158	950	1,108

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

Heads.	Expenditure for 1940-41.		Total.
	Charged.	Voted.	
1	2	3	4
	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—			
Unproductive—			
Deduct - Receipts and Recoveries on capital account.	..	—25,885	—25,885
Total B.—Navigation, Embankment and Drainage Works.	..	—25,885	—25,885
Total A.—Irrigation Works	158	950	1,108
Net expenditure outside the Revenue Account	158	—24,935	—24,777
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	71,052	1,65,986	2,37,038
(b) Payments in England—			
Par value	37,437	4,996	42,433
Loss or gain by exchange	65	9	74
Deduct—			
(1) Amount financed from ordinary revenues.	1,06,921	1,70,202	2,77,123
(2) Amount recovered from other Government.	1,633	789	2,422
(3) Capital portion of equated payments out of revenue.	17,233	2,48,298	2,65,531
Deduct—Total	—1,25,787	—4,19,289	—5,45,076
Net expenditure outside the Revenue Account	—17,233	—2,48,298	—2,65,531

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—		
(2) Unproductive--		
Damodar Canal	1,108	(a) 1,21,07,989
Midnapore Canal. . . . .	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	7,01,399
Total—Unproductive	1,108	2,11,16,096
Total—A.—Irrigation Works	1,108	2,11,16,096
B.—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Hijli Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	69,95,781
Sunderbans Steamer Route	—13,944	14,68,590
Madaripur Bil Route . . . . .	..	83,10,719
Dredger 'Burdwan' . . . . .	..	13,63,492
Carried over	—13,944	2,06,89,387

(a) Transferred from Productive to Unproductive from 1940-41.

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 .	—13,944	2,06,89,387
(2) Unproductive— <i>concl'd.</i>		
Dredger ' Alexandra '	—6,273	1,92,313
Dredging ' Bidyadhari ' . . . . .	..	(a) 7,95,709
Dredger ' Ronaldshay '	—25,480	46,03,154
Dredger ' Cowley '	—405	44,62,313
Total—B.—Navigation, etc., Works .	—46,102	3,07,42,876
Total—Irrigation, Navigation, etc., Works .	—44,994	5,18,58,972
Deduct—Amount met out of Revenue . .	20,217	—2,26,93,898
Add—Repayments of capital expenditure met out of Revenue.	..	29,23,778
Net amount outside the Revenue Account .	—24,777	3,20,88,852
81.—Capital Account of Civil Works outside the Revenue Account.	..	96,03,650
83.—Payments of commuted value of pensons . . .	—2,85,531	32,63,542
GRAND TOTAL .	—2,90,308	4,49,69,544

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

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

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

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

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Bengal on the 31st March 1941 :—

(All figures are in unit of Rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
4,52,59,579	A to M	Government	70	..
..	N	Public Debt	71	..
..	O	Unfunded Debt	72	4,63,04,345

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
	P	Deposits and Advances—	73	
		(i) Deposits not bearing interest—		
..		Gross balance	73	3,10,06,341
13,92,765		Investments	73	..
4,93,733		(ii) Advances not bearing interest.	86	..
		(iii) Suspense—		
45,18,878		Investments	88	..
..		Other items (Net)	88	5,56,471
1,04,02,978	R	Loans and Advances by Provincial Governments.	89	..
	S	Remittances—		
		I. Remittances within India (Net).	93	12,41,332
1,09,50,556	V	(Closing) Cash Balance	94	..
7,91,08,489		Total		7,91,08,489

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

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

SECTIONS A to M.—GOVERNMENT ACCOUNT . . . Dr. Rs. 4,52,59,579

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

represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
3,64,60,613	A.—Opening Balance	
..	B.—Revenue Receipts for 1940-41	13,54,40,619
14,45,38,893	C.—Expenditure on Revenue Account for 1940-41	
..	D.—Capital Expenditure outside the Revenue Account for 1940 41.	2,90,308
..	E.—Closing Balance, Dr.	4,52,59,579
18,09,99,506	Total	18,09,99,506

SECTION N.—PUBLIC DEBT

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 1941 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

7. No Permanent Debt was incurred by the Government of Bengal during the year under report. Treasury bills for the value of Rs. 30,00,000 remaining outstanding at the end of the year 1939-40, as well as those for Rs. 1,65,00,000 floated during the year under report have been fully discharged within the year. Particulars of these treasury bills floated by the Government of Bengal are given below :—

Date of floating.	Amount.	Date of maturity.	Amount.	Discount paid during the year.	Rate.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	
6th Mar. 1940	30,00,000	6th June '40	30,00,000	(a) 13,171	Rs. 99-7-7 per cent.
5th Sept. 1940	40,00,000	5th Dec. '40	40,00,000	8,125	Rs. 99-12-9 per cent.
3rd Oct. 1940	50,00,000	3rd Jan. '41	50,00,000	11,719	Rs. 99-12-3 per cent.
8rd Dec. 1940	75,00,000	3rd Mar. '41	75,00,000	22,047	Rs. 62,00,000 at Rs. 99-11-3 per cent. Rs. 12,00,000, at Rs. 99-11-6 per cent. Rs. 1,00,000 at Rs. 99-11-9 per cent.
Total	1,95,00,000		1,95,00,000	55,062	

(a) Represents proportionate discount for 1940-41.

8. Besides the above, a sum of Rs. 1,47 lakhs was taken as ways and means advances from the Reserve Bank of India which was repaid during the year. A sum of Rs. 11,479 was paid to the Reserve Bank of India as interest on the above advances.

SECTION O.—UNFUNDED DEBT Cr. Rs. 4,63,04,345

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. 4,63,04,345

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	4,14,75,619
Indian Civil Service Provident Fund	25,43,196
Indian Civil Service (Non-European Members) Provident Fund	3,16,387
Contributory Provident Fund	19,31,919
Other Miscellaneous Provident Funds	37,224
Total	<u>4,63,04,345</u>

The amounts at credit of the subscribers on the 31st March 1941 have been communicated to them.

General Provident Fund Cr. Rs. 4,14,75,619

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.

Indian Civil Service Provident Fund Cr. Rs. 25,43,196

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. 3,16,387

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. 19,31,919

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

Other Miscellaneous Provident Funds Cr. Rs. 37,224

15. The entire balance relates to the Non-Pensionable Officers' Provident Fund.

SECTION P.—DEPOSITS AND ADVANCES—

16. This section is divided into three parts, namely :—

(1) Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	3,10,06,341
Investments	13,92,765	..
(2) Advances not bearing interest	4,93,733	..
(3) Suspense—		
Investments	45,18,878	..
Other items (not) . . . . .	..	5,56,471
Total	64,05,376	3,15,62,812

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	3,10,06,341
Investments	13,92,765	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	22,26,423
Investments	13,92,765	..
(2) Other Deposit Accounts . . . . .	..	2,87,79,918

Reserve Funds—

Gross balance	Cr. Rs. 22,26,423
Investments	Dr. Rs. 13,92,765

18. 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 . . . . .	..	14,75,743
Investments	13,02,765	..
Scheduled Castes Education Fund . . . . .	..	2,18,392
Depreciation Reserve Fund—		
Government Processes . . . . .	..	5,32,288
<hr/>		
Total—		
Gross balance . . . . .	..	22,26,423
Investments	13,02,765	..

Famine Insurance Fund—

Gross balance Cr. Rs. 14,75,743

Investments Dr. Rs. 13,92,765

19. 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. Further contributions to the fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The corpus of this fund consists of the contributions 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. The balance shown against 'Investments' represents the value of the securities held by the Fund at the end of the year 1940-41 calculated at their purchase price, and is comprised of Rs. 9,93,546 invested in 3 per cent. loan of 1963-65 of the nominal value of Rs. 10,10,600 and Rs. 3,99,219 invested in treasury bills for Rs. 4,00,000. The market value of the former on 31st March 1941 was Rs. 9,60,702.

The provisions of the Bengal Famine Insurance Fund Act, 1937, have been complied with.

Scheduled Castes Education Fund Cr. Rs. 2,18,392

20. 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 Accounts of the Fund for Restoration of Earthquake
Damage transferred from Central Government*

21. The Fund has been closed by transferring the unspent balance amounting to Rs. 7,448 to the Provincial revenues in the year under report.

Depreciation Reserve Fund—Government Presses Cr. Rs. 5,32,288

22. 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.

Other Deposit Accounts Cr. Rs. 2,87,79,918

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

	Cr. Rs.
Deposits of Local Funds	89,34,430
Civil Deposits	1,91,07,760
Other Accounts	7,37,738
	<hr/>
Total	2,87,79,918
	<hr/>

Deposits of Local Funds Cr. Rs. 89,34,430

24. 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.

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

	Cr. Rs.
(a) District Funds	33,35,155
(b) Municipal Funds	7,64,410
(c) Education Funds	45,37,980
(d) Medical and Charitable Funds	57,862
(e) Other Miscellaneous Funds	2,39,023
	<hr/>
Total	89,34,430
	<hr/>

(a) *District Funds* Cr. Rs. 33,35,155

26. The balance is composed of—

	Cr. Rs.
(i) <i>District Funds</i>	33,33,866
(ii) <i>Union Funds</i>	1,289
	Total
	33,35,155

27. The balance has not yet been accepted as correct by the administrator in one case under *District Funds*. In respect of this Fund there is a discrepancy of Rs. 23,252 with the balance of the broadsheet which is under reconciliation.

(b) *Municipal Funds* Cr. Rs. 7,64,410

28. The balances have not yet been acknowledged as correct by four Municipalities.

(c) *Education Funds* Cr. Rs. 45,37,980

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

	Cr. Rs.
(i) <i>Presidency College Graduate Scholarship Fund</i>	1,840
(ii) <i>Durga Charan Law's Fund</i> . . . . .	..
(iii) <i>District Primary Education Fund</i>	45,36,140
	Total
	45,37,980

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

31. The constitution and nature of the transactions of the Funds are briefly given below :—

(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 Bengal Primary Education Act, passed by the Legislative Council in the year 1930. The income of the Fund is derived from Education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards constituted under the Act are the administrators of the Fund.

(d) *Medical and Charitable Funds* Cr. Rs. 57,862

32. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	5,631
(ii) Chittagong General Hospital Fund	26,080
(iii) Bengal Famine Orphan Fund	9,456
(iv) Ramlal Mukherjee's Endowment Fund	8,704
(v) Imambara Hospital Fund	7,991
(vi) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2) . . . . .	..
Total	57,862

Balances have been accepted in all but one case.

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

(i) *Pilgrims' Lodging House Fund*.—This Fund is made up of the fees and fines paid by the keeper of Lodging Houses maintained for the reception of pilgrims under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the lodging houses are situated, and also for sanitary improvement of pilgrims' halting places and roads leading to such towns or places. 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 Babu Ramlal Mukherjee for the relief of distress brought about by flood or scarcity in any part of the province of Bengal. The Fund is administered by the Revenue Department of the Government of Bengal.

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

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

(e) *Other Miscellaneous Funds* Cr. Rs. 2,39,023

34. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	20,547
(ii) Christian Burial Board Fund	52,834
(iii) Mohamedan Burial Board Fund	1,056
(iv) Syedpur Trust Estate Fund	6,578
(v) B. L. Mukherjee's Trust Fund	17,500
(vi) Cinematograph Act Fund	10,764
(vii) Bengal State-aid to Industries Act Fund	23,114
(viii) Fire Brigade Fund	45,181
(ix) Mohsin Endowment Fund	61,449
Total	2,39,023

35. The certificate of the correctness of balance has not yet been received 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 Govern-

ment 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 its 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. Out of the income of the Syedpur Trust Estate Fund a fixed sum of Rs. 5,000 per mensem as well as any surplus annual income after reserving Rs. 10,000 for its working balance are credited 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 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. 1,91,07,750

36. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by

or on behalf of members of the public. The following are the details of the balance :—

	Cr. Rs.
(a) Revenue Deposits	17,24,968
(b) Earnest money Deposits received in the Forest Department . .	2,000
(c) Civil Courts' Deposit	72,07,939
(d) Small Cause Courts' Deposits	30,402
(e) Criminal Courts' Deposits	88,511
(f) Personal Deposits	75,66,614
(g) Police Deposits	33,241
(h) Litigation Fund	14,370
(i) Foundling Asylum Fund	1,193
(j) Warders' Benefit Fund	1,222
(k) Forest Deposits	475
(l) Public Works Deposits	3,71,277
(m) Charitable Endowment Fund	65,698
(n) Deposits of Jute Cess Fund	2,02,178
(o) Unclaimed deposits in the General Provident Fund	49,104
(p) Unclaimed deposits in the Contributory Provident Fund	1,192
(q) Deposits on account of the cost price of liquor, ganja and bhanga .	1,00,628
(r) Deposits for work done for Indian States, public bodies or individuals	12,84,202
(s) Deposits of the Chairman, Calcutta Improvement Trust	11,481
(t) Deposits for sanitary works done for local bodies	3,37,116
(u) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates	13,939
Total	1,91,07,750

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

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

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the

deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or when necessary, with the accounts received from the civil and criminal courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the administrator.

	<i>Cr. Rs.</i>
(a) <i>Revenue Deposits</i>	17,24,968
(b) <i>Earnest money Deposits received in the Forest Department</i>	2,000
(c) <i>Civil Courts' Deposits</i>	72,07,939
(d) <i>Small Cause Courts' Deposits</i>	30,402
(e) <i>Criminal Courts' Deposits</i>	88,511

38. Except in the case of Small Cause Courts' Deposits there were differences between the ledger balances and the balances in the separate registers and proof-sheets maintained for the purpose. The differences have since been settled.

(f) <i>Personal Deposits</i>	<i>Cr. Rs. 75,66,614</i>
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39. Fifty 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.

Balances of the various Personal Ledger Accounts as arrived at in the proof-sheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases. Certificates of correctness of balances of the Personal Ledger Accounts have been received in all cases except two.

There were altogether 1,163 Personal Ledger Accounts in the various treasuries of the Presidency at the end of the year 1940-41.

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	82,46,368
	Total credits during the year	2,38,98,093
2,45,77,847	Total debits during the year	
75,66,614	Closing Balance	
3,21,44,461	Total	3,21,44,461

	<i>Cr. Rs.</i>
(g) <i>Police Deposits</i>	33,241
(h) <i>Litigation Fund</i>	14,370
(i) <i>Founding Asylum Fund</i>	1,193
(j) <i>Warders' Benefit Fund</i>	1,222

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

41. Brief description of the funds referred to in items (h), (i) and (j) is given below :—

Litigation Fund.

The fund was created for the purpose of meeting the costs of litigation in appeals in the High Court in Wards cases as well as Land Acquisition appeals relating to the Calcutta Improvement Trusts, Municipalities, District Boards, etc. The Fund is administered by the Legal Remembrancer, Bengal.

Foundling Asylum Fund.

The Fund was created with a portion of the surplus amount of the Orissa Famine Relief Fund. The income of the Fund is derived from the investments made therefrom and is expended for the maintenance of foundlings and payments of remunerations to the Pandits and Matrons of the Asylum. The Commissioner of Police, Calcutta, is the administrator of the Fund.

Warders' Benefit Fund.

The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector General of Prisons, Bengal.

Cr. Rs.

(k) <i>Forest Deposits</i>	475
(l) <i>Public Works Deposits</i>	3,71,277

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 Sundarbans 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) <i>Charitable Endowment Fund</i>	Cr. Rs. 65,698
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43. Certificates of acceptance of balances have not yet been received in eight cases.

(n) <i>Deposits of Jute Cess Fund</i>	Cr. Rs. 2,02,178
-------------------------------------------------	------------------

44. Net collection at the Calcutta Port on account of Custom duty on exported jute levied under Bengal Act V of 1911 is credited to this head, in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty.

Cr. Rs.

(o) *Unclaimed Deposits in the General Provident Fund* 49,104(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) *Deposits on account of the cost price of liquor, ganja and bhanga* Cr. Rs. 1,00,628

46. The cost price of liquor, ganja and bhanga 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. Certificate of acceptance of balance has not been received in one case which is under correspondence.

(r) *Deposits for work done for Indian States, public bodies or individuals* Cr. Rs. 12,84,202(s) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 11,481

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. The balances in respect of (r) have not yet been accepted as correct in four cases.

(t) *Deposits for sanitary works done for local bodies* Cr. Rs. 3,37,116

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. 13,939

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. 7,37,738**

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

	Cr. Rs.
Subventions from Central Road Fund	76,329
Deposit Account of grants for Economic Development and improvement of rural areas	1,58,995
	<hr/>
Carried over	2,35,324

	Brought forward	2,35,324
Deposit Account of the grant made by the Indian Central Jute Committee . . . . .		..
Central Cotton Committee Research Fund		196
Deposit Account of the grant made by the Imperial Council of Agricultural Research		3,855
Deposit Account of grants from the Central Government for the development of sericultural industry		4,621
Deposit Account of grants from the Central Government for the development of handloom industry		1,38,024
Deposit Account of grants from Sugar Excise Fund		467
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		20,616
Deposit Account of Securities held by Government		3,33,735
	Total	7,37,738

Subventions from Central Road Fund Cr. Rs. 76,329

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. Two cases of diversions, one for Rs. 501 pertaining to the year 1936-37 and another for Rs. 8,569 pertaining to the year 1938-39 have not yet been settled. The matter is under correspondence. No diversion has yet been noticed in respect of the year 1940-41.

Deposit Account of grants for Economic Development and Improvement of rural areas Cr. Rs. 1,58,995

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. 88,466, Rs. 43,310, Rs. 27,421, Rs. 4,503 and Rs. 86,314 spent during the years 1936-37, 1937-38, 1938-39, 1939-40 and 1940-41 respectively have not yet been received. Steps have been taken to expedite their receipt. Certificates of acceptance of balance for the years 1939-40 and 1940-41 have not yet been received from the Provincial Government.

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

53. This Deposit Account is meant for the grant made by the Indian Central Jute Committee for the conduct of experimental work on the census of jute crop in Bengal. The total receipt under the head during the year together with the closing balance of the previous year amounted to Rs. 1,783 and an expenditure of an equivalent amount was met from the Deposit Account during the year.

Central Cotton Committee Research Fund Cr. Rs. 196

Deposit Account of the grant made by the Imperial Council of Agricultural Research Cr. Rs. 3,855

54. These two deposit heads are intended for recording transactions relating to 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. Certificate of acceptance of balance in respect of the latter is still outstanding.

Deposit Account of grants from the Central Government for the Development of sericultural industries Cr. Rs. 4,621

Deposit Account of grants from the Central Government for the development of handloom industries Cr. Rs. 1,38,924

55. The nomenclature of the heads is self-explanatory. The balance has not yet been accepted by the administrator in the latter case. It is under correspondence.

Deposit Account of grants from Sugar Excise Fund Cr. Rs. 467

56. This represents the unspent balance of the grant made by 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. 20,616

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 on the 31st March 1940 held by the Government of Bengal on account of "Unclaimed deposits in the Suitor's Fund of the High Court, Calcutta".

Advances not bearing interest Dr. Rs. 4,93,733

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

	Dr. Rs.	Cr. Rs.
Advances Repayable	3,23,533	..
Permanent Advances	1,75,900	..
Accounts with the Reserve Bank . . . . .	..	5,700
Total	4,99,433	5,700
	Net Dr. Rs. 4,93,733	

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

Advances Repayable Dr. Rs. 3,23,533

60. The Advances Repayable includes (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	1,69,890
Administrator General's Advances	1,634
Public Works Advance—Takavi Works Advances	58,126
Advances to students and other Indians in the United Kingdom	16,707
Advances for the purchase of horses in the Survey and Settlement Department.	86
Advances in connection with the purchase of Jute	76,498
Forest Advances	592
Total	3,23,533

Objection Book Advances : . . . Dr. Rs. 1,69,890

62. The ledger balance differed by Rs. 1,538 from the broadsheet balance and therefore from the sum total of the items recorded as outstanding in the Objection Books maintained in the Account Office. The difference has since

been reconciled. Out of the outstanding balance a sum of Rs. 81,190 has since been recovered. The unadjusted balance includes Rs. 2,248 for the year 1937-38, Rs. 12,168 for 1938-39 and Rs. 15,751 for 1939-40. The balance in respect of the year 1937-38 is being recovered in regular monthly instalments. As regards the outstanding balance for 1938-39, a small portion of it is in course of recovery in monthly instalments and the question of recovery or write-off of the balance is, under consideration of the Provincial Government. The outstanding balance of 1939-40 includes a sum of Rs. 14,480 which has been kept under this head pending adjustment on receipt of grants from the Central Government for the economic Development and Improvement of Rural areas which is still awaited ; the rest is in course of recovery.

Administrator General's Advances *Dr. Rs. 1,634*

63. 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. 490 has since been adjusted.

Public Works Advance—Takari Works Advances *Dr. Rs. 58,126*

64. 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 and other Indians in the United Kingdom *Dr. Rs. 16,707*

65. Under this head are recorded advances made to students and other Indians in England for return to India due to outbreak of war. A sum of Rs. 292 has since been recovered. The unadjusted balance includes Rs. 800 outstanding from the year 1939-40.

Advances for the purchase of horses in the Survey and Settlement Department *Dr. Rs. 86*

66. The entire amount has since been recovered.

Advances in connection with the purchase of Jute *Dr. Rs. 76,498*

67. To ensure a fair price to the grower, a scheme for the purchase of jute by Government was inaugurated in 1940. A Special Officer for the purchase was appointed and an advance of Rs. 30 lacs was made to him which was debited to Advances. The amount was kept by the Special Officer in a personal ledger account outside the Government accounts and payments to sellers were made by him out of this account. On receipt of statements of expenditure from him a sum of Rs. 29,23,502 was adjusted by debit to "40—Agriculture" and credit to the Advance head. The balance of Rs. 76,498 represents the unspent amount lying in the hands of the Special Officer for meeting incidental expenses, e.g., storage, handling, insurance, &c., for which no statement of expenditure has yet been received.

Forest Advances *Dr. Rs. 592*

68. Out of the outstanding balance a sum of Rs. 542 has since been adjusted.

Permanent Advances *Dr. Rs. 1,75,900*

69. The balances have not been accepted by the officers concerned in seven cases.

Accounts with the Reserve Bank *Cr. Rs. 5,700*

70. Under this head are recorded the transactions in Government treasuries on behalf of the Reserve Bank. The balance has been adjusted in the accounts of the year 1941-42.

Suspense—

Investments	Dr. Rs. 45,18,878
Other Items	Cr. Rs. 5,56,471

71. 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	66,254	15,865
(ii) Cheques and Bills	5,55,094	..
(iii) Departmental and Similar Accounts . . . . .	..	49,012
Total—Other items	<u>6,21,348</u>	<u>64,877</u>
	<u>Net Cr. Rs. 5,56,471</u>	

Investments—

Suspense Accounts—

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

72. The balance under this head represents the market value of securities held by the Government of Bengal on account of Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March 1940, when the securities which were previously kept outside the Government account were brought within the accounts. (The market value of these securities on 31st March 1941 was Rs. 45,64,031.)

	Cr. Rs.	Dr. Rs.
Other items—		
(i) Suspense Accounts	66,254	15,865

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

	Cr. Rs.	Dr. Rs.
Suspense Accounts—		
Objection Book Suspense	66,254	13,420
Iraq Government Suspense . . . . .	..	2,445
Total	<u>66,254</u>	<u>15,865</u>

74. 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. Out of the outstanding balances under "Objection Book Suspense" debits for Rs. 1,263 and credits for Rs. 5,493 only remain now to be adjusted. The outstanding debit balance includes Rs. 1,203 relating to the year 1938-39. Steps have been taken by the Government for its adjustment.

Out of the balance shown against "Iraq Government Suspense" Rs. 2,195 only is still outstanding.

(ii) *Cheques and Bills*—

Pre-audit cheques Cr. Rs. 5,55,094

75. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1941. Outstanding cheques aggregating Rs. 1,867 have not yet been cashed.

(iii) *Departmental and Similar Accounts*—

Civil Departmental Balances Dr. Rs. 49,012

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

	Dr. Rs.
Saldah Small Cause Court	1,458
Forest [.	7,720
Public Works Cash Balance	39,630
Sanitary Works Cash Balance	195
Total	49,012

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 . . . Dr. Rs. 1,64,92,978
PROVINCIAL GOVERNMENTS.

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 :—

(1) **Loans to Municipalities, Port Funds, etc.—**

	Dr. Rs.
Loans to Municipalities	27,77,624
Loans to District and other Local Fund Committees	27,90,889
Loans to Land-holders and other Notabilities	9,73,435
Carried over	65,50,948

(1) Loans to Municipalities, Port Funds, etc.—*concl'd.*

	Dr. Rs.
Brought forward	65,50,948
Advances to cultivators	60,98,452
Advances under Special Laws	63,682
Miscellaneous Loans and Advances	35,23,442

(2) Loans to Government Servants—

House-building Advances	1,18,041
Advances for purchase of motor cars	1,31,478
Advances for purchase of other conveyances	517
Passage Advances	6,214
Other Advances	204
Total	1,64,92,978

Loans to Municipalities Dr. Rs. 27,77,624

78. The balance is current and effective. The conditions of repayment were fulfilled in all cases except in the cases of the Halisahar and the Noakhali Municipalities. In the former case Rs. 3,230 and Rs. 3,514 are overdue on account of principal and interest respectively; in the latter case Rs. 73 on account of interest stands overdue from the year 1939-40. The question of their recovery is under consideration of the Provincial Government.

Loans to District and other Local Fund Committees Dr. Rs. 27,99,889

79. The conditions of repayment were fulfilled in all cases except that Rs. 6,000 and Rs. 1,200 on account of principal and interest respectively are still outstanding from the Nadia District School Board and Rs. 6,000 and Rs. 900 from the Rungpur District School Board.

Some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The Government of Bengal have directed that the cess realised by the District Board should be first taken against the outstanding interest and then towards principal. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on 31st March 1941 in respect of this loan is Rs. 14,30,666. The question of write-off in this case will be taken up by the Government in 1954-55 when the actual loss will be ascertained.

Certificates of acceptance of balance have been received in all cases but one.

Loans to Land-holders and other Notabilities Dr. Rs. 9,73,435

80. The balance is distributed as under :—

	Dr. Rs.
(i) Loans to the Nawab of Dacca	6,27,012
(ii) Loans to the Maharaja of Susang	3,46,423
Total	9,73,435

81. All the balances are considered to be good debts. The conditions of repayment were also fulfilled except that in the case of the Nawab of Dacca the repayment of principal due on March 1941 has not been paid. The matter has been reported to Government.

Advances to Cultivators Dr. Rs. 60,98,452

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	2,66,076
(ii) Agriculturists' Loan Act XII of 1884	57,65,206
(iii) Co-operative Credit Societies Act	67,170
Total	<u>60,98,452</u>

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 borrowers 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 Register, Co-operative Societies, Bengal. They are responsible for watching the recoveries of principal and interest. During the year under review sums of Rs. 79, Rs. 6,620 and Rs. 2,543 were written off on account of (i), (ii) and (iii) respectively. The amount of doubtful debts in the balances of (i) and (ii) as reported by Government came to Rs. 14,835. The amounts of overdue instalments of principal under (i) and (ii) are Rs. 42,760 and Rs. 41,95,274 and a total sum of Rs. 4,77,089 is overdue on account of interest. The overdue principal under (i) includes Rs. 6,042, Rs. 3,380 and Rs. 2,388 outstanding from the years 1937-38, 1938-39 and 1939-40 respectively and that under (ii) includes Rs. 1,43,081 Rs. 13,03,850 and Rs. 7,98,211 outstanding from the years 1937-38, 1938-39 and 1939-40 respectively. The total amount of overdue interest under (i) and (ii) includes Rs. 15,179, Rs. 1,78,300 and Rs. 96,555 outstanding from the years 1937-38, 1938-39 and 1939-40 respectively. Floods, failure of crops, low price of jute and consequent economic distress of the cultivators were responsible for the poor collections. Total amounts overdue in respect of (iii) as reported by the Registrar of Co-operative Societies are Rs. 27,967 and Rs. 10,141 on account of principal and interest respectively.

Advances under Special Laws—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B.C.) of 1882	59,386
(ii) Loans under Bengal Sanitary Improvement Act, 1920	4,296
Total	<u>63,682</u>

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. 1,001 and Rs. 393 have been reported to be overdue on account of principal and interest respectively in respect of item (i). The overdue principal includes Rs. 37, for the year 1939-40 and the overdue interest includes Rs. 75, Rs. 8 and Rs. 8 for the years 1937-38, 1938-39 and 1939-40 respectively.

Miscellaneous Loans and Advances Dr. Rs. 35,23,442

86. The details of the balances are :—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute	5,911
(ii) Loans to ex-detenuis	7,58,192
(iii) Advances to Bengal Provincial Co-operative Bank	27,45,000
(iv) Loans under Bengal State-aid to Industries Act	2,327
(v) Miscellaneous	12,012
Total	<u>35,23,442</u>

87. The recoveries are watched by different officers subordinate to the Government of Bengal. During the year under review a sum of Rs. 96 was written-off under item (i). Sums of Rs. 2,176 and Rs. 426 are reported to be overdue on account of principal and interest respectively in respect of (i) and those of Rs. 1,67,187 and Rs. 1,37,030 in respect of (ii). All the balances have been accepted by the parties concerned except in the case of (i).

Loans to Government Servants—

	Dr. Rs.
(i) House-building Advances	1,18,041
(ii) Advances for purchase of motor cars	1,31,478
(iii) Advances for purchase of other conveyances	517
(iv) Passage Advances	6,214
(v) Other Advances	204
Total	<u>2,56,454</u>

88. All the balances have agreed with those in the separate registers maintained in the Account Office except (i). The difference has since been reconciled. No portion of the balance is reported to be irrecoverable. Certificates of acceptance have not yet been received in respect of ten cases.

SECTION S.—REMITTANCES **Cr. Rs. 12,41,332****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	10,37,283	..
Remittances by Bills	2,350	..
Reserve Bank of India Remittances . . . . .	..	36,465
Adjusting Account between Central and Provincial Governments	2,44,030	..
Adjusting Account with Railways . . . . .	..	377
Inter-provincial Suspense Accounts . . . . .	..	5,489
Total	<u>12,83,663</u>	<u>42,331</u>
	Net Cr. 12,41,332	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller **Cr. Rs. 10,37,283**

90. The following are the details :—

	Cr. Rs.
1. Forest Remittances	32,910
2. Public Works Remittances	9,97,679
3. Sanitary Works Remittances	6,694
Total	<u>10,37,283</u>

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. A sum of Rs. 983 remains still unadjusted in respect of Forest Remittances.

Remittances by Bills **Cr. Rs. 2,350**

92. The amount represents the balance under Remittance Transfer Receipts which has been duly proved with the amounts of bills outstanding on the 31st March 1941.

Reserve Bank of India Remittances **Dr. Rs. 36,465**

93. A scheme was introduced by the Reserve Bank of India with effect from 1st October 1940 to standardise and extend remittance facilities

throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The outstanding balance was due to wrong classification and inadequate information furnished by treasuries and other offices. It has since been cleared in the accounts of the year 1941-42.

Adjusting Account between Central and Provincial Governments	Cr. Rs. 2,44,030
Adjusting Account with Railways	Dr. Rs. 377
Inter-provincial Suspense Account	Dr. Rs. 5,489

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 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 1940-41. The settlement for the balances has been carried out in the Bank's account for 1941-42.

SECTION V.—CASH BALANCE Dr. Rs. 1,09,50,556

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

	Rs.
Cash in Treasuries	24,26,632
Deposits with the Reserve Bank	66,14,110
Remittances in transit	19,09,814

The treasury balances have all been agreed with those in the consolidated Cash Balance Report for March 1941, 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 1940-41.	Heads of Disbursements.	Actuals for 1940-41.
1	2	3	4
	Re.	Re.	Re.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	3,12,00,000	Floating Debt	3,42,00,000
Total	<u>3,12,00,000</u>	Total	<u>3,42,00,000</u>
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	70,72,884	State Provident Funds	55,87,741
Total	<u>70,72,884</u>	Total	<u>55,87,741</u>
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Famine Insurance Fund	14,30,316	Famine Insurance Fund	13,96,906
Scheduled Castes Education Fund . . . . .	..	Scheduled Castes Education Fund	1,70,116
Depreciation Reserve Fund—Government Presses	80,285	Depreciation Reserve Fund—Government Presses	60,476
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government.	—7,448	Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government.	..

Deposits of Local Funds	2,73,88,770	2,61,53,184
Civil Deposits	5,15,94,323	5,19,71,110
Other Accounts	36,15,541	36,19,134
<i>Advances not bearing interest—</i>		
Advances Repayable	44,37,843	46,00,578
Permanent Advances	2,240	11,550
Accounts with the Reserve Bank	3,84,225	3,43,777
<i>Suspense—</i>		
Suspense Accounts	3,66,585	3,98,082
Cheques and Bills	3,93,89,222	3,94,33,510
Departmental and similar Accounts	1,17,486	91,686
Total	12,87,99,390	12,82,50,109
Carried over	16,70,72,274	16,80,17,850
Total		
Carried over		

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

Heads of Receipts.	Actuals for 1940-41.	Heads of Disbursements.	Actuals for 1940-41.
1	2	3	4
R.—Loans and Advances by Provincial Governments— Brought forward Loans to Municipalities, Port Funds, etc. Loans to Government Servants Total	Rs. 16,70,72,274 48,10,304 1,99,261 50,09,565	Brought forward R.—Loans and Advances by Provincial Governments— Loans to Municipalities, Port Funds, etc. Loans to Government Servants Total	Rs. 16,80,17,860 57,50,341 1,23,004 58,73,345
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	25,91,25,154 1,46,96,078 2,50,263 11	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	25,91,25,131 1,51,95,497 —3,697 276

Inter-provincial Suspense Account	—86	Inter-provincial Suspense Account	4,987
Reserve Bank of India Remittances	2,07,06,558	Reserve Bank of India Remittances	2,07,43,023
Total	29,49,56,978	Total	29,50,65,097
Total Receipts under Debt, Deposit and Remittance heads.	46,70,38,617	Total Disbursements under Debt, Deposit and Remittance heads.	46,89,36,292
Total Revenue as per Account No. 2 of Part A.	13,54,49,619	Total Expenditure as per Account No. 2 of Part A.	14,43,48,585
TOTAL RECEIPTS	60,24,88,436	TOTAL DISBURSEMENTS	61,32,04,877
V.—(Opening) Cash Balance—			
Cash in Treasuries	20,79,965	Cash in Treasuries	24,26,632
Deposits with the Reserve Bank	1,77,45,589	Deposits with the Reserve Bank	66,14,110
Remittances in transit	18,41,413	Remittances in transit	19,09,814
Total	2,16,66,967	Total	1,09,50,556
GRAND TOTAL	62,41,55,433	GRAND TOTAL	62,41,55,433

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1940-41 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1940.	On 31st March 1941.	Increase (+) Decrease (—) in the year ended 31st March 1941.
	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	5,19,03,966	5,18,58,972	—44,994
Total Commercial Departments .	5,19,03,966	5,18,58,972	—44,994
Other Departments—			
Other Accounts	1,31,46,223	1,28,80,692	—2,65,531
Total Other Departments .	1,31,46,223	1,28,80,692	—2,65,531
Total Capital expenditure .	6,50,50,189	6,47,39,664	—3,10,525
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	1,52,96,487	1,62,36,524	+9,40,037
Loans to Government Servants	3,32,711	2,56,454	—76,257
Total Loans and Advances .	1,56,29,198	1,64,92,978	+8,63,780
Total Capital and other expenditure .	8,06,79,387	8,12,32,642	+5,53,255
Deduct—Contribution from revenue for capital expenditure	1,97,90,337	1,97,70,120	—20,217
Net capital and other expenditure (outside the Revenue Account)	6,08,89,050	6,14,62,522	+5,73,472

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1940-41 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1940.	On 31st March 1941.	Increase (+) Decrease (—) in the year ended 31st March 1941.
	2	3	4
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Floating Debt	30,00,000	..	—30,00,000
Unfunded Debt	4,47,09,202	4,63,04,345	+15,05,143
Total Outstanding Debt	4,77,09,202	4,63,04,345	—14,04,857
Sinking Funds and Reserve Funds	21,50,516	22,26,423	+75,907
Net balance under Deposits, Advances, etc., other than those shown separately	2,81,69,033	2,88,42,656	+6,73,623
Remittances	13,49,450	12,41,332	—1,08,118
Total Debt and other obligations	7,94,68,201	7,86,14,756	—8,53,445
<i>Deduct</i> —Cash Balance	—2,16,66,997	—1,09,50,556	—1,07,16,441
„ Investments	—57,11,393	—59,11,643	+2,00,250
Net Provision of Funds	5,20,89,811	6,17,52,557	+96,62,746

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. 1	Amount on 1st April 1940. 2	Additions during the year. 3	Discharges during the year. 4	Amount on 31st March 1941. 5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Floating debt—				
Treasury Bills	30,00,000	1,65,00,000	1,95,00,000	..
Other Floating Loans		1,47,00,000	1,47,00,000	..
Total Public Debt	30,00,000	3,12,00,000	3,42,00,000	..
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	4,02,55,909	63,47,625	51,27,915	4,14,75,619
Indian Civil Service Provident Fund	23,72,436	3,75,748	2,04,988	25,43,196
Indian Civil Service (Non-Euro- pean Members) Provident Fund	2,68,689	51,537	3,839	3,16,387
Contributory Provident Fund	18,59,435	2,96,558	2,24,074	19,31,919
Other Miscellaneous Provident Funds—				
Forest Revenue Officers' Pro- vident Fund	6,891	244	6,925	..
Non-pensionable Officers' Provident Fund	36,052	1,172	..	37,224
Total Unfunded Debt	4,47,99,202	70,72,884	55,67,741	4,63,04,345
Total Debt and other Interest- bearing obligations	4,77,99,202	3,82,72,884	3,97,67,741	4,63,04,345

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 1940 .	12,42,081	Balance on 31st March 1941 .	14,75,743*
Transfers from the Revenue Account	2,00,000		
Interest receipts	33,662		
Total	14,75,743	Total	14,75,743

	Rs.
*Cash	82,978
Investment	13,92,765
	<u>14,75,743</u>

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

	Rs.		Rs.
Balance on 31st March 1940 .	7,448	Amount transferred to the Provincial revenues . .	(a) 7,448
		Balance on 31st March 1941 .	..
Total	7,448	Total	7,448

(a) The unspent amount of the Fund being not required for any further expenditure has been transferred to the Provincial revenues under orders of the Government of Bengal in order to close the Fund.

III.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 31st March 1940 .	5,12,479	Amount expended to meet the cost of renewals and replacements	60,476
Amount appropriated from revenue	80,285	Balance on 31st March 1941 .	5,32,288
Total	5,92,764	Total	5,92,764

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 Castes Education Fund.

	Rs.		Rs.
Balance on 31st March 1940 .	3,88,508	Expenditure during the year .	1,70,116
Amount contributed by the Provincial Government . .	..	Balance on 31st March 1941 .	2,18,392
Total .	3,88,508	Total .	3,88,508

V.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 31st March 1940 .	..	Amount of expenditure during the year	29,47,220
Amount allotted from the Central Road Fund	30,23,549	Balance on 31st March 1941 .	76,329
Total .	30,23,549	Total .	30,23,549

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

	Rs.		Rs.
Balance on 31st March 1940 .	2,55,956	Amount expended on various schemes	3,81,259
Amount contributed by the Central Government	2,44,082	Balance on 31st March 1941 .	1,58,995
Local contribution	40,216	Total .	5,40,254
Total .	5,40,254		

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

	Rs.		Rs.
Balance on 31st March 1940 .	1,663	Expenditure during the year .	1,783
Amount contributed by the Indian Central Jute Committee	120	Balance on 31st March 1941 .	..
Total .	1,783	Total .	1,783

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 1940	9,510	Amount expended on various researches	1,11,561
Amount contributed by the Imperial Council of Agricultural Research	1,05,906	Balance on 31st March 1941	3,855
Total	1,15,416	Total	1,15,416

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

	Rs.		Rs.
Balance on 31st March 1940	3,583	Amount expended on various schemes	43,372
Amount contributed by the Central Government	44,410	Balance on 31st March 1941	4,621
Total	47,993	Total	47,993

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

	Rs.		Rs.
Balance on 31st March 1940	1,18,062	Amount expended on various schemes	77,790
Amount contributed by the Central Government	98,652	Balance on 31st March 1941	1,38,924
Total	2,16,714	Total	2,16,714

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.
Balance on 31st March 1940	120	Expenditure during the year	6,194
Amount contributed by the Indian Central Cotton Committee	6,270	Balance on 31st March 1941	196
Total	6,390	Total	6,390

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

	Rs.		Rs.
Balance on 31st March 1940	3,357	Expenditure during the year	35,226
Amount contributed by the Central Government	32,336	Balance on 31st March 1941	467
Total	35,693	Total	35,693

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 1940	15,345	Expenditure during the year	14,729
Amount contributed by the Indian Research Fund Association	20,000	Balance on 31st March 1941	20,616
Total	35,345	Total	35,345

XIV.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 31st March 1940	3,33,735	Expenditure during the year . . . . .	.. (a)
Receipt during the year . . . . .	..	Balance on 31st March 1941	3,33,735
Total	3,33,735	Total	3,33,735

(a) Represents market value (as on 31st March 1940) of securities held on account of unclaimed deposits in the Suitor's Fund lapsed to Government.

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPaid, 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 1940. 2	Amount advanced during the year. 3	Total. 4	Amount repaid during the year. 5	Balance on 31st March 1941. 6	Interest received and credited to revenue. 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	28,46,948	81,000	29,27,948	1,50,224	27,77,624	1,37,556
Loans to District and other Local Fund Committees	29,82,399	44,723	30,27,122	2,27,233	27,99,889	65,977
Loans to Land-holders and other Notabilities	10,05,101	..	10,05,101	31,666	9,73,435	36,443
Advances to Cultivators	72,51,987	10,53,117	83,05,104	22,06,652	60,98,452	2,70,946
Advances under Special Laws	71,702	25,051	96,753	33,071	63,682	1,063
Miscellaneous Loans and Advances	11,38,450	45,46,450	56,84,900	21,61,458	35,23,442	29,110
Total	1,52,96,487	57,50,341	2,10,46,828	48,10,304	1,62,36,524	5,41,100
Loans to Government Servants—						
House-building advances	1,62,127	45,718	1,97,845	79,804	1,18,041	5,620
Advances for purchase of motor cars	1,75,369	70,417	2,45,786	1,14,308	1,31,478	4,924
Advances for purchase of other conveyances	427	727	1,154	637	517	50
Passage advances	4,323	5,289	9,612	3,398	6,214	128
Other advances	465	853	1,318	1,114	204	50
Total	3,32,711	1,23,004	4,55,715	1,99,261	2,56,454	10,772
GRAND TOTAL	1,56,29,198	68,73,345	2,15,02,543	50,09,565	1,64,92,978	5,51,872

APPENDIX.

Statement showing the details of commitments referred to in paragraph 9 of Part A of the Report (page 15).

(Figures are in thousands of rupees.)

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1939-40.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Charged to Revenue Account—					
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</i>					
1. Reconstruction of Tollygunge Bridge.	1,57	1,25	.. (a)	32	1,57
2. Reconstruction of Barrackpore Bridge.	2,32	86	1,31	15	2,32
3. Reconstruction of Alipore Bridge.	1,94	1,84	..	10	1,94
4. Improvement of Tolly's Nullah.	1,78	5	49	1,24	1,78
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
5. Contour Survey of North Bengal.	3,80	..	25	3,55	3,80
6. Improvement of the river Bhairab in the district of Jessore.	2,10 (of this Government portion is 1,77)	1,09	37	31	1,77
7. Chitalmari Scheme	1,01	..	23	78	1,01
8. Relieving flooding in the right bank of the river Damodar.	1,43	76	41	26	1,43
9. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P.	1,33	15	1	1,17	1,33

(a) Less than one thousand.

APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1939-40.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Charged to Revenue Account—					
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
<i>conold.</i>					
10. Remodelling the Damodar Left Embankment and all retired lines of Damodar Left Embankment from 0 to 46th Mile.	2,38	41	8	1,80	2,38
<i>37.—Education (General)—</i>					
11. Capital grant to the Dacca University for construction of an additional Muslim Hall.	2,50	..	..	2,50	2,50
12. Grant for advancement of education of the members of Scheduled Castes.	5,00	1,12	1,70	2,18	5,00
<i>40.—Agriculture—</i>					
13. Supply to cultivators, on payment of seeds for substitute crops to be grown on areas set free by the regulation of jute crop for 1941.	5,19	..	73	4,44	5,17
<i>42.—Co-operation—</i>					
14. Annual subsidy of Rs. 2 lakhs to enable the Bengal Provincial Co-operative Bank Ltd., to build up reserves which it should have and would have had but for the losses on the Jute Sale and Supply Societies and to effect substantial reduction in its rate of interest charged to members.	24,00	8,00	2,00	14,00	24,00
<i>50.—Civil Works—</i>					
15. Constructing a four storied Public Office building at Alipur (Anderson House).	5,84	5,69	3	12	5,84
16. Shifting the Sub-Divisional Headquarters from Madaripur to Sakuni.	3,48	1,99	21	1,28	3,48

APPENDIX—contd.

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1939-40.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Charged to Revenue Account—					
<i>50.—Civil Works—contd.</i>					
17. Constructing Government House servants' quarters and laundry on the site of Premises No. 1, Wellesley Place, Calcutta.	2,18	30	1,09	54	1,93
18. Constructing Eden School and College buildings and the College Assembly Hall.	2,08	..	58	1,50	2,08
19. Construction of buildings for the accommodation of the Eden H. E. School and College for Girls at Ramna, Dacca.	1,22	3	63	56	1,22
20. Advance collection of bricks and picked jhamas for the proposed buildings of the Eden School, College and Hostel for Girls at Ramna, Dacca.	1,00	35	—7	72	1,00
21. Construction of buildings for the College Hostel of the Eden H. E. School at Ramna, Dacca.	2,37	..	56	1,81	2,37
22. Constructing Lady Bra-bourne Collage at Park Circus.	(c) 11,08	(b) 7,40	2,58	1,00	10,98
	(d) 31	..	18	5	23
23. Construction of a new Central Jail at Dum-Dum.	(c) 11,03	7,44	46	3,13	11,03
	(d) 22	21	1	..	22
24. Construction of Special Branch Police quarters, Porabazar.	2,43	1,01	1,27	15	2,43
25. Construction of Police Section House at 12, Convent Road, Entally.	(c) 1,05	1	5	90	96
	(d) 6	..	..	6	6
26. Proposed additional Nurses' quarters, Campbell Hospital, Sealdah.	(c) 2,49	36	1,43	1,16	2,95(e)
	(d) 9	..	7	2	9

(b) Includes 5,40 for land acquisition.

(c) Represents figures for the work portion.

(d) " " for the electrical portion.

(e) The estimate is under revision.

APPENDIX—*concl.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1939-40.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Charged to Revenue Account—					
<i>50.—Civil Works—concl.</i>					
27.—Constructing an Agricultural College at Daulatpur.	2,51	2,11	22	18	2,51
28.—Constructing an Agricultural Institute at Manipur, Daoca.	6,46	3,74	2,08	64	6,46
29.—Constructing Steel Bridge over Dwarka.	2,16	1,45	64	7	2,16
	{ (f) 54	38	16	..	54
Total .	1,14,62	48,00	19,76	46,78	1,14,54
Charged outside the Revenue Account—					
<i>68.—Construction of Irrigation, etc., Works.</i>					
<i>A—Irrigation Work—</i>					
30.—Damodar Canal project .	(g)86,77	85,32	1	1,44	86,77
Total .	86,77	85,32	1	1,44	86,77
Total Commitments .	2,01,39	1,33,32	19,77	48,22	2,01,31

(f) Departmental charges.

(g) Represents the amount sanctioned in the Completion Report. The amount of the original estimate was 74,87.

INDEX.

	Pages.
Accounts—	
Main Divisions of	2
Sections and Heads of	2
Adjusting Accounts between Central and Provincial Governments	93, 94
Adjusting Accounts with Railways	93, 94
Administration of Justice—Receipts and Charges	27, 30, 53—54
Advances not bearing Interest—Balance of	70, 86—88, 97
Agriculture—Receipts and Charges	28, 42, 58—59
Appendix	109—112
Balances and Reserves	3
Betting Tax—Receipts and collection charges	35, 48
Capital and other expenditure (outside the Revenue Account) of the Government of Bengal and the sources from which they have been met	100—101
Capital outlay on—	
Civil Works	12, 68
Commuted value of pensions	12, 13, 68
Forest	12, 67
Irrigation	12, 13, 67—68
Capital Outlay outside the Revenue Account	12, 13, 67—68
Cash Balances	7, 17, 94, 99
Cash Balance Investment Account	19, 88
Central Cotton Committee Research Fund	84, 85, 106
Certificate of the Auditor General of India	1
Civil Deposits—Receipts, Payments and Balances	79—83, 97
Civil Works—Receipts and Charges	28, 43—44, 61—62
Civil Works—Outside the Revenue Account	68
Closing Cash Balance	7, 17, 24, 70, 94, 99
Commitments	15, 109—112
Commuted value of Pensions—Payments of	13, 30, 68
Contributory Provident Fund	72, 73, 102
Co-operation—Receipts and Charges	28, 42, 60
Customs—Receipts	25, 32
Debt—	
Debt Position—General Statement	16
Debt Services	5, 27, 38, 51
State Provident Funds	6, 72, 73, 102
Debt, Deposit and Remittance Accounts	96—107
Debt and other Interest-bearing obligations	102
Deposits and Advances	70, 73, 97
Deposit Account of Funds for the restoration of earthquake damage	20, 75, 103
Deposit Account of Grants for the Economic Development and Improvement of Rural Areas	20, 83, 84, 104
Deposit Account of the grant made by the Indian Central Jute Committee	20, 84, 85, 104
Deposit Account of the grant made by the Imperial Council of Agricultural Research	20, 84, 85, 105
Deposit Account of the grant from the Central Government for the Development of Sericultural Industry	20, 84, 85, 105

	Pages.
Deposit Account of the grant from the Central Government for the Development of Handloom Industries	20, 84, 85, 105
Deposit Account of Grants from Sugar Excise Fund	21, 84, 85, 106
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	21, 84, 85, 100
Deposit Account of Securities held by Government	21, 84, 85, 106
Deposits of Local Funds	7, 75—79, 97
Depreciation Reserve Fund—Government Processes	7, 20, 74, 75, 96, 103
Discount on Treasury Bills	18
District Funds	75, 76
Education Funds	75, 76, 77
Education—Receipts and Charges	27, 40—41, 56—57
Electricity Duties—Receipts and Charges	35, 48
Entertainment Tax—Receipts and Collection Charges	35, 48
Excise—Provincial—Receipts and Charges	4, 25, 33, 46
Expenditure by Minor Heads	46—66
Expenditure—Distribution between Charged and Voted	31
Extraordinary Items—Receipts	45, 64
Famine Relief—	
Famine Relief Charges	29, 62
Famine Insurance Fund—Account of	103
Investment of balance	74
Financial Position—General Summary	21—22
Financial Result of Irrigation Works	14—15
Floating Debt	71
Forest—Receipts and Charges	25, 34, 47
—Capital outlay on	12, 67
General Administration—Charges	27, 52—53
General Provident Fund	72, 102
General Remarks—Revenue Position	11—12
Government Account	69, 70—71
Indian Civil Service Provident Fund	72, 102
" " " " " (Non-European Members)	72, 73, 102
Industries—Receipts and Charges	28, 42—43, 60
Interest—Receipts	27, 38
Interest on Debt and Other Obligations—Charges	27, 51
Interest on works for which Capital Accounts are kept—Charges	26, 48
Investments—	
Cash balance	19, 88
Famine Insurance Fund balance	74, 103
Irrigation—	
Capital Expenditure	12, 13, 67—68
Direct Receipts	26, 36, 37, 38
Financial Results	14—15

	Pages.
<i>Irrigation—concl'd.</i>	
Interest on Capital	14
Summary of Capital Expenditure on	14
Working Expenses and maintenance of	26, 36, 37, 38
Jails and Convict Settlements—Receipts and Charges	27, 39, 54
Justice, Administration of—Receipts and Charges	27, 39, 53—54
Land Revenue—Receipts and Charges	25, 32, 46
Loans and Advances by the Provincial Governments	24, 70, 89—92, 98, 107
Local Funds—Deposits of	7, 75—79, 97
Medical and Charitable Funds	77, 78
Medical—Receipts and Charges	27, 41, 58
Miscellaneous—Receipts and Charges	29, 45, 64
Miscellaneous Departments—Receipts and Charges	28, 43, 60—61
<i>Motor Vehicles Acts—</i>	
Receipts under	25, 35
Charges on account of	25, 48
Municipal Funds	76
Other Miscellaneous Funds	75, 78, 79
Other Miscellaneous Provident Funds	72, 73, 102
<i>Other Taxes and Duties—</i>	
Receipts	25, 35
Expenditure	25, 48
Payments of commuted value of Pensions	13, 30, 68
Police—Receipts and Charges	27, 39—40, 54—55
Ports and Pilotage—Receipts and Charges	27, 40, 55
Printing—Stationery and Printing	29, 44, 63
Progressive Capital outlay to end of the year	12
Provincial Excise—Receipts and Charges	4, 25, 33, 46
Public Debt	6, 69, 71
Public Health—Receipts and Charges	28, 41, 58
Receipts and Disbursements—General Abstract of	24
Receipts and Disbursements by Major Heads—Summary of	96—99
Registration—Receipts and Charges	25, 34, 47
Remittances by bills	93, 98
Remittances within India	93
Reserve Bank of India—Remittances	93, 94
Revenue and Expenditure by Major Heads—Summary of	25—30
Revenue by Minor Heads	32—45
Revenue Expenditure	10—11
Revenue Receipts	8—10
Revenue Deficit	5, 24, 30
Revenue Position of Government	11—12
Review of Balances	69—94
Scheduled Castes Education Fund	20, 74, 104
Scientific Departments—Charges	27, 55
Stamps—Receipts and Charges	25, 33—34, 47
State Provident Funds	6, 72—73, 102

	Pages.
Statement of Capital and other expenditure (Outside the Revenue Account) of the Government of Bengal and the sources from which such expenditure has been met	100—101
Stationery and Printing—Receipts and Charges	29, 44, 63
Subventions from Central Road Fund	20, 83, 84, 104
Subsidised Companies—Receipts	26, 35
Summary of General Financial position	21—22
Summary of transactions for 1940-41	4
Superannuation Allowances and Pensions—	
Account of Charges	29, 63
Receipts in aid of	29, 44
Suspense—	
Receipts and Charges	7, 97
Balances	88, 99
Table of Contents	(i)
Taxes on Income other than Corporation tax—Receipts	4, 25, 32
Unfunded Debt	6, 24, 69, 72—73, 96, 102
Unproductive works	13, 67, 68
Veterinary—Receipts and Charges	23, 42, 59
Working Expenses of Irrigation Works	26, 36, 37