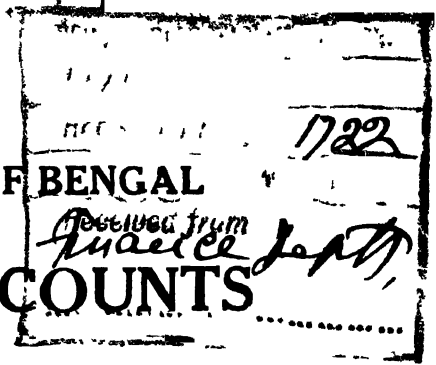


GOVERNMENT OF BENGAL  
FINANCE ACCOUNTS



1941-42

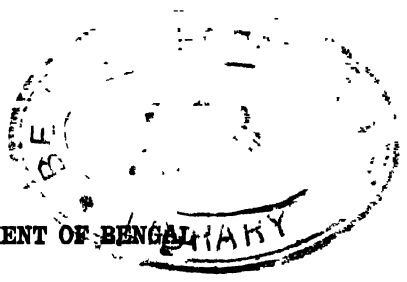
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AUDIT REPORT

1943<sup>2</sup>



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**FINANCE ACCOUNTS. GOVERNMENT OF BENGAL**

**1941-42.**

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# Finance Accounts of the Government of Bengal for the year 1941-42 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 1941-42 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 1941-42 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 1941-42.

SIMLA ;

*The 10th March 1943.*

A. C. BADENOCH,  
*Auditor General of India.*

## 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 Central Government.

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

SUMMARY OF THE TRANSACTIONS FOR 1941-42.

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 1941-42.	Actuals 1941-42.	More (+) Less (-).	Disbursements.	Budget Estimates 1941-42.	Actuals 1941-42.	More (+) Less (-).
1	2	3	4	5	6	7	8
<b>Revenue.</b>							
<b>Principal Heads of Revenue—</b>							
Customs . . . . .	1,80,00	1,65,55	-14,45				
Taxes on Income other than Corporation Tax.	87,00	1,47,80	+60,80				
Land Revenue . . . . .	3,67,18	3,54,41	-12,77		33,31	35,42	+2,11
Provincial Excise . . . . .	1,75,00	1,88,56	+13,56		22,76	22,27	-49
Stamps . . . . .	2,55,00	2,56,09	+1,09		4,59	4,72	+13
Forest . . . . .	25,20	32,17	+6,97		19,14	20,71	+1,57
Registration . . . . .	28,00	31,25	+3,25		20,57	19,75	-82
Receipts under Motor Vehicles Acts.	22,20	21,54	-66		4,50	4,50	..
Other Taxes and Duties . . . . .	51,37	69,75	+18,38		1,79	4,09	+2,30
<b>Total Principal Heads . . . . .</b>	<b>11,90,95</b>	<b>12,67,12</b>	<b>+76,17</b>	<b>Total Direct Demands . . . . .</b>	<b>1,06,66</b>	<b>1,11,46</b>	<b>+4,80</b>
				<b>I.—REVENUE.</b>			
				<b>Expenditure.</b>			
				<b>Direct Demands on the Revenue—</b>			



FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

Railways . . . . .	1,72	1	-1,71	Railways . . . . .	..	..	..
Irrigation—Net Receipts . . . . .	5,10	1,32	-3,78	Irrigation . . . . .	47,28	36,63	-10,65
Debt Services . . . . .	29,27	30,98	+1,71	Debt Services . . . . .	18,11	18,36	+25
Civil Administration . . . . .	1,01,07	1,27,80	+26,73	Civil Administration . . . . .	9,65,21	9,39,76	-25,45
Civil Works and Miscellaneous Public Improvements.	41,33	38,40	-2,93	Civil Works and Miscellaneous Public Improvements.	1,68,31	1,36,75	-31,56
Miscellaneous . . . . .	26,32	27,01	+69	Miscellaneous . . . . .	2,13,09	2,26,29	+13,20
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	26	21	-5	Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary receipts . . . . .	7,12	1,43	-5,69	Extraordinary Charges . . . . .	7,52	70,64	+63,12
				Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	11,20	10,49	-71
Total Revenue . . . . .	14,03,14	14,94,28	+91,14	Total Expenditure on Revenue Account	15,37,38	15,50,38	+13,00
Deficit . . . . .	1,34,24	56,10	-78,14		..	..	..

## SUMMARY OF THE TRANSACTIONS FOR 1941-42—concl'd.

Receipts.	Budget Estimates 1941-42.	Actuals 1941-42.	More (+) Less (-).	Disbursements.	Budget Estimates 1941-42.	Actuals 1941-42.	More (+) Less (-).
1	2	3	4	5	6	7	8
Brought forward	14,03,14	14,94,28	+91,14	Brought forward	15,37,38	15,50,38	+13,00
				<b>II.—CAPITAL.</b>			
				Capital expenditure outside the revenue account—			
				Irrigation . . . . .	4	-1,89	-1,93
				Commuted value of pensions . . . . .	-2,76	-2,74	+1
				Total	-2,71	-4,63	-1,92
				<b>III.—DEBT.</b>			
				<b>Public Debt.</b>			
Floating debt . . . . .	3,00,00	9,20,00	+6,20,00	Floating debt . . . . .	3,75,00	8,20,00	+4,45,00
Loans from Central Government . . . . .	..	44,06	+44,06	Loans from Central Government . . . . .	..	..	..
Total	3,00,00	9,64,06	+6,64,06	Total	3,75,00	8,20,00	+4,45,00
				<b>Unfunded Debt.</b>			
State Provident Funds . . . . .	76,50	69,94	-6,56	State Provident Funds . . . . .	64,00	57,63	-6,37
Total	76,50	69,94	-6,56	Total	64,00	57,63	-6,37

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

<i>Deposits and Advances.</i>							
Famine Insurance Fund . . . . .	16,29	14,30	-1,99	Famine Insurance Fund . . . . .	15,96	13,97	-1,99
Depreciation Reserve Fund—Government Presses.	..	..	..	Depreciation Reserve Fund—Government Presses	10	30	+20
Other Reserve Funds . . . . .	1,50	1,50	..	Other Reserve Funds . . . . .	2,53	1,87	-66
Deposits of Local Funds . . . . .	3,09,70	2,85,48	-24,22	Deposits of Local Funds . . . . .	2,87,45	2,82,46	-4,99
Civil Deposits . . . . .	5,37,10	5,46,30	+9,20	Civil Deposits . . . . .	5,31,60	5,51,69	+20,09
Other Accounts . . . . .	39,78	35,19	-4,59	Other Accounts . . . . .	40,56	36,02	-4,54
Advances not bearing interest . . . . .	20,18	21,01	+83	Advances not bearing interest . . . . .	20,35	21,63	+1,28
Suspense . . . . .	4,12,30	5,47,89	+1,35,59	Suspense . . . . .	4,14,70	5,42,09	+1,27,39
Total . . . . .	13,36,85	14,51,67	+1,14,82	Total . . . . .	13,13,25	14,50,03	+1,36,78
<i>Loans and Advances by Provincial Governments.</i>				<i>Loans and Advances by Provincial Governments.</i>			
Recoveries of Loans and Advances . . . . .	83,34	74,95	-8,39	Loans and Advances . . . . .	72,58	1,57,60	+85,02
<i>Remittances.</i>				<i>Remittances.</i>			
Remittances . . . . .	..	38,98,13	+38,98,13	Remittances . . . . .	..	38,99,13	+38,99,13
<i>Cash Balance.</i>				<i>Cash Balance.</i>			
(A) Opening Balance . . . . .	1,92,58	1,09,51	-83,07	(A) Closing Balance . . . . .	32,91	1,32,40	+99,49
GRAND TOTAL . . . . .	33,92,41	80,62,54	+46,70,13	GRAND TOTAL . . . . .	33,92,41	80,62,54	+46,70,13

(A) Increase of cash balance during the year (vide paragraph 11) . . . . . 22,89

## REVENUE RECEIPTS.

The increase of 91,14 in revenue receipts was the net effect of a rise of 1,33,18 under some heads and a fall of 42,04 under others. The more important variations were as follows :—

## INCREASES.

*Taxes on income other than Corporation Tax.*—The share of the net proceeds of income-tax assigned to Bengal was greater than was originally anticipated owing mainly to the expansion of industrial activities as a result of the war.

*Provincial Excise.*—The increase was mainly due to larger yield from country spirit than was originally anticipated.

*Forest.*—Larger supply of timber to the Defence Department mainly accounted for an increase under this head.

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

*Other Taxes and Duties.*—The improvement was primarily due to the yield from new taxation measures, viz., the sales tax (15.61) and the tax on Motor Spirit (2,49), which came into force after the budget had been passed.

*Civil Administration.*—The increase was mainly due to the sale of jute which was purchased in 1940-41 and kept in stock (31,17), partly set off by decrease in receipts on account of general fees, fines and forfeitures (2,11) under "Administration of Justice".

## DECREASES.

*Customs.*—The decline in receipts was mainly due to restricted facilities for export as a result of the war.

*Land Revenue.*—The decrease occurred partly under "Fixed collections" (6,08) owing to the adverse effect of floods and other natural calamities and partly under (i) Recoveries on account of Survey and Settlement charges (3,21) and (ii) Rates and cesses on land (4,96) owing to unfavourable agricultural situation.

*Irrigation—Net Receipts.*—The decrease was chiefly due to 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 Works.*—The decrease was mainly due to smaller transfers from the subventions from the Central Road Fund owing to slower progress of expenditure on Road Development Fund works.

*Extraordinary receipts.*—The decrease was mainly due to smaller recoveries of war charges from the Central Government owing to the actual expenditure in 1940-41 being less than was anticipated

## OTHER RECEIPTS.

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

## INCREASES.

*Floating debt.*—Requirements of larger ways and means advances (70,00) and issue of treasury bills (5,50,00) not anticipated at the budget stage were responsible for the increase under this head.

*Loans from the Central Government.*—The increase was due to interest-free loan required by the Province to finance its own share of the expenditure on Air Raid Precaution measures, which was not anticipated at the budget stage.

*Civil Deposits.*—The increase was mainly under “Deposits for work done for Public Bodies” (17,16), partly set off by smaller receipts under “Personal Deposits” (4,45) and “Public Works Deposits” (4,69).

*Suspense.*—Larger advances from the Central Government in connection with the expenditure on Air Raid Precautions (87,06) and larger issue of pre-audit cheques (47,55) were mainly responsible for the increase.

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

## DECREASES.

*State Provident Funds.*—The decrease was due to smaller receipts on account of subscription to the General Provident Fund.

*Deposits of Local Funds.*—The decrease was mainly due to smaller receipts under District Primary Education Fund (10,78) and District Funds (11,54).

*Other Accounts.*—The decrease was principally due to the allotment made to Bengal by the Central Government out of the Road Development Fund being less than anticipated.

*Loans and Advances by Provincial Governments.*—The decrease was mainly due to smaller recoveries from the Bengal Provincial Co-operative Bank in respect of the loans granted to it for distribution as short-term crop loans, partly set off by increased recoveries on account of agricultural advances to cultivators.

## REVENUE EXPENDITURE.

The total revenue expenditure exceeded the budget estimate by 13,00. This was the outcome of an increase of 82,68 under certain heads and a decrease of 69,68 under others. The more important variations were as follows :—

## INCREASES.

*Land Revenue.*—The increase occurred partly under management of Government Estates due to the employment of extra staff to push on collection and to the institution of rent suits as a result of suspension of the certificate procedure, and partly under Survey, Settlement and Record Operations owing to certain unforeseen complications arising in the course of operations.

*Other Taxes and Duties.*—The increase was mainly on account of the charges of administration of the Bengal Finance (Sales Tax) Act, 1941, which came into operation after the budget had been passed.

*Miscellaneous.*—The increase was due to larger expenditure on famine and test relief works owing to widespread distress caused by floods, drought and cyclone in a large number of districts (21,98), partly set off by (i) smaller payments of pensions made in England (1,02), (ii) savings due to higher margin being allowed for a rise in the price of paper than was actually required (1,51), (iii) non-utilisation of the provision for printing works consequent on the postponement of the general election (2,82) and (iv) smaller payments to local bodies on account of “Adaptation receipts” owing to a fall in the receipts (4,86).

*Extraordinary charges.*—Increased expenditure on Air Raid Precaution measures was responsible for an excess under this head.

#### DECREASES.

*Irrigation.*—Less expenditure on works and repairs 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 Administration.*—The decrease occurred mainly under General Administration, Education and Public Health and was chiefly due to (i) non-utilisation of the provision for general election to the Provincial Legislature, (ii) smaller expenditure on the service of notices under the Bengal Tenancy Act, on rural reconstruction works and Debt Conciliation Boards, (iii) curtailment of the programme for leave outside India on account of the war, (iv) non-utilisation in full of the provision for adult education pending formulation of a suitable scheme and for grants to local bodies for Primary Education, (v) postponement of the construction of a building for educational purposes due to the war, (vi) reduction in the number of training centres for primary school teachers and (vii) non-utilisation of the provision for schemes for Public Health purposes and for expenses in connection with epidemic diseases. The decrease was partly counterbalanced by increased expenditure due to the employment of additional Police force, expansion of the Civic guard organisation and grant of dearness allowance as a result of the war.

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

#### OTHER EXPENDITURE.

##### INCREASES.

*Floating debt.*—See remarks against this head under “Other receipts” at page 9.

*Civil Deposits.*—The increase was mainly due to larger withdrawals under Deposits for work done for Public Bodies (20,98) and Civil Courts’ Deposits (8,53), partly set off by smaller withdrawals under Personal Deposits (10,47).

*Suspense.*—The increase was mainly due to the adjustment of advances in connection with the expenditure on Air Raid Precautions (87,06) (see remarks against this head under “Other receipts” at page 9) and to larger payments of pre-audit cheques (41,03).

*Loans and Advances by Provincial Governments.*—The increase was mainly due to the advances to cultivators of very large amounts as agricultural loans on account of unforeseen calamities such as floods, drought, riots and cyclone.

*Remittances.*—See remarks against this head under “Other receipts” at page 9.

#### DECREASES.

*State Provident Funds.*—The saving was mainly due to smaller withdrawals from the General Provident Fund.

*Deposits of Local Funds.*—The decrease was mainly due to smaller withdrawals from the District and Municipal Funds, partly set off by larger withdrawals under “Education Fund”.

*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.

#### REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

5. The year 1941-42 proved to be better than was originally anticipated. The budget for the year anticipated revenue receipts to the extent of 14,03,14 and revenue expenditure of 15,37,38. Actually, however, these turned out to be 14,94,28 and 15,50,38 respectively. There was thus a revenue deficit of 56,10 against the estimated deficit of 1,34,24. This improvement was brought about by an increase of 91,14 in revenue receipts set off by an increase of 13,00 in expenditure.

“Taxes on Income” (60,80), “Provincial Excise” (13,56) and “Other Taxes and Duties” (18,38) mainly contributed to the increase in revenue receipts. Other notable increases were 26,73 under “Civil Administration” and 6,97 under “Forest” which were counterbalanced by decreases under other heads.

The improvement under “Other Taxes and Duties” was due to receipts during the year from three additional measures of taxation, viz: (i) the tax on the sale of goods, (ii) the tax on retail sales of motor spirits and (iii) the tax on raw jute purchased “by the occupiers of jute-mills and by shippers of jute,” imposed by (i) The Bengal Finance (Sales Tax) Act, 1941, (ii) The Bengal Motor Spirit Sales Taxation Act, 1941, and (iii) The Bengal Raw Jute Taxation Act, 1941, respectively. The last mentioned tax did not, however, bring in any substantial revenue to the coffers of the Provincial Government.

Revenue receipts were also augmented during the year under review to the extent of 31,17 as a result of the sale of a considerable quantity of jute which had been purchased in the previous year out of revenue and kept in stock. The sale proceeds cannot really be treated as additional revenue, but as a mere conversion of assets into cash.

Two of the main heads of revenue were affected by the war in opposite ways. Income-tax receipts improved owing mainly to the expansion of industrial activities as a result of the war. On the other hand, the yield from the export duty in jute went down considerably owing to restrictions of export facilities.

The increase of 13,00 in expenditure was the net effect of increases and decreases under several heads. The notable increases were 13,20 under "Miscellaneous" and 63,12 under "Extraordinary Charges". The notable decreases were 10,65 under "Irrigation", 25,45 under "Civil Administration" and 31,56 under "Civil Works".

The increase under "Miscellaneous" was due to heavy additional expenditure (21,98) incurred for the relief of widespread distress caused by floods, drought and cyclone in a large number of districts.

The most serious effect of the war on the budget was reflected in the expenditure on Air Raid Precautions and kindred emergency measures booked under the head "Extraordinary Charges". The original provision in the budget under the head was 7,52 only. The expenditure, however, was nearly ten times (*viz.* 70,64) that anticipated at the budget stage, causing an excess of 63,12. Out of the above figure of 70,64 expenditure on Air Raid Precautions alone amounted to 63,52.

Other important variations in revenue receipts and expenditure have been explained in paragraph 4 *ante*.

#### CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

##### *Progressive Capital Outlay to the 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 1941-42.

Nature of expenditure.	Expenditure up to 1940-41.	Expenditure during 1941-42.	Total.
1	2	3	4
65. Capital Outlay on Forests . . . .	13	..	13
68. Construction of Irrigation, etc., works . .	3,20,89	—1,89	3,19,00
81. Capital Account of Civil Works outside the Revenue Account.	(a)96,04	..	96,04
83. Payments of commuted value of pensions .	32,63	—2,74	29,89
Total .	4,49,69	—4,63	4,45,06

(a) Differs from last year's figure by reason of a correction since made.

##### *68.—Construction of Irrigation, etc., works.*

The *minus* figure under the head during the year 1941-42 was due to the sale-proceeds (3,30) of the Dredger "Cowley" being taken in reduction of the capital expenditure.

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

The *minus* figure for the year 1941-42 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 1941-42.			Direct working expenses during 1941-42.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1941-42.	To end of 1941-42.	Direct revenue (public works receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
<b>A.—Irrigation Works.</b>											
Unproductive.											
Mldnapore Canal	..	83,07	2,01	..	2,01	1,88	+13	0.2	8,32	-3,10	3.8
Bakreswar Irrigation Scheme.	..	(a)7,01	16	..	16	19	-3	0.4	28	-31	4.4
Damodar Canal Project	1,41	1,22,49	4,13	..	4,13	2,93	+1,20	1.0	4,87	-3,67	3.0
<b>B.—Navigation, Embankment and Drainage Works.</b>											
Unproductive.											
Hijli Tidal Canal	..	25,51	28	..	28	23	+5	0.2	1,02	-97	3.8
Calcutta and Eastern Canals.	..	a)69,06	3,24	..	3,24	4,55	-1,31	1.9	2,80	-4,11	5.9
Sundarbans Steamer Route.	-1	14,68	65	..	65	73	-8	0.5	59	-67	4.6
Dredger "Foyers"	..	..	..	..	..	39	-39	..	..	-39	..
Dredger "Alexandra"	-11	1,81	18	..	18	20	-2	1.1	7	-9	5.0
Madaripur Sill Route	..	83,11	69	..	69	1,20	-51	0.6	3,32	-3,83	4.6
Dredging "Bidyadhari"	..	7,96	..	..	..	..	..	..	32	-32	4.
Dredger "Burdwan"	..	13,63	..	..	..	4	-4	0.3	55	-59	4.3
Dredger "Ronaldshay"	..	46,03	..	..	..	10	-10	0.2	1,84	-1,94	4.2
Dredger "Cowley" (b)	-3,80	41,32	..	..	..	9	-9	0.2	1,72	-1,81	4.4
Total	-2,01	5,16,58	11,34	..	11,34	12,53	-1,19	0.2	20,70	-21,89	4.2

(a) Differs from the last year's figure by reason of a correction, sluice made.

(b) The dredger was sold during 1941-42 for Rs. 3.30 lakhs.

The percentage of net loss in the year 1940-41 was 4.1 on the capital outlay to the end of that year.

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 rate of interest prescribed was 4 per cent. for works sanctioned before the 1st April 1919, 5 per cent. for those sanctioned between the 1st April 1919 and the 1st August 1921 and 6 per cent. for those sanctioned after the 1st August 1921. With effect from the year 1941-42 Government fixed 4 per cent. as the rate for the productivity test in respect of new works sanctioned on or after the 1st April 1941. The productivity test involves certain *pro forma* 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".

There is no productive Irrigation work in the province at present.

None of the unproductive canals was transferred to the productive class during the year.

#### 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 1941-42 in respect of sanctioned schemes debitabie both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. From the year 1940-41 sanctioned schemes debitabie to the revenue account are being shown in the statement in accordance with the recommendations of the Public Accounts Committee. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 42.61 lakhs in respect of schemes chargeable to the revenue account and to the extent of Rs. 54 lakhs in respect of those which are debitabie 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.	Amount of Debt.		Difference (—) or (+).
	On 1st April 1941. 2	On 31st March 1942. 3	
1			4
Floating Debt. . . . .	..	1,00,00	+1,00,00
Loans from the Central Government . . . . .	..	44,06	+44,06
Unfunded Debt. . . . .	4,63,04	4,75,35	+12,31
Gross Total—Rupee Debt. . . . .	4,63,04	6,19,41	+1,56,37
Deduct—Outstanding loans and advances made by Government.	—1,64,93	—2,47,58	—82,65
Net Debt . . . . .	2,98,11	3,71,83	+73,72

The foregoing statement will show that there was an increase of 73,72 in the net liability of the province at the end of the year. The major portion of the outstanding debt is on account of unfunded debt which consists of the Provident Fund balances of Government servants. The outstanding floating debt of 1,00,00 is on account of treasury bills not matured during the year. A sum of Rs. 17,98 was paid during the year from the current revenues on account of interest on unfunded debt.

The loan of 44,06 from the Central Government was taken to finance the provincial share of the Civil Defence expenditure. The loan is interest-free and is repayable in five equal annual instalments.

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 105). The interest received by Government during the year under review in respect of such loans and advances amounted to 6,50.

The outstanding balance of loans and advances made by Government included a sum of 13,56 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, but Government subsequently ordered that the cess realised by the District Board should be adjusted against the outstanding loan and decided to postpone the question of write-off of the balance till 1954-55. In accordance with this decision a sum of 75 was adjusted during the year 1941-42 against the loan due from the Board. See also paragraph 81 of part B of this compilation (page 89).

The outstanding balance under loans and advances made by Government also included a sum of 6,24 representing the balance of three different loans outstanding against an estate on the 31st March 1942. In respect of one of the loans (3,05) the estate defaulted payment which became due in September, 1940, under the arrangements then in force. In January, 1941, Government sanctioned a revised programme of repayment of the loan. As the estate still defaulted payment due in March 1941, September 1941 and March 1942, a second revised scheme of repayment was sanctioned by Government in September 1942, reducing the half-yearly instalment from Rs. 21,952 to Rs. 7,735. According to this scheme payment is to be made up to September 1943, when the position will be reviewed in the light of the conditions then prevailing.

A sum of Rs. 7,44 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. 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 and the 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. A special officer was appointed in the early part of the year 1942 and his report is now under the consideration of the Provincial Government.

## BALANCE.

11. (i) The following statement shows the actual "Ways and Means" position of the Government of Bengal month by month during 1941-42 :—

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 1941 . . .	43,37	66,14	3,97,01	4,27,44	19,60	59,48
May " . . .	19,60	59,48	3,93,24	4,33,61	16,06	22,65
June " . . .	16,06	22,65	5,33,01	5,25,32	23,08	23,32
July " . . .	23,08	23,32	5,11,08	5,35,66	18,09	3,73
August " . . .	18,09	3,73	5,03,40	4,87,92	19,86	17,44
September " . . .	19,86	17,44	5,91,92	6,17,24	9,65	2,33
October " . . .	9,65	2,33	4,81,51	4,48,71	20,68	24,10
November " . . .	20,68	24,10	6,81,64	6,61,60	20,10	44,72
December " . . .	20,10	44,72	6,57,25	6,52,31	9,14	60,62
January 1942 . . .	9,14	60,62	8,22,92	8,49,75	21,15	21,78
February " . . .	21,15	21,78	9,24,88	9,58,01	23,46	—13,66
March " . . .	23,46	—13,66	14,55,17	13,32,57	50,42	81,98

\*The bank balance shown in Column 7 represents the balance according to Government accounts.

Under an agreement with the Reserve Bank of India, the Government of Bengal have to maintain a minimum balance of Rs. 25 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include "Ways and Means" advances and treasury bills and their repayments.

(ii) The amount, period and rate of interest or discount in respect of the several "Ways and Means" advances and treasury bills 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>			
13th June 1941 . . .	15,00	25th June 1941 . . .	} 2 per cent.
		4th July 1941 . . .	
24th June 1941 . . .	10,00	4th July 1941 . . .	Do.
11th July 1941 . . .	10,00	4th August 1941 . . .	Do.
1st August 1941 . . .	5,00	4th August 1941 . . .	Do.
6th October 1941 . . .	5,00	15th October 1941 . . .	Do.
3rd January 1942 . . .	60,00	12th January 1942 . . .	} Do.
		15th January 1942 . . .	
3rd February 1942 . . .	90,00	20th February 1942 . . .	} Do.
		24th February 1942 . . .	
		27th February 1942 . . .	
10th February 1942 . . .	50,00	27th February 1942 . . .	} Do.
		7th March 1942 . . .	
<i>Treasury bills.</i>			
4th June 1941 . . .	40,00	3rd September 1941 . . .	} Re. 0 3-9 per cent. on 10 lakhs.
		4th September 1941 . . .	} Re. 0 4 0 per cent. on 30 lakhs.
4th July 1941 . . .	60,00	3rd October 1941 . . .	} Re. 0-3-0 per cent. on 53 lakhs.
		10th October 1941 . . .	} Re. 0-4 0 per cent. on 7 lakhs.
4th August 1941 . . .	75,00	4th November 1941 . . .	} Re. 0 3 3 per cent. on 73 lakhs.
			} Re. 0-3-0 per cent. on 2 lakhs.

Date of Loan.	Amount.	Date of Repayment.	Rate of interest or discount.	
1	2	3	4	
<i>Treasury bills—contd.</i>				
3rd September 1941 . .	1,00,00	3rd December 1941 . .	} Re. 0-2-0 per cent. on 29·25 lakhs. Re. 0-1-6 per cent. on 10 lakhs. Re. 0-1-9 per cent. on 25 lakhs.	
		4th December 1941 . .		
		5th December 1941 . .		
3rd October 1941 . . . .	52,50	} 3rd January 1942 . .	} Re. 0-3-0 per cent. on 70 lakhs. Re. 0-2-9 per cent. on 5 lakhs.	
4th October 1941 . . . .	22,50			
3rd November 1941 . . . .	1,25,00	3rd February 1942 . .	} Re. 0-3-3 per cent. on 82·75 lakhs. Re. 0-2-9 per cent. on 32·25 lakhs.	
3rd December 1941 . . . .	1,00,00	3rd March 1942 . . . .	} Re. 0-3-9 per cent. on 35 lakhs. Re. 0-4-0 per cent. on 50 lakhs. Re. 0-3-6 per cent. on 15 lakhs.	
7th March 1942 . . . .	1,00,00	} Not matured during the year.	} Re. 0-4-0 per cent. on 1 lakh.	
				} Re. 0-4-3 per cent. on 3 lakhs.
				} Re. 0-4-6 per cent. on 1 lakh.
			} Re. 0-5-6 per cent. on 95 lakhs.	

(iii) The total amount of ways and means advances taken during the year from the Reserve Bank was 2,45,00. All the advances were repaid before the close of the year and the interest paid on them amounted to 24. The periods for which the advances were taken ranged between one week and four weeks. The rate of interest was 2 per cent. per annum.

(iv) The total amount of treasury bills issued by Government during the year was 6,75,00. All the bills except those for 1,00,00 issued on the 7th March 1942 were discharged within the year. The total amount of discount paid on the bills was 1,19. The average rate of discount on the treasury bills was Re. 0-3-6 per cent. per annum as against Re. 0-4-0 in the previous year.

(v) In addition to the closing cash balance of 1,32,40 on the 31st March 1942 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 are accounted for under the suspense-head "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 1941.	31st March 1942.
Earmarked investments (as shown in sub-paragraph (vi) below) . .	13,93	13,93
Cash Balance Investment Account ( <i>vide</i> paragraph 73 of part B of this compilation at page 87).	45,19	44,89
	<hr/>	<hr/>
Total .	59,12	58,82
	<hr/>	<hr/>

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

	1st April 1941.	31st March 1942.
Cash ( <i>vide</i> sub-paragraph (i) above) . . . . .	1,09,51	1,32,40
Investments . . . . .	59,12	58,82
	<hr/>	<hr/>
Total .	1,68,63	1,91,22
	<hr/>	<hr/>

The increase of 22,59 in the balance is explained below :—

	Increase.	Decrease.
Net debt outstanding at the end of the year ( <i>vide</i> paragraph 10 <i>ante</i> ) . . . . .	73,72	..
Revenue deficit . . . . .	..	56,10
Capital expenditure outside the Revenue Account . . . . .	(a) 4,83	..
Excess of receipts over disbursements under deposit and remittance heads . . . . .	64	..
Investments . . . . .	..	30.
Total . . . . .	78,99	56,40.
Net increase . . . . .	22,59	

(a) Increase due to *minus* expenditure.

The balance under "Earmarked Investments" underwent no change\* during the year, but there was a decrease of 30 in the balance under "Cash Balance Investment Account".

(vi) The following statement shows in detail the earmarked balances (in cash and investments)\* 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 a decrease of 117 during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1941.			Balance on 31st March 1942.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	83	13,93	14,76	1,16	13,93	15,09
2. Depreciation Reserve Fund—Government Processes.	5,33	..	5,32	5,02	..	5,02
3. Scheduled Castes Education Fund.	2,18	..	2,18	1,81	..	1,81
4. Subventions from Central Road Fund.	76	..	76	11	..	17
5. Deposit Account of grants for economic development and improvement of rural areas.	1,59	..	1,59	1,39	..	1,39

\* The decrease of Rs. 156 (Rs. 13,92,765 *minus* Rs. 13,92,609, *vide* page 101) in the balance has been neglected, the figures being in thousands of rupees.



Name of Reserve Fund or Deposit Account.  I	Balance on 1st April 1941.			Balance on 31st March 1942.		
	Cash. 2	Investments. 3	Total. 4	Cash. 5	Investments. 6	Total. 7
6. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	4	..	4	4	..	4
7. Deposit Account of the grant from the Central Government for the development of sericultural industry.	5	..	5	5	..	5
8. Deposit Account of the grant from the Central Government for the development of handloom industries.	1,39	..	1,39	1,61	..	1,61
9. Deposit Account of grants from Sugar Excise Fund.	(a)	..	..	3	..	3
10. Central Cotton Committee Research Fund.	(a)	..	..	(a)	..	..
11. Deposit Account of grant made by the Indian Research Fund Association.	21	..	21	28	..	28
12. Deposit Account of securities held by Government.	3,34	..	3,34	3,04	..	3,04
Total	15,71	13,93	29,64	14,54	13,93	28,47

(a) Below Rs. 1,000.

The nature of the balances of the above accounts has been explained in paragraphs 19 to 21 and 51 to 58 of the Report in Part B of this compilation.

(vii) 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, 98 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. As already stated in paragraph 5 *ante* dealing with the revenue position of Government, there was a revenue deficit of 56,10 during the year against an estimated deficit of 1,34,24. There was also a decrease of 30 in the balance under "Investments", *vide* paragraph 11 (v). The net result of the transactions under Capital, Debt, Deposit and Remittance accounts was, however, an increase of receipts to the extent of 78,99. There was, therefore, an increase in the balance of the Province (including investments) from 1,68,63 at the commencement of the year to 1,91,22 at the end of the year. This shows an improvement in the ways and means position of Government during the year under review as compared with that of the previous year. It should be noted, however, that the balance contains 1 crore and 44.06 lakhs of borrowed money out of which 1 crore is in Treasury Bills and 44.06 lakhs represents a loan from the Central Government.

The improvement in the Debt Deposit Section was due to the borrowings mentioned above, partly neutralised by the very large amount of agricultural loans which had to be issued in the exceptional circumstances of the year.

Excepting a few occasions Government had a good cash balance in treasuries and in Bank at the end of each month. There were several occasions, however, on which the balance in Bank fell below the stipulated minimum of Rs. 25 lakhs, requiring the Provincial Government to take ways and means advances from the Bank. During the year under review the amount of Treasury bills issued by the Provincial Government was much larger than that issued during any of the previous years since the inauguration of Provincial autonomy.

The total liability of the Province on account of Public Debt, Unfunded Debt, Deposits and Advances and Remittances at the end of the year amounted to 9,42,86 as against 7,86,15 at the end of 1940-41. Government had, however, on that date liquid assets amounting to 4,38,80 *viz* : (i) 1,91,22 as closing balance (cash and investment) and (ii) 2,47,58 as loans and advances granted by them.

In addition to the liability mentioned above Government were also committed to an expenditure of 43,15 in the following year in respect of sanctioned schemes costing Rs. 1 lakh or more to be financed either as Capital or as Revenue projects.

Against these liabilities and commitments, however, must be reckoned the assets of a capital nature which Government owns in the shape of Irrigation projects, Civil Works, etc., on which they have invested Rs. 6,12.75 lakhs up to the end of the year under review. Besides, there are various physical assets of the Province in the shape of lands, buildings and communications, the exact value of which cannot be properly assessed, but which nevertheless must be taken into account in assessing the proper financial position of Government.

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**A.—GENERAL FINANCE ACCOUNTS.**

**Part II.—Accounts.**

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

Receipts.	Actuals for 1941-42.	Disbursements.	Actuals for 1941-42.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts .	14,92,85,066	Revenue expenditure . . .	15,39,89,106
Extraordinary receipts .	1,42,064	Capital expenditure within the Revenue Account.	10,49,141
(A) Total revenue receipts .	14,94,28,030	(A) Total expenditure on Revenue Account.	15,50,38,247
		Capital expenditure outside the Revenue Account.	—4,63,688
Public Debt incurred .	9,64,06,000	Public Debt discharged .	8,20,00,000
Unfunded Debt incurred .	69,93,864	Unfunded Debt discharged .	67,63,472
Deposits and Advances .	14,51,67,003	Deposits and Advances .	14,50,03,284
Loans and Advances by Pro- vincial Governments.	74,94,647	Loans and Advances by Pro- vincial Governments.	1,57,59,955
Remittances . . . .	38,98,13,502	Remittances . . . .	38,99,13,010
Total Receipts .	79,53,03,646	Total Disbursements .	79,30,14,280
(B) (Opening) Cash Balance.	1,09,50,556	(B) (Closing) Cash Balance .	1,32,39,922
GRAND TOTAL .	80,62,54,202	GRAND TOTAL .	80,62,54,202

(A) Revenue Deficit during the year . . . . Rs. 56,10,217.

(B) Increase of Cash Balance during the year . . . . Rs. 22,89,366.

See also paragraph 11 of the Report.

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

Heads of Revenue.	Actuals for 1941-42.	Heads of Expenditure.			Actuals for 1941-42.		
		1	2	3	4	5	6
	Rs.				Rs.	Rs.	Rs.
<b>A.—Principal Heads of Revenue—</b>							
I.—Customs . . . . .	1,65,55,177				1,49,006	33,93,413	35,42,419
IV.—Taxes on Income other than Corporation Tax.	1,47,80,000				42,891	21,84,167	22,27,058
VII.—Land Revenue . . . . .	3,54,41,135				..	4,71,578	4,71,578
VIII.—Provincial Excise . . . . .	1,88,55,532				4,30,005	16,40,350	20,70,355
IX.—Stamps . . . . .	2,56,09,128				251	19,75,061	19,75,312
X.—Forest . . . . .	32,17,269				4,50,000	..	4,50,000
XI.—Registration . . . . .	31,25,007				57,256	3,52,047	4,09,303
XII.—Receipts under Motor Vehicles Acta.	21,54,085						
XIII.—Other Taxes and Duties . . . . .	69,74,795						
<b>Total</b> . . . . .	12,67,12,128			<b>Total</b> . . . . .	11,29,409	1,00,16,616	1,11,46,025
<b>Carried over</b> . . . . .	12,67,12,128			<b>Carried over</b> . . . . .	11,29,409	1,00,16,616	1,11,46,025

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

Heads of Revenue.	Actuals for 1941-42.	Heads of Expenditure.			Actuals for 1941-42.		
		1	2	3	4	5	6
Brought forward . . . . .	Rs. 12,67,12,128		Brought forward . . . . .	Rs. 11,29,409	Rs. 1,00,16,616	Rs. 1,11,46,025	
B.—Railway Revenue Account—			B.—Railway Revenue Account—	..	..	..	
XVI.—Subsidiary Companies . . . . .	1,155		15-C.—Subsidiary Companies . . . . .	..	..	..	
Total . . . . .	1,155						
C.—Irrigation, Navigation, Embankment and Drainage Works—			C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—				
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—			17.—Interest on works for which Capital Accounts are kept.	20,70,338	..	20,70,338	
Gross Receipts—							
Direct receipts . . . . .	11,33,991						
Deduct—Working Expenses . . . . .	—12,52,594						
Net Receipts . . . . .	—1,18,603						
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—			18.—Other Revenue Expenditure financed from ordinary Revenues.	1,77,351	14,15,095	15,92,446	
Direct Receipts . . . . .	2,50,117						
Total . . . . .	1,31,514		Total . . . . .	22,47,689	14,15,095	36,62,784	

E.—Debt Services—	30,98,291	113	19,45,148	113	19,45,261
XX.—Interest . . . . .					
<i>Deduct—</i>					
(1) Interest transferred to Commercial Departments . . . . .		483			483
(2) Interest portion of equated payments on account of commuted value of pensions . . . . .		1,09,681			—1,09,681
		1,09,198			—1,09,198
Net amount met out of ordinary revenues . . . . .			18,35,950	113	18,36,063
			18,35,950	113	18,36,063
<b>F.—Civil Administration—</b>					
XXI.—Administration of Justice . . . . .	16,09,901		35,23,406	1,37,87,770	1,73,11,176
XXII.—Jails and Convict Settlements . . . . .	9,71,437		26,92,310	68,94,122	95,86,432
XXIII.—Police . . . . .	10,22,743		66,711	45,07,260	45,73,971
XXIV.—Ports and Pilotage . . . . .	1,06,730		17,67,007	2,31,89,810	2,49,56,817
XXVI.—Education . . . . .	15,92,629		99,647	4,30,212	5,29,859
XXVII.—Medical . . . . .	8,20,688		..	29,636	29,636
			8,48,649	1,67,14,541	1,75,63,190
			3,74,809	49,16,636	52,91,445
	61,24,128		93,72,539	7,04,69,987	7,98,42,526
Carried over . . . . .	12,99,43,088		32,13,048	1,14,31,824	1,66,44,872
		}	Carried over . . . . .		

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

Heads of Revenue.	Actuals for 1941-42.	Heads of Expenditure.			Actuals for 1941-42.		
		1	2	3	4	5	6
	Rs.						
Brought forward	12,99,43,088				52,13,048	1,14,31,824	1,66,44,872
	61,24,128				94,72,539	7,04,69,987	7,98,42,528
<b>F.—Civil Administration—<i>concl'd.</i></b>				<b>F.—Civil Administration—<i>concl'd.</i></b>			
XXVIII.—Public Health . . . . .	2,17,267			39.—Public Health . . . . .	1,01,230	38,28,256	39,29,486
XXIX.—Agriculture . . . . .	33,73,791			40.—Agriculture . . . . .	94,230	49,54,622	50,48,812
XXX.—Veterinary . . . . .	1,32,920			41.—Veterinary . . . . .	32,125	6,68,071	7,00,196
XXXI.—Co-operation . . . . .	5,98,719			42.—Co-operation . . . . .	25,348	16,17,883	16,43,231
XXXII.—Industries . . . . .	20,97,710			43.—Industries . . . . .	49,213	22,68,314	23,17,527
XXXVI.—Miscellaneous Departments . . . . .	2,35,114			47.—Miscellaneous Departments . . . . .	49,218	4,44,682	4,93,900
<b>Total</b>	<b>1,27,79,649</b>			<b>Total</b>	<b>97,23,903</b>	<b>8,42,51,815</b>	<b>9,39,75,718</b>
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>				<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
XXXIX.—Civil Works . . . . .	38,39,907			50.—Civil Works . . . . .	11,94,449	1,24,81,102	1,36,75,551
<b>Total</b>	<b>38,39,907</b>			<b>Total</b>	<b>11,94,449</b>	<b>1,24,81,102</b>	<b>1,36,75,551</b>



<b>J.—Miscellaneous—</b>					
XLIV.—Receipts in aid of Superannuation . . . . .	3,38,645			24,59,226	24,59,556
XLV.—Stationery and Printing . . . . .	4,61,553		330	80,91,693	1,12,70,348
XLVI.—Miscellaneous . . . . .	19,00,772		31,78,655	22,21,890	22,37,439
Total . . . . .	27,00,970		15,549	15,35,326	66,61,467
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>				1,43,08,134	2,26,28,810
L.—Miscellaneous Adjustments between Central and Provincial Governments.	21,452		90,722	69,73,433	70,64,155
Total . . . . .	21,452		90,722	12,94,46,308	15,39,89,106
<b>M.—Extraordinary Items—</b>					
LL.—Extraordinary Receipts . . . . .	1,42,964		..	—11,931	—11,931
Total . . . . .	1,42,964		5,41,994	5,19,078	10,61,072
<b>M.—Extraordinary Items—</b>					
LL.—Extraordinary Receipts . . . . .	1,42,964		5,41,994	5,07,147	10,49,141
Total . . . . .	1,42,964		5,41,994	5,07,147	10,49,141
<b>Capital Expenditure within the Revenue Accounts—</b>					
CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.			..	—11,931	—11,931
JJ.—55A.—Commutation of Pensions financed from ordinary Revenues.			5,41,994	5,19,078	10,61,072
Total . . . . .			5,41,994	5,07,147	10,49,141
<b>Carried over . . . . .</b>	14,94,28,030		2,50,84,792	12,99,53,455	15,50,38,247

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

Heads of Revenue.	Actuals for 1941-42.	Heads of Expenditure.	Actuals for 1941-42.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
Brought forward	Rs. 14,94,28,030	Brought forward	Rs. 2,50,84,792	Rs. 12,99,53,455	Rs. 15,50,38,247
Total—Revenue	14,94,28,030	Total Expenditure on Revenue Account	2,50,84,792	12,99,53,455	15,50,38,247
		Total—Revenue	..	..	14,94,28,030
		Deficit (—)	..	..	56,10,217
		Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	9,897	—1,99,009	—1,89,113
		JJ.—83.—Payments of Committed value of Pensions.	—17,862	—2,56,694	—2,74,576
		Total	—7,965	—4,55,703	—4,63,668
Total—Revenue	14,94,28,030	Total—Expenditure	2,50,76,807	12,94,97,752	15,45,74,559

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) . . .	2,51,58,984	13,11,31,857	15,62,90,841
Expenditure outside the Revenue Account . . .	—7,985	—4,55,703	—4,63,688
Disbursements under Debt, Deposit, and Remittance Heads treated as expenditure.	30,114	1,65,47,486	1,65,77,600
Total . . .	2,51,81,113	14,72,23,640	17,24,04,753

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

—	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2 . . . . .	2,50,84,792	12,99,53,455
<i>Add—Working Expenses of Irrigation . . . . .</i>	74,192	11,78,402
Total . . .	2,51,58,984	13,11,31,857

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

Heads.	Actuals for 1941-42.
<b>A.—Principal Heads of Revenue—</b>	
<b>Rs.</b>	
<b>L—Customs—</b>	
Share of net proceeds of Export Duties assigned to Provinces	1,65,55,177
Total .	1,65,55,177
<b>IV—Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to Provinces . . . . .	1,47,80,000
Total .	1,47,80,000
<b>VII.—Land Revenue—</b>	
Ordinary revenue . . . . .	2,99,92,045
Sale of Government estates . . . . .	9,112
Sale proceeds of waste-lands and redemption of land tax . . . . .	40,085
Recoveries on account of survey and settlement charges . . . . .	6,47,291
Rents, etc., of fisheries . . . . .	14,291
Recovery of cost of maintenance of boundary pillars . . . . .	4,458
Rates and cesses on lands . . . . .	40,03,705
Recoveries of overpayments . . . . .	9,648
Collection of payments for services rendered . . . . .	2,93,053
Miscellaneous . . . . .	5,23,401
Receipts in England . . . . .	327
Loss or gain by Exchange . . . . .	1
<i>Deduct—Refunds . . . . .</i>	<i>—96,282</i>
Total .	3,54,41,135

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

Heads.	Actuals for 1941-42
<b>A.—Principal Heads of Revenue—<i>contd.</i></b>	
<b>VIII.—Provincial Excise —</b>	
Country spirits . . . . .	77,92,016
Country fermented liquor . . . . .	17,29,008
Malt liquors . . . . .	2,42,162
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	11,08,403
Receipts from commercial spirits, including denatured spirits and medicated wines.	2,73,256
Opium . . . . .	39,80,837
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	5,33,555
Hemp and other drugs . . . . .	30,91,874
Receipts from Distilleries . . . . .	9,123
Fines, confiscations and miscellaneous . . . . .	1,06,351
Recoveries of overpayments . . . . .	1,260
Collection of payments for services rendered . . . . .	84,216
<i>Deduct</i> —Refunds . . . . .	—1,59,529
Total .	1,88,55,582
<b>IX.—Stamps—</b>	
<b>A.—Non-Judicial—</b>	
Sale of stamps . . . . .	98,08,451
Duty on impressing documents . . . . .	1,44,859
Fines and penalties . . . . .	15,809
Miscellaneous . . . . .	1,114
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.	46
<i>Deduct</i> —Refunds . . . . .	—10,63,413
Total—Non-Judicial .	89,06,666

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

Heads.	Actuals for 1941-42.
<b>A.—Principal Heads of Revenue—<i>contd.</i></b>	
Rs.	
<b>IX.—Stamps—<i>concl.</i></b>	
<b>B.—Judicial—</b>	
<b>(i) Court fees—</b>	
Court fees realised in stamps . . . . .	1,61,89,978
Total . . . . .	1,61,89,978
<b>(ii) Other receipts—</b>	
Sale of stamps . . . . .	5,84,858
Fines and penalties . . . . .	4,272
Miscellaneous . . . . .	164
<i>Deduct</i> —Refunds . . . . .	—76,810
Total . . . . .	5,12,484
Total—Judicial . . . . .	1,67,02,462
Total—Non-Judicial . . . . .	89,06,666
GRAND TOTAL . . . . .	2,56,09,128
<b>X.—Forest—</b>	
Timber and other produce removed from the forests by - Government agency.	4,51,474
Timber and other produce removed from the forests by con- sumers or purchasers.	27,72,474
Drift and waif wood and confiscated forest produce . . . . .	8,332
Miscellaneous . . . . .	1,46,290
<i>Deduct</i> —Refunds . . . . .	—1,61,301
Total . . . . .	32,17,269
<b>XI.—Registration—</b>	
Fees for registering documents . . . . .	27,75,184
Fees for copies of registered documents . . . . .	1,18,423
Miscellaneous . . . . .	2,35,788
<i>Deduct</i> —Refunds . . . . .	—4,388
Total . . . . .	31,25,007

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

Heads.	Actuals for 1941-42.
<b>A.—Principal Heads of Revenue—<i>concl'd.</i></b>	<b>Rs.</b>
<b>XII.—Receipts under Motor Vehicles Acts—</b>	
Receipts under the Indian Motor Vehicles Act . . . . .	5,03,344
Receipts under the Provincial Motor Vehicles Taxation Act . . . . .	16,44,989
Fees and other receipts . . . . .	34,572
<i>Deduct</i> —Refunds . . . . .	—28,820
Total . . . . .	21,54,085
<b>XIII.—Other Taxes and Duties—</b>	
<b>A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax . . . . .	8,58,467
Betting Tax— Totalisator . . . . .	9,46,441
Bookmakers . . . . .	3,60,191
<i>Deduct</i> —Refunds . . . . .	—137
Total . . . . .	21,64,962
<b>B.—Receipts from Electricity Duties—</b>	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	42,439
Other receipts . . . . .	19,14,663
<i>Deduct</i> —Refunds . . . . .	—490
Total . . . . .	19,56,612
<b>D.—Other Items—</b>	
Receipts under the Bengal Finance Act, 1939 . . . . .	10,46,957
Receipts under the Bengal Finance (Sales Tax) Act, 1941 . . . . .	15,53,375
Receipts under Motor Spirit Sales Taxation Act, 1941 . . . . .	2,57,161
Receipts under Bengal Raw Jute Taxation Act, 1941 . . . . .	607
<i>Deduct</i> —Refunds . . . . .	—4,879
Total . . . . .	28,53,221
<b>GRAND TOTAL</b> . . . . .	<b>69,74,795</b>
<b>B.—Railway Revenue Account—</b>	
<b>XVI.—Subsidised Companies—</b>	
Government share of surplus profits . . . . .	1,155
Total . . . . .	1,155

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

Heads.	Actuals for 1941-42.
	Rs.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—</b>	
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</b>	
<b>A.—Irrigation Works—</b>	
<b>(2) Unproductive Works—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Water rates . . . . .	5,90,221
Sales of water . . . . .	1,629
Plantations . . . . .	7
Other canal produce . . . . .	442
Navigation . . . . .	10,003
Rents . . . . .	4,638
Recoveries of expenditure . . . . .	117
Miscellaneous . . . . .	22,057
<b>Total</b> . . . . .	<b>6,29,114</b>
<b>Deduct—Working Expenses—</b>	
Extensions and Improvements . . . . .	5,692
Maintenance and Repairs . . . . .	2,14,493
Establishment . . . . .	28,544
	{ Charged
	{ Voted
Tools and Plant . . . . .	3,956
Charges in England . . . . .	2,515
Loss or gain by exchange . . . . .	7
<b>Total—Working Expenses</b> . . . . .	<b>—5,00,018</b>
<b>Net Receipts</b> . . . . .	<b>1,29,096</b>
<b>Total—A.—Irrigation Works</b> . . . . .	<b>1,29,096</b>





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

Heads.	Actuals for 1941-42.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>	Rs.
<b>XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—</b>	
<b>A.—Irrigation Works—</b>	
Direct Receipts—	
Water rates . . . . .	3,352
Miscellaneous . . . . .	1
Total—A.—Irrigation Works . . . . .	3,353
<b>B.—Navigation, Embankment and Drainage Works—</b>	
Direct Receipts—	
Navigation . . . . .	55,307
Rents . . . . .	5,031
Recoveries of expenditure . . . . .	6,859
Miscellaneous . . . . .	1,80,913
<i>Deduct</i> —Refunds . . . . .	—1,346
Total—B.—Navigation, Embankment and Drainage Works. . . . .	2,46,764
<b>GRAND TOTAL . . . . .</b>	<b>2,50,117</b>
<b>E.—Debt Services—</b>	
<b>XX.—Interest—</b>	
Interest on loans and advances by the Provincial Governments. . . . .	6,49,553
Interest on arrears of Revenue . . . . .	2,11,886
Interest on Irrigation Capital Outlay incurred before 1st April 1937. . . . .	20,70,821
Miscellaneous . . . . .	1,67,806
Receipts in England . . . . .	224
Loss or gain by exchange . . . . .	1
<i>Deduct</i> —Refunds . . . . .	—2,000
Total . . . . .	<b>30,98,291</b>

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

Heads.	Actuals for 1941-42.
	Rs.
<b>F.—Civil Administration—</b>	
<b>XXI.—Administration of Justice—</b>	
Sale-proceeds of unclaimed and escheated property . . . . .	34,173
Court-fees realised in cash . . . . .	27,082
General fees, fines and forfeitures . . . . .	9,87,889
Pledership and Mukhtearship examination fees . . . . .	7,540
Receipts of the Official Assignee . . . . .	1,65,458
Receipts of the Official Receiver, Calcutta . . . . .	76,189
Miscellaneous fees and fines . . . . .	1,63,131
Miscellaneous . . . . .	43,702
Recoveries of overpayments . . . . .	4,080
Collection of payments for services rendered . . . . .	1,53,044
Receipts in England . . . . .	252
Loss or gain by exchange . . . . .	1
<i>Deduct</i> —Refunds . . . . .	—52,640
<b>Total</b> . . . . .	<b>18,09,901</b>
<b>XXII.—Jails and Convict Settlements—</b>	
Jails . . . . .	2,02,113
Jail manufactures . . . . .	7,89,122
Recoveries of overpayments . . . . .	237
<i>Deduct</i> —Refunds . . . . .	—35
<b>Total</b> . . . . .	<b>9,71,437</b>
<b>XXIII.—Police—</b>	
Police supplied to railways . . . . .	7,002
Police supplied to public departments, private companies and persons.	33,793
Receipts and recoveries on account of Presidency Police . . . . .	5,92,878
Cash receipts under the Arms Act . . . . .	1,28,889
Fees, fines and forfeitures . . . . .	10,416
Recoveries of overpayments . . . . .	10,715
<b>Carried over</b>	<b>7,83,693</b>

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

Heads.	Actuals for 1941-42.
<b>F.—Civil Administration—<i>contd.</i></b>	<b>Ra.</b>
<b>XXIII.—Police—<i>concl.</i></b>	
Brought forward . . . . .	7,83,693
Collection of payments for services rendered . . . . .	1,19,592
Miscellaneous . . . . .	1,20,700
Receipts in England . . . . .	2,394
Loss or gain by exchange . . . . .	13
<i>Deduct</i> —Refunds . . . . .	—3,640
<b>Total</b> . . . . .	<b>10,22,743</b>
<b>XXIV.—Ports and Pilotage—</b>	
<b>B.—Other Ports—</b>	
Sale-proceeds of vessels and stores . . . . .	443
Registration and other fees . . . . .	4,636
Miscellaneous . . . . .	1,02,560
<i>Deduct</i> —Refunds . . . . .	—918
<b>Total</b> . . . . .	<b>1,06,730</b>
<b>XXVI.—Education—</b>	
<b>A.—University—</b>	
Fees, Government Arts Colleges . . . . .	4,39,186
Fees, Government Professional Colleges . . . . .	68,954
<b>B.—Secondary—</b>	
Fees, Government Secondary Schools . . . . .	5,37,865
<b>D.—Special—</b>	
Fees and other receipts, Government Special Schools . . . . .	70,299
<b>E.—General—</b>	
Contributions . . . . .	102
Income from endowments . . . . .	18,103
Recoveries of overpayments . . . . .	7,898
Collection of payments for services rendered . . . . .	9,134
<b>Carried over.</b>	<b>11,51,541</b>

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

Heads.	Actuals for 1941-42.
<b>F.—Civil Administration—<i>contd.</i></b>	
<b>Rs.</b>	
<b>XXVI.—Education—<i>concltd.</i></b>	
Brought forward . . . . .	11,51,541
Miscellaneous . . . . .	4,53,910
Receipts in England . . . . .	152
Loss or gain by Exchange . . . . .	1
<i>Deduct</i> —Refunds . . . . .	—12,975
Total . . . . .	15,92,629
<b>XXVII.—Medical—</b>	
Medical School and College fees . . . . .	3,12,287
Hospital receipts . . . . .	3,26,180
Mental Hospital receipts . . . . .	894
Sale of medicines . . . . .	405
Contributions . . . . .	91,769
Income from endowments . . . . .	22,263
Recoveries of overpayments . . . . .	1,407
Collection of payments for services rendered . . . . .	80,898
Miscellaneous . . . . .	1,05,938
<i>Deduct</i> —Refunds . . . . .	—1,21,353
Total . . . . .	8,20,688
<b>XXVIII.—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. . . . .	61,874
Contributions . . . . .	15,148
Recoveries of overpayments . . . . .	9,443
Collection of payments for services rendered . . . . .	19,645
Miscellaneous . . . . .	1,11,285
Receipts in England . . . . .	11
<i>Deduct</i> —Refunds . . . . .	—139
Total . . . . .	2,17,267

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

Heads.	Actuals for 1941-42.
<b>F.—Civil Administration—contd.</b>	
Ra.	
<b>XXIX.—Agriculture—</b>	
Agricultural receipts . . . . .	34,18,367
Recoveries of overpayments . . . . .	654
<i>Deduct—Refunds</i> . . . . .	—45,230
<b>Total</b> .	<b>33,73,791</b>
<b>XXX.—Veterinary—</b>	
Veterinary College and School fees . . . . .	26,609
Other receipts . . . . .	23,596
Collection of payments for services rendered . . . . .	85,000
<i>Deduct—Refunds</i> . . . . .	—2,285
<b>Total</b> .	<b>1,32,920</b>
<b>XXXI.—Co-operation—</b>	
Audit fees . . . . .	3,62,734
Miscellaneous receipts . . . . .	2,36,603
<i>Deduct—Refunds</i> . . . . .	—618
<b>Total</b> .	<b>5,98,719</b>
<b>XXXII.—Industries—</b>	
Industries . . . . .	1,67,826
Cinchona plantations . . . . .	18,92,824
Recoveries of overpayments . . . . .	124
<b>Carried over</b> .	<b>20,60,774</b>

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

Heads.	Actuals for 1941-42.
<b>F.—Civil Administration—<i>concl.</i></b>	
<b>XXXII.—Industries—<i>concl.</i></b>	
Brought forward . . . . .	Rs. 20,60,774
Collection of payments for services rendered . . . . .	18,369
Receipts in England . . . . .	19,752
Loss or gain by exchange . . . . .	34
<i>Deduct</i> —Refunds . . . . .	—1,219
Total . . . . .	<u>20,97,710</u>
<b>XXXVI.—Miscellaneous Departments—</b>	
<i>and</i> <i>Labour of Emigration—</i>	
Emigration fees . . . . .	40
Fees for the registration of Trade Unions . . . . .	115
<i>Miscellaneous—</i>	
Examination fees . . . . .	40,149
Fees for the inspection of steam boilers . . . . .	1,89,455
Administration of Indian Partnership Act, 1932 . . . . .	3,688
Miscellaneous . . . . .	6,742
Receipts in England . . . . .	157
Loss or gain by exchange . . . . .	1
<i>Deduct</i> —Refunds . . . . .	—5,233
Total . . . . .	<u>2,35,114</u>
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>	
<b>XXXIX.—Civil Works—</b>	
Rents . . . . .	3,96,153
Tolls on Roads . . . . .	43,900
Carried over . . . . .	<u>4,40,053</u>

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

Heads.	Actuals for 1941-42.
<b>H.—Civil Works and Miscellaneous Public Improvements—<i>concl.</i></b>	
<b>XXXIX.—Civil Works—<i>concl.</i></b>	
Brought forward . . . . .	4,40,053
Recoveries of expenditure . . . . .	1,29,167
Transfer from Central Road Fund . . . . .	31,07,040
Miscellaneous . . . . .	1,67,786
Receipts in England . . . . .	34
<i>Deduct</i> —Refunds . . . . .	—4,173
<b>Total</b> . . . . .	<b>38,39,907</b>
<b>J.—Miscellaneous—</b>	
<b>XLIV.—Receipts in aid of Superannuation—</b>	
Contributions for pensions and gratuities . . . . .	1,70,848
Miscellaneous . . . . .	1,65,424
Receipts in England . . . . .	2,637
Loss or gain by exchange . . . . .	7
<i>Deduct</i> —Refunds . . . . .	—71
<b>Total</b> . . . . .	<b>3,38,645</b>
<b>XLV.—Stationery and Printing—</b>	
Stationery receipts . . . . .	178
Sale of plain paper used with stamps . . . . .	2,83,708
Sale of gazettes and other Government publications . . . . .	75,757
Other press receipts . . . . .	1,01,796
Receipts in England . . . . .	438
Loss or gain by exchange . . . . .	1
<i>Deduct</i> —Refunds . . . . .	—323
<b>Total</b> . . . . .	<b>4,61,553</b>



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

Heads.	Actuals for 1941-42
<b>Rs.</b>	
<b>J.—Miscellaneous—concl'd.</b>	
<b>XLVI.—Miscellaneous—</b>	
Unclaimed deposits . . . . .	9,45,222
Sale of old stores and materials . . . . .	18,452
Sales of lands and houses, etc. . . . .	1,461
Fees for Government audit . . . . .	89,084
Rents, Rates, and Taxes . . . . .	9,661
Other fees, fines and forfeitures . . . . .	7,696
Gain by exchange on local transactions . . . . .	—1,448
Recoveries of overpayments . . . . .	18,102
Collection of payments for services rendered . . . . .	5,58,106
Net gain by exchange on Remittance transactions . . . . .	15
Miscellaneous . . . . .	7,34,045
Receipts in England . . . . .	1,178
Loss or gain by exchange . . . . .	39
Deduct—Refunds . . . . .	—4,80,841
<b>Total</b>	<b>19,00,772</b>
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>	
<b>L.—Miscellaneous Adjustments between Central and Provincial Governments.</b>	<b>21,452</b>
<b>Total</b>	<b>21,452</b>
<b>M.—Extraordinary Items—</b>	
<b>LI.—Extraordinary Receipts—</b>	
Other items . . . . .	1,42,964
<b>Total</b>	<b>1,42,964</b>

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

Heads. 1	Expenditure for 1941-42		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
<b>A.—Direct Demands on the Revenue—</b>			
<b>7.—Land Revenue—</b>			
Charges of administration . . . .	49,245	4,62,555	5,11,800
Management of Government estates . .	..	12,42,805	12,42,805
Charges on account of land revenue collections.	27,139	..	27,139
Survey, Settlement and Record Operations	46,874	14,90,350	15,37,224
Land Records . . . . .	16,894	96,374	1,13,268
Assignments and Compensation . . . .	..	1,00,495	1,00,495
Charges in England . . . . .	8,829	832	9,661
Loss or gain by exchange . . . . .	25	2	27
<b>Total . . . . .</b>	<b>1,49,006</b>	<b>33,93,413</b>	<b>35,42,419</b>
<b>8. Provincial Excise—</b>			
Superintendence . . . . .	31,505	2,38,974	2,70,479
District charges . . . . .	6,573	13,22,925	13,29,498
Cost of opium supplied to Provincial Excise Department.	..	5,17,617	5,17,617
Compensations . . . . .	..	97,555	97,555
Werks, . . . . .	..	4,996	4,996
Charges in England . . . . .	4,800	2,093	6,893
Loss or gain by exchange . . . . .	13	7	20
<b>Total . . . . .</b>	<b>42,891</b>	<b>21,84,167</b>	<b>22,27,058</b>

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

Heads. 1	Expenditure for 1941-42.		Total. 4
	Charged. 2	Voted 3	
	Rs.	Rs.	Rs.
<b>A.—Direct Demands on the Revenue—<i>contd.</i></b>			
<b>9.—Stamps—</b>			
A.—Non-Judicial—			
Superintendence . . . . .	..	37,184	37,184
Charges for the sale of stamps . . . .	..	1,88,538	1,88,538
Cost of stamps supplied from Central Stamp Stores.	..	48,277	48,277
B.—Judicial—			
Superintendence . . . . .	..	18,592	18,592
Charges for the sale of stamps . . . .	..	1,11,042	1,11,042
Cost of stamps supplied from Central Stamp Stores.	..	67,045	67,045
Total . . . . .	..	4,71,578	4,71,578
<b>10.—Forest—</b>			
Conservancy and Works . . . . .	79,540	9,10,632	9,90,172
Establishment . . . . .	3,17,546	7,29,663	10,47,209
Charges in England . . . . .	32,830	55	32,885
Loss or gain by exchange . . . . .	89	..	89
Total . . . . .	4,30,005	16,40,350	20,70,355
<b>11.—Registration—</b>			
Superintendence . . . . .	..	77,559	77,559
District charges . . . . .	251	18,97,502	18,97,753
Total . . . . .	251	19,75,061	19,75,312
<b>12.—Charges on account of Motor Vehicles Acts—</b>			
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 1941-42.		Total.  4
	Charged.  2	Voted.  3	
<b>A.—Direct Demands on the Revenue—<i>concl.</i></b>	Rs.	Rs.	Rs.
<b>13.—Other Taxes and Duties—</b>			
Collection charges—			
Entertainment Tax . . . . .	..	5,783	5,783
" Betting Tax . . . . .	..	5,000	5,000
Tax under the Bengal Finance (Sales Tax) Act, 1941 . . . . .	27,616	2,06,475	2,34,091
Tax under the Bengal Finance Act, 1939 . . . . .	..	57,021	57,021
Charges under the Electricity Acts . . . . .	22,934	69,441	92,375
Charges in England . . . . .	6,688	8,301	14,989
Loss or gain by exchange . . . . .	18	26	44
Total . . . . .	57,256	3,52,047	4,09,303
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>			
<b>17.—Interest on Works for which Capital Accounts are kept—</b>			
Irrigation Works— . . . . .	8,47,462	..	8,47,462
Navigation, Embankment and Drainage Works. . . . .	12,22,876	..	12,22,876
Total . . . . .	20,70,338	..	20,70,338
<b>18.—Other Revenue Expenditure financed from ordinary Revenues—</b>			
<b>A.—Irrigation Works—</b>			
(1) Works for which no Capital accounts are kept—			
Works . . . . .	..	5,005	5,005
Maintenance and Repairs . . . . .	..	2,092	2,092
Establishment . . . . .	2,530	6,246	8,776
Tools and Plant . . . . .	..	524	524
Charges in England . . . . .	175	..	175
Carried over . . . . .	2,705	13,867	16,572

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged. 2	Voted. 3	
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>18.—Other Revenue Expenditure financed from ordinary Revenues—<i>contd.</i></b>			
<b>A.—Irrigation Works—<i>concl'd.</i></b>			
Brought forward . . . . .	2,705	13,867	16,572
(2) Miscellaneous Expenditure—			
Establishment . . . . .	2,145	38,719	40,864
Tools and Plant . . . . .	..	245	245
Other charges . . . . .	..	38,182	38,182
Charges in England . . . . .	135	..	135
Total . . . . .	2,280	77,146	79,426
Total A.—Irrigation Works . . . . .	4,985	91,013	95,998
<b>B.—Navigation, Embankment and Drainage Works—</b>			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	1,93,329	1,93,329
Extensions and Improvements . . . . .	..	1,379	1,379
Maintenance and Repairs . . . . .	..	5,90,071	5,90,071
Establishment . . . . .	1,47,794	4,67,460	6,15,254
Tools and Plant . . . . .	..	36,578	36,578
Suspense . . . . .	—2,264	—51,406	—53,670
Charges in England . . . . .	11,526	..	11,526
Loss or gain by exchange . . . . .	32	..	32
Total . . . . .	1,57,088	12,37,411	13,94,499
(2) Miscellaneous Expenditure—			
Establishment . . . . .	14,355	27,877	42,032
Tools and Plant . . . . .	..	1,888	1,888
Other charges . . . . .	..	25,834	26,834
Carried over . . . . .	14,355	55,399	69,754
	1,57,088	12,37,411	13,94,499

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

Heads, I	Expenditure for 1941-42		Total. 4
	Charged 2	Voted 3	
	Rs.	Rs.	Rs.
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd</i></b>			
<b>18.—Other Revenue Expenditure financed from ordinary Revenues—<i>concl'd</i></b>			
<b>B.—Navigation, Embankment and Drainage Works—<i>concl'd</i></b>			
Brought forward	1,57,088	12,37,411	13,94,499
(2) Miscellaneous Expenditure— <i>concl'd</i>	14,355	55,399	69,754
Grants in aid . . . . .	..	31,272	31,272
Charges in England . . . . .	921	..	921
Loss or gain by exchange . . . . .	2	..	2
Total . . . . .	15,278	86,671	1,01,949
Total B—Navigation, etc . . . . .	1,72,366	13,24,082	14,96,448
Total A—Irrigation Works . . . . .	4,985	91,013	95,998
GRAND TOTAL . . . . .	1,77,351	14,15,095	15,92,446
<b>CC.—Capital Account of Irrigation, Navigation Embankment and Drainage Works within the Revenue Account—</b>			
<b>19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>			
B—Financed from ordinary revenues—			
Unproductive—			
Navigation, Embankment and Drainage Works	..	—11,931	—11,931
Total . . . . .		—11,931	—11,931

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

Heads. 1	Expenditure for 1941-42.		Total. 4
	Charged. 2	Voted. 3	
<b>E.—Debt Services—</b>	Rs.	Rs.	Rs.
<b>22.—Interest on Debt and Other Obligations—</b>			
<b>A.—Interest on Ordinary Debt—</b>			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills . . . . .	1,19,434	..	1,19,434
Interest on other Floating Loans . . . . .	23,863	..	23,863
Other Items—			
Expenditure connected with the issue of new loans.	3,400	..	3,400
<b>B.—Interest on Unfunded Debt—</b>			
State Provident Funds—			
Interest on General Provident Fund . . . . .	16,42,169	..	16,42,169
Interest on Indian Civil Service Provident Fund.	82,072	..	82,072
Interest on Indian Civil Service (Non-European Members) Provident Fund.	11,000	..	11,000
Interest on Contributory Provident Funds.	62,000	..	62,000
Interest on Other Miscellaneous Provident Funds.	1,210	..	1,210
<b>C.—Interest on Other Obligations—</b>			
Other items—			
Miscellaneous . . . . .	..	113	113
<b>D.—Transfers—</b>			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation . . . . .	483	..	483
(2) Interest portion of equated payments on account of commuted value of pensions.	—1,09,681	..	—1,09,681
<i>Deduct—Total</i> . . . . .	—1,09,198	..	—1,09,198
<b>Total</b> . . . . .	<b>18,35,950</b>	<b>113</b>	<b>18,36,063</b>

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—</b>			
<b>25.—General Administration—</b>			
<b>A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—</b>			
Salary of the Governor . . . . .	1,20,000	..	1,20,000
Secretarial Staff of Governor . . . . .	1,39,754	..	1,39,754
Staff and house-hold of Governor . . . . .	3,04,319	..	3,04,319
Sumptuary allowance of Governor . . . . .	25,000	..	25,000
Expenditure from Contract allowance . . . . .	1,09,985	..	1,09,985
Tour Expenses . . . . .	1,27,521	..	1,27,521
Ministers . . . . .	3,69,579	1,01,470	4,71,049
Other charges . . . . .	..	..	..
<b>B.—Legislative Bodies—</b>			
Provincial Legislative Assembly . . . . .	..	9,65,692	9,65,692
Provincial Legislative Council . . . . .	..	2,53,801	2,53,801
Elections for Legislatures . . . . .	..	1,21,653	1,21,653
<b>C.—Secretariat and Headquarters Establishments—</b>			
Civil Secretariats . . . . .	6,45,815	20,14,028	26,59,843
Public Service Commission . . . . .	1,32,459	..	1,32,459
Board of Revenue, Financial Commissioner and establishments.	45,872	1,20,290	1,66,162
Fiscal Fund Audit Establishments . . . . .	..	2,88,522	2,88,522
<b>D.—Commissioners—</b>			
Commissioners . . . . .	1,97,064	2,37,333	4,34,397
Carried over . . . . .	22,17,368	41,02,789	63,20,157



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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
<b>F.—Civil Administration—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>25.—General Administration—<i>concl'd.</i></b>			
Brought forward . . . . .	22,17,368	41,02,789	63,20,157
<b>E.—District Administration—</b>			
General Establishments . . . . .	10,93,273	66,89,199	77,82,472
Sub-Divisional Establishments . . . . .	5,420	7,54,943	7,60,363
Other Establishments . . . . .	399	19,37,286	19,37,685
<b>F.—Works—</b>			
Original Works . . . . .	..	11,168	11,168
<b>G.—Miscellaneous—</b>			
Discretionary Grants by Heads of Provinces, etc.	4,566	1,70,276	1,74,842
Miscellaneous . . . . .	18,696	18,560	37,256
<b>H.—Charges in England—</b>			
<b>A.—Secretary of State for India—</b>			
Other Items . . . . .	209	..	209
Loss or gain by Exchange . . . . .	1	..	1
<b>B.—High Commissioner for India—</b>			
Salaries and expenses of the High Commissioner's Department.	..	1,02,627	1,02,627
Other Items . . . . .	1,82,992	741	1,83,733
Loss or gain by Exchange . . . . .	482	181	663
<b>Total . . . . .</b>	<b>35,23,406</b>	<b>1,37,87,770</b>	<b>1,73,11,176</b>
<b>27.—Administration of Justice—</b>			
High Court . . . . .	18,07,997	..	18,07,997
Law Officers . . . . .	78,436	4,25,347	5,03,783
Administrator General and Official Trustee	..	1,32,013	1,32,013
Official Assignee . . . . .	..	83,352	83,352
Official Receiver, Calcutta . . . . .	..	62,297	62,297
Coroner's Court . . . . .	..	6,187	6,187
<b>Carried over . . . . .</b>	<b>18,86,433</b>	<b>7,09,196</b>	<b>25,95,629</b>

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>27.—Administration of Justice—<i>concl'd.</i></b>			
Brought forward . . . . .	18,86,433	7,09,106	25,95,629
Presidency Magistrates' Courts . . . . .	20,372	2,03,396	2,23,768
Civil and Sessions Courts . . . . .	7,28,708	57,03,507	64,32,215
Courts of Small Causes . . . . .	..	2,60,627	2,60,627
Criminal Courts . . . . .	..	11,481	11,481
Pledership and Muktearship examination charges. . . . .	..	5,829	5,829
Charges in England . . . . .	56,641	86	56,727
Loss or gain by exchange . . . . .	156	..	156
Total . . . . .	26,92,310	68,94,122	95,86,432
<b>28.—Jails and Convict Settlements—</b>			
Jails . . . . .	66,145	39,01,834	39,67,979
Jail manufactures . . . . .	566	6,05,229	6,05,795
Charges on account of persons confined or detained in Jails outside the Province. . . . .	..	197	197
Total . . . . .	66,711	45,07,260	45,73,971
<b>29.—Police—</b>			
Presidency Police . . . . .	1,37,641	49,38,833	50,76,474
Superintendence . . . . .	2,11,608	1,85,903	3,97,511
District Executive Force . . . . .	8,37,647	1,53,13,089	1,61,50,736
Carried over . . . . .	11,86,896	2,04,37,825	2,16,24,721

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>29.—Police—<i>concl.</i></b>			
Brought forward . . . . .	11,86,896	2,04,37,825	2,16,24,721
Police Training Schools . . . . .	14,591	1,92,067	2,06,658
Special Police . . . . .	1,92,035	3,74,465	5,66,500
Railway Police . . . . .	49,081	3,39,706	3,88,787
Criminal Investigation Department . . . . .	1,29,564	15,03,631	16,33,195
Works . . . . .	..	3,37,785	3,37,785
Charges in England . . . . .	1,94,309	4,311	1,98,620
Loss or gain by exchange . . . . .	531	20	551
Total . . . . .	17,67,007	2,31,89,810	2,49,56,817
<b>30.—Ports and Pilotage—</b>			
<b>B.—Other Ports—</b>			
Charges for Pooled Launches . . . . .	12,061	4,08,773	4,20,837
Ports establishments . . . . .	87,583	12,526	1,00,109
Subsidies to Steam-boat Companies . . . . .	..	3,200	3,200
Miscellaneous . . . . .	..	900	900
Charges in England . . . . .	..	4,800	4,800
Loss or gain by exchange . . . . .	..	13	13
Total . . . . .	99,647	4,30,212	5,29,859
<b>36.—Scientific Departments—</b>			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	29,636	29,636
Total . . . . .	..	29,636	29,636

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

Heads.  1	Expenditure for 1941-42.		Total.  Rs.
	Charged.  2	Voted.  3	
<b>F.—Civil Administration—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>37.—Education—General—</b>			
<b>A.—University—</b>			
Grants to Universities . . . . .	5,50,000	6,14,502	11,64,502
Government Arts Colleges . . . . .	87,575	17,29,794	18,17,369
* Grants to non-Government Arts Colleges . . . . .	..	4,79,086	4,79,086
Government Professional Colleges . . . . .	20,256	3,71,333	3,91,589
<b>B.—Secondary—</b>			
Government Secondary Schools . . . . .	41,608	15,01,721	15,43,329
Direct grants to non-Government Secondary Schools.	5,192	19,21,414	19,26,606
<b>C.—Primary—</b>			
Government Primary Schools . . . . .	..	4,227	4,227
Direct grants to non-Government Primary Schools.	34,571	3,54,604	3,89,175
Grants to local bodies for primary education.	..	38,49,554	38,49,554
<b>D.—Special—</b>			
Government Special Schools . . . . .	2,294	13,17,019	13,19,313
Direct grants to non-Government Special Schools.	..	7,04,775	7,04,775
<b>E.—General—</b>			
Direction . . . . .	64,777	1,63,481	2,28,258
Inspection . . . . .	9,504	11,95,070	12,04,574
Scholarship . . . . .	1,498	5,28,633	5,30,131
Miscellaneous . . . . .	12,576	10,23,918	10,36,494
<i>Deduct</i> —Amount not from the Scheduled Castes Education Fund.	..	—1,86,935	—1,86,935
<b>F. Charges in England—</b>			
<b>B.—High Commissioner . . . . .</b>	18,693	13,461	32,154
Loss or gain by exchange . . . . .	53	37	90
<b>Total—Education—General . . . . .</b>	<b>8,48,597</b>	<b>1,55,85,604</b>	<b>1,64,34,291</b>

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

Heads. 1	Expenditure for 1941-42.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>37.—Education (Anglo-Indian and European Education)</b>			
<b>B.—Secondary—</b>			
Government Secondary Schools . . . . .	..	2,76,425	2,76,425
Direct grants to non-Government Secondary Schools.	..	3,03,757	3,03,757
<b>C.—Primary—</b>			
Direct grants to non-Government Primary Schools.	..	4,53,681	4,53,681
<b>D.—Special—</b>			
Direct grants to non-Government Special Schools.	..	1,770	1,770
<b>E.—General—</b>			
Inspection . . . . .	..	36,730	36,730
Scholarships. . . . .	..	37,280	37,280
Miscellaneous . . . . .	52	15,847	15,899
<b>F.—Charges in England—</b>			
B.—High Commissioner . . . . .	..	3,346	3,346
Loss or gain by exchange . . . . .	..	11	11
<b>Total—Anglo-Indian and European Education.</b>	<b>52</b>	<b>11,28,847</b>	<b>11,28,899</b>
<b>Total—Education—General .</b>	<b>8,48,597</b>	<b>1,55,85,694</b>	<b>1,64,34,291</b>
<b>GRAND TOTAL .</b>	<b>* 8,48,649</b>	<b>1,67,14,541</b>	<b>1,75,63,190</b>

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>38.—Medical—</b>			
Medical Establishment . . . . .	1,19,934	5,42,904	6,62,928
Hospitals and Dispensaries . . . . .	1,28,995	25,39,922	26,68,917
Grants for Medical purposes . . . . .	..	2,86,160	2,86,160
Medical Colleges and Schools . . . . .	75,151	8,97,929	9,73,080
Mental Hospital . . . . .	..	5,63,464	5,63,464
Chemical Examiner . . . . .	..	83,887	83,887
Charges in England . . . . .	50,589	2,273	52,862
Loss or gain by exchange . . . . .	140	7	147
Total . . . . .	3,74,809	49,16,636	52,91,445
<b>39.—Public Health—</b>			
Public Health Establishment . . . . .	88,783	5,62,202	6,50,985
Grants for Public Health purposes . . . . .	420	23,42,171	23,42,591
Expenses in connection with epidemic diseases.	6,219	7,20,277	7,26,496
Bacteriological Laboratories . . . . .	..	90,996	90,996
Pasteur Institutes . . . . .	..	39,225	39,225
Works . . . . .	..	60,514	60,514
Charges in England . . . . .	5,792	12,846	18,638
Loss or gain by exchange . . . . .	16	25	41
Total . . . . .	1,01,230	38,28,256	39,29,486
<b>40.—Agriculture—</b>			
Direction . . . . .	30,703	61,849	92,552
Superintendence . . . . .	24,640	2,52,986	2,77,626
Subordinate and Expert Staff . . . . .	..	2,25,168	2,25,168
Experimental Farms . . . . .	7,709	2,32,961	2,40,670
Carried over . . . . .	63,052	7,72,964	8,36,016

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

Heads. 1	Expenditure for 1941-42.		Total 4
	Charged. 2	Voted. 3	
<b>F.—Civil Administration—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>40.—Agriculture—<i>concl'd.</i></b>			
Brought forward . . . . .	63,052	7,72,964	8,36,016
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	100	3,04,571	3,04,671
Agricultural Experiments and Research . . . . .	..	2,04,699	2,04,699
Agricultural Education . . . . .	24,126	1,18,744	1,42,870
Agricultural Engineering . . . . .	..	25,908	25,908
Botanical and other Public Gardens . . . . .	..	1,62,226	1,62,226
Special Rural Uplift Schemes . . . . .	..	10,444	10,444
Grants-in-aid, Contributions, etc. . . . .	..	1,03,086	1,03,086
Other Charges . . . . .	..	32,46,458	32,46,458
Charges in England . . . . .	6,934	5,507	12,441
Loss or gain by exchange . . . . .	18	15	33
Total . . . . .	94,230	49,54,622	50,48,852
<b>41.—Veterinary—</b>			
Superintendence . . . . .	1,275	1,37,148	1,38,423
Veterinary Education and Research . . . . .	21,030	1,40,037	1,61,067
Subordinate establishment . . . . .	..	75,260	75,260
Hospitals and dispensaries . . . . .	5,007	3,03,444	3,08,451
Prizes . . . . .	..	996	996
Charges in England . . . . .	4,800	11,156	15,956
Loss or gain by exchange . . . . .	13	30	43
Total . . . . .	32,125	6,88,071	7,00,196

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

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Voted.	
	2	3	
1			4
<b>F.—Civil Administration—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>42.—Co-operation—</b>			
Superintendence . . . . .	24,711	12,24,321	12,49,032
Grants-in-aid . . . . .	..	2,03,113	2,03,113
Other charges . . . . .	637	1,90,449	1,91,086
Total . . . . .	25,348	16,17,883	16,43,231
<b>43.—Industries—</b>			
Industries . . . . .	911	16,08,356	16,09,267
Cinchona Plantations . . . . .	35,467	6,37,940	6,73,407
Works . . . . .	..	18,911	18,911
Charges in England . . . . .	12,800	3,099	15,899
Loss or gain by exchange . . . . .	35	8	43
Total . . . . .	49,213	22,68,314	23,17,527
<b>47.—Miscellaneous Departments—</b>			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	1,38,848	1,38,848
Labour . . . . .	20,793	51,784	72,577
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers . . . . .	40	1,19,039	1,19,079
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	8,057	8,057
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts.	..	5,950	5,950
Examinations . . . . .	..	94	94
Administration of Indian Partnership Act, 1932.	..	4,936	4,936
Carried over . . . . .	20,833	3,28,708	3,49,541



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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>concl.</i></b>			
<b>47.—Miscellaneous Departments—<i>concl.</i></b>			
Brought forward . . . . .	20,833	3,28,708	3,49,541
<i>Miscellaneous—concl.</i>			
Administration of Bengal Money Lenders Act, 1940 . . . . .	23,181	16,527	39,708
Miscellaneous . . . . .	740	66,488	67,228
Charges in England . . . . .	4,452	32,870	37,322
Loss or gain by exchange . . . . .	12	89	101
Total . . . . .	49,218	4,44,682	4,93,900
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
<b>50.—Civil Works—</b>			
Original Works—Buildings—			
Land Revenue . . . . .	..	6,856	6,856
Provincial Excise . . . . .	485	4,416	4,901
Registration . . . . .	..	35,917	35,917
General Administration . . . . .	72,878	11,31,206	12,04,084
Administration of Justice . . . . .	..	1,58,146	1,58,146
Jails and Convict Settlements . . . . .	..	1,65,871	1,65,871
Police . . . . .	2,087	5,70,896	5,72,983
Ports and Pilotage . . . . .	..	4	4
Education . . . . .	..	2,92,580	2,92,580
Medical . . . . .	..	1,52,050	1,52,050
Agriculture . . . . .	..	1,10,829	1,10,829
Veterinary . . . . .	..	1,751	1,751
Industries . . . . .	..	19,851	19,851
Carried over . . . . .	75,450	26,50,373	27,25,823

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>H.—Civil Works and Miscellaneous Public Improvements—<i>concl.</i></b>			
<b>50.—Civil Works—<i>concl.</i></b>			
Brought forward . . . . .	75,450	26,50,873	27,25,823
Original Works—Buildings— <i>concl.</i>			
Civil Works . . . . .	..	13,132	13,132
Miscellaneous Departments . . . . .	..	6,903	6,903
Original Works—Communications . . . . .	1,715	27,50,667	27,52,382
Repairs—			
Buildings . . . . .	3,90,019	22,46,340	26,36,359
Communications . . . . .	55,201	14,79,937	15,35,138
Miscellaneous . . . . .	..	334	334
Establishment . . . . .	2,48,026	12,64,085	15,12,111
Tools and plant . . . . .	4,760	78,482	83,212
Grants-in-aid . . . . .	4,00,000	19,38,009	23,38,009
Suspense . . . . .	-1,335	34,069	32,734
Charges in England . . . . .	20,551	18,748	39,299
Loss or gain by exchange . . . . .	68	53	115
<b>Total</b>	<b>11,94,449</b>	<b>1,24,81,102</b>	<b>1,36,75,551</b>
<b>J.—Miscellaneous—</b>			
<b>54.—Famine—</b>			
A. Famine Relief—			
Gratuitous Relief . . . . .	330	10,52,815	10,53,145
Miscellaneous . . . . .	..	14,06,411	14,06,411
<b>Total</b>	<b>330</b>	<b>24,59,226</b>	<b>24,59,556</b>

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
<b>J.—Miscellaneous—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>55.—Superannuation Allowances and Pensions—</b>			
Superannuation and Retired Allowances .	9,06,635	75,27,241	84,33,876
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	1,27,563	2,56,694	3,84,257
Compassionate Allowances . . . . .	4,937	46,001	50,938
Gratuities . . . . .	63	34,707	34,800
Pensions for distinguished and meritorious services or for political considerations.	..	..	..
Donation to Provident Funds . . . . .	5,463	62,791	68,254
Government Contribution payable under Indian Civil Service Family Pension Rules.	3,416	..	3,416
Charges in England . . . . .	21,50,616	2,34,656	23,85,272
Loss or gain by exchange . . . . .	5,602	613	6,215
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	—25,640	—71,100	—96,740
<b>Total .</b>	<b>31,78,655</b>	<b>80,91,693</b>	<b>1,12,70,348</b>
<b>* 56.—Stationery and Printing—</b>			
<b>I.—Stationery—</b>			
Stationery supplied by other Governments .	660	9,87,094	9,87,754
Discount on plain paper used with stamps .	..	13,200	13,200
Purchase of plain paper used with stamps .	..	93,773	93,773
<b>II.—Printing—</b>			
Government Presses . . . . .	10,878	11,41,292	11,52,170
Printing at private presses . . . . .	..	13,171	13,171
Cost of printing work done by other Governments.	..	2,997	2,997
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments	..	—53,079	—53,079
Charges in England . . . . .	4,000	23,394	27,394
Loss or gain by exchange . . . . .	11	48	59
<b>Total .</b>	<b>15,549</b>	<b>22,21,890</b>	<b>22,37,439</b>

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
<b>J.—Miscellaneous—<i>concl.</i></b>			
<b>57.—Miscellaneous—</b>			
Cost of books and periodicals . . . .	..	421	421
Donations for charitable purposes . . . .	..	1,17,380	1,17,380
Special Commissions of Enquiry . . . .	..	1,582	1,582
Petty Establishments . . . . .	..	1,62,355	1,62,355
Irrecoverable temporary loans and advances written off.	..	1,579	1,579
Rent, rates and taxes . . . . .	..	46,022	46,022
Contributions . . . . .	51,25,872	9,99,408	61,25,280
Miscellaneous Durbar charges . . . . .	..	2,262	2,262
Expenditure on account of State Prisoners and Detenus.	..	3,922	3,922
Miscellaneous and unforeseen charges . . . .	270	2,00,352	2,00,622
Charges in England . . . . .	..	42	42
Loss or gain by exchange . . . . .	..	..	..
<b>Total . . . . .</b>	<b>51,26,142</b>	<b>15,35,325</b>	<b>66,61,467</b>
<b>M.—Extraordinary Items—</b>			
<b>63.—Extraordinary Charges—</b>			
<i>Charges in India—</i>			
Charges incurred as a direct result of War	35,227	9,58,322	9,93,599
<i>Deduct—Recoveries of War Charges . . . . .</i>	<i>—68,736</i>	<i>—45,33,898</i>	<i>—46,02,634</i>
Expenditure on Air Raid Precautions . . . .	1,07,780	1,05,43,944	1,06,51,724
Charges in England . . . . .	16,359	5,056	21,415
Loss or gain by exchange . . . . .	42	9	51
<b>Total . . . . .</b>	<b>90,722</b>	<b>69,73,433</b>	<b>70,64,155</b>

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
<b>JJ.—Miscellaneous—Capital Account within the Revenue Account—</b>	Rs.	Rs.	Rs.
<b>55-A.—Commutation of pensions financed from ordinary revenues—</b>			
Amount transferred from “83—Payments of commuted value of pensions”.	5,41,994	5,19,078	10,61,072
Total .	5,41,994	5,19,078	10,61,072
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—</b>			
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>			
<b>A.—Irrigation Works—</b>			
Unproductive—			
Works . . . . .	..	89,999	89,999
Establishment . . . . .	9,063	40,161	49,224
Tools and Plant . . . . .	..	1,495	1,495
Deduct—Receipts and Recoveries on capital account.	..	—664	—664
Charges in England . . . . .	832	..	832
Loss or gain by exchange . . . . .	2	..	2
Total A.—Irrigation Works .	9,897	1,30,991	1,40,888

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

Heads.  1	Expenditure for 1941-42.		Total.  4
	Charged.  2	Voted.  3	
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—concl'd.</b>	Rs.	Rs.	Rs.
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—concl'd.</b>			
<b>B.—Navigation, Embankment and Drainage Works—</b>			
Unproductive—			
Deduct—Receipts and Recoveries on capital account.	..	—3,30,000	— 3,30,000
<b>Total B.—Navigation, Embankment and Drainage Works.</b>	..	—3,30,000	—3,30,000
<b>Total A.—Irrigation Works .</b>	9,897	1,30,991	1,40,888
<b>Net expenditure outside the Revenue Account .</b>	9,897	—1,99,009	—1,89,112
<b>JJ.—Miscellaneous Capital Account outside the Revenue Account—</b>			
<b>83.—Payments of commuted value of Pensions—</b>			
Payments of commuted value of pensions—			
(a) Payments in India . . . . .	4,96,439	5,19,395	10,15,834
(b) Payments in England—			
Par value . . . . .	46,240	..	46,240
Loss or gain by exchange . . . . .	80	..	80
Deduct—			
(1) Amount financed from ordinary revenues.	—5,41,994	—5,19,078	—10,61,072
(2) Amount recovered from other Government.	—765	—317	—1,082
(3) Capital portion of equated payments out of revenue.	—17,832	—2,56,694	—2,74,576
Deduct—Total .	—5,60,641	—7,76,089	—13,36,730
<b>Net expenditure outside the Revenue Account .</b>	—17,882	—2,50,694	—2,74,576

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.—Capita' Outlay on Forests . . . . .	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—	.	
A.—Irrigation Works—		
(2) Unproductive—		
Midnapore Canal . . . . .	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	7,01,390
Damodar Canal . . . . .	1,40,888	1,22,48,857
Total—Unproductive .	1,40,888	2,12,56,984
Total—A.—Irrigation Works .	1,40,888	2,12,56,984
B.—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Hijli Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	69,95,781
Wanderbans Steamer Route . . . . .	—1,083	14,67,507
Madaripur Bil Route . . . . .	..	83,10,719
Dredger 'Burdwan' . . . . .	..	13,63,492
Carried over .	—1,083	2,06,88,304

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.
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>		
B.—Navigation, Embankment and Drainage Works— <i>concl'd.</i>		
Brought forward . . . . .	—1,083	2,06,88,304
(2) Unproductive— <i>concl'd.</i>		
Dredger 'Alexandra' . . . . .	—10,848	1,81,465
Dredger 'Bidyadhari' . . . . .	..	(a)7,95,709
Dredger 'Ronaldshay' . . . . .	..	46,03,154
Dredger 'Cowley' (b) . . . . .	—3,30,000	41,32,313
Total—B.—Navigation, etc., Works . . . . .	—3,41,931	3,04,00,945
Total—Irrigation, Navigation, etc., Works . . . . .	—2,01,043	5,16,57,929
Deduct—Amount met out of Revenue . . . . .	11,931	—2,26,81,967
Add—Repayments of capital expenditure met out of Revenue.	..	29,23,778
Net amount outside the Revenue Account . . . . .	—1,89,112	3,18,99,740
<b>81.—Capital Account of Civil Works outside the Revenue Account.</b>	..	96,03,650
<b>83.—Payments of commuted value of pensions .. . . .</b>	—2,74,576	20,88,966
<b>GRAND TOTAL . . . . .</b>	<b>—4,63,688</b>	<b>4,45,05,856</b>

(a) Excluded Rs. 3,00,000 met from contributions.

(b) Since sold out.



**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 1942 :—

*(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.
5,04,06,108	A to M	Government . . .	70	
	N	Public Debt . . .	71	1,44,08,000
	O	Unfunded Debt . . .	71	4,75,34,737

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
		Gross balance . . . .	73	3,06,52,538
13,02,600		Investments . . . .	73	
5,55,300		(ii) Advances not bearing interest.	84	
		(iii) Suspense—		
44,89,316		Investments . . . .	87	
		Other items (Net) . . . .	87	11,06,504
2,47,58,286	R	Loans and Advances by Provincial Governments.	88	
	S	Remittances—		
		I. Remittances within India (Net).	91	11,41,824
1,32,39,022	V	(Closing) Cash Balance . .	92	
0,48,41,001		Total . . . .		9,48,41,601

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 books.

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

#### SECTION A to M.—GOVERNMENT ACCOUNT . . . Dr. Rs. 5,04,06,108

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced

accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
4,52,59,579	A.—Opening Balance . . . . .	
..	B.—Revenue Receipts for 1941-42 . . . . .	14,94,28,030
15,50,38,247	C.—Expenditure on Revenue Account for 1941-42 . . . . .	
..	D.—Capital Expenditure outside the Revenue Account for 1941-42 . . . . .	4,63,688
..	E.—Closing Balance, Dr. . . . .	5,04,06,108
20,02,97,826	Total . . . . .	20,02,97,826

**SECTION N.—PUBLIC DEBT . . . . . Cr. Rs. 1,44,06,000**

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Bengal on the 31st March 1942 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**

*Treasury Bills . . . . . Cr. Rs. 1,00,00,000-*

7. Treasury Bills worth Rs. 6,75,00,000 were floated by the Government during the year under report of which Bills for Rs. 5,75,00,000 matured and were discharged during the year (as shown in the statement on page 17 of part A of the report). The balance represents the value of the Treasury Bills not matured during the year. A sum of Rs. 1,19,434 was paid as discount on the Treasury Bills floated.

**Loans from the Central Government . . . . . Cr. Rs. 44,06,000**

8. The balance under this head outstanding on the 31st March 1942 was Rs. 44,06,000. The loan is interest-free and is repayable in five equal instalments. The loan was taken to finance the provincial share of the Civil Defence expenditure.

**SECTION O.—UNFUNDED DEBT . . . . . Cr. Rs. 4,75,34,737**

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. 4,75,34,737**

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 . . . . .	4,24,37,554
Indian Civil Service Provident Fund . . . . .	26,36,019
Indian Civil Service (Non-European Members) Provident Fund . . . . .	3,59,704
Contributory Provident Fund . . . . .	20,63,306
Other Miscellaneous Provident Funds . . . . .	38,154
Total	4,75,34,737

The amounts at credit of the subscribers on the 31st March 1942 have been communicated to them.

*General Provident Fund . . . . . Cr. Rs. 4,24,37,554*

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. 26,36,019*

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. 3,59,704*

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. 20,63,306*

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. 38,154

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 :—

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest—		
Gross Balance. . . . .	..	3,06,52,536
Investments . . . . .	13,92,609	..
(2) Advances not bearing interest . . . . .	5,55,380	..
(3) Suspense—		
Investments . . . . .	44,89,316	..
Other items (net) . . . . .	..	11,06,504
	<hr/>	
Total . . . . .	64,37,285	3,17,59,040
	<hr/>	

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	3,06,52,536
Investments . . . . .	13,92,609	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	21,91,860
Investments . . . . .	13,92,609	..
(2) Other Deposit Accounts . . . . .	..	2,84,60,676

Reserve Funds—

Gross balance . . . . .	Cr. Rs. 21,91,860
Investments . . . . .	Dr. Rs. 13,92,609

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.
<b>Famine Insurance Fund—</b>		
Gross balance . . . . .	..	15,08,717
Investments . . . . .	13,92,609	..
Scheduled Castes Education Fund . . . . .	..	1,81,457
<b>Depreciation Reserve Fund—</b>		
Government Presses . . . . .	..	5,01,686
Total—		
Gross balance . . . . .	..	21,91,860
Investments . . . . .	13,92,609	..

*Famine Insurance Fund—*

<i>Gross balance . . . . .</i>	<i>Cr. Rs. 15,08,717</i>
<i>Investments . . . . .</i>	<i>Dr. Rs. 13,92,609</i>

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 1941-42 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. 3,99,063 invested in treasury bills for Rs. 4,00,000. The market value of the former on the 31st March 1942 was Rs. 8,95,013.

The Fund is administered by the Finance Department of the Government of Bengal.

*Scheduled Castes Education Fund . . . . . Cr. Rs. 1,81,457*

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 year. The fund is controlled by the Director of Public Instruction, Bengal.

*Depreciation Reserve Fund—Government Presses Cr. Rs. 5,01,686*

21. 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. 2,84,60,676**

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

	Cr. Rs.
Deposits of Local Funds . . . . .	92,36,898
Civil Deposits . . . . .	1,85,69,079
Other Accounts . . . . .	6,54,699
<b>Total</b> . . . . .	<b>2,84,60,676</b>

**Deposits of Local Funds . . . . . Cr. Rs. 92,36,898**

23. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise 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.

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

	Cr. Rs.
(a) District Funds . . . . .	25,58,683
(b) Municipal Funds . . . . .	8,82,185
(c) Education Funds . . . . .	55,73,431
(d) Medical and Charitable Funds . . . . .	37,271
(e) Other Miscellaneous Funds . . . . .	1,85,328
<b>Total</b> . . . . .	<b>92,36,898</b>

(a) *District Funds* . . . . . **Cr. Rs. 25,58,683**

25. The balance is composed of:—

	Cr. Rs.
(i) District Funds . . . . .	25,55,992
(ii) Union Funds . . . . .	2,691
<b>Total</b> . . . . .	<b>25,58,683</b>

26. The balance has not yet been accepted as correct by the administrators in one case under District Funds.

(b) *Municipal Funds* . . . . . Cr. Rs. 8,82,185

27. The balances have not yet been acknowledged as correct by two Municipalities.

(c) *Education Funds* . . . . . Cr. Rs. 55,73,431

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund . . . . .	3,555
(ii) District Primary Education Funds . . . . .	55,69,876
Total . . . . .	<u>55,73,431</u>

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

30. 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) *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, 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. As recommended by the Public Accounts Committee which sat in 1941 proper account rules have been framed by Government for the administration of the Fund.

(d) *Medical and Charitable Funds* . . . . . Cr. Rs. 37,271

31. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund . . . . .	5,041
(ii) Chittagong General Hospital Fund . . . . .	6,191
(iii) Bengal Famine Orphan Fund . . . . .	10,352
(iv) Ramlal Mukherjee's Endowment Fund . . . . .	10,260
(v) Imambara Hospital Fund . . . . .	5,427
(vi) Sibapada Roy Chowdhury's Funds (Nos. 1 & 2) . . . . .	..
Total . . . . .	<u>37,271</u>

32. The nature of the transactions of these Funds is briefly indicated below :—

(i) *Pilgrims' Lodging House Fund*.—This Fund is made up of the fees and fines paid by the keepers 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, the District Board, the Hospital Port Dues Fund and the Assam Bengal Railway and from fees levied on 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 the 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 income of the fund is derived from the interest on the securities in which the Fund money is invested. 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 income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is administered by the Revenue Department of the Government of Bengal.

(v) *Imambara Hospital Fund*.—The Fund is created by the Government of Bengal for the maintenance of the Imambara Hospital in the district of Hoogly and is administered by a Managing Committee. The Collector of Hoogly 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 & Industries Department, is the administrator of the Funds.

(e) *Other Miscellaneous Funds* . . . . . Cr. Rs. 1,85,328

33. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund . . . . .	3,133
(ii) Christian Burial Board Fund . . . . .	21,180
(iii) Mohamedan Burial Board Fund . . . . .	1,086
(iv) Syedpur Trust Estate Fund . . . . .	6,668
(v) B. L. Mukherjee's Trust Fund . . . . .	12,642
(vi) Cinematograph Act Fund . . . . .	1,156
(vii) Bengal State-aid to Industries Act Fund . . . . .	9,855
(viii) Fire Brigade Fund . . . . .	53,393
(ix) Mohsin Endowment Fund . . . . .	66,225
Total	1,85,328

34. 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 Government of Bengal. The Fund was created for the upkeep of the Zoological Garden at Alipore.

(ii) *Christian Burial Board Fund*—

(iii) *Mohomedan 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*—

The Fund consists of certain estates of the late Hazi Mohamed Mohsin of Hooghly and was created for religious and charitable purposes. The management of the Fund has been entrusted to the Government of Bengal. Out of the income of this 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 is credited to the Mohsin Endowment Fund.

(v) *B. L. Mukherjee's Trust Fund*—

The Fund consists of the property of the late Biharilal Mukherjee of Boinchee which vested in Government under his will. The income of the Fund is spent in the improvement of schools and dispensaries and in alleviating the sufferings of the poor and the helpless of his native village and the neighbouring villages.

(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 the furtherance of industries in Bengal.

(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. 1,85,69,079**

35. 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 . . . . .	16,36,127
(b) Civil Courts' Deposits . . . . .	63,69,089
(c) Small Cause Courts' Deposits . . . . .	21,884
(d) Criminal Courts' Deposits . . . . .	1,19,617
(e) Personal Deposits . . . . .	77,22,019
(f) Police Deposits . . . . .	77,258
(g) Litigation Fund . . . . .	15,536
(h) Foundling Asylum Fund . . . . .	1,017
(i) Warders' Benefit Fund . . . . .	2,051
(j) Public Works Deposits . . . . .	3,52,702
(k) Charitable Endowment Fund . . . . .	71,874
(l) Deposits of Jute Cess Fund . . . . .	2,31,488
(m) Unclaimed deposits in the General Provident Fund . . . . .	64,914
(n) Unclaimed deposits in the Contributory Provident Fund . . . . .	1,050
(o) Deposits on account of the cost price of liquor, ganja and bhang . . . . .	1,17,641
(p) Deposits for work done for Indian States, public bodies or individuals . . . . .	13,82,572
(q) Deposits of the Chairman, Calcutta Improvement Trust . . . . .	11,559
(r) Deposits for sanitary works done for local bodies . . . . .	4,06,628
(s) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates . . . . .	14,031
(t) Deposit of fees received by Government servants for work done for private bodies . . . . .	25
<b>Total</b>	<b>1,85,69,079</b>

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

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

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

*Cr. Rs.*

(a) Revenue Deposits . . . . .	16,36,127
(b) Civil Courts' Deposits . . . . .	63,69,089
(c) Small Cause Courts' Deposits . . . . .	21,884
(d) Criminal Courts' Deposits . . . . .	1,19,617

37. 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 each kind of deposits. The differences have been adjusted in the accounts of the year 1942-43.

(e) Personal Deposits . . . . .	<i>Cr. Rs.</i> 77,22,019
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38. 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, except in one case where there was a debit balance. The matter has since been regularised.

• 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 one.

There were altogether 1,196 Personal Ledger Accounts in the various treasuries of the Presidency at the end of the year 1941-42.

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

Dr. Rs.		Cr. Rs.
	Opening Balance . . . . .	75,66,614
	Total credits during the year . . . . .	2,50,51,235
2,48,95,830	Total debits during the year . . . . .	
77,22,019	Closing Balance . . . . .	
<u>3,26,17,849</u>	Total . . . . .	<u>3,26,17,849</u>

*Cr. Rs.*

(f) <i>Police Deposits</i> . . . . .	77,258
(g) <i>Litigation Fund</i> . . . . .	15,536
(h) <i>Foundling Asylum Fund</i> . . . . .	1,017
(i) <i>Warders' Benefit Fund</i> . . . . .	2,051

39. 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.

40. A brief description of the funds referred to in items (f), (g), (h) and (i) is given below :—

*Police Deposits—*

The deposit account comprises the accounts of (i) The Calcutta Police Poor Box Fund the object of which is to provide relief to the needy and the distressed in Calcutta, (ii) The Claude Martiu Fund meant for the relief of released prisoners, (iii) Malkhana deposits consisting of cash and sale-proceeds of unclaimed or intestate properties and (iv) Miscellaneous deposits.

*Litigation Fund—*

The Fund was created out of the moneys deposited by the Wards Estates and other local bodies for the purpose of meeting the costs of litigation in appeals in the High Court. 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.

(j) *Public Works Deposits* . . . . . Cr. Rs. 3,52,702

41. The balance represents the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits.

(k) *Charitable Endowment Fund* . . . . . Cr. Rs. 71,871

42. Certificates of acceptance of balances have not yet been received in seven cases.

(l) *Deposits of Jute-Cess Fund* . . . . . Cr. Rs. 2,31,488

43. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under The 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.

(m) *Unclaimed Deposits in the General Provident Fund* . . . . . Cr. Rs. 64,914

(n) *Unclaimed Deposits in the Contributory Provident Fund* Cr. Rs. 1,050

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

(o) *Deposits on account of the cost price of liquor, ganja and bhung* . . . . . Cr. Rs. 1,17,641

45. The cost price of liquor, ganja and bhung 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.

(p) *Deposits for work done for Indian States, public bodies or individuals* . . . . . Cr. Rs. 13,32,572

(q) *Deposits of the Chairman, Calcutta Improvement Trust* . . . . . Cr. Rs. 11,559

46. 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.

(r) *Deposits for sanitary works done for local bodies* . . . . . Cr. Rs. 4,06,628

47. 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.

(s) *Deposits on account of Survey and Settlement Operations conducted in Private and Wards' Estates* . . . . . Cr. Rs. 14,031

48. This head is intended to record the deposits made by Private and Wards Estates for Survey and Settlement works to be done by Government. Balances have been accepted in all but one case.

(t) *Deposit of fees received by Government servants for work done for private bodies* . . . . . Cr. Rs. 25

49. The amount has since been adjusted in the accounts of the year 1942-43 by credit to Government.

Other Accounts . . . . . Cr. Rs. 6,54,699

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

An abstract account of each of these funds will be found in Part II of this compilation.

	Cr. Rs.
Subventions from Central Road Fund . . . . .	10,987
Deposit Account of grants for Economic Development and Improvement of rural areas . . . . .	1,38,896
Central Cotton Committee Research Fund . . . . .	216
Deposit Account of the grant made by the Imperial Council of Agricultural Research . . . . .	3,761
Deposit Account of grants from the Central Government for the development of sericultural industry . . . . .	5,044
Deposit Account of grants from the Central Government for the development of handloom industries . . . . .	1,60,944
Deposit Account of grants from Sugar Excise Fund . . . . .	2,652
Deposit Account of grants made by the Indian Research Fund Association . . . . .	28,026
Deposit Account of Securities held by Government . . . . .	3,04,173
Total	6,54,699

*Subventions from Central Road Fund . . . . . Cr. Rs. 10,987*

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. A case of diversion pertaining to the year 1938-39 for the amount of Rs. 4,647 has not yet been settled. In another case, an unspent amount relating to 1940-41, instead of being refunded was utilised in the next year. The formal approval of Government to this failure to refund has been applied for by the party concerned.

*Deposit Account of grants for Economic Development and Improvement of rural areas . . . . . Cr. Rs. 1,38,896*

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. 52,747, Rs. 43,310, Rs. 27,286, Rs. 34,384 and Rs. 6,188 spent during the years 1936-37, 1937-38, 1938-39, 1940-41, and 1941-42 respectively have not yet been received. Certificates of acceptance of balance have not yet been received from the Provincial Government.

## 53. Deleted.

*Central Cotton Committee Research Fund* . . . . . Cr. Rs. 216

*Deposit Account of the grant made by the Imperial Council of  
Agricultural Research* . . . . . Cr. Rs. 3,761

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. The 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 industry* . . . . . Cr. Rs. 5,044

*Deposit Account of grants from the Central Government for the  
development of handloom industries* . . . . . Cr. Rs. 1,60,944

55. The nomenclature of the heads is self-explanatory. The balances have not yet been accepted by the administrator in both the cases. In respect of the latter the balance for the year 1940-41 has not yet been accepted.

*Deposit Account of grants from Sugar Excise Fund* . . . . . Cr. Rs. 2,652

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* . . . . . Cr. Rs. 28,026

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

*Deposit Account of Securities held by Government* . . . . . Cr. Rs. 3,04,173

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. 5,55,360**

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

	Dr. Rs.
Advances Repayable . . . . .	2,92,919
Permanent Advances . . . . .	2,39,679
Accounts with the Reserve Bank . . . . .	22,762
	<hr/>
Total	5,55,360



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

*Advances Repayable* . . . . . *Dr. Rs. 2,92,919*

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.
<i>Civil Advances—</i>	
Objection Book Advances . . . . .	2,92,387
Administrator General's Advances . . . . .	2,445
Public Work Advance—Takavi Works Advances . . . . .	51,436
<i>Special Advances—</i>	
Advances to students and other Indians in the United Kingdom . . . . .	18,506
Advances for the purchase of horses in the Survey and Settlement Department . . . . .	78
Advances to evacuees . . . . .	10,300
Advances to Controller, Air Raid Precautions . . . . .	3,926
<i>Forest Advances</i> . . . . .	3,841
<b>Total</b>	<b>2,92,919</b>

*Objection Book Advances* . . . . . *Dr. Rs. 2,02,387*

62. The ledger balance differed by Rs. 8,085 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 is under reconciliation. Out of the outstanding balance a sum of Rs. 89,338 has since been recovered. The unadjusted balance includes Rs. 898 for the year 1937-38, Rs. 225 for 1938-39, Rs. 476 for 1939-40 and Rs. 819 for 1940-41. The balances are either in course of recovery, or are awaiting final adjustment, the cases being under correspondence. A sum of Rs. 11,393 representing a portion of the loss of Government money in a defalcation case has been written off during the year under report by debit to the head '7—Land Revenue'.

*Administrator General's Advances* . . . . . *Dr. Rs. 2,445*

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. 344 has since been adjusted.

*Public Works Advance—Takavi Works Advances* . . . . . *Dr. Rs. 51,436*

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. 18,506*

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. 1,072 has since been recovered. The unadjusted balance is in course of recovery.

*Advances for the purchase of horses in the Survey and Settlement Department* . . . . . *Dr. Rs. 78*

66. The entire amount has since been recovered.

*Advances to evacuees* . . . . . *Dr. Rs. 10,300*

67. The balance represents the amount of advances granted by the Government of Bengal to meet expenses in connection with the evacuees from war zones. The balance is being transferred to the Central Section of the accounts in the year 1942-43.

*Advances to the Controller, Air Raid Precautions* . . . . . *Dr. Rs. 3,926*

68. Under this head are recorded advances made to the Controller, Air Raid Precautions, Calcutta, from time to time for meeting contingent expenditure of a non-recurring nature in connection with the payment to contractors for supplying materials for air raid precautions. The outstanding balance has since been adjusted.

*Forest Advances* . . . . . *Dr. Rs. 3,841*

69. Out of the outstanding balance a sum of Rs. 2,953 has since been adjusted.

*Permanent Advances* . . . . . *Dr. Rs. 2,39,679*

70. The balances have not been accepted by the officers concerned in four cases.

*Accounts with the Reserve Bank* . . . . . *Dr. Rs. 22,762*

71. Under this head are recorded the transactions in Government treasuries on behalf of the Reserve Bank. The balance which represents the amount due from the Reserve Bank on the 31st March 1942, has since been paid by the Bank.

**Suspense—**

Investments . . . . .	Dr. Rs. 44,89,316
Other Items . . . . .	Cr. Rs. 11,06,504

72. The classes of transactions included under this head are indicated below :—

Investments—	Cr. Rs.	Dr. Rs.
Suspense Accounts . . . . .	..	44,89,316
Other items—		
(i) Suspense Accounts . . . . .	1,61,645	48,350
(ii) Cheques and Bills . . . . .	10,57,114	..
(iii) Departmental and Similar Accounts . . . . .	..	63,905
Total—Other items . . . . .	12,18,759	1,12,255

Net Cr. Rs. 11,06,504

**Investments—**

*Suspense Accounts—Cash Balance Investment Account . Dr. Rs. 44,89,316*

73. 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. Securities to the nominal value of Rs. 31,200 (their market value on the 31st March 1940 being Rs. 29,562) were refunded to the parties concerned during the year under report. (The market value of the securities in hand on the 31st March 1942 was Rs. 41,84,253).

Other items—	Cr. Rs.	Dr. Rs.
(i) Suspense Accounts . . . . .	1,61,645	48,350

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

Suspense Accounts—	Cr. Rs.	Dr. Rs.
Objection Book Suspense . . . . .	1,61,645	20,030
Discount on Treasury Bills . . . . .	..	28,320
Total . . . . .	1,61,645	48,350

<i>Objection Book Suspense . . . . .</i>	}	<i>Cr. Rs. 1,61,645</i>
		<i>Dr. Rs. 20,030</i>

75. 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. There are discrepancies amounting to Rs. 38,302 between the ledger balances and those of the broadsheets which are under reconciliation. Sums of Rs. 52,898 and Rs. 2,672 have since been adjusted in the current year out of the credit and debit balances respectively. The unadjusted amounts include a credit for Rs. 1,088 and a debit for Rs. 708 pertaining to the years 1940-41 and 1938-39 respectively. The cases are under correspondence.

*Discount on Treasury Bills . . . . . Dr. Rs. 28,320*

76. The balance represents the portion of the discount not actually accrued during the year on those Treasury Bills which mature in the next year. The balance has been cleared by debiting the amount to the head "22—Interest on Debt and Other Obligations" in the year 1942-43.

(ii) *Cheques and Bills—*

*Pre-audit cheques* . . . . . Cr. Rs. 10,57,114

77. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1942. Outstanding cheques aggregating Rs. 2,144 have not yet been cashed.

(iii) *Departmental and Similar Accounts—*

*Civil Departmental Balances* . . . . . Dr. Rs. 63,905

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

	Dr. Rs.
Scaldah Small Cause Court . . . . .	203
Forest . . . . .	9,023
Public Works Cash Balance . . . . .	54,556
Sanitary Works Cash Balance . . . . .	123
Total	63,905

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

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

Dr. Rs. 2,47,58,286

79. 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 . . . . .	28,74,138
Loans to District and other Local Fund Committees . . . . .	26,09,870
Loans to Land-holders and other Notabilities . . . . .	9,57,441
Advances to cultivators . . . . .	1,26,08,571
Advances under Special Laws . . . . .	70,406
Miscellaneous Loans and Advances . . . . .	53,68,000

(2) *Loans to Government Servants—*

House-building Advances . . . . .	1,55,020
Advances for purchase of motor cars . . . . .	1,11,442
Advances for purchase of other conveyances . . . . .	387
Passage Advances . . . . .	1,676
Other Advances . . . . .	1,335
Total	2,47,58,286

*Loans to Municipalities* . . . . . Dr. Rs. 28,74,138

80. The conditions of repayment were fulfilled in all cases except in the case of the Halisahar Municipality from which sums of Rs. 3,352 and Rs. 3,642 are overdue on account of principal and interest respectively. The matter is under the consideration of the Government.

*Loans to District and other Local Fund Committees* . . . . . *Dr. Rs. 26,09,870*

81. The conditions of repayment were fulfilled in all cases.

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 1942 in respect of this loan is Rs. 13,55,933. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

*Loans to Land-holders and other Notabilities* . . . . . *Dr. Rs. 9,57,441*

82. The balance is distributed as under :—

	Dr. Rs.
(i) Loans to the Nawab of Dacca . . . . .	6,24,183
(ii) Loans to the Maharaja of Susang . . . . .	3,33,258
<b>Total</b> . . . . .	<b>9,57,441</b>

83. All the balances are considered to be good debts. The conditions of repayment were generally fulfilled except that in the case of the former the Estate defaulted in payment of principal in March 1941 and the instalments due in September 1941 and March 1942. The Manager of the Estate reported the Estate's inability to make payment according to the existing scheme of repayment at a six monthly instalment of Rs. 21,952 and suggested a new scheme reducing the half yearly instalment to Rs. 7,735. This scheme has since been approved by the Government of Bengal.

*Advances to Cultivators* . . . . . *Dr. Rs. 1,26,08,571*

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883 . . . . .	2,73,835
(ii) Agriculturists' Loan Act XII of 1884 . . . . .	1,22,68,990
(iii) Co-operative Credit Societies Act . . . . .	65,746
<b>Total</b> . . . . .	<b>1,26,08,571</b>

85. 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.

86. The detailed accounts of (i) and (ii) loans are kept by the District or Revenue Authorities and those of (iii) by the Registrar, Co-operative Societies, Bengal. They are responsible for watching the recoveries of principal and interest. During the year under review sums of Rs. 1,005 and Rs. 472 were written off on account of (i) and (ii) respectively. In respect of loans (i), (ii) and (iii), amounts reported as overdue are Rs. 40,595, Rs. 54,78,176 and Rs. 37,517 on account of principal and Rs. 9,372, Rs. 6,03,391 and Rs. 11,308 on account of interest respectively. The certificate of acceptance of balance in respect of (iii) has not yet been received.

*Advances under Special Laws* . . . . . *Dr. Rs. 70,406*

87. The balance is composed of :—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act II (B.C.) of 1882.	54,434
(ii) Loans under Bengal Sanitary Improvement Act, 1920 .	15,972
Total	70,406

88. 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. 4,899 and Rs. 278 have been reported to be overdue on account of principal and interest respectively in respect of item (i).

*Miscellaneous Loans and Advances* . . . . . *Dr. Rs. 53,68,000*

89. The details of the balances are :—

	Dr. Rs.
(i) Loans to Ex-students of the Weaving Institute . .	6,605
(ii) Loans to Ex-detenus . . . . .	7,44,192
(iii) Advances to Bengal Provincial Co-operative Bank .	44,65,500
(iv) Loans under Bengal State-aid to Industries Act. . .	936
(v) Loans to Non-Agriculturists . . . . .	97,902
(vi) Loans to traders of Dacca . . . . .	13,000
(vii) Advances to Collectors for removal of water hyacinth .	20,000
(viii) Loans to Weavers and Artisans . . . . .	3,853
(ix) Miscellaneous . . . . .	16,012
Total	53,68,000

90. The above loans have been granted by the Government of Bengal to individuals and in some cases to organised bodies under various schemes intended for the benefit of the public or the relief of distress. Fulfilment of conditions of these loans as well as recoveries thereof are watched by different officers subordinate to the Government of Bengal. A sum of Rs. 102 was written off under the head (i) during the year 1941-42 as being irrecoverable. In respect of the loans (i), (ii) and (iii), amounts reported as overdue are Rs. 3,839, Rs. 2,51,724 and Rs. 21,000 on account of principal and Rs. 3,229, Rs. 1,81,808 and Rs. 682 on account of interest respectively. Balances in respect of (i) and (ii) have not yet been accepted.

*Loans to Government servants—*

	Dr. Rs.
(i) House-building Advances . . . . .	1,55,020
(ii) Advances for purchase of motor cars . . . . .	1,11,442
(iii) Advances for purchase of other conveyances . . .	387
(iv) Passage Advances . . . . .	1,676
(v) Other Advances . . . . .	1,335
Total	2,69,860

91. All the balances agree with those in the separate registers maintained in the Account Office. No portion of the balance is reported to be irrecoverable. Certificates of acceptance of balance have not yet been received in twelve cases.

**SECTION S.—REMITTANCES . . . . . Cr. Rs. 11,41,824**

**I.—Remittances within India—**

92. This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	11,24,270	..
Remittances by Bills . . . . .	1,086	..
Reserve Bank of India Remittances . . . . .	20,655	..
Adjusting Account between Central and Provincial Governments.	..	8,745
Adjusting Account with Railways . . . . .	5,909	..
Inter-provincial Suspense Account . . . . .	..	1,351
Total . . . . .	11,51,920	10,006

Net Cr. Rs. 11,41,824

**Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller . . . . . Cr. Rs. 11,24,270**

93. The following are the details:—

	Cr. Rs.
1. Forest Remittances . . . . .	66,499
2. Public Works Remittances . . . . .	9,50,064
3. Sanitary Works Remittances . . . . .	1,07,707
Total . . . . .	11,24,270

94. This head covers 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. 29,653 remains still unadjusted in respect of Forest Remittances.

**Remittances by Bills . . . . . Cr. Rs. 1,086**

95. The credit balance under this head represents the value of Remittance Transfer Receipts issued prior to the 1st October 1940 but not yet cashed. The balance has been duly proved with the amounts of bills outstanding on the 31st March 1942.

**Reserve Bank of India Remittances . . . . . Cr. Rs. 20,655**

96. 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. The balance has been adjusted in the accounts of the year 1942-43.

**Adjusting Account between Central and Provincial Govern-  
ments . . . . . Dr. Rs. 8,745**

**Adjusting Account with Railways . . . . . Cr. Rs. 5,909**

**Inter-provincial Suspense Account . . . . . Dr. Rs. 1,351**

97. 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 1941-42. The settlement for the balances has been carried out in the Bank's account for 1942-43.

**SECTION V.—CASH BALANCE . . . . . Dr. Rs. 1,32,39,922**

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

	Rs.
Cash in Treasuries . . . . .	35,67,989
Deposits with the Reserve Bank . . . . .	81,98,293
Remittances in transit . . . . .	14,73,640

Certain discrepancies occurred between the balance shown against "Remittances in transit" and that certified by the Currency Officer on the Cash Balance Report for March 1942 and also between the balance of "Deposits with the Reserve Bank" and that shown in the statement of balances received from the Central Accounts Office of the Reserve Bank of India, Calcutta. They have since been reconciled.



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**B.—DEBT, DEPOSIT & REMITTANCE ACCOUNTS.**

**Part II.—Accounts.**

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

1 Heads of Receipts.	2 Actuals for 1941-42.	3 Heads of Disbursements.	4 Actuals for 1941-42.
<b>N.—Public Debt incurred—</b> Floating Debt . . . . . Loans from the Central Government . . . . . Total .	Rs. 9,20,00,000 44,08,000 9,64,06,000	<b>N.—Public Debt discharged—</b> Floating Debt . . . . . Total	Rs. 8,20,00,000 8,20,00,000
<b>O.—Unfunded Debt incurred—</b> State Provident Funds . . . . . Total .	69,93,864 69,93,864	<b>O.—Unfunded Debt discharged—</b> State Provident Funds . . . . . Total	57,63,472 57,63,472
<b>P.—Deposits and Advances—</b> <i>Deposits not bearing interest—</i> Famine Insurance Fund . . . . . Scheduled Castes Education Fund . . . . . Depreciation Reserve Fund—Government Presses	14,30,318 1,50,000 ..	<b>P.—Deposits and Advances—</b> <i>Deposits not bearing interest—</i> Famine Insurance Fund . . . . . Scheduled Castes Education Fund . . . . . Depreciation Reserve Fund—Government Presses	13,97,187 1,86,935 30,602

Deposits of Local Funds . . . . .	2,85,48,385	Deposits of Local Funds . . . . .	2,82,46,817
Civil Deposits . . . . .	5,46,30,164	Civil Deposits . . . . .	5,51,68,836
Other Accounts . . . . .	35,18,972	Other Accounts . . . . .	36,02,011
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advance Repayable . . . . .	20,63,012	Advances Repayable . . . . .	20,32,398
Permanent Advances . . . . .	10,041	Permanent Advances . . . . .	73,820
Accounts with the Reserve Bank . . . . .	28,012	Accounts with the Reserve Bank . . . . .	56,474
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts . . . . .	92,64,369	Suspense Accounts . . . . .	91,71,901
Cheques and Bills . . . . .	4,54,05,283	Cheques and Bills . . . . .	4,49,03,263
Departmental and similar Accounts . . . . .	1,19,147	Departmental and similar Accounts . . . . .	1,34,040
Total . . . . .	14 51 67,603	Total . . . . .	14,50,03,284
Carried over . . . . .	24,85,07,467	Carried over . . . . .	23,27,66,756

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

Heads of Receipts.	1	2	3	4
Heads of Receipts.	Actuals for 1941-42.	Heads of Disbursements.	Actuals for 1941-42.	Actuals for 1941-42.
Brought forward . . . . .	Ra. 24,85,67,467	Brought forward . . . . .	Ra. 23,27,66,736	Ra. 23,27,66,736
<b>R.—Loans and Advances by Provincial Governments—</b>		<b>R.—Loans and Advances by Provincial Governments—</b>		
Loans to Municipalities, Port Funds, etc. . . . .	73,13,591	Loans to Municipalities, Port Funds, etc. . . . .	1,55,65,493	1,55,65,493
Loans to Government Servants . . . . .	1,81,056	Loans to Government Servants . . . . .	1,94,462	1,94,462
Total . . . . .	74,94,647	Total . . . . .	1,57,59,955	1,57,59,955
<b>3.—Remittances—</b>		<b>S.—Remittances—</b>		
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	33,62,02,114	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	33,61,15,127	33,61,15,127
Remittances by Bills . . . . .	..	Remittances by Bills . . . . .	1,264	1,264
Adjusting Account between Central and Provincial Governments.	—46,773	Adjusting Account between Central and Provincial Governments.	2,06,002	2,06,002
Adjusting Account with Railways . . . . .	—3	Adjusting Account with Railways . . . . .	—6,289	—6,289

Inter-provincial Suspense Account . . . . .	61		Inter-provincial Suspense Account . . . . .	—4,077
Reserve Bank of India Remittances . . . . .		5,56,58,193	Reserve Bank of India Remittances . . . . .	5,36,00,983
<b>Total . . . . .</b>		<b>58,98,13,502</b>	<b>Total . . . . .</b>	<b>38,99,13,010</b>
Total Receipts under Debt, Deposit and Remittance heads.		64,58,75,616	Total Disbursements under Debt, Deposit and Remittance heads.	63,84,39,721
Total Revenue as per Account No. 2 of Part A. . . . .		14,94,28,030	Total Expenditure as per Account No. 2 of Part A. . . . .	15,45,74,559
<b>TOTAL RECEIPTS . . . . .</b>		<b>79,53,03,646</b>	<b>TOTAL DISBURSEMENTS . . . . .</b>	<b>79,30,14,280</b>
<b>V.—(Opening) Cash Balance—</b>			<b>V.—(Closing) Cash Balance—</b>	
Cash in Treasuries . . . . .		24,26,632	Cash in Treasuries . . . . .	35,67,989
Deposits with the Reserve Bank . . . . .		66,14,110	Deposits with the Reserve Bank . . . . .	81,98,293
Remittances in transit . . . . .		19,09,814	Remittances in transit . . . . .	14,73,640
<b>Total . . . . .</b>		<b>1,09,50,556</b>	<b>Total . . . . .</b>	<b>1,32,39,922</b>
<b>GRAND TOTAL . . . . .</b>		<b>80,62,54,202</b>	<b>GRAND TOTAL . . . . .</b>	<b>80,62,54,202</b>

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1941-42 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1941.	On 31st March 1942.	Increase (+) Decrease (—) in the year ended 31st March 1942.
	2	3	4
	Rs.	Rs.	Rs.
<b>Capital and other expenditure.</b>			
<b>Commercial Departments—</b>			
Irrigation . . . . .	5,18,58,972	5,16,57,929	—2,01,043
<b>Total Commercial Departments .</b>	<b>5,18,58,972</b>	<b>5,16,57,929</b>	<b>—2,01,043</b>
<b>Other Departments—</b>			
Other Accounts . . . . .	1,28,80,692	1,26,06,116	—2,74,576
<b>Total Other Departments .</b>	<b>1,28,80,692</b>	<b>1,26,06,116</b>	<b>—2,74,576</b>
<b>Total Capital expenditure .</b>	<b>6,47,39,664</b>	<b>6,42,64,045</b>	<b>—4,75,619</b>
<b>Loans and Advances—</b>			
Loans to Municipalities, Port Funds, etc.	1,62,36,524	2,44,88,426	+82,51,902
Loans to Government Servants . . . . .	2,56,454	2,69,860	+13,406
<b>Total Loans and Advances .</b>	<b>1,64,92,978</b>	<b>2,47,58,286</b>	<b>+82,65,308</b>
<b>Total Capital and other expenditure</b>	<b>8,12,32,642</b>	<b>8,90,22,331</b>	<b>+77,89,689</b>
<b>Deduct—Contribution from revenue for capital expenditure . . . . .</b>	<b>1,97,70,120</b>	<b>1,97,58,189</b>	<b>—11,931</b>
<b>Net capital and other expenditure (outside the Revenue Account) . . . . .</b>	<b>6,14,62,522</b>	<b>6,92,64,142</b>	<b>+78,01,620</b>

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1941-42 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

— 1	On 31st March 1941. 2	On 31st March 1942. 3	Increase (+) Decrease (—) in the year ending 31st March 1942. 4
	Rs.	Rs.	Rs.
<b>Principal sources of Funds.</b>			
<b>Debt—</b>			
Floating Debt . . . . .	..	1,00,00,000	+1,00,00,000
Loans from the Central Government . . . . .	..	44,06,000	+44,06,000
Unfunded Debt . . . . .	4,63,04,345	4,75,34,737	+12,30,392
Total Outstanding Debt . . . . .	4,63,04,345	6,19,40,737	+1,56,36,392
Sinking Funds and Reserve Funds . . . . .	22,26,423	21,91,860	—34,563
Net balance under Deposits, Advances, etc., other than those shown separately . . . . .	2,88,42,656	2,90,11,820	+1,69,164
Remittances . . . . .	12,41,332	11,41,824	—99,508
Total Debt and other obligations . . . . .	7,86,14,756	9,42,86,241	+1,56,71,485
<i>Deduct</i> —Cash Balance . . . . .	—1,09,50,556	—1,32,39,922	+22,89,366
„ Investments . . . . .	—50,11,643	—58,81,925	—29,718
Net provision of Funds . . . . .	6,17,52,557	7,51,64,394	+1,34,11,837

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 1941. 2	Additions during the year. 3	Discharges during the year. 4	Amount on 31st March 1942. 5
	Rs.	Rs.	Rs.	Rs.
<b>I.—Public Debt—</b>				
Floating debt—				
Treasury Bills . . . . .	..	6,75,00,000	5,75,00,000	1,00,00,000
Other Floating Loans . . . . .	..	2,45,00,000	2,45,00,000	..
Loans from the Central Govern- ment.	..	44,06,000	..	44,06,000
<b>Total Public Debt . . . . .</b>	<b>..</b>	<b>9,64,06,000</b>	<b>8,20,00,000</b>	<b>1,44,06,000</b>
<b>II.—Unfunded Debt—</b>				
State Provident Funds—				
General Provident Fund . . . . .	4,14,75,619	62,36,899	52,74,964	4,24,37,554
Indian Civil Service Provident Fund.	25,43,196	4,08,480	3,15,657	26,36,019
Indian Civil Service (Non-Euro- pean Members) Provident Fund.	3,16,387	59,921	16,604	3,59,704
Contributory Provident Fund . . . . .	19,31,919	2,87,234	1,55,847	20,63,306
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	37,224	1,330	400	38,154
<b>Total Unfunded Debt . . . . .</b>	<b>4,63,04,345</b>	<b>69,93,864</b>	<b>57,63,472</b>	<b>4,75,34,737</b>
<b>Total Debt and other Interest- bearing obligations.</b>	<b>4,63,04,345</b>	<b>10,33,99,864</b>	<b>8,77,63,472</b>	<b>6,19,40,737</b>



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 1941 . . . . .	14,75,743	Balance on 31st March 1942 . . . . .	15,08,717*
Transfers from the Revenue Account . . . . .	..		
Interest receipts . . . . .	32,974		
<b>Total . . . . .</b>	<b>15,08,717</b>	<b>Total . . . . .</b>	<b>15,08,717</b>

	Rs.
*Cash . . . . .	1,16,108
Investment . . . . .	13,92,609
	15,08,717

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 31st March 1941 . . . . .	5,32,288	Amount expended to meet the cost of renewals and replacements . . . . .	30,602
Amount appropriated from revenue . . . . .	..	Balance on 31st March 1942 . . . . .	5,01,686
<b>Total . . . . .</b>	<b>5,32,288</b>	<b>Total . . . . .</b>	<b>5,32,288</b>

III.—Scheduled Castes Education Fund.

	Rs.		Rs.
Balance on 31st March 1941 . . . . .	2,18,392	Expenditure during the year . . . . .	1,86,935
Amount contributed by the Provincial Government . . . . .	1,50,000	Balance on 31st March 1942 . . . . .	1,81,457
<b>Total . . . . .</b>	<b>3,68,392</b>	<b>Total . . . . .</b>	<b>3,68,392</b>

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.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 31st March 1941 . . . . .	76,329	Amount of expenditure during the year . . . . .	31,07,040
Amount allotted from the Central Road Fund . . . . .	30,41,698	Balance on 31st March 1942 . . . . .	10,987
<b>Total . . . . .</b>	<b>31,18,027</b>	<b>Total . . . . .</b>	<b>31,18,027</b>

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

	Rs.		Rs.
Balance on 31st March 1941 . . . . .	1,58,905	Amount expended on various schemes . . . . .	2,08,135
Amount contributed by the Central Government . . . . .	1,69,754	Balance on 31st March 1942 . . . . .	1,38,896
Local contribution . . . . .	18,282	<b>Total . . . . .</b>	<b>3,47,031</b>
<b>Total . . . . .</b>	<b>3,47,031</b>		

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

	Rs.		Rs.
Balance on 31st March 1941 . . . . .	..	Expenditure during the year . . . . .	32,575
Amount contributed by the Indian Central Jute Committee . . . . .	32,575	Balance on 31st March 1942 . . . . .	..
<b>Total . . . . .</b>	<b>32,575</b>	<b>Total . . . . .</b>	<b>32,575</b>

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.*

VII.—Deposit Account of the Grant made by the Imperial Council of Agricultural Research.

	Rs.		Rs.
Balance on 31st March 1941 .	3,855	Amount expended on various researches . . . . .	65,889
Amount contributed by the Imperial Council of Agricultural Research . . . . .	65,795	Balance on 31st March 1942 .	3,761
Total .	69,650	Total .	69,650

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

	Rs.		Rs.
Balance on 31st March 1941 .	4,621	Amount expended on various schemes . . . . .	36,765
Amount contributed by the Central Government . . . . .	37,188	Balance on 31st March 1942 .	5,044
Total .	41,809	Total .	41,809

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

	Rs.		Rs.
Balance on 31st March 1941 .	1,38,924	Amount expended on various schemes . . . . .	81,508
Amount contributed by the Central Government . . . . .	1,03,528	Balance on 31st March 1942 .	1,60,944
Total .	2,42,452	Total .	2,42,452

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

**X.—Central Cotton Committee Research Fund.**

	Rs.		Rs.
Balance on 31st March 1941 .	196	Expenditure during the year .	7,718
Amount contributed by the Indian Central Cotton Committee . . . . .	7,738	Balance on 31st March 1942 .	216
<b>Total .</b>	<b>7,934</b>	<b>Total .</b>	<b>7,934</b>

**XI.—Deposit Account of Grants from Sugar Excise Fund.**

	Rs.		Rs.
Balance on 31st March 1941 .	467	Expenditure during the year .	20,228
Amount contributed by the Central Government . . . . .	22,413	Balance on 31st March 1942 .	2,852
<b>Total .</b>	<b>22,880</b>	<b>Total .</b>	<b>22,880</b>

**XII.—Deposit Account of Grants made by the Indian Research Fund Association.**

	Rs.		Rs.
Balance on 31st March 1941 .	20,616	Expenditure during the year .	12,590
Amount contributed by the Indian Research Fund Association . . . . .	20,000	Balance on 31st March 1942 .	28,026
<b>Total .</b>	<b>40,616</b>	<b>Total .</b>	<b>40,616</b>

**XIII.— Deposit Account of Securities held by Government.**

	Rs.		Rs.
Balance on 31st March 1941 .	3,33,735	Expenditure during the year .	(a) 29,562
Receipt during the year . . . . .	..	Balance on 31st March 1942 .	(b) 3,04,173
<b>Total .</b>	<b>3,33,735</b>	<b>Total .</b>	<b>3,33,735</b>

(a) Represents market value (as on 31st March 1940) of the securities refunded to the parties concerned during the year 1941-42.

(b) 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 1941.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1942.	Interest received and credited to revenue.
	1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . . .	27,77,624	2,46,368	30,23,992	1,49,854	28,74,138	1,54,201
Loans to District and other Local Com- mittees . . . . .	27,99,889	31,950	28,31,839	2,21,969	26,09,870	66,788
Loans to Land-holders and other Notabilities . . . . .	9,73,435	..	9,73,435	15,994	9,57,441	26,126
Advances to Cultivators . . . . .	66,98,452	1,06,24,246	1,67,22,698	41,14,127	1,26,08,571	4,08,708
Advances under Special Laws . . . . .	63,682	31,750	95,432	25,026	70,406	1,112
Miscellaneous Loans and Advances . . . . .	35,23,442	46,31,179	81,54,621	27,86,621	53,68,000	373
<b>Total</b> . . . . .	<b>1,62,36,524</b>	<b>1,55,65,493</b>	<b>3,18,02,017</b>	<b>73,13,591</b>	<b>2,44,88,426</b>	<b>6,37,308</b>
<b>Loans to Government Servants—</b>						
House-building advances . . . . .	1,18,041	1,13,862	2,31,903	76,883	1,55,020	7,732
Advances for purchase of motor cars . . . . .	1,31,478	78,462	2,09,940	96,498	1,11,442	4,327
Advances for purchase of other conveyances . . . . .	517	537	1,054	667	387	27
Passage advances . . . . .	6,214	..	6,214	4,538	1,676	159
Other advances . . . . .	204	1,601	1,805	470	1,335	..
<b>Total</b> . . . . .	<b>2,56,454</b>	<b>1,94,462</b>	<b>4,50,916</b>	<b>1,81,056</b>	<b>2,69,860</b>	<b>12,245</b>
<b>GRAND TOTAL</b> . . . . .	<b>1,64,92,978</b>	<b>1,57,59,955</b>	<b>3,22,52,933</b>	<b>74,94,647</b>	<b>2,47,58,286</b>	<b>6,49,553</b>



## APPENDIX.

Statement showing the details of commitments referred to in paragraph 9 of Part A of the Report (page 14).

(Figures are in thousands of rupees.)

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1940-41.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Charged to Revenue Account—</b>					
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</i>					
1. Reconstruction of Barrackpore Bridge.	(a) 2,77	2,17	32	28	2,77
2. Reconstruction of Ali-pore Bridge.	1,94	1,84	..	5	1,89
3. Improvement of Tolly's Nullah.	1,78	54	..	1,24	1,78
<i>18.—Other Revenue Expenditure financed from ordinary Revenue—</i>					
4. Bidyadhari Peali Scheme, 24-Parganas.	3,27	..	..	3,27	3,27
5. Contour Survey of North Bengal.	3,80	25	35	3,20	3,80
6. Improvement of the river Bhairab in the district of Jessore.	2,19 (of this Government portion is 1,77)	1,46	27	4	1,77
7. Establishment of an Institute for river research in Bengal.	1,17	..	9	1,08	1,17
8. Chitalmari Scheme	1,01	23	74	4	1,01
9. Relieving flooding in the right bank of the river Damodar.	1,44	1,17	10	17	1,44
10. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P.	(a) 1,46	16	2	1,28	1,46

(a) The estimate has been revised.

APPENDIX—*contd.*

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1940-41.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Charged to Revenue Account—</b>					
<i>18.—Other Revenue Expenditure financed from ordinary revenues—contd.</i>					
11. Remodelling the Damodar Left Embankment and all retired lines of Damodar Left Embankment from 0 to 46th Mile.	2,38	49	18	1,71	2,38
<i>37.—Education (General)—</i>					
12. Capital grant to the Dacca University for construction of an additional Muslim Hall.	2,50	..	..	2,50	2,50
13. Grant for advancement of education of the members of Scheduled Castes.	6,50	2,82	1,87	1,81	6,50
<i>40.—Agriculture—</i>					
14. 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	1,45	2,99	5,17
<i>42.—Co-operation—</i>					
15. 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	10,00	2,00	12,00	24,00
<i>50.—Civil Works—</i>					
16. Constructing new civil court building at Howrah.	(b) 3,04	24	84	1,96	3,04
17. Shifting the Sub-Divisional Headquarters from Madaripur to Sakuni.	(c) 5,73	2,20	83	2,70	5,73

(b) Main work commenced from July 1941.

(c) Due to sanction of further estimates for the work.



## APPENDIX—contd.

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1940-41.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Charged to Revenue Account—</b>					
<i>50.—Civil Works—contd.</i>					
18. Constructing Government House servants' quarters and laundry on the site of Premises No. 1, Wellesley Place, Calcutta.	2,18	1,39	44	1	1,84
19. Constructing Eden School and College buildings and the College Assembly Hall.	2,08	58	49	64	1,71
20. Construction of buildings for the accommodation of the Eden H. E. School and College for Girls at Ramna, Dacca.	1,22	66	15	16	97
	(d) 28	..	..	28	28
21. 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	28	—11	—17	..
22. Construction of buildings for the College Hostel of the Eden H. E. School at Ramna, Dacca.	2 37	56	62	89	2,07
23. Constructing Lady Bra-bourne College at Park Circus.	{ (e) 11,08 { (f & g) 35	9,98	57	3	10,58
		18	5	..	23
24. Reconstructing Thana building at Darjeeling.	{ (e) 2,23 { (f) 5	70	1,21	32	2,23
		..	1	4	5
25. Construction of a new Central Jail at Dum-Dum.	{ (e) 11,03 { (f) 22	(A) 9,07	15	1,81	11,03
		22	..	..	22
26. Construction of Police Section House at 12, Convent Road, Entally.	{ (e) 1,05 { (f & g) 7	6	27	72	105
		..	2	5	7

(d) Represents figures for the electric portion of items 19 and 20.

(e) " " for the work portion.

(f) " " for the electric portion.

(g) Due to sanction of supplementary estimates.

(g1) Increase due to rounding.

(h) Includes 1,17 on account of expenditure on a sub work not included in the last year's statement.

## APPENDIX—concl'd.

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1940-41.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5.)
1	2	3	4	5	6
<b>Charged to Revenue Account—</b>					
<i>50.—Civil Works—concl'd.</i>					
27. Erecting temporary lines for the E. F. R. Barrack at 'B.' (including cost of land, electric installation and lightning conductors).	(i) 2,18 (j) 13	..	1,12 9	1,06 2	2,18 11
28. Constructing an Agricultural College at Daulatpur.	(k) 2,71	2,33	5	33	2,71
29. Constructing an Agricultural Institute at Manipur, Dacca.	(i) 6,46	(l) 5,81	21	6	6,08
30. Constructing a Steel Bridge	2,16	2,09	(n)	4	2,13
	(m) 54	54	..	..	54
<b>Total</b>	<b>1,19,56</b>	<b>58,75</b>	<b>14,40</b>	<b>42,61</b>	<b>1,15,76</b>
<b>Charged outside the Revenue Account—</b>					
<i>68.—Construction of Irrigation, etc., Works.</i>					
<b>A—Irrigation Work—</b>					
31. Damodar Canal Project	(o) 86,77	85,33	90	54	86,77
<b>Total</b>	<b>86,77</b>	<b>85,33</b>	<b>90</b>	<b>54</b>	<b>86,77</b>
<b>Total Commitments</b>	<b>2,06,33</b>	<b>1,44,08</b>	<b>15,30</b>	<b>43,15</b>	<b>2,02,53</b>

(i) Represents figures for the work portion.

(j) " " for the electric portion.

(k) Due to sanction of supplementary estimate.

(l) Difference due to rounding.

(m) Departmental charges.

(n) Below Rs. 1,000.

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

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