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GOVERNMENT OF BENGAL
FINANCE ACCOUNTS

1944-45

AND

THE AUDIT REPORT

1945



FINANCE ACCOUNTS. GOVERNMENT OF BENGAL
1944-45.
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Finance Accounts of the Government of Bengal for the year 1944-45 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 1944-45 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 1944-45 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 reports on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Bengal for the year 1944-45.

B. M. STAIG,
Auditor General of India.

SIMLA; }
The 19th August, 1946. }
September

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 Accounts. 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 1944-45.

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 1944-45.	Actuals 1944-45.	More (+) Less (-).	Disbursements.	Budget Estimates 1944-45.	Actuals 1944-45.	More (+) Less (-).
1	2	3	4	5	6	7	8
I.—REVENUE.							
Revenue.							
Principal Heads of Revenue—							
Customs	1,31,50	1,28,35	-3,15				
Taxes on Income other than Corporation Tax.	3,60,00	5,31,29	+1,71,29	Taxes on Income other than Corporation Tax.	..	82	+82
Salt . . . . .	..	68	+68	Salt	12	39	+27
Land Revenue	3,79,45	4,49,43	+69,98	Land Revenue	35,88	39,20	+3,32
Provincial Excise	3,86,42	7,53,64	+3,67,22	Provincial Excise	25,32	27,14	+1,82
Stamps	3,15,00	3,36,65	+21,65	Stamps	7,09	7,40	+31
Forest	43,16	1,00,01	+56,85	Forest	29,54	45,05	+15,51
Registration	45,00	60,25	+15,25	Registration	23,87	26,61	+2,74
Receipts under Motor Vehicles Act	15,05	22,53	+7,48	Charges on account of Motor Vehicles Act	4,50	4,50	..
Other Taxes and Duties	2,55,13	5,08,47	+2,53,34	Other Taxes and Duties	7,21	7,31	+10
Total Principal Heads	19,30,71	28,91,30	+9,60,59	Total Direct Demands	1,33,53	1,58,42	+24,89

SUMMARY OF THE TRANSACTIONS FOR 1944-45—concl'd.

Receipts.	Budget Estimates 1944-45.	Actuals 1944-45.	More (+) Less (-).	Disbursements.	Budget Estimates 1944-45.	Actuals 1944-45.	More (+) Less (-).
1	2	3	4	5	6	7	8
Brought forward	19,30,71	28,91,30	I.—REVENUE— +9,60,59	Brought forward	1,33,53	1,68,42	+34,89
Railways	88	91	-3	Railways	1,55,13	2,00,12	+44,99
Irrigation	3,12	3,50	+38	Irrigation	57,59	90,58	+32,99
Debt Services	32,91	39,68	+6,77	Debt Services	12,57,37	15,06,33	+2,48,96
Civil Administration	1,75,86	1,94,60	+20,74	Civil Administration	87,48	61,41	-26,07
Civil Works and Miscellaneous Public Improvements	12,85	11,45	-1,40	Civil Works and Miscellaneous Public Improvements	4,89,19	6,11,23	+1,22,04
Miscellaneous	30,13	44,35	+14,22	Miscellaneous . . . . .	..	..	..
Grants-in-aid from Central Government . . . . .	..	7,00,00	+7,00,00	Contributions and Miscellaneous Adjustments between Central and Provincial Governments . . . . .	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments . . . . .	..	4,13	+4,00	Extraordinary Charges	8,58,27	17,83,09	+9,24,82
Extraordinary receipts	12,85	47,90	+35,05	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	6,22	16,78	+11,56
Total Revenue	21,97,44	39,37,82 ¹	+17,40,38	Total Expenditure on Revenue Account	30,43,78	44,17,96	+13,74,18
Deficit	8,46,34	4,80,14	-3,66,20	II.—CAPITAL.			
				Capital Expenditure outside the Revenue account—			
				Irrigation	1,25	7,62	+6,37
				Committed value of pensions	3,08	3,04	-4
				Capital outlay on Provincial Schemes connected with the war, 1939.	17,18,56	87,85	+70,67
				Total	17,20,34	98,51	+81,31

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

III.—DEBT.									
<i>Public Debt—</i>									
Public Debt—									
Floating debt	37,00,00	89,88,29	+52,88,29					89,75,00	+31,25,00
Loans from the Central Government	1,47,71	8,45,63	+6,97,92					9,04,22	+5,67,16
Total	38,47,71	98,33,92	+59,86,21					98,79,22	+36,92,16
<i>Unfunded Debt—</i>									
State Provident Funds	64,05	64,70	+65					46,82	-3,18
Total	64,05	64,70	+65					46,82	-3,18
<i>Deposits and Advances.</i>									
Famine Insurance Fund	14,31	14,30	-1					13,98	+1
Depreciation Reserve Fund—Government Presses.	..	..	..					13	+6
Other Reserve Funds	5,00	5,00	..					4,09	-91
Deposits of Local Funds	3,60,20	4,16,44	+56,24					3,43,22	+20,82
Civil Deposits	8,94,30	25,71,38	+16,83,08					23,69,32	+15,25,82
Other Accounts	6,98	5,88	-1,10					7,13	-75
Advances not bearing interest	61,20	1,36,19	+74,99					1,59,66	+85,65
Suspense	30,89,51	20,50,04	-10,39,47					30,80,51	-12,65,75
Total	44,31,50	52,04,23	+7,72,73					47,02,29	+3,74,95
<i>Loans and Advances by Provincial Governments.</i>									
Recoveries of Loans and Advances	1,91,91	1,37,75	-54,16					1,57,32	-25,06
IV.—REMITTANCE.									
Remittances	..	1,47,15,55	+1,47,15,55					1,47,55,73	+1,47,55,73
<i>Cash Balance.</i>									
(A) Opening Balance	2,47,87	3,06,61	+58,74					3,64,81	+14,20,49
GRAND TOTAL	1,09,80,48	3,42,00,58	+2,32,20,10					3,42,00,58	+2,32,20,10

(A) Increase of cash balance during the year (vide paragraph 12) 58,20.

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

5. Large and important variations between the budget figures and the actuals both under receipts and disbursements as exhibited in the foregoing summary are briefly explained below :—

RECEIPTS.

I.—REVENUE.

Increases.

Taxes on Income other than Corporation Tax (+1,71,29).—Increase in the share assigned to Bengal owing to improvement in income-tax receipts.

Land Revenue (+69,98).—Improvement mainly under the heads “ Ordinary Revenue ” and “ Rates and Cesses on lands ” due to larger recovery of arrears.

Provincial Excise (+3,67,22).—Mainly due to post-budget enhancement of the rates of excise duty.

Stamps (+21,65).—Due mainly to abnormal rise in the price of properties and shares and large issue of textile licences.

Forest (+56,85).—Due partly to general improvement in the timber market and partly to larger orders for timber from the Supply Department of the Government of India than anticipated.

Registration (+15,25).—Mainly due to enhancement of registration fees and abnormal rise in the value of properties.

Receipts under the Motor Vehicles Acts (+7,48).—Mainly due to larger yield under the Provincial Motor Vehicles Taxation Act.

Other Taxes and Duties (+2,53,34).—Better yield from Entertainment Tax, Betting Tax, Electricity Duty and Motor Spirit Sales Tax and improvement under Sales Tax due to enhancement of rates partly set off by smaller receipts from Raw Jute Tax than anticipated.

Debt Services (+6,77).—Due primarily to larger realisation of interest on (i) advances to cultivators (+4,17) (ii) loans to Provincial Co-operative Bank and other societies (+1,36) and (iii) arrears of revenue (+1,26).

Civil Administration (+20,74).—The more important increases occurred under the following heads :—

(i) *Administration of Justice (+13,36).*—Increased realisations mainly from magisterial fines in hoarding, profiteering and other cases under the Defence of India Rules.

(ii) *Police (+4,73).*—Mainly under “ Presidency Police ” due to recovery of arrear dues from the Port Commissioners, Calcutta on account of their share of Port Police charges.

(iii) *Medical (+5,39).*—Mainly contributions from local bodies in respect of hospitals taken over by Government under the scheme of Provincialisation of Sadar and Sub-Divisional hospitals and increased hospital receipts.

(iv) *Public Health (+15,04).*—Due to sale of mepacrine tablets to the public.

(v) *Co-operation (+2,26).*—Mainly due to larger recovery of arrear audit fees.

(vi) *Industries (+28,27).*—Mainly on account of sale proceeds of tools, implements and raw materials sold to artisans under the Rehabilitation Scheme (+9,74) and larger contribution from the Government of India for the development of sericulture and increased sale of cinchona products (+17,92).

The increases were partly neutralised by decrease under the head *Agriculture (—46,86)* mainly on account of smaller recoveries of seed loans given in connection with Grow More Food Schemes.

Miscellaneous (+14,22).—Mainly due to larger receipts of rates from private estates under the management of the Court of Wards as a result of increase in collections (+5,12) and other miscellaneous items (+10,26).

Grants-in-aid from Central Government (+7,00,00).—Represents the balance of an *ex-gratia* grant from the Government of India equal to one-half of the expenditure brought to account during the financial years 1943-44 and 1944-45 under the heads (1) Famine Relief, (2) Loss on sale of subsidised food and (3) Rehabilitation.

Contributions and Miscellaneous Adjustments between Central and Provincial Governments (+4,00).—Represents contribution from the Government of India to meet the extra cost of staff deputed from the Military Department and other Provinces to re-inforce the Provincial Civil Administration.

Extraordinary receipts (+35,05).—Mainly due to larger receipts from stamping and licence fees under the Cotton Cloth and Yarn Control order, larger sale proceeds of A. R. P. materials, some arrear recoveries from the Centre on account of Home Guard Organisation, sale proceeds of basic ration and other miscellaneous receipts.

Decrease.

Customs (—3,15).—Due to fall in receipts of export duty on jute owing mainly to shipping difficulties.

III.—DEBT.

Increases.

Floating Debt (+52,88,29).—Due to (i) larger issue of treasury bills for ways and means purposes and for financing procurement operations (+19,00,00) and (ii) larger receipt of cash credit advances from the Imperial Bank of India (+35,63,29) partly set off by smaller ways and means advance from the Reserve Bank (—1,75,00).

Loans from the Central Government (+6,97,92).—Mainly due to the loans from the Government of India for (i) financing procurement operations (+7,00,00) and (ii) strengthening the Damodar Embankment (+46,31) partly set off by smaller requirement of loan to finance the share of expenditure of the Province on Civil Defence measures (—46,54) and Grow More Food Schemes (—1,85).

Deposits of Local Funds (+55,24).—Increased receipts mainly under (i) District Funds (+10,52) (ii) Municipal Funds (+11,84) and (iii) Education Funds (+30,99).

Civil Deposits (+16,83,08).—Larger receipts mainly under (i) Personal Deposits (+15,30,67) (ii) Civil Courts' Deposits (+62,57), (iii) Public Works Deposits (+58,40) and (iv) Rent Controller's Deposit (+15,21).

Advances not bearing interest (+74,99).—Mainly increased recoveries due to increased payment of Forest advances (+56,76) and permanent advances (+3,46) and recoveries of special advances for relief operations (+4,30) and to A. R. P. Controllers (+9,20).

Decreases.

Suspense (—10,39,47).—Decreases under "Cheques and Bills" (—13,68,32) and Advances in connection with Civil Defence expenditure (—73,71) were partly set off by the increase under Departmental Adjusting Account (+3,98,86).

Loans and Advances by Provincial Governments (—54,16).—Mainly due to smaller recoveries of agricultural advances to cultivators.

IV.—REMITTANCE.

Increase.

Remittances (+1,47,15,55).—The transactions under this head were not provided for in the budget.

EXPENDITURE.

I.—REVENUE.

Increases.

Land Revenue (+3,32).—Due mainly to enhanced rates of dearness allowance and partly to repairs of Khasmahal buildings damaged by cyclone.

Provincial Excise (+1,52). Mainly due to enhanced rates of dearness allowance.

Forest (+15,51).—Apart from the enhanced rates of dearness allowance the increase was due to larger extraction of timber to cope with the demand from the Supply Department.

Registration (+2,74).—Mainly on account of the enhancement of the rates of dearness allowance.

Irrigation (+44,99).—Due mainly to the recoveries from the Central Government on account of certain embankment works not having been made during the year.

Debt Services (+22,99).—Due mainly to payment of interest on large amount of cash credit advances taken from the Imperial Bank of India for financing Procurement operations.

Civil Administration (+2,48,96).—The more important increases occurred under the following heads:—

(i) **General Administration (+27,34).**—In addition to the enhanced rates of dearness allowance and travelling allowance other important items mainly responsible for the increase were the contribution for the use of A.R.P. cars for general administration purposes, expansion of the publicity department, larger expenditure on diet and travelling allowance to witnesses, establishment of a training centre for Army officers deputed for civil duty in this province, appointment of additional officers and heavier programme of leave out of India.

(ii) *Administration of Justice (+9,28)*.—Due mainly to the enhancement of the rates of dearness allowance.

(iii) *Police (+14,90)*.—Apart from the enhanced rates of dearness allowance larger expenditure on departmental works and petty construction and appointment of extra force to strengthen the thana staff also contributed to the increase.

(iv) *Education (+57,32)*.—Mainly due to grants-in-aid for payment of dearness allowance to teachers of non-Government Primary and Secondary schools and general enhancement of the rates of dearness allowance.

(v) *Medical (+27,31)*.—Due mainly to increase in the number of patients and rise in the cost of dietary articles and medical and surgical requisites, establishment of additional hospitals, maintenance of Sadar and Sub-Divisional hospitals taken over by Government under the "Provincialisation" Scheme and larger contribution to the Ranchi Mental Hospital owing to higher cost of upkeep.

(vi) *Public Health (+48,23)*.—Mainly on account of larger expenses in connection with malaria and other epidemic diseases and increased expenditure on water supply schemes.

(vii) *Agriculture (+58,92)*.—Due mainly to purchase of rabi, paddy and fodder seeds for distribution under the Grow More Food Schemes, increased cost of compilation of crop statistics and larger contribution to the Indian Statistical Institute for the random sample survey of crops and also to enhanced rates of dearness allowance.

(viii) *Industries (+13,43)*.—Represents mainly the increased expenditure on raw materials, tools and implements for sale and distribution to artisans under the Rehabilitation Scheme partly set off by unutilised provision for subsidy to Sugar mills owing to very few claims for subsidy having been received or investigated.

The increases were partly counter-balanced by savings under the head "*Jails and Convict Settlements*" (—8,23) due mainly to a fall in prison population and to utilisation of previously purchased stocks.

Miscellaneous (+1,22,04).—The more important increases occurred under the following heads :—*Famine (+92,46)* mainly due to expenditure on account of centralised workhouses and orphanages under the Rehabilitation Scheme, continued special measures for medical relief of sick destitutes beyond the anticipated period, opening of cheap grain shops in distressed areas and free distribution of clothing and blankets partly set off by less expenditure on test-relief works.

Superannuation Allowances and Pensions (+4,50).—Represents increased expenditure on account of pensions.

Miscellaneous (+23,43).—Due mainly to (i) enhanced grants to local bodies for payment of (i) dearness allowance to their employees and (ii) 'Adaptation Receipts' relating to cesses, fees, fines and forfeitures, etc.

Extraordinary charges (+9,24,82).—Apart from the enhanced rates of dearness allowance the increase was mainly due to further expansion of the Civil Supplies Department, acquisition and maintenance of a fleet of transport lorries, cost of tarpaulins, construction of storage godowns, etc., for the movement and storage of food-grains, increased loss on sale of subsidised food and adjustment of similar loss incurred in 1943-44 partly set off by smaller expenditure on Civil Defence measures.

Capital Expenditure within the Revenue Account (+11,56).—Due to clearing off of accumulated applications for commutation of pensions.

Decreases.

Civil Works and Miscellaneous Public Improvements (—26,07).—Mainly due to (i) recoveries from the Government of India for the additional cost of maintenance of roads subjected to heavy military traffic (+35,23), (ii) increased recoveries on account of establishment, tools and plant (+6,48) and larger credit under 'Suspense' on account of the value of materials purchased but not paid for during the year (+28,13) partly set off by increased expenditure under all the heads (+43,76) but chiefly under 'Repairs' (+28,64).

II.—CAPITAL.

Increase.

Capital outlay on Provincial schemes connected with the war, 1939 (+16,30,71).—Increased expenditure was mainly due to smaller recoveries partly set off by less purchases and adjustment of losses on the sale of subsidised food incurred in 1943-44.

Decrease.

Irrigation (—8,87).—Due mainly to unforeseen recoveries from the Government of India on account of hire and compensation of the Dredger 'Ronaldshay' lost at sea.

III.—DEBT.

Increases.

Floating Debt (+31,25,00).—Due to larger repayment of (i) treasury bills (+11,00,00) and (ii) cash credit advances taken from the Imperial Bank of India (+22,00,00) partly set off by smaller repayment of ways and means advances (—1,75,00).

Loans from the Central Government (+5,67,16).—Mainly due to the repayment of the outstanding loans taken in the years 1942-43 and 1943-44 for ways and means purposes (+5,50,00) and that taken for Grow More Food Schemes in 1943-44 (+21,98) partly set off by smaller repayment of loan taken by the Province to finance its own share of the expenditure on Civil Defence measures (—4,82).

Deposits of Local Funds (+20,82).—Heavier withdrawals mainly from (i) Education Fund (+24,39) and (ii) Municipal Funds (+5,79) partly set off by smaller withdrawals from the District Funds (—11,07).

Civil Deposits (+15,25,82).—Larger withdrawals mainly under (i) Civil Courts' Deposit (+73,23), (ii) Personal Deposits (+14,05,83) and (iii) Public Works Deposits (+37,41).

Advances not bearing interest (+95,65).—Mainly due to unforeseen advances to the (i) A. R. P. Controllers (+6,98), (ii) Commissioner, Agricultural Development (+2,56) (iii) increased payments of Permanent Advances (+29,68), and Forest Advances (+56,75).

Decreases.

State Provident Funds (—3,18).—Mainly due to smaller withdrawals from the General Provident Fund (—1,72) and I. C. S. Provident Fund (—92).

Suspense (—12,65,75).—Decreases chiefly under (i) Cheques and Bills (—13,81,31) and (ii) Advances in connection with Civil Defence expenditure (—73,71) partly set off by increases under Departmental Adjusting Account (+49,84) and other Suspense Accounts (+1,39,79).

Loans and Advances by Provincial Governments (—25,06).—Mainly due to smaller advances to cultivators (—51,54) and Co-operative Banks and Multi-purposes Societies (—47,42) partly set off by (i) payment of larger advances to the Calcutta Corporation and other municipalities for supply of essential food stuff and payment of dearness allowance to their employees (+12,03), (ii) advances for the improvement of tanks (+2,68), (iii) loans for the excavation of tanks and purchase of raw materials, tools and implements under the Rehabilitation Scheme (+7,52) and (iii) loan for purchase of cattle (+52,85).

IV.—REMITTANCES.

Increase.

Remittances (+1,47,55,73).—The transactions under this head were not provided for in the budget.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. As will appear from the summary of the transactions in paragraph 4 *ante* the budget estimated a revenue receipt of 21,97,44 and revenue expenditure of 30,43,78 with an anticipated deficit of 8,46,34. The actuals under receipts and disbursements were 39,37,82 and 44,17,96 respectively with a resultant revenue deficit of 4,80,14, the improvement of 17,40,38 in receipts being partially set back by an increase of 13,74,18 in expenditure.

Increases in revenue receipts occurred under all the heads except under 'Customs' and 'Civil Works, etc.'. The notable increases were 7,00,00 under Grants-in-aid from the Central Government, 3,67,22 under Provincial Excise, 2,53,34 under Other Taxes and Duties and 1,71,29 under Taxes on Income, etc. and accounted for 14,91,85 out of a total increase of 17,40,38. The increase of 7,00,00 represents the balance of the *ex-gratia* grant of 10 crores from the Government of India, which is equal to half the booked expenditure under "Famine Relief", "Rehabilitation", and "Loss on sale of subsidised food" in the accounts for 1943-44 and 1944-45. A steep upgrading of the rates of excise duty was mainly responsible for the increased receipts of 3,67,22 under Provincial Excise. Enhanced rates of sale tax together with Entertainment tax, Betting tax, Electricity duty gave an increase of 2,53,34 under Other Taxes and Duties, and the improvement of 1,71,29 under Taxes on Income represents increase in the share assigned to Bengal. The other main heads which brought in substantial additions, were (i) Land Revenue (69,98) due to collection of arrear rents and cesses, etc., (ii) Forest (56,85) due to general improvement in the timber market and larger supply of timber to the Supply Department, (iii) Extraordinary receipts (35,05) on account of stamping and licence fees under the Cotton Cloth and Yarn Control order, larger sale proceeds of A. R. P. materials and arrear recoveries for Home Guard Organisation, and (iv) Stamps (21,65) owing mainly to abnormal rise in the price of properties and shares and larger issue of textile licences.

The increase of 20,74 in revenue receipts under the group head 'Civil Administration' is the cumulative effect of increases and decreases in receipts under the component heads, the increases being under 'Administration of Justice' (13,86) due to enhanced receipt of magisterial fines, etc. under the Defence of India Rules, Public Health (15,04) due to sale of mepracrine tablets to the public and under Industries (28,27) due to sale proceeds of tools, implements and other articles supplied to artisans under the Rehabilitation Scheme, large contribution from the Government of India for development of sericulture and increased sale of cinchona products. The main decrease was under Agriculture (46,86) due chiefly to smaller recovery of seed loans given in connection with Grow More Food Schemes.

On the expenditure side the increases occurred notably under Extraordinary charges (9,24,82), Civil Administration (2,48,96) and Miscellaneous (1,22,04). The grant of enhanced rates of dearness allowance was one of the main factors responsible for the increases. Amongst the other factors that added to the expenditure under Extraordinary charges may be mentioned further expansion of the Department of Civil Supplies with the acquisition and maintenance of a fleet of transport lorries and construction of storage godowns, etc., for the movement and storage of food grains and increased loss on sale of subsidised food. The addition of 2,48,96 to the expenditure under the group head 'Civil Administration' was mostly the result of increases under Agriculture (58,92), Education (57,32), Public Health (48,23), Medical (27,31) and General Administration (27,34). Apart from the enhanced rates of dearness allowance the increase under 'Agriculture' was mainly due to purchase of rabi, paddy and fodder seeds for distribution under the Grow More Food schemes and that under 'Education' came chiefly under grants-in-aid for payment of dearness allowance to the teachers of non-Government Secondary and Primary schools. The excess under Public Health was more or less due to larger expenses in connection with malaria and other epidemic diseases, and on Water supply schemes while that under 'Medical' was essentially a result of increased expenditure on account of hospitals and dispensaries and the Provincialisation Scheme under which the Sadar and Sub-Divisional hospitals were taken over by Government. The adoption of measures for the strengthening of Civil Administration of the province mainly accounted for the increase under "General Administration". "Famine" under the group head "Miscellaneous" was alone responsible for an increase in expenditure by 92,46 due to maintenance of centralised workhouses and orphanages and adoption of various other measures for the relief and rehabilitation of sick destitutes and the people in distress.

A comparative table of expenditure under the heads Extraordinary charges and Civil Administration shown below furnishes an interesting reading—

Heads of Expenditure.	Actuals for 1942-43.	Actuals for 1943-44.	Actuals for *1944-45.
1. Extraordinary charges	1,91,37	5,58,30	17,83,09
2. Civil Administration	9,79,95	12,45,41	15,06,33

It will be seen from sub-para. I of this paragraph that there was a considerable rise in revenue receipts. Even so, the deficit has been progressively on the increase from year to year as the table below indicates—

Particulars.	1942-43	1943-44	1944-45
Actual receipts	16,46,43	23,55,06	39,37,82
Actual disbursements	16,79,18	26,28,73	44,17,06
Deficit	32,75	2,73,67	4,80,14

A new tax has been levied on agricultural income under the provisions of the Agricultural Income Tax Act but due to late operation of the Act, there was no appreciable revenue and expenditure on this account during the year. These are accounted for under a separate detailed head with the "Taxes on Income, etc.",

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to the end of the year.

7. 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 1944-45 :—

Nature of Expenditure. 1	Expenditure up to 1943-44. 2	Expenditure during 1944-45. 3	Total. 4
65. Capital Outlay on Forests	13	..	13
68. Construction of Irrigation, etc., works	3,22,18	—7,62	3,14,56
81. Capital Account of Civil Works outside the Revenue Account.	96,04	..	96,04
83. Payments of commuted value of pensions	24,12	—3,04	21,08
85A. Capital Outlay on Provincial Schemes connected with the war, 1939.	27,81,93	—87,85	26,94,08
TOTAL	32,24,40	—98,51	31,25,89

68. Construction of Irrigation, etc., works.

The minus figure is due mainly to the recovery from the Government of India on account hire of and compensation of the Dredger "Ronaldshay" lost at sea.

83. Payments of commuted value of pensions.

The minus figure is due to the write back to revenue by equated instalments of the capitalised value of pensions initially booked under this head.

85A. Capital Outlay on Provincial schemes connected with the war, 1939.

The minus figure represents the net receipts and recoveries in the trading transactions undertaken by Government to improve the food situation, etc., in the Province. The transactions relate to

- (i) Grain Purchase Schemes,
- (ii) Purchase and distribution of Standard cloth,
- (iii) Purchase of Salt,
- (iv) Purchase of Sugar and
- (v) Construction of boats.

Financial results of Irrigation Works.

8. The abstract below showing the Capital and Revenue Accounts of all systems in a simple consolidated form brings out financial results of all the Irrigation Works in the Province :—

Names of Projects. 1	Direct Capital Outlay.		Revenue receipts during 1944-45.			Direct working expenses during 1944-45. 7	Net revenue excluding interest.		Interest on capital. 10	Net profit or loss after meeting interest.	
	a During 1944-45.	b To end of 1944-45.	4 Direct revenue (public works receipts.)	5 Portion of land revenue due to works.	6 Total revenue receipts.		8 Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	9 Rate per cent. on capital outlay to end of the year.		11 Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	12 Rate per cent. on capital outlay to end of the year.
A.—Irrigation Works.											
Unproductive.											
Midnapore Canal . . . . .	..	88,07	1,86	..	1,86	2,05	—19	0.2	3,82	—3,61	4.4
Bakreswar Irrigation scheme.	..	7,01	18	..	18	14	+4	0.6	28	—24	3.4
Damodar Canal Project	42	1,26,09	5,49	..	5,49	2,61	+2,88	2.3	5,08	—3,15	1.7

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1944-45.			Direct working expenses during 1944-45.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.		
	During 1944-45.	To end of 1944-45.	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. Navigation, Embankment and Drainage Works.												
Unproductive.												
Bijuli Tidal Canal . . . . .	..	25,51	30	..	30	82	-52	2.0	1.02	-1.54	6.0
Calcutta and Eastern Canals.	..	60,96	5,49	..	5,49	3,77	+1,72	2.5	2.60	-1.08	1.5	
Sundarbans Steamer Route.	..	14,87	48	..	48	1,28	-80	5.5	59	-1.39	9.5	
Dredger "Foyers" . . . . .	..	..	-10	..	-10	3,55	-3,65	..	..	-3,65	..
Dredger "Alexandra"	-3	1,78	..	..	..	1	-1	0.6	7	-8	4.5
Madaripur Hill Route . . . . .	..	83,11	1,51	..	1,51	2,11	-60	0.7	3,32	-3,92	4.7
Dredging "Bidyadhari" . . . . .	..	7,06	..	..	..	..	..	..	32	-32	4.0
Dredger "Burdwan" . . . . .	..	13,64	..	..	..	1,06	-1,06	7.8	55	-1,61	11.8
Dredger "Ronaldshay" (a)	-8,04	37,62	..	..	..	-95	+95	2.5	..	+95	2.5
Dredger "Cowley" (b) . . . . .	..	41,09	..	..	..	-2	+2	0.0	..	+2	0.0
Total		-7,65	5,12,11	15,21	..	15,21	16,43	-1,22	0.2	17,30	-18,52	3.6

(a) The dredger was lost at sea in October 1942. Accounts kept open for certain adjustments.

(b) The dredger was sold during 1941-42. Accounts kept open for certain adjustments.

The percentage of net loss in the year 1943-44 was 3.2 on the capital outlay to the end of that year.

9. 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.

10. 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 1944-45 in respect of sanctioned schemes debitible both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. From the year 1940-41 sanctioned schemes debitible 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. 5,85.82 lakhs in respect of schemes debitible to the revenue account and to the extent of Rs. 15 thousand in respect of those which are debitible outside the revenue account,

DEBT POSITION—GENERAL STATEMENT.

11. 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 1944	On 31st March 1945	
1	2	3	4
Floating Debt	23,74,90	23,88,19	+13,29
Loans from the Central Government	10,38,10	9,79,51	—58,59
Unfunded Debt	4,91,95	5,09,83	+17,88
Gross Total—Rupee Debt	39,04,95	38,77,53	—27,42
Deduct—Outstanding loans and advances made by Government.	—4,70,53	—4,65,04	+5,49
Net Debt	34,34,42	34,12,49	—21,93

The above statement will show that there was a reduction in the net liability (of 21,93) at the end of the year in respect of debt. The gross debt is composed of the outstanding balances of floating debt, loans from the Central Government and unfunded debt.

(i) *Floating Debt.*—This consists of 5,00,00 on account of treasury bills not matured during the year and 18,88,19 on account of cash credit advances taken from the Imperial Bank of India in connection with the procurement operations.

(ii) *Loans from the Central Government.*—A loan of 7 crores bearing interest at 2 per cent. per annum was taken from the centre for the purpose of procurement operations, the previous outstanding loan of 5.50 lakhs taken for Ways and Means purposes having been fully repaid during the year.

The loan of Rs. 1 lakh taken during 1942-43 for the erection of silk filatures was outstanding at the end of the year.

To finance the provincial share of the Civil Defence expenditure the following loans were taken from the centre free of interest, each loan being repayable in five equal instalments.

Year.	Amount of the loan.	Amount repaid up to 31st March 1945.	Balance.
1941-42	44,06	26,43	17,63
1942-43	1,10,00	44,00	66,00
1943-44	65,51	13,10	52,41
1944-45	76,17	..	76,17
Total	2,95,74	83,53	2,12,21

A loan of 23,15 taken for financing Grow More Food Schemes was fully repaid during the year.

Another interest free loan of 46,31 repayable within 3 years was obtained for strengthening the Damodar left embankment. This together with the previous balance of 20,00 amounted to 66,31 at the end of the year.

The other loans outstanding on the 31st March 1944 have been fully repaid.

(iii) *Unfunded Debt.*—This comprises the Provident Fund balances of Government servants.

(iv) *Loans and Advances made by Provincial Governments.*—The details of the transactions on account of the loans and advances made by Provincial Government are shown in statement No. 5 of Part B of this compilation (page 78). The interest received by Government during the year under review in respect of such loans and advances amounted to 17,59.

The outstanding balance under the head included a sum of 10,83 on account of a loan to the District Board of 24-Parganas for the Magrahat Drainage Scheme. A part of the loan was at first considered to be irrecoverable but Government subsequently ordered that

the loss 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 99 was adjusted during the year 1944-45 against this loan. See also paragraph 86 of Part B of this compilation (page 63).

The balance also included a sum of 5,99 on account of three different loans outstanding against an estate. In respect of one of the loans a revised scheme of repayment was sanctioned by Government in September 1942 reducing the half-yearly instalment from Rs. 21,952 to Rs. 7,735. Payment of these loans is being made regularly.

Out of the loan of 7,58 on account of advances to ex-detenus in connection with the Detenue Training and Setting-up Scheme 7,34 was outstanding at the end of 1943-44. 1,60 deposited by an intending purchaser as half the mortgage value of the Art and United Potteries (one of the four branches under the Training Scheme) was adjusted during the year under review and the balance at the end of the year stood at 5,74.

(v) *Debt Services.*—The total amount paid by Government during the year out of current revenues on account of interest charges on its debt and other obligations was 81,70 as shown below:—

	Rs.
(1) Interest on floating debt	54,31
(2) Interest on loans taken from the Central Government	8,18
(3) Interest on State Provident Fund balances	19,00
(4) Interest on other obligations . . . . .	..
(5) Miscellaneous charges	21
Total	81,70

BALANCE.

12. (i) The following statement shows the actual "Ways and Means" position of the Government of Bengal month by month during 1944-45:—

Month.	Opening Cash Balance		Receipts.	Disbursements.	Closing Cash Balance	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
	2	3			4	5	6	7
April 1944	31,07	2,75,54	11,59,54	11,00,63	28,06	3,37,46
May "	28,06	3,37,46	22,31,29	20,74,77	43,57	4,78,47
June "	43,57	4,78,47	37,82,81	40,60,67	37,46	2,06,72
July "	37,46	2,06,72	23,82,84	22,00,83	50,11	3,76,08
August "	50,11	3,76,08	27,37,08	25,60,68	57,85	5,45,32
September "	57,85	5,45,32	24,43,97	28,74,63	29,51	1,43,00
October "	29,51	1,43,00	25,41,56	25,82,02	51,56	80,49
November "	51,56	80,49	21,00,11	21,35,54	47,80	48,82
December "	47,80	48,82	27,03,16	25,84,49	73,81	1,41,48
January 1945	73,81	1,41,48	38,33,02	34,36,53	91,55	5,20,23
February "	91,55	5,20,23	30,88,91	23,83,20	56,19	12,61,80
March "	56,19	12,61,30	48,89,10	58,41,78	47,30	3,17,61

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

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 "Ways and Means" advance and the treasury bills are given below :—

Date of Loan. 1	Amount. 2	Date of Repayment. 3	Rate of interest or discount. 4
<i>"Ways and Means" advance.</i>			
10th November 1944 .	25,00	17th November 1944 .	2 per cent.
<i>Treasury bills.</i>			
17th September 1943 . (Not matured during the year).	50,00	16th September 1944 .	Rs. 1-12-0 per cent.
4th February 1944 . (Not matured during the year).	3,00,00	4th May 1944	Rs. 0-2-6 per cent. on 3 lakhs. Re. 0-2-0 per cent. on 1 lakh. Re. 0-3-3 per cent. on 2,06 lakhs.
26th February 1944 . (Not matured during the year).	3,00,00	26th May 1944	Re. 0-3-6 per cent. on 1,50 lakhs. Re. 0-3-0 per cent. on 1,50 lakhs.
4th March 1944 . (Not matured during the year).	3,00,00	3rd June 1944	Re. 0-3-6 per cent. on 1,80 lakhs. Re. 0-3-0 per cent. on 1,70 lakhs.
16th March 1944 . (Not matured during the year).	3,00,00	17th June 1944	Re. 0-3-6 per cent. on 25 lakhs. Re. 0-3-0 per cent. on 2,75 lakhs.
25th May 1944	1,25,25	} 26th August 1944	Re. 0-2-0 per cent. .
26th May 1944	2,74,75		
3rd June 1944	5,50,00	2nd September 1944	Re. 0-1-0 per cent. on 1,15 lakhs. Re. 0-2-0 per cent. on 4,35 lakhs.
17th June 1944	1,50,00	16th September 1944	Re. 6-2-6 per cent. on 65 lakhs. Re. 0-2-3 per cent. on 75 lakhs. Re. 0-2-0 per cent. on 10 lakhs.
26th August 1944	4,00,00	25th November 1944	Re. 0-2-3 per cent.

Date of Loan.	Amount.	Date of R·payment.	Rate of interest or discount.
1	2	3	4
<i>Treasury bills—conold.</i>			
2nd September 1944	5,00,00	2nd December 1944	Re. 0-2-3 per cent. on 4,00 lakhs.
			Re. 0-2-0 per cent. on 1,00 lakhs.
25th November 1944	5,00,00	24th February 1945	Re. 0-2-3 per cent.
2nd December 1944	5,00,00	2nd March 1945	Re. 0-2-3 ⁰⁰ per cent. on 2,90 lakhs.
			Re. 0-2-6 per cent. on 2,10 lakhs.
27th January 1945	5,00,00	Not matured during the year.	Re. 0-2-6 per cent.

(iii) The details of the cash credit advances taken from the Imperial Bank of India, their repayment and the total amount of interest paid are shown below :—

Month.	Balance on 31-3-44.	Amount taken.	Amount repaid.	Balance on 31-3-45.	Interest.
1	2	3	4	5	6
May 1944	..	3,61	..	..	..
June 1944	..	10,96,58	2,00,00	..	..
July 1944	..	6,11,34	4,00,00	..	..
August 1944	..	3,49,31	3,25,25	..	..
September 1944	..	3,64,36	1,00,00	..	..
October 1944	..	6,56,63	4,00,00	..	..
November 1944	4,00,00	..	..
December 1944	8,00,00	..	..
January 1945	..	10,17,48	5,74,75	..	..
February 1945	..	3,50,86	3,00,00	..	..
March 1945	..	10,13,12	12,00,00	..	..
Total	11,24,90	54,63,29	47,00,00	18,88,19	47,37

(iv) The Ways and Means advance of 25,00 taken on the 10th November 1944, from the Reserve Bank of India, was fully repaid on the 17th November 1944 together with the interest of 10 due thereon at 2 per cent. per annum.

(v) The total amount of treasury bills issued by Government during the year was 35,00,00. Except the one of 5,00,00 issued on the 27th January 1945, which was not matured during the year, all the bills together with those for 12,50,00 outstanding at the end of the previous year were discharged within the year. The total amount of discount on the bills paid during the year was 6,93. The average rate of discount on the treasury bills was Re. 0-9-0 per cent. per annum.

(vi) The total amount of cash credit advances taken during the year from the Imperial Bank of India was 54,63,29. Out of this a sum of 47,00,00 was repaid within the year. The interest paid on the advances amounted to 47,37.

(vii) In addition to the closing cash balance of 3,64,81 on the 31st March 1945 shown in sub-paragraph (i) 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 is 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 1944.	31st March 1945.
Earmarked investments (as shown in sub-paragraph (viii) below)	13,93	13,93
Cash Balance Investment Account (<i>vide</i> paragraph 71 of part B of this compilation at page 60).	45,02	45,02
Total	58,95	58,95

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

	1st April 1944.	31st March 1945.
Cash (<i>vide</i> sub-paragraph (i))	3,06,61	3,64,81
Investments	58,95	58,95
Total	3,65,56	4,23,76

The increase of 58,20 in the balance is explained below :—

	Increase.	Decrease.
Net debt outstanding at the end of the year (<i>vide</i> paragraph 11 <i>ante</i>) . . . . .	..	21,93
Revenue deficit . . . . .	..	4,80,14
Capital expenditure outside the Revenue Account	98,51	..
Excess of receipts over disbursements under deposit and remittance heads	4,61,76	..
Total	5,60,27	5,02,07
Net increase	58,20	

(viii) 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 Rs during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1944.			Balance on 31st March 1945.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	1,83	13,03	15,76	2,15	13,03	16,08
2. Depreciation Reserve Fund—Government Presses.	4,95	..	4,95	4,82	..	4,82
3. Scheduled Castes Education Fund.	2,36	..	2,36	3,27	..	3,27
4. Subventions from Central Road Fund.	1,42	..	1,42	..	..	..
5. Deposit Account of grants for economic development and improvement of rural areas.	1,33	..	1,33	1,22	..	1,22
6. Deposit Account of the grant made by the Indian Central Jute Committee.	1	..	1	1	..	1
7. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	(a)	..	(a)	19	..	19
8. Deposit Account of the grant from the Central Government for the development of sericultural industry.	3	..	3	3	..	3
9. Deposit Account of the grant from the Central Government for the development of handloom industry.	1,73	..	1,73	1,87	..	1,87
10. Deposit Account of grants from Sugar Excise Fund.	6	..	6	4	..	4
11. Central Cotton Committee Research Fund.	(a)	..	..	(a)	..	..
12. Deposit Account of grant made by the Indian Research Fund Association.	(a)	..	(a)	—3	..	—3
13. Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
Total	16,89	13,03	30,82	16,74	13,03	30,67

(a) Below Rs. 1,000.

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

Excluding these earmarked balances the free balances of the Province at the beginning and at the end of the year were as follows :—

	1st April 1944.	31st March. 1945.
Cash	2,89,72	3,48,07
Investments	45,02	45,02
Total	<u>3,34,74</u>	<u>3,93,09</u>

(1x) 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 2,102 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.

13. As already stated in paragraph 6 *ante* dealing with the revenue position of Government there was a revenue deficit of 4,80,14 during the year against an estimated deficit of 8,46,34. The net result of the transactions under Capital, Debt, Deposit and Remittance accounts was, however, an increase of 5,38,34. There was no change in the balance under "Investments". The balance of the Province (including investments), therefore, increased from 3,85,56 at the commencement of the year to 4,23,78 at the end of the year. This shows an improvement of 58,20 in the financial position of Government during the year under review as compared with that of the previous year. It should be noted, however, that the entire balance consists of borrowed money.

The improvement in the Debt section was due to the borrowings to the extent of 33,67,70 out of which 5,00,00 is in Treasury bills, 18,88,19 is on account of advances taken from the Imperial Bank of India and 9,79,51 represents loans from the Central Government.

The monthly cash balances in the Reserve Bank and at the treasuries were also, on the whole, satisfactory, the only apparent deficit being once in November 1944 when a Ways and Means advance of 25,00 was taken from the Reserve Bank and that too for a short period of one week only.

The net liability of the Province on account of Public Debt, Unfunded Debt, etc., at the end of the year was 39,71,45 as indicated in the following statement :—

Assets.		Liabilities.	
Loans and advances by Provincial Governments.	4,85,04	Public Debt	33,67,70
Balance {	Investments	Unfunded Debt	5,09,83
	Cash	Deposits and Advances	9,94,17
Total	<u>8,88,80</u>	Remittances	<u>-11,45</u>
Net liability	39,71,45	Total	<u>48,60,25</u>

The net liability at the end of the year 1943-44 was 35,89,82. There has, therefore, been an increase of 3,81,63 in the liability of Government during the year under review.

In addition to the liability mentioned above, Government were also committed to an expenditure of 5,65,97 in future years in respect of sanctioned schemes costing Rs. 1 lakh or more, debitible both to Revenue and Capital.

Against these liabilities and commitments the Province owns assets of a capital nature in the shape of Irrigation Projects, Civil Works, etc., in which Rs. 6,09.28 lakhs have been invested up to the end of the year under review, as also some stocks of food grains purchased in connection with the Grain Purchase schemes, the value of which could not be ascertained. Besides, there are various physical assets of the Province such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

A.—GENERAL FINANCE ACCOUNTS

Part II.—Accounts

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

Receipts.	Actuals for 1944-45.	Disbursements.	Actuals for 1944-45.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts	38,89,92,680	Revenue expenditure	44,01,17,739
Extraordinary receipts	47,89,644	Capital expenditure within the Revenue Account.	10,78,016
(A) Total revenue receipts	39,37,82,324	(A) Total expenditure on Revenue Account.	44,17,05,755
		Capital expenditure outside the Revenue Account.	—98,51,063
Public Debt incurred	98,33,01,841	Public Debt discharged	98,70,21,400
Unfunded Debt incurred	64,69,834	Unfunded Debt discharged	46,81,971
Deposits and Advances	52,04,23,005	Deposits and Advances	47,02,29,723
Loans and Advances by Provin- cial Governments.	1,37,75,415	Loans and Advances by Provin- cial Governments.	1,32,26,723
Remittances	1,47,15,55,236	Remittances	1,47,55,72,053
Total Receipts	3,38,93,97,055	Total Disbursements	3,38,35,77,462
(B) (Opening) Cash balance	3,06,60,591	(B) (Closing) Cash balance	3,64,80,784
Grand Total	3,42,00,58,246	Grand Total	3,42,00,58,246

(A) Revenue Deficit during the year—Rs. 4,80,13,431.

(B) Increase of cash balance during the year—Rs. 58,20,193.

See also paragraph 12 of the Report.

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

Heads of Revenue.	Actuals for 1944-45.	Heads of Expenditure.	Actuals for 1944-45.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
A.—Principal Heads of Revenue—	Rs.	A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
I.—Customs	1,28,35,299	4.—Taxes on Income other than Corporation Tax.	7,223	74,563	81,786
IV.—Taxes on Income other than Corporation Tax.	5,31,29,464	5.—Salt . . . . .	..	38,702	38,702
V.—Salt	67,550	7.—Land Revenue	1,16,365	38,03,653	39,20,018
VII.—Land Revenue	4,49,42,791	8.—Provincial Excise.	12,130	27,02,046	27,14,176
VIII.—Provincial Excise.	7,53,64,184	9.—Stamps . . . . .	..	7,40,199	7,40,199
IX.—Stamps	8,36,64,716	10.—Forest	8,39,424	30,65,602	45,05,026
X.—Forest	1,00,01,332	11.—Registration	453	26,60,273	26,60,731
XI.—Registration	60,25,319	12.—Charges on account of Motor Vehicles Acts.	4,60,000	..	4,60,000
XII.—Receipts under Motor Vehicles Acts.	22,53,448	13.—Other Taxes and Duties.	19,987	7,11,252	7,31,239
XIII.—Other Taxes and Duties.	5,08,46,794				
Total	28,01,30,807	Total	14,45,587	1,43,96,290	1,58,41,877
B.—Railway Revenue Account—		B.—Railway Revenue Account—			
XVI.—Subsidised Companies.	90,990	15-C.—Subsidised Companies.	..	..	..
Total	90,990				
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.	17,30,401	..	17,30,401
Gross Receipts—		18.—Other Revenue Expenditure financed from ordinary Revenues.	2,89,284	1,79,92,244	1,82,81,528
Direct Receipts	15,20,963				
Deduct—Working Expenses.	—16,42,642				
Not Receipts	—1,21,679				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	4,71,989				
Total	3,50,310	Total	20,19,685	1,79,92,244	2,00,11,929
Carried over	28,95,72,197	Carried over	34,65,272	3,23,88,534	3,58,53,800

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

Heads of Revenue.	Actuals for 1944-45.	Heads of Expenditure.	Actuals for 1944-45.		
			Charged.	Voted.	Total.
1	2.	3	4	5	6
Brought forward	Rs. 28,95,72,197	Brought forward	Rs. 34,65,272	Rs. 3,23,88,534	Rs. 3,58,53,806
E.—Debt Services—		E.—Debt Services—			
XX.—Interest	39,68,007	22.—Interest on Debt and other Obligations.	81,70,470	..	81,70,470
Total	39 68,007	<i>Deduct—</i>	—32,091	..	—32,091
F.—Civil Administration—		(1) Interest transferred to Commercial Departments.			
XXI.—Administration of Justice.	30,51,929	(2) Interest portion of equated payments on account of commuted value of pensions.	—80,608	..	—80,608
XXII.—Jails and Convict Settlements.	7,32,809	<i>Deduct—Total</i>	—1,12,699	..	—1,12,699
XXIII.—Police	15,18,854	Net amount met out of ordinary revenues.	80,57,771	..	80,57,771
XXIV.—Ports and Pilotage.	1,34,204	Total	80,57,771	..	80,57,771
XXVI.—Education	16,42,132	F.—Civil Administration—			
XXVII.—Medical	15,49,119	25.—General Administration.	37,35,365	1,83,82,474	2,21,17,779
XXVIII.—Public Health.	16,68,718	27.—Administration of Justice	26,55,246	90,55,713	1,17,10,959
XXIX.—Agriculture.	21,29,981	28.—Jails and Convict Settlements.	88,009	1,01,81,200	1,02,69,209
XXX.—Veterinary	1,19,825	29.—Police	17,60,038	2,99,38,097	3,16,98,135
XXXI.—Co-operation.	6,64,391	30.—Ports and Pilotage.	84,139	3,56,656	4,40,795
XXXII.—Industries.	60,03,174	36.—Scientific Departments.	..	29,614	29,614
XXXVI.—Miscellaneous Departments.	2,44,891	37.—Education	7,60,804	2,51,72,273	2,59,33,077
Total	1,94,60,027	38.—Medical	4,36,030	85,95,026	90,31,056
H.—Civil Works and Miscellaneous Public Improvements—		39.—Public Health	81,933	1,08,48,026	1,09,29,959
XXXIX.—Civil Works.	11,44,658	40.—Agriculture	1,29,442	1,88,24,411	1,89,53,853
Total	11,44,658	41.—Veterinary	16,227	9,20,611	9,35,838
Carried over	31,41,44,889	42.—Co-operation	1,800	18,08,327	18,10,127
		43.—Industries	43,539	60,49,465	60,93,004
		47.—Miscellaneous Departments	45,682	6,34,400	6,30,082
		Total	98,37,194	14,07,96,293	15,06,33,487
		H.—Civil Works and Miscellaneous Public Improvements—			
		50.—Civil Works	8,99,219	52,41,622	61,40,841
		Total	8,99,219	52,41,622	61,40,841
		Carried over	2,22,59,156	17,84,26,449	20,06,85,905

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

Heads of Revenue.	Actuals for 1944-45.	Heads of Expenditure.	Actuals for 1944-45.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
Brought forward	Rs. 31,41,44,889	Brought forward	Rs. 2,22,59,456	Rs. 17,84,26,449	Rs. 20,06,85,905
J.—Miscellaneous—		J.—Miscellaneous—			
XLIV.—Receipts in aid of Superannuation.	2,99,094	54.—Famine— A.—Famine Relief	67,284 32,70,494	3,52,80,949 90,26,826	3,53,48,233 1,22,97,320
XLV.—Stationery and Printing.	5,30,166	55.—Superannuation Allowances and Pensions.	17,366	32,59,561	32,76,927
XLVI.—Miscellaneous.	36,05,701	56.—Stationery and Printing.	63,87,522	38,12,984	1,02,00,506
		57.—Miscellaneous			
		Total	97,42,666	5,13,80,320	6,11,22,986
Total	44,34,961	M.—Extraordinary Items—			
		63.—Extraordinary charges.	11,53,940	17,71,54,908	17,83,08,848
		Total Revenue Expenditure.	3,31,56,062	40,69,61,677	44,01,17,739
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		Capital Expenditure within the Revenue Account—			
XLIX.—Grants in aid from Central Government.	7,00,00,000	CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	—3,230	—3,230
L.—Miscellaneous Adjustments between Central and Provincial Governments.	4,12,830	JJ.—55A.—Commutation of Pensions financed from ordinary Revenues.	96,588	15,84,658	16,81,246
Total	7,04,12,830	Total	96,588	15,81,428	16,78,016
		Total Expenditure on Revenue Account.	3,32,52,650	40,85,43,105	44,17,95,755
		Total Revenue	..	..	39,37,82,324
M.—Extraordinary Items—		Deficit(—)	..	..	4,80,13,431
LL.—Extraordinary Receipts.	47,89,644	Capital Expenditure outside the Revenue Account—			
Total	47,89,644	CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	546	—7,62,462	—7,61,916
		JJ.—83.—Payments of Commuted value of Pensions.	—19,983	—2,83,666	—3,03,649
Total Revenue	30,37,82,324	85-A.—Capital outlay on Provincial schemes connected with the War 1939.	4,17,725	—92,03,223	—87,85,498
		Total	3,98,288	—1,02,49,351	—98,51,063
Total Revenue	39,37,82,324	Total Expenditure	3,36,50,938	39,82,93,754	43,19,44,692

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

Particulars. 1	Charged. 2	Voted 3	Total 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	3,32,76,949	41,01,61,448	44,34,38,397
Expenditure outside the Revenue Account	3,06,288	—1,02,49,351	—98,51,063
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b).	84,999	1,48,21,509	1,49,06,508
Total	3,37,66,236	41,47,33,606	44,84,93,842

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

	Charged.	Voted.
	Rs.	Rs.
(a) Total expenditure as in Account No. 2	3,32,52,650	40,85,43,105
Add—Working Expenses of Irrigation.	24,299	16,18,843
Total	3,32,76,949	41,01,61,448
(b) Depreciation Reserve Fund, Government Presses . . . . .	..	12,867
Advances Repayable . . . . .	..	16,66,018
Loans to Municipalities, Port Funds, etc.	84,999	1,31,01,226
Loans to Government Servants . . . . .	..	40,498
Total	84,999	1,48,21,509

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

Heads.	Actuals for 1944-45.	Heads.	Actuals for 1944-45.
	Rs.		Rs.
A.—Principal Heads of Revenue—		A. Principal Heads of Revenue—	
I.—Customs—		<i>contd.</i>	
Share of net proceeds of Export Duties assigned to Provinces.	1,28,35,299	IX.—Stamps—	
Total	1,28,35,299	A.—Non-Judicial—	
IV.—Taxes on Income other than Corporation Tax—		Sale of stamps	1,59,30,338
Share of net proceeds assigned to Provinces	5,31,20,000	Duty on impressing documents	2,95,808
Taxes on Agricultural income	9,484	Fines and penalties	11,822
Total	531,29,484	Miscellaneous	1,647
V.—Salt—		Recoveries from other Govern- ments for stamps supplied from Provincial Stamps Stores.	79
Miscellaneous	67,550	<i>Deduct—Refunds</i>	<i>—14,58,803</i>
Total	67,550	Total—Non-Judicial	1,47,80,891
VII.—Land Revenue—		B.—Judicial—	
Ordinary revenue	3,76,24,040	(i) Court fees—	
Sale of Government estates	780	Court fees realised in stamps	1,83,08,655
Sale proceeds of waste-lands and redemption of land tax	26,706	Total	1,83,08,655
Recoveries on account of survey and settlement charges	13,55,361	(ii) Other Receipts—	
Rents, etc., of fisheries	22,161	Sale of Stamps	6,44,348
Recoveries of cost of mainten- ance of boundary pillars	11,667	Fines and penalties	5,591
Rates and cesses on lands	51,82,675	Miscellaneous	871
Recoveries of overpayments	11,948	<i>Deduct—Refunds</i>	<i>—75,340</i>
Collection of payments for services rendered	4,31,368	Total	5,75,170
Miscellaneous	3,25,595	Total—Judicial	1,88,83,825
<i>Deduct—Refunds</i>	<i>—49,510</i>	Total—Non-Judicial	1,47,80,891
Total	4,49,42,791	GRAND TOTAL	3,36,64,716
VIII.—Provincial Excise—		X.—Forest—	
Country spirits	2,98,98,727	Timber and other produce removed from the forests by Government agency.	38,76,943
Country fermented liquor	34,01,289	Timber and other produce removed from the forests by consumers or purchasers.	47,67,556
Malt liquors	6,08,817	Drift and waif wood and con- fiscated forest produce	16,212
Wines and spirits (foreign liquors other than beer, medicated wines and comm- ercial spirits).	1,98,00,496	Miscellaneous	15,94,365
Receipts from commercial spirits, including denatured spirits and medicated wines.	47,43,308	<i>Deduct—Refunds</i>	<i>—2,53,744</i>
Opium	80,04,558	Total	1,00,01,332
Hemp and other drugs	87,77,380	XI.—Registration—	
Receipts from Distilleries	12,993	Fees for registering documents	55,35,389
Fines, confiscations and misc- ellaneous	1,55,552	Fees for copies of registered documents	1,59,496
Recoveries of overpayments	779	Miscellaneous	3,40,044
Collection of payments for services rendered	1,24,875	<i>Deduct—Refunds</i>	<i>—9,610</i>
<i>Deduct—Refunds</i>	<i>—1,64,590</i>	Total	60,25,319
Total	7,53,64,184		

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

Heads.	Actuals for 1944-45.	Heads.	Actuals for 1944-45.
	Rs.		Rs.
A.—Principal Heads of Revenue <i>—contd.</i>		B.—Railway Revenue Account—	
XII.—Receipts under Motor Vehicles Acts—		XVI.—Subsidised Companies—	90,990
Receipts under the Indian Motor Vehicles Act.	4,97,044	Government share of surplus profits.	
Receipts under the Provincial Motor Vehicles Taxation Act.	17,14,245	Total	90,990
Fees and other receipts . . .	50,154		
<i>Deduct</i> —Refunds . . .	—7,995	C.—Irrigation, Navigation, Embankment and Drainage Works—	
Total	22,53,448	XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
		A.—Irrigation Works—	
XIII.—Other Taxes and Duties—		(2) Unproductive Works—	
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—		Gross Receipts—	
Entertainment Tax . . .	48,56,229	Direct Receipts—	6,49,687
Betting Tax—		Water rates	225
Totalisator	36,66,592	Other Canal produce	24,013
Bookmakers	36,58,167	Navigation	4,842
<i>Deduct</i> —Refunds	—1,237	Rents	531
Total	1,21,79,751	Recoveries of expenditure	73,637
		Miscellaneous	—115
		<i>Deduct</i> —Refunds	
		Total	7,52,820
B.—Receipts from Electricity Duties—			
Fees under the Indian Electricity Rules, 1923 and fees for the electrical inspection of cinemas.	33,438	<i>Deduct</i> —Working Expenses—	
Other receipts	40,22,101	Extensions and Improvements	5,229
<i>Deduct</i> —Refunds	—437	Maintenance and Repairs	2,56,505
Total	40,55,102	Establishment { Charged	3,116
		{ Voted	2,12,897
		Tools and Plant	1,573
		Charges in England—	
		Charged	196
		Total—Working Expenses	—4,79,516
D.—Other Items—		Net Receipts	2,73,304
Receipts under the Bengal Finance Act, 1939	10,28,594		
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	2,13,30,717	B.—Navigation, Embankment and Drainage Works—	
Receipts under Motor Spirit Sales Taxation Act, 1941.	86,91,856	(2) Unproductive Works—	
Receipts under Bengal Raw Jute Taxation Act, 1941.	35,93,621	Gross Receipts—	
<i>Deduct</i> —Refunds	—32,847	Direct Receipts—	
Total	3,46,11,941	Navigation	6,56,281
		Sales of Water	200
GRAND TOTAL	5,08,46,794	Rents	7,541
		Recoveries of expenditure	—4,494
		Miscellaneous	1,08,615
		Total	7,68,143

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

Heads.	Actuals for 1944-45.	Heads.	Actuals for 1944-45.
	Rs.		Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works <i>—contd.</i>		F.—Civil Administration—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>contd.</i>		XXI.—Administration of Justice—	
<i>Deduct—Working Expenses—</i>		Sale-proceeds of unclaimed and escheated property	74,077
Extensions and Improvements	24,312	Court-fees realised in cash	47,220
Maintenance and Repairs	8,97,106	General fees, fines and forfeitures	23,05,596
Establishment { Charged	19,702	Pledarship and Mukhtearship examination fees	3,288
Voted	1,96,154	Receipts of the Official Assignee	1,91,655
Tools and Plant	24,587	Receipts of the Official Receiver	69,557
Charges in England—		Miscellaneous fees and fines	2,29,056
Charged	1,286	Miscellaneous	1,96,016
Loss or gain by exchange . . . . .	..	Recoveries of over payments	6,910
Total—Working Expenses	—11,63,126	Collection of payments for services rendered	19,985
Net Receipts	—3,94,983	<i>Deduct—Refunds</i>	—91,081
GRAND TOTAL	—1,21,679	Total	30,51,929
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		XXII.—Jails and Convict Settlements—	
A.—Irrigation Works—		Jails	3,30,854
Direct Receipts—		Jail manufactures	3,83,727
Water rates	1,834	Recoveries of overpayments	1,457
Total—A.—Irrigation Works	1,834	Collection of payments for services rendered	18,536
B.—Navigation, Embankment and Drainage Works—		<i>Deduct—Refunds</i>	—1,765
Direct Receipts—		Total	7,32,809
Navigation	39,350	XXIII.—Police—	
Plantations	72	Police supplied to Railways	12,256
Rents	6,220	Police supplied to public departments, private companies and persons	31,208
Recoveries of expenditure	27,814	Receipts and recoveries on account of Presidency Police	10,43,234
Miscellaneous	4,10,061	Cash receipts under the Arms Act	1,48,547
<i>Deduct—Refunds</i>	—13,371	Fees, fines and forfeitures	24,696
Total—B.—Navigation, Embankment and Drainage Works.	4,70,155	Recoveries of overpayments	55,872
GRAND TOTAL	4,71,989	Collection of payments for services rendered	44,269
E.—Debt Services—		Miscellaneous)	1,63,775
XX.—Interest—		Receipts in England	575
Interest on loans and advances by the Provincial Governments	17,58,780	Loss or gain by exchange	1
Interest on arrears of revenue	3,38,315	<i>Deduct—Refunds</i>	—5,679
Interest on Irrigation Capital Outlay incurred before 1st April 1937	16,98,310	Total	15,18,854
Miscellaneous	1,73,584	XXIV.—Ports and Pilotage—	
<i>Deduct—Refunds</i>	—982	B.—Other Ports—	
Total	39,68,007	Sale-proceeds of vessels and stores	780
		Registration and other fees	4,918
		Miscellaneous	1,32,844
		<i>Deduct—Refunds</i>	—4,338
		Total	1,34,204

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

Heads.	Actuals for 1944-45.	Heads.	Actuals for 1944-45.
F.—Civil Administration—<i>contd.</i>	Rs.	F.—Civil Administration—<i>concl.</i>	Rs.
XXVI.—Education—		XXIX.—Agriculture—	
A.—University—		Agricultural receipts	21,54,515
Fees, Government Arts Colleges.	4,39,595	Recoveries of overpayments	653
Fees Government Professional Colleges.	77,370	Receipts in England	79
B.—Secondary		<i>Deduct</i> —Refunds	—25,266
Fees, Government Secondary Schools.	5,20,208	Total	21,29,981
D.—Special—		XXX.—Veterinary—	
Fees and other receipts, Government Special Schools	72,697	Veterinary College and School fees.	17,748
E.—General—		Other receipts	48,810
Contributions	880	Collection of payments for services rendered.	54,010
Income from endowments	11,097	<i>Deduct</i> —Refunds	—1,652
Recoveries of overpayments	798	Total	1,19,825
Collection of payments for services rendered.	12,081	XXXI.—Co-operation—	
Miscellaneous	5,19,913	Audit fees	5,70,126
<i>Deduct</i> —Refunds	—21,505	Miscellaneous receipts	94,401
Total	16,42,132	<i>Deduct</i> —Refunds	—136
		Total	6,64,391
XXVII.—Medical—		XXXII.—Industries—	
Medical School and College fees.	3,14,615	Industries	2,46,142
Hospital receipts	5,19,642	Rehabilitation Programme	9,74,523
Mental Hospital receipts	2,417	Fisheries	257
Sale of medicines	9,703	Cinchona plantations	47,68,450
Contributions	1,87,588	Recoveries of overpayments	212
Income from endowments	23,861	Collection of payments for services rendered.	18,539
Recoveries of overpayments	2,948	Receipts in England	23
Collection of payments for services rendered.	93,270	<i>Deduct</i> —Refunds	—4,981
Miscellaneous	1,10,380	Total	60,03,174
Receipts on account of provincialisation of Sadar and Sub-division Hospitals.	4,24,076	XXXVI.—Miscellaneous Departments—	
Receipts in England	6	<i>Labour and Emigration—</i>	
<i>Deduct</i> —Refunds	—1,39,387	Fees for the registration of Trade Unions.	578
Total	15,49,119	<i>Miscellaneous—</i>	
		Examination fees	36,555
XXVIII.—Public Health—		Fees for the inspection of steam boilers.	1,82,999
Sale-proceeds of sera and vaccines, etc.	15,24,335	Administration of Indian Partnership Act, 1932.	4,424
Contributions	5,149	Miscellaneous	19,331
Recoveries of overpayments	12,190	Receipts in England	3,207
Collection of payments for services rendered.	5,150	Loss or gain by exchange	6
Miscellaneous	1,23,805	<i>Deduct</i> —Refunds	—2,209
Receipts in England	40	Total	2,44,891
<i>Deduct</i> —Refunds	—1,951		
Total	16,68,718		

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

Heads.	Actuals for 1944-45.	Heads.	Actuals for 1944-45.
H.—Civil Works and Miscellaneous Public Improvements—	Rs.	J.—Miscellaneous—concl'd.	Rs.
XXXIX.—Civil Works—		XLVI.—Miscellaneous—	
Rents	4,18,622	Unclaimed deposits	7,64,732
Tolls on Roads	44,993	Sale of old stores and materials	1,32,192
Recoveries of expenditure	95,945	Sales of land and houses, etc.	210
Transfer from Central Road Fund.	4,47,700	Fees for Government audit	1,04,977
Miscellaneous	1,39,892	Rents, Rates and Taxes	30,657
<i>Deduct</i> —Refunds	—2,494	Other fees, fines and forfeitures	47,824
Total	11,44,058	Gain by exchange on local transactions.	—431
		Recoveries of overpayments	92,634
		Collection of payments for services rendered.	11,95,877
		Net gain by exchange on Remittance transactions.	—2
		Miscellaneous	17,36,765
		Receipts in England	3,092
		Loss or gain by exchange	5
		<i>Deduct</i> —Refunds	—5,02,831
		Total	86,05,701
J.—Miscellaneous—		L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIV.—Receipts in aid of Superannuation—		XLIX.—Grants-in-aid from Central Government.	7,00,00,000
Contributions for pensions and gratuities.	2,77,986	Total	7,00,00,000
Miscellaneous	21,108	L.—Miscellaneous Adjustments between Central and Provincial Governments.	4,12,830
Total	2,99,094	Total	4,12,830
XLV.—Stationery and Printing—		M.—Extraordinary Items—	
Stationery receipts	1,513	LI.—Extraordinary Receipts—	
Sale of plain paper used with stamps.	3,59,061	Sale of other Government Assets.	1,733
Sale of gazettes and other Government publications.	50,449	Other items	48,06,631
Other press receipts	1,12,281	Receipts in England	14,961
Receipts in England	1,025	Loss or gain by exchange	26
Loss or gain by exchange	2	<i>Deduct</i> —Refunds	—33,707
<i>Deduct</i> —Refunds	—165	Total	47,89,644
Total	5,30,166		

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

Heads.	Expenditure for 1944-45.		Total
	Charged.	Voted.	
	2	3	
1			4
A. Direct Demands on the Revenue—			
4. Taxes on Income other than Corporation tax	Rs.	Rs.	Rs.
Collection of Agricultural Income Tax	7,223	74,563	81,786
Total	7,223	74,563	81,786
5. Salt			
Direction	..	38,702	38,702
Total	..	38,702	38,702
7.—Land Revenue—			
Charges of administration	77,011	10,33,044	11,10,055
Management of Government estates	..	17,12,636	17,12,636
Charges on account of land revenue collections.	39,354	..	39,354
Survey, Settlement and Record Operations	..	8,89,202	8,89,202
Land Records	..	76,432	76,432
Assignments and Compensation	..	84,661	84,661
Charges in England	..	7,665	7,665
Loss or gain by exchange	..	13	13
Total	1,16,365	38,03,653	39,20,018
8. Provincial Excise—			
Superintendence	..	3,08,166	3,08,166
District Executive Establishment	8,556	16,28,228	16,37,084
Cost of opium supplied to Provincial Excise Department.	..	6,46,991	6,46,991
Compensations	3,274	1,18,515	1,21,789
Charges in England	..	146	146
Total	12,130	27,02,046	27,14,176
9.—Stamps—			
A.—Non-Judicial—			
Superintendence	..	63,090	63,090
Charges for the sale of stamps	..	3,42,680	3,42,680
Cost of stamps supplied from Central Stamp Stores.	..	89,395	89,395
B.—Judicial—			
Superintendence	..	23,467	23,467
Charges for the sale of stamps	..	1,17,920	1,17,920
Cost of stamps supplied from Central Stamp Stores.	..	1,03,641	1,03,641
Total,	..	7,40,109	7,40,199
10.—Forest—			
Conservancy and Works	4,97,558	25,05,889	30,03,447
Establishment	3,15,268	11,59,713	14,74,981
Charges in England	26,552	..	26,552
Loss or gain by exchange	46	..	46
Total	8,39,424	36,65,602	45,05,026
11. —Registration—			
Superintendence	..	85,042	85,042
District charges	458	25,75,231	25,75,689
Total	458	26,60,273	26,60,731

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>concl'd.</i>			
12.—Charges on account of Motor Vehicles Acts—			
Compensations to local bodies, etc.	4,50,000	..	4,50,000
Total	4,50,000	..	4,50,000
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax . . . . .	..	7,904	7,904
Betting Tax . . . . .	..	5,000	5,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	19,987	5,11,504	5,31,491
Tax under the Bengal Finance Act, 1939 . . . . .	..	89,338	89,338
Charges under the Electricity Acts . . . . .	..	90,775	90,775
Charges in England . . . . .	..	6,720	6,720
Loss or gain by exchange . . . . .	..	11	11
Total	19,987	7,11,252	7,31,239
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept—			
Irrigation Works	8,63,849	..	8,63,849
Navigation, Embankment and Drainage Works.	8,66,552	..	8,66,552
Total	17,30,401	..	17,30,401
18.—Other Revenue Expenditure financed from ordinary revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital accounts are kept—			
Works . . . . .	..	6,45,431	6,45,431
Extensions and Improvements . . . . .	..	34,383	34,383
Maintenance and Repairs . . . . .	..	38,951	38,951
Establishment	14,754	68,513	83,267
Tools and Plant . . . . .	..	9,990	9,990
Charges in England	1,208	..	1,208
Total	15,962	7,07,268	8,13,230
(2) Miscellaneous Expenditure—			
Establishment	207	1,688	1,895
Tools and Plant . . . . .	..	145	145
Other charges . . . . .	..	10,233	10,233
Charges in England	18	..	18
Total	225	12,066	12,291
Total A.—Irrigation Works	16,187	8,09,334	8,25,521

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Voted.	
	2	3	
1	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
19.—Other Revenue Expenditure financed from ordinary revenues—<i>concl'd.</i>			
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital accounts are kept—			
Works	30,000	31,50,786	31,80,786
Maintenance and Repairs		1,21,95,363	1,21,95,363
Establishment	2,27,356	12,75,164	15,02,520
Tools and Plant		1,42,691	1,42,691
Suspense		3,59,831	3,59,831
Charges in England	14,833	9	14,842
Loss or gain by exchange	30	..	30
Total	2,72,219	1,71,23,844	1,73,96,063
(2) Miscellaneous Expenditure—			
Establishment	817	3,909	4,726
Tools and Plant . . . . .	..	633	633
Other charges . . . . .	..	45,358	45,358
Grants-in-aid . . . . .	..	9,166	9,166
Charges in England	61	..	61
Total	878	59,066	59,944
Total B.—Navigation, etc.	2,73,097	1,71,82,910	1,74,56,007
Total A.—Irrigation Works	16,187	8,09,334	8,25,521
GRAND TOTAL	2,89,284	1,79,92,244	1,82,81,528
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—			
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
B.—Financed from ordinary revenues—			
Navigation, Embankment and Drainage Works . . . . .	..	—3,230	—3,230
Total . . . . .	..	—3,230	—3,230
E.—Debt Services—			
23.—Interest on Debt and other obligations—			
A. Interest on Ordinary Debt—			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills	6,92,708	..	6,92,708
Interest on other Floating Loans	47,37,898	..	47,37,898
Other Items—			
Expenditure connected with the issue of new loans	21,500	..	21,500
Interest on loans taken from the Central Government	8,17,843	..	8,17,843
Carried over	62,69,949	..	62,69,949

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

Heads. 1	Expenditure for 1944-45.		Total. 4 Rs.
	Charged.	Voted.	
	2 Rs.	3 Rs.	
E.—Debt Services—<i>concl'd.</i>			
22.—Interest on Debt and other obligations— <i>concl'd.</i>			
Brought forward	62,69,949	..	62,69,949
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	16,96,900	..	16,96,900
Interest on Indian Civil Service Provident Fund.	1,08,000	..	1,08,000
Interest on Indian Civil Service (Non-European Members) Provident Fund.	17,498	..	17,498
Interest on Contributory Provident Funds	79,991	..	79,991
Interest on Other Miscellaneous Provident Funds.	132	..	132
D.—Transfers—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation	—32,091	..	—32,091
(2) Interest portion of equated payments on account of commuted value of pensions.	—80,608	..	—80,608
<i>Deduct—Total</i>	—1,12,699	..	—1,12,699
Total	80,57,771	..	80,57,771
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—			
Salary of the Governor	1,20,000	..	1,20,000
Secretarial Staff of Governor	1,42,570	..	1,42,570
Staff and house-hold of Governor	3,43,431	..	3,43,431
Sumptuary allowance of Governor	25,000	..	25,000
Expenditure from Contract allowance	1,36,515	..	1,36,515
Tour Expenses	86,938	..	86,938
Ministers	4,72,610	2,31,542	7,04,152
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	10,57,399	10,57,399
Provincial Legislative Council . . . . .	..	2,82,414	2,82,414
Elections for Legislatures . . . . .	..	72,834	72,834
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats	6,36,608	28,70,895	35,07,298
Public Service Commission	1,51,238	..	1,51,238
Board of Revenue, Financial Commissioner and establishments.	46,169	1,51,617	1,97,786
Local Fund Audit Establishments . . . . .	..	3,25,278	3,25,278
D.—Commissioners—			
Commissioners	2,14,699	2,02,381	5,07,080
Carried over	23,75,773	52,84,160	76,59,933

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
25.—General Administration—<i>concl'd.</i>			
Brought forward	23,75,773	52,84,160	76,59,933
E.—District Administration—			
General Establishments	9,00,434	98,33,757	1,07,94,101
Sub-divisional Establishments	6,923	11,09,580	12,06,503
Other Establishments	765	17,05,198	17,05,963
Rehabilitation programme . . . . .	..	23,825	23,825
F.—Works—			
Repairs . . . . .	..	6,110	6,110
G.—Miscellaneous—			
Discretionary Grants by Heads of Pro- vinces, etc.	525	1,34,176	1,34,701
Miscellaneous	86,739	1,04,960	1,91,699
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and expenses of the High Com- missioner's Department. . . . .	..	87,380	87,380
Other Items	3,03,613	3,190	3,06,803
Loss or gain by exchange	533	158	691
Total	37,35,305	1,83,82,474	2,21,17,779
27.—Administration of Justice—			
High Court	19,12,614	..	19,12,614
Law Officers	75,240	5,21,419	5,96,659
Administrator General and Official Trustee . . . . .	..	2,07,924	2,07,924
Official Assignee . . . . .	..	91,813	91,813
Official Receiver . . . . .	..	59,240	59,240
Coroner's Court . . . . .	..	6,805	6,805
Presidency Magistrates' Courts Civil and Session Courts	24,808	2,72,504	2,96,812
Civil and Session Courts	6,00,509	75,81,269	81,81,769
Courts of Small Causes . . . . .	..	2,57,886	2,57,886
Criminal Courts . . . . .	..	18,387	18,387
Pledarship and Muktearship examination charges. . . . .	..	4,796	4,796
Charges in England.	42,509	33,611	76,120
Loss or gain by exchange	75	59	134
Total	26,55,246	90,55,713	1,17,10,959
28.—Jails and Convict Settlements—			
Jails	83,198	95,26,933	96,10,131
Jail manufactures	2,550	6,47,444	6,49,994
Charges in England	2,257	6,811	9,068
Loss or gain by exchange	4	12	16
Total	88,009	1,01,81,200	1,02,69,209
29.—Police—			
Presidency Police	1,37,400	58,86,169	60,23,569
Superintendence	2,15,606	2,00,892	4,16,498
District Executive Force	7,48,503	1,98,15,888	2,05,64,391
Carried over	11,01,509	2,59,02,949	2,70,04,458

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	Rs.	Rs.	
F.—Civil Administration—<i>contd.</i>			
29.—Police—<i>concl.</i>			
Brought forward	11,01,509	2,59,02,949	2,70,04,458
Police Training Schools	15,069	3,80,272	3,95,341
Special Police	2,34,144	6,33,872	8,67,816
Railway Police	54,957	6,01,835	6,56,792
Criminal Investigation Department Works	1,05,738	20,45,876	21,51,614
Charges in England	2,48,188	3,66,279	3,66,279
Loss or gain by exchange	433	7,201	2,55,389
		13	446
Total	17,60,038	2,99,38,097	3,16,98,135
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	13,585	3,41,149	3,54,734
Ports establishments	70,554	10,324	80,878
Subsidies to steam-boat Companies . . . . .	..	2,400	2,400
Miscellaneous . . . . .	..	1,200	1,200
Charges in England . . . . .	..	1,580	1,580
Loss or gain by exchange . . . . .	..	3	3
Total	84,139	3,56,656	4,40,795
36.—Scientific Departments—			
Grants-in-aid and Donation to Scientific Societies and Institutes. . . . .	..	29,614	29,614
Total . . . . .	..	29,614	29,614
37.—Education—General—			
A.—University—			
Grants to Universities	5,50,000	6,40,000	11,90,000
Government Arts Colleges	59,507	19,78,791	20,38,298
Grants to non-Government Arts Colleges . . . . .	..	5,91,160	5,91,160
Government Professional Colleges	7,717	3,95,917	4,03,634
B.—Secondary—			
Government Secondary Schools	43,069	17,45,260	17,88,329
Direct grants to non-Government Secondary Schools.	6,060	39,35,580	39,41,620
C.—Primary—			
Government Primary Schools . . . . .	..	5,056	5,056
Direct grants to non-Government Primary Schools.	38,282	5,36,992	5,75,274
Grants to local Bodies for primary edu- cation. . . . .	..	83,96,075	83,96,075
D.—Special—			
Government Special Schools	1,681	13,67,500	13,69,181
Direct grants to non-Government Special Schools. . . . .	..	11,43,420	11,43,420
Carried over	7,06,316	2,07,35,731	2,14,42,047

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Voted.	
	2	3	
1	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
37.—Education—General—<i>concl'd.</i>			
Brought forward	7,00,316	2,07,35,731	2,14,42,047
E.—General—			
Direction	33,150	2,20,602	2,53,752
Inspection	9,545	13,48,610	13,58,155
Scholarships	1,615	6,00,116	6,01,731
Miscellaneous	1,469	15,58,158	15,59,627
<i>D: due to</i> —Amount met from the Scheduled Caste Education Funds.	..	—4,09,328	—4,09,328
F.—Charges in England—			
B.—High Commissioner	8,589	12,160	20,749
Loss or gain by exchange	15	21	36
Total—Education—General	7,60,699	2,40,66,070	2,48,26,769
37.— Education—Anglo-Indian and European Education—			
B.—Secondary—			
Government Secondary Schools . . . . .	..	3,55,547	3,55,547
Direct grants to non-Government Secondary Schools.	..	2,51,578	2,51,578
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	4,17,869	4,17,869
D.—Special—			
Direct grants to non-Government Special Schools.	..	1,900	1,900
E.—General—			
Inspection . . . . .	..	31,153	31,153
Scholarships . . . . .	..	32,973	32,973
Miscellaneous	105	15,183	15,288
Total—Anglo-Indian and European Education	105	1,06,203	11,06,308
Total—Education—General	7,60,699	2,40,66,070	2,48,26,769
GRAND TOTAL	7,60,804	2,51,72,273	2,59,33,077
38.—Medical—			
Medical Estab'lishment	1,30,611	6 08 376	7 38,987
Hospitals and Dispensaries	1,82,728	43.09 036	44 91,762
Grants for Medical purposes	428	3 65 359	3.65 787
Medical Colleges and Schools	54,556	11.10 081	11 64 637
Mental Hospital . . . . .	..	8.86.215	8.86 215
Chemical Examiner . . . . .	..	88,091	88 091
Provincialisation of Sadar and Sub-Divisional Hospitals.	..	12,07,534	12,07,534
Charges in England	67,591	20,299	87,890
Loss or gain by exchange	118	35	153
Total	4,36,030	85,95,026	90,31,056

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
39.—Public Health—			
Public Health Establishment	75,002	6,80,976	7,35,978
Grants for Public Health purposes	673	29,15,743	29,16,416
Expenses in connection with epidemic diseases	6,258	71,39,914	71,46,172
Bacteriological Laboratories . . . . .	..	1,79,101	1,79,101
Pasteur Institutes . . . . .	..	51,470	51,470
Works . . . . .	..	—1,11,267	—1,11,267
Charges in England . . . . .	..	12,068	12,068
Loss or gain by exchange . . . . .	..	21	21
Total	81,933	1,08,48,026	1,09,29,959
40.—Agriculture—			
Direction	36,874	79,445	1,15,819
Superintendence	35,535	5,77,591	6,13,096
Subordinate and Expert Staff . . . . .	..	9,10,545	8,10,545
Experimental Farms	9,170	4,55,187	4,64,357
Agricultural Demonstration and Propaganda including public exhibitions and fairs	33,930	70,33,540	70,67,470
Agricultural Experiments and Research . . . . .	..	2,57,551	2,57,551
Agricultural Education . . . . .	..	1,65,811	1,65,811
Agricultural Engineering . . . . .	..	21,521	21,521
Botanical and other Public Gardens . . . . .	..	2,12,523	2,12,523
Special Rural Uplift Schemes . . . . .	..	1,33,848	1,33,848
Grants-in-aid, Contributions, etc.	200	8,52,885	8,52,885
Other Charges . . . . .	..	87,15,209	87,15,209
Charges in England	14,208	8,969	23,177
Loss or gain by exchange	25	16	41
Total	1,29,442	1,88,24,411	1,89,53,853
41.—Veterinary—			
Superintendence	1,493	1,53,302	1,54,795
Veterinary Education and Research	1,348	2,15,222	2,19,570
Subordinate establishment . . . . .	..	1,08,423	1,08,423
Hospitals and dispensaries	12,336	4,33,068	4,45,454
Prizes . . . . .	..	974	974
Charges in England . . . . .	..	9,605	9,605
Loss or gain by exchange . . . . .	..	17	17
Total	15,227	9,20,611	9,35,838
42.—Co-operation—			
Superintendence . . . . .	..	14,87,551	14,87,551
Grants-in-aid . . . . .	..	2,02,000	2,02,000
Other charges	1,800	1,18,776	1,20,576
Total	1,800	18,08,327	18,10,127
43.—Industries—			
Industries . . . . .	..	17,25,624	17,25,624
Cinchona Plantation	33,922	14,45,899	14,79,821
Rehabilitation Programme . . . . .	..	27,32,442	27,32,442
Fisheries . . . . .	..	1,17,377	1,17,377
Carried over	33,922	60,21,342	60,55,264

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
43.—Industries—concl'd.			
Brought forward	33,922	60,21,342	60,55,264
Works . . . . .	..	27,501	27,501
Charges in England	9,600	621	10,221
Loss or gain by exchange	17	1	18
Total	43,539	60,40,465	60,93,004
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	1,42,174	1,42,174
Labour	27,172	1,19,465	1,46,637
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	20	1,26,381	1,26,401
<i>Statistics—</i>			
Gazetteer and Statistical Memoirs . . . . .	..	1,174	1,174
Provincial Statistics . . . . .	..	25,572	25,572
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts. . . . .	..	6,200	6,200
Examinations . . . . .	..	85	85
Administration of Indian Partnership Act, 1932. . . . .	..	5,834	5,834
Administration of Bengal Money Lenders Act, 1940.	13,142	21,067	34,809
Controller of Rents . . . . .	..	26,478	26,478
Miscellaneous	540	1,22,780	1,23,320
Charges in England	4,800	36,526	41,326
Loss or gain by exchange	8	64	72
Total	45,682	6,34,400	6,80,082
H.—Civil Works and Miscellaneous Public Improvements—			
50. Civil Works—			
Original Works Buildings—			
Land Revenue . . . . .	..	3,922	3,922
Provincial Excise . . . . .	..	775	775
Registration . . . . .	..	2,003	2,903
General Administration	9,367	12,33,587	12,42,954
Administration of Justice . . . . .	..	26,576	26,576
Jails and Convict Settlements . . . . .	..	2,40,062	2,40,062
Police	10,372	4,01,852	4,12,224
Education other than European and Anglo-Indian Education. . . . .	..	40,172	40,172
European and Anglo-Indian Education. . . . .	..	3,030	3,030
Medical . . . . .	..	73,416	73,416
Public Health	500	..	500
Agriculture . . . . .	..	1,15,002	1,15,002
Industries . . . . .	..	17,104	17,104
Carried over	20,239	21,58,401	21,78,640

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl'd.</i>			
50.—Civil Works— <i>concl'd.</i>			
Original Works—Buildings— <i>concl'd.</i>			
Brought forward	20,239	21,58,401	21,78,640
Civil Works . . . . .	..	42,969	42,969
Stationery and Printing . . . . .	..	211	211
Miscellaneous Departments . . . . .	..	40,784	40,784
Original Works—Communications . . . . .	..	7,04,744	7,04,744
Repairs—			
Buildings	4,05,216	21,26,403	25,31,619
Communications	—1,24,434	9,23,289	7,98,855
Miscellaneous . . . . .	..	708	708
Establishment	1,93,158	12,74,328	14,07,484
Tools and plant	5,115	1,90,253	1,95,378
Grants-in-aid	4,03,533	6,73,513	10,77,046
Suspense	—24,366	—28,44,405	—28,68,771
Charges in England	20,722	10,400	31,122
Loss or gain by exchange	36	18	54
Total	8,99,219	52,41,622	61,40,841
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	55,061	2,08,24,700	2,08,79,761
Gratuitous Relief	163	1,19,90,453	1,19,90,616
Miscellaneous . . . . .	..	12,69,136	12,69,136
Rehabilitation Programme . . . . .	..	11,96,660	11,96,660
Charges in England	12,039	..	12,039
Loss or gain by Exchange	21	..	21
Total	67,284	3,52,80,949	3,53,48,233
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	9,63,642	84,60,908	94,24,550
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	1,00,591	2,83,066	3,84,257
Compassionate Allowances	2,104	53,899	56,003
Gratuities	902	34,499	35,401
Pensions for distinguished and meritorious services or for political considerations. . . . .	..	1,200	1,200
Donations to Provident Funds	958	64,150	65,108
Government Contribution payable under Indian Civil Service Family Pension Rules.	5,667	..	5,667
Charges in England	22,18,546	2,07,431	24,25,977
Loss or gain by exchange	3,859	361	4,220
Deduct—Pensionary charges transferred to Commercial Departments.	—25,775	—79,288	—1,05,063
Total	32,70,494	90,26,826	1,22,97,320

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Voted.	
	2	3	
1	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>concl'd.</i>			
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments.	1,039	16,83,293	16,84,332
Discount on plain paper used with stamps	..	16,774	16,774
Purchase of plain paper used with stamps	..	1,21,302	1,21,302
II.—Printing—			
Government Presses	12,320	14,12,762	14,25,112
Printing at private presses . . . . .	..	5,994	5,994
Cost of printing work done by other Governments.	..	4,643	4,643
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	..	—12,066	—12,066
Charges in England	4,000	26,782	30,782
Loss or gain by exchange	7	47	54
Total	17,366	32,59,501	32,76,827
57.—Miscellaneous—			
Cost of books and periodicals . . . . .	..	70	70
Donations for charitable purposes . . . . .	..	1,03,613	1,03,613
Special Commissions of Enquiry	38,264	72,940	1,11,204
Petty Establishments . . . . .	..	3,15,386	3,15,386
Irrecoverable temporary loans and advances written off.	..	838	838
Rents, rates and taxes . . . . .	..	44,802	44,802
Contributions	63,49,258	21,51,960	85,01,218
Miscellaneous Durbar charges . . . . .	..	1,258	1,258
Expenditure on account of State prisoners and detenus.	..	4,44,936	4,44,936
Miscellaneous and unforeseen charges . . . . .	..	6,57,419	6,57,419
Charges in England . . . . .	..	19,728	19,728
Loss or gain by exchange . . . . .	..	34	34
Total	63,87,522	38,12,984	1,02,00,506
M.—Extraordinary Items—			
63.—Extraordinary Charges in India—			
Charges incurred as a direct result of War	11,33,157	17,08,38,063	17,19,71,220
<i>Deduct</i> —Recoveries of War Charges	—59,960	—46,00,456	—46,60,416
Civil Liaison Officer, Eastern Army	12,074	440	12,514
Expenditure on Civil Defence	28,692	1,07,39,817	1,07,68,509
Fuspoase . . . . .	..	—2,186	—2,186
Propaganda unit . . . . .	..	70,000	70,000
Motor Spirit and Tyre Rationing Scheme	49	1,92,823	1,92,872
<i>Deduct</i> —Amount recovered from Central Government.	..	—1,45,000	—1,45,000
Losses due to enemy action . . . . .	..	1,500	1,500
Charges in England	39,859	59,787	99,646
Loss or gain by exchange	69	120	189
Total	11,53,940	17,71,54,908	17,83,08,848

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A. Commutation of pensions financed from ordinary revenues—			
Amount transferred from “83.—Payments of commuted value of pensions”.	96,588	15,84,658	16,81,246
Total	96,588	15,84,658	16,81,246
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
Unproductive—			
Works . . . . .	..	38,624	38,624
Establishment	512	2,073	2,585
Tools and Plant . . . . .	..	354	854
Deduct—Receipts and Recoveries on capital account.	..	—142	—142
Charges in England	34	..	84
Loss or gain by exchange . . . . .	..	..	..
Total A.—Irrigation Works	546	40,909	41,455
B.—Navigation, Embankment and Drainage Works—			
Unproductive—			
Deduct—Receipts and Recoveries on capital account.	..	—8,03,371	—8,03,371
Total B.—Navigation, Embankment and Drainage Works.	..	—8,03,371	—8,03,371
Net expenditure outside the Revenue Account	546	—7,62,462	—7,61,916
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
83.—Payments of commuted value of pensions—			
Payments of commuted value of pensions—			
(a) Payments in India	91,412	15,84,658	16,76,070
(b) Payments in England—			
Par value	5,167	..	5,167
Loss or gain by exchange	9	..	9
Deduct—			
(1) Amount financed from ordinary revenues.	—96,588	—15,84,658	—16,81,246
(2) Capital portion of equated payments out of revenue.	—19,983	—2,83,666	—3,03,649
Deduct—Total	—1,16,571	—18,68,324	—19,84,895
Net expenditure outside the Revenue Account	—19,983	—2,83,666	—3,03,649

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

Heads. 1	Expenditure for 1944-45.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
JJ.— Miscellaneous Capital Account outside the Revenue Account—<i>concl.</i>			
85-A.— Capital outlay on Provincial Schemes connected with the War, 1939—			
A.— Grain purchase scheme—			
Gross Expenditure	1,21,000	53,17,03,534	53,18,24,534
<i>Deduct—</i> Receipts and Recoveries on capital account.	..	—41,57,28,412	—41,57,28,412
<i>Deduct—</i> Capital Expenditure financed from ordinary Revenues.	..	—13,62,05,746	—13,62 05,746
Total .	1,21,000	— 2,02,30,624	— 2,01,09,624
B.— Purchase and distribution of Standard Cloth—			
Gross Expenditure . . . . .	..	5,17,63,780	5,17,63,780
<i>Deduct—</i> Receipts and Recoveries on capital account.	..	— 5,78,19,525	— 5,78,19,525
Total .	..	— 60,55,745	— 60,55,745
C.— Other Miscellaneous schemes—			
Gross Expenditure	2,96,725	8,25,55,910	8,28,52,644
<i>Deduct—</i> Receipts and Recoveries on capital account.	..	— 6,69,22,910	— 6,69 22,910
Total .	2,96,725	1,56,33,009	1,50,29,734
D.— Construction of Boats—			
Gross Expenditure . . . . .	..	14,50,137	14,50,137
Total .	..	14,50,137	14,50,137
GRAND TOTAL .	4,17,725	— 92,03,223	— 87,85,498

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
65.—Capital Outlay on Forests . . . . .	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Unproductive—		
Midnapore Canal . . . . .	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	7,01,399
Damodar Canal	41,455	1,28,08,816
Total—Unproductive	41,455	2,16,16,942
Total—A.—Irrigation Works	41,455	2,16,16,942
B.—Navigation, Embankment and Drainage Works—		
Unproductive—		
Hijili Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	69,95,781
Sunderbans Steamer Route . . . . .	..	14,07,467
Dredger 'Alexandra'	—3,230	1,78,235
Madaripur Bil Route . . . . .	..	83,10,719
Dredging 'Bidyadhari' . . . . .	..	(a)7,95,709
Dredger 'Burdwan' . . . . .	..	13,63,492
Dredger 'Ronaldshay' (b)	—8,03,371	37,62,109
Dredger 'Cowley' (c) . . . . .	..	41,69,356
Total—B.—Navigation, etc., Works	—8,06,601	2,95,93,763
Total—Irrigation, Navigation, etc., Works	—7,65,146	5,12,10,705
Deduct—Amount met out of Revenue	3,230	—2,26,78,697
Add—Repayments of capital expenditure met out of Revenue.	..	29,23,778
Net amount outside the Revenue Account	—7,61,916	3,14,55,786
81.—Capital Account of Civil Works outside the Revenue Account.	..	96,03,650
83.—Payments of commuted value of pensions	—3,03,649	21,07,758
85-A.—Capital outlay on Provincial Schemes connected with the War, 1939.	—87,85,498	26,94,07,934
GRAND TOTAL	—98,51,063	31,25,88,628

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

(b) Lost.

(c) Since sold out.

B.—DEB 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 1945:—

(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.
39,71,44,690	A to M	Government	47	
	N	Public Debt	47	33,67,70,263
	O	Unfunded Debt	48	5,09,82,972
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
18,98,109		Gross balance	48	8,80,36,895
1,02,26,804		Investments	48	
		(ii) Advances not bearing interest	57	
45,02,250		(iii) Suspense—		
		Investments	60	
		Other items (Net)	60	2,16,06,756
4,65,03,949	R	Loans and Advances by Provincial Governments.	62	
		Remittances—		
11,45,300	S	I. Remittances within India (Net)	64	
3,64,80,784	V	(Closing) Cash Balance	65	
49,73,96,886		Total		49,73,96,886

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

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

SECTIONS A to M.—GOVERNMENT ACCOUNT **Dr. Rs. 39,71,44,690.**

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. 35,89,82,322	A.—Opening Balance	Rs.
	B.—Revenue Receipts for 1944-45	39,37,82,324
44,17,95,755	C.—Expenditure on Revenue Account for 1944-45	
	D.—Capital Expenditure outside the Revenue Account for 1944-45	98,51,063
	E.—Closing Balance, Dr.	39,71,44,690
80,07,78,077	Total	80,07,78,077

SECTION N.—PUBLIC DEBT **Cr. Rs. 33,67,70,263.**

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 1945 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.

"Public Debt" is ordinarily divided into three categories, namely, (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on 31st March 1945, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. Loans granted by the Central Government to the Government of Bengal under Section 163 (2) of the Government of India Act 1935 are recorded under the head "Loans from the Central Government". The outstanding balance under "Public Debt" is composed of the following :—

<i>Floating Debt</i>	Cr. Rs. 23,88,19,063
<i>Loans from the Central Government</i>	Cr. Rs. 9,79,51,200
Floating Debt	Cr. Rs. 23,88,19,063

7. The balance is composed of :—

<i>Treasury Bills</i>	Cr. Rs. 5,00,00,000
<i>Other Floating Loans</i>	Cr. Rs. 18,88,19,063

In addition to the Treasury Bills worth Rs. 12,50,00,000 floated but not matured during the year 1943-44, Bills worth Rs. 35,00,00,000 were floated by the Government during the year under report of which Bills for Rs. 42,50,00,000 matured and were discharged during the year. The balance represents the value of the Treasury Bills not matured during the year. A sum of Rs. 6,92,708 was paid as discount on the Bills.

The balance under 'Other Floating Loans' represents cash credit advances taken by the Government of Bengal from the Imperial Bank of India, Calcutta, in connection with the *aus* and *aman* crop procurement scheme and allied food purchase operations of the Department of Civil Supplies.

A statement showing details of "Floating Debt" has been inserted on page 15 of part A of the report.

Loans from the Central Government Cr. Rs. 9,79,51,200.

8. The balance is composed of (i) Rs. 1,36,03,200 being the balance of the loans of Rs. 44,06,000, Rs. 1,10,00,000 and Rs. 65,51,600 taken by the Provincial Government in the years 1941-42, 1942-43 and 1943-44 respectively for financing Civil Defence expenditure and a fresh loan of Rs. 76,17,000 taken in 1944-45 for the same purpose, (ii) a loan of Rs. 7,00,00,000 taken in the year 1944-45 for ways and means purposes, (iii) the loans of Rs. 20,00,000 and Rs. 46,31,000 taken in the years 1943-44 and 1944-45 respectively for strengthening the Damodar Embankment and (iv) the loan of Rs. 1,00,000 taken in 1942-43 for the erection of filatures. The loans referred to in item (i) are interest-free and are repayable in five equal annual instalments, while the loan mentioned in item (ii) is interest-bearing. The loans mentioned in item (iii) are interest-free. As regards item (iv) this is the residual amount of the loan of Rs. 4,60,000 taken in 1942-43 from which a sum of Rs. 3,60,000 has been withdrawn in 1943-44.

SECTION O.—UNFUNDED DEBT Cr. Rs. 5,09,82,972

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. 5,09,82,972.

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	4,50,28,246
Indian Civil Service Provident Fund.	32,04,915
Indian Civil Service (Non-European Members) Provident Fund	5,50,540
Contributory Provident Fund	21,95,243
Other Miscellaneous Provident Funds	4,028
Total	<u>5,09,82,972</u>

The amounts at credit of the subscribers on the 31st March 1945 have been communicated to them. The ledger balances in respect of the General Provident Fund and the Contributory Provident Fund are under reconciliation with the sum totals of the balances at credit of the individual subscribers.

General Provident Fund Cr. Rs. 4,50,28,246

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. 32,04,915

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. 5,50,540

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. 21,95,243

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. 4,028

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 inter. st—		
Gross Balance		8,80,36,895
Investments	13,93,109	
(2) Advances not bearing interest	1,02,28,804	
(3) Suspens. —		
Investments	45,02,250	
Other items (net)		2,16,00,756
Total	1,61,22,163	10,96,43,651

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance		8,80,36,895
Investments	13,93,109	

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance		24,17,568
Investments	13,93,109	
(2) Other Deposit Accounts		8,56,19,327

Reserve Funds—

Gross balance	Cr. Rs. 24,17,568
Investments	Dr. Rs. 13,93,109

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

	Dr. Rs.	Cr. Rs.
Famine Insurance Fund—		
Gross balance		16,08,101
Investments	13,93,109	
Scheduled Castes Education Fund		3,27,263
Depreciation Reserve Fund—		
Government Processes		4,82,204
Total—		
Gross balance		24,17,568
Investments	13,93,109	

Famine Insurance Fund—

Gross balance	Cr. Rs. 16,08,101
Investments	Dr. Rs. 13,93,109

19. This Fund has been created by the Government of Bengal 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 1944-45 calculated at their purchase price, and is composed 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. 3,99,563 invested in treasury bills for Rs. 4,00,000. The market value of the former on the 31st March 1945 was Rs. 9,99,862.

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

Scheduled Castes Education Fund Cr. Rs. 3,27,263

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. Further contributions of Rs. 1,50,000 and Rs. 5,00,000 were made during 1943-44 and 1944-45 respectively. 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, from whom a certificate of proper utilisation of the fund money as well as of acceptance of balance is awaited.

Depreciation Reserve Fund—Government Presses Cr. Rs. 4,82,204

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. Certificate of acceptance of balance is still awaited from the Government of Bengal.

Other Deposit Accounts Cr. Rs. 8,56,19,327.

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

	Cr. Rs.
Deposits of Local Funds	2,06,01,515
Civil Deposits	6,43,66,592
Other Accounts	6,51,220
Total	<u>8,56,19,327</u>

Deposits of Local Funds Cr. Rs. 2,06,01,515.

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	70,92,010
(b) Municipal Funds	14,97,563
(c) Education Funds	1,15,59,568
(d) Medical and Charitable Funds	29,671
(e) Other Miscellaneous Funds	4,22,703
Total	<u>2,06,01,515</u>

(a) *District Funds* Cr. Rs. 70,92,010

25. The balance is composed of:—

	Cr. Rs.
(i) District Funds	70,74,078
(ii) Union Funds	17,932
Total	<u>70,92,010</u>

26. The balances have not yet been accepted as correct by the administrators in seven cases under (i) and in four cases under (ii) of which one is outstanding from 1943-44. Discrepancies amounting to Rs. 1,96,561 and Rs. 14,772 between the ledger balances and those of the broadsheets in respect of items (i) and (ii) respectively are under reconciliation.

(b) *Municipal Funds* Cr. Rs. 14,97,563

27. The balances have not yet been acknowledged as correct by twenty-two municipalities.

(c) *Education Funds* Cr. Rs. 1,15,59,568

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	2,802
(ii) District Primary Education Funds	1,15,56,766
Total	<u>1,15,59,568</u>

29. The balances have not been accepted as correct in four cases by the administrators concerned. A discrepancy of Rs. 42,222 between the ledger balance and that of the broadsheet in respect of the latter head is under reconciliation.

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. The accounts of the Fund are maintained under proper account rules framed by Government.

(d) *Medical and Charitable Funds* Cr. Rs. 29,671

31. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	4,148
(ii) Bengal Famine Orphan Fund	14,141
(iii) Ramlal Mukherjee's Endowment Fund	4,772
(iv) Imambara Hospital Fund	1,333
(v) Sibapada Roy Chowdhury's Funds (Nos. 1 & 2)	5,237
Total	29,671

Certificate of acceptance in respect of item (iv) is still awaited.

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) *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.

(iii) *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.

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

(v) *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.

(a) *Other Miscellaneous Funds* Cr. Rs. 4,22,703

33. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	10,764
(ii) Christian Burial Board Fund	28,534
(iii) Mohamedan Burial Board Fund	848
(iv) Syedpur Trust Estate Fund	66,006
(v) B. L. Mukherjee's Trust Fund	34,948
(vi) Cinematograph Act Fund	15,643
(vii) Bengal State-aid to Industries Act Fund	49,036
(viii) Fire Brigade Fund	1,38,123
(ix) Mohsin Endowment Fund	78,801
Total	4,22,703

34. Certificates of correctness of balance have not yet been received in three cases. The constitution and nature of the transactions of the funds are briefly given below :—

(i) *Zoological Garden Fund*—

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

(ii) *Christian Burial Board Fund*—

(iii) *Mohamedan Burial Board Fund*—

These two funds were created under different Acts of the Legislature for recording the transactions in connection with the maintenance of the burial grounds in Calcutta and 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 Hoogly 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 on 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 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. 6,43,66,592**

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

	Cr. Rs.
(a) Revenue Deposits	59,99,520
(b) Earnest money Deposits received in the Forest Department	99,054
(c) Deposits for Security of the purchasing agents of the Civil Supplies Dept.	9,40,000
(d) Civil Courts' Deposits	1,52,66,824
(e) Small Cause Courts' Deposits	37,739
(f) Rent Controller's Deposits	13,09,718
(g) Textile Controller's Deposits	2,85,905
(h) Criminal Courts' Deposits	4,41,631
(i) Personal Deposits	3,32,57,986
(j) Police Deposits	3,59,719
(k) Litigation Fund	31,856
(l) Foundling Asylum Fund	1,890
(m) Warders' Benefit Fund	12,531
(n) Public Works Deposits	30,47,808
(o) Charitable Endowment Fund	1,30,995
(p) Deposits of Jute Cess Fund	1,81,833
(q) Unclaimed deposits in the General Provident Fund	36,744
(r) Unclaimed deposits in the Indian Civil Service Provident Fund	891
(s) Unclaimed deposits in the Contributory Provident Fund	2,656
(t) Deposits on account of the cost price of liquor, ganja and bhong	2,21,072
(u) Deposits for work done for Indian States, public bodies or individuals	21,96,833
(v) Deposits of the Chairman, Calcutta Improvement Trust	93,267
(w) Deposits for sanitary works done for local bodies	3,84,927
(x) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates	18,680
(y) Deposit of fees received by Government servants for work done for private bodies	100
(z) Deposits on account of sale proceeds of stocks of black listed shops and private hoarders	6,413
Total	<u>6,43,66,592</u>

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	59,99,520
(b) Earnest money Deposits received in the Forest Department	99,054
(c) Deposits for security of the purchasing agents of the Civil Supplies Department	9,40,000
(d) Civil Courts' Deposits	1,52,66,824
(e) Small Cause Courts' Deposits	37,739
(f) Rent Controller's Deposits	13,09,718
(g) Textile Controller's Deposits	2,85,905
(h) Criminal Court's Deposits	4,41,631

37. Except in the cases of (b), (c) and (e) there are differences between the ledger balances and the balances in the separate registers and proof-sheets maintained for each kind of deposit. The differences are under reconciliation. In the cases of (f) and (g) complete sets of deposit registers have not yet been received to admit of the necessary verification.

(i) *Personal Deposits* Cr. Rs. 3,32,57,986

38. Twelve 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 three cases where there are debit balances. The matter is under correspondence.

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 except thirty-two. These are under correspondence. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in one hundred and one cases.

There were altogether 1,130 Personal Ledger Accounts open in the various treasuries of the Presidency at the end of the year 1944-45.

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

Dr. Rs.		Cr. Rs.
	Opening Balance	2,10,38,642
	Total credits during the year	20,77,18,832
19,54,90,488	Total debits during the year	
3,32,57,986	Closing Balance	
<u>22,87,57,474</u>	Total	<u>22,87,57,474</u>

The above balance differs from the aggregate amounts outstanding in the proof-sheets by Rs. 23,73,804 which is being adjusted in the accounts of the year 1945-46.

	Cr. Rs.
(j) <i>Police Deposits</i>	3,59,719
(k) <i>Litigation Fund</i>	31,856
(l) <i>Foundling Asylum Fund</i>	1,890
(m) <i>Warders' Benefit Fund</i>	12,531

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. Certificates of acceptance of balance in respect of (j) and (k) are outstanding.

40. A brief description of the funds referred to in items (j), (k), (l) and (m) 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 Martin 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 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.

(n) *Public Works Deposits* Cr. Rs. 30,47,808

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. Certificates of acceptance of balance have not been received in seven cases.

(o) *Charitable Endowment Fund* Cr. Rs. 1,30,995

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

(p) *Deposits of Jute Cess Fund* Cr. Rs. 1,81,833

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.

(q) *Unclaimed Deposits in the General Provident Fund* Cr. Rs. 36,744

(r) *Unclaimed Deposits in the Indian Civil Service Provident Fund* Cr. Rs. 891

(s) *Unclaimed Deposits in the Contributory Provident Fund* Cr. Rs. 2,656

44. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year. The credit against the head "Unclaimed Deposits in the Indian Civil Service Provident Fund" has been re-adjusted in the next year's accounts.

(t) *Deposits on account of the cost price of liquor, ganja and bhang* Cr. Rs. 2,21,072

45. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in Bengal are recorded under this head. Certificates of acceptance of balance have not been received in twenty cases. A discrepancy of Rs. 6,749 between the ledger balance and that of the broadsheet is under reconciliation.

(u) *Deposits for work done for Indian States, public bodies or individuals* Cr. Rs. 21,96,833

(v) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 93,267

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. In respect of the former a discrepancy of Rs. 52,133 between the ledger balance and that of the broadsheet is under reconciliation. Certificates of acceptance of balance are outstanding in seventeen cases.

(w) *Deposits for sanitary works done for local bodies* Cr. Rs. 3,84,927

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, and also cash deposits of contractors as security and other miscellaneous deposits. Certificate of acceptance of balance is still awaited.

(x) *Deposits on account of Survey and Settlement Operations conducted in Private and Wards Estates* Cr. Rs. 18,680

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.

(z) *Deposits on account of sale proceeds of stocks of black listed shops and private hoarders* Cr. Rs. 6,413

49. Sale proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head.

Other Accounts Cr. Rs. 6,51,220

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

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

	Cr. Rs.
Subventions from Central Road Fund . . . . .	..
Deposit Account of grants for Economic Development and Improvement of rural areas	1,22,470
Central Cotton Committee Research Fund	233
Deposit Account of the grant made by the Indian Central Jute Committee	809
Deposit Account of the grant made by the Imperial Council of Agricultural Research	19,085
Deposit Account of grants from the Central Government for the development of sericultural industry	3,402
Deposit Account of grants from the Central Government for the development of handloom industries	1,86,634
Deposit Account of grants from Sugar Excise Fund	4,379
Deposit Account of grants made by the Indian Research Fund Association	—2,890
Deposit Account of Securities held by Government	3,17,107
Total	<u>6,51,220</u>

Subventions from Central Road Fund Cr. Rs. ..

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. 320 has not yet been settled.

Deposit Account of the grants for Economic Development and Improvement of rural areas Cr. Rs. 1,22,470

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. 12,958, Rs. 6,063, Rs. 7,922 and Rs. 6,904 spent during the years 1936-37, 1938-39, 1939-40 and 1944-45 respectively have not yet been received. Certificates of acceptance of balance have not yet been received from the Provincial Government.

Deposit Account of the grant made by the Indian Central Jute Committee . Cr. Rs. 809

53. This head is intended for recording transactions relating to the grants made by the Indian Central Jute Committee for the conduct of experimental work on the census of jute crop. Certificate of acceptance of balance is still outstanding.

Central Cotton Committee Research Fund Cr. Rs. 233

Deposit Account of the grant made by the Imperial Council of Agricultural Research Cr. Rs. 19,085

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 for the improvement of agriculture in Bengal respectively. Certificates of acceptance of balance in respect of both are still outstanding.

Deposit Account of grants from the Central Government for the development of sericultural industries Cr. Rs. 3,402

Deposit Account of grants from the Central Government for the development of handloom industries Cr. Rs. 1,86,634

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

Deposit Account of grants from Sugar Excise Fund Cr. Rs. 4,379

56. This represents the unspent balance of the grants 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 by the Indian Research Fund Association Dr. Rs. 2,899

57. This deposit head is intended for recording transactions on account of the grant made by the Indian Research Fund Association and expenditure met therefrom in connection with the scheme for prevention and cure of malaria. The scheme is financed by the Government of Bengal and the Indian Research Fund Association in equal shares. The debit balance in the present case is due to expenditure incurred in excess of the grant available during the year, which, however, has been covered by further grant from the Association in 1945-46.

Deposit Account of Securities held by Government Cr. Rs. 3,17,107

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 Suitors' Fund of the High Court, Calcutta" enhanced by a further investment of Rs. 13,700 in purchasing securities worth Rs. 13,900 during the year 1943-44.

Advances not bearing interest Dr. Rs. 1,02,26,804

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

	Dr. Rs.
Advances Repayable	68,19,350
Permanent Advances	33,75,402
Accounts with the Reserve Bank	28,688
Accounts with the Government of Burma	3,364
Total	<u>1,02,26,804</u>

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

Advances Repayable Dr. Rs. 68,19,350

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

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

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	4,65,658
Administrator General's Advances	8,700
Public Works Advances—Takavi Works Advances	22,258
Passage Advances	2,067
<i>Special Advances</i>	63,14,145
<i>Forest Advances</i>	6,522
Total	<u>68,19,350</u>

Objection Book Advances Dr. Rs. 4,65,658

62. Out of the outstanding balance a sum of Rs. 4,82,991 has since been recovered. The unadjusted balance includes a sum of Rs. 18,106 outstanding from previous years. The balances are either in course of recovery, or are awaiting final adjustment, the cases being under correspondence. Reconciliation of discrepancies between the ledger balance and that of the broadsheet is in progress.

Administrator General's Advances Dr. Rs. 8,700

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.

Public Works Advances—Takavi Works Advances *Dr. Rs. 22,258*

64. The balance is adjusted by transfer of an equal amount to the Section "R.—Loan 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.

Special Advances *Dr. Rs. 63,14,145*

65. This head records advances granted to Government officers and others under special orders of the Provincial Government.

The details are:—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	10,313
(ii) Advances to Controller, Air Raid Precautions	2,136
(iii) Advances to Superintendents of Police for maintenance of Police Ration Stores	87,232
(iv) Compensation for requisition of motor vehicles	1,58,443
(v) Advances for supply of foodstuff to Government Servants at concessional rates	4,88,831
(vi) Advances to Director of Civil Supplies for distribution of sugar	3,994
(vii) Advances to Food grains Purchasing Officer	50,00,000
(viii) Advances for the erection of filatures	1,00,000
(ix) Advances for purchase of stirrup pumps for non-Government Educational Institutions	303
(x) Advances to Government Servants affected by cyclone	—283
(xi) Advances for opening an experimental distribution centre at Calcutta	50,000
(xii) Advances for growing English Vegetables	3,246
(xiii) Advances to Calcutta Corporation	60,000
(xiv) Advances for manufacture of hand-made paper	10,000
(xv) Zemindari Embankment Advance	3,998
(xvi) Refugee Traffic	4,272
(xvii) Advances to the Solicitor to the Government of Bengal	51
(xviii) Advances for Army Vegetable Scheme	1,099
(xix) Advances to Agricultural Development Commission	2,55,528
(xx) Advances to the Surgeon General, Bengal	40,000
(xxi) Advances to the Director of Industries, Bengal	30,000
(xxii) Advances for relief of people rendered homeless by fire	2,000
(xxiii) Advances to District Sailors', Soldiers' and Airmen's Board	2,082
Total	63,14,145

The nature and purpose of the above-named advances are briefly stated below:—

(i) *Advances to students and other Indians in the United Kingdom.*

This represents the balance of the amounts of advance made to students and other Indians in Britain for return to India due to outbreak of war.

(ii) *Advances to Controller, Air Raid Precautions.*

This represents the balance of the advance made for facilitating the payments of contingent expenditure incurred initially by the A. R. P. Controller, Calcutta.

(iii) *Advances to Superintendents of Police for maintenance of Police Ration Stores.*

This represents the balance of the advances made to Superintendents of Police for running ration stores for the Police Department. The advance is finally adjustable under the head "85-A.—Capital outlay on Provincial Schemes connected with the War, 1939".

(iv) *Compensation for requisition of motor vehicles.*

This represents the balance of the advance made to the Deputy Commissioner of Police, Public Vehicles Department, for payment of compensation in respect of motor vehicles acquired by the Government of Bengal under the Defence of India Rules for A. R. P. and Civil Defence works.

(v) Advances for Supply of Foodstuff to Government Servants at concessional rates.

Advances made to the Heads of Departments or Offices for financing the scheme for the supply of foodstuff to their staff were recorded under this head. The advance is finally adjustable under the head "85-A.—Capital outlay on Provincial Schemes connected with the War, 1939".

(vi) Advances to Director of Civil Supplies for distribution of sugar.

This represents the advances made to the Director of Civil Supplies in connection with the scheme of distribution of sugar in the province of Bengal.

(vii) Advances to Food grains Purchasing Officer.

This represents the advances made to the Food grains Purchasing Officer in order to facilitate payments in connection with the purchase of food grains. The amount on final settlement will be transferred to the head, "85-A.—Capital outlay on Provincial Schemes connected with the War, 1939".

(viii) Advances for the erection of filatures.

This represents advances made by the Director of Industries to the silk manufacturers for the increase in the production of silk in Bengal.

(ix) Advances for purchase of stirrup pumps for the Non-Government Educational Institutions.

The advance is intended for supplying stirrup pumps to Non-Government Educational Institutions in the A. R. P. areas.

(x) Advances to Government servants affected by cyclone.

The advance was granted for repairs of houses damaged by cyclone. The *minus* balance has since been adjusted in full.

(xi) Advances for opening an experimental distribution centre in Calcutta.

The advance was granted to the Regional Controller of Civil Supplies for the purpose of opening distribution centres in Calcutta.

(xii) Advances for growing English vegetables.

The advance was granted to the Divisional Forest Officers at Darjeeling, Kalimpong and Kurseong for cultivation of English vegetables.

(xiii) Advances to Calcutta Corporation.

The advance was granted to the Calcutta Corporation in connection with the scheme for abatement of nuisance caused by the people assembling before the free kitchens.

(xiv) Advances for manufacture of hand-made paper.

The advance was granted for supply of equipment and raw materials to the manufacturers of hand-made paper.

(xv) Zemindary Embankment Advance.

The advance was sanctioned by the Government of Bengal to meet expenses in connection with the embankments.

(xvi) Refugee Traffic.

The advances were granted to the two Movement Officers of Refugee Traffic for affording traffic facilities to the refugees on both banks of the river, Hooghly.

(xvii) Advances to the Solicitor to the Government of Bengal.

The advance was granted to the Solicitor to the Government of Bengal to meet out-of-pocket expenses in connection with a Civil Suit.

(xviii) Advances for Army Vegetable scheme.

The advance was granted for purchase of baskets and manure for supply to the cultivators in connection with "Grow-more-food Campaign".

(xix) Advances to Agricultural Development Commission.

The advance was granted to the Agricultural Development Commissioner in order to enable him to purchase *aman* paddy seeds.

(xx) Advances to the Surgeon General, Bengal.

The advance was granted for purchase of stores and other equipments by the Surgeon General on account of "Famine Relief".

(xxi) Advances to the Director of Industries, Bengal.

The advance was granted to the Director of Industries, Bengal, for the purpose of running the Ceramic Institute, Calcutta, on a commercial basis.

(xxii) Advances for relief of people rendered homeless by fire.

The advance was granted for affording relief to people for repair or reconstruction of houses damaged by fire.

(xxiii) Advances to District Sailors', Soldiers' and Airmen's Board.

The advance was granted by the Government of Bengal to the District Magistrates of certain districts for meeting the expenses in connection with the District Sailors', Soldiers' and Airmen's Board. The advance is finally recoverable from the Government of India.

Forest Advances *Dr. Rs.* 6,522

66. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. There is a discrepancy of Rs. 2,291 between the ledger balance and that of the broadsheet which is under reconciliation.

Permanent Advances *Dr. Rs.* 33,75,402

67. The balances have not been accepted by the officers concerned in sixteen cases. There are certain discrepancies between the ledger balance and that of the broadsheets which are under reconciliation.

Accounts with the Reserve Bank *Dr. Rs.* 28,688

68. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March 1945. It has since been realised.

Accounts with the Government of Burma *Dr. Rs.* 3,364

69. The balance represents the net amount of the debits and credits of the transactions passing between the Government of Burma and the Government of Bengal awaiting clearance through the Reserve Bank of India, Calcutta. It has since been cleared in the accounts of 1945-46.

Suspense—

Investments *Dr. Rs.* 45,02,250
Other Items *Cr. Rs.* 2,16,08,756

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

<i>Investments—</i>	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
<i>Suspense Accounts</i> . . . . .	..	45,02,250
<i>Other Items—</i>		
(i) <i>Suspense Accounts</i>	3,63 73,920	1,87,86,328
(ii) <i>Cheques and Bills</i>	41,47,050	..
(iii) <i>Departmental and Similar Accounts</i> . . . . .	..	1,27,886
Total—Other items	<u>4,05,20,970</u>	<u>1,89,14,214</u>
	<i>Net Cr. Rs.</i> 2,16,08,756	

Investments—

Suspense Accounts—Cash Balance Investment Account *Dr. Rs.* 45,02,250

71. 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,

and the market value (as on the 31st March 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March 1945 was Rs. 47,24,907.

Other items—	Cr. Rs.	Dr. Rs.
(i) Suspense Accounts	3,63,73,920	1,87,86,328

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

Suspense Accounts—	Cr. Rs.	Dr. Rs.
Objection Book Suspense	12,45,358	1,83,69,173
Discount on Treasury Bills . . . . .	..	13,021
Payment of wages to the employees of the Howrah Municipality.	..	1,48,677
Iraq Government Suspense . . . . .	..	40
Arakanese Camp Suspense . . . . .	..	2,55,417
Central Accounts Office—		
Reserve Bank Suspense	179	..
Recoveries of Service Payments	6,606	..
Departmental Adjusting Account	3,51,21,777	..
	<u>3,63,73,920</u>	<u>1,87,86,328</u>

Objection Book Suspense	} Cr. Rs. 12,45,358 Dr. Rs. 1,83,69,173

73. The entries under this head are zealously watched as there is a general rule that the head should not be operated upon without special orders in each case. There are discrepancies between the ledger balances and those of the broadsheets which are under reconciliation. Sums of Rs. 5,92,416 and Rs. 86,24,987 have since been adjusted in the current year out of the credit and debit balances respectively. The unadjusted amounts include a credit for Rs. 525 and a debit for Rs. 28,727 pertaining to previous years.

Discount on Treasury Bills	Dr. Rs. 13,021
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74. 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 1945-46.

Payment of wages to the employees of the Howrah Municipality	Dr. Rs. 1,48,677
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75. The suspense head was opened for recording payments to the District Magistrate, Howrah, for providing funds for the payment of salaries of the staff and meeting other emergent expenditure of the Howrah Municipality when payment of cheques drawn on the accounts of the said Municipality was suspended under orders of the High Court. The balance has since been fully recovered.

Iraq Government Suspense	Dr. Rs. 40
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76. The amount which represents expenditure incurred by the Government of Bengal on behalf of the Iraq Government has since been recovered.

Arakanese Camp Suspense	Dr. Rs. 2,55,417
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77. The suspense head is intended for accommodating expenditure incurred at the Arakanese camps in the first instance pending clearance by debit to the Government of Burma. The balance has since been adjusted.

Central Accounts Office—	
Reserve Bank Suspense	Cr. Rs. 179

78. Transactions passed on from other Accounts Offices through the Inter-provincial Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. The outstanding balance is in course of settlement.

Recoveries of Service Payments Cr. Rs. 6,606

79. Recoveries from payments made in course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance is in course of settlement.

Departmental Adjusting Account Cr. Rs. 3,51,21,777

80. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads appearing in the Treasury accounts or passed on from other provinces, pending clearance by final adjustment in the respective Departmental Accounts. The balance represents the net amount of such debits and credits which could not be adjusted during the year for want of details and vouchers, and will be a justed in the accounts of 1945-46.

(ii) *Cheques and Bills—*

Preaudit cheques Cr. Rs. 41,47,050

81. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1945. Outstanding cheques aggregating Rs. 30,765 have not yet been cashed.

(iii) *Departmental and Similar Accounts—*

Civil Departmental Balances Dr. Rs. 1,27,886

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

	Dr. Rs.
Sealdah Small Cause Court	1,437
Forest	29,277
Public Works Cash Balance	96,766
Sanitary Works Cash Balance	406
Total	<u>1,27,886</u>

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 K.—LOANS AND ADVANCES
BY PROVINCIAL GOVERNMENTS**

Dr. Rs. 4,65,03,949

83. 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 Presidency Corporations, Port Trusts and other Port Funds	76,23,123
Loans to Municipalities	35,43,647
Loans to District and other Local Fund Committees	20,21,832
Loans to Land-holders and other Notabilities	9,28,895
Advances to Cultivators	2,39,19,194
Advances under Special Laws	1,19,184
Miscellaneous Loans and Advances	82,79,983

(2) *Loans to Government Servants—*

House-building Advances	35,488
Advances for purchase of motor conveyances	26,436
Advances for purchase of other conveyances	3,454
Passage Advances	2,498
Other Advances	215

Total 4,65,03,949

Loans to Presidency Corporations Dr. Rs. 76,23,123

84. The balance represents the amount of the loans granted to the Calcutta Corporation of payment of dearness allowance and supply of essential food stuffs to its employees.

Loans to Municipalities Dr. Rs. 35,43,647

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

Loans to District and other Local Fund Committees Dr. Rs. 20,21,832

86. 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 1945 in respect of this loan is Rs. 10,82,858. 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. 9,28,895

87. The balance is distributed as under :—

	Dr. Rs.
(i) Loans to the Nawab of Dacca	6,08,752
(ii) Loans to the Maharaja of Susang	3,20,143
Total	9,28,895

88. All the balances are considered to be good debts. The conditions of repayment were fulfilled. In respect of the former the repayment is being made in accordance with a revised scheme sanctioned by the Government in September 1942 reducing the half-yearly instalment from Rs. 21,952 to Rs. 7,735.

Advances to Cultivators Dr. Rs. 2,39,19,194

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	2,83,216
(ii) Agriculturists' Loan Act XII of 1884	2,33,24,204
(iii) Co-operative Credit Societies Act	33,763
(iv) Loans to small jute-growers	2,78,011
Total	2,39,19,194

90. 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.

91. The detailed accounts of (i), (ii) and (iv) 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 a sum of Rs. 838 was written off on account of (ii). Complete reports regarding the overdue instalments of principal and interest in respect of the loans are still awaited from the authorities concerned. Discrepancies amounting to Rs. 2,179, Rs. 1,55,622, Rs. 11,483 and Rs. 5,596 in respect of (i), (ii), (iii) and (iv) respectively are under reconciliation. Certificates of acceptance of balance are outstanding in three cases under (i), in fourteen cases under (ii), in one case under (iii) and in four cases under (iv).

Advances under Special Laws Dr. Rs. 1,19,184

92. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B. C.) of 1882	89,015
(ii) Loans under Bengal Sanitary Improvement Act, 1920	30,169
Total	1,19,184

93. The Revenue authorities are responsible for watching the recoveries of principal and interest. No portion of the loans is reported to be doubtful. Complete reports regarding the overdue instalments of principal and interest of the loans are still awaited from the authorities concerned.

Miscellaneous Loans and Advances Dr. Rs. 82,79,983

94. The details of the balances are :—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute	5,160
(ii) Loans to Ex-d tenus	5,74,416
(iii) Advances to Central Co-operative Bank and Multipurposes Societies	3,47,128
(iv) Advances to Bengal Provincial Co-operative Bank	4,00,068
(v) Loans under Bengal State Aid to Industries Act	271
(vi) Loans to Non-Agriculturists	74,752
(vii) Loans to Fishermen	—2,41,066
(viii) Loans to Traders	2,90,313
(ix) Cattle Purchase Loan	46,14,840
(x) Advances to Collectors for removal of water hyacinth	1,56,325
(xi) Loans to Co-operative Jute Sale Societies	10,000
(xii) Loans to Weavers and Artisans	1,238
(xiii) Loans under Tank Improvement Scheme	12,20,950
(xiv) Miscellaneous	21,592
(xv) Rehabilitation scheme—Loans to artisans	3,81,408
(xvi) Rehabilitation scheme—Excavation of Tanks	3,53,588
Total	82,79,983

95. 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. Complete reports regarding the overdue instalments of principal and interest of the loans (i) and (ii) are awaited from the authorities concerned. Balances in the cases of (v), (x) and (xii) have been accepted; the rest are still outstanding. There are certain discrepancies between the ledger balance and that of the broad sheet which are under reconciliation.

Loans to Government servants—

	Dr. Rs.
(i) House-building Advances	35,488
(ii) Advances for purchase of motor conveyances	26,436
(iii) Advances for purchase of other conveyances	3,454
(iv) Passage Advances	2,498
(v) Other Advances	215
Total	68,091

96. There are discrepancies between the ledger balances and those in the separate registers maintained in the Account Office; they are under reconciliation. No portion of the balance is reported to be irrecoverable.

SECTIONS.—REMITTANCES Dr. Rs. 11,45,300

I.—Remittances within India—

97. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller	50,03,808	..
Reserve Bank of India Remittances . . . . .	..	4,08,715
Adjusting Account between Central and Provincial Governments . . . . .	..	18,58,256
Adjusting Account with Railways . . . . .	..	2,54,246
Inter-provincial Suspense Account . . . . .	..	36,27,891
Total	50,03,808	61,49,108
Net Dr. Rs. 11,45,300		

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Cr. Rs. 50,03,808

98. The following are the details :—

	Cr. Rs.
1. Forest Remittances	4,31,277
2. Public Works Remittances	44,59,983
3. Sanitary Works Remittances	1,12,548
Total	<u>50,03,808</u>

99. 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. There is a discrepancy in respect of Public Works Remittances which is under reconciliation.

Reserve Bank of India Remittances Dr. Rs. 4,08,715

100. 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 balance which represents the amount not settled with the Reserve Bank within the year for want of full particulars or due to delayed intimation is in course of settlement.

Adjusting Account between Central and Provincial Governments Dr. Rs. 18,58,256

Adjusting Account with Railways Dr. Rs. 2,54,246

Inter-provincial Suspense Account Dr. Rs. 38,27,891

101. 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 1944-45. The settlement for the balances has been made in the Bank's account for 1945-46.

SECTION V.—CASH BALANCE Dr. Rs. 3,84,80,784

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

	Rs.
Cash in Treasuries	52,04,988
Deposits with the Reserve Bank	3,17,50,819
Remittances in transit	—4,75,023

The *minus* balance against 'Remittances in transit' is mainly due to the fact that credits on account of withdrawals from the currency chest towards the end of the year were accounted for by the Currency Officer in the next year.

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 1945 and also between the balance of "Deposits with the Reserve Bank" and that shown in the statement of balance received from the Central Accounts Office of the Reserve Bank of India. The discrepancies have since been reconciled.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS

Part II.—Accounts

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

Heads of Receipts.	Actuals for 1944-45	Heads of Disbursements.	Actuals for 1944-45
1	2	3	4
	Rs.		Rs.
M.—Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	89,86,28,941	Floating Debt	89,76,00,000
Loans from the Central Government	8,45,63,000	Loans from the Central Government	9,04,21,400
Total	98,33,91,941	Total	98,79,21,400
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	64,69,834	State Provident Funds	46,81,971
Total	64,69,834	Total	46,81,971
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Famine Insurance Fund	14,30,318	Famine Insurance Fund	13,98,383
Scheduled Castes Education Fund	5,00,000	Scheduled Castes Education Fund	4,09,328
* Depreciation Reserve Fund—Government Presses . . . . .	..	Depreciation Reserve Fund—Government Presses	12,867

Deposits of Local Funds	4,15,43,471	Deposits of Local Funds	3,43,21,352
Civil Deposits	25,77,37,350	Civil Deposits	23,59,32,229
Other Accounts	5,88,329	Other Accounts	7,12,736
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	1,28,25,016	Advances Repayable	1,23,65,192
Permanent Advances	5,46,166	Permanent Advances	33,66,397
Accounts with the Government of Burma	—877	Accounts with the Government of Burma	—24,722
Accounts with the Reserve Bank	2,48,929	Accounts with the Reserve Bank	2,57,359
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	8,01,80,020	Suspense Accounts	5,73,34,628
Cheques and Bills	12,41,68,115	Cheques and Bills	12,28,69,142
Departmental and similar Accounts	6,56,168	Departmental and similar Accounts	6,72,832
Total	62,04,23,005	Total	47,02,29,723
R.—Loans and Advances by Provincial Governments—		R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	1,37,14,410	Loans to Municipalities, Port Funds, etc.	1,31,66,225
Loans to Government Servants	61,005	Loans to Government Servants	40,498
Total	1,37,75,415	Total	1,32,26,723
Carried over	1,52,40,80,095	Carried over	1,47,60,59,817

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

Heads of Receipts.	1	2	3	4
Heads of Receipts.	Actuals for 1944-45.	Actuals for 1944-45.	Heads of Disbursements.	Actuals for 1944-45.
I				
B.—Remittances—	Brought forward	Rs. 1,52,40,60,095	Brought forward	Rs. 1,47,60,59,817
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	. . . . .	1,29,31,63,468	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	1,29,06,71,407
Reserve Bank of India Remittances . . . . .	. . . . .	17,92,21,002	Reserve Bank of India Remittances	17,97,96,389
Adjusting Account between Central and Provincial Governments.	. . . . .	—12,26,619	Adjusting Account between Central and Provincial Governments.	22,99,257
Adjusting Account with Railways . . . . .	. . . . .	—8	Adjusting Account with Railways	—8,76,364
Inter-provincial Suspense Account . . . . .	. . . . .	3,96,393	Inter-provincial Suspense Account	36,82,264
Total	1,47,15,55,236	1,47,15,55,236	Total	1,47,55,72,953
Total Receipts under Debt, Deposit and Remittance heads.	2,99,56,15,331	2,99,56,15,331	Total Disbursements under Debt, Deposit and Remittance heads.	2,95,16,32,770
Total Revenue as per Account No. 2 of Part A	39,37,82,324	39,37,82,324	Total Expenditure as per Account No. 2 of Part A	43,19,44,692
TOTAL RECEIPTS	3,39,93,97,655	3,39,93,97,655	TOTAL DISBURSEMENTS	3,38,85,77,462
V.—(Opening) Cash Balance—			V.—(Closing) Cash Balance—	
Cash in Treasuries . . . . .	. . . . .	59,80,925	Cash in Treasuries . . . . .	. . . . .
Deposits with the Reserve Bank . . . . .	. . . . .	2,75,53,869	Deposits with the Reserve Bank	3,17,50,819
Remittances in transit . . . . .	. . . . .	—28,74,203	Remittances in transit	—4,75,023
Total	3,06,60,591	3,06,60,591	Total	3,64,80,784
GRAND TOTAL	3,42,00,58,246	3,42,00,58,246	GRAND TOTAL	3,42,00,58,246

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1944-45 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1944.	On 31st March 1945.	Increase (+) Decrease (—) in the year ended 31st March 1945.
	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	5,19,75,851	5,12,10,705	—7,65,146
Total Commercial Departments .	5,19,75,851	5,12,10,705	—7,65,146
Other Departments—			
Other Accounts	29,02,21,989	28,11,32,842	—90,89,147
Total Other Departments .	29,02,21,989	28,11,32,842	—90,89,147
Total Capital expenditure .	34,21,97,840	33,23,43,547	—98,54,293
Loans and Advances—			
Loans to Municipalities, Port Funds, etc. .	4,69,64,043	4,64,35,858	—5,28,185
Loans to Government Servants	88,598	68,091	—20,507
Total Loans and Advances .	4,70,52,641	4,65,03,949	—5,48,692
Total Capital and other expenditure .	38,92,50,481	37,88,47,496	—1,04,02,985
<i>Deduct—</i> Contribution from revenue for capital expenditure.	1,97,58,149	1,97,54,919	—3,230
Net capital and other expenditure (outside the Revenue Account).	36,94,92,332	35,90,92,577	—1,03,99,755

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1944-45 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1944.	On 31st March 1945.	Incr. as (+) Decr. as (-) in the year ended 31st March 1945.
2	3	4	
	Rs.	Rs.	Rs.
Principal sources of Funds.			
D. bt—			
Floating D. bt	23,74,90,222	23,88,19,063	+13,28,841
Loans from the Central Government	10,88,09,600	9,79,51,200	-58,58,400
Unfund d D. bt	4,91,95,109	5,09,82,972	+17,87,863
Total Outstanding D. bt	39,04,94,931	38,77,53,235	-27,41,696
Sinking Funds and Reserve Funds	23,07,640	24,17,568	+1,09,928
Net balance under Deposits, Advances, etc., other than those shown separately.	4,60,15,737	9,69,99,279	+5,00,83,542
Remittances	28,72,417	-11,45,300	-40,17,717
Total Debt and other obligations	44,25,90,725	48,00,24,782	+4,34,34,057
Deduct—Cash Balance	-3,06,60,591	-3,64,80,784	+58,20,193
" Investments	-58,95,171	-58,95,359	+188
Net Provision of Funds	40,60,34,963	44,36,48,630	+3,76,13,676

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 THE CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April 1944.	Additions during the year.	Discharges during the year.	Amount on 31st March 1945.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Floating debt—				
Treasury Bills	12,50,00,000	35,00,00,000	42,50,00,000	5,00,00,000
Other Floating Loans	11,24,90,222	54,88,28,841	47,25,00,000	18,88,19,063
Loans from the Central Government	10,38,09,600	8,45,63,000	9,04,21,400	9,79,51,200
Total Public Debt	34,12,09,822	98,33,91,841	98,79,21,400	33,67,70,263
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	(a) 4,35,90,101	57,26,606	42,88,521	4,50,28,246
Indian Civil Service Provident Fund	(a) 30,10,034	4,22,530	2,27,649	32,04,915
Indian Civil Service (Non-European Members) Provident Fund	4,85,632	77,128	12,220	5,50,540
Contributory Provident Fund	21,05,501	2,43,323	1,53,581	21,95,243
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund	3,781	247	..	4,028
Total Unfunded Debt	4,91,95,109	64,69,834	46,81,971	5,09,82,972
Total Debt and other Interest bearing obligations.	39,04,04,931	98,98,61,675	99,26,03,371	38,77,53,235

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

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.

A.—FAMINE INSURANCE FUND.			
	Rs.		Rs.
Balance on 1st April 1944	(a)1,83,057	Payments from the Fund . . . . .	..
Transfers from the Revenue Account . . . . .	..	Purchases of securities	13,98,383
Interest receipts	32,123	Balance on 31st March 1945	2,14,992
Sales of securities	13,98,195		
Total	16,13,375	Total	16,13,375
B.—INVESTMENT ACCOUNT.			
Balance on 1st April 1944	(a)13,92,921	Sales of securities	13,98,195
Purchases of securities	13,98,383	Balance on 31st March 1945	13,93,109
Total	27,91,304	Total	27,91,304

	Rs.
Balance on 31st March 1945:—	
Cash	2,14,992
Investment	13,93,109
	16,08,101

	Rs.
Nominal value of the securities held	14,10,600
Market value as on the 31st March 1945	13,99,862

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

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April 1944	4,95,071	Amount expended to meet the cost of renewals and replacements	12,867
Amount appropriated from revenue . . . . .	..	Balance on 31st March 1945	4,82,204
Total	4,95,071	Total	4,95,071

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.*

III.—Scheduled Castes Education Fund.

	Rs.		Rs.
Balance on 1st April 1944 .	2,36,591	Expenditure during the year .	4,09,328
Amount contributed by the Provincial Government.	5,00,000	Balance on 31st March 1945 .	3,27,263
Total .	7,36,591	Total .	7,36,591

IV.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1944 .	1,41,700	Amount of expenditure during the year.	4,47,700
Amount allotted from the Central Road Fund.	3,06,000	Balance on 31st March 1945 .	..
Total .	4,47,700	Total .	4,47,700

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

	Rs.		Rs.
Balance on 1st April 1944 .	1,33,379	Amount expended on various schemes.	11,409
Amount contributed by the Central Government.	500	Balance on 31st March 1945 .	1,22,470
Local contributions . . .	..	Total .	1,33,879
Total .	1,33,879		

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

	Rs.		Rs.
Balance on 1st April 1944 .	619	Expenditure during the year .	57,976
Amount contributed by the Indian Central Jute Committee.	58,166	Balance on 31st March 1945 .	809
Total .	58,785	Total .	58,785

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 1st April 1944 .	49	Amount expended on various researches.	63,584
Amount contributed by the Imperial Council of Agricultural Research.	82,020	Balance on 31st March 1945 .	10,085
Total .	82,069	Total .	82,669

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

	Rs.		Rs.
Balance on 1st April 1944 .	3,378	Amount expended on various sch. mes.	37,016
Amount contributed by the Central Government.	37,040	Balance on 31st March 1945 .	3,402
Total .	40,418	Total .	40,418

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

	Rs.		Rs.
Balance on 1st April 1944 .	1,73,128	Amount expended on various schemes.	90,139
Amount contributed by the Central Government.	1,03,645	Balance on 31st March 1945 .	1,86,634
Total .	2,76,773	Total .	2,76,773

X.—Central Cotton Committee Research Fund.

	Rs.		Rs.
Balance on 1st April 1944 .	248	Expenditure during the year .	8
Amount contributed by the Indian Central Cotton Committee .	..	Amount refunded during the year .	7
Total .	248	Balance on 31st March 1945 .	233
		Total .	248

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

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

	Rs.		Rs.
Balance on 1st April 1944 .	5,810	Expenditure during the year .	1,431
Amount contributed by the Central Government .	..	Balance on 31st March 1945 .	4,379
Total .	5,810	Total .	5,810

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

	Rs.		Rs.
Balance on 1st April 1944 .	209	Expenditure during the year .	3,472
Amount contributed by the Indian Research Fund Association .	364		
Balance on 31st March 1945 .	(a)2,899		
Total .	3,472	Total .	3,472

(a) The debit balance is being adjusted in the accounts of the year 1945-46.

XIII.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April 1944 .	3,17,107	Expenditure during the year .	..
Receipt during the year .	..	Balance on 31st March 1945 .	3,17,107
Total .	3,17,107	Total .	3,17,107

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 Account.	2	3	4	5	6	7
	Balance on 1st April 1944.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1945.	Interest received and credited to revenue.
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trust and other Port Funds	44,20,800	36,23,369	80,44,169	4,31,046	76,23,123	..
Loans to Municipalities	34,65,000	2,21,652	36,86,652	1,43,005	35,43,647	1,39,901
Loans to District and other Local Fund Committees	22,26,408	10,000	22,36,408	2,14,576	20,21,832	49,896
Loans to Land-holders and other Notabilities	9,39,823	..	9,39,823	10,928	9,28,895	17,243
Advances to Cultivators	3,11,09,546	23,81,386	3,34,90,932	95,71,738	2,39,19,194	11,84,085
Advances under Special Laws	79,561	48,361	1,27,922	8,738	1,19,184	10,265
Miscellaneous Loans and Advances	47,22,905	69,01,457	1,16,24,362	33,44,379	82,79,983	3,40,957
Total	4,69,64,043	1,31,86,225	6,01,50,268	1,37,14,410	4,64,35,858	17,52,347
Loans to Government Servants—						
House-building advances	54,970	17,417	72,387	36,899	35,488	3,590
Advances for purchase of motor conveyances	(a) 29,850	19,979	49,829	22,393	26,436	2,661
Advances for purchase of other conveyances	(a) 3,738	1,130	4,868	1,414	3,454	160
Passage advances . . . . .	..	2,772	2,772	274	2,498	..
Other advances	40	200	240	25	215	22
Total	88,598	40,498	1,29,096	61,005	68,091	6,433
GRAND TOTAL	4,70,52,641	1,32,26,723	6,02,79,364	1,37,75,415	4,65,03,949	17,58,780

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

APPENDIX.

Statement showing the details of commitments referred to in paragraph 10 of Part A of the Report (Page 12).

(Figures are in thousands of rupees.)

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1943-44.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—					
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</i>					
1. Reconstruction of Barrackpore Bridge.	2,77	2,53	..	24	2,77
2. Improvement of Tolly's Nulla .	1,78	54	..	1,24	1,78
3. Reconstruction of Alipore Bridge .	1,94	1,84	..	5	(a) 1,89
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
4. Bidyadhari Peali Scheme, 24. Parganas.	(b) 2,36	72	1,34	21	(a) 2,27
5. Contour Survey of North Bengal .	(b) 10,00	61	2	9,14	(a) 9,77
6. Establishment of an Institute for river research in Bengal.	1,17	17	12	88	1,17
7. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P.	(b) 3,57	35	2,08	1,14	3,57
8. Re-excavating the Karnapara Khal	(b) 3,75	36	1,15	2,08	(a) 3,59
9. Remodelling the Damodar Left Embankment from 0 to 39th M. P.	(b) 2,73,71 (of this Government of India will bear 75%.)	6,55	58,59	2,08,57	2,73,71
10. Constructing tide bunds in the breaches in Embankment No. 39 (Sea-Dyke).	(b) 13,01	5,06	1,95	6,00	13,01
11. Remodelling Coseye Durbachatty and other Embankments in Khaniady and other Sub-division.	(c)	1,68	23,52	36,00	61,20
12. Constructing tide bunds, in the breaches on Schedule D. Embankment No. 53 (Doro).	2,34	56	32	5	(a) 93
13. Cyclone damage repairs to sluices in Embankment No. 39 (Sea-Dyke).	3,68	94	2,40	1	(a) 3,35

(a) Less than the sanctioned estimate.

(b) Estimate revised.

(c) Estimate not yet sanctioned.

APPENDIX—*contd.*

Major head of account and name of the work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1943-44. 3	Expenditure during the year. 4	Further liabilities to be incurred. 5	Total expenditure estimated (Cols. 3 to 5). 6
Debited to Revenue Account—<i>contd.</i>					
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—contd.</i>					
14. Chitalmari scheme in Khulna .	1,01	95	..	6	1,01
15. Widening the bed of Kaliaghye river in Midnapore district by removing the chak bunds and bustee lands within 500 feet of both sides of the river.	(a)	17	50	2,36	3,03
16. Remodelling the Gumti Embankment in the district of Tipperah.	18,61	..	6,20	2,00	(b) 8,20
17. Slit clearance of Balliaghye Drain	11,14	..	1,08	8,02	(b) 10,00
18. Re-excavation of Bontali Radhaganj Khal in the district of Faridpur.	1,26	..	51	75	1,26
19. Re-excavation of Bhola Khal in the district of Bakerganj.	1,34	..	87	26	(b) 1,13
20. Drainage of Sita Bita Bil in the district of Nadia.	1,04	..	30	74	1,04
21. Drainage of Northern Bil area in the Madaripur Bil Route.	5,37	..	1,70	8,65	(b) 5,35
<i>42.—Co-operation—</i>					
22. 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	16,00	2,00	6,00	24,00
<i>43.—Industries—</i>					
23. Unemployment Relief Scheme .	(c) 3,61	1,14	1,20	1,27	3,61
24. Subsidy to the Bengal Sugar Mills	16,00	..	3	8,00	(b) 8,03

(a) Estimate not yet sanctioned.

(b) Less than the sanctioned estimate.

(c) Revised estimate not yet finally sanctioned.

APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1943-44.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—<i>contd.</i>					
<i>50.—Civil Works—</i>					
25. Constructing new civil court building at Howrah.	{ 3,04 (a) 17	1,18 ..	—3 ..	(b) 1,89 17	3,04 17
26. Shifting the Sub-divisional Headquarters from Madaripur to Sakuni.	(c) 7,81	4,07	45	74	(d) 5,26
27. Constructing Eden School and College buildings and the College Assembly Hall.	2,08	1,42	..	66	2,08
28. Construction of buildings for the accommodation of the Eden H. E. School and College for girls at Ramna, Dacca.	{ 1,22 (a) 28	85 ..	1 ..	36 28	1,22 28
29. Converting the Detention camp at Buxa for confinement of repatriated dangerous life convicts from the Andamans and the fifth columnists from Burma.	(c) 3,21	2,96	10	15	3,21
30. Construction of buildings for the College Hostel of the Eden H. E. School at Ramna, Dacca.	2,37	1,67	6	64	2,37
31. Reconstructing Thana building at Darjeeling.	{ (c) 2,84 (a) 7	2,46 6	11 ..	8 ..	(d) 2,65 (d) 6
32. Construction of a new Central Jail at Lum Dum.	{ 11,08 (a) 22	9,15 22	25 ..	(b) 1,63 ..	11,03 22
33. Erecting temporary lines for the E. F. R. Barrack at '13' (including cost of land, electric installation and lightning conductors).	{ (c) 2,55 (a) 15	2,27 12	20 8	8 ..	2,55 15
34. Opening of a Special Jail in the defunct detention camp at Berhampur.	{ (c) 3,42 (a) 21	1,64 19	1,06 ..	72 ..	3,42 (d) 19
35. Construction of a double-storied building in the compound of 13, Lord Sinha Road, Calcutta.	{ (c) 1,47 (a) 9	69. ..	56 9	8 ..	(d) 1,33 9
36. Construction of 3rd storey over Block No. I, Writers' Buildings, Calcutta.	{ 1,92 (a) 12	.. ..	1,29 3	30 9	(d) 1,59 12

- (a) Represents figures for the electric portion.
 (b) Work held in abeyance since decided to be resumed.
 (c) Estimate revised.
 (d) Less than the sanctioned estimate.

APPENDIX—concl'd.

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1943-44.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—concl'd.					
<i>50.—Civil Works—concl'd.</i>					
37. Construction of 3rd storey over Block No. II, Writers' Buildings, Calcutta.	{ (a) 1,39 (b) 12	..	1,39	..	1,39
38. Construction of 3rd storey over Block No. III, Writers' Buildings, Calcutta.	{ (a) 1,24 (b) 15	..	1,06	18	1,24
39. Construction of new four-storied block in the compound of Writers' Buildings, Calcutta.	7,20	..	1,15	6,05	7,20
40. Opening of Special Jail at Hijli .	(d) 4,00	3,02	73	25	4,00
41. Construction of 14 sets of officers' quarters at Ballyganj.	(a) (e) 14,03	..	71	(e) 13,32	(e) 14,03
42. Construction of 3rd storey over main block Writers' Buildings, Calcutta.	{ 2,99 (b) 20	..	86	2,12	(c) 2,98
43. Reconstruction of buildings and electric installation in the Police Training College, Sardah.	1,84	6	29	1,49	1,84
44. Construction of armed Police Barrack at 9, Lower Chitpur Road.	1,11	17	23	71	1,11
45. Remodelling the electric installation in the Bengal Engineering College at Shibpur.	1,37	14	6	117	1,37
<i>85A. Capital outlay on Provincial Schemes connected with the War, 1939—</i>					
46. Construction of boats . . .	7,86,66	..	13,74	2,32,76	(c) 2,46,50
Total . . .	12,70,03	72,51	1,30,44	5,65,82	7,68,78
Debited outside the Revenue Account—					
<i>68.—Construction of Irrigation, etc., Works—</i>					
<i>A.—Irrigation Works—</i>					
47. Reconditioning the Anderson Weir.	5,80	2,26	1	15	(c) 2,42
Total . . .	5,80	2,26	1	15	2,42
Total Commitments . . .	12,75,83	74,77	1,30,45	5,65,97	7,71,20

(a) Estimate revised.

(b) Represents figures for the electric portion.

(c) Less than the sanctioned estimate.

(d) Revised estimate not yet finally sanctioned.

(e) Includes 7,98 for cost of land.

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