

GOVERNMENT OF BENGAL

FINANCE ACCOUNTS

1946-47

AND

THE AUDIT REPORT

1947

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FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

1946-47.

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**Finance Accounts of the Government of Bengal for the year 1946-47 and
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 1946-47 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.

The Finance Accounts for 1946-47 which as Auditor General I am required to audit, have been, examined under my direction by the Accountant General, Bengal (undivided), and the Accountant General, West Bengal, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise as prescribed by Section 170 (now defunct) 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, the accounts now presented are correct statements of the receipts and outgoings of the Government of Bengal for the year 1946-47.

V. NARAHARI RAO

Auditor General of India.

SIMLA ;

The 8th November, 1948.

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 Revenues' 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.

(Through out this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)
SUMMARY OF THE TRANSACTIONS FOR 1946-47.

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 1946-47.	Actuals 1946-47.	More (-) Less (-).	Disbursements.	Budget Estimates 1946-47.	Actuals 1946-47.	More (-) Less (-).
1	2	3	4	5	6	7	8
Revenue.							
Principal Heads of Revenue—							
Customs	1,50,00	2,51,04	1,01,04				
Taxes on Income other than Corporation Tax.	6,97,30	6,75,01	-22,29		2,51	3,37	56
Salt	50	7	-43		79	60	-19
Land Revenue	3,71,62	4,04,29	-32,67		78,23	69,13	-9,10
Provincial Excise	5,70,86	6,41,83	-70,97		36,98	37,09	+11
Stamps	3,40,00	4,44,91	+1,04,91		7,13	9,66	+2,53
Forest	31,85	62,35	+30,50		57,51	51,02	-6,49
Registration	64,00	77,52	-13,52		31,57	31,46	-11
Receipts under Motor Vehicles Acts	27,52	34,73	+7,21		4,50	4,50	..
Other Taxes and Duties	5,60,84	6,69,70	+1,08,86		10,27	10,73	46
Total Principal Heads	28,14,49	32,61,45	+4,46,96		2,29,79	2,17,56	-12,23
				L—REVENUE.			
				Expenditure.			
				Direct Demands on the Revenue—			
				Taxes on Income other than Corporation Tax.			
				Salt			
				Land Revenue			
				Provincial Excise			
				Stamps			
				Forest			
				Registration			
				Charges on account of Motor Vehicles Acts.			
				Other Taxes and Duties			
				Total Direct Demands			

Railways	92	92	..	Railways . . . . .	..	..	..
Irrigation—Net Receipts	-6,41	-6,52	-11	Irrigation	1,97,12	1,26,03	-70,19
Debt Services	32,54	36,66	+ 4,01	Debt Services	62,76	37,73	-25,03
Civil Administration	2,58,45	2,84,17	+ 25,72	Civil Administration	23,43,48	21,05,41	-2,38,07
Civil Works and Miscellaneous Public Improvements.	36,33	18,45	-17,88	Civil Works and Miscellaneous Public Improvements.	6,39,10	2,78,90	-3,60,20
Miscellaneous	41,55	83,27	+ 41,72	Miscellaneous	7,38,66	8,39,36	+ 1,00,70
Grants-in-aid from Central Government and Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	10,45,01 1,04	.. 1,79	-10,45,01 + 75	Contributions and Miscellaneous Adjustments between Central and Provincial Governments. . . . .	..	..	..
Extraordinary receipts	26,74	2,86,01	- 2,59,27	Extraordinary Charges	10,00,03	6,25,69	-3,74,34
Total Revenue	42,50,66	39,66,09	-2,84,57	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	9,75	9,28	-47
Deficit	9,70,03	2,74,77	-6,95,26	Total Expenditure on Revenue Account	52,20,69	42,40,86	-9,79,83
				II.—CAPITAL. (Capital Expenditure outside the Revenue account—			
				Irrigation	70,40	15,32	-55,08
				Capital Outlay on schemes of Agricultural Improvement and Research.	41,70	19	-41,51
				Capital outlay on Industrial Development	53,68	1,23	-52,45
				Commuted value of pensions	-3,24	-3,25	-1
				Capital outlay on Provincial Schemes of State Trading.	60,25	-9,06,56	-9,66,81
				Total	2,22,79	-8,96,07	-11,17,86

SUMMARY OF THE TRANSACTIONS FOR 1946-47—*contd.*

Receipts.	Budget Estimates 1946-47.	Actuals 1946-47.	More (+) Less (-).	Disbursements.	Budget Estimates 1946-47.	Actuals 1946-47.	More (+) Less (-).
1	2	3	4	# 5	6*	7	8
III.—DEBT.							
<i>Public Debt—</i>							
Floating debt	65,00,00	48,93,15	-16,06,85	Floating debt	60,00,00	57,43,00	-2,57,00
Loans from the Central Government	2,03,08	1,71,00	-32,08	Loans from the Central Government	1,29,85	1,47,93	+18,08
Total	67,03,08	50,64,15	-16,38,93	Total	61,29,85	58,90,93	-2,38,92
<i>Unfunded Debt—</i>							
State Provident Funds	67,00	74,93	+7,93	State Provident Funds	54,00	52,00	-1,40
Total	67,00	74,93	+7,93	Total	54,00	52,60	-1,40
<i>Deposits and Advances.</i>							
Famine Insurance Fund	14,31	13,30	-1,01	Famine Insurance Fund	13,98	14,98	1,00
Depreciation Reserve Fund—Government Presses.	..	..	..	Depreciation Reserve Fund—Government Presses.	47	5	-42
Other Reserve Funds	5,00	9,32	+4,32	Other Reserve Funds	6,20	5,41	-79
Deposits of Local Funds	4,18,15	4,46,99	+28,84	Deposits of Local Funds	3,74,15	4,38,98	+64,83
Civil Deposits	28,27,00	33,05,61	+4,78,61	Civil Deposits	28,60,45	30,45,59	+3,95,14
Other Accounts	29,25	10,37	-18,88	Other Accounts	31,40	10,90	-20,50
Advances not bearing interest	1,06,85	60,23	-46,62	Advances not bearing interest	1,34,99	1,11,46	-23,53
Suspense	15,07,50	21,13,90	+6,06,40	Suspense	15,86,00	22,13,66	6,27,66
Total	49,08,06	59,59,72	+10,51,66	Total	48,07,64	58,41,03	+10,33,39

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

<i>Loans and Advances by Provincial Governments.</i>								
Recoveries of Loans and Advances	1,64,35	1,23,70	-40,65	Loans and Advances	1,17,26	2,06,30		7,49,04
IV.—REMITTANCE.								
<i>Remittances.</i>								
Remittances		89,39,37	+ 8	Remittances		89,61,92		+ 89,61,92
<i>Cash Balance.</i>								
(A) Opening Balance	7,65,50	7,65,50	..	(A) Closing Balance	2,66,42	5,94,99		+ 3,28,47
GRAND TOTAL	1,68,58,65	2,48,93,46	+ 80,34,81	GRAND TOTAL	1,68,58,65	2,48,93,46		+ 80,34,81

(A) Decrease of cash balance during the year (vide paragraph 12) 1,70,61

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

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

RECEIPTS.

I.—REVENUE.

Incases.

Customs (+ 1,01,01).—Post-budget enhancement of the rates of jute export duty is mainly responsible for the increase.

Land Revenue (+ 32,67).—Better collections primarily under the heads “Ordinary Revenue” and “Rates and Cesses on lands”.

Provincial Excise (+ 70,97).—Increased consumption of spirits, liquors, hemp and other drugs and post-budget enhancement of the rates of duty on ‘Opium’ were the chief factors that contributed to the increased receipt.

Stamps (+ 1,04,91).—Due to larger transactions involving immovable property and increase in the volume of litigation.

Forest (+ 30,50).—Larger demand for timber than anticipated.

Registration (+ 13,52).—Increase in the number of registrations.

Receipts under the Motor Vehicles Acts (+ 7,21).—Due mainly to larger yield under the Provincial Motor Vehicles Taxation Act.

Other Taxes and Duties (+ 1,08,86).—Better yield from (i) Betting tax (+ 47,89), (ii) Electricity Duty (+ 2,24), (iii) Sales Tax (+ 60,34), and (iv) Tax on Profession etc. realisable under the Bengal Finance Act, 1939 (+ 5,16).

Debt Services (+ 4,01).—Chiefly due to larger outlay on loans to agriculturists.

Civil Administration (+ 25,72).—This is a group head and the increased receipt is the net effect of increases and decreases under its components. The more important increases occurred under—

(i) *Administration of Justice (+ 8,65).*—Larger receipts mainly from magisterial fines in hoarding, profiteering and other cases.

(ii) *Police (+ 4,29).*—Increased receipts under all the heads specially under ‘Miscellaneous’.

(iii) *Medical (+ 5,51).*—Mainly due to (i) recovery from other Governments of arrear training fees of students, (ii) realisation of leave salary contribution of civil medical officers on military duty and (iii) increased sale of medicines.

(iv) *Industries (+ 16,43).*—Larger receipts from sale of tools, implements and raw materials to artisans (+ 5,44), and increased sale of cinchona products (+ 11,21).

The increases were partly neutralised by decrease under the heads,

(i) *Agriculture (—9,55).*—Due to smaller recoveries of arrear seedloans granted under the Grow More Food Schemes, and (ii) *Public Health (—4,87)* due to smaller sale of mepacrine tablets.

Miscellaneous (+ 11,72).—Larger receipts on account of (i) unclaimed deposits (+ 20,45), (ii) Collective fines imposed in connection with disturbances (+ 2,98), (iii) sale proceeds of articles produced in Work Houses and Orphanages and refund of unspent balances of advances for famine and relief operations (+ 17,51).

Extraordinary receipts (+2,59,27).—Post-budget decision to adjust the grants receivable from the Centre for expenditure on non-self-financing schemes included in the Provincial Development Programme under this head instead of under the head “XLIX—Grants-in-aid from Central Government”. Actuals fell short of the estimate made under the latter head as the scheme of development programme was not worked in full.

Decreases.

Taxes on Income other than Corporation Tax (—22,29).—The share of income-tax receipts assigned to Bengal was less than anticipated but the collection of taxes on agricultural income proved better.

Civil Works (—17,88).—Less transfers from the Road Development Fund owing to smaller expenditure on Road Fund Works.

Grants-in-aid from Central Government (—10,15,01).—Post-budget decision to classify the grant receivable from the Centre for expenditure on non-self-financing schemes included in the Provincial Development Programme under the major head “LI—Extraordinary Receipts”.

III.—DEBT.

Increases.

State Provident Funds (+7,93).—Larger subscription to the General Provident Fund.

Other Reserve Funds (+1,32).—Post-budget decision for the creation of a Fund for Muslim Education.

Deposits of Local Funds (+28,81).—Increased receipts under (i) Municipal Funds (+12,24) and (ii) Education Funds (+22,60) were partly neutralised by smaller receipts under District Funds (—7,04).

Civil Deposits (+1,78,61). Larger receipts under (i) Personal Deposits (+4,73,24) and (ii) Revenue Deposits (+57,35) were partly set off by smaller receipts on account of Civil Courts Deposits (—40,59) and Public Works Deposits (—10,17).

Suspense (+6,06,40).—Increase mainly under “Other Suspense Accounts”.

Decreases.

Floating Debt (—16,06,85).—Less treasury bills for ways and means purposes and financing procurement operations (—12,50,00) and smaller requirement of advances from the Imperial Bank of India for financing grain purchase (—3,56,85).

Loans from the Central Government (—32,08).—Mainly due to smaller requirement of loan for financing development projects.

Other Accounts (—18,88).—The Subvention from the Central Road Fund was not fully required due to smaller expenditure on road development works.

Advances not bearing interest (—46,62).—Smaller recoveries of Forest advances (—64,04) partly set off by increased refund of Permanent Advances (+15,09).

Loans and Advances by Provincial Governments (—40,65).—Mainly due to smaller recoveries of (i) agricultural advances to cultivators (—23,89) and (ii) other miscellaneous loans and advances (—16,60).

IV.—REMITTANCES.

Increases.

Remittances (+89,39,37).—The transactions under this head were not provided for in the budget.

EXPENDITURE.

I.—REVENUE.

Increases.

Stamps (+2,53).—Larger payment of discount to stamp vendors and other incidental charges account for the increase.

Miscellaneous (+1,00,70).—The more important increases occurred under the following heads:—*Famine* (+18,77) due to larger expenditure on test-relief works and other works of gratuitous relief, viz., purchase of accessory food-stuff, distribution of doles and clothings, opening of a larger number of cheap grainshops and adjustment of the cost of supplies made by the military and other departments for relief purposes partly set off by less expenditure on account of centralised workhouses and orphanages under the Rehabilitation Scheme. *Miscellaneous* (+81,52).—Unforeseen expenditure in connection with the maintenance and rehabilitation of riot victims and refugees (+1,18,07) and Calcutta Disturbances Commission of Enquiry (+2,65), larger grants to municipalities and local bodies (+8,78) and purchase of surplus military stores (+15,88) mainly accounted for the increase. The increase was partly neutralised by less expenditure on Development Programme (—63,98).

Decreases.

Land Revenue (—9,10).—Smaller staff employed in land acquisition work in connection with Post-war Road Projects.

Forest (—6,49).—Less expenditure on schemes under the Development programme accounts for the decrease.

Irrigation (—70,19).—Due to less expenditure on Development Programme.

Debt Services (—25,03).—Less payment on account of interest owing to smaller advances taken from the Imperial Bank of India for financing grain purchase.

Civil Administration (—2,38,07).—Saving occurred under six of its components (—3,59,51) detailed below, and were partly set off by increases under (i) General Administration (+9,60) due to increased expenditure on various items, particularly post-war unemployment relief and (ii) Police (+1,12,49) due mainly to rearmament of the Police Force and also strengthening the Armed Branch, recruitment of additional staff, extension of police wireless system to certain sub divisions of the province, purchase of jeeps and weapon carriers and smaller recoveries from the Government of India, on account of police expenditure.

(i) *Jails and Convict Settlements* (—18,92).—Due to decline in prison population.

(ii) *Education* (—56,29).—Reduced expenditure in respect of grants to non-Government Primary Schools owing to very large accumulation of unspent balance in the District Primary Education Fund (—19,96) and on Development Programme (—38,72).

(iii) *Medical* (—76,91).—Less expenditure on Development Programme.

(iv) *Public Health* (—59,78).—Expenditure in connection with epidemic diseases and Development Programme was less than anticipated.

(v) *Agriculture* (—1,19,59).—Schemes relating to “Grow More Food Campaign” and “Agricultural Development” were not fully operated upon and expenditure on “Development Programme” was less than anticipated.

(vi) *Industries* (—28,07).—Less expenditure on Development Programme.

Civil Works (—3,60,20).—Less expenditure on Development Programme.

Extraordinary charges (—3,74,34).—Adjustments on account of loss on sale of subsidised food and boat construction programme were not made during the year.

II.—CAPITAL.

Decreases.

Irrigation (—55,08).—Loss expenditure on the “Mor Reservoir Project”.

Capital Outlay on schemes of Agricultural Improvement and Research (—41,51).—The schemes were not fully worked during the year.

Capital Outlay on Industrial Development (—52,45). The schemes for the manufacture of fertilizers did not advance sufficiently and progress on other schemes was less than anticipated.

Capital Outlay on Provincial Schemes of State Trading (—9,68,81).—Less purchase than anticipated.

III.—DEBT.

Increases.

Loans from the Central Government (+18,08).—Larger repayment of loan in respect of “Grow More Food” Schemes.

Deposits of Local Funds (+64,83). Heavy withdrawals mainly from (i) Education Fund (+48,06) and (ii) Municipal Funds (+13,31).

Civil Deposits (+3,85,14).—Larger withdrawals mainly under (i) Personal Deposits (+3,62,48), and (ii) Revenue Deposits (+89,71) partly set off by smaller withdrawals under (i) Civil Courts’ Deposits (—28,88) and (ii) Public Works Deposits (—26,35).

Suspense (+6,27,66).—Increases chiefly under (i) Reserve Bank Suspense (+37,91), (ii) Cheques and Bills (+17,95) and (iii) Other Suspense Accounts (+5,76,88).

Loans and Advances by Provincial Governments (+49,04).—Large advances to the Calcutta Corporation for carrying out some urgent works and payment of dearness allowance to their employees (+26,38) and larger payment of advances to cultivators (+36,26) and loan for purchase of cattle (+21,38) mainly contributed to the increase. This was partly set off by savings due to the advance to the Bengal Provincial Co-operative Bank and Multipurposes Societies not being required during the year (—30,00).

Decreases.

Floating Debt (—2,57,00).—While the repayment of treasury bills was less (—8,00,00), that of cash credit advances from the Imperial Bank of India was larger than anticipated (+5,43,00).

Other Accounts (—20,50).—Smaller expenditure on schemes financed from the Central Road Fund.

Advances not bearing interest (—23,53).—Less payment of Forest Advances (—64,01), partly set off by heavier payment of Public Works advance (+6,68) and payment of advances for relief and rehabilitation (+34,99).

IV.—REMITTANCES.

Remittances (+89,61,92).—The transactions under this head were not provided for in the budget.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 *ante* that the revenue receipt was 39,66,09 against an estimate of 42,50,66 and the revenue expenditure 42,40,86 against a budget provision of 52,20,69 or in other words the receipt and the expenditure fell below the estimates by 2,84,57 and 9,79,83 respectively. The net effect was that the revenue deficit of 9,70,03 anticipated in the Budget was reduced to 2,74,77 an improvement chiefly attributable to the larger saving in revenue expenditure. Increases in revenue receipts occurred under all the heads except under ‘Taxes on Income’, ‘Salt’, ‘Irrigation’, ‘Civil Works’ and ‘Grants-in-aid from the Central Government’ the entire decrease under

the last-mentioned head being due to a change in classification. The noteworthy increases were 2,59,27 under Extraordinary Receipts, 1,08,86 under Other Taxes and Duties, 1,04,91 under Stamps, 1,01,01 under Customs and 70,97 under Provincial Excise. Other notable increases occurred under Miscellaneous (41,72) Land Revenue (32,67), Forest (30,50) and Civil Administration (25,72).

The increase under Extraordinary receipts was due to post-budget decision to adjust the grant from the Government of India for expenditure on Provincial Development Programme under this head instead of under the head 'Grants in aid from the Central Government' against which the estimate was originally shown in the budget. The actual grant, however turned out to be less than anticipated owing to lower expenditure on development projects. Better collections from Betting Tax and Sales Tax accounted for the increase under Other Taxes and Duties and large transactions involving immovable property and increase in the volume of litigation brought in substantial revenue under Stamps. The increase under 'Customs' was due mainly to post-budget enhancement of the rates of jute export duty while that under Provincial Excise was on account of increased consumption of liquor, spirits, etc., and post-budget enhancement of the rates of duty on opium.

On the expenditure side, except under Taxes on Income, Provincial Excise, Stamps, Other Taxes and Duties and Miscellaneous there were savings under all the heads which were chiefly attributable to the schemes under the Provincial Development Programme not being worked out in full as anticipated. The other factors that were responsible for the saving were the decline in jail population, reduced grants to non government primary schools owing to the accumulation of large balances in the District Primary Education Fund, reduced expenditure in connection with epidemic diseases and schemes relating to Grow More Food campaign not being fully operated upon.

The largest increase in expenditure occurred under 'Miscellaneous' and was mainly due to unforeseen expenditure in connection with the maintenance and rehabilitation of riot victims and refugees.

No new tax was levied during the year.

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 1946-47 :—

Nature of Expenditure.	Expenditure up to 1945-46.	Expenditure during 1946-47.	Total.
1	2	3	4
35.—Capital Outlay on Forest	13	..	13
68.—Construction of Irrigation, etc., works	3,16,59	15,32	3,31,91
71.—Capital Outlay on schemes of Agricultural Improvement and Research . . . . .	..	19	19
72.—Capital Outlay on Industrial Development	1,11	1,23	2,34
81.—Capital Account of Civil Works outside the Revenue Account.	96,04	..	96,04
83.—Payments of commuted value of pensions	17,04	—3,25	14,69
85A.—Capital Outlay on Provincial Schemes of State Trading.	19,28,72	—9,08,56	10,18,16
TOTAL .	23,58,53	—8,05,07	14,63,46

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

The expenditure represents mainly the outlay on the Productive Mor Reservoir Scheme.

71.—*Capital Outlay on schemes of Agricultural Improvement and Research.*

This head has been opened for the exhibition of expenditure on Production Development Projects relating to Agriculture which are to be financed by loans. The chief schemes are (i) Establishment of seed multiplication farms and (ii) Creation of a Work and Building Section under the Directorate of Agriculture. The expenditure incurred in 1946-47 is in respect of both the schemes.

72.—*Capital Outlay on Industrial Development.*

The cost of productive schemes under Industrial Development has been taken to this capital head outside the Revenue Account. The schemes are mainly (1) Electrification of semi-rural areas; (2) Establishment of a factory at Sindri for the production of artificial fertilisers; (3) Development of village Industries on commercial lines with modern technique through small village factories; and (4) Exploitation of coastal and estuarine fisheries and provision of fishing fleet. The expenditure booked in 1946-47 relates to items (1) and (4) only.

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 of State Trading.*

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 sugar, and
- (iv) Construction of boats.

The scheme relating to item No. (iv) has been abandoned and only winding up operations are in progress.

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.	Direct Capital Outlay.		Revenue receipts during 1946-47.			Direct working expenses during 1946-47.	Net revenue excluding interest.		Interest on capital	Net profit or loss after meeting interest.	
	During 1946-47.	To end of 1946-47.	Direct revenue (Public Works Receipts).	Portion of land revenue due to works.	Total revenue receipts		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-)	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS											
Productive Mor Reservoir Project.	15.36	17.12	..	..	..	..	..	..	34	34	1.0
<i>Unproductive.</i>											
Midnapore Canal	..	83.07	1.01	..	1.01	3.14	-1.23	1.5	3.32	-4.55	5.5
Bakreswar Irrigation Scheme.	..	7.01	17	..	17	63	-46	0.0	28	-74	10.5
Damodar Canal Project	-4	1,26.38	6.06	..	6.06	5.40	+1.66	1.2	5.05	-3.40	2.8
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Hill Tidal Canal	..	25.51	31	..	31	3.38	-3.07	12.0	1.02	-4.00	16.0
Calcutta and Eastern Canals.	..	60.06	3.26	..	3.26	6.05	-2.70	4.0	2.80	-5.50	8.0
Sundarbans Steamer Route.	..	14.67	53	..	53	1.24	-71	4.8	50	-1.30	8.9
Dredger "Foyers"	1.83	-1.83	..	..	-1.83	..
Dredger "Alexandria"	..	1.78	..	..	..	24	-24	13.5	7	-31	17.4
Madaripur Bill Route	..	83.11	1.40	..	1.40	3.60	-1.20	1.4	3.32	-4.52	5.4
Dredging "Bidyadhari"	..	(a) 7.06	..	..	..	..	..	..	32	-32	4.0
Dredger "Burdwan"	..	13.04	..	..	..	12	-12	0.0	55	-67	5.0
Dredger "Ronaldsh y" (b)	..	37.82	..	..	..	..	..	0.1	..	..	0.1
Dredger "Cowley" (c)	..	41.63	..	..	..	..	..	0.7	..	..	0.7
Total	15.32	5,23.46	14.63	..	14.63	24.72	-10.09	1.0	17.66	-27.75	3.3

(a) Excludes 3.00 met from contribution.

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

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

The percentage of net loss in the year 1945-46 was 4·8 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 work 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 except "Mor Project" which has been sanctioned by Government as a productive scheme and was under execution during the year under review. The result of the review by audit of the sanctioned project estimate a copy of which was received from the Superintending Engineer concerned is under the consideration of Government. 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 1946-47 in respect of sanctioned schemes debitabie both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. From the year 1940-41 sanctioned schemes debitabie to the revenue account are being shown in the statement in accordance with the recommendations of the Public Accounts Committee. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 82·18 lakhs in respect of schemes debitabie to the revenue account and to the extent of Rs. 4,22·79 lakhs in respect of those which are debitabie 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 1946 2	On 31st March 1947 3	
1			4
Floating Debt	17,00,59	8,60,74	-8,49,85
Loans from the Central Government	3,84,14	4,07,21	+23,07
Unfunded Debt	5,25,96	5,48,29	+22,33
Gross Total Rupee Debt	26,10,69	18,06,24	-8,04,45
Deduct—Outstanding loans and advances made by Government.	-4,23,17	-5,05,77	-82,60
Net Debt	21,87,52	13,00,47	-8,87,05

The above statement will show there was a reduction of 8,87,05 in the net liability of Government on account of debts at the end of the year. The outstanding debt (gross) is composed of floating debt, loans from the Central Government and unfunded debt.

(i) *Floating Debt*.—This consists of 8,00,00 on account of treasury bills not matured during the year and 50,74 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 Rs. 1,33.12 lakhs bearing interest at 2½ per cent per annum was made available to the Province for financing Development Projects. The loan is repayable in one instalment on the 15th March 1957.

The loan of Rs. 1 lakh taken during 1942-43 for the erection of silk filatures was still outstanding. It was subsequently decided that instead of the loan being withdrawn by the Central Government recovery on account of the loan would be made from the parties concerned and credited to that Government. Action is being taken accordingly for adjustment of the loan.

The following interest-free loans each being repayable in five equal instalments were taken to finance the provincial share of the Civil Defence Expenditure.

Year.	Amount of the loan.	Amount repaid up to 31st March 1947.	Balance.
1941-42	44,06	44,06	..
1942-43	1,10,00	88,00	22,00
1943-44	65,51	38,80	26,21
1944-45	76,17	30,47	45,70
1945-46	1,03,65	20,71	82,84
Total	3,99,29	2,22,54	1,76,75

It will be seen from the table that no new loan was obtained on this account during the year.

The total loan taken from the Centre during the year in respect of 'Grow More Food Schemes including purchase and distribution of agricultural implements amounted to Rs. 37.88 lakhs. The loan is interest-free and repayable in one year's time. Out of this a sum of Rs. 7.85 lakhs was repaid during the year beside Rs. 60.23 lakhs being the balance of the loan taken in 1945-46.

Two interest-free loans aggregating Rs. 66.31 lakhs obtained during previous years, 1943-44 and 1944-45 for strengthening the Damodar left embankment and completely repayable by the year 1947-48 were outstanding at the end of the year.

(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 88). The interest received by Government during the year under review in respect of such loans and advances amounted to 17,32.

The outstanding balance under the head included a sum of 9,35 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 cess realised by the District Board should be adjusted against the outstanding loan and decided to postpone the question of write-off of the balance till 1954-55. In accordance with this decision a sum of 50 was adjusted during the year 1946-47 against this loan. See also paragraph 87 of Part B of this compilation (page 72).

The balance also included a sum of 5,44 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. 21,052 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 Detenu Training and Setting-up Scheme 5,74 was outstanding at the end of 1945-46. No adjustment was made during the year under review.

(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 39,01 as shown below:—

	Rs.
(1) Interest on floating debt	19,57
(2) Interest on State Provident Fund balances	19,42
(3) Miscellaneous charges	2
Total	39,01

BALANCE.

12. (i) The following statement shows the actual "Ways and Means" position of the Government of Bengal month by month during 1946-47 :—

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
1	2	3	4	5	6	7
April 1946	75,55	6,89,95	15,37,72	19,23,00	71,00	3,06,13
May	74,09	3,06,13	26,35,09	29,00,92	39,17	75,22
June	39,17	75,22	23,02,52	25,21,06	50,91	-1,55,06
July	50,91	-1,55,06	19,71,55	11,26,38	84,78	6,56,24
August	84,78	6,56,24	11,09,87	15,55,05	1,14,33	1,80,91
September	1,14,33	1,80,91	16,52,93	15,56,52	52,09	3,38,96
October	52,09	3,38,96	10,36,50	9,24,05	1,27,34	3,76,16
November	1,27,34	3,76,16	16,81,84	15,98,76	83,41	5,03,17
December	83,41	5,03,17	13,61,21	18,07,91	63,40	76,48
January 1947	63,40	76,48	27,60,88	25,05,76	80,87	3,14,13
February	80,87	3,14,13	24,45,56	25,57,74	86,22	1,96,60
March	86,22	1,96,60	36,32,28	33,20,21	90,18	5,04,71

*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 only treasury bills and their repayments. No "Ways and Means" advances were taken during the year.

(ii) The amount, period and rate of interest of discount in respect of the treasury bills are given below :—

Date of Loan.	Amount.	Date of Repayment.	Rate of interest or discount.
1	2	3	4
<i>Treasury bills.</i>			
15th January 1946 (Not matured during the year.)	2,50,00	15th April 1946	Rs. 0-2-0 per cent. on 2,30 lakhs. Rs. 0-2-3 per cent. on 20 lakhs.
5th February 1946 (Not matured during the year.)	5,00,00	5th May 1946		Rs. 0-2-0 per cent.

Date of Loan 1	Amount. 2	Date of Repayment. 3	Rate of interest or discount. 4
<i>Treasury bills—concl'd.</i>			
4th May 1946	2,50,00	3rd August 1946 . 13th August 1946 .	} Re. 0-2-0 per cent.
6th July 1946	2,00,00	1st October 1946 . 10th October 1946 .		} Re. 0-2-0 per cent. on 60 lakhs Re. 0-1-0 per cent. on 25 lakhs Re. 0-1-6 per cent. on 1,15 lakhs
25th January 1947 . .	4,00,00	Not matured during the year.	} Re. 0-2-0 per cent.
22nd February 1947 . .	4,00,00	Do.	

(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 1	Balance on 31-3-46. 2	Amount taken. 3	Amount repaid. 4	Balance on 31-3-47. 5	Interest. 6
April 1946	5,00,00	..	..
May 1946	6,77,24	3,00,00	..	..
June 1946	2,08,88	6,00,00	..	..
July 1946	1,65	..	..	..
August 1946	4,58,90	3,00,00	..	..
September 1946	1,23,59	1,00,00	..	..
October 1946	3,76,27	..	..	..
November 1946	1,80,18	2,00,00	..	..
December 1946	2,99,28	5,00,00	..	..
January 1947	3,59,24	7,00,00	..	..
February 1947	4,81,81	8,00,00	..	..
March 1947	4,71,02	5,43,00	..	..
Total	9,50,59	36,43,15	45,43,00	50,74	18,01

(iv) The total amount of treasury bills issued by Government during the year was 12,50,00. Except two bills for 4,00,00 each issued on the 25th January 1947 and 22nd February 1947, respectively, which had not matured during the year, all the bills together with that for 7,50,00 outstanding at the end of the previous year were discharged during the year. The total amount of discount on the bills paid during the year was 1,55. The average rate of discount on the treasury bills was Re. 0-7-9 per cent. per annum.

(v) Cash credit advances taken during the year amounted to 36,43,15 which together with the previous balance worked out to 45,93,74. A sum of 45,43,00 was repaid leaving a balance of 50,74. The interest on the advances paid was 18,01.

(vi) In addition to the closing cash balance of 5,94,89 on the 31st March 1947 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 end of the year were as follows :—

	1st April 1946.	31st March 1947.
(1) Cash Balance Investment Account <i>vide</i> paragraph 73 of part B of this compilation at page 69.	45,02	45,02
(2) earmarked Investments (as shown in sub-paragraph (vii) below).	11,93	13,93
Total	56,95	58,95

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

	1st April 1946.	31st March 1947.
Cash (<i>vide</i> sub-paragraph (i))	7,65,50	5,94,89
Investments	56,95	58,95

The decrease of 1,68,61 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding at the end of the year (<i>vide</i> paragraph 11 <i>ante</i>) . . . . .	..	8,87,05
(2) Investment	2,00	..
(3) Revenue Deficit . . . . .	..	2,74,77
(4) Capital Expenditure outside the Revenue Account	8,95,07	..
(5) Excess of receipts over disbursements under deposit and remittance heads	96,14	..
Total	9,98,21	11,61,82
Net decrease		1,63,61

(vii) 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 an increase of 3,65 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1946.			Balance on 31st March 1947.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
	2	3	4	5	6	7
1. Famine Insurance Fund	4,47	11,93	16,40	2,78	13,93	16,71
2. Depreciation Reserve Fund—Government Presses.	4,73	..	4,73	4,08	..	4,08
3. Scheduled Castes Education Fund.	2,55	..	2,55	2,14	..	2,14
4. Muslim Education Fund	..	..	..	4,32	..	4,32
5. Subventions from Central Road Fund.	..	..	..	(a)	..	(a)
6. Deposit Account of grants for economic development and improvement of rural areas.	1,21	..	1,21	1,21	..	1,21
7. Deposit Account of the grant made by the India Central Jute Committee.	32	..	32	34	..	34
8. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	5	..	5	4	..	4
9. Deposit Account of the grant from the Central Government for the development of sericultural industry.	5	..	5	—5	..	—5
10. Deposit Account of the grant from the Central Government for the development of handloom industry.	2,07	..	2,07	1,64	..	1,64
11. Central Cotton Committee Research Fund.	(a)	..	(a)	..	..	..
12. Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
Total	18,68	11,93	30,55	20,27	13,93	34,20

(a) Below Rs. 1,000.

The nature of the balances has been explained in paragraphs 19-23 and 55-60 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 :—

Cash	7,46,88	5,74,62
Investment	45,02	45,02
Total	7,91,90	6,19,64

(viii) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B *vide* paragraph 2. 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 explained in paragraph 6 *ante* dealing with the revenue position of Government there was a revenue deficit of 2,74,77 during the year against an estimated deficit of 9,70,03. The net transactions under the Capital, Debt, Deposit and Remittance accounts, however, registered an improvement of 1,04,16. There was also an increase of 2,00 in the balance under investments. The balance of the Province (including investments) therefore came down from 8,22,45 to 6,53,84. This shows that during the year under review there was a set back in the position of the cash balance of the Province to the extent of 1,68,61. The main factors that were responsible for this deterioration were deficit in revenue account as mentioned above and large clearance of outstanding debts partly set off by increased recoveries in connection with the Provincial Schemes of State Trading.

The debt position also improved. The net liability of the Province in this respect was reduced from 21,87,52 to 13,00,47 and comprised Treasury bills of 8,00,00 not matured during the year and balance of other loans taken from the Centre amounting to 4,07,21. The balance on account of cash credit advances taken from the Imperial Bank of India for financing grain purchase amounted to 50,74 and that relating to unfunded debt, 5,48,29. Under 'Loans and Advances' granted by Provincial Governments the total outstanding balance stood at 5,05,77.

The monthly cash balance in the Reserve Bank and at treasuries were also, on the whole, satisfactory except on one occasion when the Government Account showed a debit balance. No ways and means advance was taken during the year.

The net liability of the Province on account of, Public Debt, Unfunded Debt, etc., at the close of the year was 20,87,36 as indicated in the following statement.—

ASSETS.		LIABILITIES.	
Loans and Advances by Provincial Governments	5,05,77	Public Debt	12,57,95
Balance of Investments	58,05	Unfunded Debt	5,48,29
Balance of Cash	5,94,89	Deposits and Advances	14,42,63
		Remittances	—1,90
Total	11,59,61	Total	32,46,97
Net Liability	20,87,36		

The net liability at the end of the year 1945-46 was 27,38,21. There has therefore been a decrease of 6,50,85 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 5,04,97 in future years in respect of sanctioned schemes costing Rs. 1 lakh or more debitable both to Revenue and Capital.

Against these liabilities and commitments the Province owned assets of a Capital nature in the shape of Irrigation Projects, Civil works, etc., in which Rs. 6,28.16 lakhs had been invested up to the end of the year under review, as also some stocks of foodgrains purchased in connection with Grain Purchase Schemes, the value of which could not be ascertained. Besides, there were 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 1946-47.	Disbursements	Actuals for 1946-47
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts . . .	36,80,07,005	Revenue expenditure . . .	42,31,58,573
Extraordinary receipts . . .	2,86,00,856	Capital expenditure within the Revenue Account.	9,27,787
(A) Total revenue receipts . . .	39,66,08,761	(A) Total expenditure on Revenue Account.	42,40,86,360
Public Debt incurred . . .	50,64,14,936	Capital Expenditure outside the Revenue Account.	8,95,07,209
Unfunded Debt incurred . . .	74,93,161	Public Debt discharged . . .	58,90,93,300
Deposits and Advances . . .	59,59,71,705	Unfunded Debt discharged . . .	52,60,191
Loans and advances by Provin- cial Governments	1,23,70,413	Deposits and Advances . . .	58,41,03,035
Remittances	59,39,36,066	Loans and Advances by Provin- cial Governments.	2,06,30,104
Total Receipts	2,41,27,96,034	Remittances	59,01,91,432
(B) (Opening) Cash balance . . .	7,65,49,941	Total Disbursements	2,42,98,57,213
	:	(B) (Closing) Cash balance . . .	8,94,88,762
Grand Total	2,48,93,45,975	Grand Total	2,48,93,45,975

(A) Revenue Deficit during the year—Rs. 2,74,77,599.

(B) Decrease of cash balance during the year—Rs. 1,70,61,179.
See also paragraph 12 of the Report.

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

Heads of Revenue.	Actuals for 1946-47.	Heads of Expenditure.	Actuals for 1946-47.		
			Charged.	Authorised or Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	2,51,03,856	1.—Taxes on Income other than Corporation Tax.	2,950	3,34,321	3,37,271
IV.—Taxes on Income other than Corporation Tax.	6,75,00,863	5.—Salt		59,857	59,857
V.—Salt	6,628	7.—Land Revenue	1,64,444	67,48,723	69,13,167
VII.—Land Revenue	4,04,29,208	8.—Provincial Excise.	12,035	36,96,829	37,08,864
VIII.—Provincial Excise.	6,41,82,610	9.—Stamps		9,05,929	9,05,929
IX.—Stamps	4,44,91,235	10.—Forest	7,30,003	43,72,161	51,02,164
X.—Forest	62,34,646	11.—Registration	569	31,45,598	31,46,167
XI.—Registration	37,52,356	12.—Charges on account of Motor Vehicles Acts.	4,50,000	..	4,50,000
XII.—Receipts under Motor Vehicles Act.	34,72,515	13.—Other Taxes and Duties.	25,877	10,46,715	10,72,592
XIII.—Other Taxes and Duties.	6,66,70,007				
Total	32,61,44,724	Total	13,85,878	2,03,70,133	2,17,56,011
B.—Railway Revenue Account—		B.—Railway Revenue Account—			
XVI.—Subsidised Companies.	92,300	15.—Subsidised Companies.	..	..	..
Total	92,300				
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.	17,66,782	..	17,66,164
Gross Receipts—					
Direct Receipts	14,63,174	18.—Other Revenue Expenditure financed from ordinary Revenues	2,90,413	1,06,35,873	1,09,26,286
Deduct—Working Expenses	24,72,405				
Net Receipts	—10,09,231	Total	20,56,577	1,06,35,873	1,26,92,450
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		Carried over	34,42,455	3,10,06,006	3,44,48,461
Direct Receipts	3,57,098				
Total	—6,52,133				
Carried over	32,55,84,891				

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

Heads of Revenue.	Actuals for 1946-47.	Heads of Expenditure.	Actuals for 1946-47.		
			Charged.	Authorised or Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	32,55,84,891	Brought forward	34,42,455	3,10,00,006	3,44,48,461
E.—Debt Services—		E.—Debt Services—			
XX.—Interest	36,54,955	22.—Interest on Govt and other Obligations.	39,00,620	..	39,00,620
		<i>Deduct—</i>			
Total	36,54,955	(1) Interest transferred to Commercial Departments.	—67,854	..	—67,854
F.—Civil Administration—		(2) Interest portion of equated payments on account of commuted value of pensions.	—59,493	..	—59,493
XXI.—Administration of Justice.	30,30,974	<i>Deduct—Total</i>	—1,27,347	..	—1,27,347
XXII.—Jails and Convict Settlements.	12,90,882	Net amount met out of ordinary revenues.	37,73,273	..	37,73,273
XXIII.—Police	16,01,179	Total	37,73,273	..	37,73,273
XXIV.—Ports and Pilotage.	1,54,141				
XXV.—Education	18,90,900	F.—Civil Administration—			
XXVII.—Medical	24,00,733	25.—General Administration.	43,48,299	2,03,66,285	3,37,14,584
XXVIII.—Public Health.	28,32,074	27.—Administration of Justice.	30,56,514	1,09,73,275	1,40,29,780
XXIX.—Agriculture	81,94,743	28.—Jails and Convict Settlements.	1,17,889	84,04,940	85,22,829
XXX.—Veterinary	1,61,124	29.—Police.	20,56,937	4,56,97,435	4,77,54,372
XXXI.—Co-operation.	7,01,408	30.—Ports and Pilotage.	1,10,528	7,47,432	8,57,960
XXXII.—Industries.	53,03,700	36.—Scientific Departments.	..	47,830	47,830
XXXVI.—Miscellaneous Departments.	2,65,347	37.—Education	7,40,776	2,95,80,216	3,03,20,992
Total	2,84,17,214	38.—Medical	6,77,463	2,87,62,420	2,94,39,892
		39.—Public Health	93,434	1,29,02,261	1,29,95,695
H.—Civil Works and Miscellaneous Public Improvements—		40.—Agriculture	79,205	2,10,20,282	2,10,99,487
XXXIX.—Civil Works.	18,44,803	41.—Veterinary	20,804	14,50,009	14,70,813
Total	18,44,803	42.—Co-operation	20,291	23,47,635	23,76,926
		43.—Industries	46,694	65,27,890	65,74,584
Carried over	35,95,01,863	44.—Miscellaneous Departments.	43,466	12,91,583	13,35,049
		H.—Civil Works and Miscellaneous Public Improvements—			
		50.—Civil Works	2,80,102	2,64,09,962	2,78,90,064
		Total	14,80,102	2,64,09,962	2,78,90,064
		Carried over	2,01,17,130	25,65,35,440	27,66,52,570

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

Heads of Revenue.	Actuals for 1946-47.	Heads of Expenditure.	Actuals for 1946-47.		
			Charged.	Authorised or Voted.	Total.
			Rs.	Rs.	Rs.
1	2	3	4	5	6
Brought forward	35,95,01,803	Brought forward	2,01,17,139	25,85,35,440	27,86,52,570
J.—Miscellaneous - XLIV.—Receipts in aid of Superannuation.	3,06,838	J.—Miscellaneous—54.—Famine Relief	8,802	3,08,68,503	3,08,77,485
XLV.—Stationery and Printing.	5,66,125	55.—Superannuation Allowances and Pensions.	33,24,567	97,92,251	1,31,16,818
XLVI.—Miscellaneous.	74,54,475	56.—Stationery and Printing.	13,318	36,47,756	36,61,074
		57.—Miscellaneous	59,84,830	3,02,06,225	3,62,81,055
		Total	93,31,607	7,46,01,825	6,39,36,432
Total	83,27,438	M.—Extraordinary Items—63.—Extraordinary charges.	15,48,610	6,18,20,961	6,25,60,571
		Total Revenue Expenditure.	3,09,97,327	39,21,61,228	42,31,58,573
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		Capital Expenditure within the Revenue Account—			
L.—Miscellaneous Adjustments between Central and Provincial Governments.	1,78,604	64.—55A.—Commutation of Pensions financed from ordinary Revenues.	2,85,900	6,41,887	9,27,787
Total	1,78,604	Total	2,85,900	6,41,887	9,27,787
		Total Expenditure on Revenue Account.	3,12,83,227	39,28,03,113	42,40,86,360
		Total Revenue	..	..	39,68,08,761
		Deficit (—)	..	..	2,74,77,600
		Capital Expenditure outside the Revenue Account—			
M.—Extraordinary Items—		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	265	15,31,623	15,31,888
II.—Extraordinary Receipts	2,86,00,856	71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	19,043	19,043
Total	2,86,00,856	FF.—72.—Capital Outlay on Industrial Development.	..	1,22,914	1,22,914
		JJ.—83.—Payments of Commuted value of Pensions.	-21,522	-3,03,242	-3,24,764
		85-A.—Capital Outlay on Provincial schemes of State Trading.	33,123	-9,08,89,413	-9,08,56,290
Total Revenue	39,68,08,761	Total	11,866	-8,95,19,075	-8,95,07,209
		Total Expenditure	3,12,95,113	30,32,84,038	33,45,79,151

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

Particulars.	Charged.	Authorised or voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	3,13,31,631	39,52,27,134	42,65,58,765
Expenditure outside the Revenue Account	11,866	—8,95,19,075	—8,95,07,209
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b).	21,000	2,71,38,743	2,71,59,743
Total	3,13,61,497	33,28,46,802	36,42,11,200

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

	Charged.	Authorised or voted.
	Rs.	Rs.
(a) Total expenditure as in Account No. 2	3,12,83,247	39,28,03,113
Add—Working Expenses of Irrigation	48,384	24,24,021
Total	3,13,31,631	39,52,27,134
(b) Depreciation Reserve Fund, Government Presses	—	5,568
Advances Repayable . . . . .	..	65,24,071
Loans to Municipalities, Port Funds, etc.	21,000	2,05,04,003
Loans to Government Servants . . . . .	..	1,05,101
Total	21,000	2,71,38,743

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

Heads.	Actuals for 1946-47.	Heads.	Actuals for 1946-47.
	Rs.		Rs.
A.—Principal Heads of Revenue—		A.—Principal Heads of Revenue	
I.—Customs—		IX.—Stamps—	
Share of net proceeds of Export Duties assigned to Provinces.	2,51,03,656	A.—Non-Judicial—	
Total	2,51,03,656	Sale of stamps	2,59,06,849
IV.—Taxes on Income other than Corporation Tax—		Duty on impressing documents	3,76,902
Share of net proceeds assigned to Provinces.	5,97,40,000	Fines and penalties	9,949
Taxes on Agricultural Income	78,40,117	Miscellaneous	2,806
Deduct—Refunds	—79,454	Recoveries from other Govern- ments for stamps supplied from Provincial stamps stores.	98
Total	6,75,00,063	Deduct—Refunds	—12,03,650
V.—Salt—		Total—Non-Judicial	2,50,02,963
Miscellaneous	6,628	B.—Judicial—	
Total	6,628	(i) Court fees—	
VII.—Land Revenue		Court fees realised in stamps	1,87,58,771
Ordinary revenue	3,46,89,914	Total	1,87,58,771
Sale of Government estates	357	(ii) Other Receipts—	
Sale proceeds of waste-lands and redemption of land tax.	27,155	Sale of stamps	7,62,017
Recoveries on account of survey and settlement charges.	66,559	Fines and penalties	3,555
Rents, etc., of fisheries	22,374	Miscellaneous	647
Rates and cesses on lands	47,20,187	Recoveries from other Govern- ments for stamps supplied from Provincial stamps stores.	41
Recoveries of overpayments	1,213	Deduct—Refunds	—36,549
Collection of payments for services rendered.	7,79,065	Total	7,29,711
Miscellaneous	2,89,041	Total—Judicial	1,94,88,482
Deduct—Refunds	—1,66,657	Total—Non-Judicial	2,50,02,963
Total	4,04,20,208	GRAND TOTAL	4,44,91,435
VIII.—Provincial Excise—		X.—Forest—	
Country spirits	2,76,51,090	Timber and other produce removed from the forests by Government agency.	12,27,524
Country fermented liquor	47,19,173	Timber and other produce removed from the forests by consumers or purchasers.	49,82,649
Malt liquors	2,78,111	Drift and waif wood and con- fiscated forest produce.	13,147
Wines and spirits (foreign liquors other than beer, medicated wines and (comm- ercial spirits).	94,29,167	Miscellaneous	4,88,080
Receipts from commercial spirits, including denatured spirits and medicated wines.	16,22,147	Receipts in England	6
Opium	1,09,80,346	Deduct—Refunds	—4,76,760
Hemp and other drugs	1,04,99,180	Total	62,34,646
Receipts from Distilleries	8,463	XI.—Registration—	
Fines, confiscations and misce- llaneous.	1,61,589	Fees for registering documents	69,79,451
Recoveries of overpayments	3,981	Fees for copies of registered documents.	2,55,978
Collection of payments for services rendered.	1,81,754	Miscellaneous	5,23,731
Deduct—Refunds	—13,52,391	Deduct—Refunds	—6,804
Total	6,41,82,610	Total	77,52,356

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

Heads.	Actuals for 1946-47.	Heads.	Actuals for 1946-47,
	Rs.		Rs.
A.—Principal Heads of Revenue <i>—concl'd.</i>		B.—Railway Revenue Account—	
XII.—Receipts under Motor Vehicles Acts—		XVI.—Subsidiary Companies—	92,300
Receipts under the Indian Motor Vehicles Act.	7,75,334	Government share of surplus profits.	
Receipts under the Provincial Motor Vehicles Taxation Act.	25,14,104	Total	92,300
Fees and other receipts . . .	1,91,980	C.—Irrigation, Navigation, Embankment and Drainage Works—	
<i>Deduct—Refunds</i>	—7,903	XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
Total	34,73,515	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	47,04,035	Direct Receipts—	
Betting Tax—		Water rates	8,41,233
Totalisator	85,79,625	Other canal produce	387
Bookmakers	32,09,779	Navigation	12,212
<i>Deduct—Refunds</i>	—1,673	Sales of water	1,870
Total	1,04,91,766	Rents	2,163
		Recoveries of expenditure	129
		Miscellaneous	46,846
		<i>Deduct—Refunds</i>	—400
		Total	9,04,490
B.—Receipts from Electricity Duties—		<i>Deduct—Working Expenses—</i>	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	8,10,431	Extensions and Improvements.	9,992
Other receipts	49,47,505	Maintenance and Repairs.	4,79,535
<i>Deduct—Refunds</i>	—2,289	Establishment { Charged	16,223
Total	57,55,647	{ Authorised	3,94,610
		{ or Voted	14,208
		Tools and Plant	14,208
		Charges in England—	
		Charged	2,810
		Authorised or Voted	310
		Total—Working Expenses	—9,17,688
D.—Other Items—		Net Receipts	—13,198
Receipts under the Bengal Finance Act, 1939.	6,15,542	B.—Navigation, Embankment and Drainage Works—	
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	3,60,33,604	(2) Unproductive Works—	
Receipts under Motor Spirit Sales Taxation Act, 1941.	41,08,316	Gross Receipts—	
Receipts under Bengal Raw Jute Taxation Act, 1941.	40,58,058	Direct Receipts—	
<i>Deduct—Refunds</i>	—93,526	Plantation	1,802
Total	4,47,22,594	Navigation	3,88,913
GRAND TOTAL	6,09,70,007	Other canal produce	636
		Rents	8,688
		Recoveries of expenditure	3,307
		Miscellaneous	1,55,278
		Total	5,58,684

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

Heads.	Actuals for 1946-47.	Heads.	Actuals for 1946-47.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>	Rs.	F.—Civil Administration—	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>c ncl'd.</i>		XXI.—Administration of Justice—	
<i>Deduct—Working Expenses—</i>		Sale-proceeds of unclaimed and escheated property.	1,34,364
Extensions and Improvements	9,741	Court-fees realised in cash	51,757
Maintenance and Repairs	10,27,863	General fees, fines and forfeitures.	29,70,875
Establishment { Charged	24,931	Pledership and Mukhtearship examination fees.	6,182
{ or Voted	4,18,549	Receipts of the Official Assignee.	1,18,335
Tools and Plant	6,725	Receipts of the Official Receiver, Calcutta.	54,348
Charges in England—		Miscellaneous fees and fines	2,78,360
Charged	4,420	Miscellaneous	97,548
Authorised or Voted	488	Recoveries of overpayments	1,681
		Collection of payments for services rendered.	28,655
		<i>Deduct—Refunds</i>	<i>—2,20,131</i>
Total—Working Expenses	—15,54,717	Total	35,30,974
Net Receipts	—9,96,033		
GRAND TOTAL	—10,09,231	XXII.—Jails and Convict Settlements—	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		Jails	2,60,499
A.—Irrigation Works—		Jail Manufactures	10,24,772
Direct Receipts—		Recoveries of overpayments	233
Water rates	2,287	Collection of payments for services rendered.	8,093
		<i>Deduct—Refunds</i>	<i>—2,715</i>
Total—A.—Irrigation Works	2,287	Total	12,90,882
B.—Navigation Embankment and Drainage Works—		XXIII.—Police—	
Direct Receipts—		Police supplied to Railways	98,896
Navigation	43,507	Police supplied to public departments, private companies and persons.	50,814
Plantations	98	Receipts and recoveries on account of Presidency Police.	8,14,245
Other Canal Produce	3,379	Cash receipts under the Arms Act.	1,62,733
Rents	27,561	Fees, fines and forfeitures	37,357
Fines	10	Recoveries of overpayments	28,518
Recoveries of expenditure	38,900	Collection of payments for services rendered	44,647
Miscellaneous	2,56,866	Miscellaneous	3,80,445
<i>Deduct—Refunds</i>	<i>—15,510</i>	Receipts in England	1,160
		<i>Deduct—Refunds</i>	<i>—17,636</i>
Total—B.—Navigation, Embankment and Drainage Works.	3,54,811	Total	16,01,179
GRAND TOTAL	3,57,098	XXIV.—Ports and Pilotage—	
E.—Debt Services—		B.—Other Ports—	
XX.—Interest—		Sale-proceeds of vessels and stores.	400
Interest on loans and advances by the Provincial Governments.	17,31,634	Registration and other fees	7,547
Interest on arrears of revenue.	1,61,807	Miscellaneous	1,47,872
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	10,98,310	<i>Deduct—Refunds</i>	<i>—1,678</i>
Miscellaneous	64,420		
<i>Deduct—Refunds</i>	<i>—1,216</i>	Total	1,54,141
Total	36,54,955		

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

Heads.	Actuals for 1946-47.	Heads.	Actuals for 1946-47.
F.—Civil Administration—<i>contd.</i>	Rs.		Rs.
XXVI.—Education—		F. Civil Administration—<i>concl.</i>	
A.—University—		XXIX.—Agriculture—	
Fees, Government Arts Colleges.	4,62,067	Agricultural receipts	81,27,278
Fees, Government Profess- ional Colleges.	1,08,297	Recoveries of overpayments	75,942
B.—Secondary—		Deduct—Refunds	—8,477
Fees, Government Secondary Schools.	6,31,752		
D.—Special—		Total	81,94,743
Fees and other receipts, Government Special Schools.	76,748		
E.—General—		XXX.—Veterinary—	
Contributions	10,017	Veterinary College and School fees.	28,787
Income from endowments	10,741	Other receipts	37,033
Recoveries of overpayments	1,287	Collection of payments for ser- vices rendered.	95,813
Collection of payments for services rendered.	44,668	Deduct—Refunds	—509
Miscellaneous	5,70,958	Total	1,61,124
Deduct—Refunds	—25,635		
Total	18,90,900	XXXI.—Co-operation—	
		Audit fees	5,58,172
		Miscellaneous receipts	1,44,956
		Deduct—Refunds	—1,720
		Total	7,01,408
XXVII.—Medical—			
Medical School and College fees.	4,08,741	XXXII.—Industries—	
Hospital receipts	5,04,060	Industries	2,27,072
Mental Hospital receipts	2,977	Rehabilitation Programme	11,93,988
Sale of medicines	4,23,751	Fisheries	14,484
Contributions	59,295	Cinchona plantations	39,70,521
Income from endowments	11,758	Recoveries of overpayments	18
Recoveries of overpayments	4,351	Collection of payments for ser- vices rendered.	10,461
Collection of payments for services rendered.	2,39,494	Receipts in England	53
Miscellaneous	1,37,672	Deduct—Refunds	—22,888
Receipts on account of prov- incialisation of Sadar and Sub-divisional Hospitals.	7,61,400	Total	53,93,709
Receipts in England	1,749		
Deduct—Refunds	—1,54,515	XXXVI.—Miscellaneous Depart- ments—	
Total	24,00,733	<i>Labour and Emigration—</i>	
		Fees for the Registration of Trade Unions.	962
		<i>Miscellaneous—</i>	
XXVIII.—Public Health—		Examination fees	52,804
Sale-proceeds of sera and vaccines, etc.	12,21,745	Fees for the inspection of steam boilers.	1,87,547
Contributions	18,531	Administration of Indian Partnership Act, 1932.	4,496
Recoveries of overpayments	14,84,806	Miscellaneous	22,738
Collection of payments for services rendered.	8,092	Deduct—Refunds	—3,199
Miscellaneous	1,00,793	Total	2,65,347
Deduct—Refunds	—1,893		
Total	28,32,074		

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

Heads.	Actuals for 1946-47.	Heads.	Actuals for 1946-47.
H.—Civil Works and Miscellaneous Public Improvements—	Ra.	J.—Miscellaneous—<i>conold.</i>	Ra.
XXXIX.—Civil Works—		XLVI.—Miscellaneous—	
Rents	5,21,729	Unclaimed deposits	28,45,338
Tolls on Roads	61,520	Sale of old stores and materials	4,40,072
Recoveries of expenditure	95,612	Sales of land and houses, etc.	10,715
Transfer from Central Road Fund.	8,02,501	Fees for Government audit	59,619
Miscellaneous	3,15,681	Contribution	5,413
<i>Deduct—Refunds</i>	<i>—12,240</i>	Rents, Rates and Taxes	9,698
Total	18,44,803	Other fees, fines and forfeitures	3,48,060
		Gain by exchange on local transactions.	—376
		Recoveries of overpayments	99,081
		Collection of payments for services rendered.	5,58,957
		Net gain by exchange on Remittance transactions.	—265
		Miscellaneous	35,06,565
		Receipts in England	2,022
		Loss or gain by exchange	19
		<i>Deduct—Refunds</i>	<i>—4,31,018</i>
		Total	74,54,475
J.—Miscellaneous		L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIV.—Receipts in aid of Superannuation—		L.—Miscellaneous Adjustments between Central and Provincial Governments.	1,78,604
Contributions for pensions and gratuities.	1,64,371	Total	1,78,604
Miscellaneous	1,41,411		
Receipts in England	1,056		
Total	3,06,838		
XLV.—Stationery and Printing—			
Stationery receipts	3,314	M.—Extraordinary Items—	
Sale of plain paper used with stamps.	3,89,147	LI.—Extraordinary Receipts—	
Sale of gazettes and other Government publications.	50,828	Sale of land	2,277
Other press receipts	1,22,803	Sale of other Government Assets.	18,882
Receipts in England	383	Subvention from the Central Government for Post-war Development Schemes.	2,65,99,084
<i>Deduct—Refunds</i>	<i>—350</i>	Other items	25,04,756
Total	5,66,125	Receipts in England	2,635
		<i>Deduct—Refunds</i>	<i>—5,26,228</i>
		Total	2,86,00,896

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
4.—Taxes on Income other than Corporation tax—			
Collection of Agricultural Income-Tax	2,950	3,34,321	3,37,271
Total	2,950	3,34,321	3,37,271
5.—Salt—			
Direction . . . . .	..	59,857	59,857
Total . . . . .	..	59,857	59,857
7.—Land Revenue—			
Charges of Administration	60,492	18,03,524	19,54,016
Management of Government estates . . . . .	..	26,66,253	26,66,253
Charges on account of land revenue collection.	45,391	..	45,391
Survey Settlement and Record Operations	37,840	16,58,663	16,96,512
Land Records	20,712	82,921	1,03,633
Assignments and Compensations . . . . .	..	95,215	95,215
Special Development Programme . . . . .	..	3,48,939	3,48,939
Charges in England . . . . .	..	3,208	3,208
Total	1,64,144	67,48,723	69,13,167
8.—Provincial Excise—			
Superintendence . . . . .	..	4,31,593	4,31,593
District Executive Establishment	12,035	21,56,092	21,68,127
Cost of opium supplied to Provincial Excise Department. . . . .	..	10,11,655	10,11,655
Compensations . . . . .	..	97,340	97,340
Charges in England . . . . .	..	249	249
Total	12,035	36,96,829	37,08,864
9.—Stamps—			
A.—Non-Judicial—			
Superintendence . . . . .	..	56,010	56,010
Charges for the sale of stamps . . . . .	..	5,48,088	5,48,088
Cost of stamps supplied from Central Stamps Stores. . . . .	..	1,30,903	1,30,903
B.—Judicial—			
Superintendence . . . . .	..	24,717	24,717
Charges for the sale of stamps . . . . .	..	1,12,304	1,12,304
Cost of stamps supplied from Central Stamps Stores. . . . .	..	93,907	93,907
Total . . . . .	..	9,65,929	9,65,929
10.—Forest—			
Conservancy and Works	1,58,419	18,44,962	20,03,381
Establishment	4,73,903	15,98,710	20,52,613
Charges in England	58,525	30,005	88,530
Special Development Programme	89,156	8,98,484	9,57,640
Total	7,30,003	43,72,161	51,02,164
11.—Registration—			
Superintendence . . . . .	..	1,02,106	1,02,106
District Charges	569	30,43,492	30,44,061
Total	569	31,45,598	31,46,167

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

Heads. 1	Expenditure for 1946-47.		Total 4
	Charged. 2	Authorised or Voted. 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>concl.</i>			
12.—Charges on account of Motor Vehicles Act—			
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 . . . . .	..	30,932	20,932
Botting Tax . . . . .	..	15,000	15,000
Tax under the Bengal Finance (Sales Tax) Act, 1941.	25,877	7,75,535	8,01,412
Tax under the Bengal Finance Act, 1939 . . . . .	..	1,22,375	1,22,375
Charges under the Electricity Acts . . . . .	..	1,08,073	1,08,073
Charges in England . . . . .	..	4,800	4,800
Total	25,877	10,46,715	10,72,592
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept—			
Irrigation Works	8,99,676	..	8,99,676
Navigation, Embankment and Drainage Works.	8,66,488	..	8,66,488
Total	17,66,164	.	17,66,164
18.—Other Revenue Expenditure financed from ordinary revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	2,67,200	2,67,200
Maintenance and Repairs . . . . .	..	16,955	16,955
Establishment	41,921	1,85,035	2,27,556
Tools and Plant . . . . .	..	7,987	7,987
Charges in England	5,626	620	6,246
Total	47,547	4,78,097	5,25,644
(2) Miscellaneous Expenditure—			
Establishment	30,303	2,30,962	2,61,265
Tools and Plant . . . . .	..	16,101	16,101
Other charges . . . . .	..	5,19,315	5,19,315
Charges in England	4,699	452	4,551
Total	31,402	7,66,830	8,01,232
Total A.—Irrigation Works	81,949	12,44,927	13,26,876

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

Heads. 1	Expenditure for 1946-47.		Total. 4
	Charged. 2	Authorised or Voted. 3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
18.—Other Revenue Expenditure financed from ordinary revenues—<i>concl'd.</i>			
B.—Navigation, Embankment and Drain- age Works—			
(1) Works for which no Capital accounts are kept—			
Extensions and Improvements . . . . .	..	4,636	4,636
Works . . . . .	..	23,59,536	23,59,536
Maintenance and Repairs . . . . .	..	45,76,042	45,76,042
Establishment	1,45,612	18,19,538	19,65,150
Tools and Plant . . . . .	..	2,50,037	2,50,037
Suspense	10,037	—65,054	—55,017
Charges in England	26,596	2,036	29,632
Total	1,82,245	89,47,671	91,29,916
(2) Miscellaneous Expenditure—			
Establishment	22,392	1,34,413	1,56,805
Tools and Plant . . . . .	..	18,771	18,771
Other charges . . . . .	..	2,82,185	2,82,185
Grants-in-aid . . . . .	..	7,484	7,484
Charges in England	3,827	422	4,249
Total	26,219	4,43,275	4,69,494
Total B.—Navigation, etc.	2,08,464	93,90,946	95,99,410
Total A.—Irrigation Works	81,949	12,44,027	13,26,876
(GRAND TOTAL)	2,90,413	1,06,35,873	1,09,26,286
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills	1,55,145	..	1,55,445
Cash credit advances from the Imperial Bank.	18,01,138	..	18,01,138
Other Items—			
Expenditure connected with the issue of new loans.	2,500	..	2,500
Carried over	19,59,083	..	19,59,083

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—<i>concl.</i>			
22.—Interest on Debt and other obligations— <i>concl.</i>			
Brought forward	19,59,083	..	19,59,083
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	17,35,693	..	17,35,693
Interest on Indian Civil Service Provident Fund.	1,11,950	..	1,11,950
Interest on Indian Civil Service (Non-European Members) Provident Fund.	20,110	..	20,110
Interest on Contributory Provident Fund	73,648	..	73,648
Interest on Other Miscellaneous Provident Funds.	127	..	127
D.—Transfers—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation	—67,854	..	—67,854
(2) Interest portion of equated payments on account of commuted value of pensions.	—59,493	..	—59,493
<i>Deduct—Total</i>	—1,27,347	..	—1,27,347
Total	37,73,273	..	37,73,273
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	1,96,908	..	1,96,908
Staff and house-hold of Governor	3,98,342	..	3,98,342
Sumptuary allowance of Governor	25,000	..	25,000
Expenditure from Contract allowance	1,76,960	..	1,76,960
Tour Expenses	99,126	..	99,126
Ministers	2,79,935	2,03,479	4,83,414
Advisers	36,619	..	36,619
B.—Legislative Bodies—			
Provincial Legislative Assembly	..	10,00,815	10,00,815
Provincial Legislative Council	..	2,92,986	2,92,986
Elections for Legislatures	..	9,36,077	9,36,077
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats	2,51,666	41,51,188	50,02,854
Public Service Commission	2,80,273	..	2,80,273
Board of Revenue, Financial Commissioner and establishments.	87,618	2,81,727	3,69,345
Local Fund Audit Establishments	..	2,80,405	2,80,405
D.—Commissioners—			
Commissioners	2,18,700	3,48,033	5,66,733
Carried over	27,71,156	74,94,710	1,02,65,866

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorized or Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
25.—General Administration—<i>concl'd.</i>			
Brought forward	27,71,156	74,94,710	1,02,65,866
E.—District Administration—			
General Establishments	11,23,225	1,58,44,749	1,69,67,974
Sub-divisional Establishments	9,250	24,66,977	24,76,227
Other Establishments	942	11,63,428	11,64,370
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc.	3,025	1,75,657	1,78,682
Miscellaneous	31	14,58,503	14,58,584
Rehabilitation programme	30,067	6,40,337	6,70,404
H.—Charges in England—			
A.—Secretary of State for India—			
Other items	11,169	..	11,169
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department.	..	1,12,800	1,12,800
Other Items	3,99,434	9,124	4,08,558
Total	43,43,299	2,93,66,285	3,37,14,584
27.—Administration of Justice—			
High Court	22,33,793	..	22,33,793
Law Officers	89,298	5,24,400	6,13,698
Administrator General and Official Trustee . . . . .	..	2,39,776	2,39,776
Official Assignee . . . . .	..	1,12,884	1,12,884
Official Receiver . . . . .	..	76,932	76,932
Coroner's Court . . . . .	..	7,480	7,480
Presidency Magistrates' Court	30,236	3,56,927	3,87,163
Civil and Sessions Courts	6,32,254	92,34,859	98,67,113
Courts of Small Causes . . . . .	..	3,25,582	3,25,582
Criminal Courts . . . . .	..	22,196	22,196
Pleadership and Muktearship examination charges.	..	6,094	6,094
Charges in England	70,933	66,145	1,37,078
Total	30,56,514	1,09,73,275	1,40,29,789
28.—Jails and Convict Settlements—			
Jails	1,17,894	80,55,617	81,73,011
Jail manufactures	495	3,49,323	3,49,818
Total	1,17,889	84,04,940	85,22,829
29.—Police—			
Presidency Police	1,81,316	98,51,707	1,00,33,023
Superintendence	2,30,302	3,00,778	5,31,080
District Executive Force	8,10,866	3,12,91,035	3,21,01,901
Carried over	12,72,484	4,14,43,520	4,27,16,004

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

Heads. 1	Expenditure for 1946-47.		Total. 4
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
29.—Police—concl'd.			
Brought forward	12,73,484	4,14,43,520	4,27,16,004
Police Training Schools	19,845	6,35,008	6,54,058
Special Police	2,59,380	5,85,411	8,45,291
Railway Police	64,715	99,287	1,64,002
Criminal Investigation Department	1,39,600	21,15,968	22,55,568
Special Development Programme . . . . .	..	15,300	15,300
Works . . . . .	..	7,43,005	7,43,005
Charges in England	3,00,613	59,936	3,60,549
Total	20,56,937	4,56,97,435	4,77,54,372
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	17,556	7,25,303	7,42,859
Ports establishment	92,972	20,488	1,13,460
Miscellaneous . . . . .	..	1,500	1,500
Charges in England . . . . .	..	141	141
Total	1,10,528	7,47,432	8,57,960
36.—Scientific Departments			
Grants-in-aid and Donations to Scientific Societies and Industries. . . . .	..	47,830	47,830
Total . . . . .	..	47,830	47,830
37.—Education—General—			
A.—University—			
Grants to Universities	5,50,000	11,64,346	17,14,346
Government Arts Colleges	31,891	23,43,377	23,75,468
Grants to non-Government Arts Colleges . . . . .	..	7,61,574	7,61,574
Government Professional Colleges	5,788	4,47,442	4,53,230
B.—Secondary—			
Government Secondary Schools	54,650	20,61,969	21,16,619
Direct grants to non-Government Secondary Schools.	6,322	42,96,353	43,03,175
C.—Primary—			
Direct grants to non-Government Primary Schools.	34,833	4,90,539	4,95,422
Grants to local bodies for primary education. . . . .	..	84,00,799	84,00,799
D.—Special—			
Government Special Schools	5,563	17,15,258	17,20,821
Direct grants to non-Government Special Schools. . . . .	..	12,30,471	12,30,471
Carried over	6,89,597	2,27,82,328	2,34,71,925

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorized or Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
37.—Education—General—<i>concl'd.</i>			
Brought forward	6,89,597	2,27,82,828	2,34,71,925
F.—General—			
Direction	14,980	2,77,627	2,92,607
Inspection	11,716	15,82,461	15,94,177
Scholarships	1,516	6,04,698	6,06,214
Special Development Programme . . . . .	..	12,86,480	12,86,480
Miscellaneous	1,932	23,12,158	23,14,090
Works . . . . .	..	2,147	2,147
Deduct—Amount met from the Scheduled Castes Education Funds.	..	—5,40,788	—5,40,788
F.—Charges in England—			
B.—High Commissioner	21,035	1,17,345	1,38,380
Total—Education—General	7,40,776	2,84,24,456	2,91,65,232
37.—Education—Anglo-Indian and European Education—			
B.—Secondary—			
Government Secondary Schools . . . . .	..	3,84,637	3,84,637
Direct grants to non-Government Second- ary Schools.	..	2,65,462	2,65,462
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	4,19,563	4,19,563
D.—Special—			
Direct grants to non-Government Special Schools.	..	1,770	1,770
E.—General—			
Inspection . . . . .	..	32,100	32,100
Scholarships . . . . .	..	29,784	29,784
Miscellaneous . . . . .	..	15,189	15,189
F.—Charges in England—			
B.—High Commissioner . . . . .	..	7,255	7,255
Total—Anglo-Indian and European Education . . . . .	..	11,55,760	11,55,760
GRAND TOTAL	7,40,776	2,95,80,216	3,03,20,992
38.—Medical—			
Medical Establishment	1,37,019	6,48,806	7,85,825
Hospitals and Dispensaries	2,11,862	54,40,846	56,52,708
Grants for Medical purposes . . . . .	..	3,42,471	3,42,471
Medical Colleges and Schools	1,63,440	12,51,685	14,15,125
Mental Hospital . . . . .	..	9,06,888	9,06,888
Chemical Examiner . . . . .	..	1,00,937	1,00,937
Provincialisation of Sadar and Sub- Divisional Hospitals.	..	29,77,860	29,77,860
Special Development Programme	51,908	1,70,18,349	1,70,70,257
Charges in England	1,13,234	74,587	1,87,821
Total	6,77,463	2,87,62,429	2,94,39,892

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
	2	3	
1	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
39.—Public Health—			
Public Health Establishment	81,491	10,42,908	11,24,459
Grants for Public Health Purposes	683	18,55,668	18,56,351
Expenses in connection with epidemic diseases.	10,067	55,79,474	55,89,541
Bacteriological Laboratories . . . . .	..	2,52,745	2,52,745
Pasteur Institute . . . . .	..	68,914	68,914
Works . . . . .	..	—12,295	—12,295
Special Development Programme . . . . .	..	41,09,129	41,09,129
Charges in England	1,193	5,658	6,851
Total	93,434	1,29,02,261	1,29,95,695
40.—Agriculture—			
Director	45,345	1,27,394	1,72,739
Superintendence	17,894	6,68,348	6,86,242
Subordinate and Expert Staff . . . . .	..	4,86,833	4,86,833
Experimental Farms	9,214	6,38,475	6,47,689
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	1,354	89,01,337	89,02,691
Agricultural Experiments and Research . . . . .	..	11,02,814	11,02,814
Agricultural Education . . . . .	..	3,77,389	3,77,389
Agricultural Engineering . . . . .	..	88,746	88,746
Botanical and other Public Gardens . . . . .	..	3,02,564	3,02,564
Special Rural Uplift Schemes . . . . .	..	2,83,766	2,83,766
Grants-in-aid, Contributions, etc. . . . .	..	11,42,469	11,42,469
Other Charges . . . . .	..	66,17,351	66,17,351
Special Development Programme . . . . .	..	2,48,872	2,48,872
Charges in England	5,398	33,924	39,322
Total	79,205	2,10,20,232	2,10,99,487
41.—Veterinary—			
Superintendence . . . . .	..	1,97,362	1,97,362
Veterinary Education and Research . . . . .	..	3,13,146	3,13,146
Subordinate Establishment . . . . .	..	2,81,953	2,81,953
Hospitals and Dispensaries	18,714	6,27,975	6,46,689
Prizes . . . . .	..	998	998
Special Development Programme . . . . .	..	28,355	28,355
Charges in England	2,690	220	2,310
Total	20,864	14,50,009	14,70,813
42.—Co-operation—			
Superintendence	29,291	18,93,673	19,22,964
Grants-in-aid . . . . .	..	2,02,500	2,02,500
Other Charges . . . . .	..	1,75,941	1,75,941
Special Development Programme . . . . .	..	75,521	75,521
Total	29,291	23,47,635	23,76,926
43.—Industries—			
Industries	1,534	22,80,570	22,82,104
Cinchona Plantations	31,402	21,23,512	21,54,914
Rehabilitation Programme . . . . .	..	12,05,844	12,05,844
Fisheries . . . . .	..	5,55,500	5,55,500
Carried over	32,936	61,65,426	61,98,362

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

Heads. 1	Expenditure for 1946-47.		Total. 4
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>concl.</i>			
43.—Industries—<i>concl.</i>			
Brought forward	32,986	61,65,426	61,98,362
Works . . . . .	..	15,391	15,391
Special Development Programme . . . . .	..	2,26,408	2,26,403
Charges in England	13,758	1,20,640	1,34,398
Total	46,694	65,27,860	65,74,554
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	1,66,326	1,66,326
Labour	28,550	1,59,172	1,87,722
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	71	1,41,754	1,41,825
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	80,118	80,118
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts . . . . .	..	6,450	6,450
Administration of Indian Partnership Act, 1932. . . . .	..	8,148	8,148
Administration of Bengal Money Lenders Act, 1940. . . . .	..	28,987	28,987
Controller of Rents . . . . .	..	74,917	74,917
Miscellaneous	580	5,03,648	5,03,228
Special Development Programme . . . . .	..	66,078	66,078
Charges in England	14,265	56,985	71,250
Total	43,468	12,91,583	13,35,049
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
<i>Original Works—Buildings—</i>			
Land Revenue . . . . .	..	54,239	54,239
Provincial Exoise . . . . .	..	8,754	8,754
Registration . . . . .	..	12,879	12,879
General Administration	28,399	12,43,114	12,71,513
Administration of Justice . . . . .	..	49,448	49,448
Jails and Convict Settlements . . . . .	..	3,17,742	3,17,742
Police	6,787	5,98,185	6,04,972
Education other than European and Anglo-Indian Education.	356	2,01,343	2,01,699
European and Anglo-Indian Education . . . . .	..	5,551	5,551
Medical	12,059	1,97,662	2,09,721
Agriculture . . . . .	..	6,47,444	6,47,444
Veterinary . . . . .	..	228	228
Industries . . . . .	..	64,073	64,073
Carried over	47,601	34,00,662	34,48,263

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—concl.			
50.—Civil Works—concl.			
Original Works—Buildings—concl.			
Brought forward	47,601	34,00,662	34,48,263
Civil Works . . . . .	..	90,928	90,928
Stationery and Printing . . . . .	..	3,199	3,199
Miscellaneous Departments . . . . .	..	1,79,911	1,79,911
Original Works—Communications . . . . .	..	19,73,964	19,73,964
Repairs—			
Buildings	5,26,326	66,66,718	71,93,044
Communications	1,83,502	69,49,302	71,32,804
Miscellaneous . . . . .	..	26	26
Establishment	2,97,231	25,24,297	28,21,528
Tools and Plant	5,704	9,78,146	9,83,850
Grants-in-aid	4,03,640	5,66,204	9,69,844
Suspense	—9,052	—14,25,987	—14,35,039
Charges in England	25,150	42,309	67,459
Special Development Programme Works . . . . .	..	44,60,283	44,60,283
Total	14,80,102	2,64,09,962	2,78,90,064
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	2,731	65,67,615	65,70,346
Gratuitous Relief	5,065	1,50,04,116	1,50,09,181
Miscellaneous . . . . .	..	43,24,099	43,24,099
Rehabilitation Programme . . . . .	..	49,72,763	49,72,763
Charges in England	1,096	..	1,096
Total	8,892	3,08,68,593	3,08,77,485
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	9,96,394	89,31,432	99,27,826
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	81,015	3,03,242	3,84,257
Compassionate Allowances	2,687	53,970	56,657
Gratuities	174	3,37,162	3,37,336
Pensions for distinguished and meritorious services or for political considerations. . . . .	..	3,025	3,025
Donations to Provident Fund . . . . .	..	75,000	75,000
Government Contribution payable under Indian Civil Service Family Pension Rules.	5,192	..	5,192
Charges in England	22,69,365	2,37,371	25,06,736
deduct—Pensionary charges transferred to Commercial Departments.	—30,253	—1,48,951	—1,79,204
Total	32,24,567	97,92,251	1,31,16,818

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—concl.			
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments	..	10,12,467	16,12,467
Discount on plain paper used with stamps.	..	18,218	18,218
Purchase of plain paper used with stamps.	..	2,084	2,084
II.—Printing—			
Government Presses	6,710	19,94,307	20,01,017
Printing at private presses	..	3,893	3,893
Cost of printing works done by other Governments.	..	11,068	11,068
Deduct—Cost of printing work done for other Governments and paying departments.	..	—9,996	—9,996
Charges in England	6,608	15,715	22,323
Total	13,318	36,47,756	30,61,074
57.—Miscellaneous —			
Donations for charitable purposes	..	1,30,904	1,30,904
Special Commissions of Enquiry	88,966	1,75,060	2,64,616
Petty Establishments	..	4,12,982	4,12,982
Irrecoverable temporary loans and advances written off.	..	10,962	10,962
Rents, rates and taxes	..	45,310	45,310
Contributions	58,79,498	1,10,34,835	1,69,14,333
Miscellaneous Durbar charges	..	1,098	1,098
Expenditure on account of State Prisoners and Detonns.	..	9,867	9,867
Miscellaneous and unforeseen charges	8,130	1,31,59,557	1,31,67,687
Special Development Programme	..	37,21,892	37,21,892
Suspense	..	15,87,802	15,87,802
Charges in England	2,011	3,497	5,508
Loss or gain by exchange	6,235	1,859	8,094
Total	59,84,830	3,02,96,225	3,62,81,055*
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from ordinary revenues—			
Account transferred from “83—Payments of commuted value of pensions”.	2,85,900	6,41,887	9,27,787
Total	2,85,900	6,41,887	9,27,787

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

Heads. 1	Expenditure for 1946-47.		Total. 4 Rs.
	Charged.	Authorised or Voted.	
	2 Rs.	3 Rs.	
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in India—			
Charges incurred as a direct result of War—			
Press censor	..	1,156	1,156
Extra Police Force (including extra staff for seaplane base at Bally).	31,482	39,34,313	40,16,795
Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta.	..	14,379	14,370
Provincial Transport Controller	30,074	1,50,015	1,80,089
Separation and other allowances in non-family areas.	83	13,545	13,628
Home Guard Organisation	..	19,87,313	19,87,313
Civil Supplies	13,88,428	5,25,83,213	5,39,71,641
War injuries Scheme	..	1,093	1,093
National War Front	..	1,729	1,729
Loss on sale of subsidised food	..	595	595
Administration of Drugs Control Order	..	3,75,772	3,75,772
Song Publicity Scheme	..	157	157
Small Savings Scheme	..	1,17,382	1,17,382
Field Publicity Organisation	..	1,49,583	1,49,583
Administration of Paper Control Order	..	80,414	80,414
Loss on the Scheme of growing English Vegetables.	..	1,531	1,531
Total	15,00,067	5,94,12,190	6,09,12,257
Deduct—Recoveries of War Charges	—10,010	—14,72,257	—14,82,257
Net Total—Charges incurred, etc.	14,90,067	5,79,39,933	5,94,30,000
Civil Liaison Officer Eastern Army	34,537	864	35,401
Deduct—Recoveries of War Charges	—9,934	—1,668	—11,662
Charges in connection with Air Raid Precautions and Civic Guards.	6,272	43,09,753	43,76,025
Deduct—Recoveries of War Charges	..	—14,01,000	—14,01,000
Suspense	..	—925	—925
Motor Spirit and Tyre Rationing Scheme	6,951	2,84,513	2,91,464
Deduct—Amount Recovered from Central Government.	—7,780	—1,92,100	—1,99,880
Charges in England	28,547	21,591	50,139
Total	15,48,610	6,10,20,961	6,25,09,571

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

Heads. 1	Expenditure for 1946-47.		Total. 4
	Charged	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive—			
Works . . . . .	..	18,40,639	18,40,639
Establishment . . . . .	..	1,73,902	1,73,902
Tools and Plant . . . . .	..	90,115	90,115
Suspense . . . . .	..	—5,68,818	—5,68,818
Deduct—Receipts and Recoveries on Capital Account.	..	—38	—38
Total . . . . .	..	15,35,800	15,35,800
(2) Unproductive—			
Works . . . . .	..	14,003	14,003
Establishment	227	1,525	1,752
Tools and Plant . . . . .	..	280	280
Deduct—Receipts and Recoveries on Capital Account.	..	—19,989	—19,989
Charges in England	38	4	42
Total	265	—4,177	—3,912
Total A.—Irrigation Works	265	15,31,623	15,31,888
Net expenditure outside the Revenue Account	265	15,31,623	15,31,888
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Seed Improvement Operation Scheme . . . . .	..	19,043	19,043
Total . . . . .	..	19,043	19,043
FF—Civil Administration—Capital Accounts outside the Revenue Account—			
72.—Capital Outlay on Industrial Develop- ment—			
Development Programme—			
North Calcutta Rural Electrification Scheme.	..	32,749	32,749
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	90,165	90,165
Total . . . . .	..	1,22,914	1,22,914

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

Heads.	Expenditure for 1946-47.		Total.
	Charged.	Authorised or Voted.	
	2	3	
1			4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
83.—Payment of commuted value of pensions—			
Payments of commuted value of pensions—			
(a) Payments in India	1,91,631	6,42,923	8,34,554
(b) Payments in England	94,269	..	94,269
Deduct—			
(1) Amount financed from ordinary revenues.	—2,85,900	—6,41,887	—9,27,787
(2) Capital portion of equated payments out of revenue.	—21,522	—3,03,242	—3,24,764
(3) Amount recovered from other Governments.	..	—1,036	—1,036
Deduct—Total	—3,07,422	—9,46,165	—12,53,587
Net expenditure outside the Revenue Account	—21,522	—3,03,242	—3,24,764
85-A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain purchase scheme—			
Gross Expenditure	—6,267	43,74,28,109	43,74,22,842
Deduct—Receipts and Recoveries on Capital Account.	—71,439	—51,55,82,509	—51,56,53,948
Deduct—Capital Expenditure financed from ordinary revenues.	..	—595	—595
Total	—77,706	—7,81,53,995	—7,82,31,701
B.—Purchase and distribution of Standard Cloth—			
Gross Expenditure . . . . .	..	41,65,800	41,65,800
Deduct—Receipts and Recoveries on Capital Account.	..	—1,23,67,106	—1,23,67,106
Total . . . . .	..	—82,01,306	—82,01,306
C.—Other Miscellaneous Schemes—			
Gross Expenditure	1,10,829	4,26,33,543	4,27,44,372
Deduct—Receipts and Recoveries on Capital Account.	..	—5,88,72,080	—5,88,72,080
Total	1,10,829	—1,62,38,537	—1,61,27,708
D.—Construction of Boats—			
Gross Expenditure . . . . .	..	1,28,06,221	1,28,06,221
Deduct—Receipts and Recoveries on Capital Account.	..	—11,01,796	—11,01,796
Total . . . . .	..	1,17,04,425	1,17,04,425
GRAND TOTAL	33,123	—9,08,89,413	—9,08,56,290

**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.
85.—Capital Outlay on Forests		13,500
88.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Productive—		
Mor Reservoir Project	15,35,800	17,11,742
Total—Productive	15,35,800	17,11,742
Unproductive—		
Midnapore Canal	..	83,06,728
Bakreswar Irrigation Scheme	..	7,01,399
Damodar Canal	- 3,912	1,26,38,230
Total—Unproductive	3,912	2,16,46,357
Total—A.—Irrigation Works	15,31,888	2,33,58,099
B.—Navigation, Embankment and Drainage Works—		
Unproductive—		
Hijili Tidal Canal	..	25,50,805
Calcutta and Eastern Canals	..	69,95,781
Sundarban Steamer Rout	..	14,07,467
Dredger 'Alexandra'	..	1,78,199
Madaripur Bal Route	..	83,10,719
Dredging 'Ridyadhari'	..	(a)7,95,709
Dredger 'Burdwan'	..	13,03,492
Dredger 'Ronaldsay' (b).	..	37,02,199
Dredger 'Cowlay' (c)	..	41,03,247
Total—B.—Navigation, etc., Works	..	2,95,87,618
Total—Irrigation, Navigation, etc., Works	15,31,888	5,29,45,717
Deduct—Amount met out of Revenue	..	-2,26,78,661
Add—Repayments of capital expenditure met out of Revenue.	..	29,23,778
Net amount outside the Revenue Account	15,31,888	3,31,90,834
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	19,043	19,043
72.—Capital Outlay on Industrial Development	1,22,914	2,33,909
81.—Capital Account of Civil Works outside the Revenue Account.	..	96,03,650
83.—Payment of Commuted value of pensions	-3,24,764	14,68,970
85-A.- Capital Outlay on Provincial Schemes of State Trading	-9,08,56,290	10,18,15,935
GRAND TOTAL	-8,95,07,209	14,03,45,841

(a) Excludes Rs. 3,00,000, met from contribution. (b) Lost. (c) Since sold out.

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

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

2. Owing to the partition of the Province and consequent transfer of some of the records to the Accountant General, East Bengal, it has not been possible in many cases to reconcile the balances with those shown in the separate registers and other records maintained by the Account Office. Moreover it has not been possible to get the balances accepted by the administrators concerned in quite a large number of cases, especially by those administrators who are in Pakistan. The exact position, as far as it could be ascertained, has been stated in the relevant paragraphs while reviewing the individual balances.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Bengal on the 31st March 1947:—

(All figures are in unit of Rupees.)

Debit balance. 1	Section of the General Account. 2	Name of Account. 3	Page. 4	Credit Balance. 5
Rs. 20,87,36,304	A to M N. O P	Government	50	Rs.
		Public Debt	50	12,57,95,260
		Unfunded Debt	52	5,48,28,939
		Deposits and Advances—		
		(i) Deposits not bearing interest—		
		Gross balance	53	14,95,25,242
13,93,109		Investments	53	
1,60,62,966		(ii) Advances not bearing interest	64	
		(iii) Suspense—		
45,02,250		Investments	69	
5,05,76,747	R	Other items (Net)	69	1,08,00,411
		Loans and Advances by Provincial Governments.	71	
	S	Remittances—		
1,89,714		I. Remittances within India (Net)	74	
5,94,88,762	V	(Closing) Cash Balance	75	
34,09,49,852		Total		34,09,49,852

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. The statement shows the 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. 20,87,36,304

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. 27,07,85,014	A.—Opening Balance	
	B.—Revenue Receipts for 1946-47	39,06,08,761
42,40,86,360	C.—Expenditure on Revenue Account for 1946-47	
	D.—Capital Expenditure outside the Revenue Account for 1946-47	8,95,07,209
	F.—Closing Balance, Dr.	20,87,36,304
69,48,52,274	Total	69,48,52,274

SECTION N.—PUBLIC DEBT Cr. Rs. 12,57,95,260

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 1947 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 the 31st March 1947, 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 :—

Floating Debt Cr. Rs. 8,50,73,960

Loans from the Central Government Cr. Rs. 4,07,21,300

Floating Debt **Cr. Rs. 8,50,73,960**

7. The balance is composed of :—

Treasury Bills Cr. Rs. 8,00,00,000

Other Floating Loans Cr. Rs. 50,73,960

In addition to the Treasury Bills worth Rs. 7,50,00,000 floated but not matured during the year 1945-46, Bills worth Rs 12,50,00,000 were floated by the Government during the year under report. Out of this total sum Bills for Rs. 12,00,00,000 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. 1,55,445 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 sum of Rs. 18,01,138 was paid as interest on these advances.

A statement showing the details of "Floating Debt" has been inserted on pages 18-19 of part A of the report.

Loans from the Central Government **Cr. Rs. 4,07,21,300**

8. Several loans were taken from the Centre by the Provincial Government for the purpose of (i) Civil Defence Expenditure, (ii) Distribution of seeds, etc., (iii) Distribution of iron and steel to the agriculturists of Bengal, (iv) Strengthening the Damodar left Embankment, and (v) Financing Development Projects. The first four classes of loans are all interest-free while the fifth one bears interest at the rate of 2½ per cent. The details are of the outstanding loans given below :—

Particulars of loans.	Year of the loan.	Amount.	Amount repaid up to 31st March 1947.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(i) Loans for the Civil Defence Expenditure.	(a) 1942-43	1,10,00,000	88,00,000	22,00,000	(i) Repayable in five equal annual instalments.
	(b) 1943-44	65,51,000	39,30,600	26,20,400	
	(c) 1944-45	76,17,000	30,46,800	45,70,200	
	(d) 1945-46	1,03,55,000	20,71,000	82,84,000	
Total—Loans for the Civil Defence Expenditure.		3,55,23,000	1,78,48,400	1,76,74,600	
Carried over		3,55,23,000	1,78,48,400	1,76,74,000	

Particulars of loans.	Year of the loan.	Amount.	Amount repaid up to 31st March 1947	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
Brought forward .		3,55,23,000	1,78,48,400	1,76,74,600	
(ii) Loans for distribution of seeds, etc., under Grow-more-food schemes.	1946-47	19,57,700	..	19,57,700	(ii) Repayable in one year.
(iii) Loan to finance the scheme for distribution of iron and steel to the agriculturists of Bengal.	1946-47	10,46,000	..	10,46,000	
(iv) Loans for strengthening the Damodar left Embankment.	(a) 1943-44	20,00,000	..	20,00,000	(iv) Repayable by 1947-48.
	(b) 1944-45	46,31,000	..	46,31,000	
(v) Loans for Financing Development Projects.	(c) 1946-47	1,33,12,000	..	1,33,12,000	(v) Repayable on 15th March 1957 unless any other arrangement is agreed upon between the two Governments.
GRAND TOTAL .		5,84,69,700	1,78,48,400	4,06,21,300	

Besides the above, a loan of rupees one lakh for payment of capital loan to silk filature owners was accepted by the Provincial Government under a mis-apprehension, as the transactions relating to the loan are the concern of the Central Government. Action has been taken for the adjustment of the loan.

SECTION O.—UNFUNDED DEBT Cr. Rs. 5,48,28,939

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. 5,48,28,939

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.	Ra.
General Provident Fund	4,82,70,036	
Indian Civil Service Provident Fund	35,08,835	
Indian Civil Service (Non-European Members) Provident Fund	6,72,175	
Contributory Provident Fund	23,73,597	
Other Miscellaneous Provident Funds	4,296	
Total	5,48,28,939	

11. The amounts at credit of the subscribers on the 31st March 1947 have been communicated to them. With the exception of the Indian Civil Service (Non-European Members) Provident Fund and other Miscellaneous Provident Funds there are discrepancies in all other cases which are under reconciliation. In respect of the General Provident Fund a discrepancy of Rs. 45,277 has been outstanding from the year 1945-46.

General Provident Fund Cr. Rs. 4,82,70,036

12. 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. 35,08,835

13. The balance under this head represents compulsory 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. 6,72,175

14. 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. 23,73,597

15. 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. 4,296

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

SECTION P.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest—		
Gross Balance . . . . .	..	14,95,25,242
Investments	13,93,109	..
(2) Advances not bearing interest	1,60,62,906	..
(3) Suspense—		
Investments	45,02,250	..
Other items (net) . . . . .	..	1,08,00,411
Total	2,19,58,325	16,03,25,653

Deposits not bearing interest

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	14,95,25,242
Investments	13,93,109	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	27,85,400
Investments	13,93,109	..
(2) Other Deposit Accounts . . . . .	..	14,67,39,842

Reserve Funds—

Gross balance	Cr. Rs. 27,85,400
Investments	Dr. Rs. 13,93,109

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

	Dr. Rs.	Cr. Rs.
Famine Insurance Fund—		
Gross balance . . . . .	..	16,71,487
Investments	13,93,109	..
Scheduled Castes Education Fund . . . . .	..	2,14,183
Muslim Education Fund . . . . .	..	4,32,000
Depreciation Reserve Fund—		
Government Presses . . . . .	..	4,67,730
<hr/>		
Total—		
Gross balance . . . . .	..	27,85,400
Investments	13,93,109	..

Famine Insurance Fund—

Gross balance	Cr. Rs. 16,71,487
Investments	Dr. Rs. 13,93,109

20. 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 the 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 1946-47 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 1947 was Rs. 10,35,865.

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

Scheduled Castes Education Fund Cr. Rs. 2,14,183

21. This Reserve Fund has been created by the Government of Bengal with effect from 1938-39 with a contribution of Rs. 5 lakhs voted by the Legislature for transfer to the fund for the advancement of education of the members of the scheduled castes of Bengal and has been supplemented by further contributions similarly voted or authorised by H. E. the Governor in succeeding years. The expenditure incurred for this purpose is separately recorded under "37.—Education" and transferred to the debit of the Fund at the end of the year. 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.

Muslim Education Fund Cr. Rs. 4,32,000

22. The fund was created during the year under report by the Government of Bengal for the advancement of education of the members of the Muslim community. The amount was transferred to the Fund by debit to "37.—Education."

Depreciation Reserve Fund—Government Presses Cr. Rs. 4,67,730

23. A Depreciation Reserve Fund was created for the Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Reserve is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc. Certificate of acceptance of balance is still awaited from the Government of Bengal.

Other Deposit Accounts Cr. Rs. 14,67,39,842

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

	Cr. Rs.
Deposits of Local Funds	2,51,16,225
Civil Deposits	12,09,87,747
Other Accounts	6,35,870
Total	<u>14,67,39,842</u>

Deposits of Local Funds Cr. Rs. 2,51,16,225

25. 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 :—

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

	Cr. Rs.
(a) District Funds	56,29,669
(b) Municipal Funds	18,48,988
(c) Education Funds	1,71,51,617
(d) Medical and Charitable Funds	29,112
(e) Other Miscellaneous Funds	4,56,830
Total	<u>2,51,16,225</u>

(a) *District Funds* Cr. Rs. 56,29,669

27. The balance is composed of :—

	Cr. Rs.
(i) District Funds	56,25,845
(ii) Union Funds	3,824
Total	<u>56,29,669</u>

28. In respect of the District Funds there is a discrepancy of Rs. 3,75,954 between the ledger balance and the broadsheet balance. It is under reconciliation. Of this amount a sum of Rs. 2,31,412 stands unreconciled from past years. As regards acceptance of balances, nineteen certificates out of twenty-six due have been received from the administrators, but in a few cases there are discrepancies between the accepted balances and those in the broadsheets.

In respect of the Union Funds there is a discrepancy of Rs. 81 between the ledger and broadsheet balances outstanding from 1945-46. It is under reconciliation. In seven cases out of ten certificates of acceptance have been received, the rest are under correspondence.

(b) *Municipal Funds* Cr. Rs. 18,48,968

29. There is a discrepancy of Rs 1,53,634 between the ledger balance and that of the broadsheet which is under reconciliation. Certificates of acceptance of balance have been received in forty-six cases only out of one hundred and seven.

(c) *Education Funds* Cr. Rs. 1,71,51,617

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	5,743
(ii) District Primary Education Funds	1,71,45,050
(iii) Durga Charan Lahiri's Scholarship Fund	824
Total	<u>1,71,51,617</u>

31. In respect of the District Primary Education Fund there is a discrepancy of Rs. 63,737 between the ledger and broadsheet balances ; of this an amount of Rs 41,858 is outstanding from past years. Certificates of acceptance have been received from twenty out of twenty-four districts but there are discrepancies between the accepted balances and the broadsheet balances in a few cases.

As regards the other two funds the balances agree with those in the broadsheets and certificates of acceptance have been received from the administrators ; but in the case of the Presidency College Graduate Scholarship Fund there is a discrepancy between the accepted balance and the ledger balance. The discrepancy is under reconciliation.

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

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

(d) *Medical and Charitable Funds* Cr. Rs. 29,112

33. The balance is composed of the following :

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	3,204
(ii) Bengal Famine Orphan Fund	15,953
(iii) Ramlal Mukherjee's Endowment Fund	8,047
(iv) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2)	1,910
Total	<u>29,112</u>

34. The balances agree with those in the broadsheets in all cases and have been accepted by the administrators concerned except in the case of the Pilgrims' Lodging House Fund.

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

(e) *Other Miscellaneous Funds* Cr. Rs. 4,56,839

36. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	3,786
(ii) Christian Burial Board Fund	18,406
(iii) Mohamedan Burial Board Fund	622
(iv) Syedpur Trust Estate Fund	64,656
(v) B. L. Mukherjee's Trust Fund	2,562
(vi) Cinematograph Act Fund	36,929
(vii) Bengal State-aid to Industries Act Fund	69,844
(viii) Fire Brigade Fund	1,48,792
(ix) Mohsin Endowment Fund	1,12,242
Total*	<u>4,56,839</u>

37. Except in the case of the Mohsin Endowment Fund the ledger balances agree with those in the broadsheets. The discrepancy in respect of the Mohsin Endowment Fund which amounts to Rs. 240 is under reconciliation.

(Certificates of acceptances of balances have not been received in respect of the funds mentioned in items (ii), (iv), (vi), (vii) and (viii). The rest have been received but in the case of the Mohamedan Burial Board Fund the balance accepted does not agree with the ledger balance. The discrepancy is under reconciliation.)

38. 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 Mohamed Mohsin for granting scholarships to Mohamedan students. The Fund is under the control of the Government of Bengal.

Civil Deposits

Cr. Rs. 12,09,87,747

39. 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	1,21,08,390
(b) Earnest money Deposits received in the Forest Department	2,942
(c) Deposits for Security of the purchasing agents of the Civil Supplies Department.	8,78,022
(d) Civil Courts' Deposits	1,61,88,020
(e) Small Cause Courts' Deposits	31,605
(f) Rent Controller's Deposits	47,82,328
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	8,60,847
(i) Personal Deposits	7,05,93,817
(j) Police Deposits	2,81,932
(k) Litigation Fund	3,75,874
(l) Foundling Asylum Fund	1,718
(m) Warder's Benefit Fund	18,182
(n) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	45
(o) Public Works Deposits	79,77,959
(p) Charitable Endowment Fund	1,21,719
(q) Deposits of Jute Cess Fund	2,07,946
(r) Unclaimed deposits in the General Provident Fund	39,021
(s) Unclaimed deposits in the Contributory Provident Fund	5,050
(t) Deposits on account of the cost price of liquor, ganja and bhang	2,12,584
(u) Deposits for work done for Indian States, public bodies or individuals	53,56,869
(v) Deposits of the Chairman, Calcutta Improvement Trust	3,11,742
(w) Deposits for sanitary works done for local bodies	5,18,444
(x) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates	18,080
(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	1,03,386
Total	12,09,87,747

40. 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 the relevant and 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 a balance with that claimed by the administrator.

	Cr. Rs.
(a) Revenue Deposits	1,21,08,396
(b) Earnest money Deposits received in the Forest Department	2,942
(c) Deposits for security of the purchasing agents of the Civil Supplies Department	8,78,022
(d) Civil Courts' Deposits	1,61,69,020
(e) Small Cause Courts' Deposits	31,605
(f) Rent Controller's Deposits	47,82,328
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	8,60,847

41. Except in the cases of (b), (e) and (g) the ledger balances do not agree with the balances in the separate registers and proof-sheets maintained for each kind of deposit. The differences are under reconciliation.

(i) Personal Deposits	Cr. Rs. 7,05,93,817
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42. The balance exceeds the aggregate amount outstanding in the proof-sheets by Rs 2,32,15,873. The difference is being settled in the accounts for 1947-48.

There were altogether 1,0,9 Personal Ledger Accounts open in the various treasuries of the Presidency at the end of the year 1916-47 with forty-six new Personal Ledger Accounts opened during the year under review with the sanction of the competent authority.

Balances of the various Personal Ledger Accounts as arrived at in the proof-sheets do not agree with those shown in the treasury *plus* and *minus* memoranda in many cases. These are under correspondence. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in eight hundred and fifty nine cases.

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

Dr. Rs.		Cr. Rs.
	Opening Balance	5,00,04,564
	Total credits during the year	27,55,56,667
25,59,57,114	Total debits during the year . . . . .	..
7,05,93,817	Closing Balance . . . . .	..
32,65,51,231	Total	32,65,51,231
	(j) Police Deposits	2,81,932
	(k) Litigation Fund	3,75,674
	(l) Lying-in Asylum Fund	1,718
	(m) Warders' Benefit Fund	18,182
	(n) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	45

43. These deposit heads are also grouped under "Personal Deposits". In the case of the first three accounts (j), (k) and (l) the balances agree with those in the broadsheets. There are no broadsheets for the accounts (m) and (n) but the balances are monthly intimated to the Inspector General of Prisons, Bengal, and the Controller of Vagrancy, Bengal, respectively, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances are outstanding in all the five cases.

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

Vagrancy Directorate : Benefit Fund for the guarding and menial staff—

The Fund is credited with the fines and penalties realised from the guarding and menial staff of the Vagrancy Directorate and is utilised for their benefit. The Controller of Vagrancy, Bengal, is the administrator of the Fund.

(o) *Public Works Deposits* Cr. Rs. 79,77,959

45. 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. Between the broadsheet and ledger balances there is a discrepancy of Rs. 33,43,265 which is under reconciliation. Certificates of acceptance of balance have not been received in eighteen cases.

(p) *Charitable Endowment Fund* Cr. Rs. 1,21,719

46. Certificates of acceptance of balances have not been received in thirty-four cases out of seventy-four. Seven certificates are wanting from previous years.

(q) *Deposits of Jute Cess Fund* Cr. Rs. 2,07,946

47. 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.

(r) *Unclaimed Deposits in the General Provident Fund* Cr. Rs. 39,021

(s) *Unclaimed Deposits in the Contributory Provident Fund* Cr. Rs. 5,050

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

(t) *Deposits on account of the cost price of liquor, ganja and bhung* . Cr. Rs. 2,12,584

49. The cost price of liquor, ganja and bhung deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in Bengal are recorded under this head. Certificates of

acceptance of balances have been received from eleven districts only out of twenty-six. A discrepancy of Rs. 7,782 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. 53,56,869
- (v) Deposits of the Chairman, Calcutta Improvement Trust Cr. Rs. 3,11,742

50. 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. Discrepancies amounting to Rs. 4,91,324 and Rs. 1,48,352 respectively between the ledger balances and those of the broadsheets are under reconciliation. Out of these amounts Rs. 17,447 and Rs. 2,027 relate to previous years. Certificates of acceptance have been received from four districts only in respect of the former. The certificate due in respect of the latter is also outstanding.

- (w) Deposits for sanitary works done for local bodies Cr. Rs. 5,18,444

51. 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. There is a difference of Rs. 28,079 between the ledger balance and that of the broadsheet which is under reconciliation. 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

52. This head is intended to record the deposits made by Private and Ward^s Estates for Survey and Settlement works to be done by Government. There were no transactions for some years past and the balance is being transferred to the Revenue head in the pre-partition accounts of 1947-48.

- (z) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders Cr. Rs. 1,03,386

53. 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. 6,85,870.

54. 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		97
Deposit Account of grants for Economic Development and Improvement of rural areas		1,21,109
Deposit Account of the grant made by the Indian Central Jute Committee		34,344
Deposit Account of the grant made by the Imperial Council of Agricultural Research		3,961
Deposit Account of grants from the Central Government for the development of Sericultural Industry		—4,849
Deposit Account of grants from the Central Government for the development of Handloom Industries		1,64,101
Deposit Account of Securities held by Government		3,17,107
Total		6,85,870

Subventions from Central Road Fund Cr. Rs. 97

55. 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. Certificate of acceptance of balance has not yet been received from the Government of Bengal.

Deposit Account of the grants for Economic Development and Improvement of rural areas Cr. Rs. 1,21,109

56. 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. 12,953, Rs. 6,063, Rs. 7,922 and Rs. 3,124 spent during the years 1936-37, 1938-39, 1939-40 and 1944-45 respectively have not yet been received.

Deposit Account of the grant made by the Indian Central Jute Committee Cr. Rs. 34,341

57. This head is intended for recording transactions relating to the grant 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 outstanding.

Deposit Account of the grant made by the Imperial Council of Agricultural Research Cr. Rs. 3,961

58. This deposit head is intended for recording transactions relating to the grants made by the Imperial Council of Agricultural Research for the improvement of agriculture in Bengal. Certificate of acceptance of balance is outstanding.

Deposit Account of grants from the Central Government for the development of Sericultural Industry Cr. Rs. —4,849

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. 1,64,101

59. The minus balance in the former case is being rectified in the accounts of 1947-48 (pre-partition period). The receipt of the acceptance of the balance in the latter case is still awaited.

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

60. 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. 1,60,62,966.

61. The classes of transactions included under the group are the following:-

	Dr. Rs.
Advances Repayable	1,37,92,050
Permanent Advances	19,87,912
Accounts with the Reserve Bank	25,744
Accounts with the Government of Burma	2,57,260
	<hr/>
Total	1,60,62,966

The balances are reviewed in detail in the following paragraphs :

Advances Repayable Dr. Rs. 1,37,92,050.

62. 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.

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

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	7,88,726
Administrator General's Advances	275
Public Works Advances—Takavi Works Advances	11,30,032
Passage Advances	2,031
<i>Special Advances</i>	1,18,62,042
<i>Forest Advances</i>	8,944
	<hr/>
Total	1,37,92,050

Objection Book Advances Dr. Rs. 7,88,726

64. Several discrepancies between the ledger and broadsheet balances are being reconciled in the accounts of 1947-48 (pre partition period). Major portion of the balance has either been recovered, or is in course of recovery, while some portion may be awaiting final adjustment. A sum of Rs. 4,000 was written off as irrecoverable on this account during the year under review.

Administrator General's Advances Dr. Rs. 275

65. 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. 11,30,032*

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

Special Advances *Dr. Rs. 1,18,62,042*

67. 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	25,427
(ii) Advances to Controller, Air Raid Precautions	5,346
(iii) Compensation for requisition of motor vehicles	16,544
(iv) Advances for supply of foodstuff to Government Servants at concessional rates	3,20,995
(v) Advances to Director of Civil Supplies for distribution of sugar	3,994
(vi) Advances to Food grains Purchasing Officer	50,00,000
(vii) Advance for the erection of filatures	1,00,000
(viii) Advances for purchase of stirrup pumps for Non-Government Educational Institutions	-2,146
(ix) Advances to Relief Control Officer	27,801
(x) Advances for opening an experimental distribution centre in Calcutta	50,000
(xi) Advances for growing English vegetables	2,314
(xii) Advances to Calcutta Corporation	33,076
(xiii) Advances for manufacture of hand-made paper	10,000
(xiv) Zemindary Embankment Advance	13,804
(xv) Advances to persons rendered destitute by Famine of 1943	20,08,391
(xvi) Advances to the Solicitor to the Government of Bengal	51
(xvii) Advances for helping riot-affected people	1,01,170
(xviii) Advances for supply of potatoes	1,50,000
(xix) Advances to the Assistant Controller of Finance (Boats) and the Additional Boat Reception Officer, Daudkandi	69,174
(xx) Advances to the Controller of Relief, Calcutta, in connection with the riot	12,30,000
(xxi) Advances for Handloom Industry	6,000
(xxii) Advances for settlement of Gurkha ex-service men	20,400
(xxiii) Advances to fishermen for construction of huts	10,453
(xxiv) Rehabilitation grant—Expenditure in connection with the Calcutta riot	20,81,875
Carried over	1,13,04,579

	Dr. Ra.
Brought forward	1,13,04,579
(xxv) Advances to Agricultural Development Commission	1,96,281
(xxvi) Advances to the Surgeon General, Bengal	40,000
(xxvii) Advances to the Director of Industries, Bengal	30,000
(xxviii) Advances for relief of people rendered homeless by fire	—850
(xxix) Advances to District Sailors', Soldiers' and Airmen's Board	420
(xxx) Advances to the Controller of Vagrancy	—10
(xxxi) Advances for purchase of cloth	87,622
(xxxii) Advances for purchase of Kerosene Oil	5,000
(xxxiii) Advances for purchase of bullocks	1,75,000
(xxxiv) Advances for purchase of ghee	24,000
Total	1,18,62,042

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 payment of contingent expenditure incurred initially by the A. R. P. Controller, Calcutta.

(iii) *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.

(iv) *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 balance is finally adjustable under the head "85-A.- Capital outlay on Provincial Schemes of State Trading".

(v) *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.

(vi) *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 of State Trading".

(vii) *Advance for the erection of filatures.*

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

(viii) *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.

(ix) Advances to Relief Control Officer.

The advance was granted for rendering relief to persons rendered homeless by air raid.

(x) 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.

(xi) Advances for growing English vegetables.

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

(xii) 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.

(xiii) 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.

(xiv) Zemindary Embankment Advance.

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

(xv) Advances to persons rendered destitute by famine of 1943.

The advances were granted to persons rendered destitute by the famine of 1943 for rehabilitation.

(xvi) 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.

(xvii) Advance for supply of Potatoes.

The advance was granted to the Special Officer, Potatoes in connection with the scheme for growing of potatoes for supply to the Eastern Command.

(xix) Advance to the Assistant Controller of Finance (Boats), and the Additional Boat Reception Officer, Daudkandi.

The advance was sanctioned for meeting pay, etc. of crews of boats on their discharge.

(xx) Advances to the Controller of Relief, Calcutta, in connection with the riot.

The advance was granted to meet emergent expenditure, in connection with the purchase of essential foodstuff and clothing and all incidental charges for the relief of distress resulting from the communal disturbances in the Province.

(xxi) Advances for Handloom Industry.

The advance was granted to the Registrar of Co-operative Societies, Bengal, for the establishment of an experimental centre of Wool Spinning and Weaving in Calcutta.

(xxii) *Advances for settlement of Gurkha ex-service men.*

The advance was granted to the Deputy Commissioner of Darjeeling to meet expenditure in connection with the scheme for the resettlement of gorkha ex-service men of the Darjeeling district.

(xxiii) *Advances to fishermen for construction of huts.*

The advance was granted to the Collector of 24-Parganas for giving loans to fishermen for the construction of huts.

(xxiv) *Rehabilitation grant—Expenditure in connection with the Calcutta riot.*

The advance was granted to the Adjudicator, Riots Compensation, for awarding compensation to persons who suffered loss on account of the riot.

(xxv) ^{Advance} ~~Amount~~ *to Agricultural Development Commission.*

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

(xxvi) *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".

(xxvii) *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.

(xxviii) *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.

(xxix) *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.

(xxx) *Advances to the Controller of Vagrancy.*

The advance was granted for meeting incidental expenses incurred in connection with the vagrants.

(xxxi) *Advances for purchase of cloth.*

Advance was sanctioned for purchase and supply of cloth to Government servants.

(xxxii) *Advance for purchase of Kerosene oil.*

The advance was granted to the Superintendent of the Bengal Government Press for supply of kerosene oil to the Technical Staff of the Press.

(xxxiii) *Advance for purchase of bullocks.*

The advance was granted for purchase of bullocks from Bihar.

(xxxiv) *Advance for purchase of ghee.*

The advance was granted to the Superintendent, Bengal Government Press, for supply of ghee to the industrial workers of the Press.

Forest Advances *Dr. Rs. 8,944.*

68. 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. 578 between the ledger balance and that of the broadsheet which is under reconciliation.

Permanent Advances **Dr. Rs. 19,87,912.**

69. The balances have not been accepted by the officers concerned in many 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. 25,744.**

70. 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 1947. It has since been realised.

Accounts with the Government of Burma **Dr. Rs. 2, 57, 260.**

71. 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. The outstanding balance is under adjustment.

Suspense --

Investments	Dr. Rs.	45,02,250
Other Items	Cr. Rs.	1,08,00,411

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

	Cr. Rs.	Dr. Rs.
Investments--		
Suspense Accounts		45,02,250
Other Items--		
(i) Suspense Accounts	5,58,99,920	4,93,28,617
(ii) Cheques and Bills	43,67,511	
(iii) Departmental and Similar Accounts		1,38,403
Total—Other items	6,02,67,431	4,94,67,020
		Net Cr. Rs. 1,08,00,411

Investments --

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

73. The balance under this head represents the market value of securities held by the Government of Bengal on account of the 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 accounts 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 1947 was Rs. 48,02,104.

Other items--

	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	5,58,99,920	4,93,28,617

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

	Cr. Rs.	Dr. Rs.
Suspense Accounts--		
Objection Book Suspense	21,17,328	4,50,00,779
Arakanese Camp Suspense		2,230
Discount on Treasury Bills		33,333
Central Accounts Office--		
Reserve Bank Suspense		40,09,823
Recoveries of Service Payments	18,017	
Departmental Adjusting Account	5,57,04,576	
English Stores Suspense Account		1,86,462
	5,58,99,920	4,93,28,617

<i>Objection Book Suspense</i>	} <i>Cr. Rs. 21,17,328</i> <i>Dr. Rs. 4,50,96,779</i>

75. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and BROADSHEETS. There are discrepancies between the ledger balances and those of the broadsheets which are under reconciliation.

Arakanese Camp Suspense *Dr. Rs. 2,230*

76. This head is intended for accommodating expenditure incurred at the Arakanese camps in the first instance pending clearance by debit to the Government of Burma.

Discount on Treasury Bills *Dr. Rs. 33,333*

77. The balance represents the portion of the discount not actually accrued during the year on those Treasury Bills which matured 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 1947-48.

Central Accounts Office—

Reserve Bank Suspense *Dr. Rs. 40,09,823*

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 under adjustment.

Recoveries of Service Payments *Cr. Rs. 18,017*

79. Recoveries of 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. 5,37,64,575*

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 is in course of adjustment.

English Stores Suspense Account *Dr. Rs. 1,86,452*

81. Debits and credits on account of English stores which appear in the Home Accounts and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once.

(ii) *Cheques and Bills—*

Preaudit cheques *Cr. Rs. 43,67,511*

82. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1947. Outstanding cheques aggregating Rs. 97,699 have not yet been cashed.

(iii) Departmental and Similar Accounts--

Civil Departmental Balances *Dr. Rs. 1,38,403*

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

	Dr. Rs.
Scaldah Small Cause Court	1,820
Forest	—2,975
Public Works Cash Balance	1,17,616
Sanitary Works Cash Balance	22,143
	<hr/>
Total	1,38,403

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

SECTION R. LOANS AND ADVANCES

BY PROVINCIAL GOVERNMENTS **Dr. Rs. 5,05,76,747**

84. 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	52,87,785
Loans to Municipalities	27,15,320
Loans to District and other Local Fund Committees	19,94,678
Loans to Land-holders and other Notabilities	8,50,637
Advances to Cultivators	2,52,98,964
Advances under Special Laws	1,69,482
Miscellaneous Loans and Advances	1,81,34,000

(2) Loans to Government Servants—

House building Advances	18,749
Advances for purchase of motor conveyances	1,01,557
Advances for purchase of other conveyances	2,941
Passage Advances	1,670
Other Advances	358
	<hr/>
Total	5,05,76,747

Loans to Presidency Corporations *Dr. Rs. 52,87,785*

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

Loans to Municipalities *Dr. Rs. 37,15,326*

86. Loans were granted to Municipalities for financing various schemes of water supply, improvement of roads and other development projects. These are generally very long term loans. Instalments of principal and interest are being recovered regularly except in one case in which a sum of Rs. 5,698 was written off as irrecoverable during the year under report.

Loans to District and other Local Fund Committees *Dr. Rs. 19,94,678*

87. These loans are also meant for affording financial help to the District Boards and District School Boards in carrying out administration and also for the purpose of giving effect to their various schemes. Conditions of repayment are being fulfilled.

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 1947 in respect of this loan is Rs. 9,34,695. 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. 8,50,637*

88. The balance is distributed as under :—

	Dr.	Rs.
(i) Loans to the Nawab of Dacca	5,50,637	
(ii) Loans to the Maharaja of Suvaug	3,00,000	
Total	8,50,637	

89. 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. 2,52,98,964*

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

	Dr.	Rs.
(i) Loans under Land Improvement Act XIX of 1883	2,96,317	
(ii) Agriculturists' Loan Act XII of 1884	2,48,90,179	
(iii) Co-operative Credit Societies Act	—16,781	
(iv) Loans to small jute-growers	1,29,249	
Total	2,52,98,964	

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. 734 was written off as irrecoverable on account of (ii). Discrepancies amounting to Rs. 39,887, Rs. 26,082, Rs. 22,771 and Rs. 112 in respect of (i), (ii), (iii) and (iv) respectively are under reconciliation. In part the discrepancies relate to the accounts of previous years. The *minus* balance shown against item (iii) is due to erroneous adjustment which is being rectified in the accounts of 1947-48.

The position with regard to acceptance of balances pertaining to the districts in Pakistan is not known as the connected records have been transferred to Pakistan. So far as the districts in West Bengal are concerned, the certificates have either not been received, or are under correspondence.

Advances under Special Laws Dr. Rs. 1,69,482

92. The balance is composed of :—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act II (B. C.) of 1882	1,32,243
(ii) Loans under Bengal Sanitary Improvement Act, 1920	37,239
	<hr/>
Total	1,69,482

93. The Revenue authorities are responsible for watching the recoveries of principal and interest. Discrepancies amounting to Rs. 8 and Rs. 4,364 in respect of the items (i) and (ii) respectively are under reconciliation. Certificates of acceptance of balance are outstanding in two cases under (i) and in one case under (ii).

Miscellaneous Loans and Advances Dr. Rs. 1, 31,34,600

94. The details of the balances are :—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute	4,141
(ii) Loans to Ex-detenus	5,74,416
(iii) Advances to Central Co-operative Bank and Multipurposes Societies	24,097
(iv) Advances to Bengal Provincial Co-operative Bank	280
(v) Loans under Bengal State-Aid to Industries Act	27,046
(vi) Loans to Non-Agriculturists	31,077
(vii) Loans to Fishermen	54,715
(viii) Loans to Traders	2,12,247
(ix) Loans to Distressed Tailors	25,000
(x) Cattle Purchase Loan	86,46,732
(xi) Advances to Collectors for removal of water hyacinth	2,01,108
(xii) Loans to Co-operative Jute Sale Societies	10,000
(xiii) Loans to Weavers and Artisans	—59,350
(xiv) Loans under Tank Improvement Scheme	24,89,638
(xv) Miscellaneous	91,592
(xvi) Rehabilitation Scheme—Loans to Artisans	3,71,721
(xvii) Rehabilitation Scheme—Excavation of Tanks	5,00,190
	<hr/>
Total	1,31,34,600

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. Discrepancies amounting to Rs. 269. Rs. 7,731, Rs. 22,050, Rs. 3,450, Rs. 6,050, Rs. 6,255, Rs. 59,271, Rs. 79,947 and Rs. 38,304 in respect of the items (i), (iii), (iv), (vi), (viii), (x), (xiii), (xiv) and (xvi) have not yet been settled. Certificates of acceptance of balance are outstanding in almost all cases.

Loans to Government servants—

	Dr. Rs.
(i) House building Advances	18,749
(ii) Advances for purchase of motor conveyances	1,01,557
(iii) Advances for purchase of other conveyances	2,941
(iv) Passage Advances	1,670
(v) Other Advances	358
Total	<u>1,25,275</u>

96. There are discrepancies between the ledger balances and those in the separate registers maintained in the Accounts Office; they are under reconciliation. No portion of the balance is reported to be irrecoverable. Certificates of acceptance of balance in respect of these loans have not been received.

SECTION S.—REMITTANCES Dr. Rs. 1,89,714.**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 . . . . .	..	52,08,567
Reserve Bank of India Remittances	40,10,924	..
Adjusting Account between Central and Provincial Governments	11,27,590	.
Adjusting Account with Railways . . . . .	..	2,996
Inter-Provincial Suspense Account . . . . .	..	1,16,665
Total	<u>51,38,514</u>	<u>53,28,228</u>

Net Dr. Rs. 1,89,714

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Dr. Rs. 52,08,567

98. The following are the details :—

1. Forest Remittances	Cr. Rs. 1,60,785
2. Public Works Remittances	Dr. ,, 57,99,847
3. Sanitary Works Remittances	Cr. ,, 4,33,866
4. Judicial Remittances	Dr. ,, 2,952
5. Transfer between Public Works officers	Dr. ,, 419

(Net) Total Dr. Rs. 52,08,567

99. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Accounts 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 Accounts Office, which are watched through separate registers maintained for the purpose. There are discrepancies in respect of Public Works and Forest Remittances which are under reconciliation.

The balance against the fifth item, *viz.*, "Transfer between Public Works, Officers" represents certain debits not responded to during the year.

Reserve Bank of India Remittances Cr. Rs. 40,10,924.

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 looked 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 Cr. Rs. 11,27,590

Adjusting Account with Railways Dr. Rs. 2,996

Inter-provincial Suspense Account Dr. Rs. 1,16,665

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 1946-47. These are under settlement.

SECTION V.—CASH BALANCE Dr. Rs. 5,94,88,762

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

	Rs.
Cash in Treasuries	77,38,646
Deposits with the Reserve Bank	5,04,70,757
Remittances in transit	12,79,359

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 1947, 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 are under reconciliation.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1946-47.	Heads of Disbursements.	Actuals for 1946-47.
1	2	3	4
N.—Public Debt incurred—	Rs.	N.—Public Debt discharged—	Rs.
Floating Debt	48,93,14,736	Floating Debt	57,43,00,000
Loans from the Central Government	1,71,00,200	Loans from the Central Government	1,47,93,300
Total	50,64,14,936	Total	58,90,93,300
O.—Unfunded Debt incurred—	74,93,161	O.—Unfunded Debt Discharged—	52,60,191
State Provident Funds	74,93,161	State Provident Funds	52,60,191
Total	74,93,161	Total	52,60,191
P.—Deposits and Advances—	13,30,318	P.—Deposits and Advances—	14,98,344
<i>Deposits not bearing interest—</i>	5,00,000	<i>Deposits not bearing interest—</i>	5,40,788
Famine Insurance Fund	4,32,000	Famine Insurance Fund . . . . .	..
Scheduled Castes Education Fund . . . . .	..	Scheduled Castes Education Fund . . . . .	..
Muslim Education Fund . . . . .	..	Muslim Education Fund . . . . .	..
Depreciation Reserve Fund—Government Presses . . . . .	..	Depreciation Reserve Fund—Government Presses	5,568

Deposits of Local Funds	4,46,98,669	4,38,98,301
Civil Deposits	33,05,60,591	30,45,59,171
Other Accounts	10,36,804	10,89,514
<i>Advances not bearing interest—</i>		
Advances Repayable	43,80,212	1,07,41,223
Permanent Advances	15,88,967	1,04,861
Accounts with the Government of Burma	289	2,39,677
Accounts with the Reserve Bank	53,691	59,983
<i>Suspense—</i>		
Suspense Accounts	6,85,25,422	7,86,39,536
Cheques and Bills	14,20,01,503	14,17,95,003
Departmental and similar Accounts	8,63,329	9,31,046
Total	59,59,71,795	58,41,03,035
R.—Loans and Advances by Provincial Governments—		
Loans to Municipalities, Port Funds, etc.	1,22,99,556	2,05,25,003
Loans to Government Servants	70,859	1,05,101
Total	1,23,70,415	2,06,30,104
Carried over	1,12,22,50,307	1,19,90,86,630

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

Heads of Receipts.	Actuals for 1946-47.	Heads of Disbursements.	Actuals for 1946-47.
1	2	3	4
S.—Remittances— Brought forward Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Reserve Bank of India Remittances Adjusting Account between Central and Provincial Governments. Adjusting Account with Railways Inter-provincial Suspense Account Total Total Receipts under Debt, Deposits and Remittance heads. Total Revenue as per Account No. 2 of Part A TOTAL RECEIPTS	Rs. 1,12,22,50,307 71,51,45,154 17,87,91,093 3,68,345 9,746 —3,77,372 89,39,36,966 2,01,61,87,273 39,66,08,761 2,41,27,96,034	Brought forward Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Reserve Bank of India Remittances Adjusting Account between Central and Provincial Governments. Adjusting Account with Railways Inter-provincial Suspense Account Total Total Disbursements under Debt, Deposit and Remittance heads. Total Expenditure as per Account No. 2 of Part A TOTAL DISBURSMENTS	Rs. 1,19,90,86,630 72,18,12,598 17,57,97,705 —10,61,742 —4,46,199 89,070 89,61,91,432 2,09,52,78,062 33,45,79,151 2,42,98,57,213
V.—(Opening) Cash Balance— Cash in Treasuries Deposits with the Reserve Bank Remittances in transit Total GRAND TOTAL	50,83,729 6,89,95,471 24,70,741 7,65,49,941 2,48,93,45,975	V.—(Closing) Cash Balance— Cash in Treasuries Deposits with the Reserve Bank Remittances in transit Total GRAND TOTAL	77,38,646 5,04,70,757 12,79,359 5,94,86,762 2,48,93,45,975

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1946-47 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1946.	On 31st March 1947.	Increase(+) Decrease(-) in the year ended 31st March 1947.
2	3	4	
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	5,14,13,829	5,29,45,717	+ 15,31,888
Industrial Development Programme	1,10,995	2,33,909	+ 1,22,914
Total Commercial Departments	5,15,24,824	5,31,79,626	+ 16,54,802
Other Departments—			
Other Accounts	20,40,83,109	11,29,21,098	- 9,11,62,011
Total Other Departments	20,40,83,109	11,29,21,098	- 9,11,62,011
Total Capital Expenditure	25,56,07,933	16,61,00,724	- 8,95,07,209
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	4,22,26,025	5,04,51,472	+ 82,25,447
Loans to Government Servants	91,032	1,25,275	+ 34,243
Total Loans and Advances	4,23,17,057	5,05,76,747	+ 82,59,690
Total Capital and other expenditure	29,79,24,990	21,66,77,471	- 8,12,47,519
<i>Deduct—</i> Contribution from revenue for capital expenditure.	1,07,54,883	1,97,54,883	..
Net capital and other expenditure (outside the Revenue Account).	27,81,70,107	19,69,22,588	- 8,12,47,519

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1946-47 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1946	On 31st March 1947.	Increase(+) / Decrease(—) in the year ended 31st March 1947.
	2	3	4
	Rs	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Floating Debt	17,00,59,224	8,50,73,960	—8,49,85,264
Loans from the Central Government	3,84,14,400	4,07,21,300	+ 23,06,900
Unfunded Debt	5,25,95,969	5,48,28,939	+ 22,32,970
Total Outstanding Debt	26,10,69,593	18,06,24,199	- 8,04,45,394
Sinking Funds and Reserve Funds	23,68,001	27,85,400	+ 4,17,399
Net balance under Deposits, Advances, etc., other than those shown separately.	12,98,26,143	14,14,77,287	+ 1,16,51,144
Remittances	20,64,752	—1,89,714	—22,54,466
Total Debt and other obligations	39,53,28,489	32,46,97,172	—7,06,31,317
Deduct—Cash balance	—7,65,40,941	—5,94,88,762	—1,70,61,179
„ Investments	—56,05,577	—58,05,359	+ 1,99,782
Net Provision of Funds	31,80,82,971	25,93,13,051	—5,37,69,920

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 1946.	Additions during the year.	Discharges during the year.	Amount on 31st March 1947.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Floating debt—				
Treasury Bills	7,50,00,000	12,50,00,000	12,00,00,000	8 00,00,000
Other Floating Loans	9,50,59,224	30,43,14,736	45,43,00,000	50,73,000
Loans from the Central Government	3,84,14,400	1,71,00,200	1,47,93,300	4,07,21,300
Total Public Debt	20,84,73,624	50,64,14,936	58,90,93,300	12,57,95,260
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	4,64,52,041	64,82,938	46,64,943	4,82,70,036
Indian Civil Service Provident Fund	34,20,028	4,55,864	3,67,057	35,08,835
Indian Civil Service (Non-European Members) Provident Fund.	6,43,783	91,031	62,639	6,72,175
Contributory Provident Fund	20,75,948	4,63,201	1,65,552	23,73,597
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	4,169	127	..	4,200
Total Unfunded Debt	5,25,95,969	74,93,161	52,60,191	5,48,28,939
Total Debt and other Interest-bearing obligations.	26,10,69,593	51,39,08,097	59,43,53,491	18,06,24,199

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 1946	(a) 4,46,404	Payments from the Fund	
Transfers from the Revenue Account.		Purchases of securities	14,98,344
Interest receipts	31,756	Balance on 31st March 1947	2,78,378
Sale of securities	12,98,562		
Total	17,76,722	Total	17,76,722
B.—INVESTMENT ACCOUNT.			
Balance on 1st April 1946	11,93,327	Sales of securities	12,98,562
Purchases of securities	14,98,344	Balance on 31st March 1947	13,93,109
Total	26,91,671	Total	26,91,671

	Rs.
Balance on 31st March 1947 :—	
Cash	2,78,378
Investment	13,93,109
Total	16,71,487

	Rs.
Nominal value of the securities held	14,10,600
Market value as on the 31st March 1947	14,35,865

(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 1946	4,73,298	Amount expended to meet the cost of renewals and replacements.	5,568
Amount appropriated from revenue.		Balance on 31st March 1947	4,67,730
Total	4,73,298	Total	4,73,298

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 1946	2,54,971	Expenditure during the year	5,40,788
Amount contributed by the Provincial Government.	5,00,000	Balance on 31st March 1947	2,14,183
Total	7,54,971	Total	7,54,971

IV.—Muslim Education Fund.

	Rs.		Rs.
Balance on 1st April 1946	..	Expenditure during the year	..
Amount contributed by the Provincial Government.	4,32,000	Balance on 31st March 1947	4,32,000
Total	4,32,000	Total	4,32,000

V.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1946	..	Amount of expenditure during the year.	8,56,533
Amount allotted from the Central Road Fund.	8,56,630	Balance on 31st March 1947	97
Total	8,56,630	Total	8,56,630

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

	Rs.		Rs.
Balance on 1st April 1946	1,21,109	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March 1947	1,21,109
Local contributions	..	Total	1,21,109
Total	1,21,109	Total	1,21,109

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 Indian Central Jute Committee.

	Rs.		Rs.
Balance on 1st April 1946 .	32,344	Expenditure during the year .	1,336
Amount contributed by the Indian Central Jute Committee.	3,336	Balance on 31st March 1947 .	4,344
Total .	35,680	Total .	35,680

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

	Rs.		Rs.
Balance on 1st April 1946 .	5,360	Amount expended on various researches.	6,696
Amount contributed by the Imperial Council of Agricultural Research.	5,297	Balance on 31st March 1947 .	3,961
Total .	10,657	Total .	10,657

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

	Rs.		Rs.
Balance on 1st April 1946 .	5,183	Amount expended on various schemes.	47,072
Amount contributed by the Central Government.	37,040	Balance on 31st March 1947 .	—4,849
Total .	42,223	Total .	42,223

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

	Rs.		Rs.
Balance on 1st April 1946 .	2,07,239	Amount expended on various schemes.	1,46,666
Amount contributed by the Central Government.	1,03,528	Balance on 31st March 1947 .	1,64,101
Total .	3,10,767	Total .	3,10,767

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

XI.—Central Cotton Committee Research Fund.

	Rs.		Rs.
Balance on 1st April 1946 . . .	237	Expenditure during the year . . .	237
Amount contributed by the Indian Central Cotton Committee.	..	Balance on 31st March 1947 . . .	..
Total . . .	237	Total . . .	237

XII.—Deposit Account of Grants by the Indian Central Sugarcane Committee.

	Rs.		Rs.
Balance on 1st April 1946 . . .		Expenditure during the year . . .	30,596
Amount contributed by the Committee.	30,596	Balance on 31st March 1947 . . .	..
Total . . .	30,596	Total . . .	30,596

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

	Rs.		Rs.
Balance on 1st April 1946 . . .		Expenditure during the year . . .	377
Amount contributed by the Indian Research Fund Association.	377	Balance on 31st March 1947 . . .	..
Total . . .	377	Total . . .	377

XIV.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April 1946 . . .	3,17,107	Expenditure during the year . . .	..
Receipt during the year . . .	..	Balance on 31st March 1947 . . .	3,17,107
Total . . .	3,17,107	Total . . .	3,17,107

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

Major and Minor Heads of Account.	1	2	3	4	5	6	7
		Balance on 1st April 1946.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1947.	Interest received and credited to revenue.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—							
Loans to Presidency Corporations, Port Trust and other Port Funds.		33,67,000	30,07,785	63,74,785	10,87,000	52,87,785	23,600
Loans to Municipalities		39,29,087	2,80,378	42,09,965	4,94,639	37,15,326	1,13,710
Loans to District and other Local Fund Committees		18,09,515	3,43,000	21,52,515	1,57,837	19,94,678	38,964
Loans to Landholders and other Notabilities		8,65,150		8,65,150	14,513	8,50,637	16,201
Advances to Cultivators		2,17,53,073	1,11,60,792	3,29,13,865	76,14,901	2,52,98,964	10,73,542
Advances under Special Laws		1,13,134	80,944	1,94,098	24,616	1,69,482	4,218
Miscellaneous Loans and Advances		1,03,89,046	56,51,604	1,60,40,650	29,06,050	1,31,34,600	4,61,193
Total		4,22,26,025	2,05,25,003	6,27,51,028	1,22,99,556	5,04,51,472	17,30,418
Loans to Government Servants—							
House-building advances		33,700	19,416	53,116	34,367	18,749	817
Advances for purchase of motor conveyances		(a)50,835	84,594	1,35,449	33,892	1,01,557	379
Advances for purchase of other conveyances		2,969	1,091	4,060	1,119	2,941	
Passage advances		2,795		2,795	1,125	1,670	20
Other advances		714		714	356	358	
Total		(a)91,033	1,05,101	1,06,134	70,859	1,25,275	1,216
GRAND TOTAL		(a)4,23,17,058	2,06,30,104	6,29,47,162	1,23,70,415	5,06,76,747	17,31,634

(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 15).

(Figures are in thousands of rupees.)

Major head of account and name of the work	Amount of sanctioned estimate	Expenditure to end of 1945-46.	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 Improvement of Toly's Nulla	1,78	56		1,22	1,78
2 Thorough repairs to Chitpur Lock Gates.	1,43	..	65	78	1,43
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
3 Establishment of an Institute for river research in Bengal.	1,17	41	17	74	1,32
4 Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P.	5,33	2,44		2,89	5,33
5 Re-excavation of Chandreswar Khal in the District of Midnapur.	1,42	..	20	1,22	1,42
6 Re-excavation of Solatopa Khal	1,98	..	20	1,78	1,98
7 Re-excavation of Rajnagar Lalbakuri drainage in the district of Murshidabad.	1,01	70	10	21	1,01
8 Constructing tide bunds in schedule 'D' Embankment No. 45 Gurugarb.	1,72	32	1	1,39	1,72
9 Constructing tide bunds in the breaches of Schedule D, Embankment No. 53 (Doro).	2,34	(a)85		1,49	2,34
10 Cyclone damage repairs to sluices in Embankment No. 39 (Sea-Dyke).	3,08	3,46	1	21	3,68
11 Drainage of Sita Bita bill in the District of Nadia.	1,04	62	4	38	1,04

(a) Difference with the last year's due to a rectification of error in the accounts of the last year.

APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1945-46.	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>18.—Other Revenue Expenditure financed from ordinary Revenues—contd.</i>					
12. Silt clearance of Balliaghya drain.	11,90	8,26	77	2,87	11,90
13. Pahupa scheme in the District of Midnapur.	3,53	1,32	1,76	45	3,53
14. Internal drainage of lower areas of Trans Damodar area.	25,16	..	1,00	24,16	25,16
15. Preparation of a Masterplan	8,00	..	8	7,92	8,00
16. Silt clearance of Kantakhali Balarampur Khal.	7,62	4,00	1,48	2,14	7,62
17. Cyclone damage repairs to 24 Parganas Embankments.	8,47	3,55	..	4,92	8,47
18. Resuscitation of Nowagong	11,55	1,69	1,28	8,58	11,55
19. Silt clearance of the Jibanti and Banki river in the district of Murshidabad.	2,99	..	49	2,50	2,99
20. Gauge and Discharge observation in Rajshahi, Dinajpur and Jalpaiguri Divisions.	1,20	8	53	59	1,20
<i>38.—Medical—</i>					
21. Construction of 8 residential quarters at Mangpoo and one dispensary at Hatpanchar.	1,80	..	58	1,22	1,80

APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1945-46.	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>					
22. Constructing new civil court building at Howrah.	3,04	1,14	..	1,90	3,04
23. Reconstruction of Police buildings at Khedgree.	1,20	83	7	30	1,20
24. Constructing warder's and Head warder's barrack in the Central Jail at Midnapore.	1,26		14	1,12	1,26
25. Construction of Nurses' quarters, etc., in connection with the scheme for opening 30 beds at ground floor of Eden Hospital Extension.	1,91	4	9	1,78	1,91
26. Shifting workshops from Jalpaiguri and Electrical workshop from W. B. to Kidderpore C & W. D depot.	1,28	..	75	53	1,28
27. Construction of Eden College and Hostel at Ramna.	2,37	1,72	29	36	2,37
28. Constructing temporary lines for the E. F. R. Barrack at Barrackpur.	2,79	2,46	3	30	2,79
	(a) 15	15	..	..	15
29. Construction of a double-storied building in the compound of 13, Lord Sinha Road, Calcutta.	1,47	1,32	1	14	1,47
30. Constructing a Special Jail for Security Prisoner at Hijli.	4,37	3,63	..	74	4,37

(a) Represents figures for the electric position.

APPENDIX—*contd.*

Major head of account and name of the work	Amount of sanctioned estimate	Expenditure to end of 1945-46.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
	2	3	4	5	6
Debited to Revenue Account—<i>contd.</i>					
<i>50. Civil Works—contd.</i>					
31. Conversion of the existing service privies urinals into water borne system in the new Central Jail, Dum Dum.	1,07			1,07	1,07
32. Q. R. to new Central Jail, Dum Dum.	1,88		1,82	6	1,88
33. Q. R. to Presidency General Hospital, Dullandah.	1,30		1,10	20	1,30
34. Constructing soil science and Zoological laboratory in the Dacca University.	1,68	68	94	11	1,68
35. Constructing seed multiplication centre at Jamalpur.	3,31		19	3,12	3,31
36. Constructing Poultry multiplication centre at Sitakundu.	1,31	7	66	58	1,31
37. Constructing Eden College and Assembly Hall at Ramna.	2,09	(a)1,42	12	55	2,09
38. Constructing an additional storey over the Anderson House, Alipur.	2,32	2,41	—36	27	2,32
39. Constructing sheds for storage of medical and non-medical stores in the Horitolla Bustee.	2,18	58 84	17 18	41	2,18

(a) Differs from the last year's account due to rounding.

APPENDIX—*concl'd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1945-46.	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>concl'd.</i>					
<i>54-A.—Famine Relief—</i>					
40. Constructing an orphanage for 84 children at Narayanganj.	1,006		88	98	1,86
Total	1,43,96	45,50	16,43	82,18	1,44,11
Debited outside the Revenue Account—					
<i>63.—Construction of Irrigation, etc., Works—</i>					
A.—Irrigation Works—					
Development Programme met from loans from Central Government—					
Mor Reservoir Project	4,38,15	..	15,36	4,22,79	4,38,15
Total	4,38,15	..	15,36	4,22,79	4,38,15
Total Commitment	5,82,11	45,50	31,79	5,04,97	5,82,26

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