

IX
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Report of the
Accountant General
on the Appropriation
Accounts of the
Government of
Bengal for 1931-32

July, 1933

Sub: Finance /
Accounts



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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1931-32 and the Report of the Accountant-General thereon is prepared in pursuance of rule 15 of the Auditor General's Rules framed under section 96D(1) of the Government of India Act. Its object is to present the audited accounts of all the expenditure of the year whether voted or non-voted, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. It is transmitted by the Auditor General with his comments thereon to the Finance Department of the Local Government to be laid before the Provincial Public Accounts Committee.

2. The Public Accounts Committee is a statutory body constituted in pursuance of rule 33 of the Bengal Legislative Council Rules to consider this report and the appended Appropriation Accounts and such other matters as may be referred to it by the Finance Department.

3. The Committee consists of nine members including the Honourable the Finance Member, who is the Chairman. Not less than two-thirds of the members of the Committee are elected by the non-official members of the Council and the remaining members are nominated by the Governor.

4. In scrutinising the Appropriation Accounts of the Province, it is the duty of the Committee to satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by the Council. It is also the duty of the Committee to bring to the notice of the Council—

- (a) every re-appropriation from one grant to another ;
- (b) every re-appropriation within a grant which is not made in accordance with the rules regulating the functions of the Finance Department, or which has the effect of increasing expenditure on an item the provision for which has been specifically reduced by a vote of the Council ; and
- (c) all expenditure which the Finance Department has requested should be brought to the notice of the Council.

The main function of the Committee is to see how far the wishes of the Council are carried out in the matter of expenditure incurred. In performing this duty it has also to see that no expenditure is incurred on any new service for which provision was not made either in the original demand or in a supplementary demand voted by the Council, that there has been no extravagance, and that money set apart for one purpose has not been directed to another. The Committee may, if it desires, summon Heads of Departments as witnesses to supplement information on any point.

In dealing with the accounts and the report, the Committee is entitled to offer criticisms and recommendations upon any matter discussed therein or in the Auditor General's comments thereon, whether such matter concerns the accounts of expenditure, voted or *non-voted* or those of receipts; it has however no jurisdiction over matters relating to the Backward Tracts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

Further details of the nature of the duties entrusted to the Committee, the manner in which those duties should be performed and the results which may be anticipated if those duties are performed efficiently, will be found in the "Memorandum on the work of the Public Accounts Committees in India" drawn up by the Auditor General in India, which is furnished by the Finance Department to each member of the Committee.

5. It should be borne in mind while considering the Report that, whilst it is framed on the best information available and, in the great majority of cases, after communication with the departments concerned, it is necessarily prepared before the departmental witnesses have been examined, and that it does not possess the same degree of authority or finality as the Report ultimately presented to the Legislature by the Committee on Public Accounts after hearing evidence on the points raised herein.

It should also be borne in mind that the cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

CALCUTTA ;

The 5th January 1933.

}

J. G. BHANDARI,

Accountant-General, Bengal.

PART I.

Report of the Accountant General on the Appropriation Accounts of the Government of Bengal for 1931-32.

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

CHAPTER I.—CHANGES OF THE YEAR UNDER REPORT.

This chapter deals with—

- (i) Changes in the form of the Accounts or the Report, or in that of the demands, grants or appropriations.
- (ii) Changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure.
- (iii) Important account changes.

(i) (a) *Changes in the form of the Accounts or the Report.*

2. (a) Certain changes have been made in the general arrangement of the Report with regard to a more logical and orderly treatment of the subjects dealt with in the Report. It will be seen, for example, that in Chapter II dealing with the Review of Finance and in Chapter III dealing with the Results of Appropriation Audit, a general picture of the outturn of the year has been presented in a consolidated form at the outset. Thereafter the explanation of the picture proceeds to take up individual topics, moving from the general to the particular in what is considered to be a clear and natural sequence. The Review of Expenditure of the Public Works Department which was presented in a separate chapter in the Report of the previous year has been included in this Report in the Chapter on General Review of the Results of Audit.

(b) The Consolidated statement of expenditure in India and England which was incorporated in the Reports for previous years has been discontinued. The object of the statement was to exhibit in one place provision for both classes of expenditure on a particular purpose and the actual expenditure on that purpose. As, however, the information exhibited in the statement is available from the individual Appropriation Accounts, it was decided by the Auditor General to discontinue its inclusion in the Appropriation Report.

(c) In accordance with the recommendation of the Public Accounts Committee on the Report for 1930-31, the appropriation accounts under the minor head "Land Records" subordinate to the major head "5—Land Revenue" have been exhibited separately under the sub-heads "E. 1—Charges" and "E. 2—Deduct—Transferred to Settlement" under "Grant No. 1—Land Revenue—Reserved".

(d) With effect from 1931-32, certain recoveries for services rendered were budgeted for by the Local Government as *deduct* entries in the Civil Estimates (*vide* Annexure A). These recoveries have accordingly been

shown separately in the Appropriation Accounts under the sub-heads mentioned in the Annexure.

(i) (b) *Changes in the form of the demands, grants or appropriations.*

3. In the year under report, the number of demands for grants moved in the Council was 27 as against 23 in the previous year. The decrease was due to the transfer of the provision for "Interest on other obligations" from "Voted" to "Non-voted". The number of appropriations for non-voted services was increased by the following additions made in the budget estimate for 1931-32.

Number of appropriation.	Major head.
10	20.—Interest on other obligations.
36	Subvention from Central Road Development Account.

(ii) *Changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure.*

4.(a) It has been decided by the Government of Bengal that with effect from 1931-32, the pensionary charges in the case of Irrigation, Navigation, etc., works should be calculated at 7.25 per cent. of the salary and leave allowances of the pensionable establishment instead of at 14 per cent. on the gross establishment charges of the Irrigation Department, as was done in previous years. In consequence of this change, savings occurred under the minor head "Establishment" subordinate to "Grant No. 8—Irrigation" and excesses under the head "45—Superannuation Allowances and Pensions—Deduct—Pensionary liabilities of Commercial Departments" subordinate to Grant No. 27. It was decided by Government that the percentage for pensionary charges which was at the time most nearly in accordance with facts should be adopted and the Irrigation Department should re-examine two or three years hence how the percentage adopted worked out in relation to actual facts.

(b) The provision for the grant towards the extension of the Victoria Hospital, Darjeeling was made under the head "32—Medical—Hospitals and Dispensaries—Reserved—Grants to Hospitals and Dispensaries (Non-voted)" subordinate to "Grant No. 20—Medical" in the budget estimate for 1931-32. As, however, the building was being constructed by the Public Works Department on behalf of the Municipality, the charge was adjusted under the head "41—Civil Works—Grant-in-aid—Reserved—Non-voted" subordinate to Grant No. 25—Civil Works. Necessary modifications in appropriation were accordingly made under the Grants mentioned above.

(iii) *Important account changes.*

(a) *Changes in the classification of expenditure from voted to non-voted, from Reserved to Transferred, from Central to Provincial and vice versa and from one grant to another.*

5. It has been decided that with effect from 1931-32, the expenditure on account of interest on excess land revenue which has to be refunded in accordance with the decree of a Civil Court should be classified as "non-voted" instead of as "voted" as was done in previous years. This change has been made in the light of the principle that payments made, as the result of action taken by an authority empowered by law to take such action, are

protected from the vote of the Legislature under Section 72D (3)(iii) of the Government of India Act.

(b) *Changes in the major, minor and subordinate heads of the General Accounts.*

6. It has been decided that, with effect from the year 1931-32, all capital expenditure on Irrigation, Navigation, Embankment and Drainage Works financed from the Famine Relief Fund or from General Revenues should be directly booked under the major head "16—Construction of Irrigation, Navigation, Embankment and Drainage Works—A. financed from Famine Relief Fund or B. financed from Ordinary Revenues" as the case may be instead of being debited in the first instance to the major head "55—Construction of Irrigation, etc., Works—Not charged to Revenue" and transferred at the end of the year to the head "16-A" or "16-B", as was done in previous years. Similarly, the expenditure on Irrigation Works met from the Famine Relief Fund, which was in previous years recorded under the head "15—Other Revenue Expenditure financed from Ordinary Revenues" in the first instance and transferred at the end of the year to the head "15(1)—Other Revenue Expenditure financed from Famine Relief Fund" has been debited direct to the head "15(1)". This change in classification has simplified the procedure for the adjustment of the charges mentioned above and has effected a reduction in the number of annual adjustments made in the Account Office.

7. With effect from the accounts of 1931-32, the following procedure was adopted for the adjustment of the grants made by the Imperial Council of Agricultural Research:—

The grants received by the Government of Bengal from the Imperial Council of Agricultural Research were credited to a new local ledger head "Deposit Account of the grants made by the Imperial Council of Agricultural Research" under "Provincial Deposits and Advances—Civil Deposits". The expenditure incurred by the Department of Agriculture on the objects for which the grants were made was charged under the head "34—Agriculture—Agriculture (Transferred)—Agricultural Experiments". At the end of the year, the amounts spent on the experimental works out of the grants were adjusted by debit to the deposit head and credit to a new detailed head "Debit—Recoveries from the Imperial Council of Agricultural Research" subordinate to "34—Agriculture—Agriculture (Transferred)—Agricultural Experiments".

ANNEXURE A.

List of recoveries of expenditure which have been separately exhibited in the Civil Estimate and the Appropriation Accounts for 1931-32.

Nature of Recoveries.	How exhibited in the Appropriation Accounts.
1. Recoveries from other Governments on account of training of their students at the Bengal Forest School.	1. Under Grant No. 4—Forests, Sub-head B. 5.
2. Recoveries on account of supplies made by the Manufactory Department of Jails to the General Department of the same Jail or other Jails in Bengal or in another Province.	2. Under Grant No. 14—Jails and Convict Settlements, Sub-head B. 6.

ANNEXURE A—concl'd

Nature of Recoveries.	How exhibited in the Appropriation Accounts
3. Recoveries on account of the value of coal, building materials and labour supplied by the Engineer Superintendent, Government Dockyard at Narayan-ganj.	3. Under Grant No. 16—Ports and Pilotage, Sub-head A. 2.
4. Recoveries on account of departmental charges for establishment under "41—Civil Works" from other Departments of the same Government, private bodies, etc.	4. Under Grant No. 25—Civil Works, Sub-heads— D. 1— <i>Deduct</i> —Recoveries. D. 2— Do.
5. Recoveries on account of departmental charges for tools and plant under "41—Civil Works" from other departments of the same Government.	5. Under Grant No. 25—Civil Works, Sub-head E. 2— <i>Deduct</i> —Recoveries.

CHAPTER II.—REVIEW OF FINANCE.

SUMMARY OF THE TRANSACTIONS FOR THE YEAR UNDER REPORT (1931-32).

8. 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.

	Budget Estimate, 1931-32.	Actuals, 1931-32.	More (+) Less (-).	Disbursements.	Budget Estimate, 1931-32.	Actuals, More (+) Less (-).
<i>Receipts.</i>						
Ordinary revenue receipts	10 50,92	8,99,37	-1,51,55	Revenue Expenditure	11,41,03	10,92,46
Transfer from Famine Relief Fund	50	1,12	+62	Capital expenditure charged to revenue	9,61	8,07
Extraordinary receipts	1,00	58	-42	(A) Total expenditure charged to revenue	11,50,64	11,00,53
(A) Total revenue receipts	10,52,42	9,01,07	-1,51,35	Capital expenditure not charged to revenue—		
				Irrigation	19,81	19,20
				Civil Works	9,40	8,96
				Total Capital expenditure	39,21	28,16
						-1,06
Advances from Provincial Loans Fund	1,32,41	2,12,60	+80,09	Advances from Provincial Loans Fund (Repayments).	7,76	7,76
				<i>Advances from Provincial Loans Fund.</i>		
				<i>Loans and Advances by Provincial Governments.</i>		
Recoveries of Loans and Advances	13,85	11,70	-1,68	Loans and Advances	10,04	17,99
				<i>Deposits and Advances.</i>		
Appropriation for reduction or avoidance of debt—						+7,95
Other Appropriations	7,76	7,76	...			
Famine Relief Fund	70	78	+8	Famine Relief Fund	50	1,12
Depreciation Reserve Fund	1,46	1,06	-40	Depreciation Reserve Fund	67	38
Subvention from Central Road Development Account	10,00	8,00	-4,00	Subvention from Central Road Development Account	15,68	10,98
Civil Deposits—Deposit account of the grant made by the Imperial Council of Agricultural Research . . . . .	...	15	-15	Civil Deposits—Deposit account of the grant made by the Imperial Council of Agricultural Research . . . . .	...	9
Suspense Account—Provincial	7,38	6,20	-1,12	Suspense Account—Provincial	6,76	6,84
Total	27,30	21,96	-5,35	Total	23,11	18,91
Total Provincial Receipts	12,25,51	11,47,22	-78,29	Total Provincial Disbursements	12,20,76	11,73,35
(B) Opening Balance	31,16	39,68	+8,52	(B) Closing Balance	36,91	18,55
GRAND TOTAL	12,56,67	11,86,90	-69,77	GRAND TOTAL	12,56,67	11,86,90

(A) Revenue Deficit during the year 1,09,46
 (B) Decrease of provincial balance during the year 26,13

9. The budget estimate for 1931-32 anticipated an increase in the provincial balance by 4,75 but the final actuals for the year showed a decrease in the balance by 26,13. The deterioration as compared with the budget was due mainly to (1) abnormal falling off in the revenue receipts (Rs. 1,51 lakhs), (2) larger expenditure under Police and Miscellaneous (Rs. 4 lakhs), owing to the adoption of special protective measures for the safety of individuals and of the public generally and the maintenance of a larger number of detenus, (3) larger expenditure on famine relief (Rs. 2 lakhs), (4) growth of expenditure under Superannuation Allowances and Pensions (Rs. 3 lakhs) and (5) increased expenditure under Loans and Advances (Rs. 8 lakhs) owing to the economic distress of the people during 1931-32 aggravated by floods and other causes. The deficit was met partly by (1) larger advances from the Provincial Loans Fund than originally contemplated in the budget (Rs. 80 lakhs) and (2) decrease in the expenditure charged to revenue (Rs. 61 lakhs) under almost all the heads except Police, Famine, Superannuation, and Miscellaneous.

Receipts.

10. The drop of 1,51,35 in revenue receipts was due mainly to the fall in revenue under the heads Land Revenue, Excise, Stamps, Forests, Registration and Scheduled Taxes which provide more than 80 per cent. of the revenue of the Province. The total decline in revenue under these heads during the year 1931-32 amounted to 1,55,11 as compared with the budget for the same year and to 79,25 as compared with the actuals for 1930-31, which was in itself an abnormal year.

11. The estimate for 1931-32 anticipated a modest increase in the revenue over the actuals of 1930-31. It was hoped at the time of framing the budget that world conditions and the political situation existing in 1930-31 would improve, but the expectation did not materialise and the results of 1931-32 turned out to be worse than those of 1930-31. Important variations in revenue as compared with the estimates for 1931-32 and the actuals for 1930-31 are noted below :—

Heads of Revenue.	Estimate, 1931-32.	Actuals, 1931-32.	Actuals, 1930-31.	Increase +, Decrease— as compared with	
				Budget Estimate, 1931-32.	Actuals, 1930-31.
Salt . . . . .	...	5,37	...	+ 5,37	+ 5,37
Land Revenue	3,29,32	3,06,22	3,06,93	—23,10	—2,71
Excise	2,07,00	1,56,00	1,80,16	—51,00	—24,16
Stamps	3,34,14	2,71,09	3,12,94	—63,05	—41,85
Forest	25,27	16,94	23,12	—8,33	—6,18
Registration	28,00	19,33	23,72	—8,67	—4,39
Scheduled Taxes	14,00	13,04	13,00	—96	+ 4

Heads of Revenue.	Estimate, 1931-32.	Actuals, 1931-32.	Actuals, 1930-31.	Increase+, Decrease— as compared with	
				Budget Estimate, 1931-32	Actuals, 1930-31.
XIII—Irrigation, Navigation, etc., for which capital accounts are kept	—6,75	—2,89	—4,66	+ 4,06	+ 1,97
Jails and Convict Settlements	10,19	9,28	7,27	—91	+ 2,01
Police	11,89	13,86	11,60	+ 1,97	+ 2,26
Agriculture	7,08	5,81	6,16	—1,27	—35
Civil Works	21,73	17,35	10,37	—4,38	+ 6,98
Other heads	70,55	69,47	73,73	—1,08	—4,26
Total	10,52,42	9,01,07	9,66,34	—1,51,35	—65,27

Explanations of important variations between the budget figures and the actuals of 1931-32 :—

Salt.—The receipt from the Central Government for the Provincial Government's share of the additional import duty on foreign salt has been exhibited under this head which was opened with effect from 1931-32.

Land Revenue.—The heavy fall of 23,10 in revenue was due mainly to smaller receipts under "Fixed Collections" (9,70) and "Collections from Government Estates" (12,06) on account of the general depression.

Excise.—The heavy drop was due to abnormally low receipts under "Country Spirits" (27,10), "Opium" (7,71), "Hemp and other drugs" (11,98) owing mainly to the reduced purchasing power of the people and to the temperance movement.

Stamps.—Owing to dull trade conditions there was a heavy fall in the receipts under "Sale of General Stamps" (26,65) and "Sale of Court-fee Stamps" (36,81).

Forest.—The decrease of 8,33 was due mainly to the slump in the timber market.

Registration.—The fall of 8,67 was due mainly to adverse economic conditions caused by the world-wide trade depression.

XIII—Irrigation, Navigation, etc., Works for which capital accounts are kept.—The net increase was due mainly to smaller working expenses, partly counterbalanced by smaller receipts due to trade depression.

Police.—The increase was due mainly to certain special recoveries made from private companies and the E. I. Railway on account of additional police supplied to them.

Civil Works.—The drop was due to the adjustment of smaller charges on account of communications met out of the Road Development Account.

Advances from Provincial Loans Fund.—The increase of 80,09 was due to larger borrowings than originally anticipated to cover the overdraft caused by the abnormal falling off in revenue.

Loans and advances by Provincial Government.—The decrease of 1,68 under 'Recoveries of Loans and advances' was due to economic distress aggravated by the floods occurring during 1931-32.

Subvention from Central Road Development Account.—The receipts under this head depend upon the apportionment made by the Government of India for Road Development out of the proceeds of the increased taxation on motor spirit.

Suspense account, Provincial.—The receipts under this head are fluctuating.

Disbursements.

12. The decrease of 50,11 in the total expenditure charged to revenue was the result of decreases under certain heads and increases under others. Important variations are exhibited below :—

Major Heads	Excess.	Saving.
Land Revenue . . . . .	...	2,68
Stamps . . . . .	...	1,96
Registration . . . . .	...	2,16
Interest on Ordinary Debt . . . . .	...	2,77
General Administration . . . . .	...	5,54
Administration of Justice . . . . .	...	5,80
Police	2,47	...
Education . . . . .	...	5,41
Medical . . . . .	...	4,51
Public Health . . . . .	...	4,22
Agriculture . . . . .	...	1,79
Civil Works . . . . .	...	11,38
Famine	1,83	...
Superannuation allowances and Pensions	3,46	...
Stationery and Printing . . . . .	...	1,78
Miscellaneous	1,96	.

Land Revenue.—The saving was due mainly to the abolition of certain posts in the Land Acquisition Department, restricted expenditure on the Colonisation of the Sunderbans and on Major Settlement Operations, reduction of rates of travelling allowance and percentage cut in pay.

Stamps.—Charges for sale of stamps vary with the receipts. The saving was due mainly to the abnormal decrease in the sale.

Registration.—The saving was due mainly to (1) smaller expenditure on establishment owing to the fall in the number of documents registered, (2) smaller expenditure on contract contingencies and (3) percentage cut in pay.

Interest on ordinary Debt.—The saving was due mainly to non-utilisation of the provision for interest on the advance taken to cover the overdraft in 1931-32.

General Administration.—The saving was due to (1) curtailment of tours, (2) percentage cut in pay, (3) smaller expenditure on temporary establishment, (4) reduction of expenditure on travelling and other allowances, (5) smaller expenditure under "Band" and contingencies of the Bodyguard, (6) smaller expenditure on contingencies under "Legislative Council", (7) non-utilisation in full of the provision for special officers in the Secretariat and (8) smaller expenditure on "Pay of Establishment" and "Allowances" under District Administration.

Administration of Justice.—The savings occurred mainly under (1) High Court and (2) Civil and Sessions Courts owing to reduction of staff, percentage cut in pay, restricted expenditure on travelling allowance, smaller expenditure on remuneration to copyists and on other contingencies on account of decrease in litigation.

Police.—The excess expenditure was due mainly to the protective measures taken to cope with the terrorist movement.

Education.—The saving was due mainly to the percentage cut in salary, reduction in the rates of travelling allowance, curtailment of grants to colleges and schools and excessive provision under "Pay of Officers".

Medical.—The decrease was due mainly to (1) percentage cut in pay, (2) adjustment of a grant of Rs. 1 lakh for the construction of a building under another major head, (3) smaller expenditure on Government's share of the cost of Ranchi Mental Hospital and (4) exercise of economy.

Public Health.—The saving was due mainly to the percentage cut on salaries, change of incumbents due to leave and retirement, less expenditure on "Grants for public health purposes" and "Expenses in connection with epidemic diseases".

Agriculture.—The saving was due mainly to vacancies, change of incumbents, percentage cut in pay, less expenditure on supplies and services in the Veterinary Department, reduction of grants to certain societies and less expenditure on works.

Civil Works.—The saving was due mainly to non-utilisation of the provision for certain road development works and to curtailment of expenditure on repairs and minor works.

Famine.—The excess was due to increased expenditure for the relief of distress caused mainly by floods.

Superannuation Allowances and Pensions.—The excess was due mainly to the large increase in the number of pensioners and to smaller recoveries from the Irrigation Department on account of reduction in the rate of pensionary charges of the Irrigation Department.

Stationery and Printing.—The saving was due mainly to smaller expenditure on stationery supplied from Central stores, smaller payments to the Depreciation Fund Account by Government Presses, percentage cut in pay and reduction in the rates of allowances.

Miscellaneous.—The excess was due to larger expenditure on account of detenus and extra expenditure in connection with the Military operations in Chittagong.

Loans and Advances.—The excess of 7,95 was due mainly to the grant of larger amounts of loans for relieving the sufferers from floods and economic distress.

Subvention from the Central Road Development Account.—The decrease of 4,70 was due to the smaller expenditure incurred on the approved projects to be financed from the Road Development Account.

REVIEW OF REVENUE AND EXPENDITURE.

13. The following table shows the progress of revenue and expenditure and the revenue position of the Government of Bengal from 1921-22 onwards :—
In lakhs of rupees.

Heads.	Actuals.													Budget.			
	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.					
Revenue.																	
A. Land Revenue		3,02	3,13	3,11	3,01	3,11	3,15	3,27	3,25	3,09	3,06	3,16					
Excise		1,83	2,01	2,10	2,15	2,18	2,25	2,24	2,25	2,26	1,80	1,68					
Stamps		2,74	3,02	3,17	3,37	3,58	3,32	3,47	3,55	3,92	3,13	2,71	2,95				
Other principal heads of revenue		1,37	73	70	72	67	87	93	88	79	60	55	58				
B. Railways		2	...	1	1	1	1	3	1	1	1	1	1				
C. Irrigation		3	3	...	...	-5	-1	-3	-2	-1	-3				
E. Interest		4	3	3	3	3	4	6	6	6	5	4	5				
F. Civil Administration		64	58	67	62	62	64	69	77	83	72	75	73				
H. Civil Works		6	7	6	7	6	6	7	5	5	10	18	23				
J. Miscellaneous		16	28	23	21	24	20	18	15	17	16	15	16				
L. Contributions, etc. (net)		2	...	..	2	...	...	...	...	...
M. Extraordinary items		2	...	5	2	1	1				
Total Revenue		9,88	9,85	10,13	10,34	10,70	10,50	10,91	10,98	11,36	9,66	9,01	9,53				

Expenditure.

A. and A. A. Direct Demands	88	83	82	85	1,02	1,08	1,09	1,16	1,13	1,08	1,01	1,01
B. and B. B. Railways . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
C. and C. C. Irrigation, etc.	62	8	54	36	31	35	35	37	34	31	29	30
E. Debt Services	-8	-8	-6	-8	-8	-7	-7	-8	-2	...	1	15
F. Civil Administration*	6,66	6,93	6,53	6,69	6,80	7,07	7,10	7,30	7,55	7,74	7,50	7,52
H. Civil Works	1,42	1,01	93	95	1,10	1,11	1,01	97	95	1,01	88	85
J. Miscellaneous	78	67	72	68	79	76	97	80	98	84	59	91
L. Contributions, etc. (net)	1,55	...	...	...	...	...	...	...	...	...	...	...
M. Extraordinary items . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Expenditure in England and Exchange	20	25	27	31	37	41	40	33	41	42	43	38

Total Expenditure 12,03 9,59 9,78 9,76 10,31 10,71 10,85 10,90 11,34 11,40 11,00 11,12

Surplus (+), Deficit (-)	-2,15	+56	+35	+53	+39	-21	-1	+8	+2	-1,74	-1,99	...
Do. as per Revised Estimate of the year	-2,24	-6	+28	+28	+19	-32	-26	-11	-5	-1,86	-2,07	...
Do. as per Budget Estimate of the year	-2,12	+19	+6	+25	-23	-17	-35	-26	-8	-80	-93	-1,59

Cumulative revenue deficit during the post-Reforms period Rs. 4,45 lakhs.
 * Details furnished on the next page.

DETAILS OF CIVIL ADMINISTRATION CHARGES.

In Thousands of Rupees.

Hends.	Actuals.												Budget.
	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	
General Administration	1,07,65	1,16,48	1,14,91	1,10,23	1,13,50	1,15,72	1,17,44	1,20,55	1,24,27	1,25,11	1,23,26	1,18,59	
Administration of Justice	1,03,24	1,10,89	1,05,60	1,05,57	1,07,65	1,07,22	1,08,46	1,06,45	1,06,99	1,06,16	1,01,66	97,35	
Jails and Convict Settlements	37,56	35,60	32,27	32,00	30,92	32,06	34,00	32,75	31,45	44,38	36,91	50,51	
Police	1,90,08	1,84,49	1,76,02	1,78,51	1,78,32	1,86,42	1,85,33	1,95,89	2,09,12	2,20,54	2,20,53	2,20,85	
Ports and Pilotage	1,47	2,10	1,36	7,35	6,20	6,71	7,37	5,96	5,05	5,13	4,32	4,85	
Scientific Departments	16	22	32	25	26	57	27	26	27	34	34	20	
Education	1,18,77	1,21,15	1,22,48	1,20,45	1,31,29	1,35,14	1,37,87	1,40,27	1,43,63	1,41,78	1,33,79	1,29,17	
Medical	50,55	52,74	48,63	54,95	55,93	55,44	53,27	55,02	55,66	52,80	51,50	51,88	
Public Health	23,28	24,77	23,90	28,28	23,67	33,31	29,58	33,48	35,45	37,27	38,24	31,84	
Agriculture	20,26	21,76	18,74	17,85	19,36	21,45	22,02	25,14	25,31	25,54	25,37	24,80	
Industries	11,07	11,67	9,34	9,16	11,04	10,84	11,45	12,04	12,33	12,18	11,59	11,38	
Miscellaneous Departments	2,01	2,49	2,30	4,19	1,99	2,27	2,37	2,03	2,39	2,36	2,27	2,12	
TOTAL	6,66,10	6,82,96	6,55,87	6,63,12	6,80,43	7,07,20	7,09,73	7,29,84	7,54,92	7,73,99	7,50,18	7,51,93	

14. The above statistics indicate that while the budget for the year 1931-32 did not anticipate the heavy deficit which was due in the main to the general trade depression and the political events prevailing during the year, the revised estimate was, on the whole, reasonably close.

15. A brief analysis of the rise or fall in revenue under the principal heads from 1921-22 is given below:—

Land Revenue.—The revenue under this head is practically inelastic owing to the existence of the Permanent Settlement in the Presidency. The increase of Rs. 11 lakhs under this head in 1922-23 was due mainly to re-settlements in Government Estates, collection of arrears and larger recoveries under Survey and Settlement. The fall of Rs. 10 lakhs in 1925-26 was due to temporary causes and the revenue showed a tendency to increase in subsequent years and reached its peak in 1928-29, the increase in that year being however partly due to changes in the method of accounting. The abnormal decrease in revenue noticed from 1930-31 was due mainly to adverse economic conditions.

Excise.—The revenue under this head was at its lowest in the year under report since the introduction of the Reforms. Owing to the introduction of the fixed fee system in the settlement of excise and opium shops and to the enhancement of the duty on country spirits from September 1921, the revenue rose steadily from Rs. 1,83 lakhs in 1921-22 to Rs. 2,28 lakhs in 1925-26, a part of the increase in the latter year being due to a change in the procedure for the accounting of receipts from Excise Opium. The marked fall in the receipts from 1930-31 is due mainly to economic conditions and also to some extent to the development of the temperance movement. It is doubtful whether the revenue under this head will increase appreciably in the near future. Compared with the figure of 1929-30, there has been a drop in revenue of not less than Rs. 70 lakhs.

Stamps.—As a result of the amendment of the Stamp and Court-fee Acts in 1922, there was a distinct rise in the revenue under this head from 1922-23 to 1925-26. A set-back, however, followed in 1926-27 owing mainly to dullness in the jute trade. There was a remarkable increase in the revenue in 1929-30 owing to the windfall of Rs. 52 lakhs on account of probate duty on a certain rich estate. The world-wide trade depression has considerably affected the Stamp revenue since 1930-31. In fact, it has gone down even lower than the level reached in the early days of the Reforms. Excluding the abnormal receipt of Rs. 52 lakhs from the figure of 1929-30, the drop since that year was as much as Rs. 69 lakhs. So far as can be foreseen, the receipts under this head cannot be expected to go up appreciably in the near future.

Other principal heads of revenue.—This group comprises (1) the provincial share of income-tax which was adjusted in 1921-22 only, (2) revenues under "Forest", "Registration" and "Scheduled Taxes" and (3) receipts under "Salt" which accrued in 1931-32 (Rs. 5 lakhs) on account of the Provincial Government's share of the additional import duty on foreign salt.

The revenue under "Forest" rose from Rs. 19 lakhs in 1921-22 to Rs. 33.5 lakhs in 1927-28, but has since 1928-29 been going down. In 1931-32, the receipts went down to Rs. 16.94 lakhs which was even worse than the amount realised in 1921-22. In view of the dullness of the timber market, no appreciable increase of revenue can be anticipated under this head.

The yield under "Registration" was fairly steady up to 1924-25. Consequent on the enhancement of the registration fees from 1st June 1925, the

revenue rose from Rs. 25 lakhs in 1921-22 to Rs. 39 lakhs in 1925-26. The receipts, however, gradually declined since 1929-30 and came down so low as Rs. 19 lakhs in 1931-32 thus falling short of the 1921-22 figure by Rs. 6 lakhs.

A tax on entertainments and betting was imposed from 1922-23. The revenue under "Scheduled Taxes" has been declining steadily since 1928-29 and the receipt for 1931-32 amounted to Rs. 13 lakhs as against Rs. 17 lakhs in 1928-29 and Rs. 25 lakhs in 1922-23. Appreciable improvement can only be expected with a revival of trade.

Civil Administration.—The receipts under most of the heads included in this group are fluctuating. The marked increase in the revenue from 1928-29 was due chiefly to the classification of certain recoveries effected from local bodies and private persons as receipts instead of as deduction from expenditure.

Civil works.—The increase in the revenue from 1930-31 is due mainly to the receipts from the Central Road Development Account.

Expenditure.

16. The total expenditure of 12,03 in 1921-22 included two peculiar items, *viz.*, adjustments on account of Income tax and provincial contributions (aggregating Rs. 1,56 lakhs). Neglecting these, the normal expenditure in 1921-22 amounted to Rs. 10,47 lakhs against Rs. 11,00 lakhs in 1931-32 which marks an increase of Rs. 53 lakhs in the decade. It may, however, be mentioned that the year 1931-32 was like 1930-31 an abnormal one inasmuch as heavy extra expenditure had to be incurred under certain heads, *viz.*, Police, Miscellaneous, etc., while retrenchment to the extent of Rs. 32.16 lakhs had to be effected under other heads in view of the abnormal fall in revenue. Leaving these two abnormal years aside for purposes of comparison, it is observed that the increase in 1929-30 over the actuals for 1921-22 was Rs. 87 lakhs. This is most marked under the heads "Expenditure in England", "Superannuation" (included in the group head J—Miscellaneous), Education, Police, General Administration and Public Health. A brief analysis of the rise or progress in expenditure from 1921-22, onwards is given below.

The budget estimate for 1921-22 showed a revenue deficit of about Rs. 2,12 lakhs which necessitated reduction of expenditure wherever possible as well as the imposition of new taxation. Retrenchments were accordingly effected in 1921-22, 1922-23 and 1924-25 to the extent of Rs. 1,57 lakhs and strict economy enjoined all round. The remission of the provincial contribution in 1922-23 brought in Rs. 63 lakhs and this with the levy of additional taxation and retrenchments effected by Government, brought about a revenue surplus aggregating Rs. 1,58 lakhs during the four years ending 31st March 1926. The expenditure, however, advanced by nearly Rs. 60 lakhs in 1925-26 and increased further by over a crore of rupees during the five years ending 1930-31, the rise being most marked under the head "Cost of Civil Administration". This increase was the result partly of the general revision of pay and other concessions and partly of the demand caused by the growth of administrative needs and was met from the growth of revenue mainly under Excise and Stamps. Government also embarked upon certain schemes of capital expenditure which were partly met from revenue. In view of the abnormal decline of revenue and the heavy extra expenditure on Police, Jails and detenus during the year 1930-31, retrenchments to the

extent of Rs. 40·68 lakhs in other departments were made in 1930-31. The following measures for retrenchment were taken by the Government of Bengal during 1931-32.

- (1) Modification of travelling allowance rules.
- (2) Cut of 15 per cent. of pay in the case of all officiating incumbents and new entrants subject to certain restrictions with effect from 22nd July 1931.
- (3) Reduction of motor car and other conveyance allowances with effect from 1st February 1932.
- (4) Emergency cut of 10 per cent. of salaries with effect from December 1931.
- (5) Reduction of 4 per cent. in the grants for travelling allowances.
- (6) Curtailment and postponement of works not considered essential.

As a result of these measures, retrenchments to the extent of 32,16 were effected during the year 1931-32. Details of the retrenchments are given in Annexure A.

Additional Taxation.

17. The Bengal Motor Vehicles Tax Act was passed by the Provincial Legislature in February 1932 and this Act came into force with effect from 1932-33. Its object was to impose a tax on motor vehicles to provide for the construction, maintenance and improvement of new or existing roads. The receipts for the year 1932-33 were estimated at 7,50 under the head "XXVI—Miscellaneous Departments" out of which a sum of 4,50 was to be paid to the Calcutta Corporation to compensate it for the loss of revenue derived from this source.

The expenditure for working this Act was estimated at 25 for 1932-33 of which 10 was provided under "General Administration" and 15 under "Police".

Revenue position of Government.

18. During the period under review, *viz.*, the decade ending 1931-32, Government explored all possible sources of economy and effected retrenchments to the extent of two crores of rupees. This did not consist wholly of savings of a permanent and recurring nature but comprised as well considerable savings effected by reduction of non-recurring expenditure and by postponement of schemes which were not of an urgent nature. Retrenchment measures given effect to in 1931-32 brought down the total expenditure charged to revenue by Rs. 33 lakhs below the amount incurred in 1929-30, but even this could hardly fill the gap caused by the abnormal drop in revenue which amounted to no less a sum than Rs. 1,83 lakhs compared with the actuals for 1929-30 (excluding the windfall of Rs. 52 lakhs under Stamps).

Though for six years in the decade, it was possible to achieve a revenue surplus aggregating Rs. 1,68 lakhs, the cumulative revenue deficit during the post-Reforms period amounted to Rs. 4,45 lakhs, which has added considerably to the unproductive debt of the province. From the progress of actuals in the current year, it appears that the large revenue deficit anticipated in the budget estimate for 1932-33 will materialise at a figure of Rs. 1,55 lakhs

approximately. With the provincial balance wiped out and a prospective deficit of about Rs. 1,55 lakhs in 1932-33, the position seems to be one of considerable gravity to the administration.

Capital Outlay not charged to Revenue.

19. *Progressive capital outlay to end of the year.*—The following table shows a progressive account of the capital expenditure not charged to revenue of the Government of Bengal up to the end of 1931-32 :—

Nature of expenditure.	Expenditure up to 1930-31.	Expenditure during 1931-32.	Total.
55—Construction of Irrigation, etc., works	2,76,87	19,20	2,96,07
60—Civil Works not charged to Revenue	78,29	8,96	87,25
Total	3,55,16	28,16	3,83,32

20. The details of the actual outlay are as follows :—

Name of the work.	Expenditure up to 1930-31.	Expenditure during 1931-32.	Total.
I. Pre-Reform Irrigation Project—			
<i>Productive.</i>			
1. Grand Trunk Canal	7,69	...	7,69
<i>Unproductive.</i>			
2. Midnapur Canal	82,40	...	82,40
3. Hiji Tidal Canal	17,95	...	17,95
4. Dredger Ronaldshay	10,17	...	10,17
II. Capital works met from post-Reform Advances—			
(A) Productive—			
(i) Grand Trunk Canal	4,94	5	4,99
(ii) Damodar Canal	60,87	19,12	79,99
(iii) Bakreswar Irrigation Project	5,52	1,08	6,60
(B) Unproductive—			
(i) Dredger Ronaldshay	34,51	—92	33,59
(ii) Dredgers Cowley and Burdwan	52,82	—18	52,69
Total	2,76,87	19,20	2,96,07
<i>Civil Works.</i>			
(iii) Legislative Council Chamber	47,95	4,16	52,11
(iv) Calcutta Police Housing Scheme			
(v) Bally Bridge Roadway	30,34	4,80	35,14
Total	78,29	8,96	87,25

Productive Works.

21. The number of canals or projects classed as "Productive" in the year under review was the same as in the year 1930-31, viz., (1) the Damodar Canal and (2) the Bakreswar Irrigation Scheme under "A—Irrigation Works" and (3) the Grand Trunk Canal under "B—Navigation, Embankment and Drainage Works".

The Damodar Canal and the Bakreswar Irrigation Scheme.

22. Out of the three works classified as "Productive", the Damodar Canal Project and the Bakreswar Irrigation Scheme were started in the years 1926-27 and 1927-28 respectively and the works are still in progress. No revenue account for the Damodar Canal has yet been opened. For the Bakreswar Canal, a revenue account was opened from 24th July 1931, the date from which a portion of the canal was opened for irrigation. It is not possible at this stage to judge whether these two projects will prove to be productive.

The Grand Trunk Canal.

23. Reference has been made in paragraph 41 of the Report of 1930-31 as well as in certain paragraphs of the previous reports to the fact that the Grand Trunk Canal Project which was started in 1920-21 has been held in abeyance.

The net expenditure incurred on the project to end of 1931-32 stands at	
Rs. 12,68,420 charged to the Capital major heads not charged to Revenue.	Rs. 13,98,529, as detailed in the margin, out of which Rs. 10,49,245 represents expenditure incurred in connection with the acquisition of land together with certain buildings thereon.
Rs. 1,30,109 charged to Revenue.	

It appears that Government first decided to abandon the project because of the increasing opposition to the scheme in and outside the Legislative Council on the grounds that the cost would be very high, that it had been or might have been under-estimated or that the work might not be successful or was not necessary in the event of the existing Sunderbans Steamer Route being maintained. On the other hand, the Steamer Companies, who had always advocated the scheme, urged that the Sunderbans Steamer Route could be maintained for many years to come and should also be kept open in addition to the Grand Trunk Canal. In 1928, however, the Consulting Engineer to the Government of India expressed the opinion after inspection that it would be impossible to maintain the Sunderbans Steamer Route and that its closure was inevitable. It was accordingly decided that the scheme should be merely kept in abeyance. It is understood that Government have deferred the final decision on the question pending the formation of a Provincial Waterways Board which is now under their consideration.

Till a final decision on the necessity and probable cost of the scheme is arrived at, the expenditure of over 13 lakhs already incurred thereon cannot be regarded as remunerative. The land and buildings acquired in connection with the scheme yield however a small revenue of about Rs. 11,000 a year, which is likely to diminish as the buildings are not kept in proper

repairs. Government do not propose to spend large sums on repairing these old buildings, as the cost of such repairs will be disproportionate to the return in the form of rent. The recurring annual loss to Government at present amounts to over Rs. 59,200 as detailed below. This loss is likely to continue till the land and buildings are either resold or the project resumed.

	Rs.
Interest at 5½ per cent. on the net capital outlay invested on the project to end of 1931-32 (<i>viz.</i> , Rs. 13,98,529)	76,919
Add municipal taxes paid annually on the land and buildings (<i>viz.</i> , Rs. 1,900) and the maintenance charges incurred on patch repairs to buildings (<i>viz.</i> , Rs. 200)	2,100
Add pay of one overseer with conveyance allowance and of a chowkidar entertained to look after the works and property pertaining to the project	1,233
Total	80,252
<i>Deduct</i> the annual revenue derived from leasing out small plots of land and renting out buildings on it	11,000
	69,252
	or Rs. 69,200 approximately.

24. The table below summaries the financial position of the "Productive" works up to the end of the year under report :—

Capital outlay to the end of 1930-31 (inclusive of indirect charges)	81,83
Capital outlay (direct and indirect) during 1931-32	20,49
Accumulated arrears of simple interest to the end of the year 1931-32	10,79
Receipts during the year 1931-32	8*
Working expenses and Maintenance charges during 1931-32	1*
Interest charges for the year 1931-32	1,16
Net loss for the year 1931-32	1,09

As shown in the above table, the capital outlay (including indirect charges) on "Productive" works during the year 1931-32 amounted to Rs. 20.49 lakhs. Of this amount, Rs. 17.21 lakhs only were met from borrowed funds. The former figure includes Rs. 4.02 lakhs on account of interest on the capital invested in the Damodar Canal, which, under special orders, is being charged to "Capital" instead of to "Revenue". The interest charges for the two other projects during 1931-32 aggregating 1.16 were met from Revenue. This amount *minus* 7 representing the net revenue of the Bakreswar Canal, that is, the sum of 1.09 may be taken as the net loss for the year 1931-32 on account of productive works in hand.

* Relates to Bakreswar Irrigation Scheme.

Unproductive works not charged to Revenue.

25. The position in respect of the unproductive irrigation projects mentioned in paragraph 20 for the year under report is shown below :—

Project.	Gross Receipts.	Working Expenses.	Interest charges.	Net Loss.
1. Midnapur Canal	1,63	1,87	2,73*	3,00
2. Hijli Tidal Canal	72	35	55	48
3. Dredger Ronaldshay	9	45	2,88	3,24
4. Dredger Cowley	1	22	2,71	2,92
5. Dredger Bardwan . . . . .	..	8	80	88

(1) *The Midnapur Canal.*—In the year under report, the receipts were not even sufficient to cover the working expenses. From the figures furnished below, it will be seen that in the preceding year, the receipts not only covered the working expenses but also contributed to some extent towards the interest on the capital outlay.

Year.	Gross Receipts.	Working Expenses.	Interest charges.	Net Loss.
1928-29	2,48	1,95	2,76	2,23
1929-30	2,31	2,36	2,76	2,81
1930-31	2,17	2,15	2,76	2,74
1931-32	1,63	1,87	2,76	3,00

(2) *On the Hijli Tidal Canal,* the receipts more than balanced the working expenses.. This marks a remarkable improvement in the year under report as compared with previous years, the figures for which are given below :—

Year.	Gross Receipts.	Working Expenses.	Interest charges.	Net Loss.
1928-29	67	47	85	65
1929-30	68	1,04	85	1,21
1930-31	56	92	85	1,21
1931-32	72	35	85	48

Dredgers.

(3) *Dredger Ronaldshay.*—The total capital outlay (direct and indirect) to the end of the year 1931-32 was 49,42. The original capital outlay representing direct charges was 56,30 and was met as follows, *viz.*, 10,17 out of the pre-Reform loan of 1,18,21 and the balance of 46,13 out of the post-Reform loan of Rs. 50 lakhs. The capital cost (direct) has gradually been reduced to 48,56 by adjustment of hire receipts. The total interest charges on capital to the end of the year 1931-32 work out to 32,27. The dredger which was requisitioned by the Government of India for the Andamans

Reclamation Scheme sailed for the Andamans on 6th December 1929 and returned to Calcutta on 31st January 1932. The hire receipts during the year amounted to 1,01 of which 92 was credited to Capital account and 9 to Revenue account. The table below shows the financial position of the dredger to the end of the year 1931-32 :—

I. Capital cost (direct and indirect) to end of 1931-32	49,42
II. Interest until the dredger started operation	1,81
III. Capital at charge (I and II)	51,23
IV. Working expenses during the year (direct and indirect) excluding hire charges	45
V. Interest on III during the year (excluding interest on indirect charges)	2,96
VI. Depreciation on I during the year	1,46
VII. Gross expenditure of the year (IV+ V + VI)	4,87
VIII. Receipts from hire during the year	1,01
IX. Net Receipts (VIII—VII)	—3,86
X. Percentage return, being percentage of IX on III	—7.5

(4) *Dredger "Cowley"*.—The total capital outlay (direct and indirect) to end of the year 1931-32 amounted to 47,00. The original direct capital outlay was met chiefly out of the loan of 51,89 granted by the Central Government for the purchase of the two dredgers 'Cowley' and 'Burdwan'. The interest charges on the capital invested for the Dredger 'Cowley' to end of the year 1931-32 amounted to 28,71. The dredger earned hire receipts amounting to 15 of which 14 was credited to Capital account and 1 to Revenue account. The table below shows the financial position of the dredger to the end of the year 1931-32 :—

I. Total capital outlay (direct and indirect)	47,00
II. Interest until the dredger started operation	3,15
III. Capital at charge (I+II)	50,15
IV. Working expenses during the year (direct and indirect) excluding hire charges	22
V. Interest on III during the year (excluding interest on indirect charges)	2,89
VI. Depreciation on I during the year	1,40
VII. Gross expenditure of the year (IV+V+VI)	4,51
VIII. Receipts from hire during the year	15
IX. Net receipts	—4,36
X. Percentage return, being percentage of IX on III	—8.7

(5) *Dredger "Burdwan"*.—The total capital outlay (direct and indirect) to end of the year 1931-32 amounted to 13,93. As stated in the previous paragraph, the original direct capital outlay was met mainly out of the loan of 51,89 granted by the Central Government. As in the preceding year, the dredger remained idle throughout the year under review. The interest charges on the capital invested to end of 1931-32 amounted to 8,33. The table below shows the financial position of the dredger to end of the year 1931-32 :—

I. Total capital outlay (direct and indirect)	13,93
II. Interest until the dredger started operation	1,04
III. Capital at charge (I+II)	14,97
IV. Working expenses during the year (direct and indirect) excluding hire charges	8
V. Interest on III during the year (excluding interest on indirect charges)	86
VI. Depreciation on I during the year	36
VII. Gross expenditure of the year (IV+V+VI)	1,30
VIII. Receipts on hire during the year	Nil
IX. Net Receipts	-1,30
X. Percentage return, being percentage of IX on III.	-8.7

It will be observed that the maintenance of the three dredgers has entailed a loss of Rs. 9.52 lakhs during the year.

NOTE.—A statement showing the cost of the upkeep of the dredgers under the heads 'Repairs', 'Establishment' and 'Tools and Plant' is given in Annexure B.

26. *Commitments.*—The following table shows the extent to which the Government of Bengal was committed at the end of 1931-32 in respect of sanctioned works estimated to cost Rs. 50,000 or more the cost of which is not chargeable to revenue :—

Major Head of Account and Name of work.	Amount of sanctioned estimate.	Expenditure to end of year 1930-31.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (columns 3 to 5).
1	2	3	4	5	6
55. Construction of Irrigation, etc., works—					
A. Irrigation Works—					
Bakreswar Irrigation Project	3,95	3,17	52	26	3,95
Damodar Canal Project	63,42	48,25	12,55	2,62(a)	63,42
60. Civil Works not charged to Revenue—					
Construction of an approach road to the Railway Bridge at Bally	3,07	73	47	1,73	2,93
Constructing roadways and footpaths on the Railway Bridge at Bally	34,62	29,50	4,12	1,19	34,81
Total	1,05,06	81,65	17,66	5,80	1,05,11

(a) Against the liability of 2,62, a sum of 3,41 has already been spent up to the end of September 1932 and there has already been an excess of 79 as far as the works portion is concerned. A revised estimate amounting to 78,40 for the works portion has been submitted to the Government of India for sanction of the Secretary of State for India.

Debt Position.

27. The subjoined statement shows the capital borrowed by the Government of Bengal up to 31st March 1932, and the way in which it has been utilised.

Loans taken.	Up to 1930-31.	During To end of 1931-32.	1931-32.	Outlay from Loans Fund.	Up to 1930-31.	During To end of 1931-32.	1931-32.
I. Loans raised in the open market	Nil	Nil	Nil	Nil	Nil	Nil	Nil
II. Advances from the Provincial Loans Fund—							
(1) Pre-Reform Provincial Loan Account	Nil	Nil	Nil	(1) Irrigation Works	2,76,87	18,20	2,96,07
(2) Pre-Reform Irrigation Debt	1,18,21	Nil	Nil	(2) Civil Works	78,29	8,96	87,25
(3) Post-Reform advances—				Discount on loans raised in the open market.	Nil	Nil	Nil
	59,65	17,21	76,86				
(i) For productive purposes	59,65	17,21	76,86				
(ii) To finance revenue deficit	1,91,00	1,91,00	3,82,00				
(iii) For other unproductive purposes	1,80,89	4,29	1,85,18				
II.-A. Advances from Famine Relief Fund	Nil	Nil	Nil				
Gross total of loans	3,58,75	2,12,50	5,71,25	Total	3,55,16	28,16	3,83,32

Item II.—Advances from the Provincial Loans Fund—

(2) *Pre-reform Irrigation Debt.*—This represents the capital outlay on the construction of irrigation works prior to 1st April 1921 and is treated as an advance to the local Government under Devolution Rule 24. This is virtually the permanent debt of the Province as it is not repayable except at the option of the local Government. The amount of interest paid on this account up to 1931-32 was Rs. 46.92 lakhs, the amount payable for interest each year being Rs. 4.27 lakhs.

(3) *Post-reform advances—*

(i) *For productive purposes.*—This represents the amount borrowed from 1921-22 to 1931-32. The objects for which the loans have been taken are detailed below :—

	Up to 1930-31.	During 1931-32.	Total.
<i>Irrigation.</i>			
1. Damodar Canal	55,90	16,84	72,74
2. Bakreswar Irrigation Project	3,75	37	4,12
Total	59,65	17,21	76,86

The amounts borrowed are being repaid annually by instalments including interest, but in the case of item No. 1 no instalment towards principal is payable till 1933-34.

(ii) *To finance revenue deficits.*—This represents the loan obtained to meet the revenue deficit during the year 1931-32. The terms of repayment as well as the rate of interest have not yet been settled.

(iii) *For other unproductive purposes.*—This represents the amount borrowed from 1921-22 to 1931-32. The objects for which the loans have been taken are detailed below :—

	Up to 1930-31.	During 1931-32.	Total.
1. Loans and Advances by Provincial Government . . . . .	...	2,50	2,50
2. Irrigation Works—			
Dredger Ronaldshay	50,00	...	50,00
Purchase of Dredgers (Cowley and Burdwan)	51,89	...	51,89
Total	1,01,89	...	1,01,89
3. Civil Works—			
Police Housing Scheme	16,00	...	16,00
New Council Chamber	27,00	84	27,84
Bally Bridge Roadway	36,00	95	36,95
Total	79,00	1,79	80,79
Total unproductive	1,80,89	4,29	1,85,18

The amounts borrowed are being repaid by instalments including interest.

Item III.—B—Repayment of loans taken from the Provincial Loans Fund.

The details of the repayments are:—

—	Up to 1930-31.	During 1931-32.	Total.
i) For productive purposes—			
Other purposes—			
Damodar Canal . . . . .	...	...	...
Bakreswar Irrigation Project	26	19	45
Total	26	19	45
(iii) For other unproductive purposes—			
<i>Irrigation Works.</i>			
Dredger Ronaldshay	24,98	3,70	28,68
Purchase of Dredgers (Cowley and Burdwan)	21,62	3,55	25,17
<i>Civil Works.</i>			
Police Housing Scheme	32	8	40
New Council Chamber	11	10	21
Bally Bridge Roadway	13	14	27
Total	47,16	7,57	54,73

Out of the total repayment of Rs 55.18 lakhs, a sum of Rs. 33.40 lakhs was paid from the provincial balance and the balance, *viz.*, Rs. 21.78 lakhs from revenue, for which specific provision was made in the estimate for 1929-30 onwards under the head "21—Appropriation for reduction or avoidance of debt".

Item V.—Net Liabilities.—The net liabilities of the Government of Bengal on the 31st March 1932 as shown in the statement on page 23 are composed of advances from the Provincial Loans Fund only, the balance on 31st March 1932 amounting to Rs. 516.07 lakhs.

Item VI (1) and (2).—Outlay on Capital Works.—The figures represent the entire capital outlay charged outside the revenue account (*Vide* details given in paragraph 20).

Item VIII.—Outstanding amount of loans borrowed to meet revenue deficits.—The loan was taken on the 31st March 1932 to meet the revenue deficit for the year 1931-32.

Item IX.—Outstanding Loans and Advances by the Local Government.—This amount represents the balance outstanding on the Provincial Loan Account on 31st March 1932 and includes Rs. 2·50 lakhs financed from the Provincial Loans Fund.

Item X.—(1) Sums held in Provincial balances.—As the outlay incurred up to 1931-32 was larger than the total amount of the loans taken for capital expenditure no amount of the loans was held in the provincial balance.

Item XI.—Deduct—Contribution from revenue towards capital expenditure.—The entry against this item is intended to balance the two sides of the statement.

28. *Forecast of future borrowings.*—The following table shows the projected borrowings in 1932-33 and a forecast of the loan requirements in the subsequent year of the Government of Bengal :—

Item No.	Particulars.	Borrowings in 1932-33.	Forecasted borrowings 1933-34.	Total.
<i>Productive.</i>				
1	Damodar Canal	11,73	12,00	23,73
2	Bakreswar Project	10	...	10
	Total	11,83	12,00	23,83
<i>Unproductive.</i>				
3	New Council Chamber	1,75	96	2,71
4	Contribution to East Indian Railway for Bally Bridge	25	60	85
5	Advance to District Boards for improvement of rural water supply	1,00	...	1,00
6	Payments of commuted value of Pensions	...	6,50	6,50
7	Special repairs to the Howrah Bridge . . . . .	...	2,47	2,47
8	To meet revenue deficit	1,40,62	2,09,25	3,49,87
	Total	1,43,02	2,19,78	3,63,40
	GRAND TOTAL	1,55,45	2,31,78	3,87,23

29. *Loans and Advances by the Provincial Government.*—The transaction under this head and the balances outstanding at the beginning and the end of the year as well as the interest realised are shown in the table below. The balances have been acknowledged by the authorities concerned.

	Advance Account.			Revenue Account.		
	Opening balance.	Gross disbursements.	Gross recoveries.	Closing balance.	Interest due.	Interest realized.
(i) Loans to Indian States, Land-holders and other Notabilities . . . . .	...	2,50	...	2,50	...	...
(ii) Loans to Mufassal Municipalities	26,40	1,19	2,67	24,92	1,48	1,48
(iii) Loans to Port Funds	5,27	...	2,52	2,75	...	...
(iv) Loans to District and Other Local Fund Committees	21,04	75	64	21,15	8,36	1,21
(v) Advances to Cultivators	22,02	13,05	5,54	29,53	1,75(a)	89
(vi) Advances under special Laws	2,31	46	28	2,49	(b)	1
(vii) Miscellaneous Loans and Advances	19	4	4	19	1(a)	1
Total	77,23	17,99	11,69	83,53	...	3,60

(a) Figures compiled from the statements furnished by local officers.

(b) Figure not available.

From the above, it will be seen that the balance of the Provincial Loan Account increased by 6,30 which was mainly due to larger advances paid to cultivators and smaller recoveries on account of economic distress.

The balance of 2,50 shown against item (i) represents the loan granted to an estate on the 10th December 1931 in respect of which the terms of repayment have not yet been settled.

The repayments towards principal and interest in respect of item (ii) have been made according to the terms and conditions of each loan.

The balance of 2,75 against item (iii) represents the loans of 1,50 and 1,25 granted to the Commissioners for the New Howrah Bridge which are repayable in full with interest thereon on the 14th January 1933 and 22nd April 1933 respectively. The Commissioners have, however, applied to Government for the renewal of the loans.

As regards loans to District and other Local Fund Committees shown against item (iv), it is observed that a sum of 17,76 (*i.e.*, principal 15,37 plus capitalised interest 2,39) has been outstanding since April 1922 on account of loans granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. Recoveries in respect of the balance of the loans are being made according to the terms and conditions of each loan. The recovery from the District Board, 24-Parganas, in respect of the sum, of 17,76 is in abeyance since April 1922 pending further orders of Government. In the meantime, the Board has been asked by Government to resume payment at Rs. 1 lakh a year in instalments of Rupees Fifty thousand every half-year commencing from 30th September 1929. The amounts due

under this provisional arrangement have been paid. The total amount paid by the Board up to 31st March 1932 was 2,34 which was credited to interest. The balance of interest due from the Board on the 31st March 1932 was 7,15. A further sum of 66 was paid by the Board during the current year leaving a balance of 6,49.

The recoveries in respect of item (v) are watched by the Revenue authorities. A small sum of 2 only was written off during the year. The amounts of overdue instalments of principal and interest on the 31st March 1932 were 15,23 and 86 respectively. The heavy outstanding balance was due to economic distress.

The transactions in connection with item (vi) are watched by the Revenue authorities.

The balance of 19 shown against item (vii) includes the interest-free advance of 10 paid to the Salvation Army for the Karwal Nat Settlement. The advance was repayable in one instalment in February 1932, but the period was extended to February 1933. The remaining amount represents loans granted to ex-students of the Weaving Institute, in respect of which it has been reported that the repayments towards principal and interest were made according to the terms fixed by Government.

30. The transactions in connection with Loans and Advances by the Provincial Government for the years 1921-22 to 1931-32 are shown in the statement below :—

Years.	Advance Account.			Revenue Account.	
	Opening balance.	Gross Disbursements.	Gross Recoveries.	Closing balance.	Receipt of interest.
1921-22	1,22,76	6,25	49,09	79,92	4,16
1922-23	79,92	12,09	10,01	82,00	2,70
1923-24	82,00	6,13	11,80	76,33	2,94
1924-25	76,33	4,32	12,71	67,94	3,26
1925-26	67,94	18,65	8,18	78,41	2,71
1926-27	78,41	7,10	7,52	77,99	2,43
1927-28	77,99	7,99	8,59	77,39	2,43
1928-29	77,39	17,56	27,24	67,71	4,46
1929-30	67,71	13,37	11,28	69,80	3,26
1930-31	69,80	13,79	6,36	77,29	3,28
1931-32	77,23	17,99	11,69	83,53	3,60

General comments on the Debt Position. †

31. The debt position of the Province on the 31st March 1932 may be summarised as below :—

(i) Amount due to the Government of India (Provincial Loans Fund) .	5,16,07
(ii) Amount due to the Government of Bengal on account of outstanding amount in the Provincial Loan Account	88,58
Net debt due by the Provincial Government	<u>4,32,54</u>

(i) The debt of the Government of Bengal to the Provincial Loans Fund increased from Rs. 3,11 lakhs at the beginning of 1931-32 to Rs. 5,16 lakhs at its close. The amount of the debt is not in itself very large, but most of it has been incurred for unproductive purposes. In consequence of the serious set-back in revenue due mainly to economic distress and the heavy increase in expenditure on certain services on account of political disturbances, the Government of Bengal had to borrow Rs. 1,91 lakhs to cover the revenue deficit of 1931-32. They are also faced with a heavy deficit in 1932-33 which, as far as can be foreseen, will have to be covered by further borrowing from the Provincial Loans Fund. Thus as a result of circumstances beyond the control of the Provincial Government, prevailing during the past two years, the unproductive debt of the province has been considerably increased and this has in its turn thrown an additional burden on the Revenue in the shape of interest charges.

32. Provision is made in the revenue section of the budget for the payment of interest on all loans and for the repayment of the principal of the advances taken from the Provincial Loans Fund (except the pre-reform irrigation capital outlay). The repayments are made by a fixed number of annual equated instalments consisting of principal and interest. The amount paid from Revenue in 1931-32 towards principal and interest was 23,86.

33. The sum actually required at present for the service of the debt is not large, but as the heavy revenue deficit in 1931-32 has had to be covered by borrowings, the repayment made in the year under report was merely a replacement of one debt by another. Amortisation of debt in the proper sense of the word has, for the time being, ceased. With the gloomy prospects ahead, of another heavy deficit in 1932-33, the debt position can not be regarded as favourable.

(ii) The outstandings in respect of the loans and advances by the Government of Bengal increased from Rs. 77.24 lakhs at the beginning of the year to Rs. 83.53 lakhs at its close. The increase was due mainly to the advance of large sums to and smaller recoveries from the agricultural population on account of floods and acute distress in several districts. Considering the present economic condition of the cultivators, the recovery of a fair proportion of the loans can hardly be expected in the near future.

Famine Relief Fund.

34. Under Rule 29 and Schedule IV of the Devolution Rules, the Government of Bengal are required to establish and maintain from the provincial revenues a famine relief fund for expenditure on the relief of famine. The annual assignment to the fund has been fixed at Rs. 2 lakhs which may be suspended by Government when the accumulations reach the limit of Rs. 12 lakhs. Such portion of the assignment as is not spent on the relief of famine is required to be transferred to the fund.

When the balance of the famine relief fund exceeds Rs. 12 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works, advances to cultivators through the Provincial Loan Account, repayment of advances from the Provincial Loans Fund, etc.

The balance at credit of the fund is regarded as invested with the Government of India and interest is paid by that Government at the end of each year on the average of the balances held in the fund on the last day of each quarter. Such interest is added to the fund.

No provision was made in the estimate for 1931-32 for transfer to the famine relief fund as the balance had already reached the statutory limit. The fund closed with a balance of 12,77 as shown below :—

Opening balance on 1st April 1931	18,12
<i>Add receipts—</i>	
Interest on balance of the fund :	70
Recoveries of Famine expenditure	7
	13,89
<i>Deduct withdrawals—</i>	
For expenditure on famine relief	1,12
	12,77

The amount withdrawn from the fund was spent on famine relief in Northern and Eastern Bengal.

Analysis of Provincial Balances.

35. A summary of the accounts of the Government of Bengal for the post-Reforms period is given below :—

Debits.	Head of Account.	Credits.
...	1. Opening balance on 1st April 1921	2,72,32
4,45,16	2. Revenue deficit from 1st April 1921 to 31st March 1932 . . . . .	...
3,83,32	3. Capital Expenditure . . . . .	...
...	4. Permanent Debt (Raised in the open market by Bengal Government) . . . . .	...
...	5. Permanent Debt (Repaid up to 31st March 1932) . . . . .	...
...	6. Advances from the Provincial Loans Fund (including advances in respect of pre-reform Irrigation)	5,71,25
55,18	7. Advances from the Provincial Loans Fund (Repaid up to 31st March 1932) . . . . .	...
..	8. Provincial Loan Account (Balance on 1st April 1921 which formed an asset of Provincial Government)	88,54
83,53	9. Provincial Loan Account (Balance outstanding on 31st March 1932) . . . . .	...
...	10. Miscellaneous Government Account (Provincial) . . . . .	..
..	11. Provincial Suspense Account (Balance on 31st March 1932)	67
...	12. Depreciation Reserve Funds (ditto)	3,44
...	13. Famine Relief Fund (ditto)	12,77
...	14. Road Development Account (ditto)	9,92
...	15. Deposit Account—Imperial Council of Agricultural Research (Balance on 31st March 1932)	6
...	16. Appropriation for Reduction or Avoidance of Debt	21,77
18,55	17. Closing balance . . . . .	...
9,80,74	Total	9,80,74

36. The actual balance of the Government of Bengal on 31st March 1932 was Rs. 13.55 lakhs which is analysed as follows :—

	In lakhs of Rupees.	
(a) Revenue surpluses up to 1930-31 as shown in the foot-note to paragraph 19 of the Report on the Appropriation Accounts for 1930-31	115.15	
<i>Deduct</i> —Revenue deficit in 1931-32	—199.46	
	<hr/>	
	Net deficit	—84.31
<i>Add</i> —		
(b) Sums held in provincial balance out of the subvention from the Central Road Development Fund		9.92
(c) Advance from the Provincial Loans Fund to meet revenue deficit		191.00
(d) Famine Relief Fund		12.77
(e) Depreciation Fund		3.44
(f) Suspense . . . . .		.07
(g) Deposit Account . . . . .		.06
		<hr/>
	Total	133.55
<i>Less</i> —		
(i) Capital expenditure met from Provincial balance—		
Total outlay	383.32	
Total loans	377.75	
	<hr/>	
		5.57
(ii) Repayment of loans from Provincial balance		33.40
(iii) Loans and Advances by Provincial Government		83.53
Loss amount met from loans taken from the Provincial Loans Fund	2.50	
	<hr/>	
		81.03
		120.00
		<hr/>
	Balance	13.55
		<hr/>

From the above analysis, it will be seen that the balances under Subvention from the Central Road Development Fund (9.92) and Depreciation Fund (3.44) were spent up during the year for the financing of ordinary expenditure. In other words, the actual free balance at the close of 1931-32 was reduced to a minus quantity, *i.e.*, minus Rs. 13 lakhs approximately.

REVIEW OF MONTHLY PROVINCIAL BALANCES.

37. A *pro forma* account of the monthly provincial balances (excluding Famine Relief Fund Balances) of the Government of Bengal for 1931-32 is furnished below :—

Month.	Opening balance.	Receipts.	Expenditure.	Closing balance.
April 1931	(a) 26,56	82,62	74,41	34,77
May 1931	34,77	58,42	91,85	1,34
June 1931	1,34	81,14	96,09	—13,61
July 1931	—13,61	56,67	1,02,01	—58,95
August 1931	—58,95	67,90	86,09	—77,14
September 1931	—77,14	85,60	95,94	—87,48
October 1931	—87,48	45,58	95,29	—1,37,10
November 1931	—1,37,19	59,68	82,03	—1,59,54
December 1931	—1,59,54	64,62	94,52	—1,89,44
January 1932	—1,89,44	1,23,89	93,69	—1,59,24
February 1932	—1,59,24	72,30	95,57	—1,82,51
March 1932	—1,82,51	3,48,02	1,64,73	(b) 78

(a) Opening balance as per accounts on 31st March 1931 39,68

(b) Closing balance as per accounts on 31st March 1932 13,55

Deduct—Opening balance of the Famine Relief Fund 13,12

Deduct—Closing balance of the Famine Relief Fund 12,77

26,56

78

In the year 1931-32, the Government of Bengal overdraw their current account with the Government of India in every month except April 1931, May 1931 and March 1932. This shows that the local Government did not possess an adequate cash balance for their administrative needs. The final account of the year disclosed a deficit in the free balance of the Province which was regularised by the loan of 1,91,00 from the Government of India.

REVIEW OF FINANCIAL PROSPECTS OF IMPORTANT PRODUCTIVE PROJECTS
UNDER CONSTRUCTION.

The Damodar Canal Project.

38. The estimate of the Damodar Canal project was originally sanctioned by the Secretary of State for Rs. 70,22,458 and was subsequently revised by the local Government to cost Rs. 75,60,879 (direct charges). The expenditure (direct) on the project to end of March 1932* amounted to Rs. 80,09,183, the excess over the revised estimate being Rs. 4,48,304, which occurred mainly under the heads "Special Tools and Plant" and "Interest charges". The local Government have intimated that a revised estimate for the project is under preparation for submission to the Secretary of State for India. Under special orders of the Government of India, the interest charges are being debited to the capital account as a direct charge. The cumulative figure up to March 1932 on this account works out to Rs. 8,44,301. Government have already been requested to make due provision for this item in the revised estimate.

According to the original programme, the revenue account of the project is due to be opened during 1932-33. Till a copy of the revised estimate is received and the Canal begins to yield revenue, it is not possible to judge whether the project which has been classified as productive will turn out to be so.

The Bakreswar Irrigation Project.

39. The sanctioned amount of the estimate of the Bakreswar Irrigation project is Rs. 4,74,259 (direct charges). The expenditure to end of March 1932 amounted to Rs. 6,60,155 (direct charges), i.e., an excess of Rs. 1,85,896 caused mainly by the *pro-rata* Establishment and Tools and Plant charges having exceeded the estimated provisions therefor. The excess has been reported to Government and a revised estimate has been stated to be under preparation.

The revenue account of the project was to have been opened in 1929-30 but was actually opened in 1931-32. According to the original forecast of revenue, the Canal ought to have yielded in the first year an approximate revenue of Rs. 16,500. The revenue actually realised in 1931-32 (the first year) was Rs. 7,656 only. This shortage of about 54 per cent. in the realisation of revenue has been brought to the notice of Government.

The work has been classified as productive in the original estimate. Till the revised estimate and the revised statement of financial results are received, it is not possible to say if the expectations in this respect are likely to be realised.

REVIEW OF FINANCIAL RESULTS OF IRRIGATION SYSTEMS.

40. The abstract below shows the Capital and Revenue accounts of all irrigation projects in a simple consolidated form :—

Statement showing the Capital and Revenue Accounts of all the Irrigation systems in Bengal.

Year.	Direct capital outlay on Irrigation works.			Interest on capital.	Working expenses (direct charges).	Direct Revenue (Public Works receipts).	Net revenue due to Irrigation (revenue realised in the Civil Department).	Net profit.	Percentage.		
	Outlay at the commencement of the year.	Outlay charged outside the revenue account.	Outlay at the close of the year.								
1921-22	• • •	2,76,14	50,00	35,65	3,61,79	12,78	12,05	9,98	• • •	-14,85	• • •
1922-23	• • •	{ (a)17 } 3,61,79	51,89	-21,37	3,92,38	15,48	13,23	10,48	• • •	-18,23	• • •
1923-24	• • •	• • •	• • •	18,46	4,10,84	17,16	9,15	10,46	• • •	-15,85	• • •
1924-25	• • •	• • •	• • •	3,78	4,14,62	18,91	12,29	13,06	• • •	-18,14	• • •
1925-26	• • •	• • •	-1,83	-3,46	4,09,33	18,76	15,10	12,99	• • •	-20,87	• • •
1926-27	• • •	{ (a)10 } 4,09,33	3,41	14	4,12,98	18,71	14,49	12,41	• • •	-20,79	• • •
1927-28	• • •	• • •	3,24	1,59	4,17,81	17,76	18,39	11,41	• • •	-24,74	• • •
1928-29	• • •	{ (b)-53 } 4,17,81	14,85	2,79	4,34,92	18,54	15,61	11,77	• • •	-22,38	• • •
1929-30	• • •	• • •	19,73	2,42	4,57,07	18,23	17,24	11,52	• • •	-23,95	• • •
1930-31	• • •	• • •	17,36	1,31	4,75,74	17,38	15,30	10,56	• • •	-22,12	• • •
1931-32	• • •	• • •	19,20	20	4,95,14	18,23	12,59	9,89	• • •	-20,93	• • •

(a) Represents expenditure on Surveys.

(b) On account of reduction in capital expenditure due to loss of Dredger Dipper I.

*Percentages of deficits have been omitted.

41. A glance at the statement will show that the Irrigation system in this Province as a whole has been working at a loss. This is partly due to the fact that the Revenue account of the Damodar Canal has not yet been opened and that of the Bakreswar Canal was opened only during the year under report, while the construction of the Grand Trunk Canal has been held in abeyance. The net loss to Government during 1931-32 was Rs. 20,92,907 against Rs. 22,11,320 of the previous year. The percentage of deficit on the mean outstanding capital of the year works out to —4·3 per cent. against —4·7 per cent. of 1930-31. The improvement as compared with the previous year is largely due to the appreciable decrease in the working expenses of the Sunderbans Steamer Route. Although there was a large addition to the capital expenditure from 1921-22 to 1924-25, the loss reached its maximum in 1927-28 amounting to a minus figure of Rs. 24,73,781.

No unproductive canal was transferred to the productive category during the year.

REVIEW OF EXPENDITURE ON RESIDENTIAL BUILDINGS FOR GOVERNMENT SERVANTS.

42. Residential buildings for Government officers are divided mainly into two classes :—

Class I.—Buildings which are intended for occupation by officers liable to pay the full standard rent (but not exceeding 10 per cent. of their own emoluments); and,

Class II.—Buildings which are ordinarily to be occupied by officers who are entitled to accommodation, either rent free, or at specially reduced rent, and from the rental of which therefore an adequate return on capital cost is not expected.

In the actual result, however, the return from Class I buildings also falls short of the theoretical demand.

43. The following table gives the total capital outlay up to 1930-31, the permissible amount and the actual expenditure for maintenance during 1930-31, the rent payable and the revenue actually realised during the same year, and the resultant gain or loss in the up-keep of these buildings. (In respect of buildings within the area of Irrigation Divisions, the corresponding figures are up to or for the year 1931-32.)

Financial Results of the year 1930-31.

Class of buildings.	Charges for repairs and Municipal taxes.		Standard rent per annum.	Rent realised during 1930-31.	Maintenance charges during 1930-31.	Difference between receipts and charges.	Interest charges for 1930-31.	Net loss in up-keep. the capital outlay.	Percentage of loss on the capital outlay.
	Amount of capital outlay to end of 1930-31, including cost of site and installation expenses.	Permissible amount.							
Class I—									
Buildings and Roads . . .	56.37	1.48	3.10	2.36	1.61	75	2.36	1.61	2.85
Irrigation . . .	1.23	3	7	5	2	4	6	2	2.12
Class II—									
Buildings and Roads . . .	46.53	1.13	2.20	19	1.20	-1.01	1.80	2.81	6.04
Irrigation . . .	59	2	3	1	1	...	3	3	4.57
Total Classes I and II . . .	1,04.72	2.66	5.40	2.61	2.84	-22	4.25	4.47	4.27
Figures for 1929-30 . . .	1,01.48	2.61	5.31	2.42	2.50	-7	4.10	4.17	4.11
Difference . . .	3.24	5	9	19	34	-15	15	30	.16

44. The increase in the capital cost since 1929-30 is due to the addition of 13 new buildings in the Buildings and Roads branch and 3 new buildings in the Irrigation branch.

45. The total expenses for repairs and municipal taxes were 2,84 against the permissible amount of 2,66 but the annual average charge for maintenance was within the permissible amount. Excesses however occurred in individual cases which have been brought to the notice of Government.

46. The total rent realised fell short of the standard rent by 2,79. The short realisation is mainly due to the following causes:—

- (i) Recovery of rent at 10 per cent. of the occupant's emoluments.
- (ii) Certain buildings remaining vacant for a part or whole of the year.
- (iii) Refund of rent due to the introduction of F. R. 45A with retrospective effect from the 1st April 1924.
- (iv) Recovery of rent at reduced rates in some cases and rent-free occupation in a large number of cases of buildings falling under class II.

47. As shown in the foregoing table, the upkeep of these buildings resulted in a loss of 4,47 inclusive of interest charges, the percentage of the loss on the capital cost amounting to 4.27.

The above comments are based on the figures for the Capital and Revenue accounts of residences for the year 1931-32 in respect of Irrigation buildings and for 1930-31 in respect of Provincial Civil buildings as the figures for 1931-32 for the latter are not yet available.

GENERAL REVIEW OF FINANCIAL POSITION.

48. It will be seen from the foregoing analysis that the financial position is one of extreme gravity. The Provincial balance which was reduced to Rs. 40 lakhs at the end of 1930-31 (of which about Rs. 5 lakhs was free balance) finally closed at Rs. 14 lakhs at the end of 1931-32. Excluding from this the balances pertaining to the Famine Relief, the Road Development and the Depreciation Funds, the actual balance stood at the minus figure of Rs. 13 lakhs approximately.

The Government of Bengal overdraw their current account with the Government of India in every month of the year except April 1931, May 1931 and March 1932, the positive balance of Rs. 14 lakhs at the end of March 1932 having been secured by an advance of Rs. 1,91 lakhs from the Provincial Loans Fund. The revenue deficit which was originally estimated in the budget at Rs. 98 lakhs actually materialised at Rs. 1,99 lakhs and this, together with the surpluses and deficits sustained during the post-Reforms period, brought the cumulative total of revenue deficits to Rs. 4,45 lakhs. The consequent increase in the unproductive debt has thus to be liquidated by yearly payments from revenue.

As the debt position now stands, the total liabilities of the province are not heavy and need not give cause for anxiety but for the fact that the province would have a heavy recurring deficit even if it provided only the bare minimum expenditure required to carry on the administration. Under the circumstances, the burden of unproductive debt is likely to go up from year to year.

The misfortunes of the Presidency were aggravated during the two years ending 31st March 1932 by the serious set-back in revenue caused by the general economic depression combined with the Civil Disobedience Movement. The prospects of a growth of revenue in the near future either by fresh taxation or from the existing sources being more or less remote, the question of curtailment of expenditure has engaged the serious attention of the Local Government. During the post-Reforms period, almost all possible avenues of economy appear to have been explored and retrenchments to the extent of two crores of rupees effected by Government, though on account of disturbed political conditions, extra expenditure had to be incurred on certain essential measures of administration. But as some of the economies related to schemes which were postponed for a time but carried out later and some to expenditure of a non-recurring nature, the recurring annual expenditure of Bengal was not materially affected thereby. Until conditions return to normal with a consequent revival of revenue, the Government will be faced with a recurring heavy deficit.

A Committee was appointed by the Government of Bengal in the current year to review the expenditure of Government and suggest economies which might be effected in view of the present financial situation. The recommendations of the Committee are under the consideration of Government.

ANNEXURE A.

REFERRED TO IN PARAGRAPH 16.

Statement showing the Retrenchments made by the Government of Bengal during 1931-32.

Major heads.	1931-32.	
	Retrenchments of 1930-31 carried forward.	New retrenchments.
1	2	3
5.—Land Revenue	1,33	5
6.—Excise	32	3
8.—Forest	1,67	17
52-A.—Capital Outlay on Forests, etc.	32	...
9.—Registration	1,18	1,70
XIII and 15—Irrigation	4,25	3,50
22.—General Administration	72	12
31.—Education—(Reserved) . . . . .	...	13
31.—Education—(Transferred)	2,53	81
32.—Medical	1,16	...
33.—Public Health	2,64	8
34.—Agriculture	78	8
35.—Industries	55	16
37.—Miscellaneous Departments	5	...
41.—Civil Works—Minor Works . . . . .	...	2,51
45-A.—Commuted value of pensions	1,00	...
46.—Stationery and Printing	15	...
Loans and Advances	4,23	...
Total	22,88	9,28

ANNEXURE

REFERRED TO IN THE NOTE UNDER PARAGRAPH 25.

The costs of the upkeep of the four dredgers, viz., "Ronaldshay", "Cowley", "Burdwan" and "Foyers" during the year 1931-32 are shown below separately under the heads "Repairs", "Establishment" and "Tools and plant", in accordance with the orders issued by the Government of Bengal on the recommendation of the Public Accounts Committee on the Appropriation Report for the year 1928-29.

	"Ronaldshay".	"Cowley".	"Burdwan".	"Foyers".
	Rs.	Rs.	Rs.	Rs.
Direct charges—				
I. Maintenance and Repairs	28,179	14,027	4,749	45,777
II. Establishment	15,263	7,598	2,572	24,796
III. Tools and Plant	1,470	732	248	2,389
				₹.
Total Direct charges	44,912	22,357	7,569	72,963
Indirect charges	282	140	47	458
				₹.
Total	45,194	22,497	7,616	73,420

CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

GENERAL RESULTS OF APPROPRIATION AUDIT.

49. The following statement compares the total grants for the year under report with the total disbursements:—

	Reserved.	Transferred.	Total.
Voted.	Rs.	Rs.	Rs.
1. Original Grant—			
(a) Voted by the Council (net) . . .	6,46,49,839	3,73,77,169	10,20,26,999
(b) Certified by His Excellency the Governor.	...	...	...
2. Supplementary grants voted by the Legislative Council.	18,50,001	0	18,50,001
3. Authorised by His Excellency the Governor .	...	...	...
4. Net aggregate grant	6,64,99,840	3,73,77,169	10,38,77,009
5. Aggregate disbursements	6,34,47,318	3,46,23,531	9,80,70,849
6. Less (—) or more (+) than granted . .	—30,52,522	—27,53,631	—58,06,153
7. Percentage of 6 to 4	4·6	7·4	5·6
<i>Non-voted.</i>			
1. Original Appropriation (net)	2,09,20,140	31,48,360	2,40,68,500
2. Additional appropriations sanctioned by the Finance Department.	1,87,523	676	1,88,199
3. Reappropriations by the Finance Department .	—62,820	+ 62,820	...
4. Surrenders	6,54,770	93,707	7,48,477
5. Net aggregate appropriation	2,03,90,073	31,18,149	2,35,08,222
6. Aggregate disbursements	1,93,95,614	30,09,950	2,24,05,564
7. Less (—) or more (+) than granted . .	—9,94,459	—1,08,199	—11,02,658
8. Percentage of 7 to 5	4·9	3·5	4·7

50. *Savings on voted grants.*—Savings occurred in 25 out of 27 voted grants. A list of the more important cases is given below. The causes of these savings have been explained, where necessary, in the appropriation accounts concerned.

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1. Land Revenue . . .	41,11	...	41,11	38,91	2,20	5·3
2. Excise . . .	20,06	...	20,06	18,97	1,09	5·4
3. Stamps . . .	6,02	...	6,02	4,06	1,96	32·5
4. Forests . . .	10,35	...	10,35	9,18	1,17	11·2
5. Registration . . .	21,05	...	21,05	18,80	2,16	10·2
8. Irrigation . . .	41,83	...	44,83	35,93	8, 90	19·8
13. Administration of Justice.	85,22	...	85,22	80,80	4,42	5·1
16. Ports and Pilotage .	4,39	...	4,39	3,36	1,03	23·3
20. Medical . . .	46,30	...	46,30	43,53	2,77	5·9
21. Public Health . . .	41,81	...	41,81	37,63	4,18	10
22. Agriculture . . .	24,82	...	24,82	23,27	1,55	6·2
23. Industries . . .	11,92	...	11,92	10,87	1,05	8·8
24. Miscellaneous Departments.	2,49	...	2,49	2,21	28	11·1
25. Civil Works . . .	94,57	...	94,57	83,44	11,13	11·7
26. Famine Relief . . .	50	2,25	2,75	2,33	42	15·1
28. Stationery and Printing	22,12	...	22,12	20,46	1,66	7·5
30. Expenditure in England	7,05	...	7,05	6,61	44	6·2
31. Loans and Advances .	9,99	9,27	13,26	17,99	1,27	6·6

In view of the abnormal conditions prevailing during the year, a comparison of the percentages of savings on the grants in the year under report with those in previous years will not perhaps give a correct idea of the standard maintained in framing the estimates for 1931-32. Several unforeseen factors disturbed the original estimates. The economy campaign during the year 1931-32, the curtailment of the programme of settlement operations, the heavy decrease in expenditure on cost of opium, etc., due to the heavy fall in consumption of opium and other drugs, the abnormal decrease in the sale of stamps due to trade depression, the general slump in the timber market and fall in prices, the curtailment and postponement of works not considered essential and the percentage cuts in pay could not be fully anticipated when the budget estimates for 1931-32 were prepared. Apart from the above, there were instances of excess provision in individual cases which have been commented on in the Reviews on the Appropriation Accounts. The most important savings are noticeable under (1) Grant No. 8—Irrigation (8,90) and (2) Grant No. 25—Civil Works (11,13). The savings under Irrigation were due mainly to less expenditure on Calcutta bridges and on the Damodar Canal project, to the reduction in the rate adopted for the calculation of pensionary charges of the Irrigation Department and to the curtailment of all non-essential expenditure on works. The savings under Civil Works were due in the main to non-utilisation of the provision made in the budget for certain road development works and to restricted expenditure on repairs and other works.

51. *Savings on non-voted appropriations.*—Savings also occurred under 25 out of 34 heads in non-votable appropriations. The more important of these are detailed below :—

Number and name of Appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
15. Police	18,54	—1	18,57	16,97	1,60	8.6
..						
20. Medical	10,45	—1,13	9,32	8,72	60	6.4
36. Subvention from Central Road Development Account	15,68	...	15,68	10,98	4,70	30
Refunds	18,66	1,55	20,21	17,71	2,50	12.4

Considerable savings are noticeable under (1) "Appropriation No. 36—Subvention from the Central Road Development Account", (2) "Refunds" and (3) "Grant No. 15—Police." Non-utilisation of a large sum earmarked for road development contributed to the large saving under Appropriation No. 36 (*vide* also Review under Appropriation No. 36). A more accurate forecast under Refunds is not possible on account of the uncertain and fluctuating nature of the charges. The savings under Police on certain primary units noticed in the Review (*e.g.*, Pay of Officers, Allowances, honoraria, etc.) apparently indicate deterioration in control as compared with the previous year.

D

52. The statement furnished below shows how savings in appropriations and grants in the year under report compare with those in previous years:—

		Final appropriations and grants.	Savings.	Percentage of savings.
<i>Non-voted.</i>				
1927-28	. . . . .	2,01,40	1,83	9
1928-29	. . . . .	2,14,12	5,16	2.4
1929-30	. . . . .	2,15,59	6,41	3
1930-31	. . . . .	2,10,95	4,29	2
1931-32	. . . . .	2,35,08	11,03	4.7
<i>Voted.</i>				
1927-28	. . . . .	9,99,66	64,71	6.5
1928-29	. . . . .	10,32,55	47,67	4.6
1929-30	. . . . .	10,83,14	48,49	4.5
1930-31	. . . . .	11,08,85	68,34	6.2
1931-32	. . . . .	10,38,77	58,06	5.6
<i>Voted and Non-voted.</i>				
1927-28	. . . . .	12,01,06	66,53	5.5
1928-29	. . . . .	12,46,67	52,83	4.2
1929-30	. . . . .	12,98,74	54,90	4.2
1930-31	. . . . .	13,19,79	72,63	5.5
1931-32	. . . . .	12,73,85	69,09	5.4

The above figures indicate an improvement on voted expenditure but a decided deterioration under *non-voted*. The increase in the percentage of savings under voted as compared with the figures for 1928-29 and 1929-30 was really the result of economy in expenditure in view of financial stringency rather than a deterioration in budgeting as a whole.

Supplementary Grants during the year.

53. The subjoined statement shows details of supplementary grants voted by the Council during the year under report.

Number and name of Grant and Sub-head.	Date of Vote.	Amount.	Purpose.
		Rs.	
15. Police	August 1931 .	5,15,000	To meet the extra cost of bringing the police forces up to minimum requirements to cope with the terrorist activities.
25. Civil Works— B.—Original Works—Com- munications.	August 1931 .	2	Token grant on account of contribution to the East Indian Railway for reconstruction of the Chandmari bridge and for expenditure on Ghoshpara Road.
26. Famine	August 1931 .	30,000	For opening test works for the relief of distress and for gratuitous relief.
Do.	February 1932	1,95,000	Ditto.
27. Superannuation Allowances and Pensions.	March 1932 .	50,000	To meet larger expenditure on pensions than originally estimated.
29. Miscellaneous J. Miscellaneous and unforeseen charges.	March 1932 .	1,33,000	To meet the extra expenditure due to increase in the number of persons coming under the operation of the Bengal Criminal Law Amendment Ordinance, 1931.
31. Loans and Advances— C.-1.—Loans to Landholders and other Notabilities.	August 1931 .	2,50,000	For payment of loan to an estate owing to abnormally low collections on account of general depression.
D.—Advances to Cultivators	August 1931 .	1	Token grant to meet increased demands for loans under the Land Improvement and the Agriculturists' Loans Act.
Ditto	March 1932 .	6,77,000	To meet larger demands under "Loans and Advances by Provincial Governments."
Total . . . . .	...	18,50,003	

Excesses over voted grants.

54. In the year under report the voted grant was exceeded in two cases as shown below against one in the preceding year. These excesses required the vote of the Council.

(In units of rupees.)

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Excess.	Percentage.
	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) 27—Superannuation Allowances and Pensions	49,81,000	50,000	50,31,000	51,00,269	69,269	1.4
(2) 29—Miscellaneous	8,17,000	1,33,000	9,50,000	10,04,579	54,579	5.7
				Total	1,23,848	

The excess under (1) was due mainly to larger payment of Superannuation and retired allowances and smaller recoveries on account of Pensionary liabilities of Commercial Departments (*vide* Review under Grant No. 27).

The excess under (2) was due mainly to the increase in the number of detenus and expenses in connection with the military operations at Chittagong (*vide* Review under Grant No. 29).

55. The following table shows the number of cases in which excesses over voted grants have occurred in the last five years and the total amount of excesses in each year :—

(In units of rupees.)

Year.	Number.	Total amount.
		Rs.
1927-28	3	6,855
1928-29	2	18,676
1929-30	2	1,64,361
1930-31	1	609
1931-32	2	1,23,848

The deterioration compared with 1930-31 was due mainly to the operation of special causes.

Excesses over non-voted Appropriations.

56. The *non-voted* appropriations were exceeded in eight cases against five in the preceding year as shown below. These excesses require the sanction of Government.

(In units of rupees.)

Number and name of appropriations.	Original appropriation.	Supplementary appropriation.	Total appropriation.	Expenditure.	Excess.	Percentage.
	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) 9. Interest on Ordinary Debt.	3,98,000	—2,51,000	6,79,000	6,74,701	4,299	·6
(2) 10. Interest on Other Obligations.	5,000	4,166	9,166	9,215	49	·5
(3) 16. Ports and Pilotage	88,000	2,746	90,746	93,939	5,193	5·7
(4) 24. Miscellaneous Departments.	4,000	300	4,300	4,833	533	12·4
(5) 25. Civil Works	14,60,000	—99,667	13,60,333	13,86,515	26,182	1·9
(6) 27. Superannuation Allowances and Pensions.	3,64,000	69,994	4,33,994	4,62,201	28,207	6·5
(7) 34. Depreciation Fund for Government Presses.	67,000	—50,000	37,000	38,207	1,207	3·3
(8) 35. Suspense	6,26,000	...	6,26,000	6,33,759	7,755	1·2
				Total	73,429	

The excess under (1) was mainly due to smaller recoveries of interest from the Commercial Departments owing to smaller outlay on the Damodar Canal and the Bakreswar Irrigation Projects.

The excesses under (2) and (4) are small and do not call for any comments.

The excess under (3) was due to the payment of a larger amount to the Central Government on account of the share cost of survey of steam vessels at the Calcutta Port.

The excess under (5) was mainly due to the adjustment of recoveries of establishment charges under "voted" instead of under "*non-voted*" in the absence of a final decision of Government regulating their adjustment.

The excess under (6) was due to smaller recoveries of pensionary charges of the Irrigation Department.

The excess under (7) was due to the adjustment of the value of the metal used in the manufacture of types for which no provision was made.

The excess under (8) was due to larger payments of cess collections for other districts during the closing months of the year.

57. The following table shows the number of cases in which excesses over *non-voted* appropriations have occurred in the last five years and the total amount of excesses in each year.

(In units of rupees.)

Year.	Number.	Total amount.
		Rs.
1927-28	8	3,25,498
1928-29	3	66,773
1929-30	3	2,01,489
1930-31	5	1,24,545
1931-32	6	73,420

58. *Reductions made by the legislature in Demands for Grants and the extent to which these reductions have been respected.*—In one case only the Legislative Council reduced the Demand by a token cut of Re. 1 as detailed below. The expenditure incurred was well within the reduced grant.

Grant No. 12.—General Administration.

Rs.

Major Head- 22. General Administration

CIVIL SECRETARIAT—RESERVED—

Judicial, Political and Appointment Departments—

Pay of Establishment—

Clerks—

Original Demand as presented to the Council	2,50,000
Amount reduced by the Council	1
Net Grant voted by the Council	2,49,999
Actual expenditure	2,37,878
Saving	12,121

General comments on the accuracy of budgeting.

59. The percentages of savings shown in paragraph 50 of the Report indicate considerable variations in the grants for several departments. It has however to be remembered that circumstances were somewhat abnormal, as on account of financial stringency, expenditure had to be curtailed during the year under report.

A statement is given below comparing the percentages of savings and excesses in individual grants for the year under report with those for the four preceding years.

Number and Name of Grant.	Percentage of saving (-) or excess (+).									
	Voted.					Non-voted.				
	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.
1. Land Revenue	-8.2	-0.4	-2.3	-7.1	-5.3	-7.8	-10.1	-24.2	-1.8	-10.9
2. Excise	-2.5	-1.0	-1.7	-4.5	-5.4	+1.9	-17.3	-3.9	-13.2	-19.8
3. Stamps . . . . .	...	-3.3	-2.7	-32.7	-32.5	-11.6	-9.7	-10.5	-23.6	-3.7

Percentage of saving (-) or excess (+)

Number and Name of Grant	Voted					Non-voted.				
	1927-28	1928-29	1929-30	1930-31	1931-32	1927-28.	1928-29	1929-30	1930-31.	1931-32.
4 Forests	-13 0	-7 0	-5 6	-26 2	-11 2	+13 7	+1 7	-6 3	-12 6	-10 4
5. Registration	-2 0	-6	-18 8	-9 8	-10 2	+10 2	+3 3	-8 6	-13 3	-3 2
6 Scheduled Taxes				+4 0	-6 2	..	..	..	..	..
7 Interest on Irrigation Works						-9 2	-9 0	-6 9	-4 3	+1 5
8. Irrigation	-20 3	-13 8	-13 4	-15 5	-19 8	+12 1	-4 8	+45 7	-6 8	-4 4
9 Interest on Ordinary Debt		..	..	..	..	+25 1	+11 1	-6 6	+23 0	-69 5
10. Interest on other obligations.			-5 9	-90 9	..	..	..	..	..	+34 3
11. Reduction or Avoidance of Debt				..	..	..	..	..	..	..
12 General Administration	-2 4	-2 7	-8 5	-3 1	-4 2	+2 2	-3 0	-11 3	-5 6	-4 5
13 Administration of Justice		-1 2	-1 2	-2 9	-5 1	-5 0	-8 1	-5 6	-1	-6 2
14 Jails and Convict Settlements	-3 2	-6 0	-1 6	-2 7	-4 0	-8 9	-22 6	-7 8	-9 2	+16 7
15. Police	-2 0	-1 8	-1 6	-1 3	-5	-4	+8	-3 7	-2 9	-8 6
16 Ports and Pilotage	-14 4	-11 7	-12 6	-8 9	-23 3	+3 8	-9 9	-1 7	+6 8	+9 0
17 Scientific Departments	-2 3	-4 0	+4	-3 5	-3	-10	-10	-10	-10	-10
18 Education—Reserved	-3 1	-4 6	-2 6	-5 3	-5 1	-8 5	-1 0	-1 6	-1 5	+1 6
19. Education—Transferred	-1 0	-7	-4	-5 3	-3 5	-6 9	-8 2	-2 1	-6 9	-7 8
20 Medical	-4 5	-7 4	-4 8	-7 4	-5 9	-7 3	-5 3	-18 6	-23 8	-16 6
21 Public Health	-10 6	-11 5	-6 7	-10 2	-10 0	+27 4	-12 8	+3 5	-10 3	-4 9
22. Agriculture	-6 4	-2 8	-3	-8 3	-6 2	-8 8	+1 2	-2 7	-4 5	-10
23 Industries	-6 6	-7 9	-7 5	-8 2	-8 8	-14 6	+6 9	-1 1	-13 5	+7 8
24 Miscellaneous Departments	-4 2	-11 7	-2	-0 4	-11 1	+90 7	+26 1	+13 1	+1 5	+20 8
25 Civil Works	-14 9	-10 7	-6 5	-2 7	-11 7	-2 1	-7 7	+9 1	-18 4	-5
26 Famine Relief	-10 6	-7	-7 5	-29 2	-15 1	..	..	..	..	..
27 Superannuation Allowances and Pensions.	-4 6	-9	+2 4	-7 1	+1 4	+7 6	+4 3	-28 3	-23	+26 9
28 Stationery and Printing	-2 6	+8	-4 1	-4 6	-7 5	-1 2	-3 5	+14 5	-85 9	-12 6
29 Miscellaneous	-31 8	-32 3	-30 8	-6 7	+5 7	-11 2	-80 4	+18 9	+109 9	+32 1
30 Expenditure in England	+8	-10 3	-5 4	-4 6	-6 2	+1 9	-10 8	+5 6	-4 1	-2 1
31 Loans and Advances	-45 9	-3 6	-2 3	-28 1	-6 6	+100	-57 3	-79 3	-100	-100
32 Repayment to the Government of India of advances from the Provincial Loans Fund							-2 +239 8	..	..	..
33. Famine Relief Fund . . . . .			..	..	..	..	..	-5 5	-27 8	+123 7
34. Depreciation Fund for Government Presses			..	..	..	..	..	-1 9	-10 4	-42 9
35. Suspense . . . . .		..	..	..	..	..	..	-26 1	-8 2	+1 2
36 Subvention from Central Road Development Account, Refunds . . . . .		..	..	..	..	..	..	..	..	-30
		..	..	..	..	+9 6	+2 4	-6 1	-3 1	-5

The estimates under "Land Revenue (voted)", "Forests", "Police (voted)", "Education (Reserved and Transferred)", "Medical", "Public Health (*non-voted*)" and "Agriculture (voted)" were closer in the year under report, the improvement being marked under "Forests" as compared with the results of the previous year. Estimating under "Land Revenue (*non-voted*)", "Excise", "Stamps", "Registration", "Administration of Justice", "Jails and Convict Settlements", "Ports and Pilotage", "Stationery and Printing", "Miscellaneous", "Famine" and "Loans and Advances" was affected by the special circumstances prevailing in the year under report. Under "Irrigation" and "Civil Works", the large savings were due partly to the operation of special causes and partly to the provisions made for certain schemes which were not fully matured. Under "Superannuation Allowances and Pensions" the variations were due to the change in the rate adopted for the adjustment of pensionary charges of the Irrigation Department and to the growth of pensions.

CONTROL OVER EXPENDITURE.

60. As in previous years, the departmental controlling officers exercised control over expenditure through accounts maintained departmentally. The accounts compiled by Controlling Officers from the details furnished by disbursing officers were verified by the Account Office monthly under the primary units of appropriation. The primary object of the verification of the accounts of departmental controlling officers with those maintained by the Accounts Office is to ensure that the departmental figures are sufficiently accurate to render efficient control over expenditure possible. For this purpose, minute reconciliation of discrepancies is not necessary and discrepancies of 2 per cent. in the monthly totals and 5 per cent. in the annual totals are ignored.

The control over expenditure exercised by departmental officers during the year under report was generally satisfactory. Important cases of defective control are mentioned below.

(1) *Unnecessary supplementary grants.*—The supplementary grant of Rs. 6,77,000 taken in March 1932 under Grant No. 31—Loans and Advances to meet larger expenditure under "Advances to Cultivators" was much in excess of actual requirements, the ultimate saving under the sub-head amounting to as large a sum as Rs. 1,23,693. (*Vide* Grant No. 31—Loans and Advances—Sub-head D.)

(2) *Unnecessary non-voted appropriations.*—An instance is noticeable under sub-head "F. 1. Pay of Officers—*Non-voted*" under Grant No. 13—Administration of Justice—*Vide* paragraph 3 (i) of the Review under the Grant mentioned above.

(3) *Re-appropriations obtained unnecessarily or in excess of requirements.*—In the following cases the reappropriations were not fully justified.

- (a) Grant No. 1—Land Revenue—Sub-head—A. 2—Voted—*Vide* paragraph 4 of the review.
- (b) Grant No. 8—Irrigation—Sub-head F. 2 (1)—*Vide* paragraph 6 of the review.
- (c) Grant No. 15 Police—Sub-heads A. 3—Voted and A. 4—Voted—*Vide* paragraph 2 (i) of the review.

(d) Grant No. 21.—Public Health—Sub-head E.—*Vide* paragraph 4 of the review.

(c) Grant No. 22-Agriculture—Sub-head B. 2 (1) (*Non-voted*)—*Vide* paragraph 1 (ii) of the review.

4. *Injudicious reappropriations and surrenders causing excess over allotments.*—The following instances are noticed :—

(a) Grant No. 23 Industries—Sub-head B.—Voted—*Vide* paragraph 2 (3) of the review.

(b) Grant No. 25-Civil Works—Sub-heads E. 1—*Non-voted* and E. 2—Voted—*Vide* paragraph 4 of the review.

5. *Cases of non-surrender of savings.*—The following instances show defective control over expenditure inasmuch as the savings were not surrendered before the close of the financial year.

(a) Grant No. 1. Land Revenue—Sub-heads A. 2, A. 3, A. 4 and E. 1 (all voted)—*Vide* paragraph 3 of the review.

(b) Grant No. 4-Forests—Sub-head F. (voted)—*Vide* paragraph 2 of the review.

(c) Grant No. 8-Irrigation—Sub-heads B. 1, B. 6 and G. 1—(all voted)—*Vide* paragraphs 2, 3 and 4 of the review.

(d) Grant No. 12-General Administration—Sub-heads N. 1—*Non-voted* and C. 3—*Non-voted*—*Vide* paragraphs 6 and 7 of the review.

(e) Grant No. 15-Police—Sub-heads A. 1, C. 1, C. 3, C. 4, F. 1 and G. 3 (all *non-voted*)—*Vide* paragraph 3 of the review.

(f) Grant No. 16-Ports and Pilotage—Sub-heads A. 1, A. 2 and B. (all voted)—*Vide* paragraph 2 of the review.

(g) Grant No. 18-Education-Reserved—Sub-heads A. 1—voted, A. 3—*Non-voted*, A. 6—voted, G. 2—Voted and G. 3—*Non-voted*—*Vide* paragraph 4 of the review.

(h) Grant No. 19-Education-Transferred—Sub-heads D. 1—*Non-voted* and O—Voted—*Vide* paragraph 3 of the review.

(i) Grant No. 20-Medical—Sub-heads A. 1-(1)—*Non-voted*, A. 2(1)—Voted, A. 2 (3)—*Non-voted*, B. 2 (2)—Voted, D. 1—*Non-voted* and D. 3—*Non-voted*—*Vide* paragraphs 4 (a) and 5 of the review

(j) Grant No. 28-Stationery and Printing—Sub-head A. 2—*Vide* paragraph 3 of the review.

(k) Appropriation No. 36—Subvention from Central Road Development Account—*Vide* review.

6. *Cases of unremedied or uncovered excesses.*—The following instances are noticed :—

(a) Grant No. 8-Irrigation—Sub-head D. 1—*Vide* paragraph 5 of the review.

(b) Grant No. 14-Jails and Convict Settlements—Sub-head A. 4—Voted—*Vide* paragraph 3 of the review.

(c) Grant No. 25-Civil Works—Sub-head A. 16 (2) Transferred—*Vide* paragraph 2 of the review.

General conclusions relating to control of expenditure:

61. Compared with the previous year, improvement in control over expenditure is noticeable under 'Land Revenue', 'Stamps', 'Forests', 'Police' (in respect of voted services) and 'Education (Transferred)', while there was some deterioration under 'Irrigation', 'Police' (in respect of *non-voted* services), 'Ports and Pilotage', 'Education (Reserved)', 'Public Health' (in respect of voted services), 'Civil works' (in respect of *non-voted* services) and 'Stationery and Printing'. On the whole, the control of voted expenditure in the year under review was satisfactory. The voted grant for 1931-32 amounted to 10,38,77 out of which 37,74 was surrendered. Comparing the total voted expenditure for the year (9,80,71) with the net appropriation (10,01,03), there was a saving of 2.02 per cent. only against the corresponding savings of 1.95 per cent. and 2.27 per cent. in 1930-31 and 1929-30 respectively. There was some deterioration in the control of *non-voted* expenditure in the year under report as compared with the previous year, the percentage of saving being 4.69 against the corresponding savings of 2.03 per cent. and ~~2.47~~ 2.97 per cent. in 1930-31 and 1929-30 respectively.

The system introduced with effect from June 1931 to facilitate the reconciliation between the departmental and account office figures in personal collaboration with the clerks of the departmental offices produced good results. It enabled the offices to settle many discrepancies on the spot, reduced the volume of correspondence and tended to secure correctness in classification which is essential to the adequate control of expenditure. According to the existing procedure, the verification of the cash figures under primary units "Allowances honoraria," etc., "Supplies and Services", "Contingencies" and under the detailed head "Temporary Establishment," was effected speedily, but it has been noticed that in several cases, differences under other primary units, *viz.*, "Pay of officers", "Pay of Establishment", "Grants-in-aid," etc., had to be settled by protracted correspondence.

As in previous years, statements showing the original appropriations, modifications sanctioned during the year, the expenditure up to March 1932 Preliminary and the changes made in the accounts for March 1932 Final against each primary unit of appropriation under each sub-head of account were forwarded to the controlling officers in time to enable them to settle discrepancies and to furnish explanations of variations between the appropriation and the expenditure. The discrepancies were settled and explanations received almost in all cases. There was however some delay in the receipt of explanations from the Irrigation and the Public Works Departments. It is hoped that such delay will not recur.

62. *Financial irregularity.*—This report contains 42 cases of financial irregularities as against 15 and 27 cases mentioned in the reports for 1930-31 and 1929-30 respectively. (This number includes a few cases of theft and robbery).

The irregularities brought to light do not show any tendency towards any particular type of irregularity for all the departments and do not, therefore call for any general comments. The cases mentioned in this report and included in the category of financial irregularities may be broadly classified

under the following heads. References have been given against each head of the paragraphs in which the cases illustrating it have appeared.

(1) Loss of Government money due to—

(a) Failure to observe prescribed rules or orders—Grant No. 1.—Land Revenue—Review—paragraphs 5 and 6; Grant No. 12.—General Administration—Review—paragraph 9; Grant No. 15.—Police—Review—paragraph 6; Grant No. 18.—Education—Reserved—Review—paragraph 6 and Grant No. 19.—Education—Transferred—Review—paragraph 8.

(b) Defects in system or rules—Grant No. 8.—Irrigation—Review—paragraph 8 and Grant No. 22.—Agriculture—Review—paragraph 2.

(c) Lack of foresight on the part of individual officers—Grant No. 4.—Forests—Review—paragraph 3.

(d) Frauds and embezzlements (whether resulting in an ultimate loss or not)—Grant No. 5.—Registration—Review—paragraph 2; Grant No. 19.—Education—Transferred—Review—paragraph 7; Grant No. 24.—Miscellaneous Departments—Review—paragraph 2; Grant No. 27.—Superannuation Allowances and Pensions—Review—paragraph 2 and Grant No. 29.—Miscellaneous—Review—paragraph 3.

(e) Theft and robbery (whether resulting in an ultimate loss or not)—Grant No. 1.—Land Revenue—Review—paragraph 11; Grant No. 13.—Administration of Justice—paragraphs 5 and 6 and Grant No. 19.—Education—Transferred—Review—paragraph 5.

(2) Increase of Government revenue and reduction of establishment at the instance of audit—Grant No. 12.—General Administration—Review—paragraphs 8 and 11.

(3) Drawal of money in advance of requirements—Grant No. 1.—Land Revenue—Review—paragraph 8.

(4) Acceptance of contracts or purchases made without obtaining competitive tenders—Grant No. 1.—Land Revenue—Review—paragraph 7 and Grant No. 20.—Medical—Review—paragraphs 6 and 7.

(5) Expenditure incurred without necessary sanction and payments in excess of amounts admissible under rule or order—Grant No. 1.—Land Revenue—Review—paragraphs 9 and 10, Grant No. 2.—Excise—Review—paragraph 3, Grant No. 14.—Jails—Review—paragraph 6, Grant No. 15.—Police—Review—paragraph 4, Grant No. 20.—Medical—Review—paragraph 9 and Grant No. 23.—Industries—Review—paragraph 3.

(6) Postponement of payments due and fully matured—Grant No. 19.—Education—Transferred—Review—paragraph 4 and Grant No. 20.—Medical—Review—paragraph 8.

(7) Deviation from contract terms in favour of the contractor—Grant No. 8.—Irrigation—Review—paragraph 9.

(8) Unnecessary expenditure—Grant No. 12.—General Administration—Review—paragraph 10 and Grant No. 23.—Industries—Review—paragraph 4.

(9) Utilisation of savings out of a grant sanctioned for a particular purpose to meet expenditure for another purpose—Grant No. 19.—Education—Transferred—Review—paragraph 6.

(10) Moneys creditable to Government but not so credited and appropriation of departmental receipts to departmental expenditure—Grant No. 13—Administration of Justice—Review—paragraph 4.

(11) Other losses and irregularities—Grant No. 13—Administration of Justice—Review—paragraph 7, Grant No. 14—Jails, etc.—Review—paragraph 5, Grant No. 15—Police—Review—paragraph 5 and Grant No. 18—Education—Reserved—Review—paragraph 5.

OTHER TOPICS OF INTEREST.

63. *Local audit and inspection.*—The initial accounts of 39 offices and institutions of the Civil Department and 14 Public Works and Irrigation Divisional offices were test-audited locally during the year under report. Special investigations were also carried out in the case of 7 offices and institutions of the Civil Department at the instance of the Local Government in most of which serious irregularities were discovered. A striking instance of the results of a local inspection was the discovery of an overdrawal of Rs. 89,560 in respect of the allowances of political detenus in a certain jail. The case has been noticed in detail in paragraph 6 of the Review under "Grant No. 14—Jails and Convict Settlements—Reserved". An important change was made during the year as regards the extent of local audit of Government offices and institutions. The local audit of a large number of these offices and institutions was temporarily suspended as a measure of economy, while as regards others the frequency of audit was considerably curtailed. The important cases of financial irregularity detected in the course of local audit have been mentioned in separate paragraphs under the individual appropriation accounts to which they relate. In all cases included in the report, final orders of Government have been passed. Most of the irregularities noticed in the course of local audit were due to rules or orders not having been strictly observed by the departmental officers concerned.

Review of Expenditure of Public Works Department.

64. *Irrigation Department—Establishment and Tools and Plant Charges.*—

The charges for 'Establishment' and 'Tools and Plant' (except charges for purely revenue establishments, special establishments entertained for certain projects, *viz.*, the Damodar Canal and the Grand Trunk Canal and special tools and plant charges) are in the first instance adjusted under the account head "15—Other Revenue Expenditure financed from Ordinary Revenues". The charges for special establishments entertained for the collection of revenue are debited direct to the heads concerned, *i.e.*, "XIII Irrigation, Navigation, etc.—Working Expenses" and "15—Other Revenue Expenditure, etc.", while the special establishments entertained for the Damodar Canal and the Grand Trunk Canal are debited direct to the provision for those projects under "55—Construction of Irrigation, etc." The percentage recoveries from other departments in respect of establishment and Tools and plant charges are adjusted in reduction of expenditure under the head "15—Other Revenue Expenditure financed from Ordinary Revenues". The recoveries on account of tools and plant charges for non-Government works are, however, credited to Revenue.

The cost of the Chief Engineer's establishment as well as the leave salaries paid in England are distributed as follows:— $\frac{1}{5}$ th of the cost is

charged to the Damodar Canal, $\frac{1}{3}$ th to the Andamans Reclamation Scheme, $\frac{1}{3}$ rd to the Grand Trunk Canal and the balance is distributed equally between the two Circles, the Southern and the South-Western.

The net establishment charges booked under the major head "15—Other Revenue Expenditure, etc." after deduction of percentages recoveries for each circle of superintendence with the addition of the Chief Engineer's establishment and leave salaries paid in England, etc., and 7.25 per cent. of the gross establishment charges representing pensionary charges were distributed in the year under report among the heads "XIII—Working Expenses", "15—Other Revenue Expenditure, etc.", "16—Construction of Irrigation, etc., Works" and "55—Construction of Irrigation, etc., Works" in proportion to the expenditure on works under those heads. The net tools and plant charges after taking into account the recoveries credited to revenue were also distributed in the same proportion. This allocation is technically called *pro-rata* distribution.

The existing account adjustments explained above make it difficult to exercise proper control over expenditure under "Establishment" and "Tools and Plant" of the Irrigation Department. The variations between appropriation and expenditure under "Establishment" and "Tools and Plant" of the Irrigation Department as a whole are exhibited in the following tables which show the direct charges as well as the charges due to *pro-rata* distribution.

(1) Consolidated statement of establishment charges of the Irrigation Department for the year 1931-32.

(In units of rupees.)

	Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 8—Irrigation—Reserved.					Total for both Voted and Non-voted.
	XIII—Working Expenses.	15—Other Revenue Expenditure, etc.	16—Construction of Irrigation, etc., Works.	55—Construction of Irrigation, etc., Works—Not charged to Revenue.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant or Appropriation—						
Non-voted	1,91,700	1,69,500	950	1,23,350	4,56,000	15,38,000
Voted	4,84,000	3,89,000	2,000	1,77,000	10,52,000	
Expenditure—						
Direct Charges—						
Non-voted . . . . .	..	3,91,987	..	57,651	4,49,668	13,27,666
Voted	1,29,321	6,04,093		84,584	8,77,998	
Charges by <i>pro-rata</i> distribution—						
Non-voted	+ 1,59,189	—2,10,335	+ 2,676	+ 48,470	..	..
Voted	+ 2,62,598	—3,19,948	+ 4,336	+ 53,014	..	
Total expenditure—						
Non-voted	1,59,189	1,81,652	2,676	1,06,151	4,49,668	13,27,666
Voted	3,91,919	3,44,145	4,336	1,37,598	8,77,998	

Non-voted—Saving Rs. 36,332—Mainly due to the calculation of the pensionary charges of the establishment of the Irrigation Department at the rate of 7.25 per cent. instead of at 14 per cent. adopted in the estimates.

Voted—Saving Rs. 1,74,002—Due to (1) calculation of pensionary charges at the rate of 7.25 per cent. instead of at 14 per cent. adopted in the estimates (Rs. 76,000), (2) percentage cut in pay, reduction of temporary establishment and vacancies (Rs. 45,000), (3) observance of economy in expenditure under travelling allowance (Rs. 14,000), Supplies and Services (Rs. 3,000) and Contingencies (Rs. 2,000) and (4) to entertainment of smaller special establishment (Rs. 16,000) mainly in connection with the Damodar and the Midnapur Canals.

(ii) *Consolidated statement of Tools and Plant charges of the Irrigation Department for the year 1931-32.*

(In units of rupees.)

Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 8—Irrigation—Reserved.					
	XIII—Irriga- tion, etc., Working expenses.	15—Other Revenue Expenditure, etc.	16—Cons- truction of Irrigation, etc., Works.	55—Cons- truction of Irrigation, etc., Works— Not charged to Revenue.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant	45,500	34,000	500	6,000	86,000
Expenditure—					
Direct charges . . . . .	...	67,647	...	2,010	69,657
Charges by <i>pro-rata</i> dis- tribution	+34,923	—38,269	+ 676	+ 2,670	...
Total Expenditure	34,923	29,378	676	4,680	69,657

Saving Rs. 16,343—Mainly due to curtailment of expenditure on account of financial stringency.

65. *Civil Works (Buildings and Roads)—Establishment and Tools and Plant charges.*—The establishment and tools and plant charges of Civil Works are not distributed *pro-rata* as is done in the case of the Irrigation Department. The comments on these charges appear in the Review under Grant No. 25—Civil Works.

66. *Recoveries of Departmental charges—*

(i) Recoveries of departmental charges for different classes of works undertaken and supervised by the Public Works and Irrigation Departments, are made at percentage rates as shown below :—

(a) *Works undertaken and supervised by the Public Works Department.*

For (1) Public Works Department of other provinces, (2) other departments of the Local Government, when the cost is chargeable to those departments, (3) Local Funds and Municipalities, (4) all other contribution works, (5) all Central works, (6) 60-Civil Works and (7) Railway Works.

	For works in the Presidency Circle.	For works in other Circles.
Establishment charges	13½ per cent.	23½ per cent.
Tools and Plant	1½ „	1½ „

(b) *Works undertaken and supervised by the Irrigation Department.*

For (1) Irrigation Divisions of other provinces and (2) other departments of the Local Government, when the cost is chargeable to those departments.

Establishment charges	19½ per cent.
Tools and Plant	1½ „ „

For (3) Local Funds and Municipalities. (4) all other contribution works and (5) Takavi works.

Establishment charges	21½ per cent.
Tools and Plant	1½ „ „

An additional charge of 1 per cent. for Audit and Accounts is, as usual, recovered in the case of non-Government works, works done for Military Works Services, Posts and Telegraphs Department and Railway Works.

(ii) Departmental charges on Central civil works, works of the Posts and Telegraphs Department and 60-Civil Works not charged to Revenue, are levied as a lump sum, at percentage rates fixed by the Local Government, on the total expenditure during a month under each major head instead of on individual works. Provision for these charges is not made in the estimates and allotments for individual works.

The above procedure has, with the concurrence of the Government of India, been accepted by the Auditor General, and agreed to by the Local Government and the Director General of Posts and Telegraphs.

(iii) These charges were recovered in full during the year under report and there are no outstanding amounts.

67. *Suspense transactions of the Public Works Department—*

The details of the suspense transactions are given in the Annexures to Grant No. 8—Irrigation and Grant No. 25—Civil Works.

Expenditure incurred in March.

68. (a) *Irrigation, Navigation, Embankment, etc—*The total amount of cheques drawn by the Public Works disbursing officers in the Irrigation Branch during 1931-32 was Rs. 25,60,020 of which cheques amounting to Rs. 4,46,738 were drawn during March 1932 and of the latter, cheques aggregating Rs. 2,36,497 were drawn during the last five days of that month.

The percentage of cheques in March 1932 to the total amount of cheques drawn during the year was 17 and that of the cheques drawn during the last five days of March to the total amount of cheques drawn during March was 53. No irregularities were noticed in connection with March expenditure.

(b) *Civil Works.*—The total amount of cheques drawn by Public Works disbursing officers in the Buildings and Roads Branch during the year 1931-32 was Rs. 81,45,056 of which cheques amounting to Rs. 9,60,403 were drawn during March 1932 and of the latter, cheques aggregating Rs. 2,32,252 were drawn during the last five days of that month. The percentage of cheques drawn in March to the total amount of cheques drawn during the year was 12 and that of cheques drawn during the last five days of March to the total amount of cheques drawn during March was 24. No irregularities were noticed in connection with March expenditure.

Expenditure incurred in England and Exchange.

69. The procedure of budgeting and control has been explained in the Review under Grant No. 30—Expenditure in England.

GENERAL REMARKS ON THE STATE OF THE FINANCIAL ADMINISTRATION.

70. The leading feature of the year under report was that the budget estimates were upset by a number of abnormal factors of which the most important were economic depression and the growth of terrorist activities in this province. In consideration of the serious difficulties which the Government of Bengal had to face during the year 1931-32, the estimates for the year under report may be regarded as reasonably close. In fact, the percentage of variations on the total voted grant in the year under report indicates an improvement over the result achieved in the previous year. From a scrutiny of the explanations furnished in the Appropriation Accounts, it will be seen that while there is scope for improvement in certain directions, the administration of grants as a whole has reached a satisfactory standard of efficiency. Steps were taken during the year under report to enable controlling officers to have a more adequate knowledge of the progress of expenditure and the improvement noticeable in the current control under several grants was due to a large extent to the continued efforts of controlling authorities to regulate their appropriations on an intimate knowledge of their requirements.

CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

71. The Finance Department of the Government of Bengal will, as usual, present to the Committee on Public Accounts a statement showing the action taken or proposed to be taken on various outstanding points raised by previous Committees.

72. There are no important points which from an audit point of view merit special mention except the one mentioned in the following paragraph.

73. *Page 73, paragraph 99(c) of the Appropriation Accounts and the Report thereon for 1930-31.*—The final orders of Government regarding the recovery of Rs. 17.76 lakhs outstanding since April 1922 on account of loans granted to the District Board, 24-Parganas for the Magrahat Drainage Scheme are awaited. In the Report on the Appropriation Accounts for 1930-31, the Public Accounts Committee invited specific attention to this item as the question has been outstanding for a long time. The matter is one of considerable importance and an early decision on the point is desirable.

PART II.

**Appropriation Accounts of sums expended in the year ended
31st March 1932, compared with the sums granted by
the Legislature in respect of voted expenditure
and the Finance Department in the case of
non-voted expenditure.**

Note—

(a) *Non-voted* items in the Accounts are shown in *italics*.

(b) In the Accounts "O" stands for Original Grant or Appropriation.
"S" stands for Supplementary Grant or Appropriation.

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY
GRANTS AND APPROPRIATIONS.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
		Rs.	Rs.	Rs.	Rs.
65.	1. Land Revenue—Reserved—				
	Voted	41,11,000	39,90,922	2,20,078	...
	<i>Non-voted</i>	<i>2,38,184</i>	<i>2,33,351</i>	<i>4,833</i>	...
77.	2. Excise—Reserved and Transferred—				
	Voted	20,06,000	18,96,610	1,09,390	...
	<i>Non-voted</i>	<i>59,457</i>	<i>58,520</i>	<i>937</i>	...
82.	3. Stamps—Reserved—				
	Voted	6,02,000	4,06,282	1,95,718	...
	<i>Non-voted</i>	<i>4,000</i>	<i>3,851</i>	<i>149</i>	...
84.	4. Forests—Reserved—				
	Voted	10,35,000	9,18,170	1,16,830	...
	<i>Non-voted</i>	<i>7,55,464</i>	<i>7,42,364</i>	<i>13,100</i>	...
94.	5. Registration—Reserved and Transferred—				
	Voted	21,05,000	18,89,024	2,15,976	...
	<i>Non-voted</i>	<i>4,890</i>	<i>4,840</i>	<i>50</i>	..
97.	6. Scheduled Taxes—Reserved .	16,000	15,000	1,000	...
98.	7. Interest on Irrigation Works—Reserved—				
	<i>Non-voted</i>	<i>18,24,000</i>	<i>18,23,153</i>	<i>847</i>	...

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY
GRANTS AND APPROPRIATIONS—*contd.***

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
		Rs.	Rs.	Rs.	Rs.
99.	8. Irrigation—Reserved—				
	Voted—Gross	44,83,000	35,92,713	8,90,287	...
	Recoveries	-3,36,000	-1,22,410	...	2,13,590
	Non-voted	8,09,000	7,57,686	21,314	...
118.	9. Interest on Ordinary Debt—				
	Reserved—				
	Non-voted	-6,79,000	-6,74,701	...	4,299
119.	10. Interest on Other Obligations—				
	Reserved—				
	* Non-voted	9,166	9,215	...	49
120.	11. Reduction or Avoidance of				
	Debt—Reserved—				
	Non-voted	7,76,000	7,75,581	419	...
121.	12. General Administration—Re-				
	served and Transferred—				
	Voted	1,03,31,999	98,95,278	4,36,721	...
	Non-voted	25,27,327	24,65,482	61,845	..
136.	13. Administration of Justice—				
	Reserved—				
	Voted	85,22,000	80,80,200	4,41,800	...
	Non-voted	21,45,000	20,85,771	59,229	...
145.	14. Jails and Convict Settlements—				
	Reserved—				
	Voted	36,90,000	35,41,614	1,48,386	...
	Non-voted	1,60,453	1,54,118	6,335	..
153	15. Police—Reserved—				
	Voted	2,05,03,000	2,03,95,080	1,07,920	...
	Non-voted	19,57,407	16,97,650	1,59,757	...
166.	16. Ports and Pilotage—Reserved—				
	Voted	4,39,000	3,36,440	1,02,560	...
	Non-voted	90,746	95,939	...	5,193
169.	17. Scientific Departments—Re-				
	served—				
	Voted	30,000	29,891	109	..
	Non-voted	5,000	4,500	500	...
170.	18. Education—Reserved—				
	Voted	11,70,000	11,09,678	60,322	...
	Non-voted	2,35,540	2,28,389	7,151	...

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY
GRANTS AND APPROPRIATIONS—contd.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
		Rs.	Rs.	Rs.	Rs.
181.	19. Education—Transferred—				
	Voted	1,16,43,000	1,11,35,370	4,07,630	...
	Non-voted	9,23,730	9,09,005	14,725	...
192.	20. Medical—Reserved and Transferred—				
	Voted	46,30,000	43,52,619	2,77,381	...
	Non-voted	9,81,975	8,71,573	60,302	...
203.	21. Public Health—Reserved and Transferred—				
	Voted	41,81,030	37,63,792	4,18,208	..
	Non-voted	76,017	76,003	14	...
217.	22. Agriculture—Reserved and Transferred—				
	Voted	24,82,000	23,26,509	1,55,491	...
	Non-voted	2,20,781	2,16,092	5,689	...
227.	23. Industries—Reserved and Transferred—				
	Voted	11,92,000	10,87,051	1,04,949	...
	Non-voted	1,02,415	1,00,273	2,142	...
235.	24. Miscellaneous Department—Reserved and Transferred—				
	Voted	2,49,000	2,21,265	27,735	...
	Non-voted	4,300	4,833	...	538
239.	25. Civil Works—Reserved and Transferred—				
	Voted	91,57,002	83,44,129	11,12,873	...
	Non-voted	13,60,333	13,86,515	...	26,182
277.	26. Famine Relief—				
	Reserved	2,75,000	2,33,293	41,708	...
278.	27. Superannuation Allowances and Pensions—Reserved—				
	Voted	50,31,000	51,09,269	...	68,269
	Non-voted	4,33,994	4,62,201	...	28,207
284.	28. Stationery and Printing—Reserved and Transferred—				
	Voted	22,12,000	20,46,010	1,65,990	...
	Non-voted	89,669	82,108	7,561	...

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY
GRANTS AND APPROPRIATIONS—contd.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
		Rs.	Rs.	Rs.	Rs.
289.	29. Miscellaneous—Reserved and Transferred—				
	Voted	9,50,000	10,04,579	...	54,579
	Non-voted	36,005	33,039	2,966	...
295.	30. Expenditure in England—Reserved and Transferred—				
	Voted	7,05,000	6,61,066	43,934	...
	Non-voted	33,66,600	33,41,521	25,079	...
308.	31. Loans and Advances—				
	Reserved	19,26,001	17,98,996	1,27,005	...
310.	32. Repayment to the Government of India of Advances from the Provincial Loans Fund—Reserved—				
	Non-voted	7,75,000	7,75,551	419	...
311.	33. Famine Relief Fund—Reserved—				
	Non-voted	1,11,852	1,11,862	...	...
312.	34. Depreciation Fund for Government Presses—Reserved—				
	Non-voted	37,000	38,207	...	1,207
313.	35. Suspense—Reserved—				
	Non-voted	6,26,000	6,33,759	...	7,759
314.	36. Subvention from Central Road Development Account—Reserved—				
	Non-voted	15,68,000	10,97,529	4,70,471	...
316.	Refunds—Reserved and Transferred—				
	Non-voted	20,21,007	17,70,754	2,50,253	...

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY
GRANTS AND APPROPRIATIONS—conclâ.**

Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
			Less than granted.	More than granted.
	Rs.	Rs.	Rs.	Rs.
Total—Reserved—				
Voted—Gross	6,64,99,840	6,34,47,318	30,52,522	...
Deduct—Recoveries	—3,36,000	—1,22,410	...	2,13,590
Non-voted	2,03,90,073	1,93,95,612	9,94,459	...
Total—Transferred—				
Voted	3,73,77,162	3,46,23,531	27,53,631	...
Non-voted	31,18,149	30,09,950	1,08,199	...
Totals—				
Voted—Gross	10,38,77,002	9,80,70,849	58,06,153	...
Deduct—Recoveries	—3,36,000	—1,22,410	...	...
Non-voted	2,35,08,222	2,24,05,564	11,02,658	...
Grand Total	12,70,49,224	12,03,54,003	...	...
Amounts to be covered by excess grants or appropriations—				
			Rs.	
a Voted (vide paragraph 54)			1,23,848	
Non-voted (vide paragraph 56)			73,429	

			Total	1,97,277

I have examined the above account and according to the test of my information as a result of a test audit of the books and a consideration of explanations given to me, the account is correct subject to the observations in my report on the account.

CALCUTTA, }
The 20th December 1932. }

J. G. BHANDARI,
Accountant-General, Bengal.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "5—Land Revenue."					
A.—CHARGES OF ADMINISTRATION.					
A-1—Pay of officers—					
		<i>Rs.</i>			
<i>Non-voted</i> { <i>O.</i> . 27,500 } { <i>S. (a)</i> . —500 }	26,700	26,815	+ 115	..	+ 115
<i>Voted</i>	75,698	63,833	—12,865	—8,200	—4,665
Due mainly to smaller expenditure under (1) "Land Acquisition Establishment" (Rs. 8,214) owing to the retrenchment of the post of the 2nd Land Acquisition Officer, 24 Parganas and percentage cut in pay and under (2) "Road cess, valuation and revaluation establishment" (Rs. 4,074) owing chiefly to the operations in a certain district having started later than the sanctioned programme.					
A-2.—Pay of Establishment—					
<i>Non-voted</i>	17,205	17,379	+ 174	+ 865	—691
<i>Voted</i>	4,69,951	4,47,226	—22,725	+ 3,752	—26,477
The saving occurred mainly under (1) "Land Acquisition Establishment" (Rs. 12,020), and (2) "Partition Establishment" (Rs. 8,773) due chiefly to the non-employment of the full staff in certain districts, under (3) "Wards' Estate Establishment" (Rs. 2,217) and under (4) "Kanungo Establishment" (Rs. 2,882) owing to leave and percentage cut in pay and under (5) "Road cess, valuation and revaluation Establishment" (Rs. 14,603) due mainly to entertainment of smaller temporary staff in some districts. The saving was partly set off by excess expenditure of Rs. 18,621 in the Certificate Establishment due to considerable increase in certificate work which was not anticipated. (<i>Vide</i> paragraphs 3 and 4 of the Review).					
A. 3.—Allowances, honoraria, etc.—					
<i>Non-voted</i> { <i>O.</i> . 10,182 } { <i>S. (b)</i> . 50 }	10,332	9,120	—1,112	—865	—247
Due mainly to non-drawal of house allowance by a Land Acquisition officer for a portion of the year.					
<i>Voted</i>	59,966	46,885	—13,081	—7,611	—5,470
Due mainly to smaller expenditure under (1) "Kanungo Establishment" (Rs. 3,645) and (2) "Land Acquisition Establishment" (Rs. 7,626) owing to reduction in rates of travelling allowance and employment of smaller staff and under (3) "Road cess, valuation and revaluation Establishment" (Rs. 1,269) owing partly to less frequent tours in connection with local enquiries and less travelling allowance drawn for process servers. (<i>Vide</i> paragraph 3 of the Review).					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by reapportionment withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "5—Land Revenue"—contd.					
A.—CHARGES OF ADMINISTRATION.					
<i>—concl'd.</i>					
A.-4.—Contingencies—					
	Rs.				
Non-voted	{ O. . . 1,700 S. (a) . . -100 }	1,600	1,461	-139	...
Voted		1,26,573	85,539	-41,034	-22,912
The bulk of the saving occurred under (1) "Partition Establishment" (Rs. 33,700) due mainly to non-utilisation of the provision to meet the cost of stamps for drawing up the partition deeds of certain estates in Tippera and Mymensingh, under (2) "Land Acquisition Establishment" (Rs. 2,103) due to less expenditure on office expenses, under (3) "Record-room Establishment" (Rs. 2,503) and under (4) "Road cess, valuation and revaluation Establishment" (Rs. 2,373) owing to less expenditure on rent, boat hire of process servers and other charges with a view to strict economy. (<i>vide</i> paragraph 3 of the Review).					
A.-5.—Deduct—Establishment charges					
recoverable from other Governments, Departments, etc.					
Non-voted		-1,200	-192	+1,008	+1,008
Due to smaller recovery from the District Board, Darjeeling in view of smaller expenditure on "Road cess, valuation and revaluation Establishment"					
Voted		-1,48,800	-1,25,122	+23,678	+23,678
Due to smaller recoveries from District Boards following on smaller expenditure on "Road cess, valuation and revaluation Establishment" and to postponement of recovery from the District Board, Murshidabad for affording financial relief.					
For rounding—					
Non-voted		113	--	-113	-113
Voted		-1,888	--	+1,888	+1,888
B.—MANAGEMENT OF GOVERNMENT ESTATES.					
B.-1.—Pay of Officers—					
Non-voted	{ O. . . 1,080 S. (a) . . -12 }	1,068	736	-332	-332
Voted		60,102	54,249	-11,853	-3,853
Due mainly to percentage cut in salaries and to change in incumbents.					

Major Head and Sub-head,	Final Grant or Appropriation.	Actual expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rg.

Major Head " 5—Land Revenue "—contd.

B.—Management of Government Estates—contd..

B. 2.—Pay of Establishment—

	Rs.					
Non-voted	{ O. 15,185 } { S.(a) -584 }	11,601	13,962	-639	...	-639
Voted	. . . . .	3,45,924	3,35,648	-10,276	-6,948	-3,328

B. 3.—Allowances, honoraria, etc.—

Non-voted	{ O. 3,600 } { S.(a) -300 }	3,400	3,880	+ 430	+ 500	- 70
Voted	. . . . .	65,910	62,539	-3,371	-2,141	-1,230

Due mainly to restriction in expenditure on travelling allowance in accordance with orders of Government.

B. 4.—Supplies and Services—

Non-voted	{ O. 59,900 } { S.(a) -620 }	59,280	57,575	-1,705	-500	-1,205
Voted	. . . . .	8,23,267	7,70,207	-53,060	-39,262	-13,798

The saving occurred under (1) "Collection of Revenue" (Rs. 34,565) due mainly to overestimation by District Officers in connection with the purchase of estates by Government in exercise of the right of pre-emption under the Bengal Tenancy Act. and smaller expenditure under commission on collection of rents and Road and Public Works cesses, under (2) "Outlay on Improvements" (Rs. 16,220) and under (3) "Colonisation of Sunderbans" (Rs. 2,375) owing mainly to smaller expenditure on "Agricultural and Sanitary Improvements" on account of postponement of works not considered essential. (Vide paragraph 3 of the Review).

B. 5. Contingencies—

Non-voted	. . . . .	3,000	2,996	-4	...	
Voted	. . . . .	1,60,199	1,45,939	-14,260	-10,796	-3,464

Due to smaller expenditure under (1) "Collection of Revenue" (Rs. 7,835) owing mainly to (a) payment of both owners' and occupiers' share of taxes in respect of certain temporary settled lands by occupiers, (b) reduction in union rates of certain tahsil offices and (c) provision for the cost of feed and upkeep of elephants in a certain district having been made under this sub-head instead of under B. 4 Voted under which it was adjusted and under (2) "Colonisation of Sunderbans" (Rs. 6,425) due mainly to the postponement of all expenditure not considered essential. (Vide paragraph 3 of the Review).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "5—Land Revenue"
—*contd.*

B—MANAGEMENT OF GOVERNMENT ESTABLISHMENTS—*contd.*

For rounding—

<i>Non-voted</i>	235	...	—235	...	—235
<i>Voted</i>	598	...	—598	...	—598

C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—

	Rs.				
<i>Non-voted</i>	14,000	13,532	—468	...	—468
{ <i>O.</i>	16,000				
{ <i>S. (a)</i>	—2,000				

The appropriation was reduced in view of non-payment of commission on collections made under the certificate procedure. (*vide* paragraph 3 of the Review).

D.—SURVEY AND SETTLEMENT.

D, 1.—Pay of Officers—

<i>Non-voted</i>	57,849	57,811	—38	...	—38
{ <i>O.</i>	72,556				
{ <i>S. (c)</i>	—14,547				

The saving compared with the original appropriation was due to smaller expenditure under (1) "Major Settlement Operations" (Rs. 12,413) owing mainly to the non-employment of a whole-time Settlement officer in Rangpur and under (2) "Controlling Office" (Rs. 2,172) due mainly to the appointment of an officer on a lower rate of pay on account of change of incumbent. The percentage cut in pay also contributed to the saving.

<i>Voted</i>	2,10,608	1,97,463	—13,145	—8,635	—4,510
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Due mainly to (1) curtailment of the programme of major settlement operations in several districts, (2) reversion of a large number of officers and employment of officers on lower rates of pay than budgeted for and (3) percentage cut in salaries

(a) Sanctioned on 27th February 1932.

Rs.				
(e) —7,047	..	..	..	..
—7,570	..	..	27th	..
—14,547				

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
Major Head 5 "Land Revenue"	Rs.	Rs.	Rs.	Rs.	Rs.
—contd.					
D.—SURVEY AND SETTLEMENT—contd.					
D.-2.—Pay of Establishment—					
	Rs.				
<i>Non-voted</i> { O. . 10,007 } { S. (d) —10,007 }		...	..	...	..
The provision on account of the cost of temporary establishment for certain demarcation cases which was wrongly made under this sub-head was surrendered.					
Voted	5,95,527	5,73,681	—11,846	—8,640	—3,206
The bulk of the saving occurred under (1) "Major Settlement Operations" (Rs. 18,526), (2) "Major Survey Operations" (Rs. 10,516) and (3) "Drawing Office" (Rs. 2,300) due to (a) the reasons stated against item (1) in the note under D-1. Voted, (b) vacancies remaining unfilled and entertainment of substitutes on lower pay in view of strict economy, and (c) percentage cut in salaries. The saving was partly set off by excess under (4) Minor Settlement (Rs. 21,170) on account of operations in Jalpaiguri for which no provision was made					
D-3.—Allowances, honoraria, etc.					
<i>Non-voted</i> { O. . 15,425 } { S (e) —7,203 }	8,222	7,553	—669	...	—669
The appropriation was reduced mainly in view of the non-employment of a whole time Settlement officer in Rangpur, provision for whose travelling allowance and cost of passage, etc. was made in the budget					
Voted	1,15,519	1,15,896	+317	+4,805	—4,258
The reappropriation was sanctioned to provide for increased expenditure mainly under minor settlement operations. The ultimate saving was due mainly to smaller expenditure in connection with major settlement operations.					
D.-4.—Supplies and Services .	7,96,073	8,23,241	+27,168	+30,323	—3,155
Due mainly to (1) operations in Jalpaiguri for which no provision was originally made, (2) work in Murshidabad-Birbhum and Chittagong having been prolonged and (3) larger expenditure on job work in certain districts, specially in Rangpur.					
D.-5.—Contingencies	84,571	92,114	+7,540	+8,655	—1,115
Due mainly to the reasons stated under D-1.					
D.-6.—Add—Establishment Charges payable to other Governments, Departments, etc.					
<i>Non-voted</i> { O. . 11,061 } { S. (d) —10,007 }	1,054	...	—1,054	...	—1,054
<i>Vide note under D.-2. Non-voted</i>					
Voted	93,448	1,29,202	+35,754	...	+35,754
Due mainly to larger debit under "Minor Survey Operations" on account of the cost of the Bengal Drawing Office.					

(d) Sanctioned on 5th October 1931.

(e) —7,071 sanctioned on 27th February 1932.

—133 " " 23rd March 1932.

— 7,203

Major Head and Sub-head,	Final Grant or Appropriation,	Actual Expenditure,	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender,	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "5—Land Revenue"—<i>contd.</i>					
D.—SURVEY AND SETTLEMENT					
<i>concl'd.</i>					
D. 7.— <i>Deduct</i> —Establishment Charges recoverable from other Governments, Departments, etc—					
	Rs.				
<i>Non-voted</i> { O. —11,061 } { S. (d) 10,007 }	—1,054	..	+1,054	...	+1,054
<i>Vide explanation under D. 2.—Non-voted.</i>					
Vo ed	—75,706	—1,08,317	—32,611	...	—32,611
Due mainly to the credit adjustment of Rs. 47,688 representing the cost recoverable on account of "Minor Survey Operations" under (1) "Drawing office" for which no provision was made in the budget. This was partly set off by smaller credits mainly under (2) "Major Survey Operations" (Rs. 7,819) and (3) "Minor Settlement Operations" (Rs. 5,226) due to smaller adjustment on account of operations in connection with Cincona Plantations.					
D. 8.—Lump provision for Minor operations, etc.	63,107	...	—69,107	—69,107	...
A provision of Rs. 7,500 was surrendered and Rs. 61,607 was reappropriated to meet increased expenditure under different sub-heads.					
For rounding—					
<i>Non voted</i>	172	...	—172	...	—172
Voted +	—150	...	+150	...	+150
E.—LAND RECORDS.					
E. 1.—Charges—					
<i>Non-voted</i> { . 23,100 } { S. (f) —6,688 }	16,412	15,973	—439	...	—439
The original appropriation was reduced in view of (1) appointment of an officer on a lower rate of pay on account of change of incumbent, (2) non-utilisation of the provision for house allowance on account of the change, (3) percentage cut in salaries and (4) restriction in expenditure on travelling allowance under orders of Government.					
Voted	83,642	73,637	—10,005	—4,896	—5,109
The saving occurred mainly under (1) "Pay of Establishment" (Rs. 6,811) due to (a) vacancies caused by leave and retirement not having been filled up, (b) entertainment of smaller temporary establishment in the land registration offices and (c) percentage cut in pay and under (2) "Other contingencies" (Rs. 1,052) due mainly to exercise of economy (<i>vide</i> paragraph 3 of the Review).					
E. 2.— <i>Deduct</i> —Transfer:ed to Settlement	—25,742	—25,373	+369	...	+369

(d) Sanctioned on 8th October 1931.

(f)	Rs.	sanctioned on
	—6,420	27th February 1932.
	—263	.. .. 23rd March 1932.
	—6,683	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by re-appropriation, withdrawal or surrender	Remainder undistributed (+ or -).
1	2	3	4	5	6
	Rs.	R.	Rs.	Rs.	Rs
Major Head—"5—Land Revenue"— <i>con. Id.</i>					
F.—ASSIGNMENTS AND COMPENSATIONS—					
<i>Non-Voted</i>	5,000	4,800	-200		-200
<i>Voted</i>	1,30,000	1,32,689	+2,689	+24,846	-22,157
The bulk of the reappropriation of Rs. 24,846 which was sanctioned to meet heavy demands under Malikana in several districts was not utilised. It is explained that the payments are inevitable and that payees can claim their dues even on the last day of the year and hence no saving can be anticipated or surrendered before the close of the year.					
G.—COST OF STORES PURCHASED IN ENGLAND	920	697	-223	-200	-23
H.—LOSS OR GAIN BY EXCHANGE			+9		+9
For rounding—					
	<i>Rs</i>				
<i>Non-voted</i> { <i>O.</i> 400 }	295	...	-295	...	-295
{ <i>S. (g)</i> -105 }					
<i>Voted</i>	-320		+320	...	+320
Total Grant No. 1—					
<i>Non-voted</i> { <i>O.</i> 2,81,000 }	2,38,184	2,33,351	-4,833	...	-4,833
{ <i>S</i> -42,816 }					
<i>Voted</i>	41,11,000	38,90,922	-2,20,078	-1,26,000	-94,078

(g) Sanctioned on 23rd March 1933.

REVIEW.

Administration of Grant.—The percentages of variation in expenditure as compared with the voted grant and the *non-voted* appropriation in the year under review and the preceding two years are exhibited below :—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving compared with	
				Original appropriation.	Ultimate appropriation.
<i>Non-voted.</i>	Rs.	Rs.	Rs.		
1929-30	2,76,000	2,76,000	2,09,124	24.2	24.2
1930-31	2,54,000	2,49,557	2,47,717	2.4	.7
1931-32	2,81,000	2,38,184	2,33,351	16.9	2.0

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving compared with	
				Original appropriation.	Ultimate appropriation.
Voted.	Rs.	Rs.	Rs.		
1929-30	44,07,000	44,07,000	43,019,72	23	23
1930-31	46,23,000	41,64,939	42,89,625	71	39
1931-32	41,11,000	39,85,000	38,90,922	53	23

2. The high percentage of saving under "non-voted" as compared with the original appropriation was mainly due to large savings under "Survey and settlement" (*vide* sub-heads D.-1, D.-2 and D.-3 *Non-voted*). The control of *non-voted* expenditure as a whole was satisfactory. Improvement is also noticeable in the estimating and control of voted expenditure in the year under review as compared with the previous year.

3. The percentages of variations in expenditure, as compared with the appropriation at the disposal of the several controlling officers are exhibited below:—

A.—Charges of Administration.

A(i)—Under the control of the Revenue Secretary.

(For details *vide* Annexure.)

1930-31	4,25,000	3,91,173	3,82,585	99	21
1931-32	4,01,000	3,69,517	3,60,508	100	24

Compared with the previous year, there was a slight deterioration in estimating and control in the year under review. The deterioration is particularly noticed under "Land Acquisition Establishment" *vide* sub-heads A.-2, A.-3, A.-4 and Annexure.

A(ii)—Under the control of the Secretary, Board of Revenue.

(For details *vide* Annexure.)

1930-31	2,51,000	2,54,126	2,35,556	61	73
1931-32	2,36,000	2,31,662	2,11,436	104	87

The budgeting and the control over expenditure were not quite satisfactory. It is noticeable that there were considerable savings under "Partition Establishment". It may be investigated whether it was not possible to frame the estimates under A.-2 Voted and A.-1. Voted more accurately. The circumstances in which the bulk of the savings could not be surrendered may also be investigated.

B—Management of Government Estates.

Under the control of the Secretary, Board of Revenue

1930-31	16,00,000	16,05,343	15,05,865	58	61
1931-32	15,45,000	14,75,604	14,47,681	62	18

There were large savings in the expenditure as compared with the original appropriation under the sub-heads B.-4 Voted and B.-5 Voted. Great improvement is, however, noticeable in the control over expenditure in the year under review.

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
C.—Charges on account of Land Revenue Collections— <i>Non-voted</i> .					
Under the control of the Revenue Secretary.					
1930-31	20,000	17,912	17,924	10.3	.05 (excess).
1931-32	16,000	14,000	13,532	15.4	3.3
<i>Vide note under C—Non-voted.</i>					
D.—Survey and Settlement.					
Under the control of the Director of Land Records and Surveys.					
1930-31	23,47,000	22,41,165	22,26,686	5.1	.6
1931-32	19,77,000	19,02,444	18,88,584	4.4	.7

On the whole, improvement in estimating is noticeable in the year under review.

E.—Land Records.

E(i)—Superintendence—Under the control of the Director of Land Records and Surveys.

1930-31	39,000	33,760	21,678	36.7	26.0
1931-32	37,000	26,916	26,589	28.1	1.2

Great improvement is noticeable in the control over expenditure in the year under review.

E(ii)—District Charges—Under the control of the Secretary, Board of Revenue.

1930-31	66,800	44,198	36,095	41.4	11.5
1931-32	44,000	42,500	37,748	14.2	11.1

Improvement in estimating is noticeable in the year under review. It may, however, be investigated whether the bulk of the saving under E.-1 Voted could not be surrendered.

4. The expenditure under the sub-head "A.-2.—Pay of Establishment—Voted" amounted to Rs 4,47,226 against the original appropriation of Rs. 4,69,951. In view of the saving of Rs. 22,725, the addition of Rs. 3,752 by reappropriation from another sub-head, *viz.*, A.-1 Voted, in February 1932 was unnecessary and seems to indicate inadequate control over expenditure.

Financial Irregularity.

5. *Non-realisation of interest on arrears of land revenue*:—The local inspection of the accounts of a Collectorate disclosed that no interest was realised from the parties in the certificate cases in respect of arrears of land revenue though the decision of the Board of Revenue authorising the levy of such interest from the farmers of Government and temporarily settled estates had been duly communicated to the Collector by the Divisional Commissioner. The non-observance of the Board's decision resulted in a loss of

Government revenue of about Rs. 2,000 during the year 1929-30 in the shape of interest calculated at $6\frac{1}{2}$ per cent. from the date of filing the certificates to the date of realisation but excluding the amount of interest at $12\frac{1}{2}$ per cent. from the date of default to the date of filing. The matter was brought to the notice of the Local Government who observed that neither the Deputy Collector in charge of the Tauzi Department nor the certificate office was cognizant of the orders passed by the Board and this was due to no fault of their own. No further action was therefore considered necessary by Government but with a view to stop the recurrence of such omission they directed the Board of Revenue to issue a correction slip embodying the orders in paragraph 28 of the Board's instructions under the Public Demands Recovery Act, at page 72 of the Bengal Certificate Manual, 1927, and to insert a question regarding realisation of the said interest as a sub-paragraph to question 14 of the Inspection Manual for the Certificate Department.

6. *Loss of Government revenue from the sale of Khatians*:—The local inspection of the accounts of a Collectorate brought to light the following case of loss of Government revenue from the sale of printed copies of Settlement Khatians to the public. The price of these Khatians was regulated by a scale, fixed according to the number of copies required, the first 100 copies selling at a higher rate than the next 101 to 1,000 copies, and so on, the rate gradually diminishing with the increase in the number of copies required. The practice in the Collectorate, however, was to charge for the total number of copies, applied for, uniformly at the lowest rate prescribed for that number instead of at the higher rate for the first 100 and at the lower rate for the next 900 and so on. The existing practice gave rise to anomalies and was obviously wrong on principle. It was calculated that for the quarter ending November 1930, the loss of revenue resulting from the wrong method of calculation described above, amounted to about Rs. 245. The case was reported to the Local Government, who agreeing with the interpretation suggested by audit, issued necessary instructions for future guidance but fixed a slightly lower scale of rates.

7. *Construction of a departmental work without calling for competitive tenders*:—At a local inspection of the accounts of a sub-divisional Khasmahal office, it was noticed that the construction of a subordinate tashil office, which cost Rs. 781, was entrusted to a contractor without properly calling for competitive tenders as required by the rules. The Contractor was paid on the 8th May 1930 after the completion of the work, but in order to avoid the lapse of the sanctioned appropriation at the close of the previous financial year, *viz.*, 1929-30, an advance bill for the amount was drawn on the 29th March 1930 in contravention of Rule 317 of the Bengal Financial Rules, under which such drawal of money in advance of requirements is not permissible. The case being reported to the Local Government, they observed that it was irregular on the part of the local officer concerned to have the work of constructing the tashil office executed without calling for tenders and to have an advance bill drawn for the same, in contravention of the rules, to avoid lapse of appropriation. They have also requested the Board of Revenue to issue necessary instructions to the local officer to guard against similar irregularities in future.

8. *Drawal of money from the Treasury in advance of requirement*:—In a district settlement office, several contingent bills were drawn in February and March 1930, which were not fully disbursed before the close of the financial year, and the unpaid balances of such bills amounting to Rs. 2,781 were

not completely disbursed till the 30th June 1930. The amounts were apparently drawn in advance of immediate requirements. The case being reported to the Local Government they ordered that the irregularity should be avoided and rule 317 of the Bengal Financial Rules, followed in future.

9. *Expenditure incurred without previous sanction :—*

(a) An expenditure amounting to Rs. 65,100 was incurred by the Head of a department from October 1930 to January 1931 on account of remuneration of a company for the preparation and supply of aerial photographs of an area of 700 square miles of land in a district. As the charge falls under special contingencies, the powers of the Head of the department to incur such expenditure are limited to Rs. 250 only. In sanctioning the expenditure in March 1931, the Local Government directed that in future the previous sanction of Government should be obtained in all such cases.

(b) For some years past it was the practice with the Head of the department to obtain supplies of articles, required for the department, from the Jail Depot in anticipation of the sanction of Government. In September 1928, the Local Government issued definite orders that in future the sanction of Government should be applied for in advance and the proposals justified before purchase. Notwithstanding these orders, supplies of articles costing Rs. 3,415 were obtained from the Jail Depot in 1929-30 and 1930-31, the necessary sanction being obtained after the purchases. On the irregularities being brought to notice, Government have urged upon the Head of the department to take suitable measures to avoid the recurrence of similar irregularities in future.

10. *Overdrawal of leave salary by Kanungoes.*—On a test-check of the leave accounts of Kanungoes of a settlement office during a local inspection, it was noticed that leave on full pay in excess of the period admissible under the rule had been granted in some cases. At the suggestion of audit, the leave accounts of all the Kanungoes were checked both in the local office and in the office of the Head of the Department, and it appeared that a sum of Rs. 2,218 had been overdrawn as leave salary by the Kanungoes. The case was reported to the Local Government who ordered that the leave granted to the Kanungoes in excess of the periods due to them should be treated as extraordinary leave and the above leave salary overdrawn, written off. They did not, however, take any disciplinary action against the officers responsible for the overpayments, as the overdrawals took place long ago when leave accounts were not properly kept.

11. *Theft.*—A theft of Government money amounting to Rs. 1,390 representing recoveries under the Bengal Tenancy Act was detected in a Recovery Camp of a settlement office on the evening of the 18th April 1929, at the close of the day's work, when the amount collected during the day was to be put into the iron safe closed by double locks, the keys of which were in the custody of the Cashier and the Recovery Officer. On opening the safe it was found that the bag, in which notes of the value of Rs. 1,390 were kept on the previous night, contained instead some useless papers only. On that night, after the day's collection, the amount collected had been put into bags, the notes being kept in one and the coins in the rest. The bags

were then handed over by the Cashier to the guards to be put into the safe in a separate room and the latter evidently substituted a bag of waste paper for the bag of notes. Steps taken to arrest the guard, who absconded on the morning of the 18th, have so far been futile.

The theft was facilitated by the neglect on the part of the Recovery Officer and the Cashier to observe rule 32(2) of the Recovery Rules under which the cash should have been locked up in the safe by the Cashier in the presence of the Recovery Officer. Government approved of the disciplinary measures taken in this case by the Head of the Department who held the Recovery Officer primarily responsible for the loss and directed him to make good the entire loss and proscribed the Cashier (who was discharged immediately after the occurrence) and the absconding guards permanently against re-employment in Government service.

Losses—The total loss under this head written off during the year 1931-32 amounted to Rs. 323 only. The loss represents theft of cash in a certain Khasmahal for which, in the opinion of the head of the department, no body can be held responsible.

ANNEXURE.

(Referred to in paragraph 3 of the Review.)

Head of Account.	Original appropriation.	Ultimate appropriation.	Expenditure.
	Rs.	Rs.	Rs.
A. (i) Under the control of the Revenue Secretary.			
Land Acquisition Establishment	2,44,000	2,22,085	2,12,375
Record-room Establishment	25,000	22,067	21,545
Kaungo Establishment	1,32,000	1,25,365	1,26,588
Total	4,01,000	3,69,517	3,60,508
A. (ii) Under the control of the Secretary, Board of Revenue.			
Certificate Establishment	73,000	94,799	91,918
Partition Establishment	1,27,000	1,01,701	84,077
Wards' Estates Establishment	38,000	37,162	35,599
Road Cess, Valuation and Revaluation Establishment	—2,000	—2,000	—158
Total	2,36,000	2,31,662	2,11,436

Grant No. 2—Excise—Reserved and Transferred.

7

See also Report on the accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"6 Excise."

A. SUPERINTENDENCE—TRANSFERRED.

	Rs.					
Non-voted	{ O. 26,000 }	19,657	19,655	-2	...	-2
	{ S. (a) -6,343 }					

The original appropriation under "Pay of Officers" and "Allowances, honoraria, etc." was reduced in view of savings due to (1) the permanent Commissioner having been on leave on average pay during March 1931, (2) his retirement from 3rd January 1932 and (3) less touring done by him. (*vide* paragraph 2 of the Review).

Voted	84,000	92,431	19,461	+9,020	-559
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The excess occurred mainly under (1) "Pay of Officers" (Rs. 10,815) due to officiating arrangements made in the place of the permanent Commissioner (*vide* note under A—Non-voted) and two Deputy Commissioners who were on leave during the year and was partly set off by savings under "Pay of Establishment" (Rs. 2,178) due chiefly to the percentage cut in pay.

3.—EXCISE BUREAU—TRANSFERRED	45,000	40,781	-4,219	-4,340	+121
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Due mainly to smaller expenditure under (1) "Pay of Officers" (Rs. 2,503) owing to two Inspectors having been employed for the greater part of the year instead of three and also to the percentage cut in pay, under (2) "Pay of Establishment" (Rs. 678) and under (3) "Supplies and Services" (Rs. 73) and (4) "Allowances, honoraria" etc. (Rs. 689) due to smaller expenditure mainly on travelling allowance and rewards.

C.—PRESIDENCY ESTABLISHMENT—TRANSFERRED.

3.—1. Charges	2,30,000	2,27,499	-2,501	+1,608	-1,109
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Re-appropriation of Rs. 1,210 under "Allowances, honoraria, etc" the bulk of which was sanctioned in March 1932 proved unnecessary owing to smaller payment of compensatory allowance to the temporary staff in Bonded laboratories. The rest of the saving was composed of small amounts under several units.

3.—2. <i>Deduct</i> —Recoveries from other Governments, etc.	-30,000	-35,987	-5,987	...	-5,987
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The recoveries from Bonded laboratories proved larger than anticipated. The amount of the recovery varies according as senior or junior officers are deputed to the laboratories in order to check the quantity of spirit used

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "6—Excise"—contd.					
D.—DISTRICT EXECUTIVE ESTABLISHMENT.					
D.—1—Reserved—Non-voted—					
D.—1—(1) Pay of Officers—					
	Rs.				
O. 7,750	6,110	6,171	—19	...	—19
S. (a)—1,560					
The appropriation was reduced in view of (1) the appointment of an officer on a lower rate of pay than provided in the budget and (2) percentage cut in pay. (<i>vide</i> paragraph 2 of the Review).					
D.—1—(2) Pay of Establishment -					
O. 15,498	13,648	13,528	—120	...	—120
S. (a)—1,850					
The original appropriation was reduced in view of (1) four Sub-Inspectors having worked during the greater part of the year instead of five and (2) percentage cut in pay. (<i>vide</i> paragraph 2 of the Review).					
D.—1—(3) Allowances, honoraria, etc.—					
O. 10,766	7,396	7,291	—105	...	—105
S. (b)—3,870					
The original appropriation was reduced in view of restriction in touring and the reason stated under D—1—(2). (<i>vide</i> paragraph 2 of the Review).					
For rounding	—14	...	+14	...	+14
D. 2.—Transferred.					
D. 2—(1) Pay of officers	2,10,000	2,01,257	—8,743	—6,500	—2,243
Mainly due to the percentage cut in pay. (<i>vide</i> paragraph 2 of the Review).					

(a) Sanctioned on 25th February 1932.

Rs
(b) — 3,290 sanctioned on 25th February 1932.
— 80 " " 12th March 1932.

—3,370

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "6—Excise"—*contd.*

D.—DISTRICT EXECUTIVE ESTABLISHMENT—*conold.*

D.-2.—Transferred—*conold.*

D.-2.(2)—Pay of Establishment 4,62,458 4,52,735 -9,723 -7,150 -2,573

Vide note under D.-2-1.

D.-2.(3)—Allowances, honoraria, etc. 1,61,600 1,54,263 -10,337 -9,204 -1,138

Due mainly to orders issued by Government for restriction of expenditure on travelling allowance. (*Vide* paragraph 2 of the Review).

D.-2.(4)—*Deduct*—Recoveries from other Governments, Departments, etc. -28,000 -23,012 +4,988 ... +4,988

Due to smaller recoveries from the Naogaon Gauja Co-operative Society than anticipated.

For rounding -58 ... +58 ... +58

E.—DISTILLERIES—

E.-1.—Reserved—*Non-voted.*

Rs.

{	O. 13,600	}	. . .	12,580	11,875	-705	...	-705
	S. (a)—420							

The saving compared with the original appropriation was due mainly to smaller expenditure under "Supplies and Services" owing to payment of less commission to the Pachwai home-brew fees collecting Agency on account of less gross collection and to smaller expenditure on clothing charges.

E.-2.—Transferred 2,38,000 2,14,190 -18,810 -11,168 -7,642

The saving occurred mainly under (1) "Pay of Officers" (Rs. 1,227) and (2) "Pay of Establishment" (Rs. 1,704) due mainly to the percentage cut in pay, (3) "Supplies and Services" (7,708) due mainly to the reasons stated under E.-1 and to less payment of rewards and under (4) "Contract Contingencies" (Rs. 8,679) due to economy and less payment of freight charges owing to smaller quantity of opium having been indented for. There was, however, excess expenditure under (5) "Other Contingencies" (Rs. 1,246) on account of repairs to the cutter "Winnie" for which no provision was made. (*Vide* paragraph 2 of the Review).

Rs.
(a) —500 sanctioned on 25th February 1932.
80 " " 12th March 1932.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "6—Excise"—<i>concl.</i>					
F.—Cost of opium supplied to the Excise Department—Transferred.	7,23,000	6,68,167	—54,833	—54,748	—85
Due to a fall in the consumption of opium. (<i>vide</i> paragraph 2 of the Review).					
G.—Compensation—Transferred . . .	1,12,000	1,04,063	—7,937	—7,930	
Due to smaller amounts having been sanctioned for Cooch Behar and Calcutta and to absence of demand from other districts for payment of compensation on account of closing down of shops.					
H.—Cost of Stores purchased in England—Transferred.	240	192	—18	...	—48
I.—Loss or Gain by Exchange—Transferred.	...	1	—1	.	+1
J.— <i>Deduct</i> —Central Government's share of the combined Salt and Excise Establishment—Transferred.	—2,00,000	—2,00,000	...	.	...
For rounding	—240	...	+240	..	+240
<hr/>					
Total—					
Reserved—					
	Rs.				
Non-voted {					
O.	37,000				
S.	—7,200	39,800	38,865	—935	—935
Transferred—					
Non-voted {					
O.	26,000				
S.	—6,343	19,657	19,655	—2	—2
Voted		20,06,000	18,96,610	1,09,390	—90,412
<hr/>					
Grand Total—					
Non-voted {					
O.	73,000				
S.	—13,543	59,457	58,520	—937	—937
Voted		20,06,000	18,96,610	—1,09,390	—90,412
<hr/>					

REVIEW.

Administration of Grant.—The percentages of variation in expenditure as compared with the original and the net appropriation in the year under review and the preceding two years are shown below :—

Year.	Original Grant or Appropriation.	Ultimate Appropriation.	Expenditure	Percentage of saving (compared with the	
				Original Appropriation.	Ultimate Appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1929-30	{ O. 21,95,999 S. 1 }	21,90,430	21,57,038	1.7	1.5
1930-31	22,17,000	21,43,829	21,15,407	1.5	1.3
1931-32	20,06,000	19,15,588	18,96,610	5.4	.9
<i>Non-voted.</i>					
1929-30	72,000	70,010	69,134	3.9	1.2
1930-31	75,000	66,274	65,092	13.2	1.7
1931-32	73,000	59,457	58,520	19.8	1.5

2. The high percentage of saving under "*Non-voted*" in the year under review was due mainly to smaller expenditure under the sub-heads "A. *Non-voted*", D.-1 (1), D.-1 (2) and D.-1 (3) (*vide* explanatory notes thereunder). The large saving under "*Voted*" was due mainly to smaller expenditure under the sub-heads D.-2 (1), D.-2 (3), E.-2 and F. The control over the expenditure, both voted and *non-voted*, was satisfactory in the year under review.

Financial Irregularity.

3. *Irregular payment of cost of conveyance of personal effects from contract contingencies* :— During the local inspection of the accounts of the office of a Superintendent of Excise, it was noticed that three Excise peons on their transfer from one distillery to another within the district, had been paid the cost of conveyance of their personal effects, which was inadmissible under the rules, out of the allotment for contract contingencies in addition to the travelling allowance admissible under the rules. An investigation of similar cases of payment was taken up by the Head of the Department and it was found that a total sum of Rs. 281 had been paid to Excise peons in the different districts of the province during the years 1929-29 to 1930-31 for the conveyance of their personal effects on transfer. The matter being brought to the notice of the Local Government, they ordered that the payments already made to the peons should not be recovered. Government sanctioned the abovementioned expenditure of Rs. 281, but directed the Head of the Department to issue a general order prohibiting such irregular payments in future. An order on these lines was issued by the Head of the Department.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head "7—Stamps".						
A.—NON-JUDICIAL—						
A.-1.—Superintendence—						
<i>Non-voted</i>	1,700	1,631	—69	...	—69	
<i>Voted</i>	42,700	34,032	—8,668	—6,881	—1,777	
The expenditure under "Superintendence" is distributed between the heads A.-1 and B.-1 in the proportion of 2 to 1. The total saving as compared with the original appropriation under the two sub heads amounted to Rs. 13,052. The saving occurred mainly under (1) "Contract Contingencies" (Rs. 11,867) owing to smaller expenditure on railway freight and cart and cooly hire on consignments of stamps and under (2) "Pay of Establishment" (Rs. 1,269) due to the percentage cut in pay, partly set off by an excess of Rs. 399 under "Supplies and Services". The ultimate saving was mainly due to smaller indents for stamps.						
A.-2.—Charges for the sale of stamps—						
<i>Non-voted</i> {	Rs. 600	500	510	+10	...	+10
<i>O.</i>						
<i>S. (a)</i>	—100					
<i>Voted</i>	2,21,000	1,80,822	—90,178	—92,000	+1,822	
Due to a fall in the sale of stamps.						
A.-3.—Stamps supplied from Central Stores—						
<i>Non-voted</i>	200	130	—70	...	—70	
<i>Voted</i>	86,500	32,797	—53,703	—51,500	+797	
Due to smaller indents for stamps in view of the decrease in the sale.						
B.—JUDICIAL—						
B.-1.—Superintendence—						
<i>Non-voted</i>	900	816	—84	..	—84	
<i>Voted</i>	21,400	17,016	—4,384	—3,445	—939	
<i>Vide</i> note under A.-1— <i>Voted</i> .						
B.-2.—Charges for the sale of Stamps—						
<i>Non-voted</i>	400	397	—3	...	—3	
<i>Voted</i>	1,44,000	1,30,492	—13,508	—11,000	—2,508	
<i>Vide</i> explanation under A.-2— <i>Voted</i> .						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).						
1	2	3	4	5	6						
	Rs.	Rs.	Rs.	Rs.	Rs.						
Major Head "7—Stamps"—conold.											
B.—JUDICIAL—conold.											
B-3.—Stamps supplied from Central Stores—											
<i>Non-voted</i>	<table border="0"> <tr> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">{</td> <td style="text-align: right;">O. . .</td> <td style="text-align: right;">300</td> </tr> <tr> <td style="text-align: right;">N (a) . .</td> <td style="text-align: right;">100</td> </tr> </table>	{	O. . .	300	N (a) . .	100	400	367	-33	...	-33
{	O. . .		300								
	N (a) . .	100									
<i>Voted</i>		86,500	61,123	-25,377	-22,500	-2,877					
<i>Vide explanation under A-3—Voted.</i>											
For rounding—											
<i>Non-voted</i>		-100	...	+100	...	+100					
<i>Voted</i>		-100	...	+100	...	+100					
Total Grant No. 3—											
<i>Non-voted</i>		4,000	3,851	-149	...	-149					
<i>Voted</i>		6,02,000	4,06,232	-1,95,718	-1,90,336	-5,382					

REVIEW.

Administration of Grant.—The percentage of savings in respect of voted expenditure under this grant in the year under review and the preceding two years is given below :—

Year.	Grant.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
1929-30	8,46,999	6,18,060	27
1930-31	7,73,000	5,19,672	32.7
1931-32	6,02,000	4,06,282	32.5

2. The high percentage of saving was due mainly to the abnormal decrease in the sale of stamps. Excluding the surrender of Rs. 1,90,336, the percentage of saving in the year under review amounted to 1.3 only while the corresponding saving in the previous year was 8.5 per cent. The control over expenditure in the year under review was therefore very satisfactory.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net Modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "3—Forest."

CONSERVANCY, MAINTENANCE AND REGENERATION—

A.-1.—Timber and other produce removed from the forests by Government Agency—

	Rs.					
Non-voted	$\left. \begin{array}{l} O. \quad 1,30,500 \\ S. (a) \quad -17,330 \end{array} \right\}$	1,13,170	1,12,470	-700	...	-700

The appropriation was reduced mainly in view of the slump in the timber market and absence of fresh orders for sleepers.

Voted	84,500	15,129	-39,371	-34,556	-4,815
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Due mainly to smaller expenditure in (1) Northern Circle (Rs. 37,863) owing to the absence of orders for sleepers from Railways and for fuel from tea gardens and in (2) Southern Circle (Rs. 1,508) due mainly to (a) fewer Kunki elephants having been maintained owing to absence of Khedda operations, (b) no tiger cubs having been captured and (c) fall in the price of paddy.

A.-11.—Timber and other produce removed from the forests by consumers or purchasers—

Non-voted	$\left. \begin{array}{l} O. \quad 10,800 \\ S. (b) \quad -1,288 \end{array} \right\}$	9,512	9,280	-232	...	-232
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The saving compared with the original appropriation was due mainly to the abolition of a toll station in Chittagong Hill Tracts and observance of economy owing to financial stringency.

Voted	1,89,200	1,76,734	-12,466	-11,510	-956
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The saving occurred mainly in the Southern Circle due to (1) non-utilisation of the full provision for the pay of crews and fuel for the new motor launches for the Sunderbans Division as only two launches instead of five were delivered during the year, (2) exercise of economy due to a fall in revenue and (3) loss marking of trees for sale owing to lack of demand for timber.

Rs.	
(a)	-15,273 sanctioned on 24th February 1932.
	-2,057 " " 31st March 1932.
	<u>-17,330</u>
(b)	-100 sanctioned on 21st September 1931.
	-1,188 " " 25th February 1932.
	<u>-1,288</u>

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "8—Forest"—contd.

A.—CONSERVANCY, MAINTENANCE AND REGENERATION—contd.

A.-III.—Maintenance, repairs and renewals—

	Rs.					
Non-voted	{ O. 60,000 S. (a) 1,160 }	61,150	60,582	-578	...	-578

The supplementary appropriation was sanctioned mainly to meet the cost of special repairs to certain buildings in Kurseong and Darjeeling.

Voted		85,000	79,029	-5,971	-3,516	-2,455
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Rs. 6,339 was surrendered as a measure of economy. A net addition of Rs. 2,823 to the appropriation was sanctioned mainly for the purchase of additional quantity of wove and barbed wire for the protection of plantations in the Northern Circle. The ultimate saving was due mainly to (1) the inability of the Steamer Company to arrange for the transport of an elephant and (2) postponement and non-execution of certain works.

A.-IV.—Conservancy and Regeneration—

Non-voted	{ O. 66,500 S. (b) -9,070 }	57,430	56,132	-1,298	...	-1,298
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The appropriation was reduced in view of (1) observance of economy (Rs. 5,084) and (2) smaller expenditure in the Chittagong Hill Tracts (Rs. 3,986) due mainly to creeper cutting not having been undertaken. The ultimate saving which occurred in the Northern Circle was due mainly to postponement of boundary survey work in Darjeeling, employment of daily labour on works and less clearing of plantations.

Voted		67,000	57,601	-9,359	-7,910	-1,489
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A sum of Rs. 6,810 was surrendered in view of economy. An addition of Rs. 3,700 was sanctioned to meet the cost of additional barbed wire in the Northern Circle and a deduction of Rs. 4,800 was due to savings caused mainly by sale of clear felling coupes to purchasers, cheapness of labour in the Cox's Bazar Division and reduction of the area of plantations in the Chittagong Division.

	Rs.
(a)	-447 sanctioned on 25th February 1932.
	1,907 " " 31st March 1932.
	<hr/> 1,160
(b)	-5,084 sanctioned on 25th February 1932.
	-3,986 " " 31st March 1932.
	<hr/> -9,070

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head " 8—Forest "—*contd.*A.—CONSERVANCY, MAINTENANCE AND REGENERATION—*concl'd.*

A.-V.—Miscellaneous—

	Rs.					
Non-voted	$\left\{ \begin{array}{l} O. \quad . \quad 9,000 \\ S. (a) \quad . \quad -207 \end{array} \right\}$	8,793	8,049	-744	...	-744

The saving compared with the original appropriation was due mainly to non-extraction of confiscated logs in Chittagong Hill Tracts and to smaller expenditure on uniforms, rewards and carriage and repair of instruments, etc.

Voted 15,000 13,406 -1,594 -538 -1,056

Rs. 2,299 was surrendered mainly in view of economy. A re-appropriation of Rs. 1,761 was sanctioned for the payment of cess in respect of the Atia Forests for 1929-30 and 1930-31. The ultimate saving was due mainly to smaller expenditure on repairs and carriage of stores, etc., law charges, uniforms and rewards.

A.-VI.—Suspense—

Non-voted	$\left\{ \begin{array}{l} O. \quad . \quad 300 \\ S. (b) \quad . \quad -100 \end{array} \right\}$	200	-1,379	-1,579	...	-1,579
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There was a net credit of Rs. 970 in the Northern Circle due to less payments and larger recoveries of advances during the latter part of the year and of Rs. 409 in the Southern Circle due to the recovery of advances made to Jhumias in 1930-31.

Voted -86 -86 +190 -276

Due to larger recoveries of advances than anticipated.

For rounding—

Non-voted	$\left\{ \begin{array}{l} O. \quad . \quad -100 \\ S. (c) \quad . \quad 100 \end{array} \right\}$	...	...	...	...	...
Voted	300	...	-300	-300	...	...

Rs.
 (a)—667 sanctioned on 25th February 1932.
 450 " " 31st March 1932.
 —207
 (b) Sanctioned on 25th February 1932.
 (c) " " 21st September 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + saving—.	Net modification by re-appropriation, withdrawal or surrender	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "8-Forest"—contd.

B.—ESTABLISHMENT—

B-1.—Pay of Officers—

	Rs.				
Non-voted	$\left\{ \begin{array}{l} O. \quad 2,27,000 \\ S. (a) \quad -18,758 \end{array} \right\}$	2,08,242	2,06,844	-1,398	-1,398

The appropriation was reduced mainly in view of (1) the percentage cut in pay, (2) deputation of an officer to the Andamans and (3) an officer having been on leave without pay throughout the year.

Voted	41,500	37,223	-4,277	-2,028	-2,249
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Due mainly to (1) the percentage cut in pay and (2) an officer having drawn leave salary at a lower rate than his pay and no special pay during the leave. The ultimate saving was mainly due to non-payment of the arrear leave salary of a deceased officer within the year owing to an objection.

B-2.—Pay of Establishment—

Non-voted	$\left\{ \begin{array}{l} O. \quad 1,08,000 \\ S. (b) \quad -1,105 \end{array} \right\}$	1,06,895	1,05,598	-1,297	-1,297
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The appropriation was reduced in view of the percentage cut in pay. The ultimate saving was due to smaller expenditure in (1) Northern Circle owing to fewer subordinates having been on leave and to vacancies remaining unfilled and in (2) Southern Circle owing mainly to posting of a junior forest guard, smaller expenditure on temporary establishment and leave allowance and to suspension of a forester.

Voted	2,80,000	2,59,810	-20,190	-19,449	-741
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Due mainly to (1) percentage cut in pay, (2) employment of subordinates on lower rates of pay and (3) non-entertainment of the full establishment sanctioned for the Sundarbans Range scheme.

(a) sanctioned on 25th February 1932.

Rs.

(b)	-300	Sanctioned on 21st September 1931.
	+240	" " 2nd January 1932.
	-1,823	" " 25th February 1932.
	+677	" " 31st March 1932.
	<u>-1,105</u>	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder (adjusted + or -).	
1	2	3	4	5	6	
Major Head—"8.—Forest"—<i>contd.</i>						
B.—ESTABLISHMENT—<i>concl'd.</i>						
B-3.—Allowances, honoraria, etc.—						
<i>Rs.</i>						
<i>Non-voted</i> {	<i>O.</i> 1,04,200	98,559	98,559	-5,020	...	-5,020
	<i>S. (a)</i> -5,641					
The appropriation was reduced mainly in view of the curtailment of expenditure on touring and compensatory allowances. The ultimate saving was mainly due to adjustment of less passage pay than anticipated and to smaller expenditure caused by leave and reduction of staff.						
Voted	77,500	72,821	-4,879	-2,852	-2,027	
Rs 5,412 was surrendered in view of restriction of expenditure on touring and non-appointment of the full establishment for the Sunderbans Range Scheme. An addition of Rs. 2,560 to the appropriation was sanctioned to meet increased expenditure owing to the transfer of officers and subordinates in the Northern Circle. The ultimate saving was due to (1) curtailment of compensatory allowances, (2) observance of economy and (3) sanction to allowance for a ranger not having been obtained within the year.						
B-4.—Contingencies—						
<i>Non-voted</i> {	<i>O.</i> 11,000	11,430	11,461	+31	...	+31
	<i>S. (b)</i> 43					
Voted	34,000	35,463	+1,463	+2,473	-1,010	
A net addition of Rs. 2,473 was sanctioned mainly to meet expenditure in connection with (a) payment of Rs. 2,000 to compromise a civil suit, (b) remittance of revenue by postal money order, (c) increase in postal rates and (d) hiring of a typewriter.						
B-5.—Deduct.—Establishment						
Charges recoverable from other Governments, Departments, etc.						
<i>Non-voted</i> . . . . .	...	-2,253	-2,253	...	-2,253
Represents the recovery from other Governments for the training of students at the Bengal Forest School.						
Voted . . . . .	...	-300	-300	...	-300
For rounding—						
<i>Non-voted</i> {	<i>O.</i> -200
	<i>S. (c)</i> 200					

Rs.
 (a)—4,112 sanctioned on 25th February 1932.
 -1,520 " " 31st March 1932.

 -5,641

(b)—182 sanctioned on 25th February 1932.
 612 " " 31st March 1932.

430

(c) Sanctioned on 21st September 1931.

Major Head and Sub-head.	Fiscal Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6

Major Head—"8—Forest"—contd.

C.—INTEREST ON CAPITAL—

Non-voted	$\left\{ \begin{array}{l} O. \quad \text{Rs. } 52,000 \\ S. (a) \quad 3,986 \end{array} \right\}$	55,986	59,227	+3,241	...	+3,41
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The interest was calculated on the gross capital outlay booked under the head "52-A.—Capital outlay, etc." to end of the year preceding the year under report and on half of the outlay during the year under report at 6.87 per cent. per annum, instead of 6.71 per cent. as adopted in the estimates.

Total—8.—Forest—

Non-voted	$\left\{ \begin{array}{l} O. \quad 7,79,000 \\ S. \quad -47,623 \end{array} \right\}$	7,31,377	7,19,550	-11,827	...	-11,927
Voted		8,74,000	7,70,630	-97,370	-79,996	-17,374

Major Head—"8-A Forest Capital Outlay charged to Revenue."

D.—AMOUNT FINANCED FROM ORDINARY REVENUE—

Non-voted	$\left\{ \begin{array}{l} O. \quad 50,000 \\ S. (b) \quad -25,913 \end{array} \right\}$	24,087	22,811	-1,273	..	-1,273
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The original appropriation was reduced in view of smaller outlay during 1931-32.

Voted		1,61,000	1,41,540	-19,460	-10,058	-9,402
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Vide remarks above

Major Head "52-A.—Capital Outlay on Forests not charged to Revenue."

E.—ORGANISATION, IMPROVEMENT AND EXTENSION OF FORESTS—

Non-voted	$\left\{ \begin{array}{l} O. \quad 4,000 \\ S (c) \quad 800 \end{array} \right\}$	4,800	4,571	-229	...	-229
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The supplementary appropriation was sanctioned for payment of working plan honorarium to an officer.

(a) Sanctioned on 31st March 1932,	Rs.	(b) —24,000 sanctioned on 8th December 1931.
		—2,713 " " 25th February 1932
		800 " " 23rd March 1932,
		—25,913
(c) Sanctioned on 28th March 1932.		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—“52-A.—Capital Outlay on Forests not charged to Revenue”—*contd.*

E.—ORGANISATION, IMPROVEMENT AND EXTENSION OF FORESTS—*concl'd.*

Voted	28,000	23,727	—4,273	—2,835	—1,438
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A sum of Rs. 1,903 was surrendered and Rs. 932 reappropriated to other sub-heads mainly in view of (1) the postponement of the printing of the revised working plan of the Sunderbans Division and non-payment of honorarium for the preparation of the working plan as it was not passed during the year and (2) smaller expenditure on printing of maps. The ultimate saving was due mainly to smaller expenditure on account of the cost of land acquired for the new reserves in the Chittagong Division.

F.—COMMUNICATIONS AND BUILDINGS—

Non-voted	Rs.		17,580	16,546	—1,034	..	—1,034
	O.	19,000					
	S. (a) —1,420						

The appropriation was reduced in view of financial stringency. The ultimate saving was due mainly to smaller expenditure in the Northern Circle owing to fall in the price of materials and wages for labour and in the Southern Circle to failure to sink a tube-well in the Chittagong Hill Tracts.

Voted	41,000	21,672	—11,328	—3,488	—7,840
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Due mainly to postponement of new works as far as practicable. The ultimate saving was due mainly to late receipt of sanction of Government to (1) the construction of three buildings in Cox's Bazar Division and (2) the revised estimate in respect of the new bungalow for the Divisional Forest Officer at Jalpaiguri. (*Vide* paragraph 2 of the Review.)

G.—LIVESTOCK, STORES, TOOLS AND PLANT—

Non-voted	Rs.		1,707	1,697	—10	..	—10
	O.	17,000					
	S. (b)	—25,293					

The appropriation was reduced in view of (1) postponement of the purchase of the electric overhead travelling crane for the Kurseong Division (Rs. 24,000) and (2) economy (Rs. 1,293).

Voted	87,300	83,917	—3,383	—3,260	—123
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Due mainly to certain boats and dinghies sanctioned for the Sunderbans Range scheme not having been constructed and to observance of economy.

(a) Sanctioned on 25th February 1932.

Rs.	
(b) —24,000	sanctioned on 31. December 1931.
—1,293	„ „ 25th February 1932.
—35,293	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving -.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "52A.—Capital Outlay on Forests not charged to Revenue" <i>—concl.</i>					
H. Establishment	4,400	4,224	-176	-175	-1
I. Suspense	300	...	-300	-300	...
J. Deduct—Amount financed from Ordinary revenue—					
	Rs.				
<i>Non-voted</i> { O. 50,000 } { S. 25,913 }	-24,087	-22,814	+ 1,273	...	+ 1,273
	<i>Vide remarks below D.—Non-voted.</i>				
Voted	-1,81,600	-1,41,540	+ 19,460	+ 10,058	+ 9,402
	<i>Vide remarks below D.—Voted</i>				
Total Grant No. 4—Forests—					
<i>Non-voted</i> { O. 8,29,000 } { S. -73,526 }	7,55,464	7,42,364	-13,100	...	-13,100
Voted	10,35,000	9,18,170	-1,16,830	-30,054	-26,776

REVIEW.

Administration of Grant—The percentages of variation in expenditure as compared with the original and the ultimate appropriation in the year under review and the preceding two years are exhibited below :—

Year.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of saving (—) or excess (+) compared with	
				Original Appropriation.	Ultimate Appropriation.
	Rs.	Rs.	Rs.		
(i) <i>Non-voted.</i>					
1929-30	8,01,000	7,99,600	7,50,157	-6.3	-6.1
1930-31	8,58,000	7,43,182	7,49,240	-12.6	+ .8
1931-32	8,29,000	7,55,464	7,42,364	-10.4	-1.7

REVIEW—*contd.*

Year.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of Saving compared with	
				Original Appropriation.	Ultimate Appropriation.
(ii) Voted.	Rs.	Rs.	Rs.		
1929-30	9,71,000	9,67,000	9,15,934	5.6	5.2
1930-31	11,44,000	8,73,913	8,43,780	26.2	3.4
1931-32	10,35,000	9,44,946	9,18,170	11.2	2.8

Improvement in estimating is noticeable in the year under review. The control of expenditure under both voted and *non-voted* services was satisfactory.

2. The expenditure under the sub-head "F.—Communications and Buildings—Voted" (as shown below) fell short of the original appropriation and the ultimate appropriation by 27.6 per cent. and 20.9 per cent. respectively. It may be considered whether a closer estimate could not be made under the above sub-head and whether the bulk of the unutilised saving could not be surrendered during the currency of the year.

1930-31	51,500	20,582	20,200	60.6	1.4
1931-32	41,000	37,512	29,672	27.6	20.9

Financial Irregularity.

3. *Loss in Kheddah Operations* :—On an examination of the Report on Forest Administration in the Presidency of Bengal for the year 1929-30, it was noticed both by the Local Government and the Audit Office that the financial results of the Kheddah Operations in a Forest Division were disappointing. The Conservator of Forests of the Circle, in which the Division was included, was requested to furnish the figures showing the financial results of the operations and also to explain the reasons for the loss incurred in consequence thereof. The statement furnished showed a net loss of about Rs. 17,129 to Government on the Kheddah Operations of 1929-30 (excluding therefrom both revenue realised and expenditure incurred during 1929-30 and 1930-31 on account of elephants caught during 1928-29). The loss was ascribed to the reasons stated below.

- (i) The death of a large number of captured elephants, the estimated value of which was Rs. 16,350. The death was attributed, in most cases, to a complaint described as "Lorja" which manifests itself by a violent shivering fit followed by collapse and death.
- (ii) The difficulty in selling the captures as intending purchasers did not come forward at the auction owing to slump in trade. By keeping the animals unsold for a longer period, additional expenditure had to be incurred for their up-keep.

Commenting on the results of the operations, the Local Government observed that the loss would have been considerably reduced if offers of intending purchasers, which were actually received, had been accepted. At any rate, when it was found that the elephants could not be sold at the prices realised in previous years, the matter should have been reported to the higher authorities and orders obtained regarding the disposal of the elephants, especially in view of the cost of maintaining them and the risk of mortality. Government also observed that the auction was not properly advertised.

Losses.—The total loss under this head written off during the year 1931-32, amounted to Rs. 4,103 only, the major portion of which *viz.*, Rs. 2,749 related to losses due to irrecoverable revenue. The balance consists of (1) an item of Rs. 76 representing loss of cash by theft in a certain Forest office, (2) one item of loss of firewood due to dryage and wastage and (3) one item of loss amounting to Rs. 800 due to the death of an elephant in a Forest Division for which in the opinion of the head of the department nobody can be held responsible.

See also Report on the Accounts

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"9—Registration."					
A. Superintendence—Transferred .	84,000	76,756	—7,244	—6,860	—384
Due mainly to smaller expenditure under (1) "Pay of Establishment" (Rs. 6,206) owing chiefly to the percentage cut in pay and to the retirement of four assistants at higher stages in the time-scale and under (2) "Allowances, honoraria, etc" (Rs. 1,005) due to economy effected by restricting tours.					
B. District Charges—					
B. 1. Reserved—					
	Rs.				
Non-voted .	{ O. . 5,000 }	4,890	4,840	—50	—50
	{ S. (a) . —110 }			...	
B. 2. Transferred—					
B 2 (1) Pay of Officers .	8,85,000	8,60,839	—24,161	—22,000	—2,161
Due to the percentage cut and the retirement of officers at higher stages in the time-scale.					
B. 2 (2) Pay of Establishment .	9,13,300	7,67,575	—1,45,725	—1,27,000	—18,425
The saving occurred under (1) "District Charges" (Rs. 1,26,012) and under (2) "Landlord's Fee Establishment" (Rs. 19,353) due mainly to entertainment of smaller temporary staff in view of the fall in the number of registrations and to percentage cut in pay. The ultimate saving was due to fluctuation in registration for which a correct estimate of expenditure could not be made.					
B. 2 (3) Allowances, honoraria, etc. .	32,000	29,615	—2,385	—490	—1,892
Due mainly to restriction in the expenditure on travelling allowance					
B. 2 (4) Supplies and Services .	..	30	+30	+36	—6
B. 2 (5) Contract Contingencies .	78,000	57,380	—20,620	—13,800	—6,820
Due to smaller expenditure on remittance of registration fees owing to fall in revenue and to exercise of economy. The ultimate saving was due to the increase in registration during the latter part of the year not coming up to expectation.					
B 2 (6) Other Contingencies .	1,15,500	99,856	—15,644	—13,437	—2,207
Due to smaller expenditure under "Landlord's Fee Establishment" (Rs. 17,280) owing to decrease in realisation of landlord's transfer fees, set off by larger expenditure under "District Charges" (Rs. 1,636) owing mainly to the payment of certain arrear rent bills.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 9—Registration"—<i>concl.</i>					
B.—District Charges—<i>concl.</i>					
B.2.—Transferred— <i>concl.</i>					
B.2 (7).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.	—3,300	—3,330	—30	...	—30
For rounding	500	...	—500	—500	...
Total—					
Reserved—					
	<i>Rs.</i>				
Non-voted . { <i>O.</i> . 5,000 } { <i>S.</i> . —110 }	4,890	4,840	—50	...	—50
Transferred	21,05,000	18,99,024	—2,15,976	—1,84,051	—31,925
Total Grant No. 5—					
Non-voted . { <i>O.</i> . 5,000 } { <i>S.</i> . —110 }	4,890	4,840	—50	...	—50
Voted	21,05,000	18,99,024	—2,15,976	—1,84,051	—31,925

REVIEW.

Administration of Grant.

The percentages of savings in the expenditure as compared with the voted grant for the year under review and the preceding two years are given below :—

Year.	Grant.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
1929-30	27,22,000	22,08,083	18.8
1930-31	22,09,000	19,90,847	9.8
1931-32	21,05,000	18,99,024	10.2

REVIEW—conold.

Excluding the surrender of Rs. 1,84,051, the percentage of saving amounted to 1·6 only while the corresponding saving in the previous year was 4·8 per cent. The control over expenditure was on the whole satisfactory in the year under review.

Financial Irregularity.

2. *Embezzlement.*—A sum of Rs. 1,088 representing Government money was misappropriated by a Sub-Registrar in the circumstances detailed below.

The District Registrar suspected from the records showing the remittances made by the Sub-Registrar that the latter was not remitting regularly, to the treasury, the fees realised by him. When it was reported to the District Registrar that the Sub-Registrar had left his office on the 19th May 1930 on casual leave without making over charge or remitting the cash balance to the treasury, and leaving the key of the office safe with a clerk, he ordered an enquiry into the matter, and it was found that the Sub-Registrar had not regularly credited into the treasury the fees realised by him from the 22nd January 1930 to the 17th May 1930. According to the account books of his office his cash balance on the 17th May 1930 should have been Rs. 1,088. On the safe being opened, however, it was found to be empty. The Sub-Registrar was placed on suspension with effect from the 19th May 1930 under orders of Government and proceedings were drawn up against him on the charge of having failed to credit into the treasury Government money amounting to Rs. 1,088 on account of fees collected from the 22nd January 1930 to the 17th May 1930.

He was found guilty of the charge and was dismissed from the service from the 19th May 1930 under the orders of Government. He was also criminally prosecuted and sentenced to undergo rigorous imprisonment for 1 month and 15 days and to a fine of Rs. 375 or, in default, to undergo rigorous imprisonment for 2 months more. The fine was not realised.

Of the misappropriated amount, Rs. 839 has been recovered and the irrecoverable balance of Rs. 249 written off by the Head of the Department.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Not modification by re-appro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 9-A—Scheduled Taxes."					
A.—Charges for the collection of betting tax	16,000	15,000	—1,000	—1,000	...
Due to the supply in March 1931 of entertainment tax stamps by the Master, Security Printing, Nasik, who was asked to supply the stamps in April 1931. The actual charge was adjusted in the accounts for 1930-31.					
Total	16,000	15,000	—1,000	—1,000	...

98 Appropriation No. 7—Interest on Irrigation Works—Reserved—Non-voted.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—“ 14—Interest on Works for which Capital Accounts are kept.”					
A.—Irrigation Works	3,13,000	3,11,731	—1,269	...	—1,269
Due mainly to smaller outlay on the Bakreswar Irrigation Project.					
B.—Navigation, Embankment and Drainage Works—					
	<i>Rs.</i>				
O.	14,52,000	} 15,11,000	15,11,422	+422	.. +422
S. (a)	29,000				
The appropriation was increased in view of the calculation of the interest charges on outlay subsequent to 1916-17 having been made at 5·87 per cent. instead of at 5·71 per cent. as adopted in the Budget estimates.					
Total—					
O.	17,95,000	} 18,24,000	18,23,153	—847	.. —847
S.	29,000				

(a) Sanctioned on 11th March 1932.

See also Report on the Accounts.

Major Head and Sub-head,	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses"—					
A.—Irrigation Works—Productive—					
A.-1.—Maintenance and Repairs . . . . .	...	603	+603	+825	—222
Due to changes in connection with the Bakreswar Project for which no provision was originally made.					
A.-2.—Establishment—					
Non-voted . . . . .	...	225	+225	...	+225
Voted . . . . .	...	399	+399	...	+399
<i>Vide</i> paragraph 64, Chapter III.					
A.-3.—Tools and Plant. . . . .	...	31	+31	...	+31
Unproductive.					
A.-4.—Extensions and Improvements	3,000	2,814	—186	...	—186
<i>Vide</i> items 1 and 2 of Annexure A.					
A.-5.—Maintenance and Repairs	60,000	54,913	—5,087	—3,825	—1,262
Mainly due to curtailment of expenditure on account of financial stringency. The ultimate saving mainly represents accumulated petty savings.					
A.-6.— Establishment—					
Non-voted. { O. 27,000 } { S.(a) —1,000 }	26,000	25,681	—319	...	—319
Voted	1,16,000	1,00,801	—15,199	—5,500	—9,699
<i>Vide</i> paragraph 64, Chapter III.					
A.-7.—Tools and Plant.	3,500	2,829	—671	...	—671
<i>Vide</i> paragraph 64, Chapter III.					
For rounding	500	...	—500	...	—500
B.—Navigation, Embankment and Drainage Works—					
B.-1.—Extensions and Improvements	2,95,000	1,27,357	—1,67,643	—1,31,000	—36,643
<i>Vide</i> items 3 to 9 of Annexure A, also paragraph 2 of the review.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head—"XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses"—concl'd.						
B.—Navigation, Embankment and Drainage Works—concl'd.						
B.-2.—Maintenance and Repairs	7,21,000	4,87,260	—2,41,740	—2 20,650	—21,090	
Due mainly to (1) curtailment of works owing to financial stringency (Rs. 1,40,000), (2) postponement of three works in the Calcutta and Eastern Canals as arrangements could not be made by the Executive Engineer to carry on the works during 1931-32 (Rs. 16,000), (3) full provision for repairs to dredger "Alexandra" not having been spent as the work was not completed by the workshops in time (Rs. 27,000), (4) delay in the receipt of sanction to the revised estimate for repairs to dredger "Cowley" (Rs. 48,000) and (5) petty savings (Rs. 13,000). The ultimate saving was mainly due to credits afforded to the work "Dredging Hetalia Doania River 1929-30" on account of transfer of coal (Rs. 5,000) and to petty savings in several estimates.						
B.-3.— Establishment—						
	<i>Rs.</i>					
Non-voted. {	O. 1,74,000	1,65,700	1,33,283	—32,417	...	—32,417
{	S.(a) 8,300					
Voted	3,68,000	2,90,719	—77,281	—17,000	—60,281	
<i>Vide</i> paragraph 64, Chapter III.						
B.-4.—Tools and Plant	42,000	32,063	—9,937	...	—9,937	
<i>Vide</i> paragraph 64, Chapter III.						
B.-5.—Deduct—English Cost of Stores	—8,400	—601	+7,799	...	+7,799	
This head exhibits the figures due to book-keeping adjustment of cost of stores purchased in England shown under B.-6 and B.-8 by debit to the sub-head B.-2.						
B.-6.—Cost of Stores purchased in England	8,400	604	—7,796	...	—7,796	
Owing to financial stringency, indent was made only for stores urgently required. <i>Vide</i> paragraph 3 of the review.						
B.-8.—Loss or Gain by Exchange . . . . .	...	—3	—3	...	—3
<hr/>						
Total—XIII—Irrigation, etc., Working Expenses—						
Non-voted {	O. 2,01,000	1,91,700	1,59,189	—32,511	...	—32,511
{	S. 9,300					
Voted	16,17,000	10,99,789	—5,17,211	—3,77,150	—1,40,061	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—“ 15—Other Revenue Expenditure financed from Ordinary Revenues.”					
C.-A.—Irrigation Works— Works for which neither Capital nor Revenue Accounts are kept—					
C.-1.—Works		784	+ 784	+ 1,040	—256
					<i>Vide item 10 of Annexure A.</i>
C.-2.—Maintenance and Repairs	27,000	23,135	—3,665	—3,000	—855
					Due mainly to postponement of less important works owing to financial stringency. The ultimate saving was mainly due to materials valued at Rs. 658 having been transferred to Stock by credit to work.
C.-3 —Establishment—					
<i>Non-voted</i> { <i>O.</i> <i>Rs.</i> 12,000 }	11,500	9,304	—2,196	...	—2,196
{ <i>S. (a)</i> —500 }					
<i>Voted</i>	30,000	20,417	—9,583	—1,500	—8,083
					<i>Vide paragraph 64, Chapter III.</i>
C.-4.—Tools and Plant	1,500	1,232	—268	...	—268
For rounding	500	...	—500	...	—500
Miscellaneous Expenditure—					
C.-5.—Establishment—					
<i>Non-voted</i>	2,000	990	—1,010	...	—1,010
<i>Voted</i>	3,000	1,752	—1,248	...	—1,248
					<i>Vide paragraph 64, Chapter III.</i>
C.-6.—Tools and Plant	500	136	—364	...	—364
					<i>Vide paragraph 64, Chapter III.</i>
C.-7.—Other charges	6,000	2,649	—3,351	—3,000	—351
					Mainly due to curtailment of works owing to financial stringency.
For rounding	500	...	—500	...	—500
D.-B.—Navigation, Embankment and Drainage Works— Works for which neither Capital nor Revenue Accounts are kept—					
D.-1.—Works	19,848	26,319	+ 6,471	+ 5,429	+ 1,042
					<i>Vide items 11 to 17 of Annexure A, also paragraph 5 of the review.</i>

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—“ 15—Other Revenue Expenditure financed from Ordinary Revenues”—<i>contd.</i>					
D.-B.—Navigation, Embankment and Drainage Works—<i>contd.</i>					
Works for which neither Capital nor Revenue Accounts are kept— <i>concl.</i>					
D.-2.—Maintenance and Repairs	6,09,700	5,05,833	—1,03,867	—73,369	—30,498
Due mainly to (1) the provision of Rs. 26,000 for unforeseen dredging of shoals not having been utilised as no work was taken up and (2) smaller work done in Government Embankments and Midnapore Takavi Embankment under contract (Rs. 80,000) owing to curtailment of works in view of financial stringency. The ultimate saving was due to non-payment of (1) cost of the aerial survey map (Rs. 3,800), (2) cost of land acquired for Government Embankments (Rs. 4,839) and petty savings in several estimates.					
D.-3.—Establishment—					
	<i>Rs</i>				
Non-voted	$\left. \begin{array}{l} O. \quad . \quad 1,63,000 \\ S. (a) \quad -8,000 \end{array} \right\} 1,55,000$	1,70,041	+ 15,091	.	+ 15,081
Voted	3,53,000	3,19,739	—33,261	—15,800	—17,461
	<i>Vide paragraph 64, Chapter III.</i>				
D.-4.—Tools and Plant	32,000	27,814	—4,186	—13,000	+ 8,814
	<i>Vide paragraph 64, Chapter III.</i>				
D.-5.—Suspense—					
Non-voted . . . . .	...	13	+ 13	...	+ 13
Voted . . . . .	...	5,273	+ 5,273	+ 11,300	—6,027
	<i>Vide Annexure B.</i>				
For rounding	—548	...	+ 548	...	+ 548
Miscellaneous Expenditure—					
D.-6.—Establishment—					
Non-voted	1,000	1,277	+ 277	...	+ 277
Voted	3,000	2,237	—763	...	—763
	<i>Vide paragraph 64, Chapter III.</i>				
D.-7.—Tools and Plant	...	196	+ 196	...	+ 196
	<i>Vide paragraph 64, Chapter III.</i>				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"15—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl'd.</i>					
D.-B.—Navigation, Embankment and Drainage works—<i>concl'd.</i>					
Miscellaneous Expenditure— <i>concl'd.</i>					
D.-9.—Other charges	12,000	3,788	—8,212	—7,000	—1,212
Mainly due to curtailment of survey work owing to financial stringency.					
D.-9.— <i>Deduct</i> —English cost of Establishment—					
<i>Non-voted</i>	—87,000	—64,226	+22,774	...	+22,774
Payment for leave salary, etc., appearing in the accounts of the High Commissioner, was adjusted under "Establishment" by credit to this head.					
<hr/>					
Total—"15—Other Revenue Expenditure, etc."—					
	<i>Rs.</i>				
<i>Non-voted</i> { <i>O.</i> 91,000 }	82,500	1,17,439	+34,939	..	+34,939
{ <i>S.</i> —8,500 }					
<i>Voted</i>	10,98,000	9,41,304	—1,56,696	—98,900	—57,796

Major Head—"16—Construction of Irrigation, Navigation, Embankment and Drainage works."

F.—FINANCED FROM ORDINARY REVENUES.

F. 2.—B. Navigation, Embankment and Drainage Works—

F. 2 (1) Works 10,000 12,948 +2,948 +7,150 —4,202

Vide item 18 of Annexure A also paragraph 6 of the Review.

F. 2(2) Establishment—

Non-voted { *O.* 1,000 } 950 2,676 +1,726 ... +1,726

 { *S(u)* —50 }

Voted 2,000 4,336 +2,336 —100 +2,436

Vide paragraph 64 of Chapter III.

No. 8—Irrigation—Reserved—contd.

Major Head and Sub-head.	Final Grant or appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "16—Construction of Irrigation, Navigation, Embankment and Drainage works"—concl'd.					
F.-2.—B. Navigation, Embankment and Drainage Works—concl'd.					
F.-2(3)—Tools and Plant	500	676	+176		+176
<i>Vide paragraph 64, Chapter III.</i>					
F.-2 (4)—Deduct—					
Receipts and Recoveries on Capital Account	-14,000	-150	+13,850	...	+13,850
The dredger 'Alexandra' having been under repairs, no hire was earned by her.					
For rounding	500	...	-500	..	-500
<hr/>					
Total "16—Construction of Irrigation, Navigation, Embankment and Drainage Works."					
	Rs.				
Non-voted { O. . . 1,000 } { S. . . -50 }	950	2,676	+1,726	...	+1,726
Voted { Gross . . . 13,000 } { Recoveries . . -14,000 } { Net - 1,000 }	13,000	17,860	+4,960	+7,050	-2,090
		-150	+13,850	...	+13,850
		- 1,000	17,810	+13,810	+7,050
				+7,050	+11,760
<hr/>					
Major Head—"55 - Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue."					
G.-A.—IRRIGATION WORKS PRODUCTIVE—					
G.-L.—Works	15,68,000	13,06,970	-2,61,030	-75,000	-1,86,030
<i>Vide items 19 and 20 of Annexure A, also paragraph 2 of the review.</i>					
G -2.—Establishment—					
Non-voted { O. . . 1,30,000 } { S(a) . . -6,150 }	1,23,850	99,026	-24,824	...	-24,824
Voted	1,75,000	1,31,589	-43,411	-8,000	-35,411
<i>Vide paragraph 64, Chapter III.</i>					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—“55 Construction of Irrigation, Navigation, Embankment and Drainage works.—Not charged to Revenue.”—<i>contd.</i>					
G.-A.—IRRIGATION WORKS—<i>concl.</i>					
Productive— <i>concl.</i>					
G.-3.—Tools and Plant . . .	6,000	4,680	—1,320	...	—1,320
<i>Vide</i> paragraph 64, Chapter III.					
G. 4. Suspense . . .	...	80,840	+80,840	+1,42,000	—61,160
<i>Vide</i> Annexure B.					
G. 5. Interest on Capital—					
	Rs.				
Non-voted { O. . .	4,01,000	4,10,000	4,02,231	—7,769	...
{ S(a) . . .	9,000				
					—7,769
The increase in the appropriation was mainly due to interest having been calculated at 5.87 per cent. instead of 5.71 per cent. adopted in the estimates. The saving was due to smaller expenditure for the Damodar Canal Project than anticipated.					
G.-6.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . .	—10,000	—5,709	+1,291		+4,291
The miscellaneous receipts realised during the year did not come up to expectation as none of the tools and plant could be sold during the year.					
H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
Productive—					
H. 1. Works . . .	3,500	3,772	+72	+100	—23
<i>Vide</i> item 21 of Annexure A.					
H. 2—Establishment—					
Non-voted . . .	..	7,125	+7,125	...	+7,125
Voted . . .	2,000	6,009	+4,009	—100	+1,103
<i>Vide</i> paragraph 64, Chapter III.					
H.-3.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . .	—15,000	—11,126	+3,874	...	+3,874
Due to sale proceeds of buildings (Rs. 2,000) having been credited to the land acquisition estimate instead of to this sub-head and to the revenue from the Grand Trunk Canal lands having fallen short owing to economic depression.					
For Rounding . . .	500	...	—500	...	—500

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—“ 55—Construction of Irrigation, Navigation, Embankment and Drainage works—Not charged to Revenue.”—*concl'd.*

H.-B.—Navigation, Embankment and Drainage Works—*concl'd.*
Unproductive—

H.-4.—*Deduct*—Receipts and Recoveries on Capital Account .—2,97,000 —1,05,425 +1,91,575 ... +1,91,575

The estimate for recovery on account of hire charge of the dredger “Ronaldshay” and the terminal pontoon of the dredger “Cowley” for work in the Andamans was based on a daily rate of Rs. 1,490. Owing to a subsequent decision of Government to fix a lump sum amount of Rs. 7,25,000 in all for the work, the recovery fell short of expectation

Total “55—Construction of Irrigation, etc., Works—Not charged to Revenue.”

Rs.

Non-voted	{ O. . 5,31,000 }	5,33,850	5,08,382	-25,468	.	-25,468
	{ S. . 2,850 }					
Voted	{ Gross . . 17,55,000 }	17,55,000	15,33,660	-2,21,340	+59,000	-2,80,340
	{ Recoveries . . -3,22,000 }					
	{ Net . . 14,33,000 }					

Total—Grant No. 8

Non-voted	{ O. . 8,24,000 }	8,09,000	7,87,686	-21,314	...	-21,314
	{ S. . -15,000 }					
Voted	{ Gross . . 44,83,000 }	44,83,000	35,92,713	-8,90,287	-4,10,000	-4,80,287
	{ Recoveries . . -3,36,000 }					
	{ Net . . 41,47,000 }					

REVIEW.

Administration of Grant.—The percentages of variations in expenditure voted and *non-voted*, as compared with the original grant or appropriation as well as the ultimate appropriation during the year under review and the preceding two years are exhibited in the table below :—

Year.	Original Grant or appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of saving (—) or excess (+) as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1929-30	56,11,900	50,63,459	48,57,156	—13·4	—4
1930-31	53,38,000	47,70,058	45,12,385	—15·5	—5·4
1931-32	44,83,000	40,73,000	35,92,713	—19·8	—11·8
<i>Non-voted.</i>					
1929-30	4,43,000	4,77,000	6,45,380	+45·7	+35·3
1930-31	7,45,000	7,23,455	6,94,262	—6·8	—4
1931-32	8,24,000	8,09,000	7,87,686	—4·4	—2·6

From the above it will be seen that in respect of voted expenditure there was deterioration both in budgeting and control. The bulk of the saving was due to (1) curtailment of expenditure owing to financial stringency (2) less expenditure on the Calcutta bridges and the Damodar Canal and (3) reduction in the rate of pensionary charges of the Establishment of the Irrigation Department from 14 per cent. to 7·25 per cent.

There was, however, distinct improvement in budgeting and control in respect of *non-voted* expenditure.

2. Large savings occurred under the sub-head "B. I.—Extensions and Improvements" as will be seen from the table below :—

	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
1929-30	3,48,250	2,97,760	2,54,765	26·8	14·4
1930-31	4,09,375	2,26,053	1,62,240	60·3	28·2
1931-32	2,95,000	1,64,000	1,27,357	56·8	23·3

REVIEW—contd.

The bulk of the saving was due to the inability of the Calcutta Improvement Trust to carry on the work in connection with some of the Calcutta bridges as expeditiously as was anticipated. It may perhaps be considered whether the large saving as compared with the ultimate appropriation could not be surrendered within the year.

3. From the table below, it appears that the improvement in budgeting and control under the sub-head "G. I. Works" noticed in 1930-31 was not maintained during the year under review:—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
1929-30	21,26,000	16,29,000	14,80,024	30.4	9.2
1930-31	17,40,000	16,81,000	16,58,373	4.7	1.3
1931-32	15,68,000	14,93,000	13,06,970	16.6	12.4

The bulk of the saving was due to smaller expenditure in connection with the Damodar Canal Project, and has been explained below item 19 of Annexure A. It, however, appears from items (5) and (7) of the explanation that a large portion of the saving could have been surrendered. This indicates defective control and seems to require investigation.

4. The expenditure under the sub-head "B. 6-Cost of stores purchased in England" amounted to Rs. 604 against the appropriation of Rs. 8,400, resulting in a saving of Rs. 7,796. The reason why the saving could not be surrendered may be investigated.

5. There was an excess expenditure of Rs. 1,042 as compared with the ultimate appropriation under the sub-head "D. 1 Works" which remained uncovered. It may perhaps be investigated whether the excess could not be covered by reappropriation of funds before the close of the year.

6. The expenditure under the sub-head "F. 2 (1) Works" exceeded the original appropriation by Rs. 2,948. A reappropriation of Rs. 7,150 was sanctioned on the 6th February 1932 to cover the excess with the result that a sum of Rs. 4,202 could not be spent within the year. The saving was due to late allotment of funds and indicates defective control.

7. The following statement exhibits the percentage of establishment charges to the outlay on Irrigation Works for the last three years, separately for the two Irrigation Circles (*viz.*, the Southern and the South Western). The charges for the Damodar and the Grand Trunk Canal projects for which special establishments are entertained have not been taken into account in calculating the percentage. 25 per cent. of the Special Revenue Establishment has been added to the works outlay in order to make allowance for the cost of supervision of that establishment. The large increase in the percentage in the year under review as compared with the previous years was due to the fact that while, in view of financial stringency, the works expenditure,

REVIEW—*contd.*

had been curtailed considerably, the establishment charges could not be reduced correspondingly.

Circles.		Total outlay on works.	Establishment charges.	Percentage.
		Rs.	Rs.	
<i>Southern Circle.</i>				
1929-30	. . . . .	13,82,604	5,41,417	39·2
1930-31	. . . . .	10,97,119	4,96,598	45·3
1931-32	. . . . .	8,14,421	4,40,925	54·1
<i>South Western Circle.</i>				
1929-30	. . . . .	9,03,468	6,11,068	67·6
1930-31	. . . . .	8,16,424	6,12,159	74·9
1931-32	. . . . .	5,23,323	5,39,112	103·0
<i>Total.</i>				
1929-30	. . . . .	22,86,067	11,52,485	50·4
1930-31	. . . . .	19,13,543	11,08,757	57·9
1931-32	. . . . .	13,37,744	9,80,037	73·2

Financial Irregularity.

8. *Loss due to defect in system.*—During the inspection of an Irrigation Revenue Division, it was noticed that Rs. 400 for boat license and Rs. 575 for fishing rights had been outstanding since 1926-27 and two applications had been made for the issue of certificates for recovery of the amounts. The Superintending Engineer of the Circle subsequently intimated failure of the certificate procedure, as the lessees had no properties from which the amounts could be realised; besides, the whereabouts of the debtor in one case could not be traced. As it appeared that neither the financial position of the lessees had been carefully ascertained before granting the leases in question, nor had the lessees been called upon to furnish suitable security, the case was brought to the notice of Government. In issuing final orders on the case, Government held that the loss was due mainly to a defect of the system in that auctions were not held early enough to enable local enquiries to be made about bidders, who were not known, and further observed that the steps taken for the recovery of the arrears should have been more prompt. Government did not consider that there was any gross negligence on the part of the departmental officers concerned and sanctioned the write-off of the total loss as being irrecoverable. To ensure against such loss in future, rules of procedure have been framed by Government which seem to be adequate.

9. *Unauthorized financial aid in deviation of contract terms to a contractor.*—In an Irrigation Division, clause 1 of some contracts for the supply of bricks in connection with a certain work required *inter alia* that the contractors should deposit in cash or Government securities a sum amounting to 10

REVIEW—concl'd.

per cent. on the cost of the works undertaken by them as security for the due performance of the contracts and clause 7 thereof required that payments should be made on on-account bills to the extent of nine-tenths only of the quantity delivered during each month, the balance being covered by the final bill for the complete supply. It was noticed, however, that in this case the contractors were paid for the full quantities in each running account bill in contravention of clause 7 of the contracts. The total excess payment thus made for the period from March 1930 to June 1930 at one-tenth of the amount of each bill amounted to Rs. 9,577.

The Executive Engineer of the Division stated in explanation of the *interim* overpayment that the deduction of one-tenth of the amounts, billed for in the running account bills, was not insisted on as the contractors had deposited 10 per cent. of the estimated cost of the works under clause 1 of the contracts as security and had also supplied a much larger quantity of bricks than were shown in the bills.

This deviation of contract terms in favour of the contractors was reported to the Head of the Department for obtaining the sanction of the Local Government for its regularisation. The local Government have issued orders that in accordance with the terms of the contracts only 9/10ths of the quantity, shown in the bills, should have been paid for and that the Executive Engineer should be informed that he committed an irregularity.

As, however, the contracts were completed and the *interim* overpayment duly adjusted in final bills Government accorded their sanction to the *interim* payments made in contravention of the terms of the contracts.

ANNEXURE A.

Detailed statement of expenditure on important works in progress.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, unadjusted with- drawal or surrender.	Remainder unadjusted (+ or -)
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XIII. A.—IRRIGATION WORKS—							
A. 4 Extensions and improvements—							
III.—Major Works for which specific provision was not made in the budget.							
1	Fixing a stoney's shutter in the underslaice of the Midnapore weir . . .	...	180	...	180	+180	...
Estimate Rs. 48,709; expenditure to end of 1931-32 Rs. 51,440; excess Rs. 2,731; completed. Excess passed by the Chief Engineer in June 1932.							
IV.—Minor Works—							
2	Collectively . . .	3,000	2,634	366	...	-180	-186
	Total . . .	3,000	2,814	366	180	...	-186
XIII. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—							
B. 1. Extensions and Improvements—							
I. Major Works above Rs. 1 lakh for which specific provision was made in the budget.							
3	Reconstruction of the Ultadanga bridge over the new cut canal . . .	30,000	4,988	25,012	...	-23,300	-1,712
There was delay in the receipt of sanctioned estimate. The work was also started late as the drawings of the bridge were mislaid. Estimate Rs. 1,21,475; expenditure to end of 1931-32 Rs. 4,988; balance Rs. 1,16,487; in progress.							
4	Reconstruction of the Alipore bridge . . .	1,00,000	47,159	52,841	...	-40,000	-12,841
The progress was slow in consequence of the complicated nature of the work. Estimate Rs. 2,01,334; expenditure to end of 1931-32 Rs. 77,077; balance Rs. 1,24,257; in progress.							

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
X'II. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concl'd</i>							
B. I. Extensions and Improvements— <i>concl'd</i> .							
1. Major Works above Rs. 1 lakh for which specific provision was made in the budget.							
5	Reconstruction of the Narkeldanga bridge . . .	1,00,000	59,446	40,554	...	-35,094	-5,460
Due to the inability of the Calcutta Improvement Trust to settle the contractors' claims for extra work before the end of 1931-32 as most of the items entailed detailed discussion. Estimate Rs. 3,48,200; expenditure to end of 1931-32 Rs. 2,49,330; balance Rs. 98,870; in progress.							
6	Reconstruction of the Manicktola bridge . . .	5,000	4,020	980	...	+5,000	-5,980
Due to the reason explained under item 5. Estimate Rs. 3,11,416; expenditure to end of 1931-32 Rs. 2,95,543; balance Rs. 15,873; in progress.							
7	Reconstruction of the Beliaghata bridge . . .	10,000	3,128	6,872	...	+2,000	-8,872
Due to the reason explained under item 5. Estimate Rs. 2,94,680; expenditure to end of 1931-32 Rs. 2,60,573; balance Rs. 34,107; in progress.							
8	Reconstruction of the Chitpore bridge . . .	50,000	8,315	41,785	..	-40,000	-1,785
Due to delay in starting the work. Estimate Rs. 1,32,000; expenditure to end of 1931-32 Rs. 9,958; balance Rs. 1,22,042; in progress.							
IV.—MINOR WORKS—							
9	Collectively . . .	...	401	...	401	+394	+7
Total . . .		2,95,000	1,27,357	1,68,044	401	-1,31,000	-36,643

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15-A.—IRRIGATION WORKS—							
IV.—Minor Works—							
10	Collectively		784	...	784	+ 1,010	- 256
The work was in progress from the previous year.							
15-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—							
D. 1. Works—							
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—							
11	Flushing Gobrsnala in the Murshidabad District	2,000	1,964	36	...	...	- 36
Estimate Rs. 3,27,721; expenditure to end of 1931-32 Rs. 3,26,120; balance Rs. 1,601, in progress.							
II.—Other Major Works for which specific provision was made in the budget—							
12	Collectively	15,548	21,432	..	5,884	+ 1,248	+ 1,636
Due to larger expenditure on (1) construction of Dhukhali sluice at Diamond Harbour (Rs. 3,110) owing mainly to adjustment of the cost of land which the Collector was unable to send in 1930-31 and (2) improvement of the Lohajung river (Rs. 2,774) owing to circumstances which could not be anticipated at the time of framing the budget.							
III.—Major Works for which specific provision was not made in the budget—							
13	Serajungj Mattices . . . . .	..	1,396	..	1,396	+ 1,461	- 85
Due to charges for land acquisition which were not originally provided for. Estimate Rs. 2,61,758; expenditure to end of 1931-32 Rs. 2,31,319; balance Rs. 27,439; completed.							
14	Amta project—Loss on Stock . . . . .	...	- 111	111	...	...	- 111
Estimate Rs. 1,89,000; expenditure to end of 1931-32 Rs. 1,80,693; balance Rs. 8,407; in progress.							

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.							
D. 1. Works—concl'd.							
III.—Other Major Works for which specific provision was not made in the budget—							
15	Protecting the right bank of the Bagoonbari Khal . . .	...	- 110	110	...	...	-110
		Estimate Rs. 29,224; expenditure to end of 1931-32 Rs. 7,117; in progress.				Rs. 22,107; balance	
16	Kushpota escape-collection of materials . . .	...	38	...	38	+ 200	-162
		Estimate Rs. 14,040; expenditure to end of 1931-32 Rs. 1,294; in progress.				Rs. 12,746; balance	
17	IV.—Minor Works—Collectively . . .	2,300	1,710	590	...	-500	-90
Total		19,848	26,319	811	7,282	+5,429	+1,042
16—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—							
F. 2 (1) Works—							
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—							
18	Construction of locks and sluices in the Lower Kumar River and the Madaripur Bhil route. . .	10,000	12,948	...	2,948	+ 7,150	-4,202
Some additional works were found necessary subsequent to the submission of the budget. The ultimate saving was due to late receipt of allotments which could not be spent in full. Estimate Rs. 7,50,000; expenditure to end of 1931-32 Rs. 6,86,056; balance Rs. 63,944; in progress.							

ANNEXURE A—concl'd.

Detailed Statement of expenditure on important works in progress—concl'd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
55-A.—IRRIGATION WORKS.							
G. 1. Works—							
I. Major Works above Rs. 1 lakh for which specific provision was made in the budget.							
19	Daudodar Canal Project	14,98,000	12,55,145	2,42,855	...	-62,000	-1,80,855
Due mainly to (1) write back of the cost of materials charged to works in 1930-31 and transferred to stock in 1931-32 (Rs. 62,000), (2) refund of excess railway freight which was not expected during the year (Rs. 19,000), (3) less debit by the Railway of the cost of the bridges owing to disputed claims and other causes (Rs. 28,000), (4) non-payment of all the final bills of the company owing to delay in settlement of claims in full (Rs. 15,000), (5) delay in the preparation of and sanction to the estimates (Rs. 33,000), (6) paucity of labour towards the end of the year (Rs. 20,000) and (7) miscalculation made by a Sub-Divisional Officer (Rs. 65,000). Estimate Rs. 63,41,688; expenditure to end of 1931-32 Rs. 60,79,478; balance Rs. 2,62,160; in progress.							
20	Bakreswar Irrigation Project	70,000	51,825	18,175	..	-12,000	-5,175
Due to (1) delay in the progress of the work owing to late possession of land and delay in brick manufacture owing to late harvesting (Rs. 8,000), (2) less expenditure incurred by Civil authorities for land acquisition (Rs. 5,900) and other causes (Rs. 5,000). Estimate Rs. 3,90,416; expenditure to end of 1930-32 Rs. 3,68,997; balance Rs. 21,419; in progress.							
Total		15,68,000	13,06,970	2,61,030	...	-75,000	-1,86,030
55-B.—Navigation, Embankment and Drainage Works.							
H. 1. Works—							
I. Major Works above Rs. 1 lakh for which specific provision was made in the budget.							
21	Grand Trunk Canal	3,500	3,572	...	72	+100	-28
Estimate Rs. 2,15,87,800; expenditure to end of 1931-32 Rs. 12,33,416; balance Rs. 2,03,54,184. Construction held in abeyance.							

ANNEXURE B.

An explanation of the transactions in respect of the minor head "Suspense" is given in paragraph 8 of the Appendix to the Memorandum of the Work of the Public Accounts Committees in India.

2. Final Appropriation—No appropriation was originally sanctioned under this sub-head. Allotments of Rs. 11,300 under the major head "15 Other Revenue Expenditure, etc." and Rs. 1,42,000 under the major head "55 Construction of Irrigation, etc., Works" were sanctioned during the year to cover the net increase in the suspense transactions. The net expenditure (Rs. 86,123) under voted, however, fell short of the total appropriation (Rs. 1,53,300) by Rs. 67,187. This was mainly due to the fact that a large quantity of cement required for the Head-works of the Damodar Canal and some other materials were received from the suppliers towards the end of March 1932, the value of which had to be credited to the suspense head "Purchases." Payment for the materials received could not be made before the close of the year as there was no time to verify the bills. A larger quantity of materials was also issued from stock for use in dragline excavators than was anticipated.

3. The transactions under each unit of suspense during 1931-32 are exhibited below :—

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
15. Other Revenue Expenditure—					
Purchases	—9,060	1,89,045	1,83,193	+ 5,852	—3,208
Stock	1,370	659	347	+ 312	1,682
Miscellaneous P. W. Advances	11,089	9,233*	10,712	—1,479*	9,610
London Stores . . . . .	...	601	...	+ 601	601
Total " 15 "	3,399	1,99,538*	1,94,252	+ 5,286*	8,685
55. Construction of Irrigation, etc., Works—					
Purchases	—32,984	3,73,283	4,08,398	—35,115	—68,099
Stock	43,514	1,50,868	34,325	+ 1,16,543	1,60,057
Miscellaneous P. W. Advances	589	767	1,355	—588	1
Total " 55 "	11,119	5,24,918	4,44,078	+ 80,840	81,859
Total " Irrigation "	14,518	7,24,456	6,38,330	+ 86,126	1,00,644

* Includes Rs. 13 under *Non-voted*.

ANNEXURE B—concl'd.

4. Details of Store Account by Divisions are furnished below :—

Store Account (stock) of the Irrigation Department for 1931-32.

	Opening balance.	Receipts during the year.	Utilisa- tions, sales and other disposals during the year.	Deprecia- tion, shortage, etc., written off during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Canals	649	..	185	..	464
Cossye	551	1	137	..	415
Damodar	170	..	25	..	145
Bankura . . . . .	..	658	..	..	658
Damodar Canal	43,514	1,50,868	34,325	..	1,60,057
Total	44,884	1,51,527	34,672	..	1,61,739

The transactions of the year under Stock in the province appear to be normal and call for no special comment. The heavy receipt in the Damodar Canal was due to a large quantity of rubble stone and spare parts of Dragline Excavators having been kept as a re-erve stock to meet any emergency.

The book balance of stock for each division is stated to have been verified by the Sub-Divisional Officers concerned and found correct in all cases.

The revaluation of stock is reported to have been conducted under the orders and supervision of the Divisional Officers concerned. Steps for the adjustment of the resultant profits and losses according to Public Works Account rules are reported to have been taken.

118 Appropriation No. 9—Interest on Ordinary Debt—Reserved—Non-voted.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by reappro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head—“ 19—Interest on Ordinary Debt ”.						
A. Interest payable to Provincial Loans Fund on—						
(b) Advances in respect of Irrigation Capital Expenditure upto 1920-21	4,27,000	4,26,543	—457	...	—457	
(c) Other Advances—						
	Rs.					
{ O.	14,23,000	11,87,000	11,83,367	—3,633	...	—3,633
{ S. (a)	—2,36,000					
Due mainly to the non-utilisation of the provision for interest on the advance of Rs. 1,91,00,000 taken to cover the over draft in 1931-32.						
B.—Deduct—Interest transferred to Commercial Departments—						
{ O.	—21,96,000	—22,84,000	—22,25,384	+ 8,616	...	+ 8,616
{ S.	(b) —38,000					
The original appropriation was modified mainly in view of the adjustment of increased interest charges (vide Appropriation No. 7—Sub-head B and Grant No. 8—Irrigation Sub-head G. 5). The ultimate excess was due to smaller outlay on the “ Damodar Canal Project ” and the “ Bakreswar Irrigation Project ”.						
C.—Deduct—Interest on Forest Capital Outlay—						
{ O.	—52,000	—59,000	—59,227	—227	...	—227
{ S.	(a) —7,000					
Vide Grant No. 4—Sub-head C.						
Total—						
{ O.	—3,98,000	—6,79,000	—6,74,701	+ 4,299	...	+ 4,299
{ S.	—2,81,000					

(a) Sanctioned on 27th February 1932.

(b) Rs.
—9,000 sanctioned on 27th February 1932.
—29,000 " 11th March 1932.
—38,000

Appropriation No. 10—Interest on Other Obligations—Reserved—Non-voted. 119

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "20—Interest on Other Obligations".					
Interest on Miscellaneous accounts.					
	<i>Rs.</i>				
O.	5,000	9,166	9,215	+ 49	- 49
S.(a)	4,166				
Due mainly to payments of interest in accordance with Court's decree which could not be foreseen at the time of framing the budget.					
Total {	5,000	9,166	9,215	+ 49	+ 49
{	4,166				

Rs.
 (a) 1,068 sanctioned on 4th February 1932.
 2,508 " " 4th March 1932.

 4,166

120 **Appropriation No. 11—Reduction or Avoidance of Debt—Reserved—**
Non-voted.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by re-appro- priation, withdrawal or surrender.	Remainder un-adjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "21-Appropriation for Reduction or Avoidance of Debt".					
A.—Other appropriations . . .	7,76,000	7,75,581	—419	...	—419
Total . . .	7,76,000	7,75,581	—419	...	—419

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"22—General Administration".

A.—SALARY OF THE GOVERNOR—RESERVED.

Rs.						
Non-voted	{ O. . 1,28,710 } { S.(a) . -5,773 }	1,22,937	1,17,000	-5,937	...	-5,937

The original appropriation was reduced in view of the voluntary surrender of 10 per cent. pay by His Excellency. The ultimate saving was due to non-drawal of salary for 28 days of March 1932 by the retiring Governor before leaving India.

B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR—RESERVED.

Non-voted	26,815	25,000	-1,815	...	-1,815
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Vide last sentence of the note under A—non-voted.

C.—STAFF AND HOUSEHOLD OF THE GOVERNOR—RESERVED.

C.1—Pay of Officers—

Non-voted	{ O. . 1,23,360 } { S.(b) . 1,618 }	1,24,978	1,23,701	-1,277	...	-1,277
Voted		13,760	12,753	-1,007	-700	-307

Due partly to emergency cut and partly to provision having been made for the pay of an Indian Aide-de-camp of a rank higher than that of the officer actually employed.

C.2.—Pay of Establishment	1,57,433	1,46,037	-11,396	-9,050	-2,346
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The saving occurred mainly under "Band Establishment" (Rs. 9,513) due to (1) advance of pay for three months having been drawn in March 1931 by Non-commissioned officers proceeding home on leave, (2) one post having remained vacant and (3) percentage cut in pay. Small savings also occurred in the offices of the Private and the Military Secretaries due mainly to the exercise of strict economy and percentage cut in pay.

Rs.	(a)	Rs.	(b)
-3,581	sanctioned on 27th February 1932.	-300	sanctioned on 27th February 1932.
-592	" " 30th March 1932.	1,000	" " 26th March 1932.
-1,000	" " 30th March 1932.	318	" " 30th March 1932.
<u>-5,773</u>		<u>1,618</u>	

122 Grant No. 12—General Administration—Reserved and Transferred—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"22.—General Administration"—contd.

C.—STAFF AND HOUSEHOLD OF THE GOVERNOR—contd.

C-3.—Allowances, honoraria, etc.—

Non-voted .	O.	Rs. 16,350	14,974	10,677	—4,297	...	—4,297
	S. (c)	—1,376					

Due mainly to the absence of tours in the districts by His Excellency and to less touring during the year than anticipated. (*Vide* paragraph 7 of the Review).

Voted	29,294	22,088	—7,206	—6,050	—1,156
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Due mainly to the reason stated under C-3.—*Non-voted*.

C-4.—Supplies and Services—

Non-voted .	O.	Rs. 53,092	53,488	53,272	—216	...	—216
	S. (d)	396					

Voted	51,280	15,014	—36,266	—38,506	+ 2,240
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The saving was due mainly to the transfer of the provision of Rs. 38,680 for the cost of motor cars purchased in England to the sub-head S. The ultimate excess was due mainly to larger expenditure on customs duty on the imported cars.

C-5.—Contingencies—

Non-voted .	O.	Rs. 3,000	82	...	—82	...	—82
	S. (e)	—2,918					

The appropriation represented regrant of savings.

Voted	1,60,600	1,43,477	—17,123	—13,510	—3,613
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Due to smaller expenditure mainly under (1) "Military Secretary" (Rs. 5,344) and (2) "Bodyguard Establishment" (Rs. 11,284) owing to less correspondence in view of restricted touring and to temporary economies in view of financial stringency.

Rs.
 (e) —1,650 sanctioned on 27th February 1932.
 274 " " 30th March 1932.
 —1,376
 (d) Sanctioned on 26th January 1932.
 Rs.
 (e) —418 sanctioned on 26th January 1932.
 —2,500 " " 27th February 1932.
 —2,918

Major Head and Sub-head,	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "22.—General Administration"—<i>contd.</i>					
C—Staff and Household of the Governor—<i>contd.</i>					
C-6.—Grants-in-aid, Contributions, etc.					
<i>Non-voted</i>	3,600	3,600	—600	...	—600
The provision represents contribution on account of passage of Military officers in temporary Civil employ. The saving which occurred in the Military Secretary's office was due to debit having actually been raised for two officers against provision made for three.					
For rounding—					
<i>Non-voted</i>	598	...	—598	...	—598
Voted	—367	..	+ 367	...	+ 367
D.—Expenditure from Contract Allowance—Reserved—					
	Rs.				
<i>Non-voted</i>	{ O. . . 1,10,000 } { V. . . (f) 22 }	1,10,022	1,09,998	—24	—24
E.—Tour Expenses—Reserved—					
<i>Non-voted</i>	{ O. . . 1,36,000 } { S. (g)—25,000 }	1,11,000	91,296	—19,704	—19,704
The appropriation was reduced in view of thorough overhauling of His Excellency's Broad-gauge saloons not having been carried out and to less touring than was anticipated. The final saving was due to the following reasons:—(1) a debit for Rs. 7,032 on account of haulage of saloon carriages during March 1932 was raised by the Bengal Nagpur Railway in the exchange accounts for May 1932 too late for incorporation in the accounts for the year 1931-32 and (2) certain tours contemplated during February and March 1932 did not materialise.					
F.—Executive Council—Reserved—					
<i>Non-voted</i>	{ O. . . 2,75,000 } { S. . . (h) 100 }	2,75,100	2,72,744	—2,356	—2,356
Voted		17,000	16,460	—540	+ 200

(f) Sanctioned on 24th January 1932.
 (g) Sanctioned on 27th February 1932.
 (h) —400 sanctioned on 24th February 1932.
 800 " " 30th March 1932.

124 Grant No. 12—General Administration—Reserved and Transferred— *contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "22.—General Administration"—*contd.*

G.—Ministers—Transferred— 2,13,000 2,17,526 + 4,526 + 5,900 —1,374

The excess was due mainly to more touring done by the Hon'ble Ministers than anticipated and to adjustment of certain arrear travelling charges relating to the year 1930-31.

H.—Legislative Council—
Reserved—

Rs.							
Non-voted	{	O. 75,000	70,939	81,551	+ 13,592	...	+ 13,592
	{	S. (g)—4,041					

The appropriation was reduced in view of (1) the appointment of an officer on lower pay in place of the permanent Secretary who went on leave and (2) percentage cut in salaries. A debit of Rs. 13,826 representing the leave salary for the period from 8th December 1924 to 29th September 1925 of an officer lent by the Assam Government was raised after the close of the year. The excess therefore remained uncovered.

Voted 2,06,000 1,74,647 —31,353 —33,155 +1,802

The saving was due mainly to (1) the assessment of occupier's share of taxes in respect of the Council House not having been settled during the year (Rs. 23,111) and (2) the estimate for electric and gas charges having proved excessive (Rs. 9,500). The ultimate excess was mainly due to certain debits on account of cost of books having been adjusted after the close of the year. (*Vide* paragraph 3 of the Review).

I.—ELECTIONS FOR INDIAN AND
PROVINCIAL LEGISLATURES—

Reserved 8,000 4,732 —3,268 —2,768 —500

Due to the fact that all the bye-elections were uncontested.

J.—CIVIL SECRETARIAT.

J. 1.—Reserved—

J. 1 (1)—Pay of Officers—

Non-voted	{	O. 2,68,000	2,39,937	2,58,206	—1,731	...	—1,731
	{	S. (i). —28,063					

The saving compared with the original appropriation was due to (1) the emergency cut in pay and to (2) the provision for a special officer in connection with Reforms work and for the training of I. C. S. officers in the Secretariat not having been fully utilised.

(g) Sanctioned on 27th February 1932.

Rs.	
(i) —1,683	Sanctioned on 4th February 1932.
—29,400	" " 26th February 1932.
3,000	" " 30th March 1932.
—28,083	

Grant No. 12—General Administration—Reserved and Transferred—contd. 12f

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 22.—General Administration "—contd.					
J.—CIVIL SECRETARIAT—contd.					
J. 1.—Reserved—concl'd.					
J. 1 (1)—Pay of officers—concl'd.					
Voted	78,650	74,178	—4,472	—3,214	—1,258
The saving occurred mainly in the Judicial, Political and Appointment Departments (Rs. 8,800) owing (1) to the deputation to the Legislative Assembly and the Council of State of one officer instead of two provided in the budget. (2) to shorter sitting of the Assembly and the Council of State than anticipated, and (3) to non-utilisation of the provision for Secretariat training, partly counterbalanced by excess in the Finance, Commerce and Marine Departments (Rs. 4,176) due to the deputation of two officers on special duty which was not anticipated.					
J. 1(2)—Pay of Establishment	6,90,064	6,76,405	—13,659	—5,201	—8,458
Due mainly to percentage cut in pay.					
J. 1(3)—Allowances, honoraria, etc.—					
Non-voted	Rs.				
	{ O. . . 17,000 }				
	{ S. (j) . . —100 }		16,900	15,133	—1,767
Due to smaller expenditure on cost of passages and travelling allowance than anticipated.					
Voted	42,000	34,173	—7,827	—6,180	—1,647
Due to smaller expenditure on travelling and hill allowances as a measure of retrenchment.					
J. 1 (4)—Supplies and Services . . . . .	..	10,519	+10,519	+11,398	—879
Represents expenditure in connection with publicity work provision for which was made under the Sub-head J. 1 (6).					
J. 1 (5)—Contract Contingencies	275	258	—17	..	—17
J. 1 (6)—Other Contingencies	89,250	74,602	—14,648	—17,287	+2,639
The saving was due mainly to the adjustment under sub-head J. 1 (4) of publicity charges provision for which was made under this sub-head. The ultimate excess was caused by larger expenditure on postage and telegram charges and to heavier adjustment of book-debit charges at the end of the year.					
J. 1 (7)—Deduct—Recoveries from other Governments, Departments, etc.—					
Non-voted	{ O. . . —7,000 }		—6,000	—6,126	—126
	{ S. (k) . . 1,000 }				
The provision was reduced in view of adjustment of leave and pension contribution as receipts.					
Voted	—10,000	—9,795	+205	..	+205
For rounding	—240	..	+240	+370	—130

(j) Sanctioned on 30th March 1932.
(k) Sanctioned on 25th February 1932.

126 Grant No. 12—General Administration—Reserved and Transferred--*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification [by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 22.—General Administration"—<i>contd.</i>					
J.—CIVIL SECRETARIAT—<i>contd.</i>					
J. 2—Transferred—					
J. 2 (1)—Pay of Officers—					
	<i>Rs.</i>				
<i>Non-voted</i>	{ O. . . 99,000 S. (l) . . . —2,300	96,700	96,434	—266	—266
<i>Voted</i>		36,600	42,749	+6,149	+7,600 —1,451
The excess was due mainly to (1) the leave granted to the Assistant Secretaries, Education and Agriculture and Industries Departments and (2) the appointment of an officer on special duty in the Local Self Government Department provision for whom was made in the Judicial, Political and Appointment Departments.					
J. 2 (2)—Pay of Establishment	2,00,834	1,88,655	—12,179	—7,955	—4,224
Due mainly to the percentage cut in salaries.					
J. 2 (3)—Allowances, honoraria, etc.—					
<i>Non-voted</i>	{ O. . . 11,000 S. (m) . . . —3,000	8,000	6,574	—1,426	—1,426
The saving compared with the original appropriation was mainly due to drawal of Calcutta House Allowance by fewer officers and to smaller expenditure on travelling allowance.					
<i>Voted</i>		11,000	8,967	—2,033	—1,400 —633
Due mainly to curtailment of expenditure on h'l. allowance.					
J. 2 (4)—Contract Contingencies	650	559	—91	..	—91
J. 2 (5)—Other Contingencies	20,080	14,861	—5,219	—4,700	—519
Due mainly to restriction of expenditure as a measure of retrenchment					
For rounding		836	...	—836	—900 —36

Rs.
 (l) —2,500 sanctioned on 25th February 1932.
 300 " 30th March 1932.
 —2,300
 (m) sanctioned on 25th February 1932.

Grant No. 12—General Administration—Reserved and Transferred—contd. 127

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"22—General Administration"—contd.

K.—Board of Revenue—Reserved.

Rs.						
Non-voted	{ O. 71,000 S. (7)—700 }	70,300	69,827	—473	...	--473
Voted		78,000	70,206	—7,794	—4,000	—3,794

Due chiefly to smaller expenditure under "Pay of Establishment" in the Board's Office (Rs. 5,386) and in the establishment for management of private estates (Rs. 1,909) mainly in consequence of the percentage cut in pay.

L.—Local Fund Audit Establishment—Reserved—

Non-voted	{ O. Nil S. (a)16,097 }	16,097	15,923	—174	..	—174
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The supplementary appropriation was sanctioned in view of the appointment of a non-voted officer in place of a voted officer, which was not anticipated.

Voted		2,84,000	2,28,240	—55,760	—53,550	—2,210
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The original provision was reduced mainly in view of (1) non-entertainment of some temporary staff for want of Government sanction (Rs. 35,420) and (2) posting of a non-voted officer in place of a voted officer (Rs. 18,130) (Vide L—Non-voted).

M.—Commissioners—Reserved.

Non-voted	{ O. 1,69,000 S. (a)16,116 }	1,74,116	1,71,123	—2,993	..	—2,993
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The supplementary appropriation was required to meet increased pay and allowances due to the posting of an Indian Civil Service Commissioner, for a portion of the year, in place of a voted officer provided in the budget.

(g) Sanctioned on 27th February 1932.	
Rs.	
(n) 16,880	sanctioned on 12th June 1931.
—783	" " 27th February 1932
<u>16,097</u>	
Rs.	
(a) 564	sanctioned on 7th October 1931.
600	" " 26th November 1931.
470	" " 4th February 1932.
718	" " 3rd " 1932.
<u>12,758</u>	" " 21st March 1932.
<u>16,116</u>	

128 Grant No. 12—General Administration—Reserved and Transferred—*contd*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "22—General Administration"—*contd*.

M.—Commissioners—Reserved—*conold*.

Voted	2,98,000	2,69,340	—28,660	—24,173	—4,487
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The saving occurred under (1) "Pay of officers" (Rs. 13,945) due mainly to the posting of a *non-voted* officer in place of a voted officer for a portion of the year, under (2) "Pay of Establishment" (Rs. 8,656) in the Commissioners' and the Wards Establishments owing to retirement of certain assistants and entertainment of smaller temporary establishment, under (3) "Allowances, honoraria, etc" (Rs. 2,386) due mainly to smaller expenditure for the reason stated in (1) and to reduction in travelling allowance rates sanctioned by Government and under (4) "Contract contingencies" (Rs. 2,623) due to observance of strict economy and postponement of all avoidable expenditure.

N.—General Establishments—Reserved.

N.-1—Pay of Officers.

	Rs.					
Non-voted .	$\left. \begin{array}{l} O. \quad 7,65,000 \\ S. \quad (p) - 13,952 \end{array} \right\}$	7,51,048	7,27,421	—23,627	...	—23,627

The original appropriation was reduced in view of the percentage cut in pay (*vide* paragraph 6 of the Review).

Voted	31,90,000	31,85,072	—4,928	—245	—4,683
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N.-2.—Pay of Establishment—

Non-voted .	$\left. \begin{array}{l} O. \quad 64,657 \\ S. \quad (q) - 1,429 \end{array} \right\}$	63,228	60,771	—2,457	...	—2,457

Due mainly to percentage cut in pay.

Voted	19,11,894	18,33,271	—78,623	—68,318	—10,305
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The saving occurred mainly under "General Establishment" due to (1) percentage cut in pay, (2) retirement of some assistants, (3) entertainment of smaller temporary establishment and (4) reduction in the number of process-serving peons.

Rs.	
(p) —476	sanctioned on 4th February 1932
—718	" " 3rd " 1932.
—13,768	" " 21st March 1932.
—13,952	
Rs.	
(q) —704	sanctioned on 29th January 1932.
—726	" " 27th February 1932.
—1,429	

Grant No. 12—General Administration—Reserved and Transferred—contd. 129

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	P.

Major Head "22—General Administration"—contd.

N.—General Establishments—Reserved—contd.

N.-3.—Allowances, honoraria, etc.—

Non-voted	O.	Rs. 1,40,386	1,39,526	1,38,838	-1,130	+23	-1,153
	S.	(r)—760					
Voted		10,18,500	8,90,321	-1,23,279	-90,972	-32,307	

Mainly due to smaller expenditure under (1) travelling allowance (Rs. 5,056) owing to reduction in the rates of travelling allowance, under (2) remuneration to copyists (Rs. 72,951) owing to fewer applications for copies of documents, under (3) diet and travelling allowance to witnesses (Rs. 35,599) owing to fewer witnesses having been called to give evidence and (4) non-utilisation of the provision under other rewards (Rs. 4,000). (*vide* paragraph 4 of the Review).

N. 4.—Supplies and Services.

Non-voted		1,000	794	-206	...	-206
Voted		3,53,900	3,91,524	+37,524	+41,197	-3,573

There was excess expenditure of Rs. 42,072 in the Landlord's Fee Establishment due to considerable increase in the cost of sending notices to landlords owing to the enhancement in registration fees, partly counterbalanced by savings under "General Establishment" (Rs. 4,418) due mainly to smaller expenditure on purchase of tents, rewards to village panchayets, process-serving and law charges.

N. 5.—Contract Contingencies.

Non-voted	O.	11,685	11,205	10,617	-588	...	-588
	S. (a)	-480					

The bulk of the saving occurred under "Treasury Establishment."

Voted		3,09,700	3,19,121	+9,421	+6,832	+2,569
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Due to larger expenditure under (1) "General Establishment" (Rs. 6,326) owing mainly to increase in the rates of postal charges not anticipated at the time of framing the estimates and under (2) "Treasury Establishment" (Rs. 3,015) owing mainly to abnormal expenditure on account of barbed wire fencing around treasuries and sub-treasuries. The excess under (1) remained uncovered to the extent of Rs. 3,414.

Rs.	
(r) -584	sanctioned on 7th October 1931.
-600	" " 26th November 1931.
704	" " 30th January 1932.
-100	" " 27th February 1932.
-580	
(a) -30	sanctioned on 12th June 1931.
-450	" " 27th February 1932.
-480	

130 Grant No. 12—General Administration—Reserved and Transferred—contd.

Major Head and Sub-head	Final Grant or appropriation.	Actual Expenditure.	Excess + saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 22—General Administration"—contd.					
N.—General Establishments—Reserved—concl'd.					
N. 6.—Other Contingencies.					
	Rs				
<i>Non-voted</i> {	<i>O.</i> 6,878	6,898	6,185	-763	-23
	<i>S (t)</i> 20				-740
<i>Voted</i>		1,51,159	1,04,266	-46,893	-40,303
					-6,500
Savings occurred under (1) "Landlord's Fee Establishment" (Rs. 34,866) owing to less expenditure on money order commission, under (2) "General Establishment" (Rs. 10,954) due mainly to postponement of avoidable expenditure on purchase of typewriters, and other non-contract charges and smaller expenditure on rents, rates and taxes and liveries and under (3) Treasury Establishment (Rs. 1,073). (<i>Vide</i> paragraph 5 of the Review).					
N. 7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		-26,500	-26,308	+112	...
					+112
For rounding—					
<i>Non-voted</i>		394		-394	...
					-394
<i>Voted</i>		317		347	...
					-347
O.—Subdivisional Establishments -- Reserved.					
O 1.—Establishment.					
<i>Non-voted</i>		17,540	18,139	+599	...
					+599
<i>Voted</i>		5,98,355	5,83,005	-15,350	-12,000
					-3,350
Due mainly to percentage cut in salaries.					
O. 2—Allowances.					
	Rs				
<i>Non-voted</i> {	<i>O.</i> 3,380	3,030	2,746	-284	...
	<i>S. (g)</i> -350				-284
<i>Voted</i>		31,000	28,803	-2,197	-1,200
					-997
Due mainly to reduction in travelling allowance rates by Government.					
For rounding—					
<i>Non-voted</i>		80	...	-80	...
					-80
<i>Voted</i>		-355	...	+355	...
					+355

(t) Rs. 30 sanctioned on 12th June 1931.
-10 " " 27th February 1932

(g) 20
Sanctioned on 27th February 1932.

Grant No. 12—General Administration—Reserved and Transferred—contd. 131

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head—"22—General Administration"—contd.						
P.—Other Establishments—Reserved—						
<i>Non-voted</i>	1,000	805	—195	...	—195	
Voted	31,000	24,374	—6,626	—5,900	—726	
<p>Due mainly to smaller expenditure under "Other Circuit Houses—Contract Contingencies" (Rs. 3,940) as only a small portion of Rs. 5,000 set apart for furnishing Circuit Houses in connection with His Excellency's visit was utilised. Savings also accrued under "Barrackpore Circuit House" (Rs. 1,100) due to postponement of all expenditure not considered essential and under "Ferry charges" and "Staging Bungalow charges" (Rs. 1,514).</p>						
Q.—Discretionary Grants by Heads of Provinces, etc.—Reserved—						
<i>Non-voted</i>	1,500	1,025	—475	...	—475	
Voted	89,500	84,665	—4,835	...	—4,835	
R. Miscellaneous—Reserved	2,000	2,771	+ 771	+ 205	+ 566	
<p>Due to the debit raised by the United Provinces Government after the close of the year on account of cost of passage of Indian Civil Service probationers allotted to Bengal, which was in the first instance met from the budget of that Government.</p>						
S.—Cost of Stores purchased in England—Reserved						
	...	34,100	+ 34,100	+ 38,680	—4,580	
<p>Rs. 38,680 was reappropriated from the sub-head C. 4.—voted to meet the cost of motor cars purchased in England.</p>						
T.—Loss or Gain by Exchange—Reserved						
	...	—178	—178	...	—178	
For rounding—						
<i>Non-voted</i>	—25	...	+ 25	...	+ 25	
Voted	500	...	—500	...	—500	
Total —						
	<i>Rs.</i>					
Reserved—						
<i>Non-voted</i> {	<i>O.</i> 24,73,000	24,21,627	23,62,474	—60,153	...	—60,153
	<i>S.</i> 50,373					
Voted	98,48,999	94,21,901	—4,27,038	—3,37,499	—89,539	

132 Grant No. 12—General Administration—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	3	2	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head —“ 22 General Administration ”—<i>concl.</i>					
Total—<i>concl.</i>					
Transferred—					
Non-voted	$\left. \begin{array}{l} O. \quad . \quad 1,10,000 \\ S. \quad . \quad -5,300 \end{array} \right\}$	1,04,700	1,03,008	-1,692	-1,692
Voted		4,83,000	1,73,317	-9,683	-8,328
Grand Total—					
Non-voted	$\left\{ \begin{array}{l} O. \quad . \quad 25,83,000 \\ S. \quad . \quad -55,673 \end{array} \right\}$	25,27,327	24,65,482	-61,845	-61,845
Voted		1,03,31,999	98,95,278	-1,36,721	-97,867

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under review and the preceding two years are exhibited below :—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
Non-voted—					
1929-30	28,20,000	26,29,454	25,01,075	11.3	4.9
1930-31	26,06,000	25,30,699	24,58,679	5.6	2.8
1931-32	25,83,000	25,27,327	24,65,482	4.5	2.4
Voted—					
1929-30	1,08,58,900	1,00,67,678	99,25,687	8.5	1.4
1930-31	1,03,83,999	1,01,50,234	1,00,51,902	3.1	.9
1931-32	1,03,31,999	99,93,145	98,95,278	4.2	.9

REVIEW—contd.

2. Improvement is noticeable in the year under review in respect of the estimate and control of *Non-voted* expenditure. There was slight deterioration in the estimate for voted expenditure, as compared with the previous year. The control over voted expenditure was, however, satisfactory.

3. The expenditure under the sub-head "II.—Legislative council—voted" fell short of the original appropriation by 15·2 per cent. (*vide* explanatory note under the sub-head). Relevant figures for the year under review and the previous year are given below. It may be considered whether a closer estimate of expenditure was not possible under the sub-head.

Year.	Original appropriation.	Expenditure.	Saving.	Percentage of saving.
1930-31	1,97,500	1,78,652	18,848	9·5
1931-32	2,06,000	1,74,647	31,353	15·2

4. The expenditure under the sub-head "N-3.—Allowances, honoraria, etc.—Voted" amounted to Rs. 8,90,221 against the budget estimate of Rs. 10,13,500 resulting in a saving of Rs. 1,23,279. The percentage of saving in the year under review was 12·1. It may be considered whether a closer estimate could not have been framed under this sub-head.

5. Considerable savings also occurred under the sub-head "N-6.—Other Contingencies—Voted" the bulk of which was under "Landlord's Fee Establishment". In dealing with the accounts for 1930-31, the Public Accounts Committee observed that the estimated expenditure on "Landlord's Fee Establishment" was rather wide of the mark and expressed the hope that it would be found possible to budget for this item more accurately in future. Relevant figures under the sub-head "N-6.—Other Contingencies—Voted" for the year under review and the previous year are given below :—

Year.	Original appropriation.	Expenditure.	Saving.	Percentage of Saving.
1930-31	1,48,000	1,19,888	28,712	19·3
1931-32	1,51,159	1,04,266	46,893	31·0

6. The expenditure under the sub-head "N-1.—Pay of Officers—*Non-voted*" amounted to Rs. 7,27,421 against the ultimate appropriation of Rs. 7,51,048, resulting in a saving of Rs. 23,627. It may perhaps be investigated whether the large saving could not be surrendered within the year.

7. The percentage of saving in *non-voted* expenditure as compared with the ultimate appropriation was high in the case mentioned below. It may

REVIEW—contd.

be considered whether the savings could not have been surrendered during the currency of the year:—

Year.	Ultimate	Expenditure	Saving.	Percentage of saving.
	appropriation.			
	Rs	Rs.	Rs.	
C-3.—Staff and Household of the Governor—Allowances, honoraria, etc.—Non-voted—				
1930-31	16,340	13,722	2,618	16.0
1931-32	14,974	10,677	4,297	28.6

Financial Irregularity.

8. *Non realisation of rent and taxes of Partition Offices.*—During the local inspection of the accounts of a collectorate, it was observed that the Partition office was housed in two rooms of the collectorate building, but neither any rent nor a proportionate share of the Municipal taxes for the same was debited to the Partition account. The case was reported to Government who endorsed the orders of the Board of Revenue that rent and a proportion of the taxes for the portion of the building, occupied by the Partition Department, should be credited to the Local Government out of the Partition Fund annually. The amount leviable from the Partition office on the above accounts was assessed by the Collector at Rs. 324 annually.

On receipt of the Government order in the above case an enquiry was made of all the other collectors whether rents and taxes in respect of the Partition offices in their districts also were similarly leviable from the Partition funds. As a result of the enquiry a total annual sum of Rs. 357 representing rents and taxes was levied from the Partition fund in 5 collectorates. A total annual increase of revenue to the extent of Rs. 681 was thus effected as the result of the suggestion made by audit.

9. *Loss of Government revenue due to non-realisation of fees according to rules or orders.*—The following losses of Government revenue were brought to light in the course of the local inspection of the accounts of a Collectorate:—

- (a) In the case of notices issued in connection with the sub-divisions of holdings and served on co-sharers in different addresses, the process fee was realised for only one such notice, although the other notices were treated as different original processes in calculating the annual average number of processes served by each process-serving peon. On the matter being reported to the Board of Revenue, they considered that separate fees for each process in proceedings for sub-divisions of holdings in Calcutta should be realised in cases where co-sharers reside in different localities. According to this ruling additional process fee would have been leviable in 82 cases during the years 1928-29 to 1930-31 and the total amount involved was Rs. 237 approximately. Government, to whom the case was referred for orders, decided to waive the recovery of the above loss observing that after such a

REVIEW—contd.

lapse of time it would be impossible to press for the realisation of the fees from the parties concerned.

- (b) The scale of fees for mutation of names, under the Land Registration Act, 1876, was revised by the Board of Revenue in their orders dated the 15th November 1927. Fees in accordance with the new scale were not, however, realised by the Collector owing to the question of the levy of such fees in that particular collectorate having been referred by him to the Head of the Department. The realisation of mutation fees was started on receipt of the orders of the latter, dated the 13th August 1928. It was ascertained that if immediate effect had been given to the orders of the Board of Revenue referred to above, the additional amount of mutation fees that could have been realised was Rs. 1,668 approximately. This apparent loss of revenue was reported to Government who observed that there were certain practical difficulties involved in recovering the fees which were not realised, and accordingly decided that the total loss should be written off.

In both the above cases Government held that the losses sustained were not due to any fault on the part of any officer and that it was not therefore necessary to take any further action in regard to the responsibility of the officers concerned.

10. *Purchase of tents in excess of the sanctioned scale.*—On an examination of the stock book maintained in the office of the Head of a department, it was noticed that tents and servants' *pals*, numbering 20 in all, none of which was unserviceable, were held in stock in place of only 7 which is the general scale of tents laid down by the Local Government for the Head of the department. It was explained that the stock of tents, was augmented in excess of the sanctioned scale in 1908 when some tents purchased for a special purpose, were made over to the above Head of the department as they were no longer needed, and that new purchases of only 3 tents costing Rs. 1,479 were made during the years 1923-24 to 1930-31. These purchases had, however, the effect of increasing the already existing heavy stock of tents (*viz.*, 17 in all). The facts being brought to the notice of the Local Government, they ordered that although the surplus tents might be retained by the Head of the department no new tents should be purchased by him till the existing stock is reduced to the scale laid down in the rules.

11. *Reduction of process serving peons.*—The local inspection of the accounts of a collectorate disclosed that there were 7 process serving peons in that department in excess of the number admissible under the rules. The fact being brought to the notice of Government, they stated that the Head of the Department had served notices of discharge on these seven men on the 15th June 1931 and that, at his instance, sanction had been accorded to the employment of four office peons in place of four of these process peons at a comparatively lower rate of pay till the 31st March 1932. The action taken in this case at the instance of audit would result in an annual saving of about Rs. 700, even assuming that the four office peons are ultimately made permanent.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "24.—Administration of Justice."					
A.—High Court—					
A.1.—Pay of Officers—					
	<i>Rs.</i>				
<i>Non-voted</i> {	<i>O.</i> 9,46,400	8,50,644	8,36,575	- 14,069	- 396
	<i>S. (a)</i> -95,756				- 13,673
The original appropriation was reduced in view of (1) vacation pay of some of the Hon'ble Judges and leave salary of certain officers having been drawn in England and (2) short-leave vacancies having remained unfilled. The ultimate saving was due mainly to the operation of the percentage cut in salaries.					
A.2.—Pay of Establishment—					
<i>Non-voted</i> {	<i>O.</i> 6,35,276	6,19,276	6,13,168	- 6,108	- 26
	<i>S. (b)</i> -16,000				6,082*
The appropriation was reduced in view of (1) retirement of some senior assistants, (2) two of the temporary posts having been kept in abeyance and (3) percentage cut in pay.					
A.3.—Allowances, honoraria, etc.					
<i>Non-voted</i> {	<i>O.</i> 18,750	15,750	11,370	- 4,380	...
	<i>S. (c)</i> -3,000				- 4,380
Mainly due to smaller expenditure on cost of passages and travelling allowance.					
A.4.—Supplies and Services	33,000	27,246	- 5,754	- 41	- 5,713
Due to the fluctuating nature of copying-charges. The estimate was based on past actuals.					
A.5.—Contingencies	1,18,327	1,13,723	- 4,604	- 385	- 4,218
Due to restriction of expenditure in view of financial stringency.					

	Rs.	
(a)	- 70,000	Sanctioned on 25th February 1932.
	- 10,750	" 11th March "
	- 1,433	" 12th " "
	- 1,000	" 15th " "
	- 5,006	" 30th " "
	- 7,567	" 31st " "
	<u>- 96,756</u>	
(b)	- 6,000	Sanctioned on 25th February 1932.
	- 10,000	" 31st March "
	<u>- 16,000</u>	
(c)		Sanctioned on 25th February 1932.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "24.—Administration of Justice"—contd.					
A. High Court—contd.					
A.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.					
Non-voted	-71,000	-70,000	+ 1,000	...	+ 1,000
Voted	-8,000	-8,000	...	...	...
For rounding—					
Non-voted	474	...	-174	+ 422	-396
Voted	-327	...	+ 227	+ 427	-200
B.-Law Officers—					
B.-1.—Pay of Officers—					
Non-voted	72,720	64,181	-8,539	-3,550	-4,989
Due to percentage cut in salaries and appointment of a voted officer as Legal Remembrancer for part of the year.					
Voted	1,61,000	1,60,021	-979	..	-979
B.-2.—Pay of Establishment—					
Non-voted	5,402	5,402	...	...	...
Voted	31,231	28,912	-2,319	-100	-2,159
B.-3.—Allowances, honoraria, etc.—					
Non-voted	3,200	5,541	+ 2,341	+ 3,550	-1,206
Due to the expenditure under "Cost of passages" not having been originally provided for. The ultimate saving was mainly due to smaller expenditure on travelling allowance and pleaders' fees.					
Voted	2,36,231	2,02,898	-33,333	-15,000	-18,333
Mainly due to smaller expenditure on fees to pleaders. The ultimate saving was due to the orders conveying sanction to the payment of certain fees to the Advocate General and the Public Prosecutor, 24-Parganas for conducting Special Tribunal cases not having been issued within the year.					
B.-4.—Supplies and Services—					
Non-voted	500	179	-321	-240	-81
Voted	1,43,000	1,80,588	+37,588	+39,879	-2,291
Mainly due to larger expenditure under "Fees to pleaders in criminal cases" in the mufassal establishment (Rs. 48,726) owing to the increase in the number of political cases in which pleaders on special fees were employed and under "Fees to pleaders for defence of paupers (Rs. 4,725)". The excess was partly counterbalanced by savings under "charges for conducting law suits" (Rs. 14,530).					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification, reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "24.—Administration of Justice"—<i>contd.</i>					
B.—Law Officers—<i>contd.</i>					
B.-5.—Contingencies	4,775	4,474	—301	...	—301
B.-6 — <i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc—					
<i>Non-voted</i>	—3,000	—3,000	.	.	..
Voted	—53,000	—50,450	2,541	...	2,541
For rounding—					
<i>Non-voted</i>	178	...	—178	+210	—118
Voted	—237	...	+237	+281 ₃	—44
C.—Administrator General and Official Trustee.	1,48,000	1,41,670	—6,330	..	—6,330
Savings occurred under (1) "Pay of Officers" (Rs. 1,006) owing to the percentage cut in salaries and under (2) "Pay of Establishment" (Rs. 4,864) owing partly to vacancies remaining unfilled and partly to the reason stated against (1).					
D.—Coroner's Court	8,000	7,490	—510	...	—510
E.—Presidency Magistrate's Courts—					
E.-1.—Charges—					
<i>Non-voted</i>	30,000	27,377	—2,623	...	—2,623
Savings occurred mainly under (1) "Pay of Officers" (Rs. 1,608) owing to change of personnel and under (2) "Allowances, honoraria, etc." (Rs. 412) as no house allowance was admissible to the Chief Presidency Magistrate for two months while on leave.					
Voted	2,39,000	2,27,913	—11,007	—3,000	—8,007
Savings occurred under (1) "Pay of Officers" (Rs. 3,023) and (2) "Pay of Establishment" (Rs. 874) owing mainly to the percentage cut in salaries, under (3) "Allowances, honoraria, etc." (Rs. 7,252) owing mainly to less expenditure on account of "Diet and travelling expenses of witnesses" and "Remuneration to Copyists" and under (4) "Contract Contingencies" (Rs. 641) due to observance of strict economy.					
E.-2.—<i>Deduct</i>—Establishment Charges recoverable from other Governments, Departments, etc.					
	—43,000	—45,209	—2,209	...	—2,209

Due to larger recovery from the Calcutta Municipality on account of the pay and establishment charges of the Municipal Magistrate.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender	Remainder unadjusted (+ or —).
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "24—Administration of Justice"—contd.

F.—Civil and Sessions Courts—

F.-1.—Pay of Officers—

Rs.					
Non-voted	{ O. 5,37,650 S. (d) 32,071 }	5,69,721	5,40,861	—28,860	—28,860

The original appropriation was increased in view of the allocation of the leave salary of an officer to this province, leave granted to the Commissioner for Workmen's Compensation and anticipated excess under "Civil and Sessions Courts". The ultimate saving was due mainly to (1) non-utilisation of the bulk of the provision for Commissioners of Special Tribunals (Rs. 10,492) and (2) smaller expenditure under "Civil and Sessions Courts" (Rs. 18,018). (Vide paragraph 3(i) of the Review).

Voted	25,47,500	24,17,653	—1,29,847	—82,000	—47,847
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Due mainly to smaller expenditure under "Temporary District and Sessions Judges" Sub-Judges" and "Munsifs" owing to reduction and percentage cut in pay counterbalanced by larger expenditure on account of "Special Tribunals". (Vide paragraph 3 (ii) of the Review).

F.-2—Pay of Establishment—

Non-voted	7,700	6,436	—1,264	...	—1,264
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Due mainly to non-entertainment of temporary establishment, appointment of outsiders at lower rates of pay and percentage cut in salaries.

Voted	34,42,638	33,22,076	—1,20,562	—1,00,548	—20,014
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Mainly due to (1) non-utilisation of the provision for arrear pay of Sub-Judges' sarishtadars as it was decided by Government that no arrears would be paid and that payment would be made with effect from 1st March 1931 at the rates to which the sarishtadars would be entitled, (2) smaller expenditure on "Temporary Record-room and Comparing Establishment" and (3) percentage cut.

F.-3—Allowances, honoraria, etc.—

Non-voted	{ O. 38,635 S. (e) 3,685 }	42,320	47,037	+ 4,717	...	+ 4,717
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Mainly due to the unexpectedly large expenditure under "Cost of passages".

Rs.	
(d) 10,750	sanctioned on 11th March 1932.
10,321	" 30th " "
11,000	" 31st " "
32,071	
(e) 1,438	sanctioned on 11th March 1932.
1,000	" 15th " "
—5,315	" 30th " "
6,567	" 31st " "
3,685	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "24—Administration of Justice"—<i>concl.</i>					
F.—Civil and Sessions Courts—<i>concl.</i>					
F.-3—Allowances, honoraria, etc.—<i>concl.</i>					
Voted	7,55,723	6,63,420	—92,303	—44,655	—17,648
Mainly due to a fall in the expenditure under "Remuneration to Copyists" owing to decrease in litigation in consequence of the economic distress and under "Travelling allowance" owing to the postponement of annual transfer of Munsifs and Sub-Judges.					
F.-4—Supplies and Services	1,000	461	—539	...	—539
Due to curtailment of expenditure.					
F.-5—Contract contingencies—					
Non-voted	200	191	—9	...	—9
Voted	1,72,000	1,70,114	—1,886	...	—1,886
F.-6—Other contingencies—					
Non-voted	600	399	—201	...	—201
Voted	1,86,125	1,58,858	—27,267	—1,1,200	—16,067
Due to the curtailment of avoidable expenditure on account of financial stringency, fall in the number of processes and less boat-hire incurred.					
For rounding—					
Non-voted	215	...	—215	...	—215
Voted	14	...	—14	...	—14
G.—Courts of Small Causes	3,49,000	3,03,954	—40,046	—28,500	—11,546
Savings occurred mainly under (1) "Pay of Officers" (Rs. 23,224) owing to the percentage cut in salary, leave salary of a Judge having been drawn in England and one post having remained vacant, under 2) "Pay of Establishment" (Rs. 12,579) owing to the percentage cut in pay and vacancy caused by death, retirement, etc., and under 3) "Other contingencies" (Rs. 3,177) owing to the postponement of avoidable expenditure.					
H.—Criminal Courts—					
Non-voted	100	51	—49	...	—49
Voted	38,900	38,647	—253	+ 503	—756
I.—Muktear-hip Examination Charges.	11,000	8,670	—2,330	...	—2,330
Savings occurred mainly under (1) "Supplies and Services" (Rs. 1,572) and (2) "Contingencies" (Rs. 663) owing to a fall in the number of candidates.					
Total Grant No. 13—					
	Rs.				
Non-voted { O. 22,24,000 } { S. —79,000 }	21,45,000	20,85,771	—59,229	...	—59,229
Voted	85,22,000	80,80,200	—4,41,800	—2,44,400	—1,97,400

REVIEW.

Administration of Grant.—The percentages of variation in expenditure as compared with the voted grant and *non-voted* appropriation in the year under review and the preceding two years are exhibited below:—

Voted.

Year.	Grant voted by the Council.	Net Appropriation.	Expenditure.	Percentage of Saving as compared with.	
				Grant voted by the Council.	Net appropriation.
	Rs.	Rs.	Rs.		
1929-30 . . .	86,31,000	86,31,000	85,23,536	1.2	1.2
1930-31 . . .	86,68,000	85,73,612	84,13,112	2.9	1.8
1931-32 . . .	85,22,000	82,77,600	80,80,200	5.1	2.3

Non-voted.

Year.	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of Saving as compared with.	
				Original appropriation.	Net appropriation.
	Rs.	Rs.	Rs.		
1929-30 . . .	23,06,000	22,03,800	21,75,094	5.6	1.3
1930-31 . . .	22,26,000	22,23,100	22,02,971	1	.9
1931-32 . . .	22,21,000	21,15,000	20,85,771	6.2	2.7

2 (a) In the year under review there were large savings in the voted grant mainly under "Civil and Sessions Courts" (*vide* sub heads F.-1—Pay of Officers, F.-2—Pay of Establishment, F.-3—Allowances, honoraria, etc., and F.-6—Other contingencies). It appears that the high percentage of savings was due mainly to the abnormal circumstances of the year.

* (b) The increase in the percentage of savings in the *non-voted* appropriation was due mainly to smaller expenditure under "High Court", *vide* sub-heads A.-1, A.-2, and A.-3 and under "Law Officers", *vide* sub-head B.1.

3. The following points seem to require investigation:—

(i) The supplementary appropriation of Rs. 11,000 sanctioned on 31st March 1932 to cover the excess expenditure anticipated under the sub-head "F.-1—Pay of Officers—*Non-voted*" proved unnecessary in view of the ultimate saving of Rs. 28,860. This seems to indicate inadequate knowledge of the progress of expenditure.

REVIEW—contd.

(ii) The original appropriation under the sub-head "F.1—Pay of Officers Voted" proved rather high. The saving in the expenditure as compared with the original appropriation for 1931-32 does not compare favourably with that in the preceding year. It may be investigated whether it was not possible to frame a closer estimate of the expenditure for the year under review. For facility of comparison, relevant figures for the previous year are given below :—

Year.	Original Appropriation.	Expenditure.	Percentage of savings as compared with original appropriation.
	Rs.	Rs.	
1930-31	25,40,000	25,21,107	
1931-32	25,47,500	24,17,653	5.09

Financial Irregularity.

4. The following irregularities were noticed in the accounts of a certain court :—

(1) *Delay in realisation of Government revenue.*—Certain commissions on the sale proceeds of immovable properties creditable to Government aggregating Rs. 11,000 were earned during the period from January 1924 to March 1928 but were not credited to Government even in April 1929. Treasury Order 7, which requires the prompt payment of all moneys creditable to Government into a treasury and their inclusion in the general balances of Government, was thus violated.

It was also noticed that in two other cases, commissions on sales amounting to Rs. 2,725 and Rs. 4,575 were earned but invested in Government securities along with the sale-proceeds. The securities were not disposed of for some months, and on their sale, the proceeds and an interest of about Rs. 8,089, which had been earned on the investment, were, after deducting the court's commission, credited to the accounts of the parties concerned. No credit in respect of the proportionate share of interest accruing on the amount representing Government commission was afforded to Government. The Head of the Department directed that the amounts due to Government on account of commission should not be invested in future but credited to Government at the end of each quarter, if not earlier. This order has been approved by the Government of India.

(2) *Unauthorized opening of a fund account with departmental receipts, creditable to Government, and the appropriation of such receipts to meet departmental expenditure.*—In 1920 an unauthorized account, styled the "Garden Fund Account" was opened by an official of the same court with the sale-proceeds, amounting to Rs. 3,552 of certain old books and papers

REVIEW—contd.

forming the records of a quasi-Government institution, attached to the court, to which these papers, etc., were formally made over by the former. The fund was augmented from time to time by the sale-proceeds of other materials belonging to the institution as well as to the court, and in 1928 the total receipts of the fund amounted to Rs. 4,558. The money remained with the officer of the court referred to above, who met from it, from time to time, (with the express sanction of the Head of the office) items of expenditure aggregating Rs. 3,372, which were properly chargeable to the contingent grant of the court, such as the wages of a garden mali, purchase of garden implements, an iron safe for an officer of the court and liveries for the orderlies of certain officers. The procedure adopted in this case constituted a violation of the rule laid down in Treasury Order 7, inasmuch as (1) moneys creditable to Government were not so credited and (2) departmental receipts were appropriated to meet departmental expenditure—a procedure which requires the sanction of the Governor-General in Council. The action of the Head of the office also led to the contingent allotment of the court being supplemented in an unauthorised way and to the omission to obtain sanction of higher authorities to certain items of expenditure, which was necessary under the rules. On the matter being brought to notice, the Head of the Department ordered the transfer to Government of such moneys which were received in respect of sales of furniture or waste paper belonging to the court or any office therein, but directed that the sale-proceeds of waste paper, etc., of the quasi-Government institution should be retained in the "Garden Fund Account". The Government of India approved of the above orders of the court and sanctioned with retrospective effect the expenditure already incurred by the court referred to above, out of that portion of the fund which was constituted with the sale-proceeds of paper, etc., of the quasi-Government institution attached to the court. In the opinion of the audit officer, however, the sale-proceeds should have been credited to Government instead of to the "Garden Fund" which was a non-Government account and the matter was accordingly referred to the Government of India for their further consideration. The Government of India in finally passing orders in May 1932 stated that they agreed with the audit officer that the sale-proceeds in question should be credited to Government instead of being kept in a separate account and requested that action might be taken accordingly.

5. *Loss due to robbery.*—On 2nd July 1931 one of the three peons attached to a civil court situated at a distance of more than 5 miles from the Sadar Treasury, who were carrying the pay of the Munsif and his staff by a railway train, was robbed of a bundle of notes amounting to Rs. 1,190 by a gang of dacoits who decamped with the money from the running train.

The case was investigated by the Railway Police but no clue to the culprits could be obtained. The entire amount of the loss has been written off under the orders of Government.

To guard against such losses in future all bills for pay and travelling allowance relating to the Munsifi are now cashed at the Sadar Treasury by the Nazir of the District Judge's Court and the value thereof is sent by insured post.

6. *Loss of Government money due to theft.*—On the 5th February 1931 a theft was committed in the Nazarat of a Munsif's Court resulting in the

REVIEW—conold.

loss of Government money to the extent of Rs. 2,326 from the iron safe of the Nazarat. The theft was facilitated primarily by the negligence of the Nazir, who failed to make proper arrangement for guarding the Nazarat at night, and of the Senior Naib Nazir to take proper care of the key of the iron safe, which was kept in a box inside an almirah in the Nazarat room.

(2) Acting under the orders of Government the District Judge has reduced the pension of the Nazir and the Senior Naib Nazir from Rs. 40 to Rs. 37 each, fined the guard peon, who was fast asleep at the time of the theft, one month's pay and replaced the temporary night watchman.

(3) Out of the total amount stolen, *viz.*, Rs. 2,326 Government have sanctioned the write-off of the amount of Rs. 2,290 and Rs. 26 has been recovered from the junior Naib Nazir. The balance of Rs. 10 representing the surplus of peons' badge money was not refunded to the peons.

To guard against such thefts in future, arrangements have been made for the construction of a strong-room for the Nazarat Malkhana.

7. *Loss of money due to failure in taking proper precautions in the payment of money.*—In November 1930, a sum of Rs. 1,358 was deposited by a mercantile firm with the head of a Government office for payment to the heirs of a certain person who died in their employ. The head of the office, whose duty it was to make the disbursement, issued a notice to the address of the widow as furnished by the firm. The notice was, however, received by two persons who described themselves as the father and the mother of the deceased. In January 1931, the head of the office recorded the evidence of the alleged father, his witnesses and two co-villagers and awarded the amount in deposit to the claimant, his wife and their two sons and 2 daughters jointly as being the heirs of the deceased. Two instalments of the money amounting to Rs. 650 were paid to them but before the third and final instalment was paid, an application was received from another person claiming payment of the money in deposit. On receipt of the application, the matter was referred to police for enquiry and it transpired that there were three persons of the same name in the employ of the aforesaid firm, for one of whom the amount in question was deposited and that payment was made to a wrong party. The amount thus wrongly paid proved irrecoverable from the payees as it had already been spent in liquidation of debts and they had no property from which it could be realised. In order to pay the total amount of deposit to the rightful claimants who were not in any way responsible for the wrong payment, Government sanctioned the payment of the sum of Rs. 650 from general revenues.

The head of the office was mainly responsible for the payment of Rs. 650 to the wrong party although there were other contributory causes which led to the wrong payment. In the opinion of the Local Government, the head of the office tried his best to make payment to the rightful claimant and in passing final orders in the case they accordingly held that no disciplinary action was called for, as the wrong payment was due to an error of judgment only on the part of the head of the office.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs. /	Rs.	Rs.

Major Head "25—Jails and Convict Settlements."

A. Jails—

A-1.—Pay of Officers—

	Rs.					
<i>Non-voted</i>	{ O. 69,750 S. (a) 19,247	88,997	94,986	+5,989	+5,989	+5

The appropriation was increased in view of the appointment of a special officer in the Presidency Jail, posting of an I. M. S. Superintendent in the Midnapore Central Jail and retention up to February 1932 of a whole time Superintendent in the Chittagong Jail.

Voted 91,100 79,267 —11,833 —8,752 —3,081

Mainly due to (1) the posting of an I. M. S. officer as Superintendent of a jail (*vide* A-1.—*Non-voted*); (2) provision made for pay of the Superintendents of the Special Jails not being required in full on account of less pay of the temporary incumbents than provided for and (3) percentage cut in pay.

A-2.—Pay of Establishment—

Non-voted 27,250 23,183 —4,067 —3,883 —194

Due partly to the posting of men on lower rates of pay and partly to the percentage cut in salaries.

Voted 9,96,565 10,05,805 +9,240 +31,273 —22,033

Mainly due to the retention of additional staff in most of the District Jails (Rs. 36,781), partly counter-balanced by smaller expenditure in Central Jails (Rs. 21,252) and in the Presidency Jails (Rs. 5,591) owing to the posting of men on lower rates of pay. The ultimate saving was due mainly to the percentage cut in salaries.

Rs.
(a) 9,131 sanctioned on 31st October 1931.
900 " " 18th March 1932.
9,210 " " 20th " "
6 " " 31st " "
<hr/>
10,247
<hr/>

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head " 25—Jails and Convict Settlements "—contd.

A.—Jails—contd.

A-3.—Allowances, honoraria, etc.

	Rs.					
<i>Non-voted</i> { <i>O.</i> 10,700 }	13,719	10,234	-3,485	-2,589	-896	
{ <i>S. (a)</i> 3,019 }						

The appropriation was increased in view of larger travelling, house-rent and other allowances drawn in district jails. There was, however, saving under Presidency Jail owing mainly to the provision for cost of passages not having been required.

Voted	72,300	78,913	+6,613	+8,958	-2,345
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The excess was due mainly to larger expenditure under " House-rent and other allowances " in the Presidency and District Jails owing to the appointment of temporary warders.

A-4.—Supplies and Services—

<i>Non-voted</i> { <i>O.</i> 16,900 }	16,600	14,715	-1,885	+1,366	-3,271
{ <i>S. (b)</i> -300 }					

The reappropriation was sanctioned mainly on account of confinement of a larger number of prisoners in Rangamati Sub-jail. It was explained that the ultimate saving was due to the local officers not having been able to draw all bills before the end of the financial year.

Voted	17,92,700	19,08,043	+1,15,343	+80,377	+34,966
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The excess was mainly due to larger expenditure under (1) " Presidency Jail " (Rs. 47,027) owing to a large number of outstanding bills having been paid within the year, under (2) " District Jails " (Rs. 88,787) on account of increased population in Additional Special Jails owing to Civil Disobedience Movement and under (3) " Charges on account of persons detained outside Bengal under the Bengal Criminal Law Amendment Act, 1930 " (Rs. 27,228) provision for which was not made in the estimate, partly counter-balanced by smaller expenditure on account of dietary charges in Central Jails. The ultimate excess was due mainly to the adjustment of the cost of arms and ammunition, supplied to the Presidency Jail by the Military Department after the close of the year and to the estimates of local officers in Central Jails proving low. *Vide*, paragraph 3 of the Review.

Rs.
(a) 484 sanctioned on 27th August 1931.
300 " " 18th October 1931.
741 " " 31st " "
294 " " 18th December 1931.
850 " " 28th March 1932.
400 " " 29th " "
3,019

(b) Sanctioned on 18th October 1931.

Major-head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 25—Jails and Convict Settlements "—contd.					
A.—Jails—concl'd.					
A-5.—Contingencies—					
	Rs.				
<i>Non-voted</i> { O. 3,200 } { S. (a) 720 }	3,920	2,737	-1,183	-897	-386
Voted	1,60,900	2,01,117	+ 43,217	+ 54,581	-11,367
The excess was mainly due to the increased expenditure under " Charges for Police custody " (Rs. 15,318) and " Charges on account of persons detained outside Bengal under the Bengal Criminal Law Amendment Act, 1930 " (Rs. 30,957) for which no provision was originally made.					
A-6.—Grants-in-aid, contributions, etc.—					
<i>Non-voted</i> { O. Nil } { S. (b) 5,767 }	5,767	5,767	...	...	...
Represents adjustment on account of contribution for passage of an officer.					
A-7.—Establishment charges payable to other Governments, Departments, etc.					
	...	336	+ 336	+ 382	-46
A-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.					
	-7,000	-5,342	+ 1,658	...	+ 1,658
Due to smaller recoveries on account of cost of maintenance of prisoners of other Governments confined in the jails of this province.					
For rounding—					
<i>Non-voted</i>	700	...	-700	...	-700
Voted	-65	...	+ 65	...	+ 65
B—Jail Manufactures—					
B-1.—Pay of Officers					
	5,400	4,516	-884	...	-884
Due to less commission earned by the Manager, Jail Depot, owing to a fall in the sale of Jail Depot articles.					

Rs.
 (a) 600 sanctioned on 14th October 1931.
 120 22nd February 1932.
 720
 (b) Sanctioned on 9th February 1932.

Major-head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 25—Jails and Convict Settlements "—<i>contd.</i>					
3.—Jail Manufactures—<i>contd.</i>					
B-2.—Pay of Establishment	37,200	34,330	—2,870	—1,635	—1,235
Mainly due to the percentage cut in pay and less commission earned by the Jail Depot staff.					
B-3.—Allowances, honoraria, etc.	2,500	1,862	—638	...	—638
Due to non-utilization of the provision for the house-rent allowance of the Mill-foreman in the Dacca Central Jail owing to the temporary abolition of the post.					
B-4.—Supplies and Services—					
<i>Non-voted</i>	5,300	4,541	—759	...	—759
<i>Voted</i>	9,71,400	6,03,669	—3,67,740	—1,93,640	—1,74,100
Due mainly to lower consumption of raw materials in Jails owing to economic depression. It was explained that the large saving ultimately allowed to lapse was due to (1) a reserve having been kept to meet the estimated cost of the scheme of re-arming of Bengal Jails approved by Government but not given effect to during the year, (2) the uncertainties of the impending liabilities consequent on the reopening of the Special Jails and (3) the admission of Civil Disobedience prisoners not proving as heavy as expected. <i>Vide</i> paragraph 3 of the Review.					
B-5.—Contingencies—					
<i>Non-voted</i>	1,000	813	—187	...	—187
<i>Voted</i>	8,800	7,563	—1,297	...	—1,297
B-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—					
<i>Non-voted</i>	—2,000	—2,858	—858	...	—858
Due to a larger amount of supplies made by the Manufactory Department of the Darjeeling Jail on account of the starting of a leather industry in that Jail.					
<i>Voted</i>	—4,48,000	—3,86,271	+ 61,729	...	+ 61,729
Due mainly to low prices of raw materials.					
For rounding—					
<i>Non-voted</i>	—300	...	+ 300	...	+ 300
<i>Voted</i>	—800	...	+ 300	...	+ 300

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head: "25-Jails and Convict Settlements"—<i>concl'd.</i>					
C. Cost of stores purchased in England.	5,880	4,899	—981	—920	—61
D. Loss or Gain by Exchange . . .	...	—24	—24	...	—24
For rounding—					
<i>Non-voted</i>	—500	...	+ 500	...	+ 500
Voted	620	...	—620	...	—620
Rs.,					
Total—Grant No. 14.	{ <i>Non-voted</i> { <i>O.</i> 1,32,000 } { <i>S.</i> 28,453 }	1,60,453	1,51,118	—6,335	—6,335
	Voted	36,90,000	35,41,614	—1,48,386	—29,873
				—29,873	—1,19,013

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with grant or appropriation in the year under review and the preceding two years are exhibited below :—

Year.	Grant voted by the Council.	Net Appropriation.	Expenditure.	Percentage of saving (—) or excess (+), as compared with	
				the grant voted by the Council.	the net appropriation.
	Rs.	Rs.	Rs.		
1929-30	33,62,000	33,37,000	33,67,333	—1.6	—9
1930-31	{ <i>O.</i> 33,88,900 } { <i>S.</i> 10,43,501 }	42,89,421	43,12,416	—2.7	+ 5
1931-32	36,90,000	36,60,627	35,41,614	—4.0	—3.3

REVIEW—*contd.*

Non-voted.

Year.	Original Appropriation.	Net appropriation.	Expenditure.	Percentage of saving (—) or excess (+) as compared with	
				original appropriation.	net appropriation.
	Rs.	Rs.	Rs.		
1929-30	1,58,000	1,57,125	1,45,669	-7.8	-7.3
1930-31	1,46,000	1,33,450	1,32,569	-9.2	-7
1931-32	1,32,000	1,60,453	1,54,118	+16.7	-3.9

2. The increase in the percentage of savings in the voted grant was due mainly to smaller outlay on the purchase of raw materials (*vide* note under B.4, voted).

3. The following cases seem to require investigation. For facility of comparison, the relevant figures for the previous year are noted against each sub-head.

Sub-head.	Year.	Ultimate Appropriation.	Expenditure.	Saving (—) or Excess (+).
		Rs.	Rs.	Rs.
(1) A-4.—Supplies and Services—				
Voted	1930-31	25,06,389	25,85,746	+ 79,357
	1931-32	18,73,077	19,08,043	+ 34,966

In dealing with the Appropriation accounts for 1930-31, the excess under this sub-head was investigated by the Public Accounts Committee, which recommended that the next year's Committee should see if there was any improvement. The above figures indicate some improvement in the year under review.

(2) B-4.—Supplies and Services—				
Voted	1930-31	8,47,512	2,92,185	-55,327
	1931-32	7,77,760	6,03,660	-1,74,100

REVIEW—*contd.*

The figures for 1930-31 represent net expenditure, that is, the total gross expenditure *minus* recoveries which have been exhibited separately under the sub-head B-6—Voted in the accounts of 1931-32. Taking into account the recoveries shown under B-6—Voted, the net saving in 1931-32 amounted to Rs. 1,12,371 which was much in excess of the saving in the previous year. In view of the explanation furnished under B-4—Voted, it may be considered whether the bulk of the unutilised funds could not be surrendered during the currency of the year.

4. As regards *non-voted* appropriation, it is observed that the excess as compared with the original appropriation was due mainly to unforeseen circumstances, as explained in the note under A.-1—*Non-voted*. The improvement in the control of *non-voted* expenditure noticed in the previous year was, however, not maintained in the year under review.

Financial Irregularity.

5. *Loss in the production of oil from mustard seeds*.—On a local inspection of the accounts of a Central Jail, it appeared that a supply of 992 mds. of black mustard seeds was received from a contractor in May 1930. It was stipulated in the contract that an outturn of oil from every maund of unclean seeds would be 14 seers. As the outturn actually obtained in the above Jail was about 13 seers per maund the payment to the contractor was made at a proportionate rate on the basis of this outturn. This was, however, questioned by the contractor, and the Head of the Department ordered that the outturn from the oil mills of two other Jails should be tested by sending samples of this mustard seed and the result was that the average of their outturn came to 13 seers 13 chs. per maund. This outturn was, however, never obtained in the Central Jail receiving the supplies, but under the orders of the Head of the Department payment was made on the basis of the above average outturn. Thus Rs. 450 was paid in excess of the amount that would have been admissible to him had the actual outturn in the receiving jail been taken into account. The Head of the Department considered that the less outturn must be attributed to other causes than defect in the oil mills of the Central Jail, and on the matter being reported to the Local Government, they approved of the action of the Head of the Department in paying the contractor at the higher rate but ordered that the Superintendent of the Jail should guard against such irregularities in future.

6. *Overdrawal of the personal allowance of political detenus*.—During a local inspection of the accounts of personal expenses of the political detenus in a jail, it was noticed that a sum of Rs. 1,27,673 was spent during the period from the 21st April 1930 to the 31st January 1931 towards the personal expenses of only 210 detenus who were confined in the jail. As there was no proper ledger account kept for each detenu showing the credit for his personal allowance sanctioned by Government and debit for the expenses incurred against it, such accounts for all the detenus were prepared by audit, as far as possible from the data available from the indent books for articles and from other records, with the result that charges to the extent of Rs. 1,26,620 could only be allocated to those accounts, leaving a balance of

REVIEW—concl'd.

Rs. 1,053 which could not be allocated for want of complete records. The ledger accounts, thus prepared, showed that, barring the above amount of Rs. 1,053, a sum of Rs. 89,560 was drawn in excess by the detenus during the period.

It was noticed at the same time that the procedure followed in the indent and supply of articles for detenus was defective. Sometimes there were double and triple entries for the same articles in the indent books, and sometimes verbal requisitions made by the detenus to the jail authorities were noted by the latter in a separate set of books and duly supplied. Generally, the orders issued to the contractors for supply of articles were not made in writing, and though, at first, acknowledgments used to be taken from the detenus for the articles supplied, this system was subsequently relaxed and the articles were made over to them after ticking off the items in the indent book or writing the words 'made over' against them. The latter system was also practically discontinued from October 1930, and since then the contractors were allowed to collect orders direct from the detenus from inside the jail. Some of the contractors also used to supply articles without submitting any vouchers.

A number of contractors' bills amounting to Rs. 54,306 had remained unpaid at the time of audit, and on examining them it was found that bills for Rs. 3,392 were not supported by receipted vouchers either from the detenus or the jail staff. The reason for non-submission of receipted vouchers was ascribed by the contractors to the difficulty of getting them receipted by the detenus.

The case was reported to the Local Government who ordered the sum of Rs. 1,053, which could not be allocated to the personal ledger accounts of the detenus, to be written off and sanctioned the payment of the outstanding bills of the contractors. They also ordered, as a disciplinary action, that the Superintendent of the jail, who was in charge at the time, should not again be employed in any position of administrative responsibility in this Presidency and that a sum of Rs. 10,000 should be recovered from him by 40 equal monthly instalments. Government further ordered that the officiating Deputy Superintendent of the jail should be reduced to his permanent post as a Jailor and draw pay at Rs. 250 plus usual duty allowance of Rs. 100 per mensem for two years, after which period, if he performed his duties with diligence and honesty, he should be allowed increment of salary in the usual way. They also ordered that his security deposit of Rs. 2,400 should be forfeited to Government and that he should furnish a fresh security of Rs. 2,500.

Regarding the recovery of the allowances overdrawn by the detenus, the Local Government ordered that, with effect from April 1931, a specified portion of the allowance received by each of those detenus should be adjusted monthly against the debit balances in their respective accounts, leaving an amount sufficient for their necessities. A good deal of the amount overdrawn has thus been recovered already and there is a reasonable prospect of recovering fully all sums under Rs. 300 in individual cases.

Losses.—The total loss under this head written off during the year 1931-32, amounted to Rs. 6,418 only, the major portion of which, viz. Rs. 6,284 related to losses of stores, etc., due to dryage and wastage for which, in the opinion of the head of the department, nobody can be held responsible. The balance of Rs. 134 consists of several items of loss by theft and misappropriation.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving—	Net modification by reappropriation withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"26 Police"—					
A.—Presidency Police—					
A-1—Pay of Officers—					
<i>Non-voted</i> {	<i>O.</i> 1,41,000	1, 8,728	1,22,752	— 16,176	... —16 176
{	<i>S. (a)</i> —2,272				
Due (1) to appointment of (i) officers drawing lower rates of pay and (ii) voted officers in place of <i>non-voted</i> officers on leave and (2) percentage cut in salaries. <i>Vide</i> paragraph 3 of the Review.					
Voted	70,700	73,230	+ 2,530	+ 2,724	—194
<i>Vide</i> note under A 1 <i>Non-voted</i> item (1) (ii).					
A-2.—Pay of Establishment—					
Voted {	<i>O.</i> . 30,97,134	31,49,134	30,97,269	- 51,865	—13,508 —33 357
{	<i>S. (b)</i> . 52,000				
The supplementary grant was taken to provide for special protective measures against the activities of the terrorist party. The ultimate saving was due to vacancies in the rank which could not be filled up and to the percentage cut in salary.					
A-3.—Allowances, honoraria, etc.—					
<i>Non-voted</i> {	<i>O.</i> . 29,500	31,172	28,797	—2,375	. —2,375
{	<i>S. (a)</i> . 2,272				
* The supplementary appropriation was sanctioned mainly on account of the passage expenses of the Deputy Commissioner, Port Police. The ultimate saving was due mainly to reduction in the rates of travelling allowance.					
Voted {	<i>O.</i> . 1,66,820	1,70,820	1,60,492	—10,328	+7,350 —17,678
{	<i>S. (b)</i> . 4,009				
<i>Vide</i> first sentence of the note under A-2. The reappropriation was sanctioned mainly for grant of rewards to police officers. The ultimate saving was due mainly to smaller expenditure under travelling allowance owing to reduction in rates. (<i>Vide</i> paragraph 2 (i) of the Review)					
A-4.—Supplies and Services—					
<i>Non-voted</i>	500	...	—500	...	—500
Voted {	<i>O.</i> 4,39,562	4,60,362	4,49,837	—10,525	+ 6,700 —17,225
{	<i>S. (b)</i> 20,800				
<i>Vide</i> first sentence of the note under A-2. The reappropriation was sanctioned mainly in view of anticipated larger expenditure on secret service and arms, accoutrements and ordnance stores. The ultimate saving was due to smaller expenditure chiefly on stores for launches and boats, purchase and maintenance of horses and their equipment, diet and clothing of patients and arms, accoutrements, etc. <i>Vide</i> paragraph 2 (i) of the Review.					

(a) Sanctioned on 31st March 1932.

(b) Voted by the Council in August 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"26—Police"—contd.					
A.—Presidency Police—contd.					
A.-5.—Contract contingencies—					
	Rs.				
Voted. { O. 1,00,000	1,08,000	1,09,699	+ 1,699	+ 1,534	+ 165
{ S. (b) 8,000					
<i>Vide</i> first sentence of the note under A.-2.					
A.-6.—Other contingencies—					
Voted. { O. 4 45,720	4,45,926	4,30,478	—15,442	—284	—15,158
{ S. (b) 200					
A.-7.—Establishment charges payable to other Governments, Departments, etc.					
		7,227	+ 7,227	+ 4,081	+ 2,243
The expenditure represents the deferred pay of the Assam Rifles employed at Calcutta in 1930-31 and the cost of Assam Police deputed on the occasion of His Excellency the Viceroy's visit to Calcutta in 1930-31, for which no provision was originally made. The ultimate excess was due to certain adjustments having been made on receipt of Government orders after the close of the year.					
A.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.					
		—1,40,200	—1,18,404	+ 21,796	+ 21,796
Mainly due to recoveries on account of leave and pensionary charges having been adjusted as revenue receipts.					
For rounding	964	...	—964	...	—964
B.—Superintendence—					
<i>Non-voted</i>	2,28,000	2,16,751	—11,249	...	—11,249
Mainly due to smaller expenditure under "Pay of Officers" (Rs. 5,23) owing to the percentage cut in pay and change of incumbent and under "Allowances, honoraria, etc." (Rs. 6,214) owing chiefly to (1) no house allowance having been drawn by the Deputy Inspector General of Police, (2) a portion of the provision for cost of passages not having been required and (3) travelling allowance having been drawn at reduced rates.					
Voted	1,59,000	1,51,267	—7,733	—6,600	—1,133
Mainly due to smaller expenditure under (1) "Pay of Establishment" (Rs. 3,741) owing to cut in pay and vacancies, and under (2) "Contract contingencies" (Rs. 2,378) owing to curtailment of expenditure, partly counterbalanced by larger expenditure under (3) "Other contingencies" (Rs. 1,284).					

Major Head and Sub-head.	Final Grant of Appropriation.	Actual Expenditure.	Excess or Saving.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"26—Police"—contd.

C.—District Executive Force—

C.-1.—Pay of Officers—

		Rs.					
Non-voted	O.	5,79,000	5,72,500	5,04,171	-68,629	...	-68,629
	S. (a)	-6,200					

The appropriation was reduced in view of the percentage cut in pay. (Vide paragraph 3 of the Review.)

Voted	O.	1,77,600	1,81,800	1,85,684	+ 3,884	+ 6,200	-2,316
	S. (b)	4,200					

Vide first sentence of the note under A.-2.

C.-2.—Pay of Establishment—

Non-voted		2,56,000	2,46,448	-9,552	...	-9,552	
Voted	O.	90,80,856	92,63,356	92,19,332	-44,024	-48,700	+ 4,676
	S. (b)	1,82,500					

Vide first sentence of the note under A.-2. The appropriation was reduced in view of the percentage cut in pay.

C.-3.—Allowances, honoraria, etc.—

Non-voted		1,89,660	1,71,869	-17,791	...	-17,791
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(Mainly due to (1) less touring done by the Superintendents of Police owing to an abnormal political situation, (2) non-utilisation of the full provision for cost of passages and (3) a reserve having been kept under "Travelling allowance", for emergencies. (Vide paragraph 3 of the Review.)

Voted	O.	15,72,892	16,01,092	16,56,867	+ 55,775	+ 49,512	+ 6,263
	S. (b)	28,200					

Vide first sentence of the note under A.-2. The excess was due to (1) larger expenditure on cost of railway warrants owing to the unusual political situation, (2) grant of compensatory allowance to the officers and men deputed to Chittagong in connection with the Bengal Emergency Powers Ordinances and (3) larger payment of rewards owing to the increase of serious crime and the Civil Disobedience and the revolutionary movements.

C.-4.—Supplies and Services—

Non-voted		25,950	18,142	-7,808	...	-7,808
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Mainly due to restriction of expenditure on clothing and the provision made for inspection of arms by the ordnance expert not having been utilised. (Vide paragraph 3 of the Review.)

(a) Sanctioned on 31st March 1932.
(b) Voted by the Council in August 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.*	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"26—Police"—*contd.*C.—District Executive Force—*contd.*C.-4.—Supplies and Services—*concl'd.*

		Rs.					
Voted	{ O. 8,74,300 S. (b) 66,900 }	9,41,200	8,98,400	—42,800	—38,857	—3,943	

Vide first sentence of the note under A.-2. The saving was mainly due to fall in the price of accoutrements and abolition of batons and baton frogs and to the cost of arms chests not having been charged by the Arsenal.

C.-5.—Contract Contingencies—

<i>Non-voted</i>	.	.	12,000	11,768	—232	...	—232
Voted	{ O. 5,54,020 S. (b) 6,200 }	5,60,220	5,56,267	—3,953	+700	—4,653	

Vide first sentence of the note under A.-2.

C.-6.—Other Contingencies—

<i>Non-voted</i>	.	.	22,500	21,034	—1,466	...	—1,466
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Mainly due to smaller expenditure under "Rents, rates and taxes" owing to sanctioned rent not having been required in full and under "Other non-contract charges" owing to curtailment of expenditure.

Voted	{ O. 6,87,100 S. (b) 27,100 }	7,14,200	7,51,745	+37,545	+54,241	—16,696	
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Vide first sentence of the note under A.-2. The supplementary grant included a provision of Rs. 3,780 for certain construction works debitable to the minor head "Works" (*vide* note under H.—Works—Vote 1). The reappropriation was sanctioned mainly on account of hire of motor cars, etc., in connection with the rounding up of absconders of the Chittagong Armoury Raid Case. Full amount, however, was not spent during the year. This accounts for the ultimate saving.

C.-7.—Establishment charges payable to other Governments, Departments, etc.

...	67	+67	+67	...
-----	----	-----	-----	-----

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving -.	Net modification by re appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"26—Police"—contd.					
C.—District Executive Force—concl'd.					
C-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	- 25,500	-24,849	+651	...	+651
For rounding—					
<i>Non-voted</i>	-10	...	+10	...	+10
Voted	332	...	-332	..	-332
D.—Police Training School—					
D-1.—Charges -					
<i>Non-voted</i>	15,699	13,911	-1,686	...	-1,686
Saving occurred under "Pay of Officers" (Rs. 500) owing to the percentage cut and under "Allowances, honoraria, etc." (Rs. 1,186), owing mainly to non-utilisation of the provision for cost of passages under the Superior Civil Service Rules.					
Voted	2,85,900	2,18,910	-35,960	-31,200	-5,760
Mainly due to (1) abolition of the Detective Training School from 1st November 1931, (2) posting of officers on lower rates of pay and smaller expenditure on bonuses to recruits in the Calcutta Police Training School and (3) percentage cut in salaries.					
D-2.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.					
	-14,500	-14,785	-285	...	-285
E.—Special Police -					
E-1.—Pay of Officers--					
<i>Non-voted</i>	54,290	54,280	-20	...	-20
E-2.—Pay of Establishment—					
<i>Non-voted</i>	97,627	95,830	-1,797	-1,406	-397
Voted	2,17,502	2,15,027	-2,475	...	-2,475
E-3.—Allowances, honoraria, etc.—					
<i>Non-voted</i>	26,354	24,530	-1,824	+2,100	-3,924

The appropriation was increased in view of larger expenditure on travelling allowance of the Frontier Police, Chittagong, owing to more extensive patrol duty for prevention of crimes. The ultimate saving was mainly due to the funds earmarked for halting allowance of one Assistant Commandant of the Eastern Frontier Rifles on deputation to Chittagong not having been required and a vacancy in the rank of Assistant Commandant.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "26—Police"—*contd.*

E.—Special Police—*contd.*

E.-3.—Allowances, honoraria, etc.—*concl.*

Voted	72,500	53,316	—19,154	—21,800	+2,646
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The appropriation was reduced in view of smaller expenditure under "Ration allowance" owing mainly to a fall in the price of food stuffs. The ultimate excess was mainly due to book adjustments after the close of the year which could not be anticipated. *Vide* paragraph 2(i) of the Review.

E-4.—Supplies and Services—

	Rs.					
<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad . \quad 5,900 \\ S. (c) \quad . \quad -23 \end{array} \right\}$	5,877	5,522	—355	...	—355
Voted						

The appropriation was reduced in view of the provision for arms, accoutrements, etc., not having been required in full and the fall in the price of clothing.

E.-5.—Contract contingencies—

<i>Non-voted</i>	8,000	8,000	...	...	..
Voted	17,500	19,098	+1,598	+1,600	—2

The excess was due to the payment of contingencies for the detachment of the Eastern Frontier Rifles on special duty at Chittagong, payment of electric light charges of the detachment of the Eastern Frontier Rifles at Dum Dum and the cost of repairing a larger number of accoutrements and equipments.

E.-6.—Other contingencies—

	Rs.					
<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad . \quad 1,000 \\ S. (c) \quad . \quad -51 \end{array} \right\}$	949	211	—738	—700	—38
Voted						

Due to fall in the price of fire wood.

E.-7. Grants-in-aid, Contributions, etc.—

<i>Non-voted</i>	2,400	2,852	+452	...	+452
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Due to payment of contribution for a fifth officer, as one of the four sanctioned officers went on leave preparatory to retirement.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head— " 26—Police "—<i>contd.</i>					
E.—Special Police—<i>concl'd.</i>					
E-8.—Establishment charges payable to other Governments, Departments, etc.—					
	Rs.				
{ O. . . Nil }					
{ S. (b) 40,000 }	40,000	1,28,514	+ 88,514	+ 88,000	+ 514
The supplementary grant and the reappropriation were required to meet the cost of the Assam Rifles brought over to Chittagong as a security measure against terrorist activities. The ultimate excess was due to the Inspector General of Police, Assam, not having intimated his final demand within the year.					
For rounding—					
Non-voted { O. . . 419 }					
{ S. (d) —519 }	- 100	...	+ 100	...	+ 100
Voted	98	...	- 98	...	- 98
F.—Railway Police—					
F-1.—Pay of Officers—					
Non-voted	59,200	51,023	- 8,177	...	- 8,177
Due to vacancy caused by the appointment of the Assistant Superintendent of Police, Assam Bengal Railway, Chittagong, as Additional Superintendent of that place. <i>vide</i> paragraph 3 of the Review.					
F.-2.—Pay of Establishment	5,55,780	5,23,130	- 32,641	- 27,200	- 5,441
Due to the percentage cut in pay and to the transfer to Railway Police of officers with lower rates of pay.					
F-3.—Allowances, honoraria, etc.—					
Non-voted	7,300	5,061	- 2,239	...	- 2,239
Mainly due to non-utilisation of the provision for cost of passages.					
Voted	56,600	49,062	- 7,538	- 5,060	- 1,578
Mainly due to reduction in the rates of travelling and conveyance allowances.					
F.-4.—Supplies and Services	18,850	14,927	- 3,923	- 2,395	- 1,528
Mainly due to the fall in the price of clothing.					
F.-5.—Contract Contingencies	13,800	13,520	+ 220	...	+ 220
F.-6.—Other Contingencies	1,23,600	1,21,142	- 2,458	+ 4,355	- 6,813
The appropriation was increased to meet the interest and maintenance charges of the mloons of the Railway Superintendents of Police at Sealdah and Saidpur and the cost of construction of temporary buildings at Goalundo Ghat and Lalgolgahat. The ultimate saving was mainly due to the sanctioned rent not having been required in full.					

(b) Voted by the Council in August 1931.

(d) Sanctioned on 25th February 1932.

Grant No. 15—Police—Reserved—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
Major Head—“ 26—Police ”—contd.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Railway Police— <i>concltd.</i>					
F-7—Establishment charges payable to other Governments, Departments, etc.	75,000	54,104	—596	+ 200	—1,006
F-8— <i>De duct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—37,500	—32,117	+ 353	..	+ 353
For rounding	—130	...	+ 130	...	+ 130
G.—Criminal Investigation Department—					
G.-1—Pay of Officers—					
<i>Non-voted</i> { O. <i>Rs.</i> 67,900 S. (a) 6,200 }	74,100	72,315	—1,785	...	—1,753
The supplementary appropriation was required in view of the appointment of additional temporary officers. The ultimate saving was due to the percentage cut in salaries.					
<i>Voted</i> { O. 60,100 S. (b) 3,100 }	63,500	53,023	—10,177	—10,500	+ 23
<i>Vide</i> first sentence of the note under A.-2. The saving was due mainly to the provision being excessive and to the percentage cut in pay. <i>Vide</i> paragraph 2 (iii) of the Review.					
G.-2.—Pay of Establishment—					
<i>Voted</i> { O. 6,39,855 S. (b) 56,100 }	6,95,955	6,57,989	—39,936	—36,000	—3,966
<i>Vide</i> first sentence of the note under A.-2. The saving was mainly due to (1) appointment of temporary force on less than the average rate of pay adopted in the estimate and (2) percentage cut in the pay of inspectors, clerks, etc.					
G.-3.—Allowances, honours, etc.—					
<i>Non-voted</i>	20,100	14,580	—5,520	...	—5,520
Due to reduction in the rate of conveyance allowance and non-utilisation of the full provision for cost of passage. <i>Vide</i> paragraph 3 of the Review.					
<i>Voted</i> { O. 1,63,030 S. (b) 7,700 }	1,70,730	1,83,052	+ 12,322	+ 11,770 *	+ 552

Vide first sentence of the note under A.-2. The excess was mainly due to larger expenditure on travelling allowance and rewards necessitated by increased political and revolutionary activities.

(a) Sanctioned on 31st March 1932.

(b) Voted by the Council in August 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 26—Police"—<i>concl'd.</i>					
G.—Criminal Investigation Department—<i>concl'd.</i>					
G.-4.—Supplies and Services	1,45,389	1,65,385	+19,996	+22,540	-2,544
The excess was mainly due to larger expenditure on (1) secret service owing to abnormal political situation and (2) purchase of ammunition, stores, etc., for the use of the staff of the Central Intelligence Branch.					
G.-5.—Contract Contingencies	6,000	5,682	-318	-300	-18
G.-6.—Other Contingencies—					
	Rs.				
{ O. 1,71,009 }		1,78,769	1,68,698	-10,071	-9,753
{ S. (b) 7,700 }					-318
<i>Vide</i> first sentence of the note under A-2. The saving was mainly due to smaller expenditure under "Rents, rates and taxes" and "Other non-contract charges." <i>Vide</i> paragraph 2 (iii) of the Review.					
For rounding		-143	...	+443	...
H.—Works—					
Non-voted	8,000	8,000	...	...	...
Voted	90,000	92,284	+2,284	+3,780	-1,496
The excess was due to the construction of temporary cook-sheds, latrines and a well for the Range Reserve Force in the Police Lines in the district of Jalpaiguri, provision for which was made in the Supplementary grant under "C.-6.—Voted".					
For rounding—					
Non-voted	400	...	-400	...	-400
Voted	-200	...	+200	...	+200
Total Grant No. 15.					
Non-voted	{ O. 18,58,000 }	18,57,407	16,97,650	-1,59,757	...
	{ S. -593 }				-1,59,757
Voted	{ O. 1,99,88,000 }	2,05,03,000	2,03,95,080	-1,07,920	..
	{ S. 5,15,000 }				-1,07,920

Grant No. 15—Police—Reserved—contd.

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with Grant or Appropriation in the year under review and the preceding two years are exhibited below :—

Voted.

Year.	Grant voted by the Council.	Net Appropriation.	Expenditure.	Percentage of Saving as compared with	
				Grant voted by the Council.	Net appropriation.
	Rs.	Rs.	Rs.		
1929-30	1,94,55,000	1,91,23,000	1,91,60,959	1.5	1.3
1930-31	{ O. 1,96,93,000	2,05,18,530	2,02,88,862	1.3	1.1
	{ S. 8,78,000				
1931-32	{ O. 1,99,88,000	2,05,03,000	2,03,95,080	.5	.5
	{ S. 5,15,000				

Non-voted.

Year.	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of Saving compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
1929-30	18,19,000	18,14,000	17,51,065	3.7	3.4
1930-31	18,50,000	18,41,650	17,95,073	2.9	2.5
1931-32	18,58,000	18,57,407	16,97,650	8.6	8.6

2. As regards voted expenditure, it will be observed that the appropriation for the year under review was on the whole close. The cases mentioned below however seem to require investigation.

(i) The re-appropriation under the sub-heads A-3 voted and A-4 voted, the bulk of which was sanctioned in February and March 1932 proved unnecessary. This seems to indicate inadequate knowledge of the progress of expenditure :—

Sub-head.	Final Grant.	Expenditure.	Amount re-appropriated (not from other sub-heads).	Ultimate Saving.
	Rs.	Rs.	Rs.	Rs.
A-3.—Allowances, honoraria, etc.—Voted	1,70,820	1,60,492	7,350	17,078
A-4.—Supplies and Services—Voted	4,90,362	4,49,837	6,700	17,225

REVIEW—contd.

(ii) The original provision under the following sub-head was rather high. It may be investigated whether it was not possible to frame a closer estimate.

Sub-head.	Original Grant.	Expenditure.	Percentage of saving as compared with the original grant.
	Rs.	Rs.	
E.-3.—Allowances, honoraria, etc.—			
Voted	72,500	53,346	26

(iii) In the following cases, the original provision was excessive and the supplementary grant proved unnecessary. It may be investigated whether it was not possible to frame the estimate as well as to foresee requirements more accurately.

Sub-head.	Original Grant.	Supplementary Grant.	Expenditure.	Saving as compared with the total grant.
	Rs.	Rs.	Rs.	Rs.
G.-1.—Pay of Officers—Voted	60,100	3,400	53,023	10,477
G.-6.—Other Contingencies—Voted	1,71,069	7,700	1,68,698	10,071

3. As regards *non-voted* appropriation, the improvement noticed in the previous year was not maintained in the year under review. It may be investigated whether the considerable savings under the sub-heads mentioned below could not be foreseen in time and surrendered during the currency of the year. For facility of comparison, the relevant figures of the previous year are noted against each sub-head.

Sub-head.	Year.	Final appropriation.	Expenditure.	Percentage of saving.
		Rs.	Rs.	
A.-1.—Pay of Officers	1930-31	1,42,749	1,42,662	...
	1931-32	1,38,728	1,22,552	11.6
C.-1.—Pay of Officers	1930-31	5,43,950	5,34,954	1.6
	1931-32	5,72,800	5,04,171	11.9
C.-3.—Allowances, honoraria, etc.	1930-31	1,95,047	1,89,384	2.9
	1931-32	1,89,660	1,71,869	9.3
C.-4.—Supplies and Services	1930-31	32,050	28,730	10.3
	1931-32	25,950	18,142	30.0
F.-1.—Pay of Officers	1930-31	55,700	54,809	1.6
	1931-32	59,200	51,023	13.8
G.-3.—Allowances, honoraria, etc.	1930-31	20,200	19,299	4.4
	1931-32	20,100	14,580	27.4

REVIEW—contd.

Financial Irregularity.

4. *Drawal of pay in excess of the amounts admissible under rule or orders.*—In the course of the local inspection, in February 1930, of the accounts of a Police Office it was noticed that a clerk, who had been promoted from the lower grades to the grade of Rs. 35 from the 1st March 1914 and had resigned Government service with effect from the 25th March 1919, had been re-employed on the same pay on the 14th January 1922. A time-scale of pay of Rs. 35—35—40—2—68— $\frac{3}{2}$ —80, in which initial pay was to be fixed with reference to length of service, was introduced in the office with retrospective effect from the 1st January 1922, and the clerk's initial pay in the time-scale was incorrectly fixed at Rs. 60 from the 14th January 1922, by taking his previous service into account. His re-employment after resignation should have, however, been treated as a fresh appointment on the minimum pay of the time-scale and his pay on the 14th January 1922 should have been fixed at Rs. 35 per mensem. Taking into account the increments that were drawn and those that should have been allowed, it was seen that a total sum of Rs. 2,301 had been overdrawn by the clerk for the period from the 14th January 1922 to the date of inspection.

The local Government, to whom the case was reported, waived the recovery of the amount on the ground that it would be hard on the clerk to have to refund the amount and that it would not be possible to recover the amount from the officer, through whose negligence the irregularity occurred, as he had already left the service.

5. *Loss due to delay in serving notice of discharge.*—A Government launch sank on the 25th March 1929 but the loss of the launch was not reported to the audit office till December 1929. From the report received in December 1929 it transpired that the crew attached to the launch had neither been discharged nor served with notices of discharge but had been retained in service for six months and then served with 3 months' notices of discharge under Article 436, Civil Service Regulations, with effect from the 25th September 1929. The crew was ultimately disbanded on the 25th December 1929. In the bills, in which the pay of the crew was drawn, the men were shown as on duty in the launch, which had sunk, and were not shown as having been employed on any other work. The pay bills received in the audit office did not therefore represent the correct state of affairs.

It was explained by Government that as the presence of the staff was required at the Court of Enquiry appointed in connection with the sinking of the launch it was not possible to serve notices of discharge on the men until the court had concluded the enquiry and arrived at a finding. The Court's finding, which is dated the 9th August 1929, was accepted by Government on the 2nd September 1929 and the notices of discharge were served on the men on the 25th idem. From the proceedings of the Court of Enquiry it appeared that out of 9 witnesses examined, 3 or 4 only belonged to the staff of the launch which consisted of 10 men in all. Government, however, observed that the entire staff of the launch was retained for the purpose of the enquiry as it could not be anticipated that the court would examine a selected few of the crew, and there would have been little chance of obtaining the presence of such men after their discharge as they do not remain at home but wander afield in pursuit of their calling. It was also

REVIEW—concl'd.

stated that the question of discharging the staff was actually considered but was rejected until the whole matter had been considered by a competent authority, and the project of salvaging the launch was not finally abandoned until after October 1929.

It is for consideration whether the notices of discharge could not have been issued to all the men soon after the launch sank. As the retention of these men in service beyond the period covered by the notices involved unnecessary expenditure to Government, their attendance before the Court of Enquiry might have been arranged for by issuing necessary warnings to the men before they left service. The enquiry was actually held 4 months after the sinking of the launch. The extra expense could have been avoided or at least considerably reduced if Government had taken more prompt action for the appointment of the Court of Enquiry, so that the enquiry by the Court could have been conducted within the 3 months covered by this notice of discharge or soon after. The cost of retention of the crew for 6 months from the 25th June 1929 to the 24th December 1929 was about Rs. 1,776. It was explained by Government that some of the men were employed in leave vacancies in other launches; this reduced the loss by about Rs. 440 which would have been the cost of entertaining outsiders in the leave vacancies. The delay in serving the notices of discharge thus resulted in a net loss to Government of about Rs. 1,336.

6. *Loss of Government revenue due to short recovery of municipal tax from a tenant.*—A plot of land, attached to a Government building, was leased to a private person. Both the land and the building were borne in one holding in the Municipal Assessment Register and the entire occupier's taxes of the holding used to be paid in the first instance by the Police Department, the Divisional Executive Engineer recovering from the tenant the rent of the land plus his share of the occupier's taxes and passing on the recovery on the latter account to the Police Department for adjustment in the books of that Department. Prior to the 1st April 1921, the occupier's share of the tax payable by the tenant was about Rs. 15 a month. It was raised to about Rs. 31 per mensem with effect from the 1st April 1921, in consequence of a reassessment of the holding. No steps were, however, taken by either the Police or the Public Works Department to recover the share of the occupier's tax payable by the tenant at the enhanced rate till the 31st July 1925, and as a consequence there was a loss to Government of about Rs. 858, which was written off by the local Government as being irrecoverable from the tenant who was then dead.

As the Police Department accepted liability for the occupier's tax in full and used also to adjust in its books the share recovered subsequently from the tenant, it was primarily responsible for the failure to recover the tenant's share at the proper rate. The Public Works Department also was aware of the enhancement and the Divisional Executive Engineer was jointly responsible with the Police Department for the failure.

Government stated that both the Departments concerned failed to notice the short recovery, but were of opinion that it was not feasible to attach responsibility for the loss to any one in particular.

Losses.—The total loss under this head written off during the year 1931-32, amounted to Rs. 978 only, the major portion of which, viz., Rs. 856, related to losses due to normal wear and tear of plants, machinery, tools, etc. The balance consists of 2 items of loss of stores, etc., due to dryage and wastage for which, in the opinion of the head of the department, nobody can be held responsible.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 27—Ports and Pilotage."					
A.—CHARGES FOR POOLED LAUNCHES.					
A.-1.—Charges—					
	Rs.				
<i>Non-voted</i> { <i>O.</i> . 10,800 }		20,891	20,693	—198	...
{ <i>S.(a)</i> . 10,091 }					—198
The supplementary appropriation was sanctioned mainly on account of the drawal of <i>non-voted</i> pay by an Engineer Superintendent who retired from the Royal Indian Marine service from November 1931 instead of from the beginning of the year, as originally anticipated.					
Voted	4,47,400	4,13,019	—34,381	—4,996	—29,385
Mainly due to the reason stated in the note under A.-1. <i>Non-voted</i> and curtailment of repair and overhauling work.					
A.-2.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.					
		—74,600	—1,16,435	—42,435	..
					—42,435
The estimate for recovery on account of the cost of coal, building material and labour was low. This was the first year in which the sub-head was opened and in the absence of any data a more accurate estimate was not possible.					
B.—Purchase of Marine stores and Coal for Building, Repair and Outfit of Ships and Vessels					
	19,500	8,501	—10,999	—8,750	—2,249
Due to curtailment of expenditure on repairs and stores and less consumption of coal on His Excellency's craft on account of less use of the vessels by His Excellency.					
C.—Ports Establishment—					
<i>Non-voted</i> { <i>O.</i> . 76,600 }		69,255	75,246	+5,991	...
{ <i>S.(b)</i> . —7,345 }					+5,991
The appropriation was reduced in view of the percentage cut in pay and reduction in the rates of travelling allowance. The ultimate excess was due to the payment of a larger amount to the Central Government on account of the share cost of the survey of steam vessels at the Calcutta Port.					
Voted	12,200	8,701	—3,499	—2,050	—1,449
Mainly due to smaller amount having been paid to the Central Government on account of the share cost of the survey of steam vessels at the Calcutta Port than that anticipated at the time of framing the estimates.					

Rs.
 (a) 156 sanctioned on 2nd February 1932.
 9,835 .. 31st March 1932.
 10,091
 (b) Sanctioned on 31st March 1932.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head " 27—Ports and Pilotage."—<i>contd.</i>						
D. Subsidies to Steam-boat Companies	4,500	4,500	...	..	...
E. State yacht Establishment	27,000	16,091	—10,909	—10,450	—459	
Mainly due to the abandonment of His Excellency's winter river-tour.						
F Miscellaneous	2,000	1,961	—39	...	—39	
G. Cost of Stores purchased in England	400	101	—299	—280	—19	
Due to fall in the prices of stores.						
H. Loss or Gain by Exchange . . . . .	...	1	+1	...	+1
For rounding—						
Non-voted	600		—600	...	—600	
Total Grant No. 16—						
Non-voted	Rs. 88,000	90,746	95,939	+ 5,193	...	+ 5,193
	Rs. 2,746					
Voted	4,39,000	3,36,440	—1,02,560	—26,526	—76,034	

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with the voted grant and *non-voted* appropriation in the year under review and the preceding two years are exhibited below :—

Voted.

Year.	Grant voted by the Council.	Net appropriation.	Expenditure.	Percentage of Savings as compared with	
				grant voted by the Council.	net appropriation.
	Rs.	Rs.	Rs.		
1929-30	4,90,000	4,48,858	4,28,278	12.6	4.6
1930-31	4,63,000	4,33,410	4,21,738	8.9	2.7
1931-32	4,39,000	4,12,474	3,36,440	23.3	18.1

REVIEW—cont'd.

Non-voted.

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of Saving (-) or Excess (+) as compared with	
				original appropriation.	net appropriation.
	Rs.	Rs.	Rs.		
1929-30 . . .	78,000	79,042	76,638	-1.7	-3.0
1930-31 . . .	86,000	94,757	91,883	+6.8	-3.0
1931-32 . . .	88,000	90,746	95,939	+9.0	+5.7

Voted Expenditure.

2. The increase in the percentage of savings under "voted" was due mainly to curtailment of expenditure necessitated by financial stringency and larger recoveries (*vide* note under sub-head A.-2). Out of the total savings of Rs. 1,02,560, a sum of Rs. 26,526 only was surrendered, leaving a sum of Rs. 76,034, *i.e.*, over 74 per cent. of the total savings, to lapse. It may perhaps be investigated whether the savings under the sub-heads mentioned below could not have been surrendered. For facility of comparison, relevant figures of the preceding year are noted against each sub-head.

Sub-head.	Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of Savings (-) or Excess (+) as compared with	
					original appropriation.	net appropriation.
		Rs.	Rs.	Rs.		
A. Charges for pooled Launches—Voted . . .	1930-31	4,01,200	3,75,102	3,66,181	-8.7	-2.3
A.-1. Charges . . .	1931-32 {	4,17,400	4,42,404	4,13,019	-7.6	-6.6
A.-2. Deduct recoveries . . .		-74,000	-74,000	-1,16,435	-57.3	-57.3
B. Purchase of Marine Stores, etc. {	1930-31	24,000	20,900	20,076	+3	-3.9
	1931-32	19,600	10,750	8,501	-56.3	-20.9

NOTE.—Recoveries were not separately exhibited in the Appropriation Accounts for 1930-31. Taking the charges and the recoveries together, the percentages of saving as compared with the original and the net appropriation in the year under review were 20.5 and 19.4 respectively.

Non-voted Expenditure.

3. On the whole, the original as well as the ultimate appropriation for *non-voted* expenditure proved low. The reasons for the excess expenditure have been explained in the notes under A.-1. *Non-voted* and C. *Non-voted*. It would appear from the explanations that the excesses were due to circumstances which could not be foreseen.

Major Head and Sub-Head.	Final Grant or appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "30—Scientific Departments".					
A. Inspector of Mines	100	91	-9	...	-9
B. Donations to Scientific Societies—					
<i>Non-voted</i>	4,500	4,500	...	...	...
Voted	30,800	29,800	..	..	...
For rounding—					
<i>Non-voted</i>	500	...	-500	...	-500
Voted	100	.	-100	...	-100
<hr/>					
Total Grant No. 16	{ <i>Non-voted</i> 5,000 { Voted 30,000	4,500	29,801	-500	-100

See also Report on the Accounts.

Major Head and Sub-Head.	Fiscal Grant or appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
Major Head "31—Education".	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GOVERNMENT SECONDARY SCHOOLS—					
A-1. Pay of Officers—					
	Rs.				
<i>Non-voted</i> { <i>O.</i> 54,500 } { <i>S. (a)</i> 5,420 }	59,920	58,637	—1,283	...	—1,283
The supplementary appropriation was sanctioned as an officer who was due to retire from April 1931 was granted an extension of service. The saving was mainly due to emergency cut in pay.					
Voted	1,42,000	1,24,528	—17,472	—8,990	—8,482
Due mainly to (1) appointment of the Head Master of a school on a lower rate of pay than provided for, (2) adjustment of the pay of two music mistresses of a school under A-2—Voted, instead of under this sub-head where provision was made, and (3) emergency cut in pay. <i>Vide</i> paragraph 4 of the Review.					
A-2. Pay of Establishment—					
<i>Non-voted</i>	2,632	2,612	—20	+ 86	—56
Voted	44,000	45,011	+ 1,011	+ 1,940	—929
<i>Vide</i> item (2) of the note under A-1—Voted.					
A-3. Allowances, honoraria, etc.—					
<i>Non voted</i> { <i>O.</i> 10,012 } { <i>S. (b)</i> 175 }	10,187	9,270	— 917	...	— 917
Due mainly to the provision for allowances in the Chittagong Hill Tracts having been made entirely under this sub-head although the charges are adjustable half as "Pay" and half as "Allowances". <i>Vide</i> paragraph 4 of the Review.					
Voted	5,770	5,099	— 671	—395	—276
Due mainly to smaller expenditure on house rent and other allowances owing to the retirement of head clerks of two schools at Kurseong and appointment of their successors on minimum rates of pay and allowances.					
A-4. SUPPLIES AND SERVICES.					
<i>Non-voted</i>	3,950	3,496	— 454	...	—454
Voted	79,100	70,704	—8,396	—7,585	—811
Due mainly to reduction of the capitation allowance of boarders.					

(a) Sanctioned on 5th October 1931.
(b) Sanctioned on 12th September 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head " 31—Education "—contd.

A.—GOVERNMENT SECONDARY SCHOOLS—contd.

A-5. Contract Contingencies—

		Rs.				
Non-voted	O.	1,900	1,725	1,559	-106	-36
	S. (a)	-175				
Voted	. . . . .	21,500	19,796	-1,704	-1,350	-354

Due to reduction of expenditure for linen, crockery, etc., and to economy.

A-6. Other Contingencies—

Non-voted	. . . . .	1,770	1,620	-150	...	-150
Voted	. . . . .	11,700	10,248	-1,452	-380	-1,072

Due mainly to smaller expenditure on rents, rates and taxes owing to revised assessment and to reduction of expenditure on Science and Manual Work classes. *Vide* paragraph 4 of the Review.

For rounding—

Non-voted	. . . . .	236	...	-236	...	-236
Voted	. . . . .	-70	...	+70	...	+70

B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—

Non-voted	O.	35,000	42,020	41,228	-797	...	-717
	S. (b)	7,020					

The supplementary appropriation was sanctioned for agricultural education in the Chandraghona Mission M. E. School, Chittagong Hill Tracts (Rs. 2,020) and for payment towards the cost of providing accommodation for the Maharani Girls' School at Darjeeling (Rs. 5,000).

Voted	2,52,000	2,56,885	+ 4,835	+ 5,544	-659
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(a) Sanctioned on 12th September 1931.

(b)	Rs.	5,000	sanctioned on 7th October 1931.
		2,020	" " 1st March 1932.
		<u>7,020</u>	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "31—Education"— contd.					
C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—					
<i>Non-voted</i>	30,000	29,908	—92	...	—92
<i>Voted</i>	4,13,000	4,04,782	—8,218	—5,091	—3,127
The original appropriation was reduced mainly in view of cadet grants having been withheld during the year.					
D.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—					
<i>Non-voted</i>	26,000	25,747	—253	...	—253
E.—GOVERNMENT SPECIAL SCHOOLS—					
E.-1. Pay of Officers	29,000	26,064	—2,936	—2,000	—936
Due mainly to transfer of the permanent Superintendent of the Reformatory School at Alipore, leave granted to a member of the teaching staff of the Dow Hill Training College and appointment of their successors on lower rates of pay. The emergency cut in pay also contributed to the saving.					
E.-2. Pay of Establishment	10,800	10,770	—30	...	—30
E.-3. Allowances, honoraria, etc.	520	599	+ 79	+ 79	...
E.-4. Supplies and Services	30,200	25,747	—3,453	—3,169	—284
The original appropriation was reduced mainly in view of smaller expenditure on (1) boarding charges in Training Schools for Masters and Mistresses owing to a decrease in the number of boarders and (2) dietary charges in the Reformatory School at Alipore owing to the admission of a smaller number of boys than anticipated.					
E.-5. Contingencies	11,750	10,806	—944	—800	—144
Mainly due to the provision for rents, rates and taxes of the Reformatory School having proved excessive.					
E.-6. Establishment charges payable to other Governments, Departments, etc.	62,500	48,889	—14,111	...	—14,111
Owing to a gradual decrease in the number of students sent to the Reformatory School at Hazaribagh, the share of the cost of its maintenance paid to the Government of Bihar and Orissa proved lower than anticipated. The saving could not be surrendered as the Government of Bihar and Orissa intimated their demand in July 1932 when the financial year had closed. <i>vide</i> paragraph 3 of the Review.					
For rounding	221	...	—221	...	—221

Major Head and Sub-head,	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by re- appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "31—Education"—<i>contd.</i>					
F.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—					
<i>Non-voted</i>	11,300	11,080	—220	...	—220
<i>Voted</i>	3,700	1,660	—2,040	—1,820	—220
Mainly due to the withdrawal of the grant to the Children's Home, Kurseong.					
G.—INSPECTION—					
G.-1. Pay of Officers —					
<i>Non-voted</i> { <i>O.</i> ^{Rs.} 29,400 }	28,507	28,755	+ 255	..	+ 255
The original appropriation was reduced in view of (1) the increment of an officer not having been sanctioned and (2) percentage cut in pay. The excess was due to the officer having drawn his pay up to 28th March 1932 in March 1932 as he went on leave out of India with effect from 29th March 1932.					
G.-2. Pay of Establishment—					
<i>Non-voted</i>	2,300	1,853	—447	..	—447
<i>Voted</i>	9,210	7,958	—1,252	...	—1,252
Due mainly to retirement of a clerk and percentage cut in pay. <i>Vide</i> paragraph 4 of the Review.					
G.-3. Allowances, honoraria, etc.—					
<i>Non-voted</i>	10,000	8,319	—1,681	...	—1,681
Due mainly to less touring by the Inspector of European Schools through pressure of office work. <i>Vide</i> paragraph 4 of the Review.					
<i>Voted</i>	1,170	921	—249	...	—249
G.-4. Contract Contingencies—					
<i>Non-voted</i>	600	405	—195	...	—195
<i>Voted</i>	900	896	—4	...	—4

(a) Sanctioned on 26th February 1932.

Major Head and Sub-head,	Final Grant or Appropriation,	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "31—Education"—*concl.*G.—INSPECTION—*concl.*

G.-5. Other Contingencies—

<i>Non-voted</i>	540	520	—20	...	—20
Voted	6,052	4,188	—1,864	—1,703	—161

Due to reduction of rent of the office of the Inspector of European Schools.

For rounding—

<i>Non-voted</i>	—40	...	+40	...	+40
Voted	—332	...	+332	...	+332

H.—SCHOLARSHIPS—

<i>Non-voted</i>	2,600	2,762	+162	...	+162
Voted	32,000	29,812	—2,188	...	—2,188

Due mainly to (1) some scholarship-holders in secondary and primary schools having left schools before expiration of the term and some having been absent without sufficient reason and (2) no new case of stipend in special schools having been considered by Government owing to the abnormal financial condition.

I.—MISCELLANEOUS—

<i>Non-voted</i>	1,400	623	—777	...	—777
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Due mainly to (1) smaller amounts having been paid to medical officers for attending boardings, hostels, etc., owing to a decrease in the number of students, (2) no expenditure having been incurred for rewards and (3) Government orders sanctioning remuneration to examiners not having been received during the year.

Voted	3,300	3,815	+515	+1,053	—538
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The original appropriation was increased in view of the payment of certain examination charges relating to the year 1930-31 having been sanctioned in 1931-32. The ultimate saving was due to the sanction of Government to certain items of expenditure not having been received before the close of the year.

Total Grant No. 18

<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad . \quad 2,24,000 \\ S. \quad . \quad 11,540 \end{array} \right\}$	2,35,540	2,28,389	—7,151	...	—7,151
Voted		11,70,000	11,09,678	—60,322	—24,667	—35,655

REVIEW.

1. *Administration of Grant*—The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under report and the preceding two years are shown below :—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving (—) or excess (+) as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1929-30	12,25,000	12,25,000	11,92,143	—2·6	—2·6
1930-31	12,79,000	12,43,200	12,10,184	—5·3	—2·6
1931-32	11,70,000	11,45,333	11,09,678	—5·1	—3·1
<i>Non-voted.</i>					
1929-30	2,22,000	2,22,000	2,18,395	—1·6	—1·6
1930-31	2,40,000	2,44,100	2,36,231	—1·5	—3·2
1931-32	2,24,000	2,35,540	2,28,389	+1·6	—3·0

2. The above figures indicate that while the original appropriation for the voted expenditure was in excess of the actual requirements, that for *non-voted* expenditure fell short of the requirements by 1·6 per cent. and had to be supplemented from funds provided under "31. Education—Transferred". Though slight deterioration is noticed in the control of the voted expenditure as compared with the results achieved in the preceding two years, the administration of the grant as a whole was satisfactory. The cases mentioned in paragraphs 3 and 4 below, however, seem to require consideration.

3. As in previous years, the provision under the sub-head "E. Government Special Schools—E-6 Establishment charges payable to other Governments, Departments, etc.," on account of the contribution payable to the Bihar and Orissa Government for the maintenance of the Hazaribagh Reformatory School, proved high, the percentage of saving under this sub-head in the year under report being 23 as against 18 and 19 in the preceding two years. The estimate for the current year (1932-33) has, however, been placed at a lower figure, *viz.*, Rs. 55,000, as against the estimate of Rs. 62,500 for the year under report.

4. The ultimate appropriation proved high in the cases noted below. It may perhaps be investigated whether it was not possible to surrender the bulk of the ultimate saving under each sub-head.

Sub-head.	Ultimate appropriation.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
A.—GOVERNMENT SECONDARY SCHOOLS—			
A-1. Pay of officers—			
(Voted)	1,83,010	1,24,528	6·4

REVIEW—contd

Sub-head.	Ultimate appropriation.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
II			
A-3. Allowances, honoraria, etc.—			
(Non-voted)	10,187	9,270	9.0
III			
A-6. Other Contingencies—			
(Voted)	11,820	10,248	9.5
IV			
G.—INSPECTION—			
G-2. Pay of Establishment—			
(Voted)	9,210	7,958	13.6
V			
G-3. Allowances, honoraria, etc.—			
(Non-voted)	10,060	8,319	16.8

Financial Irregularity.

5. During the local inspection of the accounts of a school the following irregularities were noticed :—

(a) *Loss in the realisation of fees and fines from students* :—(i) The rules of the school require that the fees of the students should be levied according to the income of their parents or guardians. But it was found that such fees were not carefully calculated on the income of the parents with the result that fees amounting to Rs. 377 were realised short in respect of the period from the 1st March 1928 to the 31st May 1929 and Rs. 342 in respect of certain periods during the years 1929-30 and 1930-31. The facts were reported to the Local Government and the amounts were subsequently recovered from the parents or guardians.

(ii) The rules also lay down that any increase in the pay of parents or guardians must be reported by them to the Headmaster of the school to ensure realisation of fees at the correct rate, but only 4 such cases were actually intimated to him. It transpired on enquiry from the respective audit officers about the actual pay of a few selected Government servants that due to their failure to notify increments in their pay, a sum of Rs. 286 which was recoverable from them as fees on account of increase of pay during the period from the 1st April 1928 to the 31st May 1929, had not

REVIEW—contd.

been realised. The amount was subsequently recovered on the orders of the Local Government, who also directed that necessary information about the pay of the parents or guardians should, in future, be obtained by the Headmaster, where possible, from the Heads of the offices in which they were employed. They further ordered that in cases where the parents or guardians did not notify their increases of pay, which were subsequently detected on enquiry by the Headmaster, he might, if he found their explanation unsatisfactory, remove the students concerned from the school as laid down in the school rules.

(iii) The rule for the imposition of fines for non-payment of fees on the due date had not been strictly enforced in this school and it was noticed that a sum of Rs. 2,111 had not been recovered during 1929-30 as fine from the defaulters. Owing to the existence of special circumstances, however, the Local Government ordered the write-off of the amount. They also amended the rule for the payment of monthly school fees, making the pupils liable to removal if the bill remained unpaid for more than a month after the due date of payment.

(b). *Unnecessary retention of a post* :—Although the overseer class of the school had been abolished, the blacksmith employed in the scale of Rs. 60—2—80, who was attached to that class for imparting training in smithy, had not been discharged but retained for the general work of the institution such as making out rings, rails, keys of locks, etc. The Local Government observed that the further retention of the post was absolutely unnecessary and ordered it to be abolished immediately.

(c) *Irregular expenditure from boarding grant* :—(i) The boarding charges of the school during the years 1928-29 and 1929-30 exceeded the capitation grants for those years by about Rs. 2,576 and Rs. 1,255 respectively. The Local Government waived the recovery of the above amounts from the officers responsible for the excess expenditure and ordered the amounts to be written off.

(ii) Articles of refreshment were also purchased out of the Government grant for boarding charges during important sports and for the entertainment of visitors. Such purchases during the year 1928-29 amounted to Rs. 250. The Local Government observed in this case that this expenditure from Government grant was irregular, and ordered that it should be kept at a minimum and met from the athletic fund in future.

(d). *Discrepancies in the boarding accounts* :—(i) The boarding accounts for a year, which were selected for test audit, revealed large discrepancies between the stores purchased for the boarding as per suppliers' bills and those shown as issued in the Issue Register. The value of the excess of such receipts over the issues amounted to about Rs. 3,324, but there were no records to show how the balance was disposed of. Some of the stores shown in the bills as having been purchased had not been either actually received or had been utilised for other purposes. False bills were also drawn against the boarding grant, and it transpired on departmental investigation that a sum of about Rs. 400 a month so drawn was used for erecting pavilions, railings and steps. The Head of the Department, while stating that an exact calculation of the loss could not be made from the

REVIEW—contd.

excess of receipts over issues, agreed that the books were badly kept and that there were malpractices.

(ii) The examination of the Register of sundry articles (non-eatables) for the year 1929-30 showed that it had not been properly maintained, and articles worth Rs. 862 purchased during that year had not been entered in the register as receipts, and a number of articles had been shown in it as issued to the staff of the school for their private use without the sanction of proper authority. The Local Government stated that, as all purchases made after the detection of the irregularities were being entered in the stock ledger and all issues initialled by the recipient, no further action was necessary. They also observed that it was irregular to have supplied some of the articles to the members of the staff for their private use without sanction and ordered that the sanction of the proper authority should, in future, be obtained for such issues.

(e) *Irregularity regarding contracts and rates* :—It was observed during one of the inspections that the rates paid by the school for the purchase of certain articles of food for two months (one in 1928 and another in 1929) as compared with the rates paid for the same articles by a sister institution, of the same status and situated in the same locality, were invariably more than the rates paid by the latter during those two months. No explanation could, however, be offered by the Headmaster for the difference in rates. It also appeared that no tenders for the supply of food-stuffs had been invited during 1928-29 and 1927-28 or in any previous years, although the boarding charges of the school amounted to about Rs. 45,000 per annum. Tenders were called for the first time in 1929-30, but in spite of lower rates having been quoted by some respectable firms, large orders for supply were placed with a particular firm who had supplied goods in previous years, without recording any reason why the lowest tender was not accepted. It was estimated that had the lowest tender been accepted a sum of over Rs. 2,500 would have been saved to Government. In some instances also, the supplier was paid at rates higher than those quoted in his tender without any reasons being recorded therefor. Again, tenders for the supply of linen, crockery, etc., were called for under the direction of the Head of the Department, but in spite of lower rates having been quoted by several respectable firms, the order for supply was placed with the firm dealing with the school, without recording any reasons for not accepting the lowest tender. The bills of the supplying firm amounting to Rs. 2,416 were also paid at rates much in excess of his tendered rates, and in many cases insurance, packing charges and railway freights were paid in addition, though these were not stipulated for in the tender. It was estimated that the payment of excess rates, cost of insurance, etc. amounted to Rs. 623, and in addition to this, there was a loss of Rs. 654 due to the non-acceptance of the lowest tender. The Head of the Department agreed that the Head of the institution took little or no care in safeguarding the financial interests of Government. The irregularities were reported to the Local Government, who directed that tenders should invariably be called for when the price of articles to be purchased exceeded Rs. 250.

(2) The above irregularities were committed during the incumbency of two successive Headmasters. On account of the loss sustained by Government in the cases mentioned above and in various other cases both of them

REVIEW—*contd.*

were placed under suspension, pending enquiry into their conduct, at the expiry of which one was permitted to resign his appointment and it was decided not to grant him any pension or gratuity, while the other was reinstated, but Government ordered that the period of his suspension should be reduced to two months only, that a censure should be recorded against him for negligence and that a sum of Rs. 246 should be recovered from him for certain specific acts of negligence on his part. Under orders of Government, the Head of the Department also dismissed the Lady House-keeper for not accepting the lowest reasonable rates from the shop-keepers when making purchases for the school and for various other reasons, and allowed the head clerk of the school, who was found guilty of mismanagement of office work and failure to keep the accounts of the school in proper order, to retire from service on a compassionate allowance.

6. *Loss due to non-compliance with rules* :—The Local Government sanctioned the write-off of arrear fees amounting to Rs. 250 in respect of two students of two educational institutions in the year 1929-30. In investigating the circumstances of the case the following facts have been ascertained :—

(i) In the case of one of the students, small sums were paid occasionally as school fees and the Headmaster of the school thought that as the guardian of the student was a Government servant there would be no difficulty in realising the amount due. Owing, however, to the unexpected death of the guardian the total arrears of school fees amounting to Rs. 355 could not be recovered.

(ii) In the case of the other student, who was a sister of the former, Rs. 127 became due, on account of school fees about 7 months before her father died and the amount could not be realised owing to the severe illness of the latter. The student was, however, allowed to remain in the school even after her father's death in the hope that her fees would be paid by her brother but this expectation was not fulfilled. Further arrears of school fees therefore accumulated and eventually amounted to Rs. 192.

The rules in the prospectuses of the two institutions lay down that bills for fees are to be paid during the month for which they are due and in default of punctual payment a fine of one rupee for each clear week of delay should be strictly enforced. When two months' bills remain unpaid, a scholar is liable to removal. Had these rules been scrupulously observed, the accumulation of arrear fees would not have occurred, but unfortunately the heads of the institutions could not enforce the rules as they had not the necessary funds to pay for the cost of removing the defaulting students.

In according their sanction to the write-off, the Local Government directed the Head of the Department to instruct the heads of the two institutions, to which the students belonged, to follow the rules regarding the realisation of fees, strictly in future and not to allow such arrears to accumulate. They also ordered that the Inspector of Schools concerned should be directed to obtain from these schools and to submit to the Head of the Department at the end of every school year, a fee realisation statement, in which should be stated the action taken to realise outstanding fees and the arrears which should be written-off as irrecoverable. They subsequently directed that necessary provision should be made in the budget for the

REVIEW — *concl'd.*

escort of children removed from the schools for non-payment of fees. Government did not, however, take any disciplinary action against the heads of the two institutions, who were responsible for the loss described above, as one of them resigned and the other retired from Government service subsequent to the discovery of the loss.

Losses.—The total loss under this head written off during the year 1931-32 amounted to Rs. 1,169 only (consisting of three items) which represented irrecoverable dues from students for which, in the opinion of the Head of the Department, nobody can be held responsible.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant for Approp- riation.	Actual Exp endi- ture.	Excess+ Savings—	Net modification by re-appro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6

Major Head " 31—Education "

Rs. Rs. Rs. Rs. Rs.

A.—GRANTS TO UNIVERSITIES—

Non-voted	5,50,000	5,50,000	...	...	...
Voted	5,18,000	6,18,515	+1,00,515	+1,00,470	+45

Due mainly to the payment of an additional grant of Rs. 1 lakh to the Calcutta University towards the recurring expenditure of the University during the year 1931-32.

B.—GOVERNMENT ARIS COLLEGES—

B-1. Pay of Officers—

	Rs.				
Non-voted	{ O. 2,23,000 }	1,83,080	1,82,934	-2,146	...
	{ S. (a) -37,920 }				-2,146

The original appropriation was reduced in view of (1) deputation of an officer to the University of Aligarh, (2) retirement of two Principals and (3) percentage cut in pay.

Voted	11,39,100	10,53,782	-85,318	-73,500	-11,818
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Mainly due to (1) percentage cut in pay, (2) death and retirement of some of the senior members of the staff and (3) appointment of a senior Professor as Principal of a College.

B-2. Pay of Establishment	1,04,600	97,173	-7,427	-4,800	-2,627
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The original appropriation was reduced mainly in view of the percentage cut in pay.

B-3 Allowances, honoraria, etc.—

Non-voted	16,000	15,811	-189	...	-189
Voted	11,133	9,933	-1,200	-1,000	-200

Due mainly to (1) non-utilisation of 4 per cent of the travelling allowance, grant in pursuance of Government orders, (2) less expenditure on transfer and (3) no expenditure having been incurred on travelling allowance of Professors attending educational conferences held outside the Province.

B-4. Supplies and Services	31,433	28,067	-3,366	-2,126	-1,440
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Due mainly to (1) decrease in the number of boarders in hostels owing to strike in a college and fall in admission and (2) fall in the prices of food-stuff.

B-5. Contract Contingencies	22,511	25,241	+2,730	+3,360	+6,300
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The excess was due mainly to the adjustment of the pay of bus drivers and cycles in the Bethune College under this sub-head instead of under B-6 where provision was made.

Rs.
(a) — 5,420 sanctioned on 5th October 1931.
— 37,500 " " 27th February 1932.
— 37,920

Major Head and Sub-head,	Final Grant or Appropriation,	Actual Expenditure,	Excess + Saving—,	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head "31 Education"—<i>contd.</i>						
B.—GOVERNMENT ARTS COLLEGES—<i>contd.</i>						
B-6. Other Contingencies <i>Vide note under B-5.</i>	1,32,834	1,28,321	-4,513	-1,026	-2,887	
For rounding	180	...	-189	...	-189	
C.—GRANTS TO NON GOVERNMENT ARTS COLLEGES.	3,30,000	3,24,661	-65,339	-65,330	-9	
Against the provision of Rs. 1,29,000 for grants for specific purposes to be distributed among private colleges through the Calcutta University, a sum of Rs. 64,500 only was distributed and the balance was reappropriated to Sub-head A— <i>vide</i> note.						
D.—GOVERNMENT PROFESSIONAL COLLEGES—						
D-1. Charges—						
<i>Non-rated</i>	Rs. { <i>O.</i> 57,000 <i>S. (a)</i> -2,950}	54,150	47,663	-6,487	...	-6,487
The original appropriation was reduced mainly on account of transfer of an officer from the Bengal Engineering College, Sibpur, to the Ashanullah School of Engineering, Dacca. The ultimate saving was due to smaller expenditure (1) in Training Colleges for Teachers (Rs. 3,696) owing mainly to percentage cut in pay and an officer on leave having drawn his vacation pay in England and (2) in Bengal Engineering College (Rs. 2,791) owing mainly to no touring having been made by the Principal in connection with school final classes and non-utilisation of the provision for passages of an officer as he went on leave out of India towards the close of March 1931. <i>Vide</i> paragraph 3 of the Review.						
<i>Voted</i>	3,98,000	3,50,770	-41,230	-18,250	-22,080	
Due to smaller expenditure chiefly under (1) "Pay of Officers" (Rs. 16,062) owing mainly to percentage cut in pay, appointment of an officer on a lower rate of pay and conversion of a Bengal Educational Service post to that of Subordinate Educational Service, under (2) "Pay of Establishment" in the Bengal Engineering College (Rs. 6,848) owing mainly to change of incumbents in consequence of leave and other vacancies and percentage cut in pay, under (3) "Allowances, honoraria, etc." (Rs. 7,467) owing mainly to discontinuance of admission test and certain visiting lectures in the Bengal Engineering College and to less expenditure in Training Colleges on account of certain lectures and honoraria to practising school teachers, and under (4) "Contingencies" in the Bengal Engineering College (Rs. 8,669) owing mainly to curtailment of expenditure and adjustment of the pay of the Indian instructors under (2) instead of under this primary unit where provision was made.						
D-2. Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	-32,900	-32,800	...	-32,900	
Represents recoveries from other Governments, etc., on account of training of students in the Bengal Engineering College, Sibpur and the Teachers' Training College, Dacca, for which no provision was made in the budget.						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "31—Education"—<i>contd.</i>					
E.—GOVERNMENT SECONDARY SCHOOLS—					
E.-1. Pay of Officers—					
<i>Non-voted</i>	9,300	9,056	-244	...	-244
Voted	10,96,000	10,62,694	-33,306	-25,100	-8,306
Due mainly to percentage cut in pay.					
E.-2. Pay of Establishment	65,000	65,638	+638	+1,556	-918
E.-3. Allowances, honoraria, etc.	7,500	6,585	-1,215	...	-1,215
Due mainly to less expenditure on transit travelling allowance.					
E.-4. Supplies and Services	58,350	50,903	-7,387	-4,056	-3,331
Due mainly to smaller expenditure on boarding charges owing to a fall in the number of admission in hostels and in the prices of foodstuff.					
E.-5. Contract Contingencies	40,387	40,615	+228	...	+228
E.-6. Other Contingencies	79,000	75,429	-3,571	-1,000	-2,571
For rounding—					
<i>Non-voted</i>	-300	...	+300	...	+300
Voted	463	..	-463	...	-463
F.—Direct Grants to Non-Government Secondary Schools.	14,04,000	13,45,126	-58,874	-41,332	-17,542
The original appropriation was reduced in view of smaller payment of (1) building, furniture and equipment grants and (2) grants for improvement of physical education owing to conditions laid down by Government not having been fulfilled in certain cases.					
G.—Government Primary Schools	13,500	15,121	+1,621	+1,680	-59
The excess was due to the payment of arrear leave allowance of retrenched model school teachers.					
H.—Direct Grants to Non-Government Primary Schools.	3,77,500	3,75,561	-1,939	...	-1,939
I.—Grants to Local Bodies for Primary Education	22,40,000	22,30,418	-9,582	-920	-8,662

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modifications by re-appropriation, withdrawal or surrender.	Remainder (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "31—Education"—*contd.*

J.—GOVERNMENT SPECIAL SCHOOLS—

J.-1. Pay of Officers—

Rs.						
<i>Non-voted.</i>	<i>O.</i> 18,000	10,700	10,385	- 315	...	- 315
	<i>S.(a)</i> -7,300					

The original appropriation was reduced in view of appointment of a voted officer as Principal of an Engineering School for about 5 months in place of a non-voted officer for whom provision was made.

Voted	3,67,940	3,53,821	-14,119	-3,718	-10,401
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Mainly due to (1) percentage cut in pay and (2) retirement of the Vice-Principal and the head assistant teacher of the School of Art.

J.-2. Pay of Establishment	2,97,970	2,91,955	-6,015	+304	-6,319
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J.-3. Allowances, honoraria, etc.—

<i>Non-voted.</i>	<i>O.</i> 1,000	1,300	1,233	-67	...	-67
	<i>S. (b)</i> 300					

Voted	2,26,136	2,17,368	-8,768	-1,085	-7,683
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<i>Supplies and Services</i>	12,360	10,120	2,240	-350	-1,890
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Due mainly to the proposal for the purchase of an epidioscope for the School of Art not having been sanctioned by Government and to observance of economy.

J.-5. Contract Contingencies	15,523	14,976	-547	+585	-1,132
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A sum of Rs. 685 was re-appropriated to this sub-head for contract contingent expenditure of the Rajshahi Madrasah, provision for which was originally made under sub-head J.-6. The ultimate saving was due to smaller expenditure mainly in the School of Art owing to observance of economy.

J.-6. Other Contingencies	1,86,920	1,29,515	-7,405	-4,582	-2,823
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The original appropriation was reduced mainly in view of smaller expenditure on rents, rates and taxes of the School of Art owing to the closing of the hostel attached thereto. *vide* also note under sub-head J.-5.

Rs.	
(a)	-300 sanctioned on 17th February 1932.
	-7,000 " " 27th " "
	-7,300
(b)	Sanctioned on 17th February 1932.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
Major Head "31—Education"—<i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
J.—(GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i>					
J.-7. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	...	—1,960	—1,960	...	—1,960
The credit represents recoveries from the Government of Assam on account of training of students at the Ashanullah School of Engineering, Dacca.					
<i>ounding</i>	151	...	—151	...	—151
—Direct Grants to Non-Government Special Schools.	3,14,000	3,14,592	+592	+7,151	—6,559

The original appropriation was increased in view of payment of (1) recurring grants to the Vidyasagar Bani Bhuban, Calcutta (Rs. 3,600) and to the Guru Training School at Hatchpara in Nadia (Rs. 2,196) and (2) non-recurring grants to Madras for improvement of physical education (Rs. 1,355).

L.—Direction—

	Rs.					
<i>Non-voted</i> {	O. 73,500	60,013	56,174	—3,839	...	—3,839
	S. (a) —13,487					

The saving as compared with the original appropriation was due mainly to smaller expenditure under "Pay of Officers" (Rs. 12,520) owing to an officer having proceeded on leave out of India, the appointment of a voted officer in place of a *non-voted* officer for whom provision was made in the budget and percentage cut in pay. There was also smaller expenditure under "Allowances, honoraria, etc." (Rs. 4,631) owing to non-utilization of the provision for cost of passages and to the provision for house-rent and other allowances not having been required in full owing to change of incumbents.

Voted	1,49,500	1,49,350	—140	+1,370	—1,510
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The reappropriation was sanctioned in view of larger expenditure under "Pay of Officers" *Vide note* under L.—*Non-voted*.

M.—INSPECTION—

M.-1. Pay of Officers—

<i>Non-voted</i> {	O. 33,200	30,500	29,286	—1,214	...	—1,214
	S. (b) —2,700					

The saving as compared with the original appropriation was due mainly to the absence of an officer from the Inspectorate for a longer period than anticipated.

Rs.	
(a)—12,000 sanctioned on 27th February 1932.	
—1,487 " " 16th March 1932.	
<u>—13,487</u>	
(b) —2,500 sanctioned on 27th February 1931.	
—200 " " 23rd March 1932.	
<u>—2,700</u>	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "31—Education"—<i>contd.</i>					
M. INSPECTION—<i>concl'd.</i>					
M.-1. Pay of Officers—<i>concl'd.</i>					
Voted	8,36,400	7,82,877	-53,523	-40,450	-13,073
Due mainly to transfer and retirement of some of the senior officers from the Inspectorate and to percentage cut in pay.					
M.-2. Pay of Establishment	1,58,400	1,52,998	-5,402	...	-5,402
M.-3. Allowances, honoraria, etc.—					
	Rs.				
<i>Non voted</i> { O. 5,000		5,200	4,977	-223	...
{ S. (a) 200					-223
Voted	1,98,500	1,83,216	-15,284	-14,110	-1,174
Due mainly to non-utilisation of 4 per cent. of the travelling allowance grant in pursuance of Government orders and to curtailment of tours.					
M.-4. Contract contingencies	32,346	32,912	+566	+700	-134
M.-5. Other contingencies	38,000	34,252	-3,748	-2,090	-1,658
Due mainly to smaller expenditure on rents, rates and taxes owing to reduction of the rent of two offices.					
For rounding—					
<i>Non-voted</i>	300	...	-300	...	-300
Voted	-146	...	+146	...	+146
N., Scholarships	3,00,000	2,92,868	-7,132	...	-7,132
Due mainly to smaller payment (1) in Arts Colleges (Rs. 11,192) owing to discontinuance of award of special stipends, partly set off by larger payment of scholarships in special schools other than training schools (Rs. 3,004) owing to the adjustment of certain scholarships in the Ashanullah School of Engineering at Dacca under this head, instead of under sub-head J.-3.—Voted, where provision was made.					

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4		
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—" 31.—Education "—
concl'd.

O.—Miscellaneous—

	Rs.				
Non-voted	{ O. Nil } { S.(a) 1,487 }	1,487	1,486	-1	-1

The supplementary appropriation was sanctioned to meet the cost of an award under a Court's decree in connection with the acquisition of land for the extension of Sir J. C. Bose's laboratory at Palta.

Voted	3,25,000	2,87,333	-37,667	-9,843	-27,824
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Savings accrued mainly under (1) "Grants-in-aid, contributions, etc." (Rs. 13,494) owing mainly to smaller payment of grants to hostels attached to colleges and schools, under (2) "Other Items" (Rs. 9,424) owing to discontinuance of the work of the Moslem Advisory Education Committee before completion of work, discontinuance of the grant for delivering popular lectures in the Indian Museum and of the grant to educational conferences and smaller expenditure on travelling allowance of members of the Text Book Committee, under (3) "Allowances, honoraria, etc." (Rs. 5,407), owing mainly to smaller payment of rewards and stipends to Sanskrit Tols and less expenditure on allowance to medical officers for attending educational institutions, etc., under (4) "Examination charges" (Rs. 3,869) owing mainly to sanction of Government to the payment of remuneration in certain cases not having been received during the year and under (5) "Board of Secondary and Intermediate Education, Dacca" (Rs. 3,832). *vide* paragraph 3 of the Review.

P.—Works	...	7,535	+7,535	+8,085	-150
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The reappropriation was sanctioned to meet the expenditure on special repairs to the building of the Edon High School for Girls at Dacca.

Q.—Cost of Stores purchased in England	4,040	3,929	-111	...	-111
R.—Loss or Gain by Exchange	...	-10	-10	...	-10
For rounding	-40	...	+40	...	+40

Total Grant No. 19—

Non-voted	{ O. 9,86,000 } { S. -62,270 }	9,23,730	9,09,005	-14,725	...	-14,725
Voted		1,15,43,000	1,11,35,370	-4,07,630	-1,82,907	-2,17,723

REVIEW.

Administration of Grant.—

The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under report and preceding two years are shown below :—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1929-30	1,19,51,000	1,20,08,000	1,18,96,497	4	9
1930-31	1,24,00,000	1,20,05,162	1,17,41,717	5.3	2.1
1931-32	1,15,43,000	1,13,53,093	1,11,85,370	3.5	1.9
<i>Non-voted.</i>					
1929-30	10,92,000	10,73,000	10,68,355	2.1	4
1930-31	10,71,000	10,24,001	9,96,365	6.9	2.6
1931-32	9,86,000	9,23,730	9,09,005	7.8	1.6
Grand Total for 1931-32 (Voted and <i>Non-voted</i>)					
	1,25,29,000	1,22,76,823	1,20,44,375	3.8	1.8

2. Compared with the preceding year, improvement is noticeable both in estimating and control in the year under report, the percentages of savings in expenditure as compared with the original and the net appropriation being 3.8 and 1.8 as against 5.4 and 2.2 in the year 1930-31. Savings (as compared with the original appropriation) accrued mainly under the primary unit "Pay of Officers" as a whole (Rs. 2,66,467, *vide* Annexure) and under sub-heads C (Rs. 65,339), D.-1—Charges—Voted (Rs. 25,168 excluding "Pay of Officers"), F (Rs. 58,874) and O (Rs. 37,667). There was, however, an excess expenditure of Rs. 1,00,515 under the sub-head A.—Voted.

3. The ultimate appropriation proved high in the following cases. It may perhaps be investigated whether the bulk of the ultimate saving under each sub-head could not be surrendered.

Sub-head.	Ultimate appropriation.	Expenditure.	Percentage of saving.
(I)	Rs.	Rs.	
D.—Government Professional Colleges—			
D.-1—Charges— <i>Non-voted</i>	54,150	47,663	11.9
(II)			
O.—Miscellaneous—			
Voted	8,15,157	2,87,833	8.8

REVIEW—contd.

Financial Irregularity.

4. *Expenditure incurred in one year thrown on the next year's grant :—* During the local inspection of the accounts of two educational institutions it was noticed that contingent charges for Rs. 394 and Rs. 1,053 respectively were incurred in one financial year but paid from the next year's appropriation in violation of Bengal Financial Rule 316. The irregularities being reported to the Local Government, they ordered in the first case that such irregularities should be avoided in future and this order was communicated by the Head of the Department to the local officer concerned. In commenting on the second case the Head of the Department observed that it was highly irregular to meet the expenditure of one year from the grant of another but as the Head of the institution had already noted the instructions issued by audit no further action was required. The Local Government also did not consider any further action necessary.

5. *Loss of Government money due to robbery.*— On the 8th December 1930 a trustworthy peon of a College, while going to the treasury to deposit Rs. 2,093, being the amount of fees, etc., collected on that day, was suddenly waylaid and robbed of the money within the College compound. As on the day of occurrence there was no time left for bringing in a carriage near the College office, the peon was walking up to the College gate with a view to engage a passing carriage from that place. No clue to the robbery could be obtained by the Police and Government sanctioned the write-off of the amount.

At present salaries are brought from the treasury under armed guard and monies other than salaries amounting to Rs. 200 or more, in carriages engaged for the purpose. Remittances to the treasury amounting to Rs. 200 or more are also sent in carriages. In all cases carriages are brought inside the College compound near the office. As this arrangement has been reported by the Head of the Department to be working satisfactorily, Government have not considered it necessary to issue any fresh orders in the matter.

6. *Utilisation of savings out of a grant specifically sanctioned for a particular purpose to meet expenditure for another purpose :—* In the course of local inspection of the accounts of a College, it was found that the Governing Body of the College had reappropriated a saving of Rs. 900 out of a grant of Rs. 25,000 specifically sanctioned by the Local Government for the installation of a gas plant, to its consolidated contingent grant and spent it on the purchase of furniture. The case was reported to Government, who observed that as the power of reappropriation, vested in the Governing Body, was in respect of the normal consolidated grant only, their action in reappropriating the savings of a particular addition to that grant was irregular. The orders of Government were communicated by the Head of the Department to the Principal of the College.

7. *Misappropriation of money by drawing false bills from the Treasury*— In checking the accounts of a Training School during a local inspection, it appeared that a sum of Rs. 715 was fraudulently obtained either by drawing false bills from the treasury, of which the transactions could not be traced in the accounts of the school, or by drawing from the treasury on fully signed duplicate copies of bills, of which the originals had previously been cashed, or by drawing more than the actual amount of a bill by tam-

REVIEW—contd.

pering with it before presentation and increasing its amount by the insertion of additional false items, or again by not disbursing a part of the amount of a bill drawn. Out of the total amount drawn in the above manner, a sum of Rs. 30 appeared to have been subsequently paid by the clerk of the school for meeting the actual liabilities of the school. It was also noticed that the procedure of drawing and encashing bills was very defective, while their subsequent accounting and disbursement were not properly supervised by the Head of the school. It also appeared that the clerk of the school held back from time to time monies drawn from the treasury on different bills and considerably delayed crediting the same in the Cash Book. The total amount thus held back came to Rs. 11,338. The Local Government, to whom the case was reported, stated that on departmental enquiry it transpired that the clerk of the school had actually defalcated Rs. 343 out of the amount drawn from the treasury and that the Enquiry Officer was unable to establish definitely that the clerk was guilty of defalcation of the balance, though there was no definite evidence that the money had been spent for purposes of the school. The clerk was dismissed from Government service on the charge of defalcation and the Local Government decided not to penalise him further by means of a prosecution. It was further found that as the Head of the school, during whose time most of the amounts were defalcated, was no longer in service, the recovery of the amounts misappropriated was out of the question. Government, therefore, ordered the sum of Rs. 715, drawn by false bills from the treasury, to be written-off. The Local Government and the Head of the Department also expressed their severe displeasure regarding the defective manner in which the inspection of the school had been carried out by the Inspectress of schools. Steps have also been taken by Government for the maintenance of the Cash Book and the Contingent Register strictly according to rules.

8. *Non-payment of occupiers' share of municipal taxes*:—The local inspection of the accounts of six educational institutions disclosed that some officers belonging to four of those institutions occupying rent-free Government quarters and the boarders of the hostels attached to two others, did not pay the occupiers' share of municipal taxes which they should have paid under the rules. The total amount of such taxes recoverable from them (including a sum of Rs. 152 as arrear rent of one hostel) amounted to Rs. 3,186. Five of the cases were reported to the Local Government and one to the Head of the Department, who ordered that the recovery of the taxes should be effected from the persons concerned. Out of the above amount, a sum of Rs. 2,750 has since been recovered from the individuals concerned and a sum of Rs. 247 being subsequently found irrecoverable, has been written-off under the orders of the Local Government and of the Head of the Department respectively. The balance of Rs. 189 is in course of recovery.

Losses.—The total loss under this head written off during the year 1931-32, amounted to Rs. 2,374 only, the major portion of which viz. Rs. 1,479 related to losses due to normal wear and tear of plants, machinery, tools, etc. The balance consists of (1) 5 items aggregating Rs. 64 representing loss of cash by theft in certain institutions and (2) one item of loss of stores, etc. (Rs. 49) due to dryage and wastage and (3) several items of irrecoverable dues from students and others for which, in the opinion of the head of the department, nobody can be held responsible.

ANNEXURE.

(Referred to in paragraph 2 of the Review.)

	Budget 1930-31.		Actuals 1930-31.		Budget 1931-32.		Actuals 1931-32.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 31 Education "—Transferred—								
Pay of Officers—								
Government Arts Colleges (Sub-head B-1).	2,85,300	11,46,000	2,50,536	10,73,770	2,23,000	11,39,100	1,82,934	10,53,782
Government Professional Colleges. (Included in Sub-head D)	65,600	1,00,900	51,693	1,81,118	52,000	2,08,100	45,962	1,92,038
Government Secondary Schools. (Sub-head E-1.)	9,000	10,70,000	6,520	10,71,602	9,300	10,96,000	9,053	10,12,694
Government Special Schools (Sub-head J-1).	17,800	3,50,900	2,100	3,53,269	18,000	3,67,940	10,385	3,53,821
Direction (Included in Sub-head I).	72,400	31,200	68,762	30,603	62,325	30,500	49,505	36,758
Inspection (Sub-head MI)	34,200	8,20,000	28,436	8,17,625	33,200	8,36,400	29,216	7,82,877
Total	4,84,300	36,18,000	4,08,047	35,27,987	3,97,825	30,78,040	3,27,428	34,81,970
GRAND TOTAL	41,02,300		39,36,034		40,75,865		38,09,398	
	Saving Rs. 1,66,266 or 4 per cent.				Saving Rs. 2,66,467 or 7 per cent. approximately.			

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving -.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"32—Medical".

A.—MEDICAL ESTABLISHMENT—

A.-1—Reserved—Non-voted—

A.-1(1)—Pay of Officers—

	Rs.					
{ O.	36,000	32,500	28,508	-3,992	-1,385	-2,607
{ S. (a)	-3,500					

The saving as compared with the original appropriation was due to (1) smaller expenditure under "District Medical Establishment" (Rs. 6,992) owing to (a) the posting of a junior officer as Civil Surgeon, Darjeeling, in place of a senior officer for whom provision was made, (b) the posting of medical officers on lower rates of pay towards the latter part of the year and (c) the percentage cut in pay, and to (2) non-utilisation of the provision of Rs. 500 under "Reserve Medical Subordinates" owing to non-employment of any officer on supernumerary duty. *Vide* paragraph 5 of the Review.

A.-1(2)—Pay of Establishment 7,920 8,061 +141 +516 -375

A.-1(3)—Allowances, honoraria, etc.—

{ O.	6,050	5,550	5,711	+161	+844	-683
{ S. (a)	-500					

The original appropriation was reduced for the reason stated against item (2) of the note under A.-1(1). The reappropriation was, however, sanctioned in view of additional expenditure on travelling allowance on account of transfer and attendance at Law Courts of medical officers in Chittagong Hill Tracts.

A 1(4)—Supplies and Services—

A.-1(4)(i)—Grants to dispensaries for supply of medicines to Government officers

580 250 -330 .. -330

A.-1(4)(ii)—Other charges

200 140 -60 +25 -85

A.-1(5)—Contract Contingencies—

{ O.	400	706	612	-94	..	-94
{ S. (a)	306					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 32 —Medical "—<i>contd.</i>					
A.—MEDICAL ESTABLISHMENT—<i>contd.</i>					
A-1, Reserved—<i>Non-voted—concl'd.</i>					
A.-1 (6)—Other Contingencies—					
	<i>Rs.</i>				
{ O.	350				
{ S. (a)	-75	275	250	-25	-25
A.-1. (7)—(grants-in-aid, contributions, etc.					
		613	+613		+613
For rounding					
	-500		+500		+500
A-2.—Transferred—					
A-2 (1) Pay of officers—					
	<i>Rs.</i>				
<i>Non-voted</i> { O.	1,38,000				
{ S. (b)	50,911	1,88,911	1,92,774	+3,863	+3,863
Supplementary appropriations were sanctioned under (1) "District Medical Establishment" (Rs. 45,000) and under (2) "Reserve Medical Subordinates" (Rs. 6,811) owing to the posting of a larger number of I. M. S. officers as Civil Surgeons and on general duty.					
Voted	3,56,600	3,22,373	-34,227	+600	-34,827
Due mainly to smaller expenditure under "District Medical Establishment" (Rs. 40,493) owing to the employment of fewer voted officers as Civil Surgeons, partly set off by larger expenditure under "Reserve Medical Subordinates" (Rs. 6,456) owing to a larger number of medical officers having been posted on supernumerary duty. <i>Vide</i> paragraph 5 of the Review.					
A-2 (2).—Pay of Establishment					
	1,83,600	1,71,632	-11,968	-3,600	-8,368
Due mainly to the posting of junior sub-assistant surgeons in the District Medical Establishment and the percentage cut in pay.					
A-2 (3).—Allowances, honoraria, etc.—					
	<i>Rs.</i>				
<i>Non-voted</i> { O.	12,500				
{ S. (a)	-1,520	10,980	5,370	-5,610	-5,610
A sum of Rs. 2,660 was surrendered under "Superintendence" owing mainly to (1) non-utilisation of the provision of Rs. 2,000 for cost of passages, (2) less touring by the Surgeon General and (3) 4 per cent. cut in the travelling allowance grant in pursuance of Government orders. A supplementary appropriation of Rs. 1,040 was sanctioned under "Reserve Medical Subordinates" for travelling allowance of two officers against which Rs. 550 only was expended. The saving occurred mainly under "District Medical Establishment" owing to non-utilisation of the provision for cost of passages. <i>Vide</i> paragraph 5 of the Review.					
(a) Sanctioned on 24th February 1932.					
<i>Rs.</i>					
(b) 2,309 sanctioned on 26th January 1932.					
-900 " " 24th February 1932.					
40,602 " " 31st March 1932.					
<hr style="width: 20%; margin: 0 auto;"/>					
50,911					

Major Head and Sub-head.	Final Grant or appropriation.	Actual expenditure.	Excess + Saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
Major Head " 32—Medical "—<i>contd.</i>					
B.—HOSPITALS AND DISPENSARIES					
<i>—contd</i>					
B. 1.—Reserved—<i>concl'd.</i>					
B. 1(2) Allowances, honoraria, etc.—					
<i>Non-voted</i>	10,000	10,558	+ 558	+ 368	+ 190
Due mainly to larger expenditure on travelling allowance on account of transfer and attendance at Law Courts of medical officers in the excluded area.					
B. 1(3). Supplies and Services—					
	Rs.				
<i>Non-voted</i> {	<i>O.</i> 5,500	4,320	3,709	—611	—100
	<i>S(a)</i> —1,180				—511
The original appropriation was reduced mainly in view of non-utilisation by the Civil Surgeon, Darjeeling, of the allotment for medical and surgical requisities					
B.-1(4). Contract Contingencies—					
<i>Non-voted</i>	6,600	6,415	—185	...	—185
B.-1(5). Other Contingencies—					
<i>Non-voted</i>	100	209	+ 109	+ 126	—17
B.-1(6). Deduct—Establishment charges recoverable from other Governments, Departments, etc.—					
<i>Non-voted</i>	—6,850	—5,664	+ 1,186	...	+ 1,186
B.-1(7). Grants to Hospitals and Dispensaries—					
<i>Non-voted</i> {	<i>O.</i> 1,08,555	8,555	8,655	+ 100	+ 100
	<i>S(b)</i> —1,00,000				...
The grant to the Darjeeling Municipality towards the construction of the Victoria Hospital, Darjeeling, was surrendered as the work was executed by the Public Works Department (<i>vide</i> chapter I, paragraph 4(b)).					
Voted	1,500	1,500	...	...	...
For rounding—					
<i>Non-voted</i>	295	...	—295	...	—295

(a) Sanctioned on 24th February 1932.
 (b) Sanctioned on 3rd November 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 32—Medical "—contd.					
B.—HOSPITALS AND DISPENSARIES—contd.					
B. 2.—Transferred—					
B. 2 (1) Pay of officers—					
<i>Non-voted</i>	Rs. $\left. \begin{array}{l} O. \quad . \quad 75,000 \\ S. (a) \quad 45,000 \end{array} \right\}$	30,000	27,570	—2,430	...
				—2,430	
The saving, as compared with the original appropriation, was due mainly to (1) employment of fewer <i>non-voted</i> officers than anticipated and (2) a voted officer having been appointed in the Presidency General Hospital in place of an I.M.S. officer.					
<i>Voted</i>	3,09,000	2,03,673	—15,327	—13,307	—2,020
Due to smaller expenditure under (1) " Presidency Hospitals and Dispensaries " (Rs. 8,527) owing mainly to (i) reversion of an officer of the Women's Medical Service and appointment of a junior officer in her place, (ii) employment of officers on lower pay in place of senior military assistant surgeons in the Presidency General Hospital and (iii) reappointment of an officer on a reduced pay in the Albert Victor Hospital for lepers, and under (2) " Mufassal Hospitals and Dispensaries " (Rs. 6,800) owing mainly to the posting of junior officers and to percentage cut in pay. The ultimate saving occurred under (2) [Rs. 5,800] which was partly set off by an excess expenditure of Rs. 3,780 under (1). (<i>Vide</i> note under D-1 Voted).					
B 2 (2) Pay of Establishment	3,53,900	3,32,823	—21,077	—1,700	—19,377
Due mainly to (i) employment of junior officers in Presidency Hospitals and Dispensaries, (ii) stoppage of increments of temporary clerks employed in the Medical College Hospitals and (iii) percentage cut in pay. <i>Vide</i> paragraph 5 of the Review.					
B. 2(3) Allowances, honoraria, etc.—					
<i>Non-voted</i>	500	236	—264	...	—264
<i>Voted</i>	67,800	74,967	+7,167	+9,714	—2,547
The excess was due mainly to larger expenditure on travelling allowance in Presidency and Mufassal Hospitals and Dispensaries.					
B. 2 (4) Supplies and Services	7,09,240	6,63,080	—46,160	—29,214	—16,946
Due to smaller expenditure under " Presidency Hospitals and Dispensaries " (Rs. 35,623) owing mainly to closure of a certain ward in the Presidency General Hospital and restriction of extra beds in other hospitals, and under " Mufassal Hospitals and Dispensaries " (Rs. 10,537) owing to temporary withdrawal of 8 beds in the Sambhu Nath Paudit Hospital and to observance of economy.					
B. 2 (5). Contract Contingencies	4,04,200	3,83,339	—21,861	—6,306	—14,555
Due mainly to exercise of strict economy.					
B. 2 (6). Other Contingencies	1,24,030	1,24,809	+779	+2,217	—1,988

Major Head and Sub-head ^a	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).								
1	2	3	4	5	6								
	Rs.	Rs.	Rs.	Rs.	Rs.								
Major Head " 32—Medical "—<i>contd.</i>													
B.—HOSPITALS AND DISPENSARIES—<i>conold.</i>													
B. 2.—Transferred—<i>conold.</i>													
B. 2 (7). Grants-in-aid, contributions, etc.—													
<i>Non-voted</i>	2,000	320	—1,680	...	—1,680								
B. 2 (8).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.													
	—44,000	—10,974	+33,026	...	+33,026								
B. 2 (9). Grants to Hospitals and Dispensaries													
	2,81,513	2,30,154	—51,359	—39,487	—11,872								
Due mainly to (1) non-payment of a grant of Rs. 25,000 to the Calcutta Medical Institute as the authorities of the Institute could not fulfil the conditions attaching to the grant, (2) non-utilisation of the provision of Rs. 14,000 for "Emergency Grant" as no expenditure was required on this account and (3) excess provision made for the Howrah General Hospital (Rs. 4,487).													
For rounding—													
<i>Non-voted</i>	—500	...	+500	...	+500								
Voted	—183	...	+183	...	+183								
C.—GRANTS FOR MEDICAL PURPOSES—													
C. 1.—Reserved													
	7,000	7,000								
C. 2.—Transferred													
	2,45,000	2,67,664	+22,664	+26,487	—3,823								
The original appropriation was increased in view of the payment of an additional grant of (1) Rs. 25,000 to the Calcutta Hospital Nurses' Institute towards reducing its deficit and (2) Rs. 1,487 to the Countess of Dufferin Fund for the leave salary of an officer which, however, was not paid during the year.													
D.—MEDICAL COLLEGE AND SCHOOLS—<i>TRANSFERRED</i>—													
D. 1.—Pay of officers—													
<i>Non-voted</i> {	Rs.												
O. 2,78,000		2,71,135	2,35,405	—35,730	...								
S. (a) —6,865					—35,730								
The saving as compared with the original appropriation was due to smaller expenditure under (1) "School of Tropical Medicine and Hygiene Institute" (Rs. 34,333) owing to the post of Professor of Tropical Medicine having remained vacant throughout the year and to non-utilisation of the provision for the post of the Professor of Hygiene, as the officer was placed on foreign service under the Indian Research Fund Association and under (2) "Other Medical Schools" (Rs. 12,429) owing to the post of Superintendent, Campbell Medical School and Hospital, having been held by a voted officer for about six months, partly counterbalanced by larger expenditure under (3) "Medical College" (Rs. 4,107) owing to employment of <i>non-voted</i> officers not provided in the budget and payment of arrear pay of an officer. <i>Vide</i> paragraph 4(a) of the Review.													
<table border="0"> <tr> <td></td> <td>Rs.</td> </tr> <tr> <td>(a)</td> <td>—2,200 sanctioned on 26th February 1932.</td> </tr> <tr> <td></td> <td>—4,666 " 31st March 1932.</td> </tr> <tr> <td></td> <td>—6,866</td> </tr> </table>							Rs.	(a)	—2,200 sanctioned on 26th February 1932.		—4,666 " 31st March 1932.		—6,866
	Rs.												
(a)	—2,200 sanctioned on 26th February 1932.												
	—4,666 " 31st March 1932.												
	—6,866												

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "32—Medical"—<i>contd.</i>					
D.—MEDICAL COLLEGE AND SCHOOLS—TRANSFERRED—<i>contd.</i>					
D. 1.—Pay of officers—<i>contd.</i>					
Voted	5,70,000	5,66,221	—3,779	+ 26,000	—29,779
The reappropriation of Rs. 26,000 was sanctioned to meet larger expenditure under "Medical College" (Rs. 19,172) owing to (i) payment of arrear pay of an officer, (2) drawal of pay at a higher rate by an officer than that provided in the budget and (3) appointment of a voted officer as Professor of Clinical and Operative Surgery whereas provision was made for a <i>non-voted</i> officer. The bulk of the ultimate saving occurred under "Other Medical Schools" (Rs. 20,253) owing mainly to (i) the expenditure during the latter part of the year having been less than anticipated, (ii) adjustment of the leave salary of an officer under sub-head B. 2-(1)—Voted and (iii) percentage cut in pay.					
D. 2.—Pay of Establishment	95,500	88,923	—6,537	—5,300	—1,237
The original appropriation was reduced mainly in view of the percentage cut in pay and smaller expenditure on temporary establishment.					
D. 3.—Allowances, honoraria, etc.—					
	Rs.				
<i>Non-voted</i> {	O. 35,400	31,644	25,206	—6,438	... —6,488
{	S. (a) —3,756				
The original appropriation was reduced in view of (1) non-utilisation of the provision of Rs. 3,000 for cost of passages under "Medical College" and (2) smaller expenditure on travelling allowance. The saving occurred mainly under "School of Tropical Medicine" (Rs. 6,225) due chiefly to non-utilisation of the provision for non-practising allowances of the two Professors referred to in the note under D. 1. <i>Non-voted</i> . <i>Vide</i> paragraph 4(a) of the Review.					
Voted	37,500	35,263	—2,237	—1,620	—617
The net modification was mainly the result of (1) deductions amounting to Rs. 2,915 from the provision under "School of Tropical Medicine" owing to the allowance of the Professor of Public Health Laboratory having been debited to the Public Health budget and (2) an addition of Rs. 1,500 under "Medical College" mainly on account of the travelling allowance of the members of the Selection Committee. <i>Vide</i> paragraph 4(b) of the Review.					
D. 4.—Supplies and Services	1,03,650	90,323	—13,327	—0,748	—3,579
Due mainly to economy and smaller expenditure on medical and surgical requisites in certain medical schools and on other miscellaneous charges.					
D. 5.—Contract Contingencies	78,000	64,684	—13,316	—13,000	—316
Due mainly to economy and smaller expenditure on account of furniture in the new medical schools at Chittagong and Jalpaiguri.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 32 Medical "—<i>contd.</i>					
D.—MEDICAL COLLEGE AND SCHOOLS—					
TRANSFERRED—<i>contd.</i>					
D -6.—Other Contingencies	77,288	66,666	—10,622	—10,118	—504
Due partly to smaller expenditure in the " Medical College " (Rs. 9,899) on account of rents of messes attached to the College and partly to the exercise of economy.					
D.-7.—Grants-in aid, Contributions, etc.—					
<i>Non-voted</i>	4,900	2,400	—2,500	...	—2,500
Due mainly to non utilisation of the provision of Rs. 2,400 under " School of Tropical Medicine ".					
D.-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. . . . .	...	—3,067	—3,067	..	—3,067
The credit represents recoveries from the Government of Burma for training of students in the School of Tropical Medicine and Hygiene Institute, Calcutta.					
For rounding —					
<i>Non-voted</i>	—300		+300	...	+300
Voted	62		—62	...	—62
E.—MENTAL HOSPITAL—TRANSFERRED—					
E.-1.—Pay of officers—					
<i>Non-voted</i>	600	585	—15	...	—15
Voted	6,600	5,366	—1,234	...	—1,234
Due mainly to an officer having drawn pay at a lower rate for almost the whole of the year than provided for and to percentage cut in pay.					
E.-2.—Pay of Establishment	3,650	3,800	+150	+250	—91
E.-3.—Allowances, honoraria, etc.—					
<i>Non-voted</i>	400	156	—244	...	—244
Voted	1,000	2,412	+1,412	+1,237	+175
Due to larger expenditure on travelling allowances of members of the Managing Committee of the Indian Mental Hospital at Ranchi than anticipated.					
E.-4.—Supplies and Services	2,300	1,716	—584	—184	—400
E.-5.—Contract contingencies	5,300	4,995	—305	—300	—5
E.-6.—Other contingencies	2,652	2,861	+209	+363	—154

Major Head and Sub-head.	Final Grant of Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Not modification by reappro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 32 Medical "—<i>contd.</i>					
E.—MENTAL HOSPITAL—TRANSFERRED					
<i>—concl'd.</i>					
E-7.—Establishment charges payable to other Governments, Departments, etc.—					
<i>Non-voted</i>	2,50,000	2,46,820	—3,180	...	—3,180
<i>Voted</i>	4,30,000	3,62,053	—67,947	—22,773	—45,174
The provision for the share of the cost of maintenance of the Indian Mental Hospital at Ranchi paid to the Government of Bihar and Orissa, which was based upon the estimate framed by that Government, proved high. As the final report of the actual expenditure was not received from the Bihar and Orissa Government before the close of the year, the unutilised saving could not be surrendered.					
<i>For rounding</i>	498	...	—198	...	—498
F.—CHEMICAL EXAMINER—					
<i>Non-voted</i> { O. ^{Rs.} 27,000 S.(a) 54 }	27,054	26,238	—816	...	—816
<i>Voted</i>	55,000	48,558	—6,442	—2,650	—3,792
Savings occurred mainly under "Pay of Officers" (Rs 1,768) and "Pay of Establishment" (Rs 1,374) owing chiefly to the percentage cut in pay, deputation, non-utilisation of the provision for leave allowance and smaller expenditure on temporary establishment and under (3) "Other Contingencies" (Rs 1,912) owing to smaller expenditure on serological test.					
G.—COST OF STORES PURCHASED IN ENGLAND—					
<i>Transferred</i>	88,000	73,230	—14,770	—14,720	—50
H.—LOSS OR GAIN BY EXCHANGE—					
<i>Transferred</i> . . . . .	...	814	+814	...	+814
<i>For rounding—</i>					
<i>Non-voted</i>	500	...	—500	...	—500
<i>Voted</i>	—500	...	+500	...	+500
Total—					
Reserved—					
<i>Non-voted</i> { O. 2,18,000 S. —1,06,949 }	1,11,051	1,06,373	—4,678	...	—4,678
<i>Voted</i>	8,500	8,500	...	...	...

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 32. —Medical. "—<i>concl'd.</i>					
TOTAL—<i>concl'd.</i>					
Transferred—					
Non-voted	$\left. \begin{array}{l} O. \\ S. \end{array} \right\} \begin{array}{l} Rs. \\ 8,27,000 \\ - 6,176 \end{array}$	8,20,824	7,65,200	-55,624	...
Voted		46,21,500	43,14,119	-2,77,381	-1,11,189
Total Grant No. 20—					
Non-voted	$\left. \begin{array}{l} O. \\ S. \end{array} \right\} \begin{array}{l} 10,45,000 \\ -1,13,125 \end{array}$	9,31,875	8,71,573	-60,302	...
Voted		46,30,000	43,52,619	-2,77,381	-1,11,189

REVIEW.

Administration of Grant.

The percentages of savings in expenditure as compared with the original and the ultimate appropriation in the year under report and the preceding two years are shown below:—

Year.	Grant voted by the Council.	Ultimate appropriation.	Expenditure.	Percentage of saving, as compared with	
				Grant voted by the Council.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
Voted.					
1929-30	49,61,000	49,60,429	47,20,882	4.8	4.8
1930-31	48,59,000	45,98,325	44,97,457	7.4	2.3
1931-32	46,30,000	45,18,811	43,52,619	5.9	3.7

REVIEW—contd.

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
<i>Non-voted.</i>					
1929-30	11,25,000	11,25,571	9,15,859	18.6	18.6
1930-31	11,25,000	9,85,670	8,57,290	23.8	13
1931-32	10,45,000	9,31,875	8,71,573	16.6	6.4

The above figures indicate that in comparison with the previous year, there was some improvement in the estimate for voted as well as for non-voted expenditure. There is, however, still room for further improvement, specially under non-voted where the percentage of savings was considerable. As regards control over expenditure, improvement is noticeable in the year under review under "Non-voted" while there was a slight deterioration under "Voted".

3. Budget under "Pay of Officers" as a whole was closer than in the previous year, the percentages of savings for 1931-32 and 1930-31 being 5.4 and 8.4 respectively (*vide* Annexure). It would appear however that in the case mentioned in the following paragraph there was a noticeable variation between the estimate and the expenditure under the sub-head "D.-I.—Pay of Officers—Non-voted".

4. (a) The original as well as the final appropriation under sub-heads "D.—Medical College and Schools—D.-1—Pay of Officers (Non-voted)" and "D.-3.—Allowances, honoraria, etc. (Non-voted)", proved rather high as shown below:—

Sub-head.	Original appropriation.	Final appropriation.	Expenditure.	Percentage of saving as compared with	
				Original appropriation.	Final appropriation.
	Rs.	Rs.	Rs.		
D.-1.—Non-voted	2,78,000	2,71,135	2,35,405	15.3	13.1
D.-3.—Non-voted	35,400	31,644	25,206	28.7	20.3

It will be seen from item (i) of the note under D.-I.—Non-voted and the last sentence of the note under D.-3.—Non-voted that the posts of Professor of Tropical Medicine and Professor of Hygiene remained vacant throughout the year under report. The former post remained vacant in the year 1930-31 as well. It may be investigated whether the vacancies could not be

REVIEW—contd.

foreseen and a closer estimate made at the time of framing the budget. The circumstances in which the bulk of the final saving under these sub-heads could not be surrendered also require investigation.

(b) Sub-head D.—Medical College and Schools—D.-3.—Allowances, honoraria, etc. (Voted).

The expenditure under the above sub-head fell short of the original provision of Rs. 37,500 by Rs. 2,237. The bulk of the saving occurred under "School of Tropical Medicine." It may be investigated why the allowance of the Professor of Public Health Laboratory which was debited to "33—Public Health" was provided for in the Medical budget (*vide* note under this sub head). In the previous year also (1930-31), the provision for the allowance made in the Medical budget remained unutilised.

5. In addition to the cases mentioned in paragraph 4(a) of the Review, the ultimate appropriation proved high in the following cases. It may perhaps be investigated whether the bulk of the saving under each sub-head could not be surrendered.

Sub-heads.	Ultimate	Expenditure.	Percentage of saving.
	appropriation.		
	Rs.	Rs.	
A. Medical Establishment—			
A.-1.—Reserved— <i>Non-voted</i> —A.-1. (1) Pay of Officers	31,115	28,509	8.3
A.-2—Transferred—			
A.-2 (1) Pay of Officers (Voted)	3,57,200	3,23,373	9.7
A.-2 (3) Allowances, honoraria, etc. (<i>Non- voted</i>),	10,980	5,370	51.1
B. Hospitals and Dispensaries—			
B. 2. Transferred—			
B. 2. (2) Pay of Establishment	3,52,200	3,32,823	5.5

Financial Irregularity.

6. *Purchase of certain articles of furniture without calling for tenders therefor.*—The local inspection of the accounts of a medical institution disclosed that five book-cases were purchased at a cost of Rs. 1,305, Rs. 715, Rs. 750, Rs. 520 and Rs. 520, respectively, without calling for tenders for the supply of the articles as required under the rules. The matter being brought to the notice of the Local Government, they observed that the prices of the book-cases of the sizes reported were excessive and directed that in such cases tenders should be invited in future.

7. *Omission to invite open tenders for the supply of articles.*—During the local inspection of the accounts of a hospital, it was noticed that large purchases of such articles as Kerosine oil, Bengal soap, coats for patients, sheets and blankets, costing more than Rs. 250 in each case were made

REVIEW—*concl'd.*

during the year 1929-30, the total cost aggregating Rs. 4,169, but no tenders, as required under the rules, were invited for any of these supplies. The case being reported to the local Government, they ordered that tenders should invariably be called for in the case of supply of articles worth Rs. 250 or more, as laid down in the rules.

8. *Expenditure incurred in one year thrown on the next year's grant.*—In the course of the local inspection of the accounts of a medical institution, it was noticed that articles of the total value of about Rs. 3,314 were purchased on different occasions in the latter part of the financial year 1929-30, but payment for the same was made from the appropriation for the following year in contravention of rule 516 of the Bengal Financial Rules. The head of the office explained that for such a large institution the contravention of the rule could not be helped and proposed that Government should relax the rule in the case of the institution. The case was reported to the Local Government who ordered that the rule could not be relaxed in favour of a particular institution and directed the Head of the Department to ask the officer-in-charge of the institution to observe the rule in future.

9. *Unauthorised payments to menials.*—As a result of the scrutiny of an order passed by the head of a medical institution, directing the Superintendent of a hostel attached to the institution to refund a sum of Rs. 40 paid in excess to a menial of the hostel it transpired that although the pay at Rs. 13 per mensem was drawn from the contract contingent grant of the medical institution for a *bhistee*, he was paid at Rs. 3 per mensem only and that the balance *viz.* Rs. 10 per mensem was utilised in paying small sums, to other menials as bonus, from November 1913 to August 1928. It also transpired that certain other menials of the hostel were being paid from the contract contingent grant without the sanction of Government, extra allowances varying from Re. 1 to Rs. 16 p. m. in addition to their sanctioned rates of pay on the plea that their services could not be secured at the low rates of pay sanctioned for them. As the charges were drawn on contract contingent bills, the details of which do not ordinarily come under the purview of central audit, the irregular payments could not be detected in audit.

The case was reported to the Local Government who held that the action of the Superintendent of the hostel in making the unauthorised payments had been irregular, sanctioned revised rates of pay to the menials and permitted the acceptance by them of certain extra remuneration from the boarders of the hostel. Government also waived the recovery of the excess payments made which amounted to about Rs. 3,760.

Loss :—The total loss under this head written off during the year 1931-32, amounted to Rs. 3,695 only some portion of which *viz.* Rs. 240 related to losses due to normal wear and tear of plants, machinery, tools, etc. The balance consists of (1) two items amounting to Rs. 112 representing loss of cash by theft, etc. in certain institutions, (2) one item of loss of stores, etc. due to dryage and wastage and (3) an item of irrecoverable fees due from patients of a hospital for which, in the opinion of the head of the department, nobody can be held responsible.

ANNEXURE.

(Referred to in paragraph 3 of the Review.)

Major Head—"32—Medical."

Primary Unit—"Pay of Officers."

	Reserved.		Transferred.			
	Budget, 1931-32.	Expendi- ture, 1931-32.	Budget, 1931-32.		Expenditure, 1931-32.	
	<i>Non-voted.</i>	<i>Non-voted.</i>	<i>Non-voted.</i>	<i>Voted.</i>	<i>Non-voted.</i>	<i>Voted.</i>
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment .	36,000	28,500	1,38,000	3,56,600	1,92,774	3,22,373
Hospitals and Dispensaries .	...	...	75,000	3,09,000	27,570	2,93,673
Medical College and Schools	...	...	2,78,000	5,70,000	2,35,405	5,66,221
Mental Hospital . . .	...	...	600	6,600	585	5,366
Chemical Examiner . . .	...	...	25,300	24,500	24,535	22,132
Total .	36,000	28,508	5,16,900	12,66,700	4,80,869	12,10,365
			17,83,600		16,91,234	
			Rs.			
Grand Total—Reserved and Transferred— <i>Non-</i> <i>voted</i> and <i>Voted.</i>	Budget . . .		18,19,600			
	Expenditure . . .		17,19,742			
	Saving . . .		99,858 or 5.4 per cent.			

The position in 1930-31 is summarised below :—

Budget Rs. 18,65,668 ; Expenditure Rs. 17,08,642 ; Saving Rs. 1,57,026 or 8.4 per cent.

Grant No. 21—Public Health—Reserved and Transferred—contd. 207

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—“ 33—Public Health ”
—contd.

A.—PUBLIC HEALTH ESTABLISHMENT—contd.

A.-2.—Transferred—

A.-2 (1)—Director of Public Health—

A.-2 (1) (a)—Pay of Officers—

<i>Non-voted</i>	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 0 5px;">O. .</td> <td style="padding: 0 5px;">Rs.</td> <td style="padding: 0 5px;">7,200</td> </tr> <tr> <td style="padding: 0 5px;">S.(a)</td> <td style="padding: 0 5px;">2,247</td> <td></td> </tr> </table>	O. .	Rs.	7,200	S.(a)	2,247		9,447	9,447
O. .	Rs.	7,200										
S.(a)	2,247											

The supplementary appropriation was required for payment of leave salary of an officer.

<i>Voted</i>		1,51,200	1,25,210	—25,990	—13,249	—12,741
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Due to (1) reduction in the pay of the post of the Director of Public Health, (2) the post of an Assistant Director of Public Health remaining vacant for the major part of the year, (3) the appointment of a substitute on a lower rate of pay in place of an Entomologist drawing higher pay on deputation to foreign service and (4) percentage cut in pay. The ultimate saving was not surrendered as there was a chance of an Assistant Director being appointed in the vacant post and the officer on deputation reverting to his post.

A.-2 (1)(b)—Pay of Establishment		1,64,000	1,53,767	—10,233	—5,748	—4,485
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Due to (1) reduction in the staff of the temporary field executive establishment and (2) percentage cut in pay.

**A.-2 (1) (c)—Allowances, hono-
raria, etc —**

<i>Non-voted</i>	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 0 5px;">O. .</td> <td style="padding: 0 5px;">Nil</td> </tr> <tr> <td style="padding: 0 5px;">S. (b)</td> <td style="padding: 0 5px;">182</td> </tr> </table>	O. .	Nil	S. (b)	182	182	182
O. .	Nil									
S. (b)	182									

<i>Voted</i>		50,000	37,271	—12,729	—12,000	—729
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Due to curtailment of touring.

**A.-2 (1) (d)—Supplies and Ser-
vices —**

A.-2 (1) (d) (i)—Contribution to- wards pay of Health Officers and Sanitary Inspectors		88,000	80,398	+1,998	..	+1,398
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Vide note under Sub-head A.-1. (1) (c) (i).

(a) Sanctioned on 8th March 1932.
(b) sanctioned on 13th May 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 33—Public Health"—<i>contd.</i>					
A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i>					
A-2—Transferred—<i>contd.</i>					
A-2 (1)—Director of Public Health— <i>contd.</i>					
A-2 (1) (d)—Supplies and Services— <i>contd.</i>					
A-2 (1) (d) (ii)—Other charges	19,000	52,240	+33,240	+33,462	-222
The additional appropriation was required for the purchase of apparatus, etc., for the Publicity Branch of the Public Health Department. As the expenditure was unforeseen, no provision could be made in the budget.					
A-2 (1) (e)—Contract Contingencies	13,680	13,984	+304	+360	-50
A-2 (1) (f)—Other Contingencies	33,800	34,608	+808	...	+808
The excess, which was due to the purchase of books in England, remained uncovered as the complete account of the books purchased was received late.					
For rounding—					
Non-voted	-200	...	+200	...	+200
Voted	320	...	-320	...	-320
A-2 (2)—Chief Engineer, Public Health Department—					
A-2 (2) (a)—Pay of Officers—					
	<i>Rs.</i>				
Non-voted { <i>O.</i> 23,435 }	22,935	22,789	-46	...	-46
{ <i>S. (a)</i> -600 }					
Voted	68,025	66,011	-2,014	-2,000	-14
Due to the percentage cut in pay.					
A-2 (2) (b)—Pay of Establishment	1,03,177	87,954	-15,223	-15,093	-130
Mainly due to the percentage cut in pay and retrenchment of several temporary officers.					
A-2 (2) (c)—Allowances, honoraria, etc.					
Non-voted { <i>O.</i> 5,647 }	3,840	3,884	-6	...	-6
{ <i>S. (b)</i> -1,807 }					
The reduction in the original appropriation was due to non-drawal of the house allowance by an officer as his family did not reside with him.					

(a) Sanctioned on 26th February 1932.

Rs.

(b) -183 sanctioned on 13th May 1931.
 -1,628 " " 26th February 1932.
 -1,807

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—“ 33—Public Health ”—<i>contd.</i>					
A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i>					
A-2.—Transferred— <i>contd.</i>					
A.-2 (2)—Chief Engineer, Public Health Department— <i>contd.</i>					
A.-2 (2) (c)—Allowances, honoraria, etc.— <i>contd.</i>					
Voted	20,510	20,281	—229	—1,517	+ 1,288
A sum of Rs. 2,000 was surrendered in view of restricted travelling done by officers agreeably to Government orders and Rs. 483 was added to the appropriation on account of house allowance of an officer not provided for in the budget. The excess was due to the cost of passage of an officer.					
A.-2 (2) (d)—Contingencies	6,761	6,622	—139	..	—139
For rounding—					
Non-voted	—82	..	+ 82	..	+ 82
Voted	—473	..	+ 473	..	+ 473
B.—GRANTS FOR PUBLIC HEALTH PURPOSES.					
B.-1.—Reserved— <i>Non-voted</i>					
B.-1 (1)—Grants-in-aid towards Water Works Schemes—					
	<i>Rs.</i>				
{ O.	2,000				
{ S. (a)	—500				
	1,500	1,500	..	..	..
B.-1 (2)—Other Schemes—					
{ O.	16,000				
{ S. (a)	—1,652				
	14,348	14,348	..	..	..
Against the provision of Rs. 14,000 for augmentation grant to the Darjeeling District Board a sum of Rs. 12,548 only was sanctioned; the balance was surrendered.					
B.-2.—Transferred—					
B.-2 (1)—Grants-in-aid towards Water Works Schemes	3,53,502	2,87,002	—66,800	—51,718	.. 15,982
<i>Vide Annexure A and paragraph 3 of the Review.</i>					

(a) Sanctioned on 30th February 1932.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"33—Public Health"					
<i>—contd.</i>					
B.—GRANT FOR PUBLIC HEALTH PURPOSES—<i>concl.</i>					
B.-2.—Transferred—<i>concl.</i>					
B.-2 (2)—Grants-in-aid towards Sewerage Schemes	2,40,666	2,48,540	—1,126	+ 100	—1,226
	<i>Vide Annexure A.</i>				
B.-2 (3)—Other Schemes	23,01,000	20,48,209	—2,52,791	—1,98,825	—53,966
	<i>Vide Annexure A and paragraph 3 of the Review.</i>				
For rounding	—468	...	+ 468	...	+ 468
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.					
C-1.—Reserved—					
<i>Non-voted</i>	1,000	1,265	+ 265	...	+ 265
C-2.—Transferred—					
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O.} \\ \text{S. (a)} \end{array} \right\} \begin{array}{l} \text{Rs.} \\ \text{Nil.} \\ 676 \end{array}$	676	675	—1	—1
<p>The supplementary appropriation was required for travelling expenses of an officer of the Government of India deputed from Kasauli to investigate the occurrence of malaria in the environs of Calcutta.</p>					
Voted	3,50,000	3,01,873	—48,127	—32,676	—15,451
<p>Sums of Rs. 10,676 and Rs. 22,000 were surrendered from the provision for "Malaria-charges" and "Other epidemics-charges" respectively. The final saving occurred under (1) "Malaria-charges (Rs. 7,419) due mainly to the supply by the Jail Dept of tablets of quinine sulphate when the powder which was costlier was out of stock, under (2) "Kala-nazar survey-charges" (Rs. 5,563) and under (3) Other epidemics-charges" (Rs. 2,469) as it was not considered safe to make further surrender from this head. <i>Vide</i> paragraph 3 of the Review.</p>					
D.—BACTERIOLOGICAL LABORATORIES					
—TRANSFERRED—					
<i>Non-voted</i>	$\left\{ \begin{array}{l} \text{O.} \\ \text{S. (b)} \end{array} \right. \begin{array}{l} . \\ -2,000 \end{array}$	...	...	...	...

The officer for whom the provision was made was on leave out of India.

(a) Sanctioned on 5th February 1932.
 (b) Sanctioned on 8th March 1932.

Major Head or Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).		
1	2	3	4	5	6		
	Rs.	Rs.	Rs.	Rs.	Rs.		
Major Head—"33—Public Health"—<i>contd.</i>							
D.—BACTERIOLOGICAL LABORATORIES— TRANSFERRED—<i>concl'd.</i>							
Voted	1,09,000	1,01,397	—7,603	—2,860	—4,743		
<p>Due mainly to smaller expenditure under (1) "Pay of Officers" under the control of the Surgeon General (Rs. 1,641) owing to change of incumbents and under (2) "Pay of Establishment" (Rs. 963) and (3) "Supplies and Services" (Rs. 4,233) under the control of the Director of Public Health owing to (a) percentage cut in pay and (b) observance of economy in view of financial stringency, partly set off by larger expenditure under "Pay of Officers" under the control of the Director of Public Health (Rs. 817) owing to the payment of leave salary of an officer, for which no provision was made in the budget. The excess remained uncovered.</p>							
E.—PASTEUR INSTITUTE	67,000	70,356	+3,356	+7,461	—4,105		
<p>The excess was due to larger expenditure under (1) "Allowances, honoraria, etc." (Rs. 1,184) on account of transfer expenses of an officer and his non-practising allowance and under (2) "Supplies and Services" (Rs. 8,160) owing to an increase in the number of indigent patients coming for treatment, partly counterbalanced by smaller expenditure under (3) "Pay of Officers" (Rs. 3,595) owing to the appointment of an officer on the minimum pay in place of a retired officer, under (4) "Pay of Establishment" (Rs. 955) owing to an officer having drawn a lower rate of pay than provided for and percentage cut in pay and under (5) "Contingencies" (Rs. 1,278) owing to curtailment of expenditure. The provision included Rs. 460 for rounding off. <i>Vide</i> paragraph 4 of the Review.</p>							
F.—WORKS—							
F.1.—Reserved—							
<i>Non-voted</i>	4,000	3,955	—45	...	—45		
F.2.—Transferred	13,000	3,309	—9,691	—9,720	+29		
<p>The saving was due mainly to net debit amounting to Rs. 63 only against the provision of Rs. 10,500 under "Suspense". (<i>Vide</i> Annexure B.)</p>							
G.—COST OF STORES PURCHASED IN ENGLAND—							
Transferred	20,000	14,830	—5,170	—5,240	+70		
H.—LOSS OR GAIN BY EXCHANGE—							
Transferred . . . . .	...	—70	—70	...	—70	
Total—							
Reserved—							
	Rs.						
<i>Non-voted</i> {	O.	42,000	39,319	39,076	—243	...	—243
S.	—2,681						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"33—Public Health"—<i>concl'd.</i>					
Total— <i>concl'd.</i>					
Transferred—					
	<i>Rs.</i>				
Non-voted	{ O. . 38,000 } { S. . -1,302 }	36,698	36,927	+229	+229
Voted		41,81,000	37,62,792	-4,18,208	-3,09,343
TOTAL GRANT NO. 21—					
Non-voted	{ O. . 80,000 } { S. . -3,983 }	76,017	76,003	-14	-14
Voted		41,81,000	37,62,792	-4,18,208	-3,09,343

REVIEW.

Administration of Grant.

The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under report and the preceding two years are shown below:—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving (—) or excess (+) as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1929-30	37,60,900	36,29,863	35,07,419	-6.7	-3.3
1930-31	40,91,000	36,88,357	36,70,239	-10.2	-5
1931-32	41,81,000	38,71,657	37,62,792	-10	-2.8
<i>Non-voted.</i>					
1929-30	53,000	56,495	54,890	+3.5	-2.8
1930-31	86,000	80,189	77,075	-10.3	-3.8
1931-32	80,000	76,017	76,003	-4.9	...

REVIEW—*concl'd.*

2. Savings indicate closer budgeting under *non-voted* while the estimate under voted shows no improvement over that of the previous year. The control over the *non-voted* portion was remarkably good.

3. Considerable savings occurred under the sub-heads B-2 (1), B-2 (3) and C.-2—Voted. It may perhaps be investigated whether a closer estimate was not possible.

4. In view of the ultimate saving of Rs. 4,105 under the sub-head "E.—Pasteur Institute", a reappropriation of Rs. 7,601, which was sanctioned on 23rd March 1932 from another minor head (*viz.*, Grants for Public Health Purposes), was not fully justified.

ANNEXURE A.

(Referred to in the note under Sub-heads B-2 (1), B-2 (2) and B-2 (3).)

Major Head and Sub-head.	Original appropriation.	Actual expenditure.	Excess (+) Saving (-).
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"33—Public Health."			
GRANTS FOR PUBLIC HEALTH PURPOSES— TRANSFERRED.			
(i) Grants-in-aid towards Water Works Schemes—			
Rural Water Supply	2,50,000	2,24,207	(a) —25,738
Asanol Water Supply	5,000	5,000	...
Chandpur Water Supply	21,000	21,000	...
Satkhira Water Works Extension	735	735	...
English Bazar Water Supply	26,500	10,000	(a) —16,500
Hooghly-Chinsura Water Works Extension	10,000	10,000	...
Barisal Water Works Extension	29,567	16,000	(a) —13,567
Jalpaiguri Water Works	10,000	...	(b) —10,000
Rajshahi Water Works	1,000	...	(c) —1,000
TOTAL	3,53,802	2,87,002	—66,800
(ii) Grants-in-aid towards Sewerage Schemes—			
Murshidabad Conservancy	4,000	3,600	—400
Drainage of Calcutta Fringe Area	44,000	43,174	—826
Titagarh Sewerage Extension	51,666	51,766	(d) +100
Bhatpara Sewerage	1,50,000	1,50,000	...
TOTAL	2,49,666	2,48,540	—1,126

(a) It has been explained that the entire provision was not required for expenditure within the year.
 (b) As the Jalpaiguri Municipality took up the tube wells portion of the scheme with funds available at their disposal, no grant was required during the year.
 (c) The scheme could not be proceeded with as local contributions were not forthcoming.
 (d) Covered by reappropriation.

ANNEXURE A—*concl.*

Major Head and Sub-head.	Original appropriation.	Actual expenditure.	Excess (+) Saving (—).
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“ 33—Public Health ”—<i>concl.</i>			
GRANTS FOR PUBLIC HEALTH PURPOSES— TRANSFERRED—<i>concl.</i>			
(iii) Other Schemes—			
Improvement of Hastings	5,000	4,772	-228
Free Vaccination Grant	50,000	50,000	...
Maternity and Child Welfare	40,000	34,715	(d) -5,285
Augmentation Grant	9,42,000	9,41,102	- 898
Rural Public Health Units	12,00,000	9,57,873	(e) -2,42,127
Vaccination Inspecting Staff	64,000	49,159	(a) -14,841
Contribution to the Indian Research Fund Association for research into the mode of transmission of kala-azar . . . .	...	6,500	(f) + 6,500
Expenditure in connection with sanitary arrangements for the embarkation and disembarkation of pilgrims during the Ganga Sagor Mela . . . .	...	928	(f) + 928
Payment to British Empire Leprosy Relief Association for leprosy work in Bengal . . . .	...	2,834	(f) + 2,834
Expenditure in connection with vaccination of pilgrims during the Haj pilgrimage during 1929-30 and 1930-31 . . . .	...	276	(f) + 276
TOTAL	23,01,000	20,48,200	-2,52,791

(a) It has been explained that the entire provision was not required for expenditure within the year.

(d) Due to general retrenchment of expenditure.

(e) Due mainly to inability on the part of the certain District Boards to fulfil the conditions attaching to the grant.

(f) Covered by reappropriation.

ANNEXURE B.

(Referred to in the note under sub-head F. 2.)

The nature of the transactions under "Suspense" is explained in paragraph 8 of the Appendix to the Memorandum of the Public Accounts Committees in India.

Details of the transactions for the year 1931-32 under the head "33—Public Health—Works—Transferred—Suspense" are given below :—

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	-1,661	99,835	99,053	572	-1,089
Miscellaneous advances (Sanitary works advances)	534	257	806	-509	25
Total	-1,127	99,922	99,859	63	-1,064

The credit balance of Rs 1,089 shown in column 6 against "Purchases" represents the value of stores received but not paid for during the year and the debit balance of Rs. 25 against "Miscellaneous advances" represents the balance recoverable from local or other bodies on account of sanitary works done for them.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —.)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 34—Agriculture."					
A.—AGRICULTURE—					
A.-1.—Reserved—					
A.-1 (1). Pay of Officers—					
<i>Non-voted</i>	<i>O.</i> 14,940	10,476	10,367	—109	—7
	<i>S. (a)</i> —464			—102	—7
The appropriation was reduced in view of the change due to the transfer of an officer of the Lloyd Botanic Garden, Darjeeling, to the Royal Botanic Garden, Calcutta.					
A.-1 (2) Pay of Establishment—					
<i>Non-voted</i>	<i>O.</i> 10,213	9,595	9,305	—290	—194
	<i>S. (b)</i> —618			—96	—194
A.-1 (3). Allowances, honoraria, etc.—					
<i>Non-voted</i>	<i>O.</i> 3,269	3,239	2,562	—677	—677
	<i>S. (c)</i> —30			...	—677
Mainly due to less expenditure on travelling allowance under " Other Supervising Staff " in the excluded area.					
A.-1 (4). Supplies and Services—					
<i>Non-voted</i>	<i>O.</i> 3,190	3,030	2,992	—38	—38
	<i>S. (a)</i> —160			..	—38
A.-1 (5). Contingencies—					
<i>Non-voted</i>	<i>O.</i> 29,036	28,174	28,138	—36	+ 198
	<i>S. (d)</i> —862				—284
The appropriation was reduced mainly in view of smaller expenditure on rents, rates and taxes under " Sericulture " in the excluded area.					

(a) sanctioned on 27th February 1932.

(b) $\begin{array}{r} \text{Rs.} \\ -678 \\ 60 \\ \hline -618 \end{array}$ sanctioned on 27th February 1932.
" " 31st July 1931.(c) $\begin{array}{r} 43 \\ -72 \\ \hline -30 \end{array}$ sanctioned on 31st July 1931.
" " 27th February 1932.(d) $\begin{array}{r} -102 \\ -760 \\ \hline -862 \end{array}$ sanctioned on 31st July 1931.
" " 27th February 1932.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 34—Agriculture "—<i>contd.</i>					
A—AGRICULTURE—<i>contd.</i>					
A.-1.—Reserved—<i>contd.</i>					
A.-1 (6). Grants-in-aid, Contributions, etc.—					
<i>Non-voted</i>	1,765	1,740	—25	..	—25
For rounding—					
<i>Non-voted</i> {					
<i>O.</i>	587				
<i>S.(a)</i>	—903	—316	—	+ 316	+ 316
A.-2.—Transferred—					
A.-2 (1). Pay of officers—					
<i>Non-voted</i> {					
<i>O.</i>	1,09,320				
<i>S.(b)</i>	—8,745	1,00,575	97,797	—2,778	—2,040
				—2,040	—738
Due mainly to the leave salary of an officer having been drawn in England, charge of incumbents and percentage cut.					
<i>Voted</i>	1,44,935	1,35,577	—9,358	—6,147	—3,211

The original appropriation was reduced mainly on account of the percentage cut in salary. The ultimate saving occurred under " Botanical and other Public Gardens " (Rs. 2,362) due to change of incumbents and under " Other Supervising Staff " (Rs. 865) on account of stoppage of increment of an officer and leave vacancy.

A.2 (2). Pay of Establishment 3,75,720 3,67,488 —8,232 —495 —7,737

Due mainly to smaller expenditure under (1) " Other Supervising Staff " (Rs. 13,245) owing to non-drawal of arrear increments, non-utilisation of the provision for leave allowances and percentage cut in pay and under (2) " Botanical and other Public Gardens " (Rs. 1,191) owing to vacancies remaining unfilled, partly counterbalanced by larger expenditure under " Agricultural Experiments " (Rs. 6,662) owing to entertainment of additional staff in connection with the schemes for improvement of cattle and experiments on behalf of the Imperial Council of Agricultural Research.

(a) Sanctioned on 27th February 1932.

Rs.
 (b) —7,718 sanctioned on 27th February 1932.
 —1,032 „ „ 31st March 1932.
 —8,745

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—"34—Agriculture"—*contd.*

A.—AGRICULTURE—*contd.*

A.-2.—Transferred—*contd.*

A.-2 (3).—Allowances, honoraria, etc.—

<i>Rs.</i>					
<i>Non-voted</i>	{				
	(C) .	16,759			
	S. (a)	—1,791	14,968	15,294	+ 326
					+ 2,040
					—1,714

The original appropriation was reduced in view of non-utilisation of the full provision for cost of passages and travelling allowance under "Other Supervising Staff". The reappropriation of Rs. 2,040 was made to cover the cost of passages of an officer of the Royal Botanic Garden. The ultimate saving occurred mainly under "Superintendence" (Rs. 869) owing to abandonment of some tours by an officer who was required to be present at headquarters for urgent work.

<i>Voted</i>	1,14,570	1,05,467	—9,103	—6,244	—2,859
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Due mainly to (a) non-utilisation of the provision for cost of passages (Rs. 3,280) and less expenditure on travelling allowance (Rs. 2,087) under "Other Supervising Staff", (b) less expenditure under "Agriculture Schools" chiefly on account of payment of smaller allowances to teachers under training (Rs. 4,091), (c) smaller expenditure under "Superintendence" (Rs. 1,303) on account of curtailment of tour and postponement of meeting of the Board of Agriculture, partly counterbalanced by larger expenditure under (d) "Agricultural Experiments" on account of travelling allowances of temporary establishment entertained in connection with the scheme for the improvement of cattle (Rs. 1,367).

A.-2 (4).—Supplies and Services .	82,290	85,340	+ 3,050	+ 7,521	—4,462
--	--------	--------	---------	---------	--------

The net modification was the result of additions mainly under (1) "Agricultural Experiments" (Rs. 4,361) for carrying out certain schemes of research, under (2) "Experimental Farms" (Rs. 6,509) and under (3) "Sericulture" (Rs. 1,260) in view of larger expenditure on the purchase of seeds, implements and other charges and deductions under (4) "Divisional Seed Stores" (Rs. 3,666) and (5) "Botanical and other Public Gardens" (Rs. 700). The ultimate saving occurred mainly under "Experimental Farms".

A.-2 (5).—Contract Contingencies .	51,200	51,125	—75	...	—75
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A.-2 (6).—Other Contingencies .	2,97,116	2,90,752	—6,364	—3,088	—3,276
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Due mainly to cheaper rate of labour charges and exercise of economy.

A.-2 (7).—Grants-in-aid, Contributions, etc.	39,190	37,157	—2,033	—820	—1,213
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Savings occurred mainly under "Agricultural Experiments" owing to non-payment of contributions (Rs. 1,000) to certain Agricultural Associations and smaller payment of premium to owners of bulls for non-observance of the rules for maintenance.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"34—Agriculture"—<i>contd.</i>					
A.—AGRICULTURE—<i>concl'd.</i>					
A.-2.—Transferred—<i>concl'd.</i>					
A.-2 (8).— <i>Delect</i> —Establishment charges recoverable from other Government, Departments, etc.	...	—9,480	—9,480	—10,235	+ 735
The expenditure under "Agricultural Experiments" on schemes financed by the Imperial Council of Agricultural Research has been shown here as recoveries (<i>vide</i> Chapter 1, paragraph 7).					
For rounding—					
Non-voted	—79	...	+ 79	..	+ 79
Voted	—21	...	+ 21	...	+ 21
B.—VETERINARY CHARGES—					
B.-1.—Reserved—					
B-1 (1).—Pay of Establishment—					
Non-voted	5,220	5,020	—200	..	—200
B-1 (2).—Allowances, honoraria, etc.—					
Non-voted	1,050	1,277	+ 227	- 96	+ 131
B-1 (3).—Supplies and Services—					
Non-voted	360	166	—194	—95	—99
B-1 (4).—Contingencies—					
Non-voted	100	99	—1	—1	...
B-1 (5)—(Grants-in-aid, Contributions, etc.					
	1,20,000	1,10,000	—1,000	—4,000	...
Due to reduction in the grant to the Calcutta Society for the Prevention of Cruelty to Animals.					
For rounding—					
Non-voted	270	...	—270	...	—270

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—" 34—Agriculture "					
<i>contd.</i>					
C.—CO-OPERATIVE CREDIT—					
<i>concl.</i>					
C.-1.—Reserved—<i>concl.</i>					
C.-1 (2).—Allowances, honoraria, etc.—					
	<i>Rs.</i>				
<i>Non-voted</i> {	<i>O.</i> 3,400	2,400	2,406	+6	...
	<i>S. (a)</i> —1,000				—16
The original appropriation was reduced as a measure of economy.					
C.-1 (3).—Contingencies—					
<i>Non-voted</i>	150	150	...	...
For rounding—					
<i>Non-voted</i> {	<i>O.</i> 476	...	...	..	...
	<i>S. (a)</i> —478	...	...	..	...
C.-2.—Transferred—					
C.-2 (1).—Pay of Officers	70,520	69,617	—903	—1,100	+197
The surrender was made in view of percentage cut in pay.					
C.-2 (2).—Pay of Establishment	5,69,753	5,12,817	—56,936	—52,000	—4,936
Due to non-entertainment of additional auditors, peons and Inspector for whom provision was made in the budget and also to percentage cut in pay. (<i>Vide</i> Review, paragraph 1(iii).)					
C.-2 (3).—Allowances, honoraria, etc.	1,48,140	1,42,209	—5,841	...	—5,841
Due mainly to smaller expenditure under travelling allowance.					
C.-2 (4).—Contingencies	21,300	20,970	—330	—300	—30
C.-2 (5).—Grants-in-aid, Contributions, etc.	13,580	12,156	—1,424	—1,400	—24
Due to reduction of grant to the Bengal Co-operative Organisation Society (Rs. 1,000) and to poor societies (Rs. 400).					
For rounding	—293	...	+293	...	+293

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excuse + Saving--.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or --).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 34 Agriculture "—<i>concl.</i>					
D.—WORKS—Transferred	20,000	2,885	—17,115	—17,000	—115
Due to the revetment work at the Royal Botanic Garden having been taken up late. (<i>Vide</i> paragraph 1 (iv) of the Review).					
E.—COST OF STORES PURCHASED IN ENGLAND—					
E.-1—Reserved—					
<i>Non-voted</i>	200	184	—16	...	—16
E-2—Transferred	4,120	3,825	—295	—320	+25
F.—Loss or Gain: by Exchange—					
F-1—Reserved—					
<i>Non-voted</i> . . . . .	...	—1	—1	..	—1
F-2—Transferred . . . . .	...	—17	—17	...	—17
For rounding—					
<i>Non-voted</i>	—200	...	+200	...	+200
Voted	—120	...	+120	...	+120
Total—					
Reserved—					
<i>Non-voted</i> { O. 79,000 }	70,285	69,087	—1,198	...	—1,198
{ S. —8,715 }					
Voted	1,20,000	1,16,000	—4,000	—4,000	...
Transferred—					
<i>Non-voted</i> { O. 1,60,000 }	1,50,496	1,46,005	—4,491	..	—4,491
{ S. —9,504 }					
Voted	23,62,000	22,10,509	—1,51,491	—1,18,535	—32,956
GRAND TOTAL.—					
<i>Non-voted</i> { O. 2,39,000 }	2,20,781	2,15,092	—5,689	...	—5,689
{ S. —18,219 }					
Voted	24,82,000	23,26,509	—1,55,491	1,23,535	—32,956

REVIEW.

Administration of Grant.—Estimating and control were generally satisfactory during the year under review. The percentages of variations in the important items of expenditure as compared with the original and the net appropriations are exhibited below :—

Under the control of	Original appropriation.	Net appropriation.	Expenditure.	Percentages of saving— or excess +	
				as compared with the original appropriation.	as compared with the net appropriation.
	Rs.	Rs.	Rs.		
(i) Director of Agriculture— Minor head A.—Agriculture (except Botanical and other Public Gardens).					
Voted—(The expenditure is included in the sub-heads under "A-2—Transferred").					
1930-31	10,22,500	9,75,738	9,47,498	—7.5	—3.1
1931-32	9,56,600	9,38,075	9,19,058	—3.9	—2
<i>Non-voted</i> —(The expenditure is included in the sub-heads under A-1—Reserved, A-2 (1) <i>Non-voted</i> and A-2 (3) <i>Non-voted</i>).					
1930-31	1,37,500	1,34,560	1,34,617	—3.5	—1.4
1931-32	1,36,200	1,32,577	1,29,813	—4.7	—2
(ii) Veterinary Adviser— Minor head B.—Veterinary charges (excluding Veterinary Instruction and Glanders and College Staff).					
Voted—(The expenditure is included in the sub-heads under "B-2—Transferred").					
1930-31	2,45,310	2,05,437	1,97,764	—19.4	—3.7
1931-32	2,40,900	2,13,913	2,16,405	—10.1	+1.7
Budget shows some improvement over the previous year though the percentage of saving was still rather high. The provision for "Hospitals and Dispensaries" under the sub-head "B-2 (4) Supplies and services" was mainly responsible for the large saving. The provision under this sub-head for 1932-33 has, however, been considerably reduced.					
<i>Non-vote</i> —(Sub-heads B-1 (1), B-1 (2), B-1 (3), B-1 (4) and part of the expenditure included in the sub-heads B-2 (1) <i>Non-voted</i> and B-2 (3) <i>Non-voted</i>).					
1930-31	27,000	27,914	26,447	—2	—5.3
1931-32	19,000	20,432	18,399	—3.1	—8.1

The increase in the percentage of saving as compared with the ultimate appropriation was due to the reapportionment of Rs. 1,481 under the sub-head "B-2 (1)" from other sub-heads which seems to indicate inadequate knowledge of the provision of expenditure.

REVIEW—contd.

Under the control of	Original appropriation.	Net appropriation.	Expenditure.	Percentages of saving— or excess +	
				as compared with the original appropriation.	as compared with the net appropriation.
	Rs.	Rs.	Rs.		
(iii) Registrar of Co-operative Societies—					
Minor Head—C.—Co-operative Credit—					
Voted—(Sub-heads under “C-2—Transferred”).					
1930-31	7,73,000	7,46,275	7,44,354	-3.7	-2
1931-32	8,23,000	7,68,200	7,57,859	-7.9	-1.3

The expenditure under the sub-head “C-2 (2) Pay of Establishment” fell short of the amount voted by the Council by Rs. 56,936, i.e., 9.9 per cent. The estimate was thus too high. It may be investigated whether it was not possible to frame a closer estimate.

Non-voted—(Sub-heads under “C-1—Reserved”).

1930-31	9,000	8,468	8,431	-6.3	-4
1931-32	9,000	7,322	7,238	-19.6	-1.1

The saving as compared with the original appropriation was due mainly to economy, *vide* note under “C-1 (2) Allowances, honoraria, etc.”.

(iv) Secretary, Agriculture and Industries Department—

Minor Head—Works—

Voted—(Sub-head “D”).

1930-31	35,000	6,789	6,786	-80.6	.
1931-32	20,000	3,000	2,885	-85.5	-3.8

The bulk of the original appropriation under “Works” was not utilised. It may perhaps be investigated whether the full provision was justifiable, and if so, whether the non-utilisation could not have been avoided. (*Vide* explanatory note under sub-head D.)

Financial Irregularity.

2. *Loss of fees in a hospital.*—Various amounts aggregating Rs. 4,029 on account of fees due to Government for treatment of animals at a hospital were found to be irrecoverable and written off by Government during the period from May 1929 to December 1930. An investigation into these cases was made by the audit office with a view to see whether the rules for the admission of animals into the hospital and for the realisation of Government dues were sufficient to safeguard the financial interests of Government.

REVIEW—concl'd.

It was found that the existing rules provide that

- (i) all accounts must be settled and charges paid before any animal is removed from the hospital,
- (ii) advances of money must be made by the owners for the treatment of animals, when necessary, and
- (iii) three notices should be sent at intervals of a week before an animal due for removal, can be sold for recovering the hospital charges.

Instances were noticed in which the rule in clause (i) above was not observed. It was also reported that advances of money were not taken in all cases. The period of 3 weeks allowed for the issue of notices of discharge of animals appeared to be unduly long. It was, therefore, suggested for the consideration of the Local Government that the rules might be so amended as to provide for a compulsory advance being taken from the owners of animals and that the period between the date on which an animal is due for removal and that on which it can be disposed of by sale or otherwise to defray expenses be curtailed. Government have accepted the suggestion and amended the rules by making the payment of advance of money compulsory, such advance being replenished as soon as it is exhausted, and by curtailing the period of retention of animals after they become due for removal and before they can be sold, to 16 days only.

Losses :—The total loss under this head written off during the year 1931-32, amounted to Rs. 11,486 only, the major portion of which, viz., Rs. 6,583 related to losses due to normal wear and tear of plants, machinery, tools, etc., etc. The balance consists of (1) 66 items amounting to Rs. 4,182 representing loss of animals that died or became useless in several cattle farms and (2) several items of loss of stores, etc., due to dryage and wastage for which, in the opinion of the head of the department, nobody can be held responsible.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head —“ 35 Industries ”.					
A.—INDUSTRIES—					
A.-1—Reserved—					
A.-1(1)—Pay of Officers—					
	<i>Rs.</i>				
<i>Non-voted</i>	{ <i>O.</i> 15,550 } { <i>S. (a)</i> —375 }	15,175	14,900	—275	—275
<i>Voted</i>		12,530	12,093	—437	—162
A.-1(2)—Pay of Establishment		11,130	10,134	—996	—96
Due to percentage cut in pay.					
A.-1(3)—Allowances, honoraria, etc.—					
<i>Non-voted</i>	{ <i>O.</i> 3,740 } { <i>S. (a)</i> —533 }	3,207	3,105	—102	—102
<i>Voted</i>		5,400	5,244	—156	—44
A.-1(4)—Supplies and Services		700	131	—569	—219
A.-1(5)—Contingencies		6,500	4,320	—2,180	—380
Due to observance of strict economy.					
A.-1(6)—Grants-in-aid, Contributions, Donations, etc.—					
<i>Non-voted</i>		6,000	6,000	...	..
For rounding—					
<i>Non-voted</i>		210	...	—210	—210
<i>Voted</i>		240	...	—240	—240
A.-2—Transferred—					
A.-2(1)—Pay of Officers—					
<i>Non-voted</i>	{ <i>O.</i> 27,000 } { <i>S. (b)</i> —379 }	26,621	26,265	—356	—60

(a) Sanctioned on 5th March 1933.

(b) .. on 28th February 1933.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder in adjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "35 Industries"—*contd.*A.—INDUSTRIES—*contd.*A.-2—Transferred—*contd.*A. 2(1)—Pay of Officers—*contd.*

Voted 1,82,660 1,69,171 —13,509 —11,691 —1,818

Due mainly to (1) percentage cut in salary, (2) vacancies in technical and industrial schools and (3) appointment of the Principal of a weaving institute and certain teachers in other technical and industrial schools on lower rates of pay.

A 2(2)—Pay of Establishment . 1,33,376 1,26,283 —7,093 —4,744 —2,349

Due mainly to cut in salary, deputation, less expenditure on leave allowances and appointment on reduced pay in the post of Superintendent of Textile Demonstrations.

A.-2 (3)—Allowances, honoraria, etc.—

	Rs.					
Non-voted	$\left\{ \begin{array}{l} O. \quad 2,000 \\ S. (a) \quad -80 \end{array} \right\}$	1,920	2,112	+192	+296	-104
Voted						

Due mainly to (1) non-utilisation of 4 per cent. of the travelling allowance grant as a measure of retrenchment, (2) less frequent changes in the centres of demonstration parties and (3) non-encashment of several travelling allowance bills of the outlying schools during the year. (*Vide* paragraph 2 (2) (a) of the review)

A-2 (4)—Supplies and Services . 29,704 29,550 —154 +40 —54

A-2 (5)—Contract contingencies . 6,524 6,774 +250 +351 —101

A-2 (6)—Other contingencies . 94,625 81,868 —12,757 —8,751 —4,006

The provision was reduced in view of (1) smaller expenditure on house-rent (Rs. 6,950), (2) less frequent movement of the Peripatetic Weaving Schools (Rs. 1,000) and (3) curtailment of expenditure (Rs. 841). The ultimate saving was chiefly due to (1) economy in Director's office (Rs. 841), (2) less expenditure at the laboratory in connection with development of industries (Rs. 1,433) and (3) adjustment of the cost of raw materials for Technical and Industrial Schools having been made under the sub-head A-2 (4) instead of under this sub-head under which provision was made (Rs. 1,734). (*Vide* paragraph 2 (2) (a) of the review.)

A.-2 (7)—Scholarships 50,500 48,452 —7,008 —5,000 —2,008

The provision for scholarships in Industrial Schools was reduced in view of (1) ineligibility of candidates for stipends in the School of Mines at Dhanbad and (2) no State Technical Scholarships having been sent out during the year. The ultimate saving was due mainly to absence of stipendiaries and non-presentation of stipend bills by certain Weaving Schools. (*Vide* paragraph 2 (2) (a) of the review.)

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head " 35 Industries "—*contd.***A.—INDUSTRIES—*concl'd.*****A.-2—Transferred—*concl'd.***

A.-2 (8)—Grants-in-aid to Technical and Industrial Schools	2,55,000	2,12,236	—42,764	—39,000	—3,764
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Due mainly to (1) reduction in the amounts of grant-in-aid to the Calcutta and Kanchrapara Technical Schools, (2) discontinuance of grant-in-aid to the Jamshedpur Technical Institute and (3) withholding of grants due to non-fulfilment of conditions by a large number of schools. (*Vide* paragraph 2 (2) (a) of the review.)

A.-2 (9)—Miscellaneous	98,000	24,916	—3,684	—356	—2,728
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Bills in connection with the annual Technical School examination held in January 1932 and the Diploma examination could not be drawn before the 31st March 1932. (*Vide* Review, paragraph 2 (2) (b).)

A.-2 (10)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	—5,700	—4,724	+906	..	+906
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The actual recovery from the Bihar and Orissa Government for the share cost of the Bengal Tanning Institute proved smaller than anticipated.

For rounding	—419	..	+449	..	+449
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B.—CINCHONA PLANTATIONS—**Reserved—**

	Rs.						
Non-voted {	<i>O.</i> 39,000	49,782	47,891	—1,891	..	—1,591
{	<i>S. (a)</i> 10,782						

The supplementary appropriation was required under "Pay of Officers" (Rs. 7,655) on account of leave granted to some officers and change of incumbents and under "Allowances, honoraria, etc." (Rs. 3,127) on account of cost of passages. The ultimate saving was due mainly to an officer's salary for February 1932 not having been drawn within the year.

Voted	3,26,000	3,19,109	—6,891	—9,874	+2,083
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The net modification was the result of deductions under (i) "Pay of Officers" (Rs. 1,538) on account of change of incumbents, under (ii) "Supplies and Services" (Rs. 4,836) on account of less expenditure on carriage, packing and distribution charges, and under (iii) "Establishment charges payable to other Governments, Departments, etc." (Rs. 4,900) on account of smaller debit in connection with survey and preparation of a record of rights of the Cinchona Plantation at Mungpo, partly counterbalanced by an increase under "Contingencies" (Rs. 1,400), to meet the extra cost incurred on the manufacture of quinine tablets owing to larger demands. The ultimate excess was due mainly to larger expenditure under "Supplies and Services" (Rs. 6,281) on account of increased rate of customs duty. (*Vide* Review, paragraph 2 (2) (a).)

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 35—Industries "—<i>contd.</i>					
C.— COST OF STORES PURCHASED IN ENGLAND.					
C.-1—Reserved	32,400	28,787	—3,613	—2,880	—733
Due to reduction in indent.					
C.-2—Transferred	200	155	—45	..	—45
D.—LOSS OR GAIN BY EXCHANGE.					
D.-1—Reserved . . . . .	...	—144	—144	...	—144
D.-2—Transferred . . . . .	...	13	+13	...	+13
For rounding—					
<i>Non-voted</i>	—500	...	+500	...	+500
Voted	900	...	—900	...	—900
Total—					
Reserved—					
<i>Rs.</i>					
<i>Non-voted</i> { <i>O.</i> 64,000 }	73,874	71,896	—1,978	...	—1,978
{ <i>S.</i> 9,874 }					
Voted	3,95,000	3,79,674	—15,326	—16,191	+865
Transferred					
<i>Non-voted</i> { <i>O.</i> 29,000 }	28,541	28,377	—164	...	—164
{ <i>S.</i> —459 }					
Voted	7,97,000	7,07,377	—89,623	—71,226	—18,397
Grand Total—					
<i>Non-voted</i> { <i>O.</i> 93,000 }	1,02,415	1,00,273	—2,142	...	—2,142
{ <i>S.</i> 9,415 }					
Voted	11,92,000	10,87,051	—1,04,949	—87,417	—17,532

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with the original and the net appropriation during the year under review and the preceding two years are exhibited below :—

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of saving— or excess +	
				as compared with original appropriation.	as compared with net appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1929-30	12,77,999	12,42,191	11,81,919	-7.5	-4.8
1930-31	12,73,000	11,78,880	11,68,082	-8.2	-9
1931-32	11,62,000	11,04,583	10,87,051	-8.8	-1.6
<i>Non-voted.</i>					
1929-30	84,000	86,025	83,037	-1.1	-3.5
1930-31	89,000	79,550	77,014	-13.5	-3.2
1931-32	93,000	1,02,415	1,00,273	+7.8	-2.1

2. The administration of the Grant by the different controlling officers is shown separately in the comparative statement furnished below :—

Under the control of—

(1) Electrical Adviser—

Minor Head—A.—Industries—
Reserved—

<i>Voted.</i>					
1930-31	51,000	48,118	46,731	-13.4	-2.9
1931-32	36,500	33,063	31,922	-12.5	-3.5
<i>Non-voted.</i>					
1930-31 . . . . .	...	...	...	...	...
1931-32	19,500	18,592	18,005	-7.7	-3.2

(2) Director of Industries—

Minor Head—A.—Industries—
Transferred—

<i>Voted.</i>					
1930-31	8,51,000	7,76,822	7,58,763	-10.8	-2.3
1931-32	7,96,000	7,24,774	7,07,209	-11.1	-2.4

REVIEW—*contd.*

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of saving— or excess +	
				as compared with original appropriation.	as compared with net appropriation.

(2) Director of Industries—*concl'd.*A.—Industries—Transferred—*concl'd.**Non-voted.*

	Rs.	Rs.	Rs.		
1930-31	39,000	36,000	34,615	—11.2	—3.8
1931-32	35,000	34,541	34,377	—1.8	—5

(a) From the following table, it will appear that there is still a tendency to overestimate the requirements under the sub-heads noted below :—

Year.	Original appropriation.	Expenditure.	Percentage of saving.	
			Rs.	Rs.
A-2 (3).—Allowances, honoraria, etc.—Voted—				
1930-31		23,820	17,573	26.2
1931-32		21,740	17,713	18.5
A-2 (6).—Other Contingencies—				
1930-31		1,08,327	88,686	18
1931-32		91,625	81,898	18.4
A-2 (7).—Scholarships—				
1930-31		53,000	43,184	17.9
1931-32		50,500	43,492	13.9
A-2 (8).—Grants-in-aid—				
1930-31		2,78,000	2,35,327	15.3
1931-32		2,55,000	2,12,236	16.8

(b) Under the sub-head "A-2 (9).—Miscellaneous" the expenditure of Rs. 24,916 fell short of the original and the net appropriation by 11.01 per cent. and 9.86 per cent. respectively. The relevant figures for the two years ending 1931-32 under this sub-head are given below. It may be investigated whether closer estimate and better control of expenditure were not possible :—

Year.	Budget.	Expenditure	Excess + Saving —.	Net modification.	Remainder unadjusted + or —.
1930-31	29,000	25,340	—2,660	—325	—2,335
1931-32	29,000	24,916	—3,084	—356	—2,728

REVIEW—*contd.*

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of saving— or excess +	
				as compared with original appropriation.	as compared with net appropriation.
	Rs.	Rs.	Rs.		
Under the control of—					
(3) Superintendent, Cinchona Plantations—					
Minor Head—B.—Cinchona Plantations—Reserved—					
Voted.					
1930-31	3,36,000	3,23,500	3,35,157	— 2	+ 2.6
1931-32	3,29,000	3,16,126	3,19,109	— 2.1	+ .9
Non-voted					
1930-31	50,000	43,550	42,399	— 15.2	— 2.0
1931-32	39,000	49,782	47,891	+ 21.8	— 3.8

(a) From the appropriation of Rs. 54,800 under the primary unit "Supplies and Services—Voted" subordinate to the minor head "B.—Cinchona Plantations—Reserved—Voted", Rs. 3 436 was surrendered in February 1932 to provide for *non-voted* service under the same minor head, but the voted expenditure under the primary unit was not kept within the reduced appropriation as required by the Financial Rules. This would seem to indicate defective control over expenditure. The figures under the primary unit "Supplies and Services—Voted" are exhibited below :—

	Original appropriation.	Net appropriation.	Expenditure.	Percentage of saving— or excess +	
				as compared with original appropriation.	as compared with net appropriation.
	Rs.	Rs.	Rs.		
	54,800	49,964	66,245	+ 2.6	+ 12.6

Financial Irregularity.

3. Charges on account of a private examination borne by Government.—During the local inspection of the accounts of an office on which had devolved the duty of conducting the examinations of a private examining body since the year 1920, it was noticed that all stamp and stationery required in connection with these examinations were supplied from the office,

REVIEW-- *concl'd.**Financial Irregularity—concl'd.*

the cost thereof being charged to Government. The value of stamps thus supplied during 1929-30 amounted to about Rs. 159 while that supplied in previous years amounted to about Rs. 90 a year. No separate account having been kept of the stationery consumed for the examinations, its value could not be ascertained. As there were no orders of Government to meet the charges from general revenues, the case was reported to Government who ordered that in future no expenditure should be incurred from general revenues for conducting the examinations, and also that the use of service postage stamps and Government stationery for the purpose should be discontinued.

4. *Unnecessary expenditure on account of annual bonuses.*—During the local inspection of the accounts of an Industrial school for 1930-31, it was noticed that 8 annual bonuses of Rs. 50 each, which were sanctioned under an order of the Eastern Bengal and Assam Government dated the 10th June 1907, still continued to be distributed among the staff, although the strength of the school and the pay of the staff had since undergone a thorough change. As the circumstances under which the bonuses were originally sanctioned were not explained in the Government order, the matter was brought to the notice of the Local Government for deciding whether, in view of the present altered circumstances, the bonuses should still be allowed without a fresh sanction. The Local Government on the recommendation of the Head of the Department ordered their discontinuance with effect from the year 1931-32.

Losses.—The total loss under this head written off during the year 1931-32, amounted to Rs. 355 only, the major portion of which, viz, Rs. 144 related to losses due to normal wear and tear of plants, machinery, tools, etc., etc. The balance consists of (1) 2 items, viz., Rs. 21 representing loss by theft, etc., in a certain institution and (2) several items of loss of stores, etc., due to dryage and wastage for which in the opinion of the head of the department, nobody can be held responsible.

(See also Report on the Accounts.)

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 37—Miscellaneous Departments "					
A.—Inspector of Factories—Reserved—					
	<i>Rs.</i>				
<i>Non-voted</i>	{ <i>O.</i> 500 <i>S. (a)</i> -200 }	300	224	-76	...
Voted		1,58,000	1,39,461	-18,539	-15,300
Savings occurred under (i) " Pay of Officers " (Rs. 9,383) due to vacancy, leave out of India and percentage cut in salaries, under (ii) " Pay of Establishment " (Rs. 1,193) due mainly to non-utilization of the provision for leave allowance, vacancy and percentage cut in pay, under (iii) " Allowances, honoraria, etc." (Rs. 5,323) owing to reduction made in the rate of motor car and compensatory allowances, non-drawal of allowances due to vacancy and leave and curtailment of tour and under (iv) " Contingencies " (Rs. 2,635) due mainly to reduction in the rents of offices.					
B.—Provincial Statistics—					
B.-1—Reserved			158	+158	+190
B.-2—Transferred		600	314	-286	-240
C.—Preservation and Translation of Ancient Manuscripts—Reserved					
		6,200	6,200	...	...
D.—Examinations—Reserved—					
<i>Non-voted</i>	{ <i>O.</i> 4,000 <i>S. (b)</i> 500 }	4,500	4,609	+109	...
Due to larger expenditure on remuneration to examiners.					
Voted		9,000	8,707	-293	...
E.—Miscellaneous—Reserved					
		68,700	66,026	-2,674	-2,265
Mainly under " Cost of passages ".					
F.—Administration of the Trade Disputes Investigation Act—Reserved					
		2,000	...	-2,000	-2,000

There was no expenditure in connection with trade disputes.

(a) Sanctioned on 26th February 1932.
(b) Sanctioned on 16th March 1932.

236 Grant No. 24—Miscellaneous Departments—Reserved and Transferred
contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "37—Miscellaneous Departments"—*concl.*

G.—Inspection of Motor Vehicles— Reserved . . . . .	...	15	+15	+8	+7
H.—Gazetteer and Statistical memoirs—Reserved	4,000	384	-3,616	-1,500	-2,116

Due to non-employment of the full staff for compilation of the B volume of the District Gazetteer. It has been explained that it was not possible to surrender a larger amount as the disbursing officer failed to report savings in time.

For rounding—

Reserved—

Non-voted	-500	...	+500	...	+500
Voted	500	...	-500	-258	-242

Total Reserved—

	Rs.				
Non-voted { O. . 4,000 } { S. . 800 }	4,300	4,833	+ 533	...	+ 533
Voted	2,48,400	2,20,951	-27,449	-21,125	-6,324
Transferred	600	314	-286	-240	-46

GRAND TOTAL—

Non-voted { O. . 4,000 } { S. . 800 }	4,300	4,833	+ 533	...	+ 533
Voted	2,49,000	2,21,265	-27,735	-21,365	-6,370

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under report and the preceding two years are shown below :—

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of saving — or excess + as compared with	
				the original appropriation.	the net appropriation.
	Rs.	Rs.	Rs.		
<i>Voted—</i>					
1929-30 . . .	2,18,000	2,15,900	2,13,475	-2	-1.1
1930-31 . . .	2,14,000	2,28,911	2,28,193	-6.4	-3
1931-32 . . .	2,49,000	2,27,635	2,21,265	-11.1	-2.8

From the above it will be seen that there was some deterioration in budgeting and control in the year under review. The savings occurred mainly under the sub-heads "A—Inspector of Factories—Voted" "F—Administration of the Trade Disputes Investigation Act" and "H—Gazetteer and Statistical Memoirs".

Non-voted—

1929-30 . . .	23,000	27,982	26,916	+13.1	-7
1930-31 . . .	8,000	8,197	8,119	+1.5	-9
1931-32 . . .	4,000	4,300	4,333	+20.8	+12.4

The excess was due to the low provision under the sub-head "D—Examinations" and the deduction of Rs. 500 for rounding.

Financial Irregularity.

2. *Defalcation.*—A sum of about Rs. 530 representing contingency money and sale-proceeds of saleable forms, etc., was defalcated by a clerk of an office. The entire amount was made good by the clerk on the very day the defalcation was detected. The defalcation was facilitated by the absence of a Cash Book and a Bill Register in the office. The clerk was punished by the Head of the office, who reduced his pay from Rs. 150 to

REVIEW—*contd.*

Rs. 125 and allowed him only subsistence allowance of about Rs. 34 per month in lieu of pay during the period he was under suspension. Government considered this punishment adequate in view of the clerk's long service and past record.

With a view to obviate the possibility of such defalcations in future Government directed that a Cash Book and a Bill Register should be maintained, that the Head of the office should examine them once a week, that he should verify the stocks of saleable forms on the first working days of April and October and that the proceeds of the saleable forms in the office safe should not be allowed to accumulate beyond Rs. 5.

Government further decided that a security deposit of Rs. 500 and in addition a fidelity bond for the same amount should be furnished by the clerk entrusted with the cash in the office.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by reappro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "41—Civil Works"					
A.—Original Works—Buildings—					
A.-1.—Land Revenue—Transferred .	1,06,750	1,07,390	+640	+915	—275
	<i>Vide items 1 to 3 of Annexure A.</i>				
A.-2.—Excise—					
A.-2 (1)—Reserved—					
Non-voted .	<i>Rs.</i> { O. 250 } { S. (a) —210 }		40	40	...
A.-2 (2)—Transferred	4,750	2,929	—1,821	—1,890	—131
	<i>Vide item 4 of Annexure A.</i>				
A.-3.—Registration—Transferred	40,000	39,574	—426	—165	—261
	<i>Vide items 5 and 6 of Annexure A.</i>				
A.-4.—General Administration—					
A.-4 (1)—Reserved—					
Non-voted .	{ O. 1,500 } { S. (b) —35 }		1,465	708	—757
Voted	20,000	6,139	—13,861	—13,825	—36
	<i>Vide item 10 of Annexure A.</i>				
A.-4 (2)—Transferred—					
Non-voted .	{ O. Nil } { S. (c) 4,200 }		4,200	4,200	...
The supplementary appropriation was sanctioned for payment of the cost of land decreed by the Court.					
Voted	60,000	55,813	—4,187	—3,501	—686
	<i>Vide items 7 to 10 of Annexure A.</i>				

(a) Sanctioned on 22nd February 1932.

(b) Sanctioned on 31st March 1932.

Rs.
 (a) 4,165 sanctioned on 2nd March 1932.
 35 " 31st " "

240 Grant No. 25—Civil Works—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "41—Civil Works"—<i>contd.</i>					
A.—Original Works—Buildings—<i>contd.</i>					
A.-5.—Administration of Justice—					
A.-5 (1)—Reserved—					
<i>Non-voted</i> .	<i>Rs.</i> 250	..	...	...	...
<i>O.</i> .	250				
<i>S. (a).</i>	—250				
A.-5 (2)—Transferred	1,18,650	88,869	—29,781	26,130	—3,342
<i>Vide items 11 to 14 of Annexure A.</i>					
A.-6.—Jails and Convict Settlements—					
A.-6 (1)—Reserved—					
<i>Non-voted</i>	500	33	—467	...	—467
A.-6 (2)—Transferred	49,900	53,137	+3,237	+3,817	—580
<i>Vide items 15 to 20 of Annexure A.</i>					
A.-7.—Police—					
A.-7 (1)—Reserved—					
<i>Non-voted</i> .	750	4,335	4,130	—205	—205
<i>O.</i> .	750				
<i>S. (b).</i>	3,585				
<i>The supplementary appropriation was sanctioned in view of increased demands.</i>					
A.-7 (2)—Transferred—					
<i>Non-voted</i> .	<i>Nil</i>	6,573	6,572	—1	—1
<i>O.</i> .	<i>Nil</i>				
<i>S. (c).</i>	6,573				
<i>The supplementary appropriation was sanctioned for payment of cost of land decreed by the Court.</i>					
Voted	1,90,100	1,78,688	—11,412	—7,764	—3,648
<i>Vide items 21 to 27 of Annexure A.</i>					
<i>Rs.</i>			<i>Rs.</i>		
(a)	—225 sanctioned on 26th January 1932.	(b)	2,750 sanctioned on 26th June 1931.		
	—25 " 17th February 1932.		810 " 26th January 1932.		
	—250		25 " 17th February 1932.		
(c) Sanctioned on 2nd March 1932.			3,585		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "41—Civil Works"—*contd.*

A.—Original Works—Buildings—*contd.*

A.-8.—Ports and Pilotage—Transferred ... 143 +143 +145 —2

Vide item 2S of Annexure A.

A.-9.—Education—

A.-9 (1)—Reserved—

	<i>Rs.</i>				
Non-voted .	}	680	674	—6	—6
O. 2,500					
S. (a). 1,820					

The original appropriation was reduced to provide for urgent expenditure under sub-head A-7 (1) *Non-voted*.

Voted 2,500 1,939 —561 —500 —61

Vide item 33 of Annexure A.

A.-9 (2)—Transferred—

Non-voted .	}	27,496	27,496	...	...
O. Nil					
S. (b) 27,496					

The supplementary appropriation was sanctioned for payment of cost of land decreed by the Court.

Voted 1,08,900 92,573 —16,327 —15,636 —691

Vide items 29 to 33 of Annexure A.

A.-10.—Medical—Transferred—

Non-voted .	}	13,938	13,937	—1	—1
O. Nil					
S. (c) 13,938					

The Supplementary appropriation was sanctioned for payment of cost of land decreed by the Court.

Voted 1,77,600 1,04,188 —73,412 —72,405 —1,007

Vide items 34 to 41 of Annexure A.

<i>Rs.</i>		
(a) —1,795 sanctioned on 26th June 1931.		Sanctioned on 20th January 1932.
—25	" 22nd February 1932.	(c) " 1st December 1931.
—1,820		

242 Grant No. 25—Civil Works—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
Major Head "43—Civil Works"—	Rs.	Rs.	Rs.	Rs.	Rs.
<i>contd.</i>					
A.—Original Works—Buildings—<i>concl.</i>					
A.-11.—Public Health—Transferred	...	37	+37	+38	-1
A.-12.—Agriculture—	<i>Vide item 42 of Annexure A.</i>				
A.-12 (1)—Reserved—					
Non-voted .	$\left. \begin{array}{l} O. \quad . \quad 250 \\ S. (a) . \quad -250 \end{array} \right\}$		...	...	...
A.-12 (2)—Transferred	38,950	30,704	-8,246	-8,108	-143
	<i>Vide items 43 and 44 of Annexure A.</i>				
A.-13.—Industries—Transferred	41,600	15,104	-26,496	-26,251	-245
	<i>Vide items 45 and 46 of Annexure A.</i>				
A.-14.—Civil Works—					
A.-14 (1)—Reserved—					
Non-voted .	$\left. \begin{array}{l} O. \quad . \quad 2,500 \\ S. (b) . \quad -1,813 \end{array} \right\}$		687	599	-88
Voted . . . . .	...	121	+121	+174	-58
A.-14 (2)—Transferred	4,500	7,460	+2,960	+2,793	+176
	<i>Vide items 47 to 49 of Annexure A.</i>				
A.-15.—Stationery and Printing—					
Transferred	500	...	-500	-449	-51
	<i>Vide item 50 of Annexure A.</i>				
A.-16.—Miscellaneous Departments—					
A.-16 (1)—Reserved—					
Non-voted .	$\left. \begin{array}{l} O. \quad . \quad 1,000 \\ S. (c) . \quad -713 \end{array} \right\}$		287	287	...
A.-16 (2)—Transferred	7,604	76,504	+68,900	+26,691	+42,209
	<i>Vide items 51 to 54 of Annexure A, also paragraph 2 of the review.</i>				

(a) Sanctioned on 26th June 1931.

Rs.		Rs.
(b) —585	sanctioned on 26th January 1932.	(c) —705
—819	" " 16th February 1932.	—8
—809	" " 22nd " "	—713
<u>—1,813</u>		

(c) —705 sanctioned on 26th June 1931.
 —8 " " 27th February 1932.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "41.—Civil Works"—*contd.*

B.—ORIGINAL WORKS—COMMUNICATIONS.

B. 1.—Reserved—

	<i>Rs.</i>					
Non-voted	{ O. . 2,55,000 }	1,10,838	1,10,795	-43	...	-43
	{ S. (m) -1,44,162 }					

The original appropriation was reduced in view of the fact that the contractor made inadequate arrangement to carry on the work (*vide* item 55 of the Annexure A). It was stated that the action taken by the Public Works Department officers to induce the contractor to make satisfactory arrangement proved unsuccessful. *Vide* also item 59 of Annexure A.

B. 2.—Transferred—

	{ O. . 15,86,645 }	15,86,648	11,27,717	-4,58,931	-4,55,779	-3,152
	{ S. (n) 2 }					

Vide items 56 to 78 of Annexure A, also paragraph 5 of the review.

C.—REPAIRS.

C. 1.—Reserved—

Non-voted	{ O. . 8,12,000 }	7,01,022	6,99,582	-1,440	...	-1,440
	{ S. (o) -1,10,978 }					

The original appropriation was reduced in view of curtailment of expenditure owing to financial stringency.

Voted	3,32,000	2,98,034	-33,966	-26,333	-7,633
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Due to exercise of strict economy in view of financial stringency and fall in the price of materials.

C. 2.—Transferred	40,00,000	35,78,784	-4,21,216	-3,26,052	-35,164
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Due to the reason stated under "C. 1—Voted."

Rs.	Hk.
(m) -613 sanctioned on 4th January 1932.	(o) -13,939 sanctioned on 1st December 1931.
-37,406 " " 20th January 1932.	-82,092 " " 23rd December 1931.
-60,000 " " 2nd February 1932.	-8,738 " " 2nd February 1932.
-40,760 " " 22nd February 1932.	-800 " " 22nd February 1932.
-4,560 " " 27th February 1932.	-380 " " 26th February 1932.
-10,738 " " 2nd March 1932.	-410 " " 27th February 1932.
-1,44,162	-4,670 " " 21st March 1932.
(n) Voted by the Legislative Council in August 1931.	-1,10,978

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "41.—Civil Works"—<i>contd.</i>					
D.—ESTABLISHMENT.					
D. 1.—Reserved—					
<i>Non-voted—</i>					
Gross	1,30,000	1,29,427	—573	...	—573
<i>Deduct—Recoveries —</i>					
	<i>Rs.</i>				
{ O. Nil }	—42,951	—34,963	+7,988	...	+7,988
{ S. (p) —42,951 }					
The short recovery was due to the fact that the full anticipated expenditure on the work "Construction of the Victoria Hospital at Darjeeling" (on which the percentage charges were recovered) could not be incurred before the close of the year. <i>Vide</i> paragraph 1 of the review.					
Voted—Gross	72,000	68,382	—3,618	...	—3,618
Due to percentage cut in pay and reduction of travelling allowance and contingencies as a measure of retrenchment.					
D. 2.—Transferred—					
<i>Non-voted—</i>					
Gross	3,59,360	3,45,974	—13,386	...	—13,386
Due to non-drawal of leave salary by an Executive Engineer (Rs. 6,060), non-drawal of arrears house allowance sanctioned during the year (Rs. 260) and exercise of strict economy in all detailed expenditure (Rs. 7,066)					
<i>Deduct—Recoveries</i>	—22,000	...	+22,000	...	+22,000
Due to the adjustment of recoveries under voted in the absence of the decision of Government on the question of adjustment. It has been explained that the final decision on the point would be reached soon. <i>Vide</i> paragraph 1 of the review.					
Voted—					
Gross	14,73,040	13,99,263	—73,777	—75,180	+1,403
The saving was due to percentage cuts on salaries and compensatory allowances and to economy in expenditure as the result of amalgamation of sections and sub-divisions as well as reduction of temporary establishment.					
<i>Deduct—Recoveries</i>	—2,39,180	—1,49,713	+89,467	+75,180	+14,287
The recoveries fell short of expectation on account of curtailment of expenditure by the Government of India.					

Major Head and Sub-head,	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).		
1	2	3	4	5	6		
	Rs.	Rs.	Rs.	Rs.	Rs.		
Major Head "41.—Civil Works"—<i>contd.</i>							
G.—SUSPENSE—							
G.-1.—Reserved—							
<i>Non-voted</i> . . . . .	...	5,766	+5,766	...	+5,766	
<i>Voted</i> . . . . .	...	—275	—275	...	—275	
G.-2.—Transferred . . . . .	...	—11,816	—11,816	—3,198	—8,618	
<i>Vide Annexure B.</i>							
H.—Deduct—English cost of Stores and Establishment—							
H.-1.—Reserved—							
<i>Non-voted</i> . . . . .	...	—4,525	—4,525	...	—4,525	
This head exhibits the figures due to the book-keeping adjustments of the expenditure appearing under the sub-head P under "Grant No. 30.—Expenditure in England" and sub-head D under this grant. The saving was due to the entire provision for expenditure in England having been made under Transferred. <i>Vide</i> paragraph 3 of the review.							
H.-2.—Transferred—							
<i>Non-voted</i>	—1,07,360	—90,969	+16,391	...	+16,391		
<i>Vide</i> remarks below H.-1.— <i>Non-voted</i> . The excess was mainly due to alterations in the leave programme of officers. <i>Vide</i> paragraph 3 of the review.							
<i>Voted</i>	—17,760	—19,243	—1,483	...	—1,483		
<i>Vide</i> remarks above.							
For rounding—							
Reserved	{	<i>Non-voted</i>	—500	...	+500	...	+500
		<i>Voted</i>	500	...	—500	...	—500
Transferred		450	...	—450	...	—450	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess Saving.	Not modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head "41—Civil Works"—						
<i>conold.</i>						
Total—						
Reserved—						
	Rs.					
<i>Non-voted</i> .	{ O. 12,24,000 } { S. -1,51,874 }	10,72,126	10,79,305	+7,179	...	+7,179
Voted		4,31,000	3,76,414	-54,586	-42,034	-12,552
Transferred—						
<i>Non-voted</i> .	{ O. 2,30,000 } { S. 52,207 }	2,82,207	3,07,210	+25,003	...	+25,003
Voted	{ O. 80,97,000 } { S. 2 }	80,97,002	70,80,090	-10,16,912	-9,69,432	-47,480
Total—41—Civil Works—						
<i>Non-voted</i> .	{ O. 14,54,000 } { S. -99,667 }	13,54,333	13,86,515	+32,182	...	+32,182
Voted	{ O. 85,28,000 } { S. 2 }	85,28,002	74,56,504	-10,71,498	-10,11,436	-60,032

Major Head "60—Civil Works not charged to Revenue"—Transferred.

I.—Original Works—Buildings—

I.-1.—General Administration 2,07,000 3,83,766 +1,76,766 +1,76,733*

Vide item 79 of Annexure A.

J.—Original Works—

Communications 6,81,000 4,70,747 -2,10,253 -2,00,071 -10,182

Vide items 80 to 82 of Annexure A.

248 Grant No. 25—Civil Works—Reserved and Transferred—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head "60—Civil Works not charged to Revenue"—Transferred—concl'd.						
K.—Establishment—						
Non-voted	6,000	...	—6,000	...	—6,000	
Due to the entire supervision charges having been adjusted under Voted. <i>Vide remarks</i> under sub-head "D.-2—Non-voted—Deduct—Recoveries".						
Voted	41,000	41,312	+312	+340	—28	
L.—Tools and Plant						
	5,600	881	—4,719	...	—4,719	
No percentage charge was levied on the outlay for the construction of the Council Chamber at Calcutta which mainly accounts for the saving. This point was decided after budget provision was made.						
M.—Deduct—English Cost of Establishment						
	—5,280	—9,081	—3,801	—2,667	—1,134	
This head exhibits the figures due to the book-keeping adjustment of the expenditure appearing under sub-head U under "Grant No. 30—Expenditure in England" and sub-head K under this grant.						
For rounding	—320	...	+320	...	+320	
Total—"60—Civil Works not charged to Revenue"—						
Non-voted	6,000	...	—6,000	...	—6,000	
Voted	9,29,000	8,87,625	—41,375	—25,660	—15,715	
Total—Grant No. 25—Civil Works—						
	Rs.					
Non-voted	{ O. 14,60,000 } { S. —99,667 }	13,60,333	13,86,515	+26,182	...	+26,182
Voted	{ O. 94,57,000 } { S. 2 }	94,57,002	83,44,129	—11,12,873	—10,37,126	—75,747

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under report and the preceding two years are exhibited below :—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving (—) or excess (+) as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1929-30 . . .	1,13,17,000	1,09,35,053	1,00,51,409	—5·9	—2·6
1930-31 . . .	1,14,36,000	1,12,53,553	1,11,31,845	—2·7	—1·2
1931-32 . . .	94,57,000	84,19,876	83,44,129	—11·7	—9
<i>Non-voted.</i>					
1929-30 . . .	12,20,000	13,50,998	13,31,720	+9·1	—1·4
1930-31 . . .	13,87,000	11,33,044	11,41,273	—18·4	+·7
1931-32 . . .	14,60,000	18,60,333	13,86,515	—5	+1·9

The large saving on the voted grant was mainly due to curtailment of expenditure on works and repairs owing to financial stringency and non-utilisation of the provision for certain road development works. The control over voted expenditure during the year under review was satisfactory.

There was improvement in budgeting in respect of *non-voted* expenditure but there was some deterioration in control, as there was an ultimate excess of Rs. 26,182. This was mainly due to the adjustment of the recovery of establishment charges under "voted" instead of under "non-voted" in the absence of a final decision of Government regulating their adjustment (*vide* sub-head D.-2—*Non-voted*) and partly to smaller expenditure on a work on which percentage charge was leviable (*vide* sub-head D.-1—*Non-voted*).

2. The expenditure under the sub-head "41—Civil Works—A. Original Works—Buildings—A.-16—Miscellaneous Departments—A.-2—Transferred" exceeded the original appropriation by Rs. 68,900. A sum of Rs. 26,691 (net) was sanctioned by reappropriation under this sub-head to cover the excess, leaving Rs. 42,209 uncovered. The uncovered excess was due to the construction of temporary military barracks at Chittagong, *vide* items 52 and 54 of Annexure A.

REVIEW—*contd.*

3. The expenditure on leave salaries, etc., incurred by the High Commissioner and adjusted finally in his books is included in the Indian accounts under the minor head "Establishment" by corresponding credit to the head "*Deduct—English Cost of Stores and Establishment*". From the statement below, it will be seen that the control in respect of the sub-head "H—*Deduct—English Cost of Stores and Establishment*" was not effective, as necessary modifications were not made under the sub-heads "H-1—*Reserved—Non-voted*" and "H-2—*Transferred—Non-voted*", although modifications were sanctioned by the High Commissioner in his budget. The local Government has, however, decided to sanction modifications in appropriations under "Grant No. 25—Civil Works" in future, in conformity with those at the disposal of the High Commissioner.

Sub-heads.	Original appropriation.	Ultimate appropriation.	Expenditure.	Saving— Excess +
	Rs.	Rs.	Rs.	Rs.
H.— <i>Deduct—English Cost of Stores and Establishment—</i>				
H.-1.— <i>Reserved—Non-voted</i> (Grant No. 25)	...	...	—4,525	—4,525
P. 41—Civil Works—				
P.-1.—High Commissioner—				
P.-1. (1)— <i>Reserved—Non-voted</i> . . . . .	...	4,520	4,525	+5
P.-2.—Loss or gain by Exchange				
P.-2. (1)— <i>Reserved—Non-voted</i> (Grant No. 31)				
H.— <i>Deduct—English Cost of Stores and Establishment—</i>				
H.-2.— <i>Transferred—Non-voted</i> (Grant No. 25)	—1,07,360	—1,07,360	—90,955	—16,391
P.-41.—Civil Works—				
P.-1.—High Commissioner—				
P.-1. (2)— <i>Transferred—Non-voted</i>				
P.-2.—Loss or gain by Exchange	1,07,360	92,600	90,969	—1,631
P.-2. (2)— <i>Transferred—Non-voted</i> (Grant No. 31)				

REVIEW—*contd.*

4. In the following cases, the surrenders of appropriation proved defective, inasmuch as they converted the savings to excesses.

	Saving as compared with original appropriation.	Surrender.	Excess.
		Rs.	Rs.
E.—Tools and Plant—			
E-1.—Reserved— Non-voted	129	1,160	1,031
E-2.—Transferred (Gross)	26,479	27,675	1,196

5. It will be seen from pages 269 to 273 of Annexure A that the budgeting in respect of works met from Road Development Funds was not close. In the case of three works (items 60, 63 and 68) the expenditure incurred during the year was much in excess of the provision, while in one case (item 61) the provision was too high. It may be investigated whether closer estimates could not be framed in these cases. In six cases (items 65 to 67 and 69 to 71) the works were not taken up as the estimates were not sanctioned. This seems to indicate that provision was made for schemes which were not fully matured. The necessity for the provision for these schemes seems to require investigation.

6. The percentages of Establishment and Tools and Plant charges to the outlay on works in the year under report are compared with those of the preceding years in the table below :—

	Establishment.		Percentage in		
	Rs.	Rs.	1931-32.	1930-31.	1929-30.
	Outlay on Net Estab- Works and lishment Repairs. charges.				
41.—CIVIL WORKS.					
Reserved	11,23,081	1,62,846	14.5	15.6	15.7
Transferred	56,11,858	15,95,524	28.4	21.3	25.1
60.—Civil Works not charged to Revenue	4,42,513*	41,312	9.3	7.2	8.1
Total	71,77,452	17,99,682	25.1	19	21.6

* Excludes Rs. 4,12,000 on which establishment charge was not leviable.

REVIEW—*concl'd.*

The increase in the percentage of establishment charges in the year under review as compared with the percentages of previous years appears to be due to the fact that while the works expenditure had to be curtailed considerably in 1931-32, the establishment charges could not be reduced correspondingly.

Tools and Plant.

	Outlay on Works and Repairs.	Net Tools and Plant charges.	Percentage in		
			1931-32.	1930-31.	1929-30.
	Rs.	Rs.			
41.—CIVIL WORKS.					
Reserved	11,23,681	12,945	1·2	1	1·1
Transferred	56,11,858	60,278	1·1	1·3	1·8
60.—Civil Works not charged to Revenue	58,747*	881	1·5	1·5	·2
Total	67,93,686	74,104	1·1	1·2	1·5

* Excludes Rs. 7,95,766 on which tools and plant charge was not leviable.

ANNEXURE A.

Detailed statement of expenditure on important works in progress.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS.							
A. Original Works—Buildings—							
A-1.—Land Revenue —Transferred—							
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—							
1	Construction of a Settlement Office, peon's quarters and press shed in connection with the settlement operations in the district of Rangpur . .	78,350	66,449	11,901	...	-11,859	-42
Due to savings in the estimate. Estimate Rs. 72,905; expenditure to end of 1931-32 Rs. 66,449; balance Rs. 6,456; in progress.							
II.—Other Major Works for which specific provision was made in the budget—							
2	Collectively . .	28,400	40,184	...	11,784	+11,849	-65
Due mainly to rapid progress on the work "Construction of a settlement record-room at Rangpur".							
IV.—Minor Works—							
3	Collectively . .	..	757	...	757	+925	-168
Total—A-1.—Land Revenue . .							
		1,06,750	1,07,390	11,901	12,541	+915	-275
A-2.—Excise—							
IV.—Minor Works—							
Collectively—							
4	Reserved—Non-voted	40	40	...	...	...	...
	Transferred . .	4,750	2,929	-1,821	...	-1,690	-131
Due to retrenchment.							

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.							
A. Original Works—Buildings—contd.							
A-3—Registration—Transferred—							
II.—Other Major Works for which specific provision was made in the budget—							
5	Collectively . . .	30,000	30,030	...	30	...	+30
IV.—Minor Works—							
6	Collectively . . .	10,000	9,544	456	...	165	-291
Total—A-3—Registration .		40,000	39,574	456	30	-165	-261
A-4—General Administration—Transferred—							
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—							
7	Construction of Sub-Divisional buildings at Alipore Duars in the Jalpaiguri District consisting of cross roads and drains and roadside trees.	1,000	999	1	...	...	-1
Estimate Rs. 58,000 ; expenditure to end of 1931-32, Rs. 46,648 ; balance Rs. 11,352 ; in progress.							
II.—Other Major Works for which specific provision was made in the budget—							
8	Collectively . . .	22,500	20,216	2,284	...	-2,178	-106
Mainly due to non-utilisation of Rs. 1,500 provided for construction of a residence for the Collector of Patna.							

ANNEXURE A—*contd.*

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)	
				Unexpended.	Excess.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
41.—Civil Works—contd.								
A.—ORIGINAL WORKS—BUILDINGS—contd.								
A.4—General Administration—								
Transferred—contd.								
III.—Major Works for which specific provision was not made in the budget.								
9	Construction of certain temporary sheds for use as sub-divisional Courts and office at Serajgunj.							
	<i>Non-voted</i>	4,165	4,165	...	...	...	...
	<i>Voted</i>	...	—3	3	...	...	—3
Revised Estimate Rs. 66,895 ; expenditure to end of 1931-32 Rs. 66,000 ; balance Rs. 895 ; in progress.								
IV.—Minor Works—								
10	Collectively—							
	Reserved	{ <i>Non-voted</i> .	1,465	708	757	—757
		{ <i>Voted</i> .	20,000	6,139	13,861	...	—13,625	—236
Due to smaller expenditure on Government Houses owing to retrenchment.								
	Transferred	{ <i>Non-voted</i> .	35	35
		{ <i>Voted</i> .	36,500	34,631	1,869	...	—1,323	—546
Mainly due to retrenchment.								
Total—A.4.—General Administration.								
	Reserved	{ <i>Non-voted</i> .	1,465	708	757	—757
		{ <i>Voted</i> .	20,000	6,139	13,861	...	—13,625	—236
	Transferred	{ <i>Non-voted</i> .	4,200	4,200
		{ <i>Voted</i> .	60,000	55,843	4,157	...	—3,501	—656

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, with- drawal or surrender.	Remainder unadjusted (+ or -)
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—contd.							
A.—ORIGINAL WORKS—							
BUILDINGS—contd.							
A.-5—Administration of Justice—							
Transferred—							
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget.							
11	Construction of a new Civil Court building at Asansol	77,900	82,564	...	5,264	+5,000	+264
Estimate Rs. 1,52,250 ; expenditure to end of 1931-32 Rs. 1,33,371 ; balance Rs. 18,879 ; in progress.							
12	Land acquired for Juvenile Court and House of detention at 85, Lower Circular Road.	14,600	...	14,600	...	-11,486	-3,114
The amount was not required as the case in connection with the land acquisition was decreed in favour of Government.							
III.—Major Works for which specific provision was not made in the budget.							
13	Constructing double Munsif at Gopalgunj.	...	-49	49	...	...	-49
Estimate Rs. 1,28,214 ; expenditure to end of 1931-32 Rs. 1,28,393 ; excess Rs. 179 ; in progress.							
IV.—Minor Works—							
14	Collectively . . .	26,750	6,354	20,396	...	-19,953	-443
Due to postponement of ordinary works owing to financial stringency.							
Total—A.-5—Administration of Justice.		1,18,650	88,869	35,045	5,264	-26,439	-3,842

ANNEXURE A—*contd.*

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Not modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -)
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—<i>contd.</i>							
A.—ORIGINAL WORKS—							
BUILDINGS—<i>contd.</i>							
A.-6—Jails and Convict Settlements—							
Transferred—							
II—Other Major Works for which specific provision was made in the budget.							
15	Collectively . . .	25,400	22,767	2,633	...	-2,175	-458
Certain items of work were found chargeable to repairs (Rs. 2,102). The balance represents savings in the estimate (Rs. 531).							
III.—Major Works for which specific provision was not made in the budget.							
16	Constructing additional special Jail; Hijli.	...	2,744	...	2,744	+2,744	...
Revised estimate Rs. 2,77,487; expenditure to end of 1931-32 Rs. 2,63,853; balance Rs. 13,634; in progress.							
17	Constructing Special Jail, Hijli.	...	285	...	285	+293	-11
Revised estimate Rs. 74,109; expenditure to end of 1931-32 Rs. 61,639; balance Rs. 9,470; in progress.							
18	Necessary additions and alterations to some buildings in the Ammunition Factory at Dum Dum to convert the same into a temporary Jail . . .	...	204	...	204	...	+204
Estimate Rs. 95,624; expenditure to end of 1931-32 Rs. 92,493; balance Rs. 3,131; in progress.							
19	Constructing a second temporary jail at Dum Dum . . .	...	20	...	20	.	+20
Estimate Rs. 94,481; expenditure to end of 1931-32, Rs. 90,694; balance Rs. 3,790; in progress.							

ANNEXURE A—*contd.**Detailed statement of expenditure on important works in progress—contd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —.)
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—<i>contd.</i>							
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>							
A.6.—Jails and Convict Settlements—<i>contd.</i>							
IV.—Minor Works—							
20	Collectively—Reserved— <i>Non-voted</i>	500	33	467	...	...	—467
	Transferred . . .	24,500	27,117	...	2,617	+ 2,952	—335
Owing to political movements, there was increased demand under this head.							
<hr/>							
Total—A. 6.—Jails and Convict Settlements—							
	Reserved— <i>Non-voted</i>	500	33	467	...	...	—467
	Transferred . . .	49,500	53,137	2,633	5,870	+ 3,817	—580
<hr/>							
A.7.—Police—Transferred—							
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget.							
21	Construction of buildings for the accommodation of the Barrabazar Police Station at Mallick St., Calcutta . . .	50,000	43,093	6,907	...	—6,340	—558

Due to the rate of competitive tenders being materially less than the estimated cost. Estimate Rs. 1,72,884; expenditure to end of 1931-32 Rs. 1,68,816; balance Rs. 14,068; in progress.

ANNEXURE A—*contd.*

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, with- drawal or surrender.	Remainder unadjusted (+ or —)
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—<i>contd.</i>							
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>							
A.7.—Police—Transferred—<i>contd.</i>							
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—<i>contd.</i>							
22	Purchase of land with building thereon of the Cantonment at Dum Dum for the accommodation of the detachment of the Eastern Frontier Rifles at present situated at Chinsura and making additions and alterations to make it suitable for their accommodation	4,600	4,201	...	20.	+ 200	+ 1
	Estimate Rs. 99,793 ; expenditure to end of 1931-32 in progress.					Rs. 99,720 ; balance Rs. 73 ;	
23	Construction of barracks for the South District Traffic Police at Porabazar	45,000	44,746	254	...	...	—254
	Estimate Rs. 1,94,935 ; expenditure to end of 1931-32 in progress.					Rs. 1,89,743 ; balance Rs. 5,192 ;	
II.—Other Major Works for which specific provision was made in the budget.							
24	Collectively	54,100	42,554	11,546	..	—11,543	—3
	Due to (1) remodelling of the original estimates in respect of two works and acceptance of low tender (Rs. 8,511), (2) non-receipt of the sanction to the pipe water connection to the residence of the Superintendent of Police, Mymnaingb, (Rs. 1,736) and insufficient progress of work (Rs. 1,309).						

ANNEXURE A—*contd.*Detailed statement of expenditure on important works in progress—*contd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, with-drawal or surrender.	Remainder unadjusted (+ or —).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—<i>contd.</i>							
A.—ORIGINAL WORKS—							
BUILDINGS—<i>contd.</i>							
A.7.—Police—							
Transferred—<i>concl.</i>							
III.—Major Works for which specific provision was not made in the budget.							
25	Constructing new Police lines at Bogra . . .	...	265	...	265	+ 265	...
Estimate Rs. 2,53,300; expenditure to end of 1931-32 Rs. 2,44,432; balance Rs. 8,868; completed.							
26	Constructing new reserve Police lines at Barisal . . .	6,573	6,572	1	...	...	—1
Non-voted . . .							
Estimate Rs. 4,38,831; expenditure to end of 1931-32 Rs. 4,47,513; excess Rs. 8,712; completed.							
IV.—Minor Works.—							
7	Collectively—						
	Reserved—Non-voted . . .	4,335	4,130	205	...	...	—205
	Transferred . . .	37,000	43,829	...	6,829	+ 9,663	—2,834
Total—A.7.—Police—							
	Reserved—Non-voted . . .	4,335	4,130	205	...	...	—205
	Transferred—						
	Non-voted . . .	6,573	6,572	1	...	...	—1
	Voted . . .	1,90,100	1,78,698	18,707	7,295	—7,764	—3,643
A.8.—Ports and Pilotage—							
Transferred.—							
IV.—Minor Works—							
28	Collectively . . .	...	143	...	143	+ 145	—2

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, with- drawal or surrender.	Remainder unadjusted (+ or —)
				Unex- pended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—contd.							
A. ORIGINAL WORKS—							
BUILDINGS—contd.							
A.—9.—Education—							
Transferred—							
I.—Major Works above							
Rs. 50,000 for which							
specific provision was							
made in the							
budget.							
29	Construction of a new building for the Moslem Insti- tute	81,000	72,497	8,503	...	—8,500	—3
Due to slow progress for want of foresight on the part of the contractor. Estimate Rs. 1,23,294; expenditure to end of 1931-32 Rs. 1,09,487; balance Rs. 13,807; in progress.							
II.—Other Major							
works for which spe-							
cific provision was							
made in the							
budget.							
30	Collectively	7,900	1,389	6,531	...	—6,500	—31
The commencement of the work of electric installation could not be taken up before February 1932 owing to slow progress of the building work, vide item 29.							
III.—Major works for							
which specific provi-							
sion was not made in							
the budget.							
31	Constructing Hostels and Superintendent's quarters attached to the Ashanulla School of Engineering, Dacca . . . . .	...	30	...	30	...	+30
Estimate Rs. 3,91,968; expenditure to end of 1931-32 Rs. 3,73,630; balance Rs. 18,338; completed.							
32	Acquisition of land for an Intermediate College at Gandaria, Dacca.						
<i>Non-voted</i> 27,496 27,496							
Revised estimate Rs. 1,91,078; expenditure to end of 1931-32 Rs. 1,91,074; balance Rs. 4; completed.							

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -)
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—contd.							
A.—ORIGINAL WORKS—							
BUILDINGS—contd.							
A.-9.—Education—							
IV.—Minor Works—							
33	Collectively—						
	Reserved—						
	Non-voted . . .	680	674	6	...	...	-6
	Voted . . .	2,500	1,939	561	...	-500	-61
	Transferred . . .	20,000	18,677	1,323	...	-636	-687
Total—A.-9.—Education—							
	Reserved						
	{ Non-voted . . .	680	674	6	...	...	-6
	{ Voted . . .	2,500	1,939	561	...	-500	-61
	Transferred						
	{ Non-voted . . .	27,496	27,496	...	...	...	...
	{ Voted . . .	1,03,900	92,573	16,357	30	-15,626	-691
A.-10.—Medical—							
Transferred—							
I.—Major Works above							
Rs. 50,000 for which							
specific provision was							
made in the							
budget—							
34	Extension of the						
	Eden Hospital.						
	Calcutta . . .	25,600	16,745	8,855	...	-2,575	-280
Some works provided in the project could not be taken up in the old building owing to the inability of the Medical Department to vacate the same and occupy the new extension. Estimate Rs. 6,01,256; expenditure to end of 1931-32 Rs. 6,23,629; excess Rs. 19,273; in progress.							
35	Electric Installation						
	in the above building	37,400	-417	37,817	...	-37,400	-417
The provision remained unutilised owing to the inability of the Medical Department to occupy the building. Estimate Rs. 56,906; expenditure to end of 1931-32 Rs. 15,889; balance Rs. 41,017; in progress.							

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	(Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.							
A. Original Works—Buildings—contd.							
A-10.—Medical—Transferred—contd.							
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—							
36	Construction of a Medical School at Jalpaiguri— Non-voted . . .	13,938	13,937	..	..	..	-1
	Voted . . .	19,000	..	19,000	..	-19,000	..
The amount provided for meeting enhanced award in connection with land acquisition was surrendered as the charge was adjusted under non-voted. Estimate Rs. 2,99,230; expenditure to end of 1931-32 Rs. 2,04,082; balance Rs. 5,168; completed.							
37	Construction of a Medical School at Barisal . . .	76,000	866	75,134	..	-75,184	..
The plan and estimate were not sanctioned in time. Estimate Rs. 60,800; expenditure to end of 1931-32 Rs. 54,654; balance Rs. 6,146; in progress.							
II.—Other Major Works for which specific provision was made in the budget—							
38	Collectively . . .	1,600	1,457	143	..	-143	..
III.—Major Works for which specific provision was not made in the budget—							
39	Providing filtered water connection in Sections I and II and Oil Gas installation in Section I of the Ronaldshay Medical School, Burdwan . . .	..	-101	101	..	..	-101
Estimate Rs. 27,229; expenditure to end of 1931-32 Rs. 21,547; balance Rs. 5,682; completed.							

ANNEXURE A—*contd.**Detailed statement of expenditure on important works in progress—contd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS— <i>contd.</i>							
A. Original Works—Buildings— <i>contd.</i>							
A-10.—Medical—Transferred— <i>conold.</i>							
III.—Major Works for which specific provision was not made in the budget— <i>conold.</i>							
40	Purchase of the building of the Lady Canning Home Premises . . .	...	70,000	...	70,000	+70,000	...
Estimate Rs. 70,000; expenditure to end of 1931-32 Rs. 70,000; balance nil; completed.							
IV.—Minor Works—							
41	Collectively . . .	18,000	15,638	2,362	...	-2,153	-209
Due to postponement of less important works owing to financial stringency.							
Total—A-10.—Medical—Transferred—							
	<i>Non-voted</i> . . .	13,938	13,937	1	...	...	-1
	<i>Voted</i> . . .	1,77,600	1,04,188	1,43,412	70,000	-72,405	-1,007
A-11.—Public Health—Transferred—							
IV.—Minor Works—							
42	Collectively . . .	...	37	...	37	+38	-1

ANNEXURE A—*contd.*

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—<i>contd.</i>							
A. Original Works—Buildings—<i>contd.</i>							
A-12.—Agriculture—Transferred—							
II.—Other Major Works for which specific provision was made in the budget—							
43	Collectively . . . Due to slow progress.	29,200	22,041	7,159	...	—7,200	+41
IV.—Minor Works—							
44	Collectively . . .	9,750	8,663	1,087	...	—903	—184
Total—A-12.—Agriculture—Transferred .		38,950	30,704	8,246	...	—8,103	—143
A-13.—Industries—Transferred—							
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—							
45	Construction of additional buildings for the Serampore Weaving Institute .	38,600	11,020	27,580	...	—27,547	—33
Some fittings could not be made owing to the inability of the Department concerned to supply the laboratory tables. Estimate Rs. 2,55,433; expenditure to end of 1931-32 Rs. 2,26,563; balance Rs. 28,870; in progress.							
IV.—Minor Works—							
46	Collectively . . .	3,000	4,084	...	1,084	+1,296	—212
Total—A-13.—Industries—Transferred .		41,600	15,104	27,580	1,084	—26,251	—245

ANNEXURE A—*contd.**Detailed statement of expenditure on important works in progress—contd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, with- drawal or surrender.	Remainder unadjusted (+ or—).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—<i>contd.</i>							
A. Original Works—							
Buildings—<i>contd.</i>							
A-14.—Civil Works—							
III.—Major Works for which specific provision was not made in the budget—							
Transferred—							
47	Construction of double storeyed house for the combined P. W. D. Sub-divisional office and quarters at Malda .	..	392	...	392	+392	...
Estimate Rs. 23,245 ; expenditure to end of 1931-32 completed.					Rs. 22,060 ;	balance Rs. 285 ;	
IV.—Minor Works—							
48	Buildings.— Collectively—						
Reserved	{ Non-voted .	657	599	88	...	...	-88
	{ Voted .	...	121	...	121	+174	-53
Transferred	. .	4,500	3,879	621	...	-797	+176
49	Loss on Stock—Transferred . . .	...	3,198	...	3,198	+3,198	...
Total—A-14.— Civil Works—							
Reserved	{ Non-voted .	657	599	88	...	...	-88
	{ Voted .	...	121	...	121	+174	-53
Transferred	. .	4,500	7,460	621	3,590	+2,793	+176
A-15.—Stationery and Printing—Transferred—							
50	IV.—Minor Works— Collectively . . .	500	...	500	...	-448	-51

There were no demands for expenditure under the head.

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—Contd.

Serial No.	Service.	Grant on Appropriation.	Expenditure.	Balance.		Net modification by reappropriation, with- drawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41. Civil Works—contd.							
A.—Original Works—Buildings—contd.							
A.-16—Miscellaneous Departments—Transferred—							
II.—Other major works for which specific provision was made in the budget—							
51	Collectively . . .	5,000	15,031	...	10,031	+10,758	-727
Due to larger expenditure on additions and alterations in the Buxa detention camp necessitated in view of the political disturbance.							
III.—Major Works for which specific provision was not made in the budget—							
52	Constructing temporary Military barracks at Pahartoli, Chittagong . . .	...	37,080	...	37,080	...	+37,080
Due to expenditure incurred without allotment on the protective works at Pahartoli which were undertaken under order of the Commissioner of the Chittagong Division. Estimate Rs. 44,002; expenditure to end of 1931-32 Rs. 37,080; balance Rs. 6,922; in progress.							
53	Conversion of Special Jail for housing detenus at Hijli . . .	...	358	...	358	+358	...
Estimate Rs. 38,319; expenditure to end of 1931-32, Rs. 38,341; excess Rs. 22; completed.							
IV.—Minor Works—							
54	Collectively—						
	Reserved—Non-voted . . .	287	287	...	...	...	...
	Transferred . . .	2,604	21,035	...	21,431	+15,575	+5,856
Owing to the political movements in the province several works in connection with additional special Jail, detention camp, etc., were undertaken. The ultimate excess was due mainly to expenditure on protective works at the outlying stations at Chittagong which were incurred without allotment.							
Total—A.-16.—Miscellaneous Departments—							
	Reserved—Non-voted . . .	287	287	...	...	...	...
	Transferred . . .	7,604	76,504	..	68,900	+26,831	+42,209

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.							
B. Original Works—Communications—							
I. Major works above Rs. 50,000 for which specific provision was made in the budget.							
Reserved—Non-voted.							
55	Construction of a girder bridge over the Tista River .	1,05,419	1,05,542	...	123	...	+ 123
	Estimate Rs. 3,52,000; expenditure to end of 1931-32 Rs. 1,05,886; balance Rs. 2,46,114; in progress.						
	Transferred.						
56	Arboricultural operations on some of the roads in the Dnars of the Jalpaiguri District .	8,000	6,512	1,488	...	-1,450	-38
	Estimate Rs. 2,21,000; expenditure to end of 1931-32 Rs. 1,61,534; balance Rs. 59,466; in progress.						
III.—Major works for which specific provision was not made in the budget—							
57	Providing increased width of roadways and footpaths on the new Chandmari bridge on the Grand Trunk Road, Howrah .	1	9,850	..	9,849	+ 9,850	-1
	The assent of the Legislative Council was obtained in August 1931 by means of a token vote. Estimate Rs. 72,250; expenditure to end of 1931-32 Rs. 9,850; balance Rs. 62,400; in progress.						
58	Replacing the existing wooden bridge on the Tandn Forest Road by permanent structure .	...	684	...	684	+ 684	...
	Estimate Rs. 51,095; expenditure to end of 1931-32 Rs. 45,952; balance Rs. 5,143; in progress.						

ANNEXURE A--*contd.*

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—<i>contd.</i>							
B. Original Works—Communications—<i>contd.</i>							
IV.—Minor Works—							
59	Collectively—						
	Reserved— <i>Non-voted</i>	5,419	5,253	166	...	...	-166
	Transferred . . .	10,646	14,247	...	3,601	+4,745	-1,144
	Due mainly to expenditure in connection with a certain road in the Jalpaiguri District.						
	Total—						
	Reserved— <i>Non-voted</i>	1,10,838	1,10,795	166	123	...	-43
	Transferred . . .	18,617	31,293	1,488	14,131	+13,829	-1,183
Road Development Fund Works.—Transferred—							
I. Major Works above Rs. 50,000 for which specific provision was made in the budget.							
60	Improvement of the Jessore Road from Calcutta to Baraset	2,00,000	2,48,903	...	48,903	+50,000	-1,097
	Due to rapid progress. Estimate Rs. 5,00,581; expenditure to end of 1931-32 Rs. 3,18,589; balance Rs. 1,81,992; in progress.						
61	Improvement of the Diamond Harbour Road from the 5th mile to about 29½ miles at Diamond Harbour . . .	3,00,000	2,74,857	25,143	...	-25,000	-148
	Estimate Rs. 6,70,000; expenditure to end of 1931-32 Rs. 4,44,845; balance Rs. 2,25,155; in progress.						

ANNEXURE A—*contd.**Detailed statement of expenditure on important works in progress— contd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41. CIVIL WORKS—<i>contd.</i>							
B. Original Works—Communications—<i>contd.</i>							
Road Development Works—<i>contd.</i>							
62	Improvement of the Grand Trunk Road from the Bally Khal bridge in the 8th mile to the boundary of the French Chandernagore in the 22nd mile lying in the Central Circle .	1,80,000	1,82,055	...	2,059	...	+ 2,059
Due to unexpected progress of the work. Estimate Rs. 5,29,692; expenditure to end of 1931-32 Rs. 2,96,476; balance Rs. 2,33,216; in progress.							
63	Widening the metalled width of the Grand Trunk Road from M. P. 137 to 149th mile at Barakar . . .	1,00,000	1,52,348	...	52,348	+ 52,325	—477
Due to rapid progress. Estimate Rs. 2,65,020; expenditure to end of 1931-32 Rs. 1,93,205; balance Rs. 71,815; in progress.							
64	Diverting the Grand Trunk Road between the 56th mile, 3rd quarter and 57th mile, 3rd quarter near Memari Bazar .	22,000	27,288	...	5,288	+ 7,000	—1,713
Due to rapid progress. Estimate Rs. 78,082; expenditure to end of 1931-32 Rs. 27,288; balance Rs. 50,794; in progress.							
65	Illampur Dubrajpur Road . . .	50,000	...	50,000	...	—50,000	...
The work was not taken up as the estimate was not sanctioned.							
66	Burdwan Aramabgh Road . . .	1,00,000	...	1,00,000	...	—1,00,000	...
<i>Vide</i> remarks below item 65.							

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted + or —.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.							
B.—Original Works—Communications—contd.							
Road Development Works—contd.							
67	Improvement of the Chittagong Aracan Road (whole length), Bridging only . . .	1,00,000	...	1,00,000	...	—1,00,000	...
Vide remarks below item 65.							
68	Comilla Mainamati Barkanta Road . . .	90,000	1,30,534	...	40,534	+ 40,000	+ 534
Due to satisfactory progress of the work. Estimate Rs. 2,40,600; expenditure to end of 1931-32 Rs. 1,30,534; balance Rs. 1,10,066; in progress.							
69	Tangail Mymensingh Road . . .	50,000	...	50,000	...	—50,000	...
Vide remarks below item 65.							
70	Dacca Narayanganj Road . . .	1,50,000	...	1,50,000	...	—1,50,000	...
Vide remarks below item 65.							
71	Fabna Ishurdi Road . . .	90,000	...	90,000	...	[—88,900	—1,100
Vide remarks below item 65.							
72	Magura Jhenida Chaudanga Road . . .	1,00,000	...	1,00,000	...	—1,00,000	...
The work was undertaken by the Jessore District Board. Rs. 50,000 was allotted for expenditure under sub-head F.—Grants-in-aid—F.-2.—Transferred but no expenditure was incurred during 1931-32, and Rs. 50,000 was surrendered.							
II.—Other Major Works for which specific provision was made in the budget—							
73	Collectively . . .	36,000	35,999	1	...	...	1

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted + or —.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.							
B.—Original Works—Communications—contd.							
Road Development Works—contd.							
III.—Major Works for which specific provision was not made in the budget—							
74	Improving a portion of the Grand Trunk Road South from south approach to the Chandmari Bridge and the junction of the Telkulghat Road . . .	...	4,814	...	4,814	+ 4,814	...
Estimate Rs. 40,888; expenditure to end of 1931-32 Rs. 39,699; balance Rs. 1,189; completed.							
75	Improving a portion of the Grand Trunk Road from the foot of the north approach of Chandmari Bridge to Golabari Road, Howrah . . .	...	19,001	...	19,001	+ 19,000	+ 1
Estimate Rs. 19,042; expenditure to end of 1931-32 Rs. 19,001; balance Rs. 41; completed.							
76	Improving a portion of the Grand Trunk Road from the Tramway terminus Sibpur to Shalimar Road junction . . .	...	20,452	...	20,452	+ 20,478	—26
Estimate Rs. 20,478; expenditure to end of 1931-32 Rs. 20,452; balance Rs. 26; completed.							
77	Ghoshpara Road . . .	1	...	1	...	...	—1
Work not undertaken during the year.							

ANNEXURE A—contd.

Detailed statement of expenditure on important works in progress—contd.

Serial No.	Services.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted + or —.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—concl'd.							
B.—Original Works—Communications—concl'd.							
Road Development Works—concl'd.							
IV.—Minor Works—							
78	Collectively . . .	...	169	...	169	+175	-6
Total Road Development Works . . .		15,68,001	10,96,424	6,65,145	1,93,528	-4,69,608	-1,969
Total B.—Original Works—Communications—							
	Reserved—Non-voted . . .	1,10,838	1,10,796	166	123	...	-43
	Transferred . . .	15,86,648	11,27,717	6,66,633	2,07,702	-4,55,779	-3,152
60.—CIVIL WORKS NOT CHARGED TO REVENUE,							
I.—Major works above Rs. 50,000 for which specific provision was made in the budget.							
I.—Original Works—Buildings—							
79	Construction of a new Council Chamber for the Bengal Legislative Council at Calcutta.	2,07,000	3,83,766	...	1,76,766	+1,76,738	+28
Due to enhanced demand owing to the payment of final bill on completion of the work. Estimate Rs. 27,78,907; expenditure to end of 1931-32 Rs. 29,62,258; excess Rs. 1,83,351; completed.							

ANNEXURE A—*concl.**Detailed statement of expenditure on important works in progress—concl.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted + or —.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60.—CIVIL WORKS NOT CHARGED TO REVENUE—<i>concl.</i>							
J.—Original Works—Communications.							
80	Construction of roadways and footpaths on the Railway bridge at Bally.	5,12,000	4,12,000	1,00,000	...	—1,60,000	...
Due to smaller expenditure incurred by the railway authorities. Estimate Rs. 34,62,000; expenditure to end of 1931-32. Rs. 33,62,000; balance Rs. 1,00,000; in progress.							
81	Construction of an approach road to the Railway bridge at Bally from Barrackpore Trunk Road to Hastie Road.	1,69,000	46,988	1,22,062	...	—1,15,000	—7,062
Due to delay in acquisition and non-receipt of possession of land. Estimate Rs. 3,07,206; expenditure to end of 1931-32 Rs. 1,19,892; balance Rs. 1,87,314; in progress.							
III.—Major works for which specific provision was not made in the budget.							
82	Lighting of the roadways and footpaths over the Willingdon Bridge at Bally and the approach road on both the east and west banks of the river.	...	11,809	...	11,809	+14,929	—3,120
Estimate Rs. 1,15,065; expenditure to end of 1931-32 Rs. 11,809; balance Rs. 3,256; in progress.							
Total.— J. Original Works Communications.		6,81,000	4,70,747	2,22,062	11,809	—2,00,071	—10,182

ANNEXURE B.

Suspense.

The nature of the transaction recorded under the minor head "Suspense" is fully explained in paragraph 8 of Appendix to the Memorandum on the work of the Public Accounts Committees in India.

The transactions under each unit of suspense during 1931-32 are exhibited below :—

	Opening balance.	Transactions in 1931-32.			Closing balance.
		Debits.	Credits.	Net actuals.	
	Rs.	Rs.	Rs.	Rs.	Rs.
41.—Civil Works,					
<i>Reserved—Non-noted—</i>					
Purchases	—4,202	1,14,582	1,16,956	—2,374	—6,576
Stock	19,259	67,935	60,306	7,629	26,888
Miscellaneous P. W. Advances	88	54,466	53,955	511	599
Total	15,145	2,36,983	2,31,217	5,766	20,911
<i>Reserved—Voted—</i>					
Purchases . . . . .	...	30,489	30,679	—190	—190
Miscellaneous P. W. Advances	—241	48	133	—85	—326
Total	—241	30,537	30,812	—275	—516
<i>Transferred—Voted—</i>					
Purchases	—18,662	8,20,343	8,14,919	5,424	—13,238
Stock	1,64,787	1,58,306	1,72,662	—14,356	1,50,431
Miscellaneous P. W. Advances	6,799	14,118	17,002	—2,884	3,915
Total	1,52,924	9,92,767	10,04,583	—11,816	1,41,108

ANNEXURE B—concl'd.

A statement showing Store Accounts (Stock) by divisions is furnished below :—

Store Accounts of Public Works Divisions for 1931-32.

Divisions.	Opening balance.	Receipts during the year.	Utilisa- tions, sales or other disposals during the year.	Deprecia- tion, shortages, etc. written off during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
2nd Calcutta	7,414	5,495	11,217	...	1,692
Eastern-Electrical	3,000	4,849	5,544	...	2,305
Workshop Electrical	8,622	89,488	85,071	576	12,463
Bakarganj	17,260	635	1,946	16	15,933
Rajahahi	3,363	1,753	1,893	237	2,996
Jalpaiguri	6,993	236	1,288	...	5,941
Dacca	10,520	11,708	11,819	1,342	9,067
Hijli	10,393	309	1,858	590	8,254
Duars Road	4,647	17,789	18,025	...	4,391
Burdwan	2,438	250	83	440	2,165
Chittagong	94,773	25,809	30,717	...	89,865
Darjeeling	14,618	67,935	60,306	...	22,247
Total	1,84,046	2,26,241	2,29,767	3,201	1,77,319

The transactions of the year under "stock" in the province appear to be normal and call for no special comment.

The book balance of stock for each Public Works Division is stated to have been verified by the Sub-Divisional Officers concerned and found correct in all cases except two. The discrepancies found in these two cases have been reconciled by the Divisional Officers concerned.

The revaluation of stock is reported to have been conducted under the orders and supervision of the Divisional Officers concerned. Steps for the adjustment of the resultant profits and losses according to Public Works Account rules are reported to have been taken.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—“43—Famine”.					
A.—Famine Relief—					
Miscellaneous—					
	Rs.				
O.	50,000	2,75,000	2,33,292	—41,708	... —41,708
S.	(a) 2,25,000				
Total	2,75,000	2,33,292	—41,708	...	—41,708

The supplementary grant was taken to meet the expenditure on account of advances to District Boards for test relief works and for gratuitous relief in affected areas. The ultimate saving was due to the fact that some district officers kept a margin of safety which could not ultimately be spent.

Rs.
 (a) 30,000 voted by the Council in August 1931.
 1,95,000 " " in February 1932.
 2,25,000

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head—“45.—Superannuation Allowances and Pensions”.						
A.—Superannuation and Retired Allowances—						
	Rs.					
<i>Non-voted</i> {	O. 1,91,000	2,35,800	2,41,996	+6,196	...	+6,196
{	S. (a)44,800					
The Supplementary appropriation was required in view of a larger number of pensions having been sanctioned than anticipated.						
<i>Voted</i> {	O. 47,89,000	48,39,000	50,46,812	+2,07,812	+1,68,000	+44,812
{	S. (b)50,000					
<i>Vide note under “A—Non-voted”.</i>						
B.—Compassionate Allowances—						
B-1—Compassionate Allowances (Ordinary)—						
<i>Non-voted</i> {	O. 1,200	3,100	3,060	—40	...	—40
{	S. (c)1,900					
The supplementary appropriation was required in view of the classification of a charge under this sub-head to which it was debitable instead of under the sub-head “B-1.—Voted” under which provision was made.						
<i>Voted</i>	8,000	4,749	—3,251	—2,000	—1,251	
The surrender was made for the reason stated in the note under “B-1.—Non-voted”. The ultimate saving was due to some allowances remaining undrawn.						
B-2.—Compassionate Gratuity (Compassionate Fund).	15,000	10,921	—4,079	—2,000	—2,079	
The expenditure under this head is very fluctuating. The prescribed maximum of Rs. 15,000 has hitherto been provided in the budget, but the Local Government have decided to frame the budget estimate under this head from 1932-33 onwards mainly on the basis of past actuals.						

Rs.
(a) 25,800 sanctioned on 30th March 1932.
19,000 ” ” 31st ” ”

44,800

(b) Voted by the Council on the 14th March 1932.
(c) Sanctioned on the 31st March 1932.

**Grant No. 27—Superannuation Allowances and Pensions—
Reserved—contd.**

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Major Head and Sub-head.	Final Grant or Appro- priation.	Actual expendi- ture.	Excess + Saving—.	Net modifi- cation by re-appro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"45.—Superannuation Allowances and Pensions"—contd.					
C.—Covenanted Civil Service pen- sions—					
<i>Non-voted</i>	1,12,000	1,05,068	-5,932	..	-6,932
Due to transfer of certain pensions to England.					
D.—Donation to Provident Fund—					
	Rs.				
<i>Non-voted</i> {	O. 5,000	6,000	5,078	-922	..
{	S. (a) 1,000				-922
The saving is due to conversion of a non-pensionable post to a permanent and pensionable one and also to payment of subscriptions at reduced rates by an officer during leave.					
Voted	46,000	39,457	-6,543	-1,000	-5,543
Due to (1) certain accounts having been closed during the year and (2) non-payment of subscriptions by certain officers during leave.					
E.—Gratuities	25,000	26,102	+1,102	+5,000	-3,898
The expenditure is fluctuating and it is difficult to frame an accurate estimate.					
F.—Pensions for distinguished and meritorious service	18,000	17,119	-881	..	-881
Due to non-drawal of some pensions.					
G.—Deduct—Pensionary Liabilities of Commercial Departments—					
<i>Non-voted</i> {	O. -62,000	-62,000	-27,911	+34,089	..
{	S. (a) 1,000				+34,089
The smaller recovery was due mainly to adjustment of pensionary charges at 7.25 per cent. instead of at 14 per cent. as provided in the budget.					
Voted	-1,12,000	-36,902	+75,098	+6,000	+69,098
<i>Vide</i> note under "G.—Non-voted".					

**Grant No. 27—Superannuation Allowances and Pensions—
Reserved—contd.**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "45—Superannuation Allowances and Pensions"—contd.					
H.—Deduct—Actual amount of pensions recovered from other Governments—					
<i>Non-voted</i>	-32,000	-31,350	+641	...	+641
Voted	-4,08,000	-4,63,539	-55,539	-42,000	-13,539
Due to more pensions having been sanctioned by other Governments.					
For rounding—					
	<i>Rs.</i>				
<i>Non-voted</i> {	O. -200				
	S. (a) 200	...	...	...	...
Total — "45.—Superannuation Allowances and Pensions"—					
<i>Non-voted</i> {	O. 2,14,000	2,62,900	2,95,932	+33,032	+33,032
	S. 48,900				
Voted {	O 43,81,000	44,31,000	46,44,719	+2,13,719	+1,27,000
	S. 50,000			+1,27,000	+86,719
"45-A.—Commutation of pensions financed from Ordinary Revenues."					
I.—Financed from Ordinary Revenues—					
<i>Non-voted</i> {	O. 1,50,000	1,71,094	1,66,269	-4,825	-4,825
	S. (b) 21,094				
The entire expenditure under the capital head "60-B—Payment of commuted value of pensions not charged to Revenues" was transferred to this sub-head as it was met from ordinary revenues.					
Voted	6,00,000	4,55,550	-1,44,450	-1,31,427	-13,023
<i>Vide note under "I—Non-voted".</i>					
Total—					
<i>Non-voted</i> {	O. 1,50,000	1,71,094	1,66,269	-4,825	-4,825
	S. 21,094				
Voted	6,00,000	4,55,550	-1,44,450	-1,31,427	-13,023
<p align="center">(a) Sanctioned on 31st March 1932. <i>Rs.</i> (b) 4,327 sanctioned on 2nd January 1932. 4,456 " on 7th March 1932. 1,607 " on 26th " 1932. 1,544 " on 31st " 1932. ----- 21,094</p>					

Major-head and Sub-head,	Final Grant or appropriation,	Actual Expenditure.	Excess + Saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head—“ 60-B.—Payment of commuted value of pensions (not charged to Revenue).”

J.—Payments of commuted value of pensions—

J. 1.—To Retired Officers—

	Rs.					
<i>Non-voted.</i> {	<i>O.</i> 1,50,000	1,71,094	1,66,269	-4,825	...	-4,825
{	<i>S. (a)</i> 21,094					

The supplementary appropriation was required to meet larger expenditure in England.

Voted 6,00,000 4,55,550 -1,44,450 -1,31,427 -13,023

Due to fewer commutations having been sanctioned during the year.

K.—Deduct—Commuted value of pensions financed from ordinary Revenues—

<i>Non-voted.</i> {	<i>O.</i> -1,50,000	-1,71,094	-1,66,269	+4,825	...	+4,825
{	<i>S. (a)</i> -21,094					

The entire expenditure under the capital head “ 60 B.—Payment of commuted value of pensions not charged to Revenue ” was transferred to Sub-head I as it was met from Ordinary Revenues.

Voted -6,00,000 -4,55,550 +1,44,450 +1,31,427 +13,023

Vide note below K—Non-voted.

Total	{	<i>Non-voted</i> . . . . .	...	..	...	...	...
	{	<i>Voted</i> . . . . .	...	...	...	...	...

Total—Grant No. 27—

<i>Non-voted.</i> {	<i>O.</i> 3,64,000	4,33,994	4,62,201	+28,207	...	+28,207
{	<i>S.</i> 69,994					
<i>Voted</i> . {	<i>O.</i> 49,81,000	50,31,000	51,00,269	+69,269	-4,427	+73,696
{	<i>S.</i> 50,000					

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with grant or appropriation in the year under review and the preceding two years are exhibited below :—

Year.	Voted.			Percentage of saving (—) or excess (+) as compared with	
	Grant voted by the Council.	Net appropriation.	Expenditure.	Grant voted by the Council.	Net appropriation.
	Rs.	Rs.	Rs.		
1929-30	66,44,000	66,44,000	65,08,262	+2.4	+2.4
1930-31	59,17,000	57,50,500	54,96,111	—7.1	—4.4
1931-32	50,31,000	50,26,573	51,00,269	+1.4	+1.5

The excess expenditure of Rs. 69,269 requires the vote of the Council. It was due mainly to (1) larger expenditure under the sub-head "A.-Superannuation and Retired Allowances" and (2) adjustment of smaller pensionary charges under "G.-Deduct Pensionary Liabilities of Commercial Departments," partly counterbalanced by larger recoveries from other Governments under the sub-head "H.-Deduct—Actual amount of pensions recovered from other Governments" and smaller expenditure on commutation of pensions and Donation to Provident Fund (Sub-heads I and D).

Non-voted.

Year.	Non-voted.			Percentage of saving (—) or excess (+) as compared with	
	Original Appropriation.	Net Appropriation.	Expenditure.	Original appropriation.	Net appropriation.
	Rs.	Rs.	Rs.		
1929-30	4,35,000	4,36,200	3,11,775	—28.3	—28.5
1930-31	4,09,000	3,24,000	3,14,857	—23	—2.8
1931-32	3,64,000	4,33,994	4,62,201	+26.9	+6.5

* The ultimate excess expenditure of Rs. 28,207 requires the sanction of the Finance Department. It was due mainly to the reduction in the rate of pensionary charges of the Irrigation Department.

FINANCIAL IRREGULARITY.

(2) *Fraudulent drawal of pension.*—Certain pensions were fraudulently drawn by a peon attached to a paying office in the circumstances detailed below :—

He managed to get hold of the pension payment orders which had been issued in favour of certain pensioners. In one case, the pensioner had handed over the pension payment order to him with the request to get it transferred for payment at a different place, but the pension payment order was retained by the peon. In another case, he secured a duplicate pension payment order by producing and identifying before the paying officer some plausible person as the pensioner although the real pensioner had already died. In some other cases, he got hold of the pension payment orders from the families of the deceased pensioners after their death. Having thus obtained the pension payment orders he presented them and received payments on bills purporting to contain the thumb impressions of the pensioners and the life certificates of an Honorary Magistrate. Two bills were duly endorsed in his favour except in one case, in which the endorsement was in favour of a duffry who received payment and made over the amount to him.

Some of the vouchers on which the fraudulent payments had been made were missing, having apparently been abstracted from the files in which they had been placed. On the strength, however, of the vouchers which had not been so abstracted, legal action was taken against the peon, who was tried by the High Court and sentenced to two years' rigorous imprisonment and a fine of Rs. 200 or in default to undergo 2 months' rigorous imprisonment. It transpired during the trial that although the gentleman who had granted the life certificates had ceased to be an Honorary Magistrate and was thus not competent to grant such certificates, he was under the impression that he was still entitled to call himself an Honorary Magistrate. In his evidence before the court, he stated that in each case, the peon brought a person to him and believing that person to be the pensioner he gave the life certificate. The court, however, adjudged him free from fraudulent or dishonest intent.

The fraud was facilitated by the fact that the pensioners or the members of their family placed implicit faith in the honesty of the peon and handed over to him pension payment orders which they should have kept with them in safe custody. The fraud was not due to any defect in the existing system of scrutiny of pension bills in the paying office. The loss, which amounted to Rs. 347, has been written off by the Local Government. Steps have also been taken to secure proper custody of the pension vouchers in the paying office.

284 Grant No. 28—Stationery and Printing—Reserved and Transferred.

See also Report on the Accounts.

Major-Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"46—Stationery and Printing."					
A.—Stationery supplied from Central Stores—					
A.-1.—Reserved—					
	Rs.				
<i>Non-voted.</i> { <i>O.</i> 4,400 }	4,200	3,570	—630	...	—630
{ <i>S. (a)</i> —200 }					
<i>Voted</i>	8,47,000	7,49,953	—97,047	—66,000	—31,047
The modification in the appropriation was made in view of (1) less demand for forms, (2) smaller quantity of paper required for consumption in the Bengal Government Press and Press and Forms Department and (3) cheaper quality of paper used in the Settlement Press. The ultimate saving was chiefly due to (1) reduced demand for forms, (2) postponement of printing of some forms owing to their revision and (3) reduction in prices. (<i>Vide</i> Review, paragraph 2).					
A.-2.—Transferred	57,000	48,977	—8,023	—2,000	—6,023
Due partly to economy. There were also small savings in the allotments of numerous officers. (<i>Vide</i> Review, paragraph 3).					
B.—Printing work done at Central Government Press for Provincial Governments—Reserved	24,000	14,910	—9,090	...	—9,090
Due to smaller quantity of work having been executed in comparison with the previous years. It has been explained that an accurate estimate was not possible. (<i>Vide</i> Review, paragraph 4).					
C.—Discount on plain paper—Reserved—					
<i>Non-voted</i>	100	...	—700	...	—100
<i>Voted</i>	17,500	14,208	—3,292	—3,000	—292
Due to decreased sale of plain paper.					
D.—Purchase of plain paper to be used with Stamps—Reserved	1,00,000	1,16,453	+16,453	+16,500	—47
The excess was due to increase in the contract rate.					
E.—Government Press—Reserved—					
E.-1.—Pay of Officers—					
<i>Non-voted</i> . { <i>O.</i> 10,960 }	10,677	10,677	...	...
{ <i>S. (b)</i> —283 }					
<i>Voted</i>	37,200	36,167	—1,033	—820	—213
Due to percentage cut in salaries.					

(a) Sanctioned on 23rd February 1932.
(b) Sanctioned on 27th February 1932.

Grant No. 28—Stationery and Printing—Reserved and Transferred—contd. 285

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess+ Saving—.	Not modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"46—Stationery and Printing"—contd.					
E.—Government Press—Reserved—contd.					
E-2.—Pay of Establishment	7,59,384	7,11,624	—47,760	—40,084	—7,676
These were savings mainly in (1) the Bengal Government Press (Rs. 31,701) and (2) the Press and Forms Department (Rs. 14,631) owing to enforcement of economy, smaller expenditure on piece establishment and percentage cut in pay.					
E-3.—Allowances, honoraria, etc.	12,700	8,129	—4,571	—4,210	—361
Due mainly to economy and curtailment of overtime allowance.					
E-4.—Supplies and Services	53,250	50,272	—2,978	—1,420	—1,558
Due mainly to enforcement of economy.					
E-5.—Contract Contingencies	50,400	43,746	—6,744	—6,460	—284
Savings occurred mainly in the Press and Forms Department (Rs. 6,002) owing to the purchase of packing cases at cheaper rates, less expenditure on repairs to plant and furniture and to enforcement of economy.					
E-6.—Other Contingencies	16,310	15,316	—1,024	—910	—114
Due mainly to smaller expenditure in the Press and Forms Department in connection with the supply of Bengal Tenancy Act forms.					
E-7.—Mechanical Section	21,340	20,454	—886	—500	—386
Due to percentage cut and less officiating arrangements.					
E-8.—Type Foundry Section	6,644	6,112	—532	—300	—142
E-9.—Provision for Depreciation—					
	Rs.				
Non-voted	{ O. . . 1,45,500 S. (b) . . . 33,848 }	1,11,652	1,06,068	—5,584	—5,584
The appropriation for the Press and Forms Department was reduced as the value of 5 Printing machines could not be written off due to the fittings of the new Rotary Machine not having been completed before 31st October 1931. Moreover no types could be written off the books. The ultimate saving occurred in the Bengal Government Press owing to the book value of unserviceable types not having been credited to the depreciation fund account for the year 1931-32. Vide Review, paragraph 1(b).					
E-10.—Stores	31,600	24,660	—6,840	—4,910	—1,930
Due to cheaper rates of certain raw materials and exercise of economy.					

286 Grant No. 28—Stationery and Printing—Reserved and Transferred—*contd.*

Major-Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving -.	Net modification by reapportionment, withdrawal or surrender.	Remainder unadjusted (+ or-).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—"48—Stationery and Printing"—<i>contd.</i>					
E-Government Press—Reserved—<i>contd.</i>					
E-11.—Addition to Plant and Machinery	5,250	1,433	-3,817	-3,500	-317
Mainly due to enforcement of economy.					
E-12.—Establishment charges payable to other Governments, Departments, etc.	82,000	1,24,910	+42,910	+47,274	-4,364
It has been explained that the excess was due to the new classification of prisoners. The hire of convict labour supplied to the Press and Forms Department is debited to this head by credit to the receipt head "XVIII.—Jails and Convict Settlements—Jails". (<i>Vide</i> Review, paragraph 5.)					
E-13.—Renewals and Replacements from Depreciation Fund	66,520	38,207	-28,313	-30,000	+1,687
The provision made for the cost of two Linotype machines for the Bengal Government Press was surrendered as the slackness of work did not warrant the purchase.					
E-14.— <i>Deduct</i> —Amount transferred from Depreciation Fund.					
	Rs.				
Non-voted . $\left\{ \begin{array}{l} O. \quad -66,520 \\ S. (c) \quad 80,000 \end{array} \right\}$	-36,520	-33,207	-1,687	...	-1,687
E-15.— <i>Deduct</i> —English Cost of Stores	-15,320	-15,347	-27	...	-27
For rounding—					
Non-voted	-440	...	+440	...	+440
Voted	-158	...	+158	...	+158
F.—Cost of Stores purchased in England—Reserved	39,360	35,565	-3,795	-3,360	-435
Due to the fall in the price of articles indented for by the Presses and to smaller freight charges consequent on articles of American manufacture having been shipped direct from America to Calcutta according to the instructions of the Indian Stores Department, London.					

Grant No. 28—Stationery and Printing—Reserved and Transferred—*concl.* 287

Major-head and Sub-head,	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "46—Stationery and Printing"—<i>concl.</i>					
G.—Loss or Gain by Exchange . . . . .	...	261	+261	...	+261
Due to fluctuation in the rate of Exchange.					
Total—					
Reserved—					
Non-voted	Rs. 94,000	89,669	82,108	-7,561	...
	{ S. -4,331 }				-7,561
Voted	21,55,000	19,97,033	-1,57,967	-1,01,790	-56,177
Transferred	57,000	48,577	-8,023	-2,000	-6,023
Grand Total—					
Non-voted	Rs. 94,000	89,669	82,108	-7,561	...
	{ S. -4,331 }				-7,561
Voted	22,12,000	20,46,010	-1,65,990	-1,03,790	-62,200

REVIEW.

Administration of Grant.—The following statement exhibits the percentages of variations in expenditure as compared with the grant or appropriation for the year under review and the preceding two years:—

(a) Voted.

Year.	Original Estimate.	Net appropriation.	Expenditure.	Percentage of saving as compared with	
				Original Estimate.	Net appropriation.
	Rs.	Rs.	Rs.		
1929-30	24,20,999	23,84,456	23,21,942	4.1	2.6
1930-31	24,24,000	23,41,757	23,12,462	4.6	1.2
1931-32	22,12,000	21,08,210	20,46,010	7.5	2.9

The above figures indicate some deterioration in estimating and control in the year under review.

REVIEW—concl'd.

(b) Non-voted.

Year.	Original Estimate.	Net appropriation.	Expenditure.	Percentage of saving— or excess— as compared with	
				Original Estimate.	Net appropriation.
	Rs.	Rs.	Rs.		
1929-30	60,000	76,844	68,719	+14.5	-9.9
1930-31	35,000	-4,691	4,939	-85.9	+205.8
1931-32	94,000	89,669	82,108	-12.6	-8.4

It appears that larger provision under the sub-head "E-9.—Provision for Depreciation" was mainly responsible for the variation in the year under review. It may be investigated why the book value of the types could not be written off and credited to the depreciation fund account for 1931-32. (*Vide* note under "E-9").

2. The saving under the sub-head "A—Stationery supplied from Central Stores—A-1.—Reserved—Voted" was 11.1 per cent. of the original appropriation of Rs. 8,47,000. It may perhaps be investigated whether a closer estimate could not be framed.

3. The expenditure under the sub-head "A-2.—Transferred" fell short of the net appropriation of Rs. 55,000 by Rs. 6,023. The saving is about 10.9 per cent. of the net appropriation. It may perhaps be considered whether it was not possible to surrender the bulk of the saving during the currency of the year.

4. The expenditure under the sub-head "B—Printing work done at Central Government Press for Provincial Government" fell short of the original and the ultimate appropriation of Rs. 24,000 by Rs. 9,090. In other words, about 37.9 per cent. of the provision was allowed to lapse. It may be investigated whether better control of expenditure was not possible.

5. The expenditure under the sub-head "E-12.—Establishment charges payable to other Governments, Departments, etc." amounted to Rs. 1,24,910 against the original appropriation of Rs. 82,000 resulting in an excess expenditure of Rs. 42,910. This excess was explained to be due to the new classification of prisoners. As the change came into force from 1930-31 the point for consideration is whether a closer approximation in budget was not possible with reference to the provision in that year.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
Major Head "47—Miscellaneous."	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Travelling allowance of officials and non-officials attending durbars					
Reserved . . . . .	...	40	+40	+41	--1
B.—Donations for Charitable purposes—Reserved—					
	Rs.				
<i>Non-voted</i> { <i>O.</i> 1,100 } { <i>S. (a)</i> —100 }	1,000	740	—260	...	--260
Voted	73,025	74,962	+1,937	+2,379	--1,435
Due mainly to the increase in the number of famine orphans.					
C.—Charges on account of European Vagrants—Reserved	9,000	7,167	—1,833	—1,500	—333
Due to a fall in the number of deportation cases of vagrants and foreigners and to percentage cut in pay.					
D.—Rewards for destruction of wild animals—Reserved—					
<i>Non-voted</i>	300	300	...	...	...
Voted	2,700	2,289	—431	—250	—181
E.—Petty Establishment—Reserved	18,600	17,905	—695	...	—695
F.—Special Commission of Enquiry—Reserved—					
<i>Non-voted</i>	2,000	...	—2,000	...	--2,000
Due to non-utilisation of the provision for the Provincial Franchise Committee. In the absence of any specific material, it was not possible to make an accurate estimate.					
Voted	8,000	1,010	—6,990	—5,500	—1,490
The provision for the Franchise Committee was not utilised in full as the Committee sat late in the year. (<i>Vide</i> also note under <i>non-voted</i> .)					

290 Grant No. 29—Miscellaneous—Reserved and Transferred—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
Major Head "47—Miscellaneous"—contd.	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Irrecoverable temporary loans written off—Reserved—					
	Rs.				
<i>Non-voted</i> { <i>O.</i> 1,000 } { <i>S</i> (a) —600 }	400	...	—400	...	—400
Voted	22,000	15,999	—6,001	—1,039	—4,062
The expenditure is fluctuating.					
H.—Rents, rates and taxes—Reserved	36,000	36,927	+ 927	+ 1,000	—73
The excess was mainly due to the payment of occupier's shares of tax for certain premises in Calcutta.					
I.—Contributions—Reserved—					
<i>Non voted</i>	3,000	1,885	—1,115	...	—1,115
Due to smaller payment on account of the Government's share of contribution to the Garjeeling Municipality for Fire Brigade which is 1/3rd of the expenditure incurred by the Municipality in the previous year.					
Voted	42,000	40,314	—1,686	—1,500	—186
J.—Miscellaneous and unforeseen charges—Reserved—					
<i>Non-voted</i> { <i>O.</i> 17,700 } { <i>S.</i> (b) 11,655 }	29,355	29,974	+ 619	...	+ 619
The original appropriation was increased in view of (1) larger number of persons coming under the operation of the Bengal Criminal Law Amendment Ordinance, 1931 and (2) charges for Captal Detention Camp not originally provided for.					
(a) Sanctioned on 9th March 1932.					
Rs.					
(b)					
3,000 sanctioned on 16th November 1931.					
7,800 " " 29th February 1932.					
650 " " 9th March 1932.					
805 " " 23rd " "					
<hr/> 11,655 <hr/>					

Major head and Sub-Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "47—Miscellaneous"—<i>contd.</i>					
J.—Miscellaneous and unforeseen charges—Reserved—<i>concl.</i>					
Voted	Rs. O. 5,98,500 S. (a) 1,33,000	7,31,500	8,01,882	+ 70,382	+ 6,310 + 64,072
<i>Vide</i> first clause of the note under "J—Non-voted". Out of the ultimate excess, Re. 25,137 represents adjustment of the charges relating to the military operations at Chittagong which could not be foreseen. [<i>Vide</i> Review, paragraph 1(a)].					
K.—Miscellaneous Durbar charges—Reserved.	3,000	2,375	- 625	- 611	- 14
It was not possible to forecast accurately the expenditure to be incurred in connection with the Durbars and the grant of Khillats to holders of higher Indian titles.					
L.—Miscellaneous charges for the treatment of patients at the Pasteur Institute—					
L-1.—Reserved —					
Non-voted	O. 100 S. (b) 50	150	140	- 10	... - 10
L-2.—Transferred	.	3,900	3,729	- 171	+ 200 - 371
For rounding —					
Reserved—					
Non-voted	.	- 200	...	+ 200	... + 200
Voted	.	275	...	- 275	... - 275
Total—					
Reserved —					
Non-voted	O. 25,000 S. 11,005	36,005	33,039	- 2,966	... - 2,966
Voted	O. 8,13,100 S. 1,33,000	9,46,100	10,00,850	+ 54,750	- 670 + 55,420
Total—					
Transferred	.	3,900	3,729	- 171	+ 200 - 371

(a) Voted by the Council on 1st March 1932.
(b) Sanctioned on 9th March 1932.

292 Grant No. 29—Miscellaneous—Reserved and Transferred—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6

Major Head "47—Miscellaneous"—
concl.

Total Grant No. 29—	Rs.					
Non-voted .	{ O. 25,000 } { S. 11,005 }	36,005	33,039	-2,966	...	-2,066
Voted .	{ O. 8,17,000 } { S. 1,33,000 }	9,50,000	10,01,579	+54,579	-470	+55,049

REVIEW.

Administration of Grant.—The percentages of variations in expenditure as compared with the grant or appropriation in the year under review and in the preceding two years are exhibited below :—

Year.	Grant voted by the Council or original appropriation.	Net appropriation.	Expenditure.	Percentage of saving — or excess + as compared with	
				Grant voted by the Council or original appropriation.	Net appropriation.
	Rs.	Rs.	Rs.		
<i>(a) Voted.</i>					
1929-30	3,43,000	2,37,956	1,37,369	-30.8	-2
1930-31	3,77,100	3,72,321	3,51,767	-6.7	-5.5
1931-32	9,50,000	9,49,580	10,04,579	+5.7	+5.8
<i>(b) Non-voted.</i>					
1929-30	6,000	6,540	7,185	+16.9	-19.3
1930-31	7,000	16,029	14,696	+109.9	-8.3
1931-32	25,000	36,005	33,039	+32.1	-8.2

REVIEW—*contd.*

(a) The excess expenditure under "Voted" during the year under review was chiefly due to (1) increase in the number of detenus and (2) adjustment of the sum of Rs. 25,137 on account of charges in connection with the military force stationed at Chittagong, *vide* sub-head "J.—Miscellaneous and unforeseen charges". The excess of Rs. 54,579 requires the vote of the Council.

(b) The variations under "Non-voted" were chiefly due to the reason explained under the sub-head "J.—Non-voted".

2. The bulk of the transactions included in the grant is fluctuating and the expenditure is under the control of four different officers. It would appear from the explanations furnished under the sub-heads in the appropriation accounts that the forecast and the administration of the grant were satisfactory.

Financial Irregularity.

3. *Defalcation of detenus' allowance.*—A local investigation of a reported case of misappropriation of Government money from a district police office, undertaken at the request of the head of the department, disclosed a defalcation by the confidential clerk of the office, of a total sum of Rs. 797 representing allowances drawn from the treasury for disbursement to the detenus and their families under the Criminal Law Amendment Act.

The confidential clerk, who had not furnished any security, was allowed to keep the moneys drawn for payment to the detenus and their families on abstract contingent bills, with him for disbursement to the parties concerned, and no accounts thereof were kept in any cash book. A total sum of about Rs. 1,459 was thus drawn from the treasury on the above account during the period from June 1930 to February 1931, and out of this sum, an amount of Rs. 666 only was disbursed to the proper parties and the balance of about Rs. 793 was misappropriated by the confidential clerk. From an old cash book maintained by the latter up to February 1929, it was also observed that it closed with a balance of about Rs. 4, but there was nothing to show how this balance was disposed of. Apparently this amount was also misappropriated by the latter.

As the moneys payable to detenus and their families were in the first instance drawn from the treasury in abstract contingent bills without mention of any names, a special procedure had been prescribed for watching over their disbursement and accounting in consultation with the audit office. This procedure was not strictly followed by the head of the office. The procedure provided among other things for the endorsement of a certificate by the head of the office on the abstract contingent bills presented for encashment at the treasury after the 15th of each month to the effect that the statement of expenditure for all charges for detenus, etc., drawn during the previous month, had been forwarded to the audit office. The head of the office failed to furnish the requisite certificate on these bills. Had he insisted on the observance of the correct procedure, he would have come to know that the allowances drawn previously had not been fully disbursed and his suspicions would have been aroused at once.

In any case, the defalcation could have been prevented, had the head of the office kept the moneys drawn from the treasury from time to time, in his safe custody, maintained proper accounts thereof and exercised sufficient check over the disbursement.

REVIEW—concl'd.

The confidential clerk was suspended with effect from the 19th February 1931 and criminal proceedings were instituted against him. As, however, he made good the whole of the defalcated amount, he was convicted by the court but given a light sentence by being bound down for 3 years with one surety for Rs. 1,000. He was also dismissed from service under the orders of the Local Government. The Local Government in passing orders on the case observed that the embezzlement was facilitated by the failure of the head of the office to exercise any real check over the accounts of the detenus, but in view of the fact that he was seriously overworked mainly on account of the Civil Disobedience movement, they decided to do no more than express their disapproval of this failure and ordered this opinion to be communicated to the officer:

Grant No. 30—Expenditure in England—Reserved and Transferred. 295

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

A-5. Land Revenue—Reserved—

A-1. High Commissioner—

Non-voted 38,920 22,977 —15,943 —14,220 —1,023

Savings occurred under (1) "Leave and Deputation Salaries" (Rs. 12,081) due to an officer not having gone on leave and under (2) "Sterling Overseas Pay" (Rs. 3,862) due mainly to transfer.

A-2. Secretary of State 13,200 1,963 —11,237 —10,800 —437

Due to postponement of the hearing of two appeals for which budget provision was made, beyond the end of the financial year.

A-3. Loss or Gain by Exchange—

	Rs.					
<i>Non-voted</i> { O. nil } 200 122 —78 ... —78						
{ S. (a)200 }						
<i>Voted</i> . . . . .	...	26	+26	..	+26	

B-6. Excise—Transferred—

B-1. High Commissioner 8,560 6,814 —1,716 —1,720 +4

Amount in forecast tabled by Government was not utilised in full.

B-2. Loss or Gain by Exchange 40 +40 +40 ...

C-8. Forest—Reserved—

C-1. High Commissioner—

Non-voted 86,360 84,937 —1,433 +1,720 —3,153

Due to less expenditure under "Sterling Overseas Pay" (Rs. 9,912), the expenditure having been below the average, partly counterbalanced by excess expenditure under "Leave and Deputation Salaries" (Rs. 8,503) due to two officers not included in the leave programme.

C-2. Loss or Gain by Exchange—

<i>Non-voted</i> { O. nil } 880 581 —299 ... —299						
{ S. (a)880 }						

(a) Sanctioned on 22nd March 1933.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

D-15. Other Revenue Expenditure financed from Ordinary Revenues —Reserved—

D-1. High Commissioner—

Non-voted 69,600 63,874 —5,746 —16,640 + 10,894

The expenditure includes Rs. 13,803 (adjusted under this sub-head for the purpose of *pro-rata* distribution) provision for which was made under "55—Construction of Irrigation, etc., Works—Sub-head T" Excluding this amount there was less expenditure under "Leave and Deputation salaries" (Rs. 14,780) (due mainly to savings in forecast and under "Sterling Overseas Pay" (Rs. 3,819) due to the anticipated increase in expenditure not having been maintained. Also, no expenses were incurred in connection with recruitment (Rs. 920).

D-2. Loss or Gain by Exchange—

	Rs.					
<i>Non-voted</i> { O. . . Nil }	480	373	—107	..	—107	
{ S (a) . 480 }						

E-22. General Administration —

E-1. High Commissioner—

E-1 (1) Reserved—

Non-voted { O. . 5,24,800 } 4,74,000 4,61,947 —12,055 —10,920 —1,135
 { S. (b) —50,800 }

The decrease in expenditure on sterling overseas pay noticed in the last two years was not fully allowed for in the grant.

Voted 1,45,360 1,44,611 —749 + 1,640 —2,389

Due to less expenditure under allowances, etc., of selected candidates for the Indian Civil Service (Rs. 12,613) owing to fewer appointments in 1931 than allowed for in the grant, partly counterbalanced by excess expenditure under (1) leave and deputation salaries (Rs. 5,277) due to more officers having gone on leave than was originally anticipated and (2) share of the cost of the High Commissioner's Establishment (Rs. 6,587) mainly on account of increased cost of the Establishment for the issue of Pay and Pensions (Rs. 5,033) and the Education Department (Rs. 1,533). The final saving was mainly due to two instalments of the allowances of Indian Civil Service candidates having been carried forward.

Grant No. 30—Expenditure in England—Reserved and Transferred—contd. 297

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or [surrender.	Remainder unadjusted (+ or —),
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

E-22. General Administration.

E.-1. HIGH COMMISSIONER.

E.-1. (2) Transferred—

Non-voted 6,680 30,509 + 23,829 + 24,200 —371

Due mainly to the payment of leave salary of an officer (Rs. 24,096) for which no provision was made under this sub-head.

E.-2. Secretary of State—Reserved—

	Rs.					
<i>Non-voted</i>	}	O. . . 32,000	}	28,040	24,980	+ 940
		S. (b) . . . 3,960				

Due to cost of passages of two Aides-de-Camp to His Excellency the Governor.

Voted 9,480 12,071 + 2,591 + 2,720 —129

The excess was due mainly to payment of leave allowances, etc., of warrant and non-commissioned officers of His Excellency the Governor's Band.

E.-3. LOSS OR GAIN BY EXCHANGE

E.-3. (1) Reserved—

<i>Non-voted</i>	}	O. . . Nil	}	4,560	2,577	—1,983	...	—1,983
		S. (a) . . . 4,560						

Voted —86 —86 + 1,000 —1,086

E.-3. (2) Transferred—

Non-voted 121 + 121 ... + 121

**F.-24. ADMINISTRATION OF JUSTICE
RESERVED.**

F.-1. High Commissioner—

Non-voted 3,36,000 3,25,610 —10,390 —5,480 —4,910

Due to less expenditure under "Sterling Overseas Pay" (Rs. 18,738) owing to leave cases having been more than in previous years, partly counter-balanced by larger payment of leave salaries (Rs. 8,349) owing to forecast cable by Government proving insufficient.

Voted 30,800 13,557 —17,248 —17,240 —3

Expenditure forecasted in the leave programme was later modified by Government by cable.

F.-2. Secretary of State 800 2,559 + 1,759 + 2,400 —641

The excess was due to expenses of appeals in criminal cases

(a) Sanctioned on 22nd March 1932.
(b) Sanctioned on 25th February 1932.

298 Grant No. 30—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

F.—24.—Administration of Justice—Reserved—*concl'd.*

F. 3. Loss or Gain by Exchange —
Rs.

Non-voted	{ O. . . Nil S. (a) . . 2,800 }	2,800	1,886	—914	...	—914
Voted	. . . . .	...	136	+136	+160	—24

G.—25.—Jails and Convict Settlements — Reserved.

G. 1. High Commissioner—

Non-voted	29,120	17,268	—11,852	—10,200	—1,632
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Due to less expenditure under leave salary (Rs. 4,510) owing to an officer not having taken leave for the full period and under "Sterling Overseas Pay" (Rs. 7,922) owing to operations not fully restored by new appointments.

Voted	4,000	11,636	+7,636	+8,100	—524
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Due to larger expenditure under (1) leave salaries (Rs. 4,636), the forecast made by Government proving insufficient and under (2) contribution to the International Prison Commission (Rs. 3,000) which was not forecasted.

G. 2. Loss or Gain by Exchange—

Non-voted	{ O. . . Nil S. (a) . . 320 }	3.0	163	—157	...	—157
Voted	. . . . .	...	39	+39	+120	—81

H.—26.—Police—Reserved.

H. 1. High Commissioner—

Non-voted	{ O. . . 4,17,280 S. (b) . . —17,600 }	3,99,680	3,89,869	—9,811	—5,400	—4,411
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Mainly due to less expenditure under "Sterling Overseas Pay".

Voted	8,680	12,458	+3,778	+3,920	—142
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Due to more officers having been on leave than forecasted.

(a) Sanctioned on the 22nd March 1932.
(b) " " " 25th February 1933.

Grant No. 30—Expenditure in England—Reserved and Transferred—contd. 299

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
H.26.—Police—Reserved—concl'd.					
H.2.—Secretary of State—					
	<i>Rs.</i>				
Non-voted. { O. 500 } { S.(b) 8,200 }	9,000	8,459	—541	...	—541
H.3.—Loss or Gain by Exchange—					
Non-voted. { O. Nil } { S. (a) 3,600 }	3,600	2,434	—1,166	...	—1,166
Voted . . . . .	...	74	+74	+120	—46
I.27.—Ports and Pilotage—Reserved—					
I.1.—High Commissioner	4,800	...	—4,800	—4,800	...
Grant based on forecast furnished by Government for Revised Estimates 1930-31.					
J.31.—Education—					
J.1.—High Commissioner—					
J.1 (1).—Reserved—					
Non-voted	10,080	6,645	—3,435	—2,090	—1,355
Mainly due to retirement of an officer.					
Voted	34,000	36,111	+2,111	+2,760	+649
The excess was mainly due to payments to an officer on unforecasted leave, partly counterbalanced by less expenditure under "Sterling Overseas Pay" owing to payments to one officer not having commenced as early in the year as expected.					
J.1 (2).—Transferred—					
Non-voted. { O. 1,71,840 } { S. (b) —87,600 }	1,34,240	1,06,464	—27,776	—21,200	—6,576
Due to less expenditure under (1) leave salaries (Rs. 13,450) owing to two officers not having proceeded on leave till 1932, partly set off by officers on unforecasted leave and (2) sterling overseas pay (Rs. 14,326) owing to payment to fewer officers than in previous years.					
Voted	60,800	64,333	+3,533	+1,480	—947
Mainly due to larger payments of (1) leave and deputation salaries (Rs. 4,252) owing to payment of study allowance of an officer exceeding the forecast and payments to another officer on unforecasted leave and (2) sterling overseas pay (Rs. 4,372) owing to payments to three officers against two provided for, partly counterbalanced by smaller payment of scholarships (Rs. 5,113) owing to provision for new scholarships not having been utilised.					

(a) Sanctioned on the 22nd March 1933.
(b) " " " 26th February 1933.

300 Grant No. 30—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

J.31.—Education—*concl'd.*

J.2.—Loss or Gain by Exchange—

J.2 (1).—Reserved—

	<i>Rs.</i>				
<i>Non-voted</i>	{	<i>O.</i> 5	<i>Nil</i>		
	{	<i>S. (a)</i> .	80	49	-31
				...	-31
<i>Voted</i>			150	+150	+320
					-170

J.2 (2).—Transferred—

<i>Non-voted</i>	{	<i>O.</i> .	<i>Nil</i>		
	{	<i>S. (a)</i> .	1,160	1,160	661
			...	-499	...
<i>Voted</i>			436	+436	+800
					-364

K.32.—Medical—

K.1.—High Commissioner—

K.1. (1).—Reserved—

<i>Non-voted</i>		4,800	4,800
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K.1 (2).—Transferred—

<i>Non-voted</i>	{	<i>O.</i> .	2,14,600			
	{	<i>S. (b)</i> .	-29,040	1,85,560	1,62,895	-22,665
					-10,720	-11,045

Due mainly to less expenditure under (1) "Leave and Deputation Salaries" (Rs. 14,385) owing to fewer officers having gone on leave than forecasted and (2) "Sterling Overseas Pay" (Rs. 8,391).

<i>Voted</i>		30,360	24,843	-5,517	-1,880	-637
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Due to less expenditure under leave salaries, etc. (Rs. 12,264), the forecast cabled by Government not having materialised, partly counterbalanced by larger expenditure under sterling overseas pay (Rs. 5,600) owing mainly to payment in respect of an officer engaged for one year and expenses connected with recruitment (Rs. 1,147) not originally provided for.

(a) Sanctioned on the 22nd March 1932.
(b) " " " 26th February 1932.

Grant No. 30—Expenditure in England—Reserved and Transferred—contd. 301

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
K-32.—Medical—concl'd.					
K-2.—Secretary of State. Transferred—	...	...	...	+ 460	—400
K-3.—Loss or Gain by Exchange—					
K-3(1)—Reserved—					
Non-voted . . . . .	..	23	+ 23	..	+ 23
K-3(2).—Transferred—					
	Rs.				
Non-voted	{ O. . Nil S.(a) . 1,760 }	1,760	1,232	— 528	..
Voted . . . . .	...	156	+ 156	+ 240	—84
L-33.—Public Health—Transferred -					
L-1.—High Commissioner—					
Non-voted	2,160	2,845	+ 685	+ 720	—35
Excess represents overseas pay of an officer reclassified as <i>non-voted</i> from 1st April 1931.					
Voted	27,200	21,383	—5,817	—5,520	—297
Mainly due to less expenditure on sterling overseas pay owing to one officer having proceeded on leave and another having been classified as <i>non-voted</i> .					
L-2.—Loss or Gain by Exchange—					
Non-voted	{ O. . Nil S. (a) . 40 }	40	19	—21	..
Voted . . . . .	...	188	+ 188	+ 240	—52
M-34.—Agriculture—Transferred -					
M-1.—High Commissioner—					
Non-voted	61,160	55,540	—5,620	—5,640	+ 20
The saving occurred mainly under "Sterling Overseas Pay" owing to leave cases.					
Voted	17,200	16,482	—718	—860	—358

(a) Functioned on 22nd March 1933.

302 Grant No. 30—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs	
M-34.—Agriculture—Transferred—<i>concl'd.</i>						
M-2.—Loss or Gain by Exchange—						
	<i>Rs.</i>					
Non-voted	$\left. \begin{array}{l} O. \quad . \quad Nil \\ S. (a) \quad . \quad 560 \end{array} \right\}$	560	378	-182	...	-182
Voted	...	154	+154	+160	...	-6
N-35.—Industries—						
N-1.—High Commissioner—						
N-1 (1)—Reserved—						
Non-voted	9,120	18,106	+8,986	+9,000	...	-14
Due to larger expenditure under leave salaries (Rs. 4,180), the provision proving insufficient for three officers on leave and under sterling overseas pay (Rs. 4,797) owing to the transfer of one officer from voted to <i>non-voted</i> .						
Voted	7,680	4,200	-2,880	-2,860
Mainly due to one officer having been transferred to <i>non-voted</i> .						
N-1 (2)—Transferred—						
Non-voted	2,160	2,133	-27	-27
Voted	24,000	20,328	-3,672	-4,000	...	+328
Due to smaller expenditure on fees and travelling expenses of scholars.						
-2.—Loss or Gain by Exchange—						
N-2 (1)—Reserved—						
Non-voted	$\left\{ \begin{array}{l} O. \quad . \quad Nil \\ S. (a) \quad . \quad 160 \end{array} \right\}$	160	93	-67	...	-67
Voted	...	20	+20	+20
N-2. (2)—Transferred—						
Non-voted	...	11	+11	+11
Voted	...	167	+167	+240	...	-73

(a) Sanctioned on 22nd March 1932.

Grant No. 30—Expenditure in England—Reserved and Transferred—*contd.* 303

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
O-37.—Miscellaneous Departments—Reserved.					
O-1.—High Commissioner—					
<i>Non-voted</i>	10,760	29,247	+ 18,587	+ 18,640	-- 53
The excess was due to payments to officers of the Bengal Pilot Service whose leave was not forecasted (Rs. 23,387), partly counterbalanced by non-utilisation of the anticipatory provision (Rs. 4,800) for sterling overseas pay of an officer.					
Voted	37,760	39,708	+ 1,948	+ 2,160	—212
The excess was mainly due to payment of leave salary of an officer on unforecasted leave.					
O-2.—Loss or Gain by Exchange—					
	Rs.				
<i>Non-voted</i>	{ O. . Nil } { S. (a) . 340 }	320	259	—61	... —61
Voted . . . . .	...	224	+ 224	+ 360	—136
P-41.—Civil Works—					
P-1.—High Commissioner—					
P-1 (1)—Reserved—					
<i>Non-voted</i> . . . . .	...	4,503	+ 4,503	+ 4,520	—17
The officer's pay was reclassified under this head after the budget had been proposed.					
P-1. (2)—Transferred—					
<i>Non-voted</i>	1,07,360	90,488	—16,872	—15,680	—1,192
Due to smaller payments of leave salaries, etc. (Rs. 4,328) and sterling overseas pay (Rs. 12,544), the expenditure proving far below the average.					
Voted	17,760	19,060	+ 1,290	+ 2,320	—1,030
The excess was mainly due to an officer having been on unforecasted leave preparatory to retirement.					
P-2.—Loss or Gain by Exchange—					
P-2 (1)—Reserved—					
<i>Non-voted</i> . . . . .	...	22	+ 22	...	+ 22

(a) Sanctioned on 22nd March 1932.

304 Grant No. 30—Expenditure in England—Deserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -	Net modification by reapportionment, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

P.-41.—Civil Works—*contd.*

P.-2.—Loss or Gain by Exchange—*contd.*

P.-2 (2)—Transferred—

	<i>Rs.</i>					
<i>Non-voted</i>						
{ <i>O.</i> <i>Nil</i> }	920	481	-439	...	-439	
{ <i>S. (a)</i> 920 }						
<i>Voted</i> . . . . .	...	193	+ 193	+ 240	-47

Q.-45.—Superannuation Allowances and Pensions—Reserved.

Q.-1.—High Commissioner—

Non-voted 10,50,000 11,65,155 + 85,155 + 59,520 + 26,635

Due to insufficient provision for annual increase in payments, the payments in 1931-32 having increased by Rs. 1,31,000 as against Rs. 64,000 in 1930-31. The uncovered excess was due to payments in the last quarter having been Rs. 24,000 more than in the previous year.

Voted 2,00,000 1,81,016 -18,984 -18,640 -344

The provision for annual increase remained unutilised.

Q.-2.—Secretary of State—

<i>Non-voted</i>					
{ <i>O.</i> 1,80,000 }	2,87,000	2,85,253	-1,747	...	-1,747
{ <i>S. (b)</i> 57,000 }					
<i>Voted</i>	7,600	6,157	-1,443	...	-1,443

Due to death of a pensioner.

Q.-3.—Loss or Gain by Exchange—

<i>Non-voted</i>					
{ <i>O.</i> <i>Nil</i> }	9,400	6,677	-2,723	...	-2,723
{ <i>S. (a)</i> 9,400 }					
<i>Voted</i> . . . . .	...	899	+ 899	+ 1,600	-701

(a) Sanctioned on 22nd March 1932.

(b) " " 25th February 1932.

Grant No. 30—Expenditure in England—Reserved and Transferred—*contd.* 305

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
R.-46.—Stationery and Printing—Reserved.					
R 1. High Commissioner	0,040	8,768	-272	-240	-32
R. 2. Loss or Gain by Exchange . . . . .	...	82	+82	+80	+2
S.-47.—Miscellaneous—Reserved.					
S.-1.—High Commissioner—					
Non-voted . . . . .	...	4,767	+4,767	+4,960	-193
Overseas pay of 5 officers charged to this head for part of the year.					
Voted	400	409	+9	..	+9
S.-2. Loss or Gain by Exchange—					
Non-voted	Rs. Nil	40	-2	-42	-42
	{ O. Nil				
	{ S. (a) 40				
T.-55.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue—Reserved.					
T.-1. High Commissioner—					
Non-voted	17,240	...	-17,240	-3,400	-13,840
Expenditure amounting to Rs. 13,803 was adjusted under sub-head D. 1. (15. Other Revenue Expenditure, etc.) for the purpose of <i>pro-rata</i> distribution. The saving, <i>viz.</i> , Rs. 3,437, was due mainly to the anticipated charge for sterling overseas pay for three officers not having materialised in full.					
T.-2. Loss or Gain by Exchange—					
Non-voted	Rs. 120	120	...	-120	-120
	{ O. Nil				
	{ S. (a) 120				

306 Grant No. 30—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
U.-60. Civil Works not charged to Revenue—Transferred.					
U. 1. High Commissioner . . .	5,280	9,083	+ 3,753	+ 3,747	+ 6
Due to a payment of Rs. 2,667 authorised in March 1932 on account of fees, etc., of the Architect to the New Legislative Council Chamber and the provision for leave salary of an officer proving insufficient.					
U.-2. Loss or Gain by Exchange . . .	...	48	+ 48	+ 80	—32
<hr/>					
Totals.					
Reserved—					
	Rs.				
Non-voted	{ O. 28,46,880 S. 15,800 }	28,62,680	28,87,744	+ 25,064	+ 28,320 —3,256
Voted		5,18,600	4,77,388	—36,212	—27,080 —9,132
Transferred—					
Non-voted	{ O. 5,65,960 S. —62,200 }	5,03,760	4,53,777	—49,983	—28,320 —21,663
Voted		1,91,180	1,83,678	—7,482	—3,493 —3,989
<hr/>					
For rounding—					
Non-voted		160	...	—160	... —160
Voted		240	...	—240	... —240
<hr/>					
Total Grant No. 30—					
Non-voted	{ O. 34,13,000 S. —46,400 }	33,66,600	33,41,521	—25,079	... —25,079
Voted		7,05,000	6,61,066	—43,934	—30,573 —18,361

REVIEW.

The expenditure incurred in England by the High Commissioner and the Secretary of State on behalf of the Government of Bengal was converted into Indian Currency at the flat rate of exchange, *viz.*, Rs. 13-5-4 to the pound at which rate the estimates were also framed. The small expenditure

REVIEW—contd.

shown against "Loss or Gain by Exchange" represents the difference between the average market rate and the flat rate of exchange for which no provision was originally made. Provision was however made by re-appropriation during the year to cover the expenditure in most cases which did not prove accurate owing to the fluctuating nature of the charge. ~~In a few cases provision was not made to cover the expenditure, viz., sub-heads E 3(4), K. 3(1), N. 2(1) Voted, N. 2(2) Non-voted, and P. 2(1).~~

2. The original grants for "Leave and Deputation Salaries, etc.", were based mainly on leave programmes furnished to the High Commissioner in the preceding year by the several Departments and Administrations of the Government, those for "Sterling Overseas Pay" mainly on figures proposed by the High Commissioner based on the average expenditure in past years. During the year revised programmes of leave for the second half of the year were furnished, on which, together with information available regarding the progress of expenditure, the Revised Estimates submitted by the High Commissioner were based. The budget allotments were generally modified by the Finance Department in conformity with the Revised Estimates. In certain cases, forecasts cabled by Government were substituted in the estimates for the Budget and revised forecasts proposed by the High Commissioner and in these cases details of the expenditure covered by the forecasts were not known in England. Variations between expenditure and grant are, therefore, mainly due to deviations from the leave programmes or to alterations in classification.

3. The following statement compares the percentage of variations between expenditure and grant or appropriation for the last three years:—

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of Saving(—) or Excess (+) as compared with	
				Original appropriation.	Ultimate appropriation.
Voted.	Rs.	Rs.	Rs.		
1929-30	6,22,000	6,03,680	5,88,263	—5·4	—2·5
1930-31	7,14,000	6,87,840	6,80,913	—4·6	—1
1931-32	7,05,000	6,74,427	6,61,066	—6·2	—1·9
<i>Non-voted.</i>					
1929-30	32,05,000	34,26,200	33,86,267	+5·6	—1·2
1930-31	33,79,000	33,19,080	32,38,681	—4·1	—2·4
1931-32	34,13,000	33,66,600	33,41,521	—2·1	—·7

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re- appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
Major Head—R.—Loans and Advances by Provincial Governments—concl'd.					
	Rs.	Rs.	Rs.	Rs.	Rs.
F. Miscellaneous Loans and Advances .	4,000	3,954	—46	...	—46
For rounding	500	...	—500	—500	...
Total—					
Non-voted	{ O. Rs. 5,000	...	..	...	...
	{ S. —5,000				
Voted	{ O. 9,99,000	19,26,001	17,98,996	—1,27,005	...
	{ S. 9,27,001				

REVIEW.

Administration of Grant.

The percentages of variations in expenditure as compared with the grant as voted by the Council and the ultimate appropriation in the year under review and the preceding two years are exhibited below :—

Year.	Grant as voted by the Council.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Grant as voted by the Council.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
1929-30 . . .	13,63,000	13,62,700	13,31,580	2.3	2.3
1930-31 . . .	19,18,000	14,34,000	13,78,933	28.1	3.8
1931-32 . . .	19,26,001	19,26,001	17,98,996	6.6	6.6

The bulk of the saving occurred under the sub-head D.—Advances to Cultivators—Voted. It was explained that conditions were abnormal in the year under report owing to unprecedented floods which came on the top of bad economic conditions and it was difficult for the Collectors of districts, even towards the close of the year, to estimate what amounts would actually be required during the year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re- appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—R.—Loans and Advances by Provincial Governments—concl'd.					
F. Miscellaneous Loans and Advances .	4,000	3,954	—46	...	—46
For rounding	500	...	—500	—500	...
Total—					
<i>Non-voted</i> { O. Rs. 5,000 S. —5,000 }	...	...	...	...	...
<i>Voted</i> { O. 9,99,000 S. 9,27,001 }	19,26,001	17,98,996	—1,27,005	...	—1,27,005

REVIEW.

Administration of Grant.

The percentages of variations in expenditure as compared with the grant as voted by the Council and the ultimate appropriation in the year under review and the preceding two years are exhibited below :—

Year.	Grant as voted by the Council.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Grant as voted by the Council.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
1929-30	13,63,000	13,62,700	13,31,580	2.3	2.3
1930-31	19,18,000	14,34,000	13,78,933	28.1	3.8
1931-32	19,26,001	19,26,001	17,98,996	6.6	6.6

* The bulk of the saving occurred under the sub-head D.—Advances to Cultivators—Voted. It was explained that conditions were abnormal in the year under report owing to unprecedented floods which came on the top of bad economic conditions and it was difficult for the Collectors of districts, even towards the close of the year, to estimate what amounts would actually be required during the year.

310 Appropriation No. 32—Repayment to the Government of India of
Advances from the Provincial Loans Fund—Reserved—*Non-voted*.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.	Net modification by re-appro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
" Advances from the Provincial Loans Fund "					
A.—Provincial—					
Other Advances . . .	7,76,000	7,75,581	—419	...	—419
Total .	7,76,000	7,75,581	—419	...	—419

Appropriation No. 33—Famine Relief Fund—Reserved—Non-voted. 311

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
" Famine Relief Fund "					
Transfers to the Revenue Account—					
	Rs.				
O.	50,000	1,11,862	1,11,862	...	...
S. (a)	61,862				
The supplementary appropriation was sanctioned to provide for the high expenditure on famine relief owing to scarcity and floods in Northern and Eastern Bengal. (<i>Vide</i> Grant No. 26—Famine Relief).					
	Rs.				
Total	{ O. . . 50,000 S. . . 61,862 }	1,11,862	1,11,862	...	...

(a) Sanctioned on the 5th March 1932.

312 Appropriation No. 34—Depreciation Fund for Government Presses—
Reserved—Non-voted.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving--.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Major Head "Depreciation Fund".						
	Rs.					
Government Presses.	{ O. . . . 67,000 }	37,000	38,207	+1,207	...	+1,207
	{ S. (a) . . . -30,000 }					
The excess was due mainly to the adjustment of Rs. 2,140 after the close of the year on account of value of metal used in the manufacture of types in the Bengal Government Press for which no provision was made.						
Total	{ O. . . . 67,000 }	37,000	38,207	+1,207	...	+1,207
	{ S. . . . -30,000 }					

(a) Sanctioned on 12th November 1931.

ANNEXURE.

The transactions of the Fund for 1931-32 are exhibited in the table below :—

Bengal Government Press.		Rs.	Rs.
Opening balance			1,50,104
Credit on account of depreciation on the value of plant in use	68,465		
Book value of plant, etc., disposed of	1,951		70,416
		Total	2,20,520
Debit on account of Renewals and replacements from Depreciation Fund			2,140
		Closing balance	2,13,380
Press and Forms Department.			
Opening balance			1,28,018
Credit on account of depreciation on the value of plant in use	29,550		
Book value of plant, etc., disposed of	6,102		85,652
		Total	1,61,670
Debit on account of Renewals and replacements from Depreciation Fund			38,067
		Closing balance	1,25,603

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "Suspense Accounts".					
Provincial	6,26,000	6,33,759	+7,759	...	+7,759
Due to larger adjustments of amounts of cess collections for other districts during the closing months of the year.					
Total	6,26,000	6,33,759	+7,759	...	+7,759

ANNEXURE.

The amounts adjusted under this head mainly represent road and public works cess collections of other districts, *i.e.*, cesses collected in one district but not remitted to others within the month and so kept in suspense pending adjustment. The transactions under this head in the year under review are exhibited below :—

Opening balance on 1st April 1931	Rs. 79,875
Receipts	6,20,608
	Total
Expenditure	7,00,483
Closing balance on 31st March 1932	66,724

314 Appropriation No. 36—Subvention from Central Road Development Account—Reserved—Non-voted.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
"Subvention from Central Road Development Account."	15,68,000	10,97,529	—4,70,471	...	—4,70,471
<p>Due to the provision made for certain Road Development works not having been utilised (Rs. 4,20,471) and to no expenditure having been incurred by the District Board, Jessore, out of the grant of Rs. 50,000 for reconstruction of the Jhenida Magura Road. <i>Vide</i> Sub-heads B.-2 and F.—Voted under Grant No. 25—Civil Works and Review.</p>					
Total	15,68,000	10,97,529	—4,70,471	...	—4,70,471

REVIEW.

Administration of Grant.—In the year under review, a sum of Rs. 15,68,000 was provided under the sub-head "B.-2 Original Works—Communications" subordinate to the major head "41 Civil Works" under "Grant No. 25 Civil Works" for expenditure on road development. According to the accounting procedure explained in the Annexure, an equivalent amount was provided under the deposit head "Subvention from Central Road Development Account—Non-voted" by *per contra* credit under the receipt head "XXX Civil Works." Sums aggregating Rs. 4,19,608 were surrendered in February 1932 from the provision made under "Grant No. 25 Civil Works", but a corresponding amount was not surrendered from the appropriation under the deposit head. The unutilised saving under the deposit head should have been surrendered.

ANNEXURE.

The apportionment from the Central Road Development Fund to the Government of Bengal out of the proceeds of the increased taxation on motor spirit was credited to the deposit head "P. Deposits and Advances—Subventions from Central Road Development Account". The expenditure actually incurred on approved projects to be financed from the Road Development Fund was charged to provincial revenues but an equivalent amount was credited to those revenues by debit to the deposit head above.

2. The transactions in connection with this head in the year under review are exhibited below :—

	Rs.
Balance on 1st April 1931	14,89,151
Receipts for 1931-32	6,00,000
	Total . 20,89,151
Payments for 1931-32	10,97,529
Closing balance on 31st March 1932	9,91,622

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—V.—Land Revenue—Reserved—

Deduct—Refunds	O.	75,000	66,634	-9,366	...	-9,366
	S. (a) -16,000					

The final appropriation was fixed on the basis of past actuals and the progress of actuals for the first ten months of the year. The expenditure during the closing months, however, proved smaller than anticipated. The expenditure is very fluctuating and it is difficult to frame an accurate estimate.

B.—VI.—Excise—

Deduct—Refunds—

B.-1.—Reserved	O.	20	8	-12	...	-12
	S. (a) 20					
B.-2.—Transferred.	O.	1,26,537	1,29,744	+3,207	...	+3,207
	S. (b) 89,537					

The supplementary appropriation was sanctioned mainly in view of the payment of Rs. 82,537 to the Assam Government on account of duty on India-made foreign liquor exported to Assam from Bengal during the years 1926-27 to 1929-30 which was not foreseen. The excess was due to larger payments during the closing months.

C.—VII.—Stamps—Reserved—

Deduct—Refunds—

C.-1.—Non-Judicial.	O.	5,90,000	5,52,086	-37,914	...	-37,914
	S. (a) -49,000					

Actuals for 1931-32 were abnormally low as compared with past actuals. *Vide* remarks below sub-head A.

C.-2.—Judicial	2,07,000	1,92,413	-14,587	...	-14,587
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Vide remarks below sub-head C.-1.

D.—VIII.—Forest—Reserved—

Deduct—Refunds	O.	13,000	11,909	-1,091	...	-1,091
	S. (a) -57,000					

The original estimate provided for the payment of profit of the Attia Forest which was, however, paid in March 1931. This was not foreseen when the original estimate was framed.

(a) Sanctioned on 7th March 1932.

Rs.
 (b) 7,000 sanctioned on 7th March 1932.
 62,637 .. 29th
 60,637

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—IX.—Registration—Transferred—					
Deduct—Refunds { O. . . 5,000 } { S. (a) -1,000 }	4,000	3,620	-380	...	-380
F.—IX.—A. Scheduled Taxes—Reserved—					
Deduct—Refunds { O. . . Nil } { S. (a) 300 }	300	210	-90	...	-90
G.—XIII.—Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept—Reserved—					
Deduct—Refunds { O. . . 1,500 } { S. (a) -800 }	700	790	+90	..	+90
H.—XIV.—Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept—Reserved—					
Deduct—Refunds { O. . . 1,100 } { S. (a) -100 }	1,000	207	-793	...	-793
I.—XVI.—Interest—Reserved—					
Deduct—Refunds { O. . . Nil. } { S. (a) 200 }	200	303	+103	...	+103
J.—XVII.—Administration of Justice—Reserved—					
Deduct—Refunds { O. . . 2,05,000 } { S. (a) -10,000 }	1,95,000	64,446	-1,30,556	...	-1,30,556
Mainly due to the non-payment of the refund on account of the trust of a person for which provision of about Rs. 1,40,000 was made. The decision that the amount is not refundable has been arrived at in 1932-33.					
K.—XVIII.—Jails and Convict Settlements—Reserved—					
Deduct—Refunds { O. . . 4,000 } { S. (a) -3,000 }	1,000	520	-480	...	-480
L.—XIX.—Police—Reserved—					
Deduct—Refunds { O. . . 14,400 } { S. (a) 1,600 }	16,000	7,980	-8,020	..	-8,020
Vide remarks below sub-head A.					
M.—XX.—Ports and Pilotage—Reserved—					
Deduct—Refunds . . . . .	...	65	+65	...	+65

(a) Sanctioned on 7th March 1932.