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GOVERNMENT OF BENGAL

**FINANCE ACCOUNTS**

**1937-38**

AND THE

**AUDIT REPORT**

**1938**



CALCUTTA  
GOVERNMENT OF INDIA PRESS  
1938



# FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

1937-38.

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**Finance Accounts of the Government of Bengal for the year 1937-38 and the Report of the Auditor General of India.**

*Certificate of the Auditor General of India.*

This compilation containing the Finance Accounts of the Government of Bengal for the year 1937-38, and the report of the Auditor General of India, presents the accounts of the receipts and outgoings of the Government of Bengal for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The accounts for 1937-38 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Accountant General, Bengal, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and ~~by my~~ ~~comments~~ in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Bengal for the year 1937-38.

NEW DELHI ;  
The 23rd December 1938. }

E. BURDON,  
*Auditor General of India.*

## A.—GENERAL FINANCE ACCOUNTS.

## I.—REPORT.

## INTRODUCTORY.

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

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

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

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

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into the Major heads of Accounts. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, *e.g.*, Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt heads, though these are also arranged in Sections.

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

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

4. *Changes in General Structure of the Accounts.*—The general structure of the accounts for 1937-38 has been recast to correspond with the changes in financial system entailed by the new constitution and the changes in banking and accounting arrangements consequent on the Provinces taking over and managing their own balances with effect from the date of introduction of Provincial Autonomy. The changes introduced from 1937-38 are briefly summarised below :—

- (1) Complete separation of the accounts of Provincial Governments from the accounts of the Central Government and the constitution of the accounts of each autonomous Province as an independent entity with separate cash balances in treasuries and in the Reserve Bank.
  - (2) A general recasting of the list of Major and Minor heads to conform to the new division of functions between the Central and Provincial Governments.
  - (3) Abandonment of the system of final accounting in the books of the Secretary of State and the High Commissioner for India of receipts and disbursements of Government in the United Kingdom and the substitution in its place of a system of adjustment of these transactions in the Indian books.
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FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

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

SUMMARY OF THE TRANSACTIONS FOR THE YEAR UNDER REPORT (1937-38).

5. 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.

Statement showing the summary of the transactions for the year under report (1937-38).

Receipts.	Budget Estimates, 1937-38.	Actuals, 1937-38.	More (+) Less (-).	Disbursements.	Budget Estimates, 1937-38.	Actuals, 1937-38.	More (+) Less (-).
1	2	3	4	5	6	7	8
Ordinary revenue receipts . . . . .	12,54,18	12,99,46	+45,28	Revenue expenditure . . . . .	12,21,01	11,74,34	-46,67
Extraordinary receipts . . . . .	85	1,39	+54	Capital expenditure within the revenue account.	4	8,79	+8,75
(A) Total revenue receipts . . . . .	12,55,03	13,00,85	+45,82	(A) Total expenditure on revenue account.	12,21,05	11,83,13	-37,92
				Capital expenditure outside the revenue account—			
				Irrigation . . . . .	3,70	2,05	-1,65
				Committed value of pensions . . . . .	8,60	-2,40	-11,00
				Total capital expenditure outside the revenue account.	12,30	-35	-12,65
State Provident Funds . . . . .	66,65	66,41	-24	State Provident Funds . . . . .	45,00	47,33	+2,33
				<i>Unfunded Debt.</i>			



FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

		<i>Deposits and Advances.</i>					
Famine Relief Fund . . . . .	23	+23	Famine Relief Fund . . . . .	..	..	..	
Depreciation Reserve Fund—			Depreciation Reserve Fund—				
Government Presses . . . . .	96	—8	Government Presses . . . . .	57	55	—2	
Deposits of Local Funds . . . . .	2,51,44	—6,27	Deposits of Local Funds . . . . .	2,50,90	2,49,31	—1,59	
Civil Deposits . . . . .	6,15,14	—24,57	Civil Deposits . . . . .	6,01,64	5,92,92	—8,72	
Other Accounts . . . . .	9,22	+64	Other Accounts . . . . .	34,94	22,30	—12,64	
Advances not bearing interest . . . . .	13,75	+5,14	Advances not bearing interest . . . . .	13,79	19,77	+5,98	
Suspense . . . . .	8,00	+7,68,22	Suspense . . . . .	8,40	8,90,83	+8,82,43	
Total . . . . .	9,04,59	16,47,90 +7,43,31	Total . . . . .	9,10,24	17,75,68	+8,65,44	
<i>Loans and Advances by Provincial Governments.</i>							
Recoveries of Loans and Advances . . . . .	27,24	27,39	+15	Loans and Advances . . . . .	24,74	16,68	—8,06
Remittances . . . . .	..	38,21,08	+38,21,08	Remittances . . . . .	..	38,10,92	+38,10,92
(B) Opening Balance . . . . .	97,78	1,05,77	+7,99	(B) Closing Balance . . . . .	1,37,96	1,36,01	—1,95
GRAND TOTAL . . . . .	23,51,29	69,69,40 +46,18,11		GRAND TOTAL . . . . .	23,51,29	69,69,40	+46,18,11

(A) Revenue Surplus during the year . . . . . 1,17,72  
 (B) Increase of Provincial Balance during the year . . . . . 30,24

## REVENUE RECEIPTS.

6. The improvement of 45,82 in revenue receipts was the net effect of a rise of 73,99 under some heads and a fall of 28,17 under others. The more important variations were as follows :—

Head of Revenue.	Increases.	Decreases.
Customs . . . . .	14,81	..
Taxes on Income other than Corporation Tax . . . . .	25,00	..
Land Revenue . . . . .	1,18	..
Provincial Excise . . . . .	17,56	..
Stamps . . . . .	..	20,30
Forest . . . . .	3,31	..
Registration . . . . .	..	1,14
Other Taxes and Duties . . . . .	2,00	..
Irrigation, etc., works for which Capital accounts are kept . . . . .	..	3,43
Interest . . . . .	1,29	..
Industries . . . . .	2,49	..
Miscellaneous . . . . .	1,80	..

*Customs.*—The Bengal Government's share of jute export duty was more than anticipated owing to increased export of jute.

*Taxes on Income other than Corporation Tax.*—Section 138 of the Government of India Act, 1935, provides for the assignment to the Provinces of a prescribed percentage of the net proceeds of taxes on income other than agricultural income, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments. During each of the first five years of the new constitution the amount available for assignment to the Provinces is the amount, if any, by which these net proceeds *plus* the contribution to general revenues payable by the Railways exceed 13 crores. Bengal's share of the assignment in any year is 20 per cent. When the budget for 1937-38 was framed, railway receipts were at a low ebb and it was not expected that any amount would be available for assignment to the provinces. Subsequent recovery of railway receipts accounts for the increase under this head.

*Land Revenue.*—The increase was mainly due to recoveries of survey and settlement charges from some permanently settled estates (3,42), set off by smaller collections of ordinary revenue (2,37).

*Provincial Excise.*—There was improvement under most of the heads, the important increases being 10,92 under "Country spirits" and 3,53 under "Country fermented liquors".

*Forests.*—Larger sales of standing coupes to contractors coupled with slight increase in prices and the sale of a number of storm-damaged trees mainly account for the increase.

*Other Taxes and Duties.*—The improvement was chiefly due to larger receipts from taxes on luxuries and electricity duties.

*Interest.*—The increase was mainly due to the interest accruing on the securities of the late Steam Boiler Fund and those held by the Official Assignee, and now appropriated by the Provincial Government.

*Industries.*—The increase was mainly due to larger sale of quinine tablets and other cinchona products.

*Miscellaneous.*—The increase was mainly on account of unclaimed or lapsed deposits and collection of payments for services rendered to private estates managed by the Court of Wards.

*Stamps.*—The decrease was mainly due to smaller sale of court-fee stamps on account of the formation of Debt Conciliation Boards.

*Registration.*—The deterioration was chiefly due to a fall in registrations owing to the impending changes in the Tenancy legislation and the constitution of Debt Conciliation Boards.

*Irrigation, etc.*—Smaller collection of revenue in the Damodar Canal area and reduction in the water rates (5,59) set off by less expenditure on the construction of certain bridges (2,06) mainly accounted for the decrease.

#### DEBT AND REMITTANCE HEAD RECEIPTS.

*Deposits of Local Funds.*—The decrease was mainly due to smaller sums deposited into the treasuries on account of the District Funds.

*Civil Deposits.*—The decrease consists mainly of a fall of 53,23 under "Personal Deposits" set off by an increase of 25,53 under "Deposits for work done for public bodies".

*Advances not bearing interest.*—The increase was on account of book-keeping adjustment of 3,58 under "Accounts with the Government of Burma" and of 2,03 under "Accounts with the Reserve Bank of India" set off by cumulative small decreases under other heads.

*Suspense.*—In the absence of definite data, no provision was made in the budget for the bulk of the transactions adjusted under this head.

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

#### REVENUE EXPENDITURE.

The total revenue expenditure was less than the budget estimates by 37,92. This was the outcome of a total decrease of 49,55 under certain

heads and an increase of 11,63 under others. The more important variations were as follows :—

Head of Revenue expenditure.	Excess.	Saving.
Land Revenue . . . . .	..	4,52
Other Revenue Expenditure financed from Ordinary Revenues . . . . .	..	4,66
General Administration . . . . .	..	3,26
Administration of Justice . . . . .	..	2,21
Jails and Convict Settlements . . . . .	..	3,71
Police . . . . .	..	3,50
Medical . . . . .	..	1,58
Public Health . . . . .	..	3,66
Co-operation . . . . .	..	2,33
Civil Works . . . . .	..	11,14
Famine . . . . .	..	1,94
Superannuation allowances and pensions . . . . .	2,46	..
Miscellaneous . . . . .	..	2,40
Payments of commuted value of Pensions . . . . .	8,74	..

The saving under " Land Revenue " was chiefly due to curtailment of Survey and settlement operations in view of the impending changes in the Tenancy laws of the Province. Postponement of some dredging operations and non-utilisation of the provision for general reserve and for the contribution to the Waterways Board mainly account for the decrease in Other Revenue Expenditure financed from Ordinary Revenues. Retarded progress in constituting Debt Conciliation Boards was primarily responsible for the drop in expenditure under General Administration. Delay in giving full effect to certain measures of internal reorganisation and departmental expansion mainly led to the savings under Administration of Justice and Co-operation. Improvement in the general political situation in the Province was the main factor which contributed to smaller expenditure under Jails, Police and Miscellaneous. The saving under Medical was mainly due to larger recoveries from other Governments for services rendered to them and non-utilisation of the provision for some grants and contributions. Slow progress of some water supply and sewerage schemes was mainly responsible for the saving under Public Health. The saving under Civil Works was mainly due to the inability of local bodies to work up to the programme of road construction financed from the Central Road Development subventions. Improvement in the agricultural situation and the absence of any serious flood or drought led to the saving under Famine.

The excess under Superannuation Allowances and Pensions was due to the actuals over-stepping the allowance made in the budget for the growth of expenditure, while that under Payments of Commuted Value of Pensions was due to the post-budget decision to meet commutation charges from revenue.

#### OTHER EXPENDITURE.

*Capital expenditure outside the revenue account.*—Retarded progress of work on the Damodar Canal project mainly contributed to the saving under Irrigation, while that under Commuted Value of Pensions was due to less commutation and to the decision to meet commutation charges from revenue.

*Unfunded Debt—State Provident Funds.*—The excess was chiefly due to larger withdrawals from the General Provident Fund.

*Deposits of Local Funds.*—Smaller withdrawals on account of District Education Funds led to the saving under this head.

*Civil Deposits.*—The saving was due to less withdrawals of Personal Deposits.

*Other Accounts.*—The main items of saving under this head were 9,02 on account of smaller expenditure from the subventions from the Central Road Development Account owing to the slower progress of works financed from these subventions and 3,54 consequent on smaller expenditure from the grants by the Central Government for the economic development and improvement of rural areas.

*Advances not bearing interest.*—The excess was due to certain book-keeping adjustments not forecasted.

*Suspense.*—The variations under Suspense and Remittances were due to the same causes which led to the variations under these heads on the receipt side.

*Loans and Advances by the Provincial Government.*—The saving was mainly due to smaller demands for loans by local bodies for their water-supply schemes and by agriculturists owing to an improvement in the agricultural situation.

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

7. The Budget for 1937-38 anticipated a revenue surplus of 33,98, which in the actual event turned out to be 1,17,72. This improvement was due to a rise of 45,82 in revenue receipts and a drop of 37,92 in revenue expenditure.

The noticeable increases in revenue were 14,81 under Customs, 25,00 under Taxes on Income other than Corporation tax and 17,56 under Provincial Excise. There was a big fall of 20,30 under Stamps.

The drop in revenue expenditure was to a large extent due to postponement of expenditure on works and delay in giving effect to departmental re-organisation and administrative expansion already decided upon. The improvement in the revenue position on this account is therefore temporary.

More than 79 per cent. of the total revenue of the Province (13,00,85) was contributed by Customs (2,37,81), Land Revenue (3,53,03), Provincial Excise (1,54,56) and Stamps (2,87,35). The income from Customs comprising the Province's share of the jute export duty, depends entirely on world trade conditions. Land Revenue is an inelastic source of income in Bengal, being based on more or less fixed demands, and any improvement under this head is generally due to recovery of arrear demands. The upward tendency of Excise revenue is likely to be arrested owing to the move for the introduction of prohibition in certain areas. Reduction in the volume of civil litigation due to the working of the Debt Conciliation Boards is likely to affect the future course of revenue from Stamps. Unless, therefore, the world trade conditions improve, the chances of the revenues of the Government of Bengal going further up are rather uncertain. On the other hand revenue expenditure is likely to increase on account of the various new schemes initiated by Government.

In view of the facts stated above it is doubtful whether the revenue position of the Government of Bengal in 1938-39 will be as good as in 1937-38.

#### CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

##### *Progressive capital outlay to end of the year.*

8. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Bengal up to the end of 1937-38 :—

Nature of Expenditure.	Expenditure up to 1936-37.	Expenditure during 1937-38.	Total.
1	2	3	4
1. 65.—Capital Outlay on Forests . . .	13	..	13
63.—Construction of Irrigation, etc., Works.			
2. Midnapore Canal . . . . .	82,40	..	82,40
3. Hijli Tidal Canal . . . . .	17,95	..	17,95
4. Dredger Ronaldshay . . . . .	43,59	—58	43,01
5. Dredger Cowley . . . . .	(a) 37,84	—9	37,75
6. Dredger Burdwan . . . . .	13,63	..	13,63
7. Damodar Canal . . . . .	1,17,48	2,72	1,20,20
8. Bakreswar Irrigation Scheme . . .	7,02	..	7,02
81.—Civil Works outside the revenue Account.			
9. Legislative Council Chamber . . .	32,33	..	32,33
10. Calcutta Police Housing Scheme . .	19,79	..	19,79
11. Willingdon Bridge Roadway . . .	37,95	..	37,95
12. Reconstruction of and repairs to damaged Government property.	5,96	..	5,96
13. 83.—Payments of commuted value of Pensions.	42,75	—2,40	40,35
Total . . . . .	4,58,82	—35	4,58,47

(a) 61 (round) was written-off the capital at charge, of which 51 was in respect of capital outlay outside the revenue account and 10 in respect of capital charged to revenue.

65.—*Capital outlay on Forests.*—The outlay under the head represents the cost incurred in reconstructing and repairing buildings of the Forest Department damaged by the earthquake of 1934.

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

*Productive works.*

There are two projects classified as “Productive” viz., the Damodar Canal Project and the Bakreswar Irrigation Scheme.

*Damodar Canal Project.*—Work on this project started in 1926-27. A total expenditure of 1,21,82 (including indirect charges) was incurred upto date against the original estimate of 70,22 sanctioned by the Secretary of State and the revised estimate of 78,15 sanctioned by the Provincial Government. The total acreage irrigated during the year by the canal (in which is also included the Eden Canal) was 1,51,605 against an estimated acreage of 1,80,000. As compared with the estimated net receipts of 4,16 the working of the canal in 1937-38 showed that the expenditure was in excess of receipts by 3,01. The results of the working of the project so far do not hold out any hope of its ever satisfying the criterion of productivity.

*Bakreswar Irrigation Scheme.*—Work on this scheme started in 1927-28 and was completed in 1933. The total capital expenditure (including indirect charges) was 7,14 against the estimate of 4,91. The area irrigated in 1937-38 was 4,039 against the estimate of 10,000 acres. Though a sum of 35 was estimated as the net receipts for 1937-38 the working of the scheme led to a net loss of 3. The completion report of the scheme anticipated a net return of 1.4 per cent. on the capital at charge in the tenth year after the closure of the construction estimate. This is far below 6 per cent., the prescribed rate of interest for productive works. The question whether the scheme should continue to be classified as productive is under the consideration of Government.

*Unproductive works.*

*Dredger Ronaldshay.*—The credit of 58 comprises part of the hire earned by the dredger and the cost of some spare pipes transferred to the dredger “Cowley”.

*Dredger Cowley.*—The credit of 9 represents the present value of six pontoons transferred to the dredger “Ronaldshay” and a portion of the hire earned by a terminal pontoon during 1937-38. A sum of Rs. 61,000, being the difference between the original capital value and the present value of six pontoons, was written off the capital cost of the dredger without financial adjustment.

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

The minus figure for the year 1937-38 was mainly due to the write-back to revenue by equated instalments of the capitalised value of pensions initially booked under this head.

*Financial results of Irrigation Works.*

9. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. If a work classed as "Productive" fails to yield the prescribed return in three successive years, it is transferred to the "Unproductive" class. Similarly if a work classed as "Unproductive" succeeds in yielding in three successive years the prescribed return, it is transferred to the "Productive" class.

The abstract below shows the Capital and Revenue accounts of all systems in a simple consolidated form :—

Names of Projects.	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 (+) or loss (-).	Percentage.
	Outlay at the commencement of the year.	During the year.		Outlay at the close of the year.						
		Outlay outside the revenue account.	Outlay within the revenue account.							
1	2	3	4	5	6	7	8	9	10	11
<b>A.—Irrigation Works.</b>										
Productive.										
Damodar Canal . . .	1,17,58	2,72	..	1,20,30	5,92	4,17	1,18	..	-8,91	7.5
Bakreswar Irrigation Scheme.	7,02	..	..	7,02	85	16	13	..	-38	5.4
Unproductive.										
Midnapore Canal . . .	88,07	..	..	88,07	2,76	1,52	1,83	..	-2,45	2.9
<b>B.—Navigation, Embankment and Drainage Works.</b>										
Unproductive.										
Hijli Tidal Canal . . .	25,51	..	..	25,51	85	56	53	..	-88	3.4
Calcutta and Eastern Canals.	60,88	..	5	60,93	2,22	4,01	3,76	..	-2,47	3.5
Sunderbans Steamer Route.	14,84	..	..	14,84	63	64	74	..	-53	3.6
Dredger "Foyora" . . .	..	..	..	..	-9	33	9	..	-15	..
Dredger "Alexandra" . . .	1,98	..	..	1,98	2	13	..	..	-15	7.6
Madaripur Bli Route . . .	88,11	..	..	88,11	3,51	1,50	1,68	..	-3,38	4.1
Dredging Bidyadhari . . .	7,96	..	..	7,96	40	..	..	..	-40	5.0
Dredger "Burdwan" . . .	13,63	..	..	13,63	98	4	..	..	-72	5.3
Dredger "Ronaldshay" . . .	48,29	-58	..	47,81	2,41	72	81	..	-2,82	5.9
Dredger "Cowley" . . .	(a)44,78	-9	..	44,69	2,24	23	1	..	-2,46	5.5
Total . . .	5,17,75	2,05	5	5,19,85	21,90	14,01	10,21	..	-25,70	4.9

(a) See footnote under the statement in paragraph 8 on page 10.

The net loss to Government for the year on account of the working of the various Irrigation systems works out to 4.9 per cent. on the mean outstanding capital of the year, as against 4.6 per cent. in the previous year.

None of the productive projects in the province is more than ten years old from the date of the closure of the construction estimate.



## COMMITMENTS.

10. The following table shows the extent at the end of 1937-38 to which the Government of Bengal was committed in respect of sanctioned schemes estimated to cost Rs. 1,00,000 or more.

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of year 1936-37.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (columns 3 to 5).
1	2	3	4	5	6
<i>On Revenue Account.</i>					
XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept—					
1. Reconstruction of Tollygunge Bridge.	1,57	89	32	36	1,57
2. Reconstruction of Barrackpore Bridge.	(a)2,32	..	2	2,30	2,32
3. Reconstruction of Narkoldanga Bridge.	3,48	2,64	..	84	3,48
42.—Co-operative Credit—					
4. Annual subsidy of Rs. 2 lakhs to enable the Bengal Provincial Co-operative Bank to build up reserves which it should have and would have had but for the losses on the Jute Sale and Supply Societies and to effect substantial reduction in its rate of interest charged to members.	24,00	2,00	2,00	20,00	24,00
50.—Civil Works—					
5. Constructing a new Government House, Darjeeling.	6,12	5,96	..	16	6,12
6. Constructing office buildings within the compound of the old Army Clothing Factory at Allipore.	5,84	21	1,45	4,18	5,84
7. Shifting the head quarters of the Madaripur Sub-division.	2,44	..	30	2,14	2,44
8. Certain works in connection with part I of the project for constructing a new Central Jail at Dum Dum.	(a)6,37	1,27	4,84	26	6,37
9. Constructing the buildings for an Agricultural Institute at Daulatpur.	(b)2,25	..	(b)1,49	76	2,25
10. Bally Bridge approach road from the Barrackpore Trunk Road to Hastie Road.	3,07	2,61	..	46	3,07
Total	57,46	15,58	10,42	31,4	

(a) The figures in column 1 are those of the latest estimates.

(b) Rs. 50,000 to be met from the Deposit Account of grants from the Central Government for economic development and improvement of rural areas. A sum of Rs. 30,000 out of Rs. 1,49,000 was met from the above grant.

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of year 1936-37.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (columns 3 to 5).
1	2	3	4	5	6
<i>Outside the Revenue Account.</i>					
68.—Construction of Irrigation, etc., Works—					
A.—Irrigation Works—					
11. Damodar Canal Project . . . . .	(e)74,87	82,69	2,23	1,84	86,76
Total . . . . .	74,87	82,69	2,23	1,84	86,76
Total Commitments . . . . .	1,82,33	98,27	12,65	88,80	1,44,22

(e) Only for the works portion.

## DEBT POSITION—GENERAL STATEMENT.

11. The debt position of the Government of Bengal is shown in the following statement :—

Nature of Debt.	Debt.		Difference (+) or (—)
	On 1st April, 1937.	On 31st March, 1938.	
1	2	3	4
Unfunded Debt . . . . .	3,97,27	4,16,35	+19,08
Gross Total Rupee Debt . . . . .	3,97,27	4,16,35	+19,08
<i>Deduct</i> —Outstanding loans and advances made by Government.	95,71	85,00	+10,71
Net Debt . . . . .	3,01,56	3,31,35	+29,79

It will be seen from the above that the only debt outstanding at the end of the year is that on account of unfunded debt for which no amortisation arrangements are necessary. The increase of 29,79 in the net debt of Government was due to subscriptions to the Provident Funds exceeding withdrawals therefrom, larger recoveries of outstanding loans and advances by Government and less demand for loans owing to the improved agricultural situation and absence of any serious floods or drought.

The outstanding balance of loans and advances by Government includes a sum of 15,37 on account of a loan to the District Board of 24 Parganas for the Magrahat Drainage Scheme. It is definitely known that under the existing terms of repayment a part (7,35) of this loan, will be irrecoverable. The question of its write-off is under the consideration of Government.

## CLOSING CASH BALANCE.

12. The following statement shows the ways and means position of the Government of Bengal, month by month, during 1937-38 :—

Month.	Opening Balance.		Receipts.	Disbursements.	Closing Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
April, 1937 . . . .	26,42	79,85	6,12,25	6,17,00	30,25	80,77
May „ . . . .	20,25	80,77	4,25,32	4,04,17	18,39	1,03,78
June „ . . . .	18,39	1,03,78	4,52,20	4,65,88	27,41	81,08
July „ . . . .	27,41	81,08	4,68,41	4,98,14	15,86	62,90
August „ . . . .	15,86	62,90	4,40,42	4,60,79	19,45	38,98
September „ . . . .	10,46	38,98	6,60,24	6,27,64	27,55	68,44
October „ . . . .	27,55	68,44	4,89,57	5,14,28	21,48	44,80
November „ . . . .	21,48	44,80	4,91,68	4,81,03	23,77	53,16
December „ . . . .	23,77	53,16	5,33,46	5,45,88	11,69	52,82
January, 1938 . . . .	11,69	52,82	6,89,44	6,84,67	19,91	50,27
February „ . . . .	19,91	50,27	5,31,64	5,35,24	17,90	48,08
March „ . . . .	17,90	48,08	10,69,00	9,98,67	43,43	92,58

During the year under report the cash balance of the Government of Bengal rose from Rs. 1,05.77 lakhs to Rs. 1,36.01 lakhs. The increase of Rs. 30.24 lakhs was the outcome of the revenue surplus of Rs. 1,17.72 lakhs partly set off by larger withdrawals from deposit accounts.

The closing cash balance includes a sum of Rs. 3.54 lakhs representing the balance of the old Famine Relief Fund, which is still being treated as an earmarked one, but will not continue so when the Bengal Famine Insurance Fund is established under the Bengal Famine Insurance Fund Act, 1937, with an initial contribution of Rs. 10 lakhs by the Provincial Government. The other important earmarked items in the closing balance are :—

- (1) Rs. 3.84 lakhs in the Depreciation Reserve Fund—Government Presses ;
- (2) Rs. 32.38 lakhs representing subventions from Central Road Fund ;
- (3) Rs. 2.52 lakhs in the Deposit Account of grants for the economic development and improvement of rural areas ; and
- (4) Rs. 1.05 lakhs in the Deposit Account of grant from the Central Government for the development of handloom industries.

Outside the above cash balance the Government of Bengal have invested a sum of Rs. 1,19.61 lakhs in Government of India Treasury Bills. They had also appropriated securities worth Rs. 34 lakhs on the provincialisation of the offices of the Official Assignee and the Steam Boiler Fund.

#### GENERAL SUMMARY OF FINANCIAL POSITION.

13. There was a substantial improvement in the revenue position of the Government of Bengal during the year 1937-38, which closed with a revenue surplus of Rs. 1,17.72 lakhs.

Government had a comfortable cash balance in their treasuries and the Reserve Bank throughout the year. Their balance in the Reserve Bank was always far in excess of the minimum of Rs. 25 lakhs which they are required to keep.

The Province started on 1st April 1937 with a clean slate having no permanent debt. The total liability of the Bengal Government on account of unfunded debt, deposits and advances and remittances was ~~Rs. 6.55 lakhs~~ on the 31st March 1938. Government had, however, on that date, liquid assets amounting to Rs. 3.75 lakhs, viz., (i) Rs. 1.36 lakhs as closing cash balance, (ii) Rs. 85 lakhs on account of loans and advances made by them, (iii) Rs. 1.20 lakhs as reserve in the Cash balance investment account, and (iv) Rs. 34 lakhs in securities.

Setting off the liquid assets of Rs. 3.75 lakhs against the liability of ~~Rs. 6.55 lakhs~~ mentioned above there would be a debit of ~~Rs. 2.80 lakhs~~ against Government account. Against this debit Government have assets of a capital nature in the shape of irrigation projects, Civil works, etc., on which they had spent to the extent of ~~Rs. 6.29 lakhs~~. <sup>7, 10, 5 (i)</sup>

The future commitments of Government in respect of sanctioned schemes estimated to cost rupees one lakh or more amounted to Rs. 33.30 lakhs as detailed in paragraph 10 *ante*.

Judging from the above facts the financial position of Bengal during the first year of Provincial Autonomy may be regarded as good.

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**A.—GENERAL FINANCE ACCOUNTS.**

**Part II.—Accounts.**

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

Receipts.	Actuals for 1937-38.	Disbursements.	Actuals for 1937-38.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts .	12,99,45,953	Revenue expenditure . . .	11,74,33,893
Extraordinary receipts .	1,39,092	Capital expenditure within the Revenue Account.	8,78,685
(A) Total revenue receipts .	13,00,85,045	(A) Total expenditure on Revenue Account.	11,83,12,581
		Capital expenditure outside the Revenue Account.	—35,307
Unfunded Debt incurred .	66,41,434	Unfunded Debt discharged	47,33,473
Deposits and Advances .	16,47,89,994	Deposits and Advances .	17,75,68,003
Loans and Advances by Provincial Governments.	27,38,551	Loans and Advances by Provincial Governments.	16,68,192
Remittances . . . .	38,21,08,459	Remittances . . . .	38,10,92,049
Total Receipts . . . .	68,63,63,483	Total Disbursements . . .	68,33,38,991
(B) Opening Cash balance .	1,05,76,785	(B) Closing Cash balance .	1,36,01,277
Grand Total . . . .	69,69,40,268	Grand Total . . . .	69,69,40,268

(A) Revenue surplus during the year—Rs. 1,17,72,464.

(B) Increase(+) of Cash balance during the year—Rs. 30,24,492.

Excludes the debit balance under the suspense head 'Cash Balance Investment Account' which on 1st April 1937 and 31st March 1938 amounted to Rs. nil and Rs. 1,10,61,033 respectively.

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

Heads of Revenue.	Actuals for 1937-38.	Heads of Expenditure.	Actuals for 1937-38.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
<b>A.—Principal Heads of Revenue—</b>	<b>Rs.</b>	<b>A.—Direct Demands on the Revenue—</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
I.—Customs . . . . .	2,37,81,220	7.—Land Revenue . . . . .	1,25,404	31,93,050	33,18,454
IV.—Taxes on Income other than Corporation Tax.	25,00,000	8.—Provincial Excise . . . . .	1,39,653	18,00,408	19,40,061
V.—Salt . . . . .	57,050	9.—Stamps . . . . .	..	4,61,744	4,61,744
VII.—Land Revenue . . . . .	3,53,02,614	10.—Forest . . . . .	4,40,644	11,23,125	15,63,769
VIII.—Provincial Excise . . . . .	1,54,56,411	11.—Registration . . . . .	239	18,86,305	18,86,544
IX.—Stamps . . . . .	2,87,34,932	12.—Charges on account of Motor Vehicles Acts.	4,50,000	..	4,50,000
X.—Forest . . . . .	21,54,331	13.—Other Taxes and Duties . . . . .	..	43,411	43,411
XI.—Registration . . . . .	22,85,953				
XII.—Receipts under Motor Vehicles Acts	21,06,596				
XIII.—Other Taxes and Duties	39,17,679				
<b>Total</b>	<b>11,62,98,786</b>	<b>Total</b>	<b>11,55,940</b>	<b>85,08,043</b>	<b>96,63,983</b>
<b>Carried over</b>	<b>11,62,98,786</b>	<b>Carried over</b>	<b>11,55,940</b>	<b>85,08,043</b>	<b>96,63,983</b>

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

Heads of Revenue.	Actuals for 1937-38.	Heads of Expenditure.		Actuals for 1937-38.		
		1	2	3	Charged.	Voted.
B.—Railways—						
Brought forward . . . . .	Rs. 11,62,98,786					
XVI.—Subsidised Companies . . . . .	14,519				Rs. 85,08,043	Rs. 96,63,983
Total . . . . .	14,519				..	..
3.—Irrigation Navigation, Embankment and Drainage Works—						
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept—						
Gross Receipts—						
Direct Receipts . . . . .	10,21,301				..	21,89,710
Deduct—Working Expenses . . . . .	—14,01,146					
Net Receipts . . . . .	—3,79,845					
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept—						
Direct Receipts . . . . .	1,76,033				9,67,293	11,55,430
Total . . . . .	—2,03,812					
Total . . . . .				Total . . . . .	23,77,847	33,45,140



<b>E.—Debt Services—</b>						
XX.—Interest . . . . .	8,51,425				164	15,89,438
<b>E.—Debt Services—</b>						
22.—Interest on Debt and other Obligations					..	—21,89,710
<i>Deduct—</i>						
(1) Interest transferred to Commercial Departments.					..	—1,44,074
(2) Interest portion of equated payments on account of commuted value of pensions.					164	—7,44,348
Net amount met out of ordinary revenues						
						—7,44,512
<b>Total</b>	<b>8,51,425</b>				<b>164</b>	<b>—7,44,348</b>
<b>F.—Civil Administration—</b>						
XXI.—Administration of Justice . . . . .	14,02,395					1,49,81,792
XXII.—Jails and Convict Settlements . . . . .	6,91,252					1,01,68,069
XXIII.—Police . . . . .	8,22,921					40,77,821
XXIV.—Ports and Pilotage . . . . .	1,11,780					2,24,19,563
XXVI.—Education . . . . .	14,45,924					5,60,618
XXVII.—Medical . . . . .	8,89,138					39,270
<b>Total</b>						
						35,94,689
						26,22,220
						1,48,517
						17,75,019
						1,68,379
						..
						9,24,554
						8,00,330
<b>Total</b>	<b>53,63,410</b>					<b>7,12,30,027</b>
<b>Carried over</b>	<b>11,69,60,918</b>					<b>1,22,64,775</b>
<b>F.—Civil Administration—</b>						
25.—General Administration . . . . .						1,13,87,103
27.—Administration of Justice . . . . .						75,45,849
28.—Jails and Convict Settlements . . . . .						39,29,304
29.—Police . . . . .						2,06,44,544
30.—Ports and Pilotage . . . . .						3,92,239
36.—Scientific Departments . . . . .						39,270
37.—Education . . . . .						1,27,71,412
38.—Medical . . . . .						44,86,598
<b>Total</b>						<b>6,11,96,319</b>
<b>Carried over</b>						<b>94,75,500</b>

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

Heads of Revenue.	Actuals for 1937-38.	Heads of Expenditure.		Actuals for 1937-38.		
		1	2	3	4	5
Brought forward . . . . .						
<b>F.—Civil Administration—<i>concl'd.</i></b>						
XXVIII.—Public Health . . . . .	Rs. 11,69,80,918				Rs. 94,75,500	Rs. 1,22,64,775
XXIX.—Agriculture . . . . .	53,63,410		Brought forward . . . . .		6,11,96,319	7,12,30,027
XXX.—Veterinary . . . . .	2,14,102		<b>F.—Civil Administration—<i>concl'd.</i></b>			
XXXI.—Co-operation . . . . .	1,79,923		39.—Public Health . . . . .		1,17,971	30,32,066
XXXII.—Industries . . . . .	1,46,688		40.—Agriculture . . . . .		78,521	11,52,829
XXXVI.—Miscellaneous Departments . . . . .	4,61,486		41.—Veterinary . . . . .		55,830	5,31,539
	16,32,605		42.—Co-operation . . . . .		..	11,61,484
	1,90,317		43.—Industries . . . . .		49,749	16,05,328
			47.—Miscellaneous Departments . . . . .		29,727	5,08,974
<b>Total</b>	81,88,531		<b>Total</b>		1,03,64,606	7,92,22,264
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
XXXIX.—Civil Works . . . . .	27,97,020		50.—Civil Works . . . . .		11,94,850	1,20,01,087
<b>Total</b>	27,97,020		<b>Total</b>		11,94,850	1,20,01,087

<b>J.—Miscellaneous—</b>					
	<b>XLIV.—Receipts in aid of Superannuation</b>	3,60,952			
	<b>XLV.—Stationery and Printing</b>	5,13,170			
	<b>XLVI—Miscellaneous</b>	11,25,362			
	<b>Total</b>	19,99,484			
	<b>M.—Extraordinary Items—</b>				
	<b>LL.—Extraordinary Receipts</b>	1,39,092			
	<b>Total</b>	1,39,092			
<b>J.—Miscellaneous—</b>					
	<b>54.—Famine—</b>				
	<b>A. Famine Relief</b>		6,069		6,069
	<b>55.—Superannuation Allowances and Pensions</b>		67,29,792	26,03,785	93,33,577
	<b>56.—Stationery and Printing</b>		21,26,964	12,070	21,39,034
	<b>57.—Miscellaneous</b>		24,67,080		24,67,080
	<b>Total</b>		1,13,29,915	26,15,855	1,39,45,770
	<b>M.—Extraordinary Items—</b>				
	<b>63.—Extraordinary charges</b>				
	<b>Total Revenue Expenditure</b>		10,04,69,310	1,69,64,586	11,74,33,896
	<b>Capital Expenditure within the Revenue Account—</b>				
	<b>CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.</b>		3,859	819	4,678
	<b>JJ.—55A.—Commutations of Pensions financed from ordinary revenues</b>		8,18,266	55,741	8,74,007
	<b>Total</b>		8,22,125	56,560	8,78,685
	<b>Carried over</b>	13,00,85,045	10,12,91,435	170,21,146	11,83,12,581

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

Heads of Revenue.	Actuals for 1937-38.	Heads of Expenditure.	Actuals for 1937-38.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward .	13,00,85,045	Brought Forward .	1,70,21,146	10,12,91,435	11,83,12,581
Total Revenue .	13,00,85,045	Total Expenditure on Revenue Account .	1,70,21,146	10,12,91,435	11,83,12,581
		Total Revenue .	..	..	13,00,85,045
		Surplus (+) .	..	..	+ 1,17,72,464
		Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works .	20,244	1,84,632	2,04,876
		JJ.—83.—Payments of Computed value of Pensions . . . . .	—15,427	—2,24,758	—2,40,183
		Total .	4,817	—40,124	—35,307
Total Revenue .	13,00,85,045	Total Expenditure .	1,70,25,963	10,12,51,311	11,82,77,274

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

1	Charged. 2	Voted. 3	Total. 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) . . . . .	1,71,92,789	10,25,20,938	11,97,13,727
Expenditure outside the Revenue Account . . . . .	4,817	—40,124	—35,307
Disbursements under Debt, Deposit, and Remittance Heads treated as expenditure. . . . .	..	20,68,982	20,68,982
Total . . . . .	1,71,97,606	10,45,40,796	12,17,47,402

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

	Charged expenditure. Rs.	Voted expenditure. Rs.
Total expenditure as in Account No. 2 . . . . .	1,70,21,146	10,12,91,435
<i>Add</i> Working Expenses of Irrigation . . . . .	1,71,643	12,29,503
Total	1,71,92,789	10,25,20,938

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

Heads.	Actuals for 1937-38.
<b>A.—Principal Heads of Revenue—</b>	
<b>I.—Customs—</b>	
Share of net proceeds of Export Duties assigned to Provinces.	Rs. 2,37,81,220
Total .	2,37,81,220
<b>IV.—Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to Provinces . . .	25,00,000
Total .	25,00,000
<b>V.—Salt—</b>	
Share of net proceeds assigned to Provinces . . .	57,050
Total .	57,050
<b>VII.—Land Revenue—</b>	
Ordinary revenue . . . . .	3,21,62,526
Sale of Government estates . . . . .	13,248
Sale proceeds of waste lands and redemption of land tax .	30,999
Recoveries on account of survey and settlement charges .	25,63,313
Rents, etc., of fisheries . . . . .	14,266
Recovery of cost of maintenance of boundary pillars .	13,863
Recoveries of overpayments . . . . .	1,560
Collection of payments for services rendered . . . . .	3,34,561
Miscellaneous . . . . .	2,23,875
Receipts in England . . . . .	7,633
Loss or gain by exchange . . . . .	—39
Deduct—Refunds . . . . .	63,191
Total .	3,53,02,614

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

Heads.	Actuals for 1937-38.
<b>A.—Principal Heads of Revenue—<i>contd.</i></b>	
<b>VIII.—Provincial Excise—</b>	
Country spirits . . . . .	52,42,110
Country fermented liquor . . . . .	19,12,090
Malt liquors . . . . .	2,45,125
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	8,71,866
Receipts from commercial spirits, including denatured spirits and medicated wines.	2,99,789
Opium . . . . .	34,79,519
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	5,76,998
Hemp and other drugs . . . . .	28,96,707
Receipts from Distilleries . . . . .	6,490
Fines, confiscations and miscellaneous . . . . .	67,713
Recoveries of overpayments . . . . .	493
Collection of payments for services rendered . . . . .	18,708
Receipts in England . . . . .	80
<i>Deduct—Refunds</i> . . . . .	<i>1,61,277</i>
<b>Total</b> .	<b>1,54,56,411</b>
<b>IX.—Stamps—</b>	
<b>A.—Non-Judicial—</b>	
Stamp duties on Bills of Exchange, cheques and other commercial documents, etc.	10,52,879
Sale of other non-judicial stamps . . . . .	72,99,106
Duty on impressing documents . . . . .	1,24,593
Fines and penalties . . . . .	19,142
Miscellaneous . . . . .	3,40,782
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.	37
<i>Deduct—Refunds</i> . . . . .	<i>7,74,563</i>
<b>Total—Non-Judicial</b> .	<b>80,61,996</b>

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

Heads.	Actuals for 1937-38.
<b>A.—Principal Heads of Revenue—<i>contd.</i></b>	Rs.
<b>IX.—Stamps—<i>concl'd.</i></b>	
<b>B.—Judicial—</b>	
(i) Court fees—	
Court fees realised in stamps . . . . .	2,01,16,308
Deduct—Refunds . . . . .	1,26,125
Total . . . . .	1,99,90,183
(ii) Other Receipts—	
Sale of Stamps . . . . .	6,79,345
Fines and penalties . . . . .	3,333
Miscellaneous . . . . .	75
Total . . . . .	6,82,753
Total—Judicial . . . . .	2,06,72,936
Total—Non-Judicial . . . . .	80,61,996
Grand Total . . . . .	2,87,34,932
<b>X.—Forest—</b>	
Timber and other produce removed from the forests by Government agency.	1,96,147
Timber and other produce removed from the forests by consumers or purchasers.	19,05,263
Drift and waif wood and confiscated forest produce . . . . .	8,800
Miscellaneous . . . . .	1,30,300
Deduct—Refunds . . . . .	86,239
Total . . . . .	21,54,331
<b>XI.—Registration—</b>	
Fees for registering documents . . . . .	20,52,238
Fees for copies of registered documents . . . . .	84,156
Miscellaneous . . . . .	1,53,310
Deduct—Refunds . . . . .	3,751
Total . . . . .	22,85,053



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

Heads.	Actuals for 1937-38.
	Rs.
<b>A.—Principal Heads of Revenue—<i>concl.</i></b>	
<b>XII.—Receipts under Motor Vehicles Acts—</b>	
Receipts under the Indian Motor Vehicles Act . . . . .	4,58,283
Receipts under the Provincial Motor Vehicles Taxation Act . . . . .	16,81,815
Fees and other receipts . . . . .	4,032
<i>Deduct</i> —Refunds . . . . .	35,534
<b>Total</b> . . . . .	<b>21,08,596</b>
<b>XIII.—Other Taxes and Duties—</b>	
<b>A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—</b>	
Entertainment Tax . . . . .	7,80,719
<b>Betting Tax—</b>	
Totalisator . . . . .	7,19,004
Bookmakers . . . . .	241,887
<i>Deduct</i> —Refunds . . . . .	457
<b>Total</b> . . . . .	<b>17,41,153</b>
<b>B.—Receipts from Electricity Duties—</b>	
Fees under the Indian Electricity Rules 1922 and fees for the electrical inspection of cinemas . . . . .	44,487
Other receipts . . . . .	17,96,275
<i>Deduct</i> —Refunds . . . . .	1,070
<b>Total</b> . . . . .	<b>18,39,692</b>
<b>C.—Receipts from Tobacco Duties—</b>	
Receipts under the Bengal (Sales Licensing) Act 1935 . . . . .	3,36,834
<b>Grand Total</b> . . . . .	<b>39,17,679</b>
<b>B.—Railway Revenue Account—</b>	
<b>XVI.—Subsidised Companies—</b>	
Government share of surplus profits . . . . .	14,510
<b>Total</b> . . . . .	<b>14,510</b>

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

Heads.	Actuals for 1937-38.
	Rs.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—</b>	
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</b>	
<b>A.—Irrigation Works—</b>	
<b>(1) Productive Works—</b>	
<b>Gross Receipts—</b>	
<b>Direct Receipts—</b>	
Water rates . . . . .	1,20,989
Sales of Water . . . . .	324
Other canal produce . . . . .	187
Rents . . . . .	2,508
Recoveries of expenditure . . . . .	1,843
Miscellaneous . . . . .	4,949
<i>Deduct—Refunds</i> . . . . .	106
<b>Total</b> . . . . .	<b>1,30,693</b>
<b><i>Deduct—Working Expenses—</i></b>	
Extensions and Improvements . . . . .	35,381
Maintenance and Repairs . . . . .	1,54,196
Establishment . . . . .	25,619
	{ Charged . . . . .
	{ Voted . . . . .
Tools and Plant . . . . .	2,222
Suspense . . . . .	36,626
Charges in England . . . . .	4,065
	{ Charged . . . . .
Loss or gain by exchange . . . . .	—21
	{ Charged . . . . .
<b>Total—Working Expenses</b> . . . . .	<b>4,33,025</b>
<b>Net Receipts</b> . . . . .	<b>—3,02,332</b>
<b>Carried over</b> . . . . .	<b>—3,02,332</b>

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

Heads.	Actuals for 1937-38.
	Rs.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works</b> —contd.	
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—contd.</b>	
Brought forward	—3,02,332
<b>A.—Irrigation Works—concl'd.</b>	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates . . . . .	1,48,834
Sales of Water . . . . .	1,547
Navigation . . . . .	10,889
Rents . . . . .	2,648
Recoveries of expenditure . . . . .	13
Miscellaneous . . . . .	19,491
Total .	1,83,222
<b>Deduct—Working Expenses—</b>	
Maintenance and Repairs . . . . .	48,655
Establishment . . . . .	14,633
{ Charged . . . . .	83,818
{ Voted . . . . .	
Tools and Plants . . . . .	1,472
Charges in England . . . . .	3,192
Loss or gain by exchange . . . . .	—17
Total—Working Expenses .	1,51,763
Net Receipts .	31,469
Total—A.—Irrigation Works .	—2,70,863

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

Heads.	Actuals for 1937-38.
	Rs.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works</b> — <i>contd.</i>	
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl'd.</i></b>	
Brought forward . . . . .	—2,70,803
<b>B.—Navigation, Embankment and Drainage Works—</b>	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation . . . . .	6,17,811
Plantations . . . . .	36
Rents . . . . .	4,425
Recoveries of expenditure . . . . .	40,771
Miscellaneous . . . . .	44,449
Deduct—Refunds . . . . .	106
Total . . . . .	7,07,386
<b>Deduct—Working Expenses—</b>	
Extensions and Improvements . . . . .	34,651
Maintenance and Repairs . . . . .	3,80,632
Establishment . . . . .	1,02,640
{ Charged . . . . .	2,84,993
{ Voted . . . . .	
Tools and Plant . . . . .	31,921
Charges in England . . . . . Charged	21,642
Loss or gain by exchange . . . . . Charged	—111
Total—Working Expenses . . . . .	8,16,368
Net Receipts . . . . .	—1,08,982
<b>GRAND TOTAL . . . . .</b>	<b>—3,79,845</b>

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

Heads.	Actuals for 1937-38.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i></b>	Rs.
<b>XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—</b>	
<b>A.—Irrigation Works—</b>	
Direct Receipts—	
Water rates . . . . .	9,730
Total—A.—Irrigation Works . . . . .	9,730
<b>B.—Navigation, Embankment and Drainage Works—</b>	
Direct Receipts—	
Navigation . . . . .	60,089
Plantations . . . . .	65
Rents . . . . .	6,052
Recoveries of expenditure . . . . .	3,828
Miscellaneous . . . . .	96,436
Deduct—Refunds . . . . .	147
Total—B.—Navigation, Embankment and Drainage Works.	1,66,303
GRAND TOTAL . . . . .	1,76,033
<b>E.—Debt Services—</b>	
<b>XX.—Interest—</b>	
Interest on loans and advances by the Provincial Government.	5,26,262
Interest realised on investments of Provincial balances . . . . .	19,170
Interest on arrears of revenue . . . . .	1,90,874
Miscellaneous . . . . .	1,18,054
Loss or gain by exchange . . . . .	—1
Deduct—Refunds . . . . .	2,934
Total . . . . .	8,51,425

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

Heads.	Actuals for 1937-38.
<b>F.—Civil Administration—</b>	
	Rs.
<b>XXI.—Administration of Justice—</b>	
Sale-proceeds of unclaimed and escheated property . . . . .	54,349
Court-fees realised in cash . . . . .	35,740
General fees, fines and forfeitures . . . . .	11,11,865
Pledership and Mukhtearship examination fees . . . . .	9,036
Miscellaneous fees and fines . . . . .	1,79,669
Miscellaneous . . . . .	37,951
Recoveries of overpayments . . . . .	7,263
Collection of payments for services rendered . . . . .	5,246
Receipts in England . . . . .	13
<i>Deduct—Refunds</i> . . . . .	38,737
<b>Total</b> . . . . .	<b>14,02,395</b>
<b>XXII.—Jails and Convict Settlements—</b>	
Jails . . . . .	79,839
Jail manufactures . . . . .	6,11,760
Recoveries of overpayments . . . . .	883
<i>Deduct—Refunds</i> . . . . .	1,230
<b>Total</b> . . . . .	<b>6,91,252</b>
<b>XXIII.—Police—</b>	
Police supplied to Railways . . . . .	8,827
Police supplied to public departments, private companies and persons.	43,053
Receipts and recoveries on account of Presidency Police . . . . .	5,96,721
Cash receipts under the Arms Act . . . . .	2,270
Fees, fines and forfeitures . . . . .	14,986
Recoveries of overpayments . . . . .	14,770
Collection of payments for services rendered . . . . .	60,381
Miscellaneous . . . . .	94,656
Receipts in England . . . . .	113
Loss or gain by exchange . . . . .	—4
<i>Deduct—Refunds</i> . . . . .	12,861
<b>Total</b> . . . . .	<b>8,22,921</b>

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

Heads.	Actuals for 1937-38.
<b>F.—Civil Administration—contd.</b>	<b>Rs.</b>
<b>XXIV.—Ports and Pilotage—</b>	
<b>B.—Other Ports—</b>	
Sale-proceeds of vessels and stores . . . . .	1,459
Registration and other fees . . . . .	3,903
Miscellaneous . . . . .	1,07,470
<i>Deduct</i> —Refunds . . . . .	1,112
<b>Total</b> . . . . .	1,11,780
<b>XXVI.—Education—</b>	
<b>A.—University—</b>	
Fees, Government Arts Colleges . . . . .	4,17,532
Fees, Government Professional Colleges . . . . .	62,068
<b>B.—Secondary—</b>	
Fees, Government Secondary Schools . . . . .	5,63,620
<b>D.—Special—</b>	
Fees and other receipts, Government Special Schools. . . . .	1,15,899
<b>E.—General—</b>	
Contributions . . . . .	3,037
Income from endowments . . . . .	15,176
Recoveries of overpayments . . . . .	25,143
Collection of payments for services rendered . . . . .	1,400
Miscellaneous . . . . .	3,07,590
<i>Deduct</i> —Refunds . . . . .	6,547
<b>Total</b> . . . . .	14,45,924
<b>XXVII.—Medical—</b>	
Medical School and College fees . . . . .	2,08,130
Hospital receipts . . . . .	3,12,412
Mental Hospital receipts . . . . .	509
<b>Carried over</b> . . . . .	6,17,050

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

Heads.	Actuals for 1937-38.
<b>F.—Civil Administration—<i>contd.</i></b>	
<b>Rs.</b>	
<b>XXVII.—Medical—<i>concl'd.</i></b>	
Brought forward . . . . .	6,17,050
Sale of medicines . . . . .	192
Contributions . . . . .	1,17,804
Income from endowments . . . . .	16,702
Recoveries of overpayments . . . . .	5,168
Collection of payments for services rendered . . . . .	79,156
Miscellaneous . . . . .	1,50,365
Loss or gain by exchange . . . . .	—3
<i>Deduct</i> —Refunds . . . . .	97,296
<b>Total . . . . .</b>	<b>8,89,138</b>
<b>XXVIII.—Public Health—</b>	
Sale-proceeds of sera and vaccines, etc. . . . .	45,890
Contributions . . . . .	24,949
Recoveries of overpayments . . . . .	9,040
Collection of payments for services rendered . . . . .	62,778
Miscellaneous . . . . .	73,800
<i>Deduct</i> —Refunds . . . . .	2,355
<b>Total . . . . .</b>	<b>2,14,102</b>
<b>XXIX.—Agriculture—</b>	
Agricultural receipts . . . . .	1,82,868
Recoveries of overpayments . . . . .	287
<i>Deduct</i> —Refunds . . . . .	3,232
<b>Total . . . . .</b>	<b>1,79,923</b>
<b>XXX.—Veterinary—</b>	
Veterinary College and School fees . . . . .	20,020
Other receipts . . . . .	32,582
Collection of payments for services rendered . . . . .	94,122
<i>Deduct</i> —Refunds . . . . .	36
<b>Total . . . . .</b>	<b>1,46,688</b>



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

Heads.	Actuals for 1937-38.
<b>F.—Civil Administration—<i>concl'd.</i></b>	Rs.
<b>XXXI.—Co-operation—</b>	
Audit fees . . . . .	3,52,191
Miscellaneous receipts . . . . .	1,15,329
Deduct—Refunds . . . . .	6,034
Total . . . . .	4,61,486
<b>XXXII.—Industries—</b>	
Industries . . . . .	1,51,118
Cinchona plantations . . . . .	13,53,493
Recoveries of overpayments . . . . .	2,328
Collection of payments for services rendered. . . . .	12,411
Receipts in England . . . . .	1,21,875
Loss or gain by exchange . . . . .	-1,274
Deduct—Refunds . . . . .	7,346
Total . . . . .	16,32,605
<b>XXXVI.—Miscellaneous Departments—</b>	
Labour and Emigration—	
Emigration fees . . . . .	60
Miscellaneous—	
Examination fees . . . . .	28,680
Fees for the inspection of steam boilers . . . . .	1,54,025
Administration of Indian Partnership Act, 1932 . . . . .	3,088
Miscellaneous . . . . .	5,820
Deduct—Refunds . . . . .	1,356
Total . . . . .	1,90,317
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>	
<b>XXXIX.—Civil Works—</b>	
Rents . . . . .	3,88,908
Tolls on Roads . . . . .	43,701
Carried over . . . . .	4,32,609

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

Heads.	Actuals for 1937-38.
<b>H. —Civil Works and Miscellaneous Public Improvements —<i>concl'd.</i></b>	
<b>XX XIX.—Civil Works—<i>concl'd.</i></b>	
Brought forward . . . . .	4,32,609
Recoveries of expenditure . . . . .	81,661
Transfer from Central Road Fund . . . . .	13,21,782
Miscellaneous . . . . .	9,62,532
Receipts in England . . . . .	56
Loss or gain by exchange . . . . .	—4
<i>Deduct</i> —Refunds . . . . .	1,616
Total . . . . .	27,97,020
<b>J.—Miscellaneous—</b>	
<b>XLIV.—Receipts in Aid of Superannuation—</b>	
Contributions for pensions and gratuities . . . . .	1,20,527
Miscellaneous . . . . .	2,39,830
Receipts in England . . . . .	810
Loss or gain by exchange . . . . .	—4
<i>Deduct</i> —Refunds . . . . .	211
Total . . . . .	3,60,952
<b>XLV.—Stationery and Printing—</b>	
Stationery receipts . . . . .	313
Sale of plain paper used with stamps . . . . .	8,25,326
Sale of gazetted and other Government publications . . . . .	76,251
Other press receipts . . . . .	1,10,7 <sup>7</sup> / <sub>4</sub>
Receipts in England . . . . .	611
Loss or gain by exchange . . . . .	—3
<i>Deduct</i> —Refunds . . . . .	102
Total . . . . .	5,13,170

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

Heads.	Actuals for 1937-38.
	Rs.
<b>J.—Miscellaneous—concl'd.</b>	
<b>XLVI.—Miscellaneous—</b>	
Unclaimed deposits . . . . .	7,50,151
Treasure Trove . . . . .	108
Sale proceeds of Durbar presents . . . . .	368
Sale of old stores and materials . . . . .	14,937
Fees for Government audit . . . . .	87,977
Rents . . . . .	11,922
Rates and Taxes . . . . .	193
Other fees, fines and forfeitures . . . . .	17,672
Gain by exchange on local transactions . . . . .	1,263
Recoveries of overpayments . . . . .	9,220
Collection of payments for services rendered . . . . .	6,45,078
Miscellaneous . . . . .	63,742
Net gain by exchange on Remittance transactions . . . . .	—432
Receipts in England . . . . .	544
Loss or gain by exchange . . . . .	—4
<i>Deduct—Refunds</i> . . . . .	<i>4,77,975</i>
<b>Total</b> .	<b>11,25,362</b>
<b>M.—Extraordinary Items—</b>	
<b>LI.—Extraordinary Receipts—</b>	
Sale of land . . . . .	1,39,092
<b>Total</b> .	<b>1,39,092</b>

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

Heads. 1	Expenditure for 1937-38.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
<b>A.—Direct Demands on the Revenue—</b>			
<b>7.—Land Revenue—</b>			
Charges of administration . . . .	56,311	4,84,341	5,40,652
Management of Government estates .	..	10,07,843	10,07,843
Charges on account of land revenue collections.	27,855	..	27,855
Survey, Settlement and Record Operations	34,984	14,67,140	15,02,124
Land Records . . . . .	..	89,956	89,956
Assignments and Compensation . .	..	1,19,321	1,19,321
Charges in England . . . . .	6,287	24,576	30,863
Loss or gain by exchange . . . .	—33	—127	—160
Total .	1,25,404	31,93,050	33,18,454
<b>8.—Provincial Excise—</b>			
Superintendence . . . . .	30,453	2,14,288	2,44,741
District charges . . . . .	4,747	12,30,633	12,35,380
Cost of opium supplied to provincial Excise Department.	..	5,13,153	5,13,153
Compensations . . . . .	99,678	6,112	1,05,790
Charges in England . . . . .	4,800	989	5,789
Loss or gain by exchange . . . .	—25	—5	—30
Deduct—Amount recovered from the Central Government for combined Salt and Excise Establishment.	..	—1,64,762	—1,64,762
Total .	1,39,653	18,00,408	19,40,061

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>A.—Direct Demands on the Revenue—<i>contd.</i></b>			
<b>9.—Stamps—</b>			
<b>A.—Non-Judicial—</b>			
Superintendence . . . . .	—	34,685	34,685
Charges for the sale of stamps . .	..	1,45,662	1,45,662
Cost of stamps supplied from Central Stamp Stores.	..	51,710	51,710
<b>B.—Judicial—</b>			
Superintendence . . . . .	..	17,342	17,342
Charges for the sale of stamps . .	..	1,35,786	1,35,786
Cost of stamps supplied from Central Stamp Stores.	..	76,559	76,559
Total .	—	4,61,744	4,61,744
<b>10.—Forest—</b>			
Conservancy and Works . . . . .	58,243	5,36,473	5,94,716
Establishment . . . . .	3,14,477	5,86,652	9,01,129
Charges in England . . . . .	68,283	..	68,283
Loss or gain by exchange . . . . .	—359	..	—359
Total .	4,40,644	11,23,125	15,63,769
<b>11.—Registration—</b>			
Superintendence . . . . .	..	74,539	74,539
District charges . . . . .	239	18,11,766	18,12,005
Total—Registration .	239	18,86,305	18,86,544
<b>12.—Charges on Account of Motor Vehicles Acts—</b>			
Compensation to local bodies, etc. .	4,50,000	..	4,50,000
Total .	4,50,000	..	4,50,000

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>A. Direct Demands on the Revenue—<i>concl'd.</i></b>			
<b>13.—Other Taxes and Duties—</b>			
Collection charges—			
Entertainment Tax . . . . .	..	3,332	3,332
Betting Tax . . . . .	..	5,000	5,000
Charges under the Electricity Acts . .	..	7,649	7,649
Charges in connection with Tobacco Duties	..	27,430	27,430
Total .	..	43,411	43,411
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>			
<b>17.—Interest on Works for which Capital Accounts are kept—</b>			
Irrigation Works . . . . .	9,03,264	..	9,03,264
Navigation, Embankment and Drainage Works.	12,86,446	..	12,86,446
Total .	21,89,710	..	21,89,710
<b>18.—Other Revenue expenditure financed from ordinary Revenues—</b>			
<b>A.—Irrigation Works—</b>			
(1) Works for which neither Capital nor Revenue accounts are kept—			
Works . . . . .	..	1,618	1,618
Maintenance and Repairs . . . . .	..	1,634	1,634
Establishment . . . . .	816	2,522	3,338
Tools and Plant . . . . .	..	98	98
Charges in England . . . . .	178	..	178
Loss or gain by exchange . . . . .	—1	..	—1
Total .	993	5,872	6,865

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

Heads. 1	Expenditure for 1937-38.		Total. 4
	Charged. 2	Voted. 3	
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i></b>	Rs.	Rs.	Rs.
18.—Other Revenue expenditure financed from ordinary Revenues— <i>contd.</i>			
A.—Irrigation Works— <i>concl'd.</i>			
(2) Miscellaneous Expenditure—			
Establishment . . . . .	41,708	65,106	1,06,814
Tools and Plant . . . . .	..	3,545	3,545
Other charges . . . . .	..	49,232	49,232
Charges in England . . . . .	2,338	..	2,338
Loss or gain by exchange . . . . .	—12	..	—12
Total . . . . .	44,034	1,17,883	1,61,917
Total A.—Irrigation Works . . . . .	45,027	1,23,755	1,68,782
<b>B.—Navigation, Embankment and Drainage Works—</b>			
(1) Works for which neither Capital nor Revenue accounts are kept—			
Works . . . . .	..	—95	—95
Extensions and Improvements . . . . .	..	1,035	1,035
Maintenance and Repairs . . . . .	..	4,48,996	4,48,996
Establishment . . . . .	1,13,944	3,51,574	4,65,518
Tools and Plant . . . . .	..	22,666	22,666
Suspense . . . . .	—10	—10,255	—10,265
Charges in England . . . . .	24,616	..	24,616
Loss or gain by exchange . . . . .	—128	..	—128
Total . . . . .	1,38,422	8,13,921	9,52,343
(2) Miscellaneous Expenditure—			
Establishment . . . . .	3,359	10,556	14,415
Tools and Plant . . . . .	..	717	717
Other charges . . . . .	..	15,394	15,394
Carried over . . . . .	3,359	26,667	30,526

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>			
18.—Other Revenue expenditure financed from ordinary Revenues— <i>concl'd.</i>			
<b>B.—Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>			
Brought forward .	3,359	26,667	30,526
(2) Miscellaneous Expenditure—			
Grants-in-aid . . . . .	..	2,950	2,950
Charges in England . . . . .	833	..	833
Loss or gain by exchange . . . . .	—4	..	—4
Total .	4,688	29,617	34,305
Total B.—Navigation, etc. .	1,43,110	8,43,538	9,86,648
Grand Total .	1,88,137	9,67,293	11,55,430
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue—</b>			
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
B.—Financed from Ordinary Revenues—			
Navigation, Embankment and Drainage Works.	819	3,859	4,678
Total .	819	3,859	4,678



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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>E.—Debt Services—</b>			
<b>22.—Interest on Debt and other obligations—</b>			
<b>B.—Interest on Unfunded Debt—</b>			
State Provident Funds—			
Interest on General Provident Fund . . . . .	14,29,273	..	14,29,273
Interest on Indian Civil Service Provident Fund . . . . .	85,815	..	85,815
Interest on Indian Civil Service (Non-European Members) Provident Fund . . . . .	7,000	..	7,000
Interest on Contributory Provident Funds . . . . .	59,859	..	59,859
Interest on Other Miscellaneous Provident Funds . . . . .	6,000	..	6,000
<b>C.—Interest on Other Obligations—</b>			
Miscellaneous . . . . .	1,325	164	1,489
<b>D.—Transfer—</b>			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments . . . . .	—21,89,710	..	—21,89,710
(2) Interest portion of equated payments on account of commuted value of pensions . . . . .	—1,44,074	..	—1,44,074
<b>Total . . . . .</b>	—7,44,512	164	—7,44,348

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

Heads.  1	Expenditure of 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—</b>			
<b>25.—General Administration—</b>			
<b>A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—</b>			
Salary of the Governor . . . . .	1,20,000	..	1,20,000
Secretarial Staff of Governor . . . . .	77,349	..	77,349
Staff and house-hold of Governor . . . . .	3,24,954	..	3,24,954
Sumptuary allowance of Governor . . . . .	25,000	..	25,000
Expenditure from Contract allowance . . . . .	1,00,016	..	1,00,016
Tour Expenses . . . . .	82,528	..	82,528
Executive Council . . . . .	10,692	11,700	22,392
Ministers . . . . .	3,40,625	56,579	3,97,204
<b>B.—Legislative Bodies—</b>			
Provincial Legislative Assembly . . . . .	..	7,24,351	7,24,351
Provincial Legislative Council . . . . .	..	1,75,116	1,75,116
Legislative Council Department . . . . .	4,250	..	4,250
Elections for Legislatures . . . . .	16,020	1,00,668	1,16,688
<b>C.—Secretariat and Headquarters Establishments—</b>			
Civil Secretariats . . . . .	5,66,174	12,47,436	18,13,610
Public Service Commission . . . . .	91,859	..	91,859
Board of Revenue, Financial Commissioner and establishments . . . . .	73,632	76,836	1,50,468
Local Fund Audit Establishments . . . . .	..	2,85,052	2,85,052
<b>D.—Commissioners—</b>			
Commissioners . . . . .	1,72,292	2,63,277	4,25,569
Carried over . . . . .	20,05,391	29,31,015	49,36,406

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

Heads.	Expenditure for 1937-38.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
Brought forward . . . . .	20,05,391	29,31,015	49,36,406
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>25.—General Administration—<i>concl.</i></b>			
<b>E.—District Administration—</b>			
General Establishments . . . . .	9,69,661	67,40,397	77,10,058
Sub-divisional Establishments . . . . .	4,352	6,34,441	6,38,793
Other Establishments . . . . .	18,380	8,38,804	8,57,184
<b>G.—Miscellaneous—</b>			
Discretionary Grants by Heads of Provinces, etc. . . . .	525	1,03,695	1,04,220
Miscellaneous . . . . .	1,680	18,000	19,680
<b>H.—Charges in England—</b>			
<b>A.—Secretary of State for India—</b>			
Other Items . . . . .	44,732	9,059	54,601
Loss or gain by exchange . . . . .	—232	—52	—284
<b>B.—High Commissioner for India—</b>			
Salaries and expenses of the High Commissioner's Department . . . . .	..	94,053	94,053
Other Items . . . . .	5,53,095	17,368	5,70,463
Loss or gain by exchange . . . . .	—2,895	—577	—3,472
Total . . . . .	35,94,689	1,13,87,103	1,49,81,792
<b>27.—Administration of Justice—</b>			
High Court . . . . .	17,06,442	83,258	17,89,700
Law Officers . . . . .	64,423	4,76,811	5,41,234
Administrator General and Official Trustee . . . . .	..	1,45,592	1,45,592
Coroner's Court . . . . .	..	5,735	5,735
Carried over . . . . .	17,70,865	7,11,386	24,82,261

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
Brought forward . . . . .	17,70,865	7,11,396	24,82,261
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>27.—Administration of Justice—<i>concl'd.</i></b>			
Presidency Magistrate's Court . . . . .	19,534	1,57,988	1,77,522
Civil and Sessions Courts . . . . .	5,65,655	63,81,190	69,46,845
Court of Small Causes . . . . .	..	2,65,497	2,65,497
Criminal Courts . . . . .	..	11,220	11,220
Pledership and Muktearship examination charges . . . . .	..	7,352	7,352
Charges in England . . . . .	2,67,579	11,264	2,78,834
Loss or gain by exchange . . . . .	-1,404	-58	-1,462
Total . . . . .	26,22,220	75,45,849	1,01,68,069
<b>28.—Jails and Convict Settlements—</b>			
Jails . . . . .	1,17,571	30,01,131	31,18,702
Jails manufactures . . . . .	411	4,38,971	4,39,382
Charges on account of persons confined or detained in Jails outside the Province . . . . .	16,233	4,84,421	5,00,654
Charges in England . . . . .	14,376	4,806	19,182
Loss or gain by exchange . . . . .	-74	-25	-99
Total . . . . .	1,48,517	39,29,304	40,77,821
<b>29.—Police—</b>			
Presidency Police . . . . .	1,29,906	42,36,873	43,66,779
Superintendence . . . . .	2,16,420	1,82,766	3,99,186
District Executive Force . . . . .	7,00,667	1,36,95,573	1,43,96,240
Carried over . . . . .	10,46,993	1,81,15,212	1,91,62,205

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.	Voted.	
	2	3	
<b>F.—Civil Administration—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>29.—Police—<i>concl'd.</i></b>			
Brought forward . . . . .	10,46,993	1,81,15,212	1,91,62,205
Police Training Schools . . . . .	17,195	1,69,820	1,87,015
Special Police . . . . .	1,86,701	3,50,915	5,37,616
Railway Police . . . . .	56,020	2,52,799	3,08,819
Criminal Investigation Department . . . . .	1,27,473	15,90,524	17,17,997
Transfers to the General Police Fund . . . . .	..	446	446
Works . . . . .	2,870	1,43,980	1,46,850
Charges in England . . . . .	3,39,543	20,957	3,60,500
Loss or gain by exchange . . . . .	-1,776	-109	-1,885
<b>Total . . . . .</b>	<b>17,75,019</b>	<b>2,08,44,544</b>	<b>2,24,19,563</b>
<b>30.—Ports and Pilotage—</b>			
<b>B.—Other Ports—</b>			
Charges for Pooled Launches . . . . .	10,896	3,70,157	3,81,053
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels . . . . .	44,507	..	44,507
Ports establishment . . . . .	89,219	12,075	1,01,294
Subsidies to steam boat Companies . . . . .	..	3,200	3,200
State-yacht establishment . . . . .	19,182	..	19,182
Miscellaneous . . . . .	2,708	606	3,314
Charges in England . . . . .	1,877	6,233	8,110
Loss or gain by exchange . . . . .	-10	-32	-42
<b>Total . . . . .</b>	<b>1,68,379</b>	<b>3,92,239</b>	<b>5,60,618</b>
<b>36.—Scientific Departments—</b>			
Mines Department . . . . .	..	70	70
Grants-in-aid and Donations to Scientific Societies and Institutions . . . . .	..	39,200	39,200
<b>Total . . . . .</b>	<b>..</b>	<b>39,270</b>	<b>39,270</b>

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
<b>F.—Civil Administration—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>37.—Education—General—</b>			
<b>A.—University—</b>			
Grants to Universities . . . . .	5,50,000	5,55,422	11,05,422
Government Arts Colleges . . . . .	1,34,385	14,85,005	16,19,390
Grants to non-Government Arts Colleges . . . . .	..	2,86,293	2,86,293
Government Professional Colleges . . . . .	45,204	3,16,226	3,61,430
<b>B.—Secondary—</b>			
Government Secondary Schools . . . . .	33,683	14,61,565	14,95,248
Direct grants to non-Government Secondary Schools . . . . .	5,611	13,70,966	13,76,577
<b>C.—Primary—</b>			
Government Primary Schools . . . . .	--	5,162	5,162
Direct grants to non-Government Primary Schools . . . . .	23,958	3,18,460	3,42,418
Grants to local bodies for primary education . . . . .	--	24,06,778	24,06,778
<b>D.—Special—</b>			
Government special schools . . . . .	23,005	10,78,280	11,01,285
Direct Grants to non-Government Special Schools . . . . .	904	3,51,303	3,52,207
<b>E.—General—</b>			
Direction . . . . .	45,424	1,66,976	2,15,400
Inspection . . . . .	7,892	11,79,418	11,87,310
Scholarships . . . . .	1,320	3,14,867	3,16,187
Miscellaneous . . . . .	1,168	3,35,077	3,36,245
<b>F.—Charges in England—</b>			
B High Commissioner . . . . .	49,127	48,207	97,334
Loss or gain by exchange . . . . .	—255	—261	—516
<b>Total—Education—General . . . . .</b>	<b>9,24,426</b>	<b>1,16,79,744</b>	<b>1,26,04,170</b>

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>37.—Education—Anglo-Indian and European Education—</b>			
<b>B.—Secondary—</b>			
Government Secondary Schools . . . . .	..	2,84,922	2,84,922
Direct grants to non-Government Secondary Schools . . . . .	..	2,71,950	2,71,950
<b>C.—Primary—</b>			
Direct grants to non-Government Primary Schools . . . . .	--	4,24,482	4,24,482
<b>D.—Special—</b>			
Government special schools . . . . .	..	27,283	27,283
Direct grants to non-Government Special Schools . . . . .	..	1,880	1,880
<b>E.—General—</b>			
Inspection . . . . .	..	32,590	32,590
Scholarships . . . . .	..	26,868	26,868
Miscellaneous . . . . .	128	9,261	9,389
<b>F.—Charges in England—</b>			
B. High Commissioner . . . . .	..	12,496	12,496
Loss or gain by exchange . . . . .	..	—64	—64
<b>Total—Anglo-Indian and European Education . . . . .</b>	128	10,91,668	10,91,796
<b>Total—Education—General . . . . .</b>	9,24,426	1,16,79,744	1,26,04,170
<b>GRAND TOTAL . . . . .</b>	9,24,554	1,27,71,412	1,36,95,966

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>38.—Medical—</b>			
Medical Establishment . . . . .	2,59,567	5,28,525	7,88,092
Hospitals and Dispensaries . . . . .	1,40,954	23,03,881	24,44,835
Grants for Medical purposes . . . . .	..	2,58,148	2,58,148
Medical Colleges and Schools . . . . .	2,27,511	7,92,958	10,20,469
Mental Hospital . . . . .	..	5,08,728	5,08,728
Chemical Examiner . . . . .	..	67,859	67,859
Charges in England . . . . .	1,73,193	28,647	2,01,840
Loss or gain by exchange . . . . .	—895	—148	—1,043
Total . . . . .	8,00,330	44,86,598	52,86,928
<b>39.—Public Health—</b>			
Public Health Establishment . . . . .	1,06,815	5,22,113	6,28,928
Grants for Public-Health purposes . . . . .	..	18,04,675	18,04,675
Expenses in connection with epidemic diseases . . . . .	1,879	4,17,289	4,19,168
Bacteriological Laboratories . . . . .	..	81,092	81,092
Pasteur Institutes . . . . .	..	41,381	41,381
Works . . . . .	..	39,689	39,689
Charges in England . . . . .	8,421	8,821	17,242
Loss or gain by exchange . . . . .	—44	—46	—90
Total . . . . .	1,17,071	29,15,014	30,32,085
<b>40.—Agriculture—</b>			
Agricultural Department . . . . .	50,952	4,69,628	5,20,580
Experimental Farms . . . . .	6,981	1,81,341	1,88,322
Carried over . . . . .	57,933	6,50,969	7,08,902



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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.	Voted.	
	2	3	Rs.
Brought forward .	57,933	6,50,969	7,08,902
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>40.—Agriculture—<i>contd.</i></b>			
Agricultural Experiments . . . . .	81	73,276	73,357
Agricultural Education and Research . . . . .	..	82,592	82,592
Botanical and other Public Gardens . . . . .	8,781	1,71,154	1,79,935
Public Exhibitions and Fairs . . . . .	200	2,182	2,382
Special Rural Uplift Schemes . . . . .	..	12,151	12,151
Other Charges . . . . .	..	53,404	53,404
Works . . . . .	..	12,170	12,170
Charges in England . . . . .	11,586	16,496	28,082
Loss or gain by exchange . . . . .	—60	—86	—146
Total .	78,521	10,74,308	11,52,829
<b>41.—Veterinary—</b>			
Superintendence . . . . .	20,474	1,10,232	1,30,706
Veterinary Education and Research . . . . .	9,634	1,28,058	1,37,692
Subordinate establishment . . . . .	..	74,729	74,729
Hospitals and dispensaries . . . . .	5,189	1,60,938	1,66,127
Prizes . . . . .	..	994	994
Charges in England . . . . .	20,640	762	21,402
Loss or gain by exchange . . . . .	—107	—4	—111
Total .	55,830	4,75,709	5,31,539

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>42.—Co-operation—</b>			
Superintendence . . . . .	..	8,46,119	8,46,119
Grants-in-aid . . . . .	..	2,10,687	2,10,687
Other charges . . . . .	..	1,04,678	1,04,678
Total . . . . .	..	11,61,484	11,61,484
<b>43.—Industries—</b>			
Industries . . . . .	5,964	11,24,812	11,30,776
Cinchona Plantations . . . . .	27,988	4,03,297	4,31,285
Fisheries . . . . .	..	5,149	5,149
Works . . . . .	..	19,078	19,078
Charges in England . . . . .	15,879	3,258	19,137
Loss or gain by exchange . . . . .	—82	—17	—99
Total . . . . .	49,749	15,55,577	16,05,326
<b>47.—Miscellaneous Departments—</b>			
<b>Labour and Emigration—</b>			
Inspector of Factories . . . . .	64	1,45,521	1,45,585
<b>Inspections and Tests—</b>			
Inspector of Steam Boilers . . . . .	200	1,24,161	1,24,361
Electric Inspector . . . . .	21,083	58,647	79,730
<b>Statistics—</b>			
Provincial Statistics . . . . .	..	6,713	6,713
<b>Miscellaneous—</b>			
Preservation and translation of ancient manuscripts . . . . .	..	4,960	4,960
Carried over . . . . .	21,347	3,40,022	3,61,369

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>concl.</i></b>			
Brought forward .	21,347	3,40,022	3,61,369
<b>47.—Miscellaneous Departments—<i>concl.</i></b>			
Miscellaneous—			
Examinations . . . . .	2,905	7,376	10,281
Administration of Indian Partnership Act, 1932. . . . .	..	4,705	4,705
Miscellaneous . . . . .	700	51,174	51,874
Charges in England . . . . .	4,800	76,365	81,165
Loss or gain by exchange . . . . .	—25	—395	—420
Total .	29,727	4,79,247	5,08,974
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
<b>50.—Civil Works—</b>			
Original Works—			
Buildings . . . . .	36,951	20,00,332	20,37,283
Communications . . . . .	..	9,82,171	9,82,171
Miscellaneous . . . . .	..	51	51
Repairs—			
Buildings . . . . .	3,90,361	23,54,036	27,44,397
Communications . . . . .	28,081	17,59,433	17,87,514
Establishment . . . . .	2,83,729	12,59,650	15,43,379
Tools and plant . . . . .	3,809	61,305	65,114
Grants-in-aid . . . . .	4,00,000	23,44,963	27,44,963
Suspense . . . . .	—2,485	9,106	6,621
Charges in England . . . . .	54,692	35,379	90,071
Loss or gain by exchange . . . . .	—288	—189	—477
Total .	11,94,850	1,08,06,237	1,20,01,087

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.	Voted.	
	2	3	
<b>J.—Miscellaneous—</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>54.—Famine—</b>			
<b>A. Famine Relief—</b>			
Salaries and Establishment . . . . .	..	765	765
Gratuitous Relief . . . . .	..	5,304	5,304
Total . . . . .	..	6,069	6,069
<b>55.—Superannuation Allowances and Pensions—</b>			
Superannuation and Retired Allowances . . . . .	3,89,291	62,18,061	66,07,352
Equated payments of commuted value of pensions charged to Capital (outside the revenue account) . . . . .	1,59,501	2,24,756	3,84,257
Compassionate Allowances . . . . .	7,958	44,580	52,538
Gratuities . . . . .	..	42,248	42,248
Donations to Provident Funds . . . . .	..	42,834	42,834
Charges in England . . . . .	20,92,985	2,25,351	23,18,336
Loss or gain by exchange . . . . .	-10,844	-1,168	-12,012
Deduct—Pensionary charges transferred to Commercial Departments . . . . .	-35,106	-66,870	-1,01,976
Total . . . . .	26,03,785	67,29,792	93,33,577
<b>56.—Stationery and Printing—</b>			
<b>I.—Stationery—</b>			
Stationery supplied by other Governments . . . . .	624	7,95,623	7,96,247
Discount on plain paper used with stamps . . . . .	..	14,941	14,941
Purchase of plain paper used with stamps . . . . .	..	92,793	92,793
<b>II.—Printing—</b>			
Government Presses . . . . .	11,446	11,99,897	12,11,343
Cost of printing work done by other Governments . . . . .	..	1,718	1,718
Charges in England . . . . .	..	22,107	22,107
Loss or gain by exchange . . . . .	..	-115	-115
Total . . . . .	12,070	21,26,964	21,39,034

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

Heads.  1	Expenditure for 1937-38.		Total.  4
	Charged.  2	Voted.  3	
<b>J.—Miscellaneous—<i>concl'd.</i></b>	Rs.	Rs.	Rs.
<b>57.—Miscellaneous—</b>			
Charity—			
Donations for charitable purposes . . . . .	..	76,984	76,984
Charges on account of European Vagrants, etc . . . . .	..	3,769	3,769
Miscellaneous—			
Special Commissions of Enquiry . . . . .	..	1,200	1,200
Rewards for destruction of wild animals . . . . .	..	3,295	3,295
Petty Establishments . . . . .	..	96,202	96,202
Irrecoverable temporary loans and advances written off . . . . .	..	1,30,908	1,30,908
Rents, rates and taxes . . . . .	..	43,121	43,121
Contributions . . . . .	..	9,87,036	9,87,036
Miscellaneous Durbar charges . . . . .	..	5,723	5,723
Charges in connection with the celebration in India of His Majesty's Coronation . . . . .	..	24,716	24,716
Allowances to terrorist and other State prisoners . . . . .	..	6,114	6,114
Miscellaneous and unforeseen charges . . . . .	..	10,87,685	10,87,685
Charges in England . . . . .	..	339	339
Loss or gain by exchange . . . . .	..	—2	—2
<b>Total . . . . .</b>	..	24,67,090	24,67,090
<b>J J.—Miscellaneous—Capital Account charged to Revenue—</b>			
<b>55-A.—Commutation of pensions financed from Ordinary Revenues—</b>			
Amount transferred from "83—Payments of commuted value of pensions." . . . . .	55,741	8,18,266	8,74,007
<b>Total . . . . .</b>	55,741	8,18,266	8,74,007

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

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>65.—Capital Outlay on Forests—</b>		
Total outlay on forests . . . . .	..	12,55,287
<del>Deduct—Amount met out of Revenue . . . . .</del>	<del>..</del>	<del>—12,41,737</del>
Net Amount outside the Revenue Account . . . . .	..	13,500
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>		
<b>A.—Irrigation Works—</b>		
<b>(1) Productive—</b>		
Damodar Canal . . . . .	2,72,282	1,20,30,731
Bakreswar Irrigation Scheme . . . . .	—373	7,01,399
<b>Total—Productive . . . . .</b>	<b>2,71,909</b>	<b>1,27,32,130</b>
<b>(2) Unproductive—</b>		
Midnapore Canal . . . . .	..	83,06,728
<b>Total—A—Irrigation Works . . . . .</b>	<b>2,71,909</b>	<b>2,10,38,858</b>
<b>B.—Navigation, Embankment and Drainage Works—</b>		
<b>(2) Unproductive—</b>		
Hijli Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals . . . . .	5,058	69,92,749
Sunderbans Steamer Route . . . . .	—380	14,83,427
Madaripur Bil Route . . . . .	..	83,10,719
Dredger 'Burdwan' . . . . .	..	13,63,492
Dredger 'Alexandra' . . . . .	..	1,98,586
Dredging 'Bidyadhari' . . . . .	..	(a) 7,95,709
Carried over . . . . .	4,678	2,16,95,487

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

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

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>		
<b>B.—Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>		
Brought forward . . . . .	4,678	2,16,05,487
<b>(2) Unproductive—</b>		
Dredger ' Ronaldsay ' . . . . .	—57,763	47,81,774
Dredger ' Cowley ' . . . . .	—9,270	(a) 44,68,966
Total—B.—Navigation, etc., Works . . . . .	—62,355	3,09,46,227
Total—Irrigation, Navigation, etc., Works . . . . .	2,09,554	5,19,85,085
<i>Deduct</i> —Amount met out of Revenue . . . . .	—4,678	(b)—2,27,12,753
<i>Add</i> —Repayment of capital expenditure met out of revenue . . . . .	..	29,23,778
Net amount outside the Revenue Account . . . . .	2,04,876	3,21,96,110
<b>81.—Civil Works outside the Revenue Account . . . . .</b>	..	96,03,650
<b>83.—Payments of commuted value of pensions—</b>		
Payments of commuted value of pensions . . . . .	6,33,824	49,08,216
<i>Deduct</i> —Amount met out of Revenue . . . . .	—8,74,007	(a)—8,74,007
Net amount outside the Revenue Account . . . . .	—2,40,183	40,34,209
<b>GRAND TOTAL</b>	<b>—35,307</b>	<b>4,58,74,69</b>

(a) Excludes Rs. 60,320 written off from the Capital Account.

(b) Excludes Rs. 9,354 written off.

(c) *See page 11 of the Audit Report.*

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

1. Disbursements under debt and remittance heads, although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of Sections 79 and 80 of the Government of India Act, 1935, and, except in a few specified cases, are not included in the Schedule of authorised expenditure authenticated under the latter Section of the Act. But it is of course essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions embracing *inter alia* the various receipts and disbursements the management of all of which constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

**REVIEW OF BALANCES.**

2. The following is the general statement of balances of the Government of Bengal on the 31st March 1938.

(All figures are in unit of Rupees.)

Debit Balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
4,34,39,464	A to M	Government . . . .	61	..
..	N. . . .	Public Debt . . . .	61	..
..	O. . . .	Unfunded Debt . . . .	62	4,16,35,555
..	P. . . .	Deposits and Advances—		
		(i) Deposits not bearing interest (gross balance)	63	3,46,16,168
3,68,146		(ii) Advances not bearing interest . . . .	74	38,226
1,19,99,262		(iii) Suspense . . . .	76	6,02,257
85,00,457	R. . . .	Loans and Advances by Provincial Governments . .	78	..
	S. (I.) . .	Remittances—		
2,842		Remittances within India . .	81	10,19,252
1,36,01,277	V. . . .	Closing Cash Balance . .	82	..
7,79,11,448		Total . .		7,79,11,448



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

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

**SECTIONS A to M.—GOVERNMENT ACCOUNT . . . . . Cr. Rs. 4,34,39,464**

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

Dr.	Details.	Cr.
Rs.		Rs.
5,52,47,235	A.—Opening Balance . . . . .	..
..	B.—Revenue Receipts for 1937-38 . . . . .	13,00,85,045
11,83,12,581	C.—Service Expenditure for 1937-38 . . . . .	—
..	D.—Capital Expenditure outside the Revenue Account for 1937-38 . . . . .	35,307
..	E.—Closing Balance, Dr. . . . .	4,34,39,464
17,35,59,816	Total . . . . .	17,35,59,816

**SECTION N.—PUBLIC DEBT . . . . . Cr. Rs. Nil.**

5. The term "Public Debt" used in this Report is confined to regular loans raised from the Public or taken from the Central Government. It does not cover other interest-bearing obligations, such as Special Loans, State Provident Funds, Depreciation Reserve and other funds, which are dealt with in Sections O and P of this Report. A comprehensive statement showing the aggregate gross capital liabilities of the Government of Bengal on the 31st March 1938 and the capital and other disbursements which are treated as a set-off against these liabilities, is to be found in statement No. 2 of this Part of the Report.

No Public Debt was incurred by the Government of Bengal during the year under report.

**SECTION O.—UNFUNDED DEBT . . . . . Cr. Rs. 4,16,35,555**

6. The term "Unfunded Debt" is used to describe a number of interest-bearing obligations of Government in respect of funds deposited with it for various purposes. The obligations in Bengal are only on account of :—

**State Provident Funds . . . . . Cr. Rs. 4,16,35,555**

7. These are funds established for the benefit of Government servants' contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited in them and in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions from its own revenues. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Cr. Rs.
General Provident Fund . . . . .	3,74,46,333
Indian Civil Service Provident Fund . . . . .	22,60,564
Indian Civil Service (Non-European Members) Provident Fund	1,91,013
Contributory Provident Fund . . . . .	15,85,034
Other Miscellaneous Provident Funds . . . . .	1,52,611
Total . . . . .	<u>4,16,35,555</u>

***General Provident Fund . . . . . Cr. Rs. 3,74,46,333***

8. The ledger balance of this Fund on the books of the Account Office is proved with the sum total of the balances of the personal accounts of the subscribers to the Fund. The balances at credit of the subscribers on the 31st March 1938 have been communicated to them.

***Indian Civil Service Provident Fund . . . . . Cr. Rs. 22,60,564***

9. The balance under this head represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. The balance on the 31st March 1938 has been reconciled with the accounts of individual depositors maintained in the Account Office. Each depositor has been furnished with a statement of his account.

***Indian Civil Service (Non-European Members) Provident Fund***

*Cr. Rs. 1,91,013*

10. This Fund was established on the 1st January 1931 and is open only to non-European members of the Indian Civil Service. The balance

on the 31st March 1938 has been reconciled with the accounts of individual depositors. A statement of account of each subscriber was sent to him.

*Contributory Provident Fund* . . . . . Cr. Rs. 15,85,034

11. This Fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of Bengal. The balance on the 31st March 1938 was proved with the sum total of the balances of the personal accounts of the individual depositors. Each subscriber has been furnished with a statement of his account.

*Other Miscellaneous Provident Funds* . . . . . Cr. Rs. 1,52,611

12. The details are—

	Cr. Rs.
Forest Revenue Officers' Provident Fund . . . . .	19,734
Non-pensionable Officers' Provident Fund . . . . .	1,32,877
Total . . . . .	<u>1,52,611</u>

*Forest Revenue Officers' Provident Fund* . . . . . Cr. Rs. 19,734

13. This Fund is intended for the benefit of the Forest Revenue Officers of Bengal. The balance on the 31st March 1938 has been verified with that of the separate register maintained in the Account Office. A statement of account has been furnished to each subscriber.

*Non-pensionable Officers' Provident Fund* . . . . . Cr. Rs. 1,32,877

14. This Fund is intended for the benefit of the non-pensionable Government servants. The balance on the 31st March 1938 has been verified with the sum total of the balances of the personal accounts of the individual officers. Each subscriber has been furnished with a statement of his account.

#### SECTION P.—DEPOSITS AND ADVANCES—

15. This section consists of three main parts, namely :—

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest . . . . .	..	3,46,16,158
(2) Advances not bearing interest . . . . .	3,68,146	38,226
(3) Suspense . . . . .	1,19,99,262	6,02,257
Total . . . . .	<u>1,23,67,408</u>	<u>3,52,56,641</u>

Deposits not bearing interest . . . . . Cr. Rs. 3,46,16,158

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

	Cr. Rs.
(1) Reserve Funds . . . . .	8,26,659
(2) Other Deposit Accounts . . . . .	3,37,89,499
	<hr/>
Total	. 3,46,16,158
	<hr/>

**Reserve Funds . . . . . Cr. Rs. 8,26,659**

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

	Cr. Rs.
Famine Relief Fund . . . . .	3,53,739
General Police Fund . . . . .	81,102
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government . . . . .	8,198
Depreciation Reserve Fund— Government Presses . . . . .	3,83,620
	<hr/>
Total	8,26,659
	<hr/>

**Famine Relief Fund . . . . . Cr. Rs. 3,53,739**

18. The balance of the old Famine Relief Fund constituted under the Statutory Rules contained in Schedule IV to the Devolution Rules, which the Government of Bengal received from the Central Government on the 1st April, 1937, amounted to Rs. 3,30,773. This increased to Rs. 3,53,739 at the end of the year 1937-38 on account of recoveries of famine expenditure. As the Devolution Rules ceased to operate with effect from the 1st April 1937, provision for the establishment and maintenance of a new fund on somewhat similar lines has been made by the Bengal Famine Insurance fund Act, 1937. The new fund will be created with effect from 1938-39 with an initial contribution of Rs. 10 lakhs by the Provincial Government. The corpus of this fund will consist of the contributions and other sums payable by Government under the Act to the fund and the interest which may from time to time accrue on the securities in which the sums at credit of the fund may be invested.

The Government of Bengal have ordered that after the creation of the new fund the entire balance on account of the old Famine Relief Fund should cease to be an earmarked one and merge in the Provincial balance. The balance at credit on the 31st March 1938 agrees with that shown in the *pro formâ* accounts kept for the purpose.

*General Police Fund* . . . . . *Cr. Rs. 81,102*

19. This deposit head records the expenditure in connection with the maintenance of the punitive police posted under Government orders, and the recoveries of the costs from the persons concerned. The Fund is controlled by the Government of Bengal, Home Department, through the District Superintendents of Police. The balance has been verified with that in the broadsheet maintained in the Account Office and accepted by the controlling authority.

*Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government* . . . . . *Cr. Rs. 8,198*

20. This represents the balance of the grant made by the Central Government for the restoration of earthquake damages. Expenditure from the Fund has been correctly debited to it and there was no diversion.

*Depreciation Reserve Fund—*

*Government Presses* . . . . . *Cr. Rs. 3,83,620*

21. A Depreciation Reserve Fund was created for the Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Reserve is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture for use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc. The balance has been verified with that in the records maintained in the Account Office and accepted as correct by the Government of Bengal. The Fund was not utilised during the year under report for purposes other than those for which it was created. There were certain excess debits and credits to the Fund during the year. These have been adjusted in 1938-39.

**Other Deposit Accounts** . . . . . **Cr. Rs. 3,37,89,499**

22. This account is subdivided into the following heads :—

	Cr. Rs.
Deposits of Local Funds . . . . .	80,81,582
Civil Deposits . . . . .	2,21,05,049
Other Accounts . . . . .	36,02,868
	<hr/>
Total	3,37,89,499
	<hr/>

**Deposits of Local Funds** . . . . . **Cr. Rs. 80,81,582**

23. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to use Government treasuries as their banks. Each fund has an administrator, either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger and secondly in ascertaining how far the

administrator accepts the balance standing at his credit on the Government books. These funds are reviewed in detail in the following paragraphs.

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

	Cr. Rs.
(a) District Funds . . . . .	60,50,407
(b) Municipal Funds . . . . .	10,31,433
(c) Education Funds . . . . .	6,84,004
(d) Medical and Charitable Funds . . . . .	34,471
(e) Other Miscellaneous Funds . . . . .	2,81,287
Total	<u>80,81,582</u>

(a) *District Funds* . . . . . Cr. Rs. 60,50,407

25. The balance is composed of :—

	Cr. Rs.
(i) District Funds . . . . .	60,47,024
(ii) Union Funds . . . . .	3,383
Total	<u>60,50,407</u>

26. The balances of all the funds have been accepted as correct by the administrators except in five cases under District Funds and in one case under Union Funds. The balances have agreed with those of the broad-sheets maintained for the purpose.

(b) *Municipal Funds* . . . . . Cr. Rs. 10,31,433

27. The balances have been acknowledged as correct by all the Municipalities except two. The balances agree with those of the broadsheets maintained for the purpose.

(c) *Education Funds* . . . . . Cr. Rs. 6,84,004

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund . . . . .	1,843
(ii) Durga Charan Law's Fund . . . . .	..
(iii) District Primary Education Fund . . . . .	6,82,161
Total	<u>6,84,004</u>

29. The balances ~~of all the funds~~ have been accepted as correct by the administrators concerned and have also agreed with those of the broadsheets maintained for the purpose.

(i) *Presidency College Graduate Scholarship Fund*.—The Fund was created from the invested funds of the old Hindu College for the grant of a fixed number of scholarships. The Director of Public Instruction, Bengal, is the administrator of the Fund.

(ii) *Durga Charan Law's Fund*.—The Fund was created with an endowment of Rs. 50,000 made by the late Maharaja Durga Charan Law, C.I.E., for the benefit of poor students. The Director of Public Instruction, Bengal, is the administrator of the Fund. Scholarships are granted to poor students from the interest realised on the endowment.

(iii) *District Primary Education Fund*.—This Fund was created for the introduction of compulsory primary education in Bengal under the provisions of the Education Act passed by the Legislative Council in the year 1931. The income of the Fund is derived from contributions from Government and District Boards and Education cesses levied under the said Act. The Presidents of the District School Boards constituted under the Act are the administrators of the Fund.

(d) *Medical and Charitable Funds* . . . . . Cr. Rs. 34,471

30. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund . . . . .	4,736
(ii) Chittagong General Hospital Fund . . . . .	10,780
(iii) Bengal Famine Orphan Fund . . . . .	5,912
(iv) Ramlal Mukherjee's Endowment Fund . . . . .	3,267
(v) Imambara Hospital Fund . . . . .	9,776
(vi) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2) . . . . .	..
Total	34,471

31. The balances ~~of all the funds~~ have been agreed with those of the broadsheets maintained for the purpose and accepted by the administrators concerned. The nature of the transactions of these funds is briefly given below.

(i) *Pilgrims' Lodging House Fund*.—This Fund is made up of the fees and fines payable by the Keeper of Lodging House under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the lodging house. The Fund is administered by the District Magistrates concerned.

(ii) *Chittagong General Hospital Fund*.—The income of the Fund is derived from contributions made by the Government of Bengal, the local Municipality, District Board, the Hospital Port Dues Fund and the Assam Bengal Railway and from fees of the paying patients. It is administered by a committee with the Divisional Commissioner as President.

(iii) *Bengal Famine Orphan Fund*.—The Fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of Indian Famine Charitable Relief Fund and the balance of the

Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The Secretary to the Government of Bengal, Revenue Department, is the administrator of the Fund.

(iv) *Ramlal Mukherjee's Endowment Fund*.—The Fund was created by the Government of Bengal out of the endowment of Rs. 50,000 made by the late Ramlal Mukherjee for the relief of distress brought about by flood or scarcity in any part of the province of Bengal.

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

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

(e) *Other Miscellaneous Funds* . . . . . Cr. Rs. 2,81,267

32. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund . . . . .	11,944
(ii) Christian Burial Board Fund . . . . .	1,27,647
(iii) Mohamedan Burial Board Fund . . . . .	891
(iv) Syedpur Trust Estate Fund . . . . .	23,730
(v) B. L. Mukherjee's Trust Fund . . . . .	10,983
(vi) Cinematograph Act Fund . . . . .	7,729
(vii) Bengal State-aid to Industries Act Fund . . . . .	1,394
(viii) Fire Brigade Fund . . . . .	22,084
(ix) Mohsin Endowment Fund . . . . .	74,865
Total	2,81,267

33. The balances have been agreed with those of the registers maintained for the purpose. All the balances except (ix) have been accepted by the administrators concerned. Steps have been taken to have the balance under item (ix) accepted by the administrator. The constitution and nature of the transactions of the funds are briefly given below.



*(i) Zoological Garden Fund—*

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

*(ii) Christian Burial Board Fund—**(iii) Mohamedan Burial Board Fund—*

These two funds were created under different Acts of the legislature for recording the transactions in connection with the maintenance of the burial grounds in Calcutta and suburbs and are administered by Committees appointed on this behalf. The income of the latter Fund is derived from contributions from the Government of Bengal and that of the former from the interest accruing on the endowments of the Fund and fees and contributions from the Christian community.

*(iv) Syedpur Trust Estate Fund—**(v) B. L. Mukherjee's Trust Fund—*

These Funds pertain to the Syedpur and the B. L. Mukherjee's Trust Estates the management of which has been entrusted with the Government of Bengal. A fixed sum of Rs. 5,000 per mensem and the surplus annual income of the Syedpur Trust Estate Fund are paid to the Mohsin Endowment Fund.

*(vi) Cinematograph Act Fund—*

This Fund was created under an Act of the local legislature to record receipts and payments in connection with the grant of licenses to cinemas and is under the control of the Board of Censors, Bengal.

*(vii) Bengal State-aid to Industries Act Fund—*

This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, Bengal, is the administrator of the Fund. The object of the Fund is to render State-aid for furtherance of industries in Bengal. Contributions from Government are the main source of its income.

*(viii) Fire Brigade Fund—*

The head records receipts and payments in connection with the maintenance of the Calcutta Fire Brigade. The Fund is administered by the Commissioner of Police, Calcutta, and derives its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the Fund was created.

*(ix) Mohsin Endowment Fund—*

The Fund was created out of an endowment made by Haji Mohamed Mohsin for granting scholarships to Mohamedan students. The Fund is under the control of the Government of Bengal.

**Civil Deposits . . . . . Cr. Rs. 2,21,05,049**

34. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of members of the public. The following are the details of the balance :—

	Cr. Rs.
Revenue Deposits . . . . .	19,19,577
Civil Courts' Deposits . . . . .	78,38,830
Small Cause Courts' Deposits . . . . .	50,927
Criminal Courts' Deposits . . . . .	1,72,073
Personal Deposits . . . . .	98,07,337
Police Deposits . . . . .	23,130
Litigation Fund . . . . .	15,261
Foundling Asylum Fund . . . . .	642
Warders' Benefit Fund . . . . .	6,864
Forest Deposits . . . . .	975
Public Works Deposits . . . . .	2,31,144
Charitable Endowment Fund . . . . .	66,815
Deposits of Jute Cess Fund . . . . .	3,29,348
Unclaimed deposits in the General Provident Fund . . . . .	91,870
Unclaimed deposits in the Contributory Provident Fund . . . . .	475
Deposit on account of the cost price of liquor, ganja and bhang. . . . .	70,135
Deposits for work done for public bodies or individuals . . . . .	11,04,074
Deposits of the Chairman, Calcutta Improvement Trust . . . . .	30,038
Deposits for sanitary works done for local bodies . . . . .	3,45,534
Total . . . . .	<u>2,21,05,049</u>

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

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

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

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

	<i>Cr. Rs.</i>
<i>Revenue Deposits</i> . . . . .	19,19,577
<i>Civil Courts' Deposits</i> . . . . .	78,38,830
<i>Small Cause Courts' Deposits</i> . . . . .	50,927
<i>Criminal Courts' Deposits</i> . . . . .	1,72,073

36. Except in the case of Civil Courts' Deposits and Small Cause Courts' Deposits there were differences between the ledger balances and those as per separate registers and proof-sheets maintained for the purpose. These differences have all been settled in the accounts for 1938-39.

<i>Personal Deposits</i> . . . . .	<i>Cr. Rs. 98,07,337</i>
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37. The ledger balance has been proved with the aggregate outstanding balance on 31st March 1938 as shown in the proof-sheet maintained for the purpose.

(1) Twenty-two new Personal Ledger Accounts were opened in various treasuries during the year under review with the sanction of the competent authority.

(2) All the accounts, except one, were properly operated upon during the year under review. One account showed a debit balance at the close of the year which was recouped in the current year.

(3) Certificates of correctness of balances of the Personal Ledger accounts have been received in all cases excepting ten. Of the two outstanding certificates of acceptances for 1936-37, one has since been received and the other is still awaited.

Fees realised by Government under the Bengal Tenancy Act, 1928, on behalf of the landlords are brought to account under this head. They are ordinarily payable to the landlords but are paid to the District Boards if no claims are received from the landlords within a specified period. The transactions on account of these fees are recorded separately in the treasury accounts. An independent record of these transactions is also kept by each Collector. Owing to the passing of the Bengal Tenancy Amendment Act, 1938, landlords' fees will no longer be realised and credited to the Personal Ledger account. Certificates of acceptance of the correctness of the outstanding balances have been dispensed with under the orders of the competent authority.

(4) There were altogether 1,123 Personal Ledger accounts in the various treasuries of the Presidency at the end of the year 1937-38.

(5) The opening and closing balances and the debits and credits for these personal deposits are shown below :—

Dr. Rs		Cr. Rs.
..	Opening Balance . . . . .	1,00,18,263
..	Total credits during the year . . . . .	2,30,85,469
2,32,96,395	Total debits during the year . . . . .	..
98,07,337	Closing Balance . . . . .	..
<hr/>		
3,31,03,732	Total . . . . .	3,31,03,732
<hr/>		

	Cr. Rs.
<i>Police Deposits</i> . . . . .	23,130
<i>Litigation Fund</i> . . . . .	15,261
<i>Foundling Asylum Fund</i> . . . . .	642
<i>Warders' Benefit Fund</i> . . . . .	6,864

38. These four deposit heads are also grouped under "Personal Deposits". The balances have also been agreed with those arrived at in the separate registers maintained in the Account Office and accepted by the administrators concerned. There is no broadsheet for the Warders' Benefit Fund, but the balance is intimated to the Inspector General of Prisons, Bengal, through statements showing the receipts, disbursements and balances.

	Cr. Rs.
<i>Forest Deposits</i> . . . . .	975
<i>Public Works Deposits</i> . . . . .	2,31,144

39. The ledger balances under these heads have been agreed with the aggregate of the balances shown in the accounts of the Forest and Public Works Disbursing Officers. The balances are current and effective.

<i>Charitable Endowment Fund</i> . . . . .	Cr. Rs. 66,815
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40. The ledger balance agrees with that of the broadsheet maintained in the Account Office. Certificates of correctness of balances have been received in all cases excepting five.

<i>Deposits of Jute Cess Fund</i> . . . . .	Cr. Rs. 3,29,348
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41. The balance represents the unremitted amount of the cess levied on jute under Bengal Act V of 1911 and agrees with that in the broadsheet maintained for the purpose.

	Cr. Rs.
<i>Unclaimed Deposits in the General Provident Fund</i> . . . . .	91,870
<i>Unclaimed Deposits in the Contributory Provident Fund</i> . . . . .	475

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

year. These balances have been verified with the separate registers maintained in the Account Office for the purpose.

*Deposit on account of the cost price of liquor,  
ganja and bhang . . . . . Cr. Rs. 70,135*

43. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depôts in Bengal are recorded under this head. The balance has been verified with that shown in the separate register maintained for this purpose and acceptances of balances have been received in all cases except four which are under correspondence.

*Deposits for work done for public bodies or individuals . . . . . Cr. Rs. 11,04,074*  
*Deposits of the Chairman, Calcutta Improvement Trust . . . . . 30,038*

44. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and the Calcutta Improvement Trust respectively. The ledger balances agree with those in the broadsheets maintained for the purpose. The balances have been accepted as correct by the parties concerned except in twelve cases.

*Deposits for sanitary works done for local bodies . . . . . Cr. Rs. 3,45,534*

45. The balance has been duly verified with that of the broadsheet maintained for the purpose. The balance has been accepted as correct by the Chief Engineer, Public Health Department, Bengal, and is current and effective.

**Other Accounts . . . . . Cr. Rs. 36,02,868**

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

	Cr. Rs.
Subventions from Central Road Fund . . . . .	32,38,212
Deposit Account of grants for economic development and improvement of rural areas . . . . .	2,52,297
Deposit Account of the grant made by the Indian Central Jute Committee . . . . .	569
Central Cotton Committee Research Fund . . . . .	129
Deposit Account of the grant made by the Imperial Council of Agricultural Research . . . . .	1,434
Deposit Account of grants from the Central Government for the development of sericultural industry . . . . .	5,509
Deposit Account of grants from the Central Government for the development of handloom industries . . . . .	1,04,718
Total . . . . .	36,02,868

*Subventions from Central Road Fund . . . . . Cr. Rs. 32,38,212*

47. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the Provincial Government for expenditure on substantial improvement of roads and bridges and construction of

new roads and bridges. This head is debited with the expenditure met from these subventions. The balance under the head represents the amount not spent up to the end of 1937-38. No final orders have yet been issued regarding the diversions for expenditure on ordinary tools and plant in 1936-37 of the sums of Rs. 16,753 and Rs. 286 by the Dacca and the Mymensingh District Boards respectively.

*Deposit Account of grants for Economic Development and improvement of rural areas* . . . . . Cr. Rs. 2,52,297

48. This head was opened in the accounts of the Provincial Government with effect from 1935-36 and is credited with the grant made to the Government of Bengal by the Central Government out of the special fund created out of the latter's revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. Certificates of proper utilisation for two sums of Rs. 1,81,939 and Rs. 1,88,011 spent during the years 1936-37 and 1937-38 respectively have not yet been received. Necessary steps are being taken for their early receipt. The debits against the grant during the year under report have been correctly made. The acceptance of balance by the local Government is under correspondence.

*Deposit Account of the grant made by the Indian Central Jute Committee* . . . . . Cr. Rs. 569

49. The balance is that of the grant made by the Indian Central jute Committee for the conduct of experimental work on the census of jute crop in Bengal. The debit against the grant has been correctly made.

*Central Cotton Committee Research Fund* . . . . . Cr. Rs. 129

*Deposit Account of the grant made by the Imperial Council of Agricultural Research* . . . . . Cr. Rs. 1,434

50. These two deposit heads represent the balances of the grants made by the Indian Central Cotton Committee and the Imperial Council of Agricultural Research for the improvement of the growth of cotton and agriculture in Bengal respectively. The balances have been verified. There has been no diversion of the grants for purposes other than those for which they were given.

*Deposit Account of grants from the Central Government for the development of sericultural industry* . . . . . Cr. Rs. 5,509

*Deposit Account of grants from the Central Government for the development of handloom industries* . . . . . Cr. Rs. 1,04,718

51. The nomenclature of the heads is self-explanatory. Both the grants were expended on the objects for which they were made.

**Advances not bearing interest** . . . . . } Dr. Rs. 3,68,146  
 } Cr. Rs. 38,226

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

	Dr. Rs.	Cr. Rs.
Advances Repayable . . . . .	1,19,231	38,226
Permanent Advances . . . . .	1,67,473	..
Accounts with the Reserve Bank . . . . .	81,442	..
Total . . . . .	3,68,146	38,226

53. These balances are reviewed in detail in the following paragraphs :—

<b>Advances Repayable</b> . . . . .		{ <b>Dr. Rs. 1,19,231</b>
		{ <b>Cr. Rs. 38,226</b>

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

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

	Dr. Rs.	Cr. Rs.
Objection Book Advances . . . . .	75,802	..
Administrator General's Advances . . . . .	7,320	..
Public Works Advance—		
Takavi Works Advances . . . . .	35,298	..
Special Advances . . . . .	..	38,226
Forest Advances . . . . .	811	..
<b>Total Advances Repayable</b> . . . . .	<b>1,19,231</b>	<b>38,226</b>

*Objection Book Advances* . . . . . *Dr. Rs. 75,802*

54. The ledger balance differed by Rs. 15 from the broadsheet balance and therefore from the sum total of the items recorded as outstanding in the Objection Books maintained in the Account Office. The difference has since been settled in the accounts for 1938-39. A sum of Rs. 54,414 has since been recovered and the balance is in course of recovery and current.

*Administrator General's Advances* . . . . . *Dr. Rs. 7,320*

55. The balance has been verified with that in the separate register maintained in the Account Office. A sum of Rs. 5,630 has been adjusted up to date and the balance has been accepted as correct by the Administrator General of Bengal.

*Public Works Advance—*

*Takavi Works Advances* . . . . . *Dr. Rs. 35,298*

56. The balance has been verified with the broadsheet balance. The balance is adjusted by transfer of an equal amount to the Section "R.—Loans and Advances by the Provincial Government—Advances under

special Laws " as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector.

*Special Advances—Recovery of Survey and Settlement Expenses of Private and Wards Estates . . . . . Cr. Rs. 38,226*

57. This head is intended to record the deposits made by Private and Wards Estates for survey and settlement work to be done by Government. The credit balance under the head has been duly verified with that in the separate register maintained in the Account Office. Acceptance of the balance is under correspondence. The transactions under the head are being adjusted under Civil Deposits with effect from the accounts for 1938-39.

*Forest Advances . . . . . Dr. Rs. 811*

58. The outstanding balance under the head has been verified with that shewn in the separate register maintained in the Account Office. A sum of Rs. 730 has since been adjusted.

**Permanent Advances . . . . . Dr. Rs. 1,67,473**

59. The balance agrees with the aggregate balance recorded in the several broadsheets maintained in the Account Office. The balances have been accepted by the officers concerned except in five cases.

**Accounts with the Reserve Bank . . . . . Dr. Rs. 81,442**

60. Under this heads are recorded the transactions in Government treasuries on behalf of the Reserve Bank. The balance agrees with that shown in the broadsheet maintained in the Account Office and has since been recovered from the Reserve Bank excepting a sum of Rs. 180.

**Suspense . . . . . { Cr. Rs. 6,02,257  
Dr. Rs. 1,19,99,262**

61. The classes of transactions included under this head are the following :—

	Cr. Rs.	Dr. Rs.
(i) Suspense Accounts . . . . .	1,40,592	1,19,64,397
(ii) Cheques and Bills . . . . .	4,61,665	..
(iii) Departmental and similar Accounts . . . . .	..	34,865
<b>Total . . . . .</b>	<b>6,02,257</b>	<b>1,19,99,262</b>

(i) *Suspense Accounts.*

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

	Cr. Rs.	Dr. Rs.
(a) Suspense Account—		
(1) Objection Book Suspense . . . . .	1,39,709	..
(2) Customs Duty Suspense . . . . .	883	..
(3) Iraq Government Suspense . . . . .	..	1,028
(b) Central Accounts Office—		
Reserve Bank Suspense . . . . .	..	2,336
(c) Cash Balance Investment Account . . . . .	..	1,19,61,033
<b>Total . . . . .</b>	<b>1,40,592</b>	<b>1,19,64,397</b>



*(a) Suspense Account—*

63. The entries under this head are zealously watched as there is a general rule that the head should not be operated upon without special orders in each case. The balance under Objection Book Suspense differed from the aggregate balance, of the separate accounts in the Objection Books by a sum of Rs. 4 which has since been settled in the accounts for 1938-39. The bulk of the outstanding amount has been adjusted in the current year. A sum of Rs. 128 under "Objection Book Suspense" and the balance under "Iraq Government Suspense" remain unadjusted.

*(b) Central Accounts Office—Reserve Bank Suspense . . . Dr. Rs. 2,336*

64. This head has been introduced in the accounts with the inauguration of the Reforms for the adjustment of balances of different Governments with the Reserve Bank of India. The balance agrees with that shown in the separate register maintained in the Account Office. The balance has since been adjusted.

*(c) Cash Balance Investment Account . . . . . Dr. Rs. 1,19,61,033*

65. The balance under this head represents the amount expended by the Government of Bengal on the purchase of short-term bonds and other securities of the Government of India. The balance has been verified with that shown in the separate register maintained in the Account Office and accepted as correct by the Secretary to the Government of Bengal, Finance Department.

*(ii) Cheques and Bills—*

*Pre-audit Cheques . . . . . Cr. Rs. 4,61,665*

66. The balance represents the value of the cheques issued but remaining unpaid on the 31st March, 1938. The balance has been verified with that of the register of outstanding cheques. All the outstanding cheques with the exception of one for Rs. 28 have since been cashed. This item is under reference with the party concerned.

*(iii) Departmental and similar Accounts—*

*Civil Departmental Balances . . . . . Dr. Rs. 34,865*

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

	Dr. Rs.
Sealdah Small Cause Court . . . . .	341
Forest . . . . .	19,171
Public Works Cash Balance . . . . .	15,292
Sanitary Works Cash Balance . . . . .	61
Total . . . . .	34,865

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

cash balance of Government. The ledger balances have been verified with the cash balances shown in the departmental cash accounts on the 31st March, 1938.

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

**Dr. Rs. 85,00,457**

68. The provincial loan account was constituted on the 1st April 1921 to record the transactions in connection with loans and advances granted by Provincial Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

	Dr. Rs.
<b>(1) Loans to Municipalities, Port Funds, etc—</b>	
Loans to Municipalities . . . . .	27,06,081
Loans to District and other Local Fund Committees . . . . .	23,18,530
Advances to Land-holders and other Notabilities . . . . .	10,73,441
Advances to cultivators . . . . .	14,44,746
Advances under Special Laws . . . . .	81,997
Miscellaneous Loans and Advances . . . . .	5,10,003
<b>(2) Loans to Government Servants—</b>	
House-building Advances . . . . .	2,17,613
Advances for purchase of motor cars . . . . .	1,46,273
Advances for purchase of other conveyances . . . . .	700
Passage Advances . . . . .	1,053
Other Advances . . . . .	20
<b>Total</b>	<b>85,00,457</b>

*Loans to Municipalities . . . . .* **Dr. Rs. 27,06,081**

69. The balance has been verified with that in the Subsidiary Loan Register. A Loan Statement is submitted to the Local Government annually. Certificates accepting the correctness of balances have been received in all cases. Excepting a sum of Rs. 571, the balance is current and effective. The conditions of repayments were fulfilled in all cases except that of the Noakhali Municipality which had applied to the local Government for the remission of a sum of Rs. 571 due from it on the 31st March 1938. The question of writing-off the amount is under consideration of the local Government.

*Loans to District and Other Local Fund Committees . . . . .* **Dr. Rs. 23,18,530**

70. The balance under the head agrees with that in the Subsidiary Loan Register. A loan statement is annually submitted to the Government of Bengal. Acceptance certificates have been received in all cases. The conditions of repayments were fulfilled. A portion of the loan (Rs. 7,35,205) granted to the 24 Parganas District Board for the Magrahat Drainage Scheme,

is known to be irrecoverable. The question of writing it off is under the consideration of the Government of Bengal.

*Loans to Land-holders and other Notabilities* . . . . . *Dr. Rs. 10,73,441*

71. The balance is distributed as under :—

	Dr. Rs.
(i) Loans to the Nawab of Dacca . . . . .	6,81,751
(ii) Loan to the Maharaja of Susang . . . . .	3,91,690
<b>Total</b>	<u>10,73,441</u>

72. The above balances agree with those in the Subsidiary Loan Register on the 31st March 1938. All the balances have been accepted by the parties concerned and are considered to be good debts. The conditions of repayment were also fulfilled in each case.

*Advances to Cultivators* . . . . . *Dr. Rs. 14,44,746*

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883 . . . . .	2,70,863
(ii) Agriculturist's Loan Act XII of 1884 . . . . .	11,02,743
(iii) Co-operative Credit Society's Act . . . . .	71,140
<b>Total</b>	<u>14,44,746</u>

These balances have agreed with the broadsheet figures. The detailed accounts of (i) and (ii) loans are kept by the District or Revenue Authorities and those of (iii) by the Registrar, Co-operative Societies, Bengal. They are responsible for watching the recoveries of principal and interest. All acceptance certificates have been received. During the year under review a sum of Rs. 3,295 was written-off on account of Agricultural Loan. A reference has been made to the Local Government to ascertain the amount of doubtful assets in the balances. The amounts of overdue instalments of principal under (i) and (ii) are Rs. 36,650 and Rs. 8,45,984 respectively and a total sum of Rs. 74,583 is overdue on account of interest. The amounts of overdue principal and interest on account of (iii) as reported by the Registrar; Co-operative Societies, Bengal, are Rs. 24,337 and Rs. 7,392 respectively.

*Advances under Special Laws* . . . . . *Dr. Rs. 81,997*

74. The balance is distributed under the following classes of loans :—

	Dr. Rs.
(i) Zamindary Embankment Advance under Act II (B. C.) of 1882 . . . . .	81,196
(ii) Advances under Bengal Agricultural and Sanitary Improvement Act of 1920 . . . . .	801
<b>Total</b>	<u>81,997</u>

75. The balances under the heads have all agreed with the broadsheets maintained in the Account Office. The Revenue authorities are responsible for watching the recoveries of principal and interest. No portion of the loans under (ii) is doubtful. Only a sum of Rs. 3 is overdue on account of interest. Information regarding overdue principal, interest and doubtful assets under item (i) has been called for from the local Government. Acceptance of balance has been received in all cases.

*Miscellaneous Loans and Advances* . . . . . *Dr. Rs. 5,10,003*

76. The details of the balances are :—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute . . . . .	8,500
(ii) Loans to ex-detenus . . . . .	4,35,316
(iii) Advances for the introduction and working of the Bengal Wakf Act . . . . .	55,000
(iv) Loans under Bengal State-aid to Industries Act . . . . .	2,500
(v) Chittagong General Hospital Committee . . . . .	—107
(vi) Miscellaneous . . . . .	8,794
<b>Total</b> . . . . .	<u><u>5,10,003</u></u>

77. The balances have agreed with those of the broadsheets. The recoveries are watched by different officers subordinate to the Government of Bengal. During the year under review a sum of Rs. 1,064 was written-off under item (i). All the balances have been accepted by the parties concerned except in three cases under item (i).

*Loans to Government Servants—*

	Dr. Rs.
(i) House building Advances . . . . .	2,17,613
(ii) Advances for purchase of motor cars . . . . .	1,46,273
(iii) Advances for purchase of other conveyances . . . . .	700
(iv) Passage Advances . . . . .	1,053
(v) Other Advances . . . . .	20
<b>Total Rs.</b> . . . . .	<u><u>3,65,659</u></u>

78. All the balances have agreed with those in the separate register-maintained in the Account Office except (ii), under which there was a difference of Rs. 83 which has been settled in the accounts for 1938-39. The conditions of repayment have been fulfilled in all cases. Recoveries are being effected regularly. No portion of the balances is reported to be a doubtful asset. Certificates of correctness of balances have not been received

in 30 cases in respect of (i) and 20 in respect of (ii). Steps have been taken by the Account Office to get the wanting certificates.

	Rs.
<b>SECTION 8 (I).—REMITTANCES</b> . . . . .	{ Cr. 10,19,252
	{ Dr. 2,842
<b>Remittances within India.</b>	

79. This head consists of:—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller . . . . .	4,15,022	..
Remittances by Bills . . . . .	5,64,906	..
Adjusting Account between Central and Provincial Governments . . . . .	39,324	..
Inter-Provincial Suspense Account . . . . .	..	2,842
<b>Total</b> . . . . .	10,19,252	2,842

80. The following are the details of the first item:—

	Cr. Rs.
1. Forest Remittances . . . . .	11,420
2. Public Works Remittances . . . . .	3,83,987
3. Sanitary Works Remittances. . . . .	19,557
4. Judicial Remittances . . . . .	58
<b>Total</b> . . . . .	4,15,022

81. This head comprises two different kinds of transactions, one being remittance in actual cash between treasuries and departments, rendering accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose.

The balances have agreed in all cases with the remittance or subsidiary registers.

Remittances by Bills . . . . .	Cr. Rs. 5,64,906
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82. The details are as follows :—

	Cr. Rs.
Supply Bills . . . . .	1,82,600
Remittance Transfer Receipts . . . . .	3,82,306
	<hr/>
Total . . . . .	5,64,906
	<hr/>

83. The amounts received on issue of supply bills and remittance transfer receipts are credited to this head and the amounts paid upon them are debited to it. The head therefore shows a credit balance equal to the amounts of bills outstanding.

The balances under *Supply Bills and Remittance Transfer Receipts* have been duly proved with the amounts of bills outstanding on the 31st March 1938.

**Adjusting Account between Central and Provincial Governments . . . . . Cr. Rs. 39,324**

**Inter-Provincial Suspense Account . . . . . Dr. Rs. 2,842**

84. The former head records transactions between the Central Government and the Government of Bengal and the latter those between the Government of Bengal and other Provincial Governments requiring monetary settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which monetary settlement could not be carried out in the Reserve Bank's accounts for the year 1937-38. These have been verified with the balances in the separate registers maintained for the purpose in the Account Office. The monetary settlement for the balances has been carried out in the Bank's account for 1938-39.

**SECTION V.—CLOSING CASH BALANCE . . . . . Dr. Rs. 1,36,01,277**

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

	Rs.
Cash in Treasuries . . . . .	21,45,459
Deposits with the Reserve Bank . . . . .	92,53,306
Remittances in transit . . . . .	22,02,512

The cash balances in the treasuries on the 31st March 1938 have been acknowledged as correct by the District Officers. The balance under "Deposits with the Reserve Bank" differed from that shown in the statement of the Bank, by a sum of Rs. 295. This difference has been settled in 1938-39. The balance under the third item has been verified by the Currency Officer, Reserve Bank, Calcutta.

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**B.—DEBT, DEPOSIT, ETC., ACCOUNTS.**

**Part II.—Accounts.**

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

Heads of Receipts.	Actuals for 1937-38.	Heads of Disbursements.	Actuals for 1937-38.
1	2	3	4
<b>O.—Unfunded Debt incurred—</b>		<b>O.—Unfunded Debt discharged—</b>	Rs.
State Provident Funds . . . . .	66,41,434	State Provident Funds . . . . .	47,33,473
<b>Total . . . . .</b>	<b>66,41,434</b>	<b>Total . . . . .</b>	<b>47,33,473</b>
<b>P.—Deposits and Advances—</b>		<b>P.—Deposits and Advances—</b>	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Famine Relief Fund . . . . .	22,966	Famine Relief Fund . . . . .	..
General Police Fund . . . . .	446	General Police Fund . . . . .	..
Deposit Account of the Fund for restoration of Earthquake Damage transferred from Central Government.	..	Deposit Account of the Fund for restoration of Earthquake Damage transferred from Central Government.	—32
Depreciation Reserve Fund—Government Presses . . . . .	95,627	Depreciation Reserve Fund—Government Presses . . . . .	55,314
Deposits of Local Funds . . . . .	2,51,17,389	Deposits of Local Funds . . . . .	2,49,31,033
Civil Deposits . . . . .	5,90,56,608	Civil Deposits . . . . .	5,92,91,817
Other Accounts . . . . .	9,86,081	Other Accounts . . . . .	22,30,347



<i>Advances not bearing interest—</i>			
Advances Repayable	13,03,958	13,15,359	
Permanent Advances	9,005	18,351	
* Accounts with Foreign Governments and Indian States.	14,250	..	
Accounts with the Government of Burma	3,58,385	3,58,385	
Accounts with the Reserve Bank	2,03,292	2,84,734	
<i>Suspense—</i>			
Suspense Accounts	4,56,27,437	5,75,98,656	
Cheques and Bills	3,18,63,032	3,14,01,387	
Departmental and similar Accounts	1,31,518	82,672	
Total	16,47,89,994	17,75,68,003	
<b>R.—Loans and Advances by Provincial Governments—</b>			
Loans to Municipalities, Port Funds, etc.	25,52,080	14,41,241	
Loans to Government Servants	1,86,471	2,26,951	
Total	27,38,551	16,68,192	
Carried over	17,51,69,979	18,39,69,668	

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

Heads of Receipts.	1	2	3	4
Heads of Receipts.	Actuals for 1937-38.	Actuals for 1937-38.	Heads of Disbursements.	Actuals for 1937-38.
<b>S.—Remittances—</b> Brought forward . Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Remittances by Bills . . . . . Adjusting Account between Central and Provincial Governments. Inter-Provincial Suspense Account . . . . . Total .	Rs. 17,41,69,979 22,93,99,998 2,25,86,855 12,19,20,179 82,01,427 38,21,08,459 55,62,78,438 13,90,85,045 68,63,63,483 26,41,461 79,35,324 . . . . . 1,05,76,785 69,69,40,268	Rs. 18,39,69,668 22,89,84,976 2,20,21,949 12,18,80,855 82,04,269 38,10,92,049 56,50,61,717 11,82,77,274 68,33,38,991 21,45,459 92,53,306 22,02,512 1,36,01,277 69,69,40,268	Brought forward . Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Remittances by Bills . . . . . Adjusting Account between Central and Provincial Governments. Inter-Provincial Suspense Account . . . . . Total . Total Disbursements under Debt, Deposit and Remittance heads. Total Expenditure as per Account No. 2 of Part A. TOTAL DISBURSEMENTS .	Rs. 18,39,69,668 22,89,84,976 2,20,21,949 12,18,80,855 82,04,269 38,10,92,049 56,50,61,717 11,82,77,274 68,33,38,991 21,45,459 92,53,306 22,02,512 1,36,01,277 69,69,40,268
<b>V.—Opening Cash Balance—</b> Cash in treasuries . . . . . Deposits with the Reserve Bank . . . . . Remittances in transit . . . . . Total . GRAND TOTAL .	Rs. 17,41,69,979 22,93,99,998 2,25,86,855 12,19,20,179 82,01,427 38,21,08,459 55,62,78,438 13,90,85,045 68,63,63,483 26,41,461 79,35,324 . . . . . 1,05,76,785 69,69,40,268	Rs. 18,39,69,668 22,89,84,976 2,20,21,949 12,18,80,855 82,04,269 38,10,92,049 56,50,61,717 11,82,77,274 68,33,38,991 21,45,459 92,53,306 22,02,512 1,36,01,277 69,69,40,268	Brought forward . Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Remittances by Bills . . . . . Adjusting Account between Central and Provincial Governments. Inter-Provincial Suspense Account . . . . . Total . Total Receipts under Debt Deposit and Remittance heads. Total Revenue as per Account No. 2 of Part A. TOTAL RECEIPTS .	Rs. 18,39,69,668 22,89,84,976 2,20,21,949 12,18,80,855 82,04,269 38,10,92,049 56,50,61,717 11,82,77,274 68,33,38,991 21,45,459 92,53,306 22,02,512 1,36,01,277 69,69,40,268
<b>V.—Closing Cash Balance—</b> Cash in Treasuries . . . . . Deposits with the Reserve Bank . . . . . Remittances in transit . . . . . Total . GRAND TOTAL .	Rs. 17,41,69,979 22,93,99,998 2,25,86,855 12,19,20,179 82,01,427 38,21,08,459 55,62,78,438 13,90,85,045 68,63,63,483 26,41,461 79,35,324 . . . . . 1,05,76,785 69,69,40,268	Rs. 18,39,69,668 22,89,84,976 2,20,21,949 12,18,80,855 82,04,269 38,10,92,049 56,50,61,717 11,82,77,274 68,33,38,991 21,45,459 92,53,306 22,02,512 1,36,01,277 69,69,40,268	Brought forward . Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller. Remittances by Bills . . . . . Adjusting Account between Central and Provincial Governments. Inter-Provincial Suspense Account . . . . . Total . Total Disbursements under Debt, Deposit and Remittance heads. Total Expenditure as per Account No. 2 of Part A. TOTAL DISBURSEMENTS .	Rs. 18,39,69,668 22,89,84,976 2,20,21,949 12,18,80,855 82,04,269 38,10,92,049 56,50,61,717 11,82,77,274 68,33,38,991 21,45,459 92,53,306 22,02,512 1,36,01,277 69,69,40,268

No. 2 — STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1937-38 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

1	On 31st March 1937.	On 31st March 1938	Increase (+) Decrease (—) in the year ended 31st March 1938.
	2	3	4
	Rs.	Rs.	Rs.
<b>Capital and other expenditure.</b>			
<b>Commercial Departments—</b>			
Irrigation . . . . .	(a) 5,17,75,531	5,19,85,085	+2,09,554
Other Commercial Departments . . . . .	12,55,237	12,55,237	..
<b>Total Commercial Departments</b>	<b>5,30,30,768</b>	<b>5,32,40,322</b>	<b>+2,09,554</b>
<b>Other Departments—</b>			
Other accounts . . . . .	1,38,78,042	1,45,11,866	+6,33,824
<b>Total Other Departments</b>	<b>1,38,78,042</b>	<b>1,45,11,866</b>	<b>+6,33,824</b>
<b>Total capital expenditure</b>	<b>6,69,08,810</b>	<b>6,77,52,188</b>	<b>+8,43,378</b>
<b>Loans and Advances—</b>			
Loans to Municipalities, Port Funds, etc	92,45,637	81,34,798	—11,10,839
Loans to Government Servants . . . . .	3,25,179	3,65,659	+40,480
<b>Total Loans and Advances</b>	<b>95,70,816</b>	<b>85,00,457</b>	<b>—10,70,359</b>
<b>Total capital and other expenditure</b>	<b>7,64,79,626</b>	<b>7,62,52,645</b>	<b>—2,26,981</b>
<b>Deduct—Contribution from revenue for capital expenditure</b>	(b) 2,10,26,034	2,19,04,719	+8,78,685
<b>Net capital and other expenditure (outside the Revenue Account)</b>	<b>5,54,53,592</b>	<b>5,43,47,926</b>	<b>—11,05,666</b>

(a) Excluding Rs 60,320 on account of capital expenditure on Dredger 'Cowlay' to end of 1936-37 since written off the capital account

(b) Excluding Rs. 9,354 written off.

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1937-38 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1937.	On 31st March 1938.	Increase(+) / Decrease(-) in the year ended 31st March 1938.
	Rs.	Rs.	Rs.
<b>Principal Sources of Funds.</b>			
<b>Debt—</b>			
Unfunded Debt . . . . .	3,97,27,594	4,16,35,555	+19,07,961
<b>Total Outstanding Debt . . . . .</b>	<b>3,97,27,594</b>	<b>4,16,35,555</b>	<b>+19,07,960</b>
Depreciation and other Reserve Funds	7,62,902	8,26,659	+63,757
Net balance under Deposits, Advances, etc., other than those shown separately. <i>H</i>	3,49,04,340	3,40,23,607	-8,80,733
<b>Total Debt and other obligations . . . . .</b>	<b>7,53,94,836</b>	<b>7,64,85,821</b>	<b>+10,90,985</b>
<i>Deduct—</i> Cash Balance . . . . .	1,05,76,785	1,36,01,277	+30,24,492
<i>„</i> —Investments . . . . .	..	1,19,61,033	+1,19,61,033
<b>Net Provision of Funds . . . . .</b>	<b>6,48,18,051</b>	<b>5,09,23,511</b>	<b>-1,38,94,540</b>

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt. 1	Amount on 1st April 1937. 2	Additions during the year. 3	Discharges during the year. 4	Amount on 31st March 1938. 5
	Rs.	Rs.	Rs.	Rs.
<b>Unfunded Debt—</b>				
<b>State Provident Funds—</b>				
General Provident Fund . . .	3,59,74,485	59,11,037	44,30,180	3,74,46,333
Indian Civil Service Provident Fund.	20,28,201	3,81,313	1,48,950	22,60,504
Indian Civil Service (Non-European members) Provident Fund.	1,60,420	33,753	3,160	1,91,013
Contributory Provident Fund .	14,10,327	3,07,793	1,33,086	15,85,034
<b>Other Miscellaneous Provident Funds—</b>				
Forest Revenue Officers' Provident Fund.	27,190	1,632	9,088	19,734
Non-pensionable Officers' Provident Fund.	1,26,971	5,906	..	1,32,877
<b>Total Debt and other Interest-bearing obligations.</b>	<b>3,97,27,594</b>	<b>66,41,434</b>	<b>47,33,473</b>	<b>4,16,35,555</b>

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

I.—Famine Relief Fund.

	Rs.		Rs.
Balance on 31st March 1937 .	3,30,773	Balance on 31st March 1938.	3,53,739*
Recoveries of Famine expenditure.	22,966		
<b>Total .</b>	<b>3,53,739</b>	<b>Total .</b>	<b>3,53,739</b>

Rs.  
\* Cash . . . . . 3,53,739

II.—General Police Fund.

	Rs.		Rs.
Balance on 31st March 1937 .	80,656	Balance on 31st March 1938.	81,102
Amount transferred to the credit of the Fund during the year.	446		
<b>Total .</b>	<b>81,102</b>	<b>Total .</b>	<b>81,102</b>

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

	Rs.		Rs.
Balance on 31st March 1937 .	8,166	Expenditure during the year	(a) —32
		Balance on 31st March 1938	8,198
<b>Total .</b>	<b>8,166</b>	<b>Total .</b>	<b>8,166</b>

(a) Represents write-back of the excess debit of the preceding year.

IV.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 31st March 1937 .	3,43,307	Amount expended to meet the cost of renewals and replacements.	55,314
Amount appropriated from revenue.	95,627	Balance on 31st March 1938	3,83,620
<b>Total .</b>	<b>4,38,934</b>	<b>Total .</b>	<b>4,38,934</b>

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

V.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 31st March 1937 .	43,32,632	Amount of expenditure during the year.	13,21,782
Amount allotted from the Central Road Fund.	2,27,362	Balance on 31st March 1938 .	32,38,212
Total .	45,59,994	Total .	45,59,994

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

	Rs.		Rs.
Balance on 31st March 1937 .	3,64,489	Amount expended on various schemes.	6,04,489
Amount contributed by the Central Government.	3,96,600	Balance on 31st March 1938 .	2,52,297
Local contributions . . .	95,697	Total .	8,56,786
Total .	8,56,786	Total .	8,56,786

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

	Rs.		Rs.
Balance on 31st March 1937 .	..	Expenditure during the year.	14,611
Amount contributed by the Indian Central Jute Committee.	15,180	Balance on 31st March 1938 .	569
Total .	15,180	Total .	15,180

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

	Rs.		Rs.
Balance on 31st March 1937 .	1,818	Amount expended on various researches.	1,05,920
Amount contributed by the Imperial Council of Agricultural Research.	1,05,536	Balance on 31st March 1938 .	1,434
Total .	1,07,354	Total .	1,07,354

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

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

	Rs.		Rs.
Balance on 31st March 1937 .	2,209	Amount expended on various schemes.	42,164
Amount contributed by the Central Government.	45,464	Balance on 31st March 1938 .	5,509
Total .	47,673	Total .	47,673

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

	Rs.		Rs.
Balance on 31st March 1937 .	1,45,978	Amount expended on various schemes.	1,37,260
Amount contributed by the Central Government.	96,000	Balance on 31st March 1938 .	1,04,718
Total .	2,41,978	Total .	2,41,978

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

	Rs.		Rs.
Balance on 31st March 1937 .	8	Expenditure during the year .	4,121
Amount contributed by the Indian Central Cotton Committee.	4,242	Balance on 31st March 1938 .	129
Total .	4,250	Total .	4,250



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

Major and Minor Heads of Accounts.	Balance on 1st April 1937.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1938.	Interest received and credited to revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . . .	21,84,205	6,75,000	28,59,205	1,53,124	27,06,081	1,22,640
Loans to District and other Local Fund Committees.	23,00,962	98,500	23,99,462	80,932	23,18,530	1,76,347
Loans to Land-holders and other Notabilities	11,81,961	..	11,81,961	1,08,520	10,73,441	44,717
Advances to Cultivators . . . . .	32,21,055	3,72,609	35,93,664	21,48,918	14,44,746	1,68,609
Advances under Special Laws . . . . .	1,08,460	9,237	1,17,697	35,700	81,997	3,124
Miscellaneous Loans and Advances . . . . .	2,48,984	2,85,895	5,34,879	24,886	5,10,003	370
<b>Total</b>	<b>92,45,637</b>	<b>14,41,241</b>	<b>1,06,86,878</b>	<b>22,52,090</b>	<b>81,34,788</b>	<b>5,15,807</b>
<b>Loans to Government Servants—</b>						
House-building advances . . . . .	1,86,155	1,13,203	2,99,358	81,745	2,17,613	6,512
Advances for purchase of motor cars . . . . .	1,36,956	1,11,936	2,48,892	1,02,619	1,46,273	3,905
Advances for purchase of other conveyances . . . . .	991	408	1,399	699	700	6
Passage advances . . . . .	937	1,404	2,341	1,288	1,053	32
Other advances . . . . .	140	..	140	120	20	..
<b>Total</b>	<b>3,25,179</b>	<b>2,26,951</b>	<b>5,52,130</b>	<b>1,86,471</b>	<b>3,65,659</b>	<b>10,455</b>
<b>GRAND TOTAL</b>	<b>95,70,816</b>	<b>16,68,192</b>	<b>1,12,39,008</b>	<b>27,38,551</b>	<b>85,00,457</b>	<b>5,26,262</b>



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