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GOVERNMENT OF BENGAL

# FINANCE ACCOUNTS

1942-43

AND THE

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# AUDIT REPORT

1943.





**FINANCE ACCOUNTS. GOVERNMENT OF BENGAL  
1942-43.**

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**Finance Accounts of the Government of Bengal for the year 1942-43 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 1942-43 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 1942-43 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Accountant-General, Bengal, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Bengal for the year 1942-43.

SIMLA ;  
The 17th April 1944. }

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

## A. GENERAL FINANCE ACCOUNTS.

### I.—REPORT.

#### INTRODUCTORY.

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

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

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

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

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

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

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

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

SUMMARY OF THE TRANSACTIONS FOR 1942-43.

4. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the subjoined statement.

Receipts.	Budget Estimates 1942-43.	Actuals 1942-43.	More (+) Less (-).	Disbursements.	Budget Estimates 1942-43.	Actuals 1942-43.	More (+) Less (-).
1	2	3	4	5	6	7	8
<b>Revenue.</b>							
<b>Principal Heads of Revenue—</b>							
Customs . . . . .	1,25,00	1,19,09	-5,91				
Taxes on Income other than Corporation Tax.	1,71,00	2,18,00	+47,00			10	+10
Land Revenue . . . . .	3,67,49	3,61,29	-6,20		37,73	34,77	-2,96
Provincial Excise . . . . .	1,82,00	2,53,65	+71,65		22,28	23,36	+1,08
Stamps . . . . .	2,55,00	2,49,75	-5,25		4,75	5,24	+49
Forest . . . . .	26,18	38,37	+12,19		18,73	25,51	+6,78
Registration . . . . .	28,50	33,38	+4,88		19,58	20,30	+72
Receipts under Motor Vehicles Acts . . . . .	22,72	15,97	-6,75		4,50	4,50	..
Other Taxes and Duties . . . . .	1,94,35	1,60,28	-34,07		5,69	5,41	-28
<b>Total Principal Heads . . . . .</b>	<b>13,72,24</b>	<b>14,49,78</b>	<b>+77,54</b>	<b>Total Direct Demands . . . . .</b>	<b>1,13,26</b>	<b>1,19,19</b>	<b>+5,93</b>
				<b>I.--REVENUE.</b>			
				Expenditure.			
				Direct Demands on the Revenue—			
				Salt . . . . .			
				Land Revenue . . . . .			
				Provincial Excise . . . . .			
				Stamps . . . . .			
				Forest . . . . .			
				Registration . . . . .			
				Charges on account of Motor Vehicles Acts			
				Other Taxes and Duties . . . . .			

## FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

## SUMMARY OF THE TRANSACTIONS FOR 1942-43—concl'd.

Receipts.	Budget Estimates 1942-43.	Actuals 1942-43.	More (+) Less (-).	Disbursements.	Budget Estimates 1942-43.	Actuals 1942-43.	More (+) Less (-).
1	2	3	4	5	6	7	8
Brought forward . . . . .	13,72,24	14,49,78	+77,54	Brought forward . . . . .	1,13,26	1,19,19	+5,93
Railways . . . . .	5	1,42	+1,37	Railways . . . . .	..	42,72	..-2,72
Irrigation—Net Receipts . . . . .	2,52	5,12	+2,60	Irrigation . . . . .	45,44	22,01	+1,34
Debt Services . . . . .	32,01	29,22	-2,79	Debt Services . . . . .	20,67	9,79,95	-15,45
Civil Administration . . . . .	94,65	1,02,51	+7,96	Civil Administration . . . . .	9,95,40	63,43	-92,19
Civil Works and Miscellaneous Public Improvements. . . . .	36,82	17,56	-19,26	*Improvements. . . . .	1,55,62	2,56,98	+42,72
Miscellaneous . . . . .	30,25	28,02	-2,23	Miscellaneous . . . . .	2,14,26	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments. . . . .	22	14	-8	Contributions and Miscellaneous Adjustments between Central and Provincial Governments. . . . .	..	1,91,37	+66,08
Extraordinary Receipts . . . . .	1,03	12,56	+11,53	Extraordinary Charges . . . . .	1,25,29	3,63	-1,91
Total Revenue . . . . .	15,69,79	16,46,43	+76,64	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	16,75,38	16,79,18	+3,80
Deficit . . . . .	1,05,59	32,75	-72,84	Total Expenditure on Revenue Account . . . . .	..	..	..
				.....			
				<b>II.—CAPITAL.</b>			
				Capital expenditure outside the revenue account—			
				Irrigation . . . . .	46	2,28	+1,82
				Commuted value of pensions . . . . .	-2,84	-2,84	..
				Total . . . . .	-2,88	-56	+1,82



III.—DEBT.		Public Debt.		Unfunded Debt.		Deposits and Advances.		Loans and Advances by Provincial Governments.		IV.—REMITTANCE.	
Floating debt . . . . .	3,00,00	2,17,00	—83,00	Famine Insurance Fund . . . . .	16,31	16,30	Famine Insurance Fund . . . . .	15,97	15,97	Loans and Advances . . . . .	90,48
Loans from Central Government . . . . .	1,21,35	4,64,60	+ 3,43,25	Depreciation Reserve Fund—Government Presses. . . . .	..	..	Depreciation Reserve Fund—Government Presses. . . . .	7	7	Remittances . . . . .	..
Total . . . . .	4,21,35	6,81,60	+ 2,60,25	Other Reserve Funds . . . . .	1,50	1,50	Other Reserve Funds . . . . .	286	286	Cash Balance . . . . .	62,40,79
State Provident Funds . . . . .	72,00	66,37	— 5,63	Deposits of Local Funds . . . . .	2,84,00	2,81,01	Deposits of Local Funds . . . . .	2,77,45	2,77,45	(A) Closing Balance . . . . .	2,60,46
Total . . . . .	72,00	66,37	— 5,63	Civil Deposits . . . . .	4,92,35	7,19,93	Civil Deposits . . . . .	4,79,60	4,79,60	GRAND TOTAL . . . . .	1,11,10,61
Other Accounts . . . . .	32,88	18,65	+ 2,27,58	Advances not bearing interest . . . . .	16,00	77,61	Advances not bearing interest . . . . .	33,65	33,65		
Advances not bearing interest . . . . .	16,00	77,61	— 14,23	Suspense . . . . .	4,06,00	11,93,20	Suspense . . . . .	18,37	18,37		
Suspense . . . . .	4,06,00	11,93,20	+ 7,87,20	Total . . . . .	12,49,04	23,08,20	Total . . . . .	4,06,70	4,06,70		
Recoveries of Loans and Advances . . . . .	1,21,00	52,19	— 68,81	Loans and Advances by Provincial Governments. . . . .	..	..	Loans and Advances by Provincial Governments. . . . .	12,34,57	12,34,57		
Remittances . . . . .	..	62,23,42	+ 62,23,42	Recoveries of Loans and Advances . . . . .	1,21,00	52,19	Recoveries of Loans and Advances . . . . .	90,48	90,48		
Cash Balance . . . . .	..	1,32,40	+ 17,67	Remittances . . . . .	..	62,23,42	Remittances . . . . .	..	..		
(A) Opening Balance . . . . .	1,14,73	1,11,10,61	+ 75,62,70	(A) Opening Balance . . . . .	1,14,73	1,32,40	(A) Opening Balance . . . . .	78,74	78,74		
GRAND TOTAL . . . . .	35,47,91	1,11,10,61	+ 75,62,70	GRAND TOTAL . . . . .	35,47,91	1,11,10,61	GRAND TOTAL . . . . .	35,47,91	35,47,91		

(A) Increase of cash balance during the year (vide paragraph 11) . . . . . 1,25,06

—83 00  
+ 93,69  
+ 10,69  
+ 10,45  
+ 10,45  
.. — 2  
— 1,45  
— 8,97  
+ 1,47,43  
— 21,52  
+ 1,28,76  
+ 8,03,95  
+ 10,48,18  
+ 65,25  
+ 62,40,79  
+ 1,81,72  
+ 75,62,70

## REVENUE RECEIPTS.

The increase of 76,54 in revenue receipts was the net effect of a rise of 1,59,18 under some heads and a fall of 82,54 under others. The more important variations are explained below :—

## INCREASES.

*Taxes on Income other than Corporation Tax.*—Due to increase in the share assigned to Bengal resulting from improvement in the income-tax receipts.

*Provincial Excise.*—Mainly due to larger consumption of country liquor owing partly to scanty supply of foreign liquor and partly to the influx of non-Bengalee labourers, evacuees and camp-followers addicted to liquor.

*Forest.*—Due partly to the general improvement in the timber market and partly to special orders from the Supply Department of the Government of India.

*Civil Administration.*—Mainly due to the sale-proceeds of paddy and potato seeds distributed under the "Grow More Food" Scheme.

*Extraordinary Receipts.*—Due partly to collective fines and partly to arrear recoveries from the Central Government in respect of additional war-time measures for the maintenance of internal security.

## DECREASES.

*Customs.*—Chiefly due to export restrictions and difficulties in shipping raw jute.

*Land Revenue.*—Due to smaller collection of revenue and cess and smaller recovery of settlement charges as a result of flood, cyclone and unfavourable economic conditions.

*Stamps.*—Due partly to unsettled trade conditions and partly to decrease in litigation as a result of the working of Debt Settlement Boards.

*Receipts under Motor Vehicles Acts.*—Due to fall in motor traffic mainly owing to petrol rationing.

*Other Taxes and Duties.*—Mainly due to smaller yield from the Sales Tax than originally anticipated.

*Civil Works.*—Due to smaller transfers from the Central Road Fund owing to the curtailment of expenditure on works financed from the Fund.

## OTHER RECEIPTS.

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

## INCREASES.

*Loans from the Central Government.*—Due to loans of (i) Rs. 2.50 crores taken for ways and means purposes, (ii) Rs. 1 crore for advances to small jute growers and (iii) Rs. 4.60 lakhs for the erection of filatures, which were not anticipated at the budget stage, partly set off by smaller requirement of loan by the Province to finance its own share of the expenditure on Civil Defence measures (11, 35.)

*Civil Deposits.*—Increased receipts mainly under (i) Personal Deposits (2,61,00) and (ii) Revenue Deposits (24,80), partly set off by decrease in receipts under Deposits for work done for Public Bodies (65,20).

*Advances not bearing interest.*—Mainly increased recoveries of Forest advances and unforeseen recoveries of emergent advances to Government servants for the removal of their families and advances made for the purchase of food grains and acquisition of motor vehicles for Civil Defence purposes.

*Suspense.*—Mainly due to larger advances from the Central Government in connection with the expenditure on Civil Defence Measures (3,64,00) and larger issue of pre-audit cheques (4,17,00).

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

## DECREASES.

*Floating debt.*—Mainly due to smaller issue of treasury bills (1,50,00), partly set off by larger ways and means advances (67,00).

*State Provident Funds.*—Due to smaller receipts on account of subscription to the General Provident Fund.

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

*Loans and Advances by Provincial Governments.*—Mainly due to smaller recoveries of advances of short-term loans to Agricultural Co-operative Societies and of agricultural advances to cultivators owing to flood and cyclone.

## REVENUE EXPENDITURE.

The total revenue expenditure exceeded the budget estimate by 3,80. This was the result of an increase of 1,19,31 under certain heads and a decrease of 1,15,51 under others. The more important variations were:—

## INCREASES.

*Forest.*—Mainly due to larger extraction of timber departmentally to meet special orders from the Supply Department.

*Miscellaneous.*—Mainly under 'Famine' owing to widespread distress caused by cyclone and flood.

*Extraordinary Charges.*—Due partly to intensification of A. R. P. and Civil Defence activities and partly to special measures designed to meet the exigencies of the war situation.

## DECREASES.

*Land Revenue.*—Mainly due to the abandonment of the Revisional Settlement in a district.

*Civil Administration.*—The decrease occurred mainly under General Administration, Education and Public Health and was chiefly due to curtailment of tours, non-appointment of Parliamentary Secretaries, etc., shorter sessions of Provincial Legislatures, transfer of officers to Civil Defence work, postponement of the scheme for the promotion of communal harmony, smaller expenditure on rural reconstruction schemes and Debt Conciliation Boards, curtailment of grants to local bodies for Primary Education, postponement of the opening of new centres for training primary school teachers, postponement of the scheme for Adult Education owing to the war, deputation of a number of officers to military and other services, smaller expenditure under Grants for Public Health purposes and Expenses in connection with epidemic diseases. The decrease was partly counterbalanced by increased expenditure under Police and Agriculture owing mainly to the expansion of Civic Guard Organisation, grant of dearness allowance at enhanced rates and emergency area bonus, rise in the price of clothing materials, purchase and maintenance of motor cars for improving the mobility of the force and to the 'Grow More Food' campaign.

*Civil Works.*—Due partly to postponement and slow progress of works owing to scarcity of materials and partly to unforeseen recoveries of departmental charges on Defence Works.

## OTHER EXPENDITURE.

## INCREASES.

*Loans from the Central Government.*—Due to the repayment of the loan of Rs. 1 crore (*vide* explanation against this head under "Other Receipts" at page 6), partly set off by savings owing to the repayment of the loan taken for financing the Civil Defence expenditure being based on the actuals for 1941-42.

*State Provident Funds.*—Mainly due to larger withdrawals from the General Provident Fund.

*Civil Deposits.*—Mainly due to larger withdrawals under Revenue Deposits (9,68), Civil Courts' Deposits (13,30) and Personal Deposits (1,89,22), partly set off by smaller withdrawals under Deposits for work done for Public Bodies (67,68).

*Advances not bearing interest.*—Mainly increased payments of Forest advances and unforeseen payments of emergent advances to Government servants for the removal of their families, advances made for the purchase of food grains and acquisition of motor vehicles for Civil Defence purposes and advances for the erection of filatures.

*Suspense.*—Mainly due to the adjustment of advances in connection with the expenditure on Civil Defence measures (3,64,00) (*see* explanation against this head under "Other Receipts" at page 6) and to larger payments of pre-audit cheques (4,15,00).

*Loans and Advances by Provincial Governments.*—Mainly due to (i) unforeseen advances to the Calcutta Corporation (20,00) and (ii) larger advances to cultivators as agricultural loans owing to flood and cyclone (83,60), partly set off by smaller advances for granting short term loans to Agricultural Co-operative Societies (35,70).

*Remittances.*—See remarks against this head under "Other Receipts" at page 6.

## DECREASES.

*Floating debt.*—See remarks against this head under "Other Receipts" at page 6.

*Deposits of Local Funds.*—Mainly due to smaller withdrawals from District Funds (31 08), partly counterbalanced by larger withdrawals under Education Funds (18,00) and Municipal Funds (5,80).

*Other Accounts.*—Due chiefly to smaller expenditure on schemes financed from the Central Road Fund.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

5. Like the year 1941-42 the year 1942-43 also proved to be better than was originally anticipated. The budget for the year anticipated revenue receipts of 15,89,79 and revenue expenditure of 16,75,38. Actually, however, these turned out to be 16,46,43 and 16,79,18 respectively. There was thus a revenue deficit of 32,75 only against the estimated deficit of 1,05,59 resulting in an improvement of 72,84. This improvement was brought about by an increase of 76,64 in revenue receipts set off by an increase of 3,80 in revenue expenditure.

"Taxes on Income" (47,00) and "Provincial Excise" (71,05) mainly contributed to the increase in revenue receipts which was counterbalanced by a decrease of 34,07 under "Other Taxes and Duties". Other notable increases were 12,19 under "Forest", 7,98 under "Civil Administration" and 11,53 under "Extraordinary Receipts".

The improvement under "Income-Tax" was due mainly to the war boom in industries, while the improvement under "Provincial Excise" was attributable in the main to the larger consumption of country liquor as a result of the influx into the Province of non-Bengalee labourers, factory workers, camp-followers and evacuees. The decrease under "Other Taxes and Duties" was principally due to a smaller yield from the Sales Tax than was originally anticipated. This being the first year in which the Sales Tax Act was in operation for full twelve months, there were no data, at the time of framing the budget, on which an exact estimate of the probable yield from the tax could be framed. Besides, the receipts from the tax were largely affected by the reduction of private sales of building materials and of imported consumer's goods.

The increase of 3,80 in revenue expenditure was the net effect of increases and decreases under several heads. The notable increases were 42,72 under "Miscellaneous" and 66,08 under "Extraordinary Charges" which were counterbalanced by a decrease of 92,19 under "Civil Works". The increased expenditure under "Miscellaneous (Famine Relief)" was necessitated by the devastation caused by cyclone and flood in two districts. The increase under "Extraordinary Charges" was due partly to the intensification of A.R.P. and Civil Defence activities and partly to special measures designed to meet the exigencies of the war situation. The decrease under "Civil Works" was due partly to the postponement and slow progress of works owing to the scarcity of materials and partly to unforeseen recoveries of departmental charges on Defence works.

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

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

*Progressive Capital Outlay to the end of the year.*

6. The following table shows a progressive account of the capital expenditure outside the revenue-account of the Government of Bengal up to the end of 1942-43.

Nature of expenditure.	Expenditure up to 1941-42.	Expenditure during 1942-43.	Total.
1	2	3	4
65. Capital Outlay on Forests . . . . .	13	..	13
68. Construction of Irrigation, etc., works . . . .	3,19,00	2,28	3,21,28
81. Capital Account of Civil Works outside the Revenue Account.	96,04	..	96,04
83. Payments of commuted value of pensions . . .	29,89	—2,84	27,05
Total . . . . .	4,45,06	—56	4,44,50

*83. Payments of commuted value of pensions.*

The *minus* figure for the year 1942-43 was due to the write-back to revenue by equated instalments of the capitalised value of pensions initially booked under this head.

*Financial results of Irrigation Works.*

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

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1942-43.			Direct working expenses during 1942-43.	Net revenue excluding interest.			Net profit or loss after meeting interest.	
	During 1942-43.	To end of 1942-43.	Direct revenue (public works receipts).	Portion of land revenue due to works.	Total revenue receipts		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
<b>A.—Irrigation Works.</b>											
Unproductive.											
Midnapore Canal . . . . .	..	83,07	89	..	89	92	-3	..	3,32	-3,35	4.0
Bakreswar Irrigation Scheme.	..	7,01	4	..	4	22	-18	2.6	28	-16	6.0
Damodar Canal Project . . . . .	2,28	1,24,77	4,05	..	4,05	2,09	+1,96	1.6	4,95	-2,99	2.4
<b>B.—Navigation, Embankment and Drainage Works.</b>											
Unproductive.											
Hijli Tidal Canal . . . . .	..	25,51	6	..	6	24	-18	0.7	1,02	-1,20	4.7
Calcutta and Eastern Canals.	..	69,96	4,24	..	4,24	1,67	+2,57	3.7	2,80	-23	0.3
Sundarbans Steamer Route . . . . .	..	(a)14,67	46	..	46	30	+16	1.1	59	-43	2.9
Dredger "Foyers" . . . . .	..	..	..	..	..	1,55	-1,55	..	..	-1,55	..
Dredger "Alexandra" . . . . .	..	1 81	..	..	..	9	-9	5.0	7	-16	8.8
Madarijpur Bli Route . . . . .	..	88,11	1,19	..	1,19	73	+46	0.6	3,32	-2,86	3.4
Dredging "Bidyadhari" . . . . .	..	7,96	..	..	..	..	..	..	32	-32	4.0
Dredger "Burdwan" . . . . .	..	(a)13,64	..	..	..	6	-6	0.4	55	-61	4.6
Dredger "Ronaldshay" . . . . .	-37	45,66	..	..	..	13	-13	0.3	1,83	-1,96	4.3
Dredger "Cowley" (b) . . . . .	37	41,60	..	..	..	..	..	..	..	..	..
Total . . . . .	2,28	5,18,86	10,93	..	10,93	8,00	+2,93	0.6	19,05	-16,12	3.1

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

(b) Although the dredger was sold during 1941-42, the accounts were kept open for adjustment of certain charges.

The percentage of net loss in the year 1941-42 was 4.2 on the capital outlay to the end of that year.

8. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent. for works sanctioned before the 1st April 1919, 5 per cent. for those sanctioned between the 1st April 1919 and the 1st August 1921 and 6 per cent. for those sanctioned after the 1st August 1921. With effect from the year 1941-42 Government fixed 4 per cent. as the rate for the productivity test in respect of new works sanctioned on or after the 1st April 1941. The productivity test involves certain *pro-forma* adjustments which do not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to the "Unproductive" class. Similarly if a work classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "Productive" class.

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

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

## COMMITMENTS.

9. The appendix at the end of this compilation exhibits a statement showing the extent to which the Government of Bengal was committed at the end of 1942-43 in respect of sanctioned schemes debitible both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. From the year 1940-41 sanctioned schemes debitible to the revenue account are being shown in the statement in accordance with the recommendations of the Public Accounts Committee. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 32.64 lakhs in respect of schemes debitible to the revenue account and to the extent of Rs. 3.84 lakhs in respect of those which are debitible outside the revenue account.

## DEBT POSITION—GENERAL STATEMENT.

10. The debt position of the Government of Bengal at the commencement and also at the end of the year under review is shown in the following statement :—

Nature of Debt. 1	Amount of Debt.		Difference (-) or (+). 4
	On 1st April 1942. 2	On 31st March 1943. 3	
Floating Debt . . . . .	1,00,00	..	-1,00,00
Loans from the Central Government . . . . .	44,06	3,99,85	+3,55,79
Unfunded Debt . . . . .	4,75,35	4,75,27	-8
<b>Gross Total—Rupce Debt . . . . .</b>	<b>6,19,41</b>	<b>8,75,12</b>	<b>+2,55,71</b>
<b>Deduct—Outstanding loans and advances made by Government.</b>	<b>-2,47,58</b>	<b>-3,51,12</b>	<b>-1,03,54</b>
<b>Net Debt . . . . .</b>	<b>3,71,83</b>	<b>5,24,00</b>	<b>+1,52,17</b>

It will be seen from the above statement that there was an increase of 1,52,17 in the net liability of the Province at the end of the year. The outstanding debt (gross) consists of loans from the Central Government and unfunded debt, the particulars of which are given below :—

(i) *Loans from the Central Government.*—A loan of 1,10,00 was taken from the Central Government during the year to finance the Provincial share of the Civil Defence expenditure. The loan is interest-free and is repayable in five equal annual instalments. Out of the loan of 44,06 taken during the year 1941-42 on this account 8,81 was repaid during the year under review. The balance on this account at the end of the year, therefore, stood at 1,45,25.

Another loan of Rs. 2.50 crores carrying interest at 2 per cent. per annum was taken from the Centre during the year for ways and means purposes. The period of the loan is two years. A sum of 4,09 was paid during the year from the current revenues on account of interest on this loan.

A third loan of Rs. 1 crore carrying interest at 1 per cent. per annum was also granted by the Central Government during the year in connection with the scheme of jute purchase. In view of the improvement in the price of jute the entire amount of the loan was repaid during the year. The interest on the loan paid during the year amounted to 38.

A further loan of Rs. 4.60 lakhs was taken from the Central Government for the erection of filatures. Complete information regarding the terms and conditions of the loan is awaited.

(ii) *Unfunded Debt.*—This comprises the Provident Fund balances of Government servants. A sum of 18,18 was paid during the year on account of interest on the debt.

The details of the transactions on account of the loans and advances made by the Provincial Government are shown in statement No. 5 of Part B of this compilation (page 63). The interest received by Government during the year under review in respect of such loans and advances amounted to 6,47.

The outstanding balance of loans and advances made by Government included a sum of 12,86 on account of a loan to the District Board of 24 Parganas for the Magrahat Drainage Scheme. A part of the loan granted to the Board on account of the scheme was at first considered to be irrecoverable, but Government subsequently ordered that the cess realised by the District Board should be adjusted against the outstanding loan and decided to postpone the question of write-off of the balance till 1954-55. In accordance with this decision a sum of 70 was adjusted during the year 1942-43 against the loan due from the Board. See also paragraph 74 of Part B of this compilation (page 52).

The outstanding balance under loans and advances made by Government also included a sum of 6.21 representing the balance of three different loans outstanding against an estate on the 31st March, 1943. In respect of one of the loans (3.05) the estate having defaulted payment since September, 1940, a revised scheme of repayment was sanctioned by Government in January, 1941 and another in September, 1942. Under the second revised scheme the half-yearly instalment was reduced from Rs. 21,952 to Rs. 7,735, but the estate still defaulted payment. The matter is under the consideration of Government.

A sum of Rs. 7.44 outstanding against some ex-detenu on account of advances made to them in connection with the Detenu Training and Setting-up Scheme is also included in the balances under loans and advances. The Public Accounts Committee on the Appropriation Accounts for 1940-41, after consideration of the report of the Special Officer appointed to examine the financial position of factories and farms started under the scheme, recommended that the loss should be written off. A similar recommendation has also been made by the Public Accounts Committee on the Accounts for 1941-42. The question of the write-off is under the consideration of Government.

## BALANCE.

11. (i) The following statement shows the actual "Ways and Means" position of the Government of Bengal month by month during 1942-43 :—

Month.	OPENING CASH BALANCE.		Receipts.	Disbursements.	CLOSING CASH BALANCE.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank*.
1	2	3	4	5	6	7
April 1942 . . . . .	50.42	81.98	5,22.75	6,06.62	19.96	28.57
May " . . . . .	19.96	28.57	7,90.30	7,47.41	21.50	69.92
June " . . . . .	21.50	69.92	9,09.40	8,35.47	29.40	1,35.95
July " . . . . .	29.40	1,35.95	8,08.96	5,62.55	26.21	1,85.55
August " . . . . .	26.21	1,85.55	5,62.39	6,29.10	16.20	1,28.85
September " . . . . .	16.20	1,28.85	6,84.13	6,87.20	31.07	1,10.91
October " . . . . .	31.07	1,10.91	7,95.61	7,48.09	24.96	1,63.64
November " . . . . .	24.96	1,63.64	7,78.19	7,60.98	14.54	1,91.27
December " . . . . .	14.54	1,91.27	7,07.55	7,61.87	17	1,51.32
January 1943 . . . . .	17	1,51.32	11,76.90	10,83.70	24.10	2,20.59
February " . . . . .	24.10	2,20.59	11,61.84	12,06.00	6.87	1,93.66
March " . . . . .	6.87	1,93.66	22,73.98	22,14.05	19.95	2,40.51

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

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

(ii) The amount, period and rate of interest or discount in respect of the several "Ways and Means" advances and treasury bills are given below :—

Date of Loan.	Amount.	Date of Repayment.	Rate of interest or discount.
1	2	3	4
	"Ways and Means" advances.		
11th May 1942 . . . . .	12.00	27th May 1942 . . . . . 29th May 1942 . . . . .	} 2 per cent.

Date of Loan.	Amount.	Date of Repayment.	Rate of interest or discount.
1	2	3	4
<i>"Ways and Means" advances—contd.</i>			
13th May 1942 . . .	12,00	29th May 1942 . . .	2 per cent.
23rd May 1942 . . .	65,00	29th May 1942 . . .	Do.
25th May 1942 . . .	25,00	6th June 1942 . . .	Do.
2nd June 1942 . . .	8,00	9th June 1942 . . .	Do.
4th June 1942 . . .	16,00	11th June 1942 . . .	Do.
5th June 1942 . . .	35,00	12th June 1942 . . .	Do.
<i>Treasury bills.</i>			
7th March 1942 . . . (net matured during 1941-42).	1,00,00	6th June 1942 . . . 8th June 1942 . . .	Re. 0-4-0 per cent. on 1 lakh. Re. 0-4-3 per cent. on 3 lakhs. Re. 0-4-6 per cent. on 1 lakh. Re. 0-5-6 per cent. on 95 lakhs.
6th November 1942 . . .	50,00	6th February 1943 . . .	Re. 0-2-9 per cent. on 5 lakhs. Re. 0-2-6 per cent. on 40 lakhs. Re. 0-2-3 per cent. on 5 lakhs.

(iii) The total amount of ways and means advances taken during the year from the Reserve Bank was 1,67,00. All the advances were repaid before the close of the year and the interest paid on them amounted to 10. The periods for which the advances were taken ranged between one week and three weeks. The rate of interest was 2 per cent. per annum.

(iv) The total amount of treasury bills issued by Government during the year was 50,00. All the bills including those for 1,00,00 issued on the 7th March 1942 were discharged within the year. The total amount of discount paid on the bills was 36. The average rate of discount on the treasury bills was Re. 0-2-6 per cent. per annum as against Re. 0-3-6 in the previous year.

(v) In addition to the closing cash balance of 2,60,46 on the 31st March 1943 shown in sub-paragraph (i) above, the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes, while the remainder of the investments are accounted for under the suspense-head "Cash Balance Investment Account". The total investments (valued at purchase rates) at the beginning and at the end of the year under review were as follows :—

	1st April 1942.	31st March 1943.
Earmarked investments (as shown in sub-paragraph (vi) below) . . . . .	13,93	13,92
Cash Balance Investment Account ( <i>vide</i> paragraph 67 of Part B of this compilation at page 51).	44,89	44,89
<b>Total</b> . . . . .	<b>58,82</b>	<b>58,81</b>

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

	1st April 1942.	31st March 1943.
Cash ( <i>vide</i> sub-paragraph (i) above) . . . . .	1,32,40	2,60,46
Investments . . . . .	58,82	58,81
<b>Total</b> . . . . .	<b>1,91,22</b>	<b>3,19,27</b>



The increase of 1,28,05 in the balance is explained below :—

	Increase.	Decrease.
Net debt outstanding at the end of the year ( <i>vide</i> paragraph 10. <i>ante</i> )	1,52,17	..
Revenue deficit . . . . .	..	32,75
Capital expenditure outside the Revenue Account . . . . .	(a) 56	..
Excess of receipts over disbursements under deposit and remittance heads . . . . .	8,08	..
Investments . . . . .	..	1
Total . . . . .	1,60,81	32,76
Net increase . . . . .	1,28,05	

(a) Increase due to *minus* expenditure.

The balance under "Earmarked Investments" decreased by 1.

(vi) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 6,87 during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1942.			Balance on 31st March 1943.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund .	1,16	13,93	15 09	1,50	13,92	15,42
2. Depreciation Reserve Fund—Government Presses.	5,02	..	5,02	4,97	..	4,97
3. Scheduled Castes Education Fund.	1,81	..	1,81	1,90	..	1,90
4. Subventions from Central Road Fund.	11	..	11	6,85	..	6,85
5. Deposit Account of grants for economic development and improvement of rural areas.	1,39	..	1,39	99	..	99
6. Deposit Account of the grant made by the Indian Central Jute Committee.	..	..	..	(a)	..	..
7. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	4	..	4	..	..	..
8. Deposit Account of the grant from the Central Government for the development of sericultural industry.	5	..	5	3	..	3
9. Deposit Account of the grant from the Central Government for the development of handloom industries.	1,61	..	1,61	1,88	..	1,88
10. Deposit Account of grants from Sugar Excise Fund.	3	..	3	6	..	6
11. Central Cotton Committee Research Fund.	(a)	..	..	(a)	..	..

(a) Below Rs. 1,000.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1942.			Balance on 31st March 1943.		
	Cash.	Invest- ments.	Total.	Cash.	Invest- ments.	Total.
1	2	3	4	5	6	7
12. Deposit Account of grant made by the Indian Re- search Fund Association.	28	..	28	21	..	21
13. Deposit Account of secu- rities held by Government.	3,04	..	3,04	3,03	..	3,03
Total	14,54	13,93	28,47	21,42	13,92	35,34

The nature of the balances of the above accounts has been explained in paragraphs 18 to 20 and 49 to 55 of the Report in Part B of this compilation.

(vii) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B, *vide* paragraphs 2, 90 and those relating to the respective accounts. The balances in the investment account of the Famine Insurance Fund and the Cash Balance Investment Account have been accepted as correct by the Secretary to the Government of Bengal, Finance Department.

#### SUMMARY OF GENERAL FINANCIAL POSITION.

12. As already stated in paragraph 5 *ante* dealing with the revenue position of Government there was a revenue deficit of 32,75 during the year against an estimated deficit of 1,05,59. There was also a decrease of 1 in the balance under "Investments", *vide* paragraph 11(v). The net result of the transactions under Capital, Debt, Deposit and Remittance accounts was an increase of 1,60,81. The balance of the province (including investments), therefore, increased from 1,91,22 at the commencement of the year to 3,19,27 at the end of the year. This shows an improvement of 1,28,05 in the financial position of Government during the year under review as compared with that of the previous year. The bulk of the balance was, however, due to borrowed money consisting of loans from the Central Government aggregating 3,99,85 less Treasury Bills to the extent of 1,00,00 issued in March, 1942, but discharged during the year under review.

The improvement in the Debt Deposit Section was due to the borrowings mentioned above, partly neutralised by heavier special advances for the purchase of food grains and acquisition of motor vehicles for civil defence purposes and larger issue of agricultural loans due to the widespread distress caused by cyclone and flood.

Except in a few occasions Government had ample cash balance in the treasuries and in the Bank throughout the year. There were, however, occasions on which the balance in the Bank fell below the stipulated minimum of Rs. 25 lakhs requiring Government to take ways and means advances from the Bank.

The net liability of the Province on account of Public Debt, Unfunded Debt, etc., at the end of the year was 5,36,25 as indicated in the following statement:—

Assets.		Liabilities.	
Loans and Advances by Provincial Government.	3,51,12	Public Debt . . . . .	3,99,85
Balance { Investments . . . . .	58,81	Unfunded Debt . . . . .	4,75,27
{ Cash . . . . .	2,60,46	Deposits and Advances . . . . .	3,37,47
Total . . . . .	6,70,39	Remittances . . . . .	—5,96
Net liability . . . . .	5,36,25	Total . . . . .	12,06,64

The net liability at the end of the year 1941-42 was 5,04,06. There has, therefore, been an increase of 32,19 in the liability of Government during the year under review.

In addition to the liability mentioned above Government were also committed to an expenditure of 36,48 in future years in respect of sanctioned schemes costing Rs. 1 lakh or more, debitable both to Revenue and Capital.

Against these liabilities and commitments the Province owns assets of a capital nature in the shape of Irrigation Projects, Civil works, etc., on which Rs. 6,15'03 lakhs have been invested up to the end of the year under review. Besides, there are various physical assets of the Province such as land, buildings and communications which have necessarily to be omitted from the review since their value cannot be properly assessed.

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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 1942-43.	Disbursements.	Actuals for 1942-43.
1	2	3	4
	Rs.		Rs.
Ordinary Revenue receipts . . .	16,33,86,532	Revenue expenditure . . .	16,75,64,979
Extraordinary receipts . . .	12,55,834	Capital expenditure within the Revenue Account.	3,52,881
(A) Total Revenue receipts . . .	16,46,42,366	(A) Total expenditure on Revenue Account.	16,79,17,860
		Capital expenditure outside the Revenue Account.	—56,134
Public Debt incurred . . .	6,81,60,000	Public Debt discharged . . .	4,25,81,200
Unfunded Debt incurred . . .	66,37,376	Unfunded Debt discharged . . .	66,44,998
Deposits and Advances . . .	23,08,20,136	Deposits and Advances . . .	22,82,75,584
Loans and Advances by Provincial Governments.	52,19,439	Loans and Advances by Provincial Governments.	1,55,77,898
Remittances . . . . .	62,23,41,945	Remittances . . . . .	62,40,78,858
Total Receipts . . . . .	1,09,78,21,262	Total Disbursements . . . . .	108,50,15,264
(B) (Opening) Cash Balance . . .	1,32,39,922	(B) (Closing) Cash Balance . . .	2,60,45,920
GRAND TOTAL . . . . .	1,11,10,61,184	GRAND TOTAL . . . . .	1,11,10,61,184

(A) Revenue Deficit during the year . . . . . Rs. 32,75,494

(B) Increase of Cash Balance during the year . . . . . Rs. 1,28,05,998.

See also paragraph 11 of the Report.

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

Heads of Revenue. 1	Actuals for 1942-43. 2	Heads of Expenditure. 3	Actuals for 1942-43.		
			Charged. 4	Voted. 5	Total. 6
	Rs.		Rs.	Rs.	Rs.
<b>A.—Principal Heads of Revenue—</b>		<b>A.—Direct Demands on the Revenue—</b>			
I.—Customs . . . . .	✓ 1,19,09,054	5.—Salt . . . . .	..	10,000	10,000
IV.—Taxes on Income other than Corporation Tax.	✓ 2,18,00,000	7.—Land Revenue	1,19,402	33,57,901	34,77,303
VII.—Land Revenue	✓ 3,61,28,847	8.—Provincial Excise.	37,768	22,98,213	23,35,981
VIII.—Provincial Excise.	✓ 2,53,64,532	9.—Stamps . . . . .	..	5,24,358	5,24,358
IX.—Stamps . . . . .	✓ 2,49,74,858	10.—Forest . . . . .	4,94,458	20,56,356	25,50,814
X.—Forest . . . . .	✓ 38,37,545	11.—Registration . . . . .	274	20,29,296	20,29,570
XI.—Registration	✓ 33,37,598	12.—Charges on account of Motor Vehicles Acts.	4,50,000	..	4,50,000
XII.—Receipts under Motor Vehicles Acts	✓ 15,97,164	13.—Other Taxes and Duties.	45,276	4,96,269	5,41,545
XIII.—Other Taxes and Duties.	1,60,28,368				
<b>Total</b> . . . . .	14,49,77,966	<b>Total</b> . . . . .	11,47,178	1,07,72,393	1,19,19,571
<b>B.—Railway Revenue Account—</b>		<b>B.—Railway Revenue Account—</b>			
XVI.—Subsidised Companies.	1,42,211	15-C.—Subsidised Companies.	..	..	..
<b>Total</b> . . . . .	✓ 1,42,211				
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—</b>		<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	19,04,845	..	19,04,845
Gross Receipts—		18.—Other Revenue Expenditure financed from ordinary Revenues	1,64,715	22,02,041	23,66,756
Direct receipts	10,92,997				
Deduct—Working Expenses	—7,99,857				
Net receipt . . . . .	2,93,140				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct receipts . . . . .	2,18,380				
<b>Total</b> . . . . .	5,11,520	<b>Total</b> . . . . .	20,69,560	22,02,041	42,71,601
Carried over . . . . .	14,56,31,697	Carried over . . . . .	32,16,738	1,29,74,434	1,61,91,172

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

Heads of Revenue.	Actuals for 1942-43.	Heads of Expenditure.	Actuals for 1942-43.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward .	14,56,31,697	Brought forward .	32,16,738	1,29,74,434	1,61,91,172
<b>E.—Debt Services—</b>		<b>E.—Debt Services—</b>			
XX.—Interest .	29,21,535	22.—Interest on Debt and other obligations.	23,13,302	1,295	23,14,597
Total ✓	29,21,535	Deduct—			
		(1) Interest transferred to Commercial Departments	12,943	..	12,953
<b>F.—Civil Administration—</b>		(2) Interest portion of equated payments on account of commuted value of pensions . . .	1,00,321	..	1,00,321
XXI.—Administration of Justice.	15,92,001	Deduct—Total .	-1,13,274	..	-1,13,274
XXII.—Jails and Convict Settlements.	8,64,468	Net amount met out of ordinary revenues.	22,00,028	1,295	22,01,323
XXIII.—Police .	12,76,375	Total .	22,00,028	1,295	22,01,323
XXIV.—Ports and Pilotage.	1,43,369				
XXVI.—Education	13,98,312	<b>F.—Civil Administration—</b>			
XXVII.—Medical .	8,29,790	25.—General Administration .	32,28,838	1,38,18,954	1,70,47,792
XXVIII.—Public Health.	2,05,161	27.—Administration of Justice .	25,85,826	71,58,029	97,43,855
XXIX.—Agriculture.	9,46,940	28.—Jails and Convicts Settlements.	57,504	52,57,029	53,14,533
XXX.—Veterinary.	1,13,033	29.—Police . . .	17,11,789	2,46,15,591	2,63,27,380
XXXI.—Co-operation.	5,17,277	30.—Ports and Pilotage.	84,755	4,90,062	5,74,817
XXXII.—Industries.	21,44,406	36.—Scientific Departments.	..	29,976	29,976
XXXVI.—Miscellaneous Departments.	2,29,521	37.—Education .	8,13,347	1,67,21,138	1,75,34,485
Total ✓	1,02,60,653	38.—Medical .	2,69,781	51,51,728	54,21,509
		39.—Public Health	81,677	35,13,344	35,95,021
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>		40.—Agriculture .	83,638	67,33,185	68,16,823
XXXIX.—Civil Works.	17,56,349	41.—Veterinary .	32,768	7,21,003	7,53,771
Total .	17,56,349	42.—Co-operation .	18,486	15,44,111	15,62,597
		43.—Industries .	51,737	27,10,783	27,62,520
		47.—Miscellaneous Departments.	50,409	4,59,064	5,10,073
		Total .	90,70,555	8,89,24,597	9,79,95,152
		<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
		50.—Civil Works .	6,74,072	56,68,541	63,42,613
		Total .	6,74,072	56,68,541	63,42,613
Carried over .	16,05,70,234	Carried over .	1,51,61,323	10,75,68,867	12,27,30,280

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

Heads of Revenue. 1	Actuals for 1942-43. 2	Heads of Expenditure. 3	Actuals for 1942-43.		
			Charged. 4	Voted. 5	Total. 6
	Rs.		Rs.	Rs.	Rs.
Brought forward .	16,05,70,234	Brought forward .	1,51,61,393	10,75,68,867	12,27,30,260
<b>J.—Miscellaneous—</b>		<b>J.—Miscellaneous—</b>			
XLIV.—Receipts in aid of Superannua- tion.	2,06,693	54.—Famine— A.—Famine Relief	475	51,91,316	51,91,791
XLV.—Stationery and Printing.	5,14,217	55.—Superannua- tion Allowances and Pensions.	32,56,818	81,46,083	1,14,02,901
XLVI.—Miscellane- ous.	20,81,409	56.—Stationery and Printing.	15,485	21,84,894	22,00,379
		57.—Miscellaneous	51,67,699	17,36,209	69,02,908
		Total .	84,40,477	1,72,57,502	2,56,97,979
Total .	28,02,379				
		<b>M.—Extraordinary Items—</b>			
		63.—Extraordinary charges.	2,03,535	1,89,33,205	1,91,36,740
		Total Revenue Expenditure.	2,38,05,405	14,37,59,574	16,75,64,979
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>					
L.—Miscellaneous Adjustments between Central and Provincial Governments.	13,919	Capital Expenditure within the Re- venue Accounts— CC.—19.—Construc- tion of Irrigation, Navigation, Em- bankment and Drainage Works.	..	—40	—40
		JJ.—55A.—Commua- tion of Pensions financed from ordinary Revenues.	1,57,101	1,95,820	3,52,921
Total .	13,919	Total .	1,57,101	1,95,780	3,52,881
		Total Expenditure on Revenue Account.	2,39,62,506	14,39,55,354	16,79,17,860
<b>M.—Extraordinary Items—</b>		Total—Revenue .	..	..	16,40,42,366
LI.—Extraordinary Receipts.	12,55,834	Deficit (—) .	..	..	32,75,494
		Capital Expenditure outside the Re- venue Account— CC.—68.—Construc- tion of Irrigation, Navigation, Em- bankment and Drainage Works.	3,104	2,19,698	2,27,802
Total .	12,55,834	JJ.—83.—Payments of Commuted value of Pensions.	—18,556	—2,65,380	—2,83,936
Total—Revenue .	16,46,42,366	Total .	—10,452	—45,682	—56,134
Total—Revenue .	16,46,42,366	Total—Expenditure.	2,39,52,054	14,39,09,672	16,78,61,728

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) . . . .	2,40,08,615	14,47,09,102	16,87,17,717
Expenditure outside the Revenue Account . . . .	—10,452	—45,682	—56,134
Disbursements under Debt, Deposit, and Remittance Heads treated as expenditure.	39,929	2,67,99,007	2,68,38,936
Total . . . . .	2,40,38,092	17,14,62,427	19,55,00,519

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

	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2 . . . . .	2,39,62,506	14,39,55,354
Add—Working Expenses of Irrigation . . . . .	46,109	7,53,748
Total . . . . .	2,40,08,615	14,47,09,102



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

Heads.	Actuals for 1942-43.	Heads.	Actuals for 1942-43.
	Rs.		Rs.
<b>A.—Principal Heads of Revenue—</b>		<b>A.—Principal Heads of Revenue</b>	
<b>I.—Customs—</b>		<i>—contd.</i>	
Share of net proceeds of Export Duties assigned to Provinces.	1,19,09,054	<b>IX.—Stamps—</b>	
<b>Total</b>	<b>1,19,09,054</b>	<b>A.—Non-Judicial—</b>	
<b>IV.—Taxes on Income other than Corporation Tax—</b>		Sale of stamps . . . . .	89,79,155
Share of net proceeds assigned to Provinces.	2,18,00,000	Duty on impressing docu- ments.	1,15,397
<b>Total</b>	<b>2,18,00,000</b>	Fines and penalties . . . . .	11,571
<b>VII.—Land Revenue—</b>		Miscellaneous . . . . .	711
Ordinary revenue . . . . .	3,09,58,316	Recoveries from other Govern- ments for stamps supplied from Provincial Stamps Stores.	77
Sale of Government estates . . . . .	2,296	<i>Deduct—Refunds</i> . . . . .	-6,82,355
Sale proceeds of waste-lands and redemption of land tax.	33,543	<b>Total—Non-Judicial</b>	<b>84,24,556</b>
Recoveries on account of survey and settlement charges.	4,20,176	<b>B.—Judicial—</b>	
Rents, etc., of fisheries . . . . .	15,999	(i) Court fees—	
Recovery of cost of main- tenance of boundary pillars.	2,634	Court fees realised in stamps	1,60,66,227
Rates and cesses on lands . . . . .	38,73,256	<b>Total</b>	<b>1,60,66,227</b>
Recoveries of overpayments . . . . .	8,553	(ii) Other receipts—	
Collection of payments for services rendered.	2,79,040	Sale of stamps . . . . .	5,46,143
Miscellaneous . . . . .	6,06,318	Fines and penalties . . . . .	4,445
<i>Deduct—Refunds</i> . . . . .	-71,284	Miscellaneous . . . . .	208
<b>Total</b>	<b>3,61,28,847</b>	<i>Deduct—Refunds</i> . . . . .	-66,721
<b>VIII.—Provincial Excise—</b>		<b>Total</b>	<b>4,84,075</b>
Country spirits . . . . .	1,16,28,438	<b>Total—Judicial</b>	<b>1,65,50,302</b>
Country fermented liquor . . . . .	17,27,942	<b>Total—Non-Judicial</b>	<b>84,24,556</b>
Malt liquors . . . . .	1,52,035	<b>GRAND TOTAL</b>	<b>2,49,74,868</b>
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	28,22,101	<b>X.—Forest—</b>	
Receipts from commercial spirits, including denatured spirits and medicated wines.	1,51,960	Timber and other produce removed from the forests by Government agency.	9,87,542
Opium . . . . .	44,34,889	Timber and other produce removed from the forests by consumers or purchasers.	25,24,856
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	10,74,251	Drift and waif wood and confiscated forest produce.	6,348
Hemp and other drugs . . . . .	33,72,375	Miscellaneous . . . . .	5,47,930
Receipts from Distilleries . . . . .	11,882	<i>Deduct—Refunds</i> . . . . .	-2,29,131
Fines, confiscations and mis- cellaneous.	94,442	<b>Total</b>	<b>38,37,545</b>
Recoveries of overpayments . . . . .	909	<b>XI.—Registration—</b>	
Collection of payments for services rendered.	77,986	Fees for registering documents	30,94,040
<i>Deduct—Refunds</i> . . . . .	-1,84,767	Fees for copies of registered documents.	74,808
<b>Total</b>	<b>2,53,64,532</b>	Miscellaneous . . . . .	1,72,715
		<i>Deduct—Refunds</i> . . . . .	-3,965
		<b>Total</b>	<b>33,37,598</b>

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

Heads.	Actuals for 1942-43.	Heads.	Actuals for 1942-43.
<b>A.—Principal Heads of Revenue</b> <i>—concl'd.</i>	Rs.	<b>C.—Irrigation, Navigation, Em- bankment and Drainage Works—</b>	Rs.
<b>XII.—Receipts under Motor Vehicles Acts—</b>		<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</b>	
Receipts under the Indian Motor Vehicles Act.	2,85,994	<b>A.—Irrigation Works—</b>	
Receipts under the Provincial Motor Vehicles Taxation Act.	13,45,177	(2) Unproductive Works—	
Fees and other receipts . . .	14,438	Gross Receipts—	
Deduct—Refunds . . . . .	—48,445	Direct Receipts—	
<b>Total . . . . .</b>	<b>15,07,164</b>	Water rates . . . . .	4,51,895
<b>XIII.—Other Taxes and Duties—</b>		Sales of water . . . . .	1,514
<b>A.—Taxes on Luxuries includ- ing taxes on Entertainments, Amusements, Betting and Gambling—</b>		Plantations . . . . .	1
Entertainment Tax . . . . .	11,95,518	Other canal produce . . . . .	414
Betting Tax . . . . .		Navigation . . . . .	19,350
Totalisator . . . . .	8,35,304	Rents . . . . .	3,890
Bookmakers . . . . .	5,09,548	Recoveries of expenditure . . . . .	57
Deduct—Refunds . . . . .	—70	Miscellaneous . . . . .	20,555
<b>Total . . . . .</b>	<b>25,40,300</b>	Deduct—Refunds . . . . .	—3
<b>B.—Receipts from Electricity Duties—</b>		<b>Total . . . . .</b>	<b>4,97,673</b>
Fees under the Indian Electri- city Rules, 1922, and fees for the electrical inspection of cinemas.	32,270	Deduct—Working Expenses—	
Other receipts . . . . .	15,47,412	Extensions and Improve- ments.	1,137
Deduct—Refunds . . . . .	—289	Maintenance and Repairs . . . . .	1,21,145
<b>Total . . . . .</b>	<b>15,79,393</b>	Establishment { Charged . . . . .	11,370
<b>D.—Other Items—</b>		{ Voted . . . . .	1,87,040
Receipts under the Bengal Finance Act, 1939.	8,59,478	Tools and Plant . . . . .	1,570
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	68,94,462	Charges in England— Charged . . . . .	511
Receipts under Motor Spirit Sales Taxation Act, 1941.	11,91,379	<b>Total—Working Expenses . . . . .</b>	<b>—3,22,773</b>
Receipts under Bengal Raw Jute Taxation Act, 1941.	32,06,250	<b>Net Receipts . . . . .</b>	<b>1,74,900</b>
Deduct—Refunds . . . . .	—2,42,894	<b>Total—A.—Irrigation Works . . . . .</b>	<b>1,74,900</b>
<b>Total . . . . .</b>	<b>1,19,08,075</b>	<b>B.—Navigation Embankment and Drainage Works—</b>	
<b>GRAND TOTAL . . . . .</b>	<b>1,60,28,368</b>	(2) Unproductive Works—	
<b>B.—Railway Revenue Account— XVI.—Subsidised Companies—</b>		Gross Receipts—	
Government share of surplus profits.	1,42,211	Direct Receipts—	
<b>Total . . . . .</b>	<b>1,42,211</b>	Navigation . . . . .	5,36,105
		Sales of water . . . . .	312
		Plantations . . . . .	12
		Rents . . . . .	4,118
		Recoveries of expenditure . . . . .	148
		Miscellaneous . . . . .	54,629
		<b>Total . . . . .</b>	<b>5,95,324</b>

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

Heads.	Actuals for 1942-43.	Heads.	Actuals for 1942-43.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—concl'd.</b>	Rs.	<b>F.—Civil Administration—</b>	Rs.
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—concl'd.</b>		<b>XXI.—Administration of Justice—</b>	
<b>B.—Navigation, Embankment and Drainage Works—concl'd.</b>		Sale-proceeds of unclaimed and escheated property . . . . .	21,777
Brought forward . . . . .	5,95,324	Court-fees realised in cash . . . . .	30,738
<b>Deduct—Working Expenses—</b>		General fees, fines and forfeitures . . . . .	10,65,488
Extensions and Improvements . . . . .	41,406	Pleaders' and Mukhtashars' examination fees . . . . .	3,586
Maintenance and Repairs . . . . .	2,75,310	Receipts of the Official Assignee . . . . .	1,41,222
Establishment { Charged . . . . .	32,519	Receipts of the Official Receiver, Calcutta . . . . .	55,445
Voted . . . . .	1,25,167	Miscellaneous fees and fines . . . . .	1,93,321
Tools and Plant . . . . .	973	Miscellaneous . . . . .	39,330
Charges in Eng. Charged land . . . . .	1,707	Recoveries of overpayments . . . . .	3,280
Loss or Gain by Charged exchange . . . . .	2	Collection of payments for services rendered . . . . .	68,349
<b>Total—Working Expenses . . . . .</b>	<b>—4,77,084</b>	Receipts in England . . . . .	191
<b>Net Receipts . . . . .</b>	<b>1,18,240</b>	Loss or gain by exchange . . . . .	..
<b>Total—A.—Irrigation Works . . . . .</b>	<b>1,74,900</b>	<b>Deduct—Refunds . . . . .</b>	<b>—30,826</b>
<b>GRAND TOTAL . . . . .</b>	<b>2,93,140</b>	<b>Total . . . . .</b>	<b>15,92,001</b>
<b>XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—</b>		<b>XXII.—Jails and Convict Settlements—</b>	
<b>A.—Irrigation Works—</b>		Jails . . . . .	81,850
Direct Receipts—		Jail manufactures . . . . .	7,81,816
Water rates . . . . .	543	Recoveries of overpayments . . . . .	855
Miscellaneous . . . . .	2	<b>Deduct—Refunds . . . . .</b>	<b>—53</b>
<b>Total—A.—Irrigation Works . . . . .</b>	<b>545</b>	<b>Total . . . . .</b>	<b>8,64,469</b>
<b>B.—Navigation, Embankment and Drainage Works—</b>		<b>XXIII.—Police—</b>	
Direct Receipts—		Police supplied to railways . . . . .	16,776
Navigation . . . . .	28,586	Police supplied to public departments, private companies and persons . . . . .	30,664
Sales of water . . . . .	15	Receipts and recoveries on account of Presidency Police . . . . .	6,24,564
Rents . . . . .	8,494	Cash receipts under the Arms Act . . . . .	1,21,586
Plantations . . . . .	53	Fees, fines and forfeitures . . . . .	15,086
Recoveries of expenditure . . . . .	25,602	Recoveries of overpayments . . . . .	32,807
Miscellaneous . . . . .	1,55,153	Collection of payments for services rendered . . . . .	2,18,828
<b>Deduct—Refunds . . . . .</b>	<b>—68</b>	Miscellaneous . . . . .	2,16,772
<b>Total B.—Navigation, Embankment and Drainage Works . . . . .</b>	<b>2,17,835</b>	Receipts in England . . . . .	2,054
<b>GRAND TOTAL . . . . .</b>	<b>2,18,380</b>	Loss or gain by exchange . . . . .	3
<b>E.—Debt Services—</b>		<b>Deduct—Refunds . . . . .</b>	<b>—2,565</b>
<b>XX.—Interest—</b>		<b>Total . . . . .</b>	<b>12,76,375</b>
Interest on loans and advances by the Provincial Governments . . . . .	6,47,469	<b>XXIV.—Ports and Pilotage—</b>	
Interest on assets of Revenue . . . . .	2,15,671	<b>B.—Other Ports—</b>	
Interest on Irrigation Capital Outlay incurred before 1st April 1937 . . . . .	13,91,892	Sale-proceeds of vessels and stores . . . . .	352
Miscellaneous . . . . .	1,67,365	Registration and other fees . . . . .	4,968
<b>Deduct—Refunds . . . . .</b>	<b>—862</b>	Miscellaneous . . . . .	1,39,210
<b>Total . . . . .</b>	<b>29,21,535</b>	<b>Deduct—Refunds . . . . .</b>	<b>—1,181</b>
		<b>Total . . . . .</b>	<b>1,43,369</b>

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

Heads.	Actuals for 1942-43.	Heads.	Actuals for 1942-43.
	Rs.		Rs.
<b>F.—Civil Administration—<i>contd.</i></b>		<b>F.—Civil Administration—<i>concl'd.</i></b>	
<b>XXVI.—Education—</b>		<b>XXIX.—Agriculture—</b>	
A.—University—		Agricultural receipts . . . . .	9,47,818
Fees, Government Arts Colleges.	4,11,102	Recoveries of overpayments . . . . .	1,125
Fees, Government Professional Colleges.	56,840	<i>Deduct—Refunds</i> . . . . .	—2,003
		<b>Total</b> . . . . .	9,46,940
B.—Secondary—		<b>XXX.—Veterinary—</b>	
Fees, Government Secondary Schools.	4,34,969	Veterinary College and School fees.	20,471
D.—Special—		Other receipts . . . . .	30,635
Fees and other receipts, Government Special Schools.	73,427	Collection of payments for services rendered.	65,249
E.—General—		<i>Deduct—Refunds</i> . . . . .	—3,322
Income from endowments . . . . .	16,792	<b>Total</b> . . . . .	1,13,033
Recoveries of overpayments . . . . .	10,697		
Collection of payments for services rendered	12,475	<b>XXXI.—Co-operation—</b>	
Miscellaneous . . . . .	4,12,103	Audit fees . . . . .	3,83,134
<i>Deduct—Refunds</i> . . . . .	—30,093	Miscellaneous receipts . . . . .	1,34,201
<b>Total</b> . . . . .	13,98,312	<i>Deduct—Refunds</i> . . . . .	—58
		<b>Total</b> . . . . .	5,17,277
<b>XXVII.—Medical—</b>		<b>XXXII.—Industries—</b>	
Medical School and College fees	2,89,812	Industries . . . . .	2,02,663
Hospital receipts . . . . .	3,56,972	Cinchona plantations . . . . .	19,52,417
Mental Hospital receipts . . . . .	1,830	Recoveries of overpayments . . . . .	70
Sale of medicines . . . . .	439	Collection of payments for services rendered.	29,375
Contributions . . . . .	1,30,859	Receipts in England . . . . .	46
Income from endowments . . . . .	22,405	<i>Deduct—Refunds</i> . . . . .	—40,165
Recoveries of overpayments . . . . .	5,319	<b>Total</b> . . . . .	21,44,406
Collection of payments for services rendered.	80,852		
Miscellaneous . . . . .	73,675	<b>XXXVI.—Miscellaneous Depart- ments—</b>	
<i>Deduct—Refunds</i> . . . . .	—1,32,373	<i>Labour and Emigration—</i>	
<b>Total</b> . . . . .	8,29,790	Emigration fees . . . . .	40
		Fees for the registration of Trade Unions.	465
<b>XXVIII.—Public Health—</b>		<i>Miscellaneous—</i>	
Sale-proceeds of sera and vaccines, etc.	63,977	Examination fees . . . . .	37,902
Contributions . . . . .	9,011	Fees for the inspection of steam boilers.	1,84,859
Recoveries of overpayments . . . . .	6,756	Administration of Indian Partnership Act, 1932.	2,635
Collection of payments for services rendered.	14,584	Miscellaneous . . . . .	6,571
Miscellaneous . . . . .	1,10,845	Receipts in England . . . . .	366
<i>Deduct—Refunds</i> . . . . .	—12	Loss or gain by exchange . . . . .	1
<b>Total</b> . . . . .	2,05,161	<i>Deduct—Refunds</i> . . . . .	—3,318
		<b>Total</b> . . . . .	2,29,521

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

Heads.	Actuals for 1942-43.	Heads.	Actuals for 1942-43.
	Rs.		Rs.
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>		<b>J.—Miscellaneous—<i>concl'd.</i></b>	
<b>XXXIX.—Civil Works—</b>		<b>XLVI.—Miscellaneous—</b>	
Rents . . . . .	4,18,130	Unclaimed deposits . . . . .	8,06,789
Tolls on Roads . . . . .	28,857	Sale of old stores and materials . . . . .	28,017
Recoveries of expenditure . . . . .	3,06,879	Sales of lands and houses, etc. . . . .	293
Transfer from Central Road Fund. . . . .	8,30,316	Fees for Government audit . . . . .	98,453
Miscellaneous . . . . .	1,73,867	Contributions . . . . .	113
Receipts in England . . . . .	86	Rents, Rates and Taxes . . . . .	19,274
<i>Deduct—Refunds</i> . . . . .	—1,586	Other fees, fines and forfeitures . . . . .	5,492
<b>Total</b> . . . . .	<b>17,56,349</b>	Gain by exchange on local transactions. . . . .	—523
<b>J.—Miscellaneous—</b>		Recoveries of overpayments . . . . .	23,465
<b>XLIV.—Receipts in aid of Superannuation—</b>		Collection of payments for services rendered. . . . .	6,87,027
Contributions for pensions and gratuities. . . . .	1,68,615	Net gain by exchange on Remittance transactions. . . . .	12
Miscellaneous . . . . .	33,242	Miscellaneous . . . . .	8,14,881
Receipts in England . . . . .	4,827	Receipts in England . . . . .	3,491
Loss or gain by exchange . . . . .	9	Loss or gain by exchange . . . . .	14
<b>Total</b> . . . . .	<b>2,06,693</b>	<i>Deduct—Refunds</i> . . . . .	—4,07,129
<b>XLV.—Stationery and Printing—</b>		<b>Total</b> . . . . .	<b>20,81,469</b>
Stationery receipts . . . . .	358	<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>	
Sale of plain paper used with stamps. . . . .	3,47,299	<b>L.—Miscellaneous Adjustments between Central and Provincial Governments.</b>	13,919
Sale of gazettes and other Government publications. . . . .	66,440	<b>Total</b> . . . . .	<b>13,919</b>
Other press receipts . . . . .	99,909	<b>M.—Extraordinary Items—</b>	
Receipts in England . . . . .	277	<b>LI.—Extraordinary Receipts—</b>	
<i>Deduct—Refunds</i> . . . . .	—66	Other items . . . . .	12,60,056
<b>Total</b> . . . . .	<b>5,14,217</b>	<i>Deduct—Refunds</i> . . . . .	—4,222
		<b>Total</b> . . . . .	<b>12,55,834</b>

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

Heads. 1	Expenditure for 1942-43		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
<b>A.—Direct Demands on the Revenue—</b>			
<b>5.—Salt—</b>			
Direction . . . . .	..	10,000	10,000 <sup>4</sup>
<b>7.—Land Revenue—</b>			
Charges of administration . . . . .	51,275	5,80,378	6,31,653
Management of Government estates . . . . .	..	13,71,059	13,71,059
Charges on account of land revenue collections . . . . .	20,175	..	20,175
Survey, Settlement and Record Operations . . . . .	24,273	12,15,158	12,39,431
Land Records . . . . .	16,436	76,290	92,726
Assignments and Compensation . . . . .	..	1,14,581	1,14,581
Charges in England . . . . .	7,230	434	7,664
Loss or gain by exchange . . . . .	13	1	14
Total . . . . .	1,19,402	33,57,901	34,77,303
<b>8.—Provincial Excise—</b>			
Superintendence . . . . .	23,843	2,41,431	2,65,274 <sup>1</sup>
District charges . . . . .	6,237	13,61,620	13,67,857
Cost of opium supplied to Provincial Excise Department. . . . .	..	5,21,602	5,21,602
Compensations . . . . .	5,439	1,33,424	1,38,863 <sup>1</sup>
Charges in England . . . . .	2,245	40,066	42,311
Loss or gain by exchange . . . . .	4	70	74
Total . . . . .	37,768	22,98,213	23,35,981 <sup>1</sup>
<b>9.—Stamps—</b>			
<b>A.—Non-Judicial—</b>			
Superintendence . . . . .	..	44,477	44,477
Charges for the sale of stamps . . . . .	..	2,09,702	2,09,702
Cost of stamps supplied from Central Stamp Stores. . . . .	..	65,634	65,634
<b>B.—Judicial—</b>			
Superintendence . . . . .	..	20,495	20,495
Charges for the sale of stamps . . . . .	..	1,00,941	1,00,941
Cost of stamps supplied from Central Stamp Stores. . . . .	..	83,109	83,109
Total . . . . .	..	5,24,358	5,24,358
<b>10.—Forest—</b>			
Conservancy and Works . . . . .	1,84,836	12,66,626	14,51,462
Establishment . . . . .	2,81,175	7,89,730	10,70,905
Charges in England . . . . .	28,398	..	28,398
Loss or gain by exchange . . . . .	49	..	49
Total . . . . .	4,94,458	20,56,356	25,50,814
<b>11.—Registration—</b>			
Superintendence . . . . .	..	75,018	75,018
District charges . . . . .	274	19,54,278	19,54,552
Total . . . . .	274	20,29,296	20,29,570



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

Heads.  1	Expenditure for 1942-43.		Total.  4
	Charged.  2	Voted.  3	
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i></b>	Rs.	Rs.	Rs.
<b>18.—Other Revenue Expenditure financed from ordinary Revenues—<i>concl'd.</i></b>			
<b>B.—Navigation, Embankment and Drainage Works—</b>			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	84,500	84,500
Extensions and Improvements . . . . .	..	63	63
Maintenance and Repairs . . . . .	..	14,95,123	14,95,123
Establishment . . . . .	1,52,460	4,95,318	6,47,778
Tools and Plant . . . . .	..	31,705	31,705
Suspense . . . . .	1,580	6,808	8,388
Charges in England . . . . .	7,107	..	7,107
Loss or gain by exchange . . . . .	14	..	14
Total . . . . .	1,61,161	21,13,517	22,74,678
(2) Miscellaneous Expenditure—			
Establishment . . . . .	1,438	3,329	4,767
Tools and Plant . . . . .	..	86	86
Other charges . . . . .	..	4,610	4,610
Grants-in-aid . . . . .	..	44,506	44,506
Charges in England . . . . .	67	..	67
Total . . . . .	1,505	52,531	54,036
Total B.—Navigation, etc. . . . .	1,62,666	21,66,048	23,28,714
Total A.—Irrigation Works . . . . .	2,049	35,993	38,042
GRAND TOTAL . . . . .	1,64,715	22,02,041	23,66,756
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—</b>			
<b>19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>			
B.—Financed from ordinary revenues—			
Unproductive—			
Navigation, Embankment and Drainage Works. . . . .	..	—40	—40
Total . . . . .	..	—40	—40
<b>E.—Debt Services—</b>			
<b>22.—Interest on Debt and other Obligations—</b>			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills . . . . .	36,132	..	36,132
Interest on other Floating Loans . . . . .	10,499	..	10,499
Other Items—			
Expenditure connected with the issue of new loans. . . . .	500	..	500
Interest on loans taken from the Central Government. . . . .	4,47,360	..	4,47,260
Carried over . . . . .	4,94,391	..	4,94,391



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

Heads.  1	Expenditure for 1942-43.		Total  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>E.—Debt Services—<i>concl'd.</i></b>			
22.—Interest on Debt and other Obligations— <i>concl'd.</i>			
Brought forward . . . . .	4,94,391	..	4,94,391
<b>B.—Interest on Unfunded Debt—</b>			
State Provident Funds—			
Interest on General Provident Fund . . . . .	16,44,289	..	16,44,289
Interest on Indian Civil Service Provident Fund. . . . .	93,500	..	93,500
Interest on Indian Civil Service (Non- European Members) Provident Fund. . . . .	13,500	..	13,500
Interest on Contributory Provident Funds. . . . . .	65,645	..	65,645
Interest on other Miscellaneous Provident Funds. . . . .	1,343	..	1,343
<b>C.—Interest on Other Obligations—</b>			
Other items—			
Miscellaneous . . . . .	634	1,295	1,929
<b>D.—Transfers—</b>			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation . . . . .	12,953	..	12,953
(2) Interest portion of equated payments on account of commuted value of pensions. . . . .	1,00,321	..	1,00,321
<i>Deduct—Total</i> . . . . .	-1,13,274	..	-1,13,274
<b>Total</b> . . . . .	22,00,038	1,205	22,01,323
<b>F.—Civil Administration—</b>			
25.—General Administration—			
A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—			
Salary of the Governor . . . . .	1,20,000	..	1,20,000
Secretarial Staff of Governor . . . . .	1,43,680	..	1,43,680
Staff and house-hold of Governor . . . . .	2,84,632	..	2,84,632
Sumptuary allowance of Governor . . . . .	25,000	..	25,000
Expenditure from Contract allowance . . . . .	1,09,988	..	1,09,988
Tour Expenses . . . . .	71,662	..	71,662
Ministers . . . . .	3,27,926	69,504	3,97,430
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	7,55,872	7,55,872
Provincial Legislative Council . . . . .	..	2,24,879	2,24,879
Elections for Legislatures . . . . .	..	7,632	7,632
C.—Secretariat and Headquarters Establish- ments—			
Civil Secretariats . . . . .	5,51,687	20,40,144	25,91,831
Public Service Commission . . . . .	1,39,625	..	1,39,625
Board of Revenue, Financial Commissioner and establishments. . . . .	52,922	1,17,223	1,70,145
Local Fund Audit Establishments . . . . .	..	2,94,372	2,94,372
D.—Commissioners—			
Commissioners . . . . .	1,98,168	2,46,098	4,44,266
Carried over . . . . .	20,25,290	37,55,724	57,81,014

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

Heads.  1	Expenditure for 1942-43.		Total.  4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>25.—General Administration—<i>concl'd.</i></b>			
Brought forward . . . . .	20,25,390	37,55,724	57,81,014
<b>E.—District Administration—</b>			
General Establishments . . . . .	10,19,322	70,88,254	81,07,576
Sub-Divisional Establishments . . . . .	5,244	8,12,508	8,17,752
Other Establishments . . . . .	400	19,45,725	19,46,125
<b>F.—Works—</b>			
Original Works . . . . .	..	3,658	3,658
<b>G.—Miscellaneous—</b>			
Discretionary Grants by Heads of Pro- vinces, etc. . . . .	5,405	1,07,958	1,13,363
Miscellaneous . . . . .	22,535	18,150	40,685
<b>H.—Charges in England—</b>			
<b>A.—Secretary of State for India—</b>			
Other Items . . . . .	982	..	982
Loss or gain by Exchange . . . . .	2	..	2
<b>B.—High Commissioner for India—</b>			
Salaries and expenses of the High Com- missioner's Department. . . . .	..	86,720	86,720
Other Items . . . . .	1,49,398	106	1,49,504
Loss or gain by Exchange . . . . .	260	151	411
<b>Total</b> . . . . .	32,28,838	1,38,18,954	1,70,47,792
<b>27.—Administration of Justice—</b>			
High Court . . . . .	17,43,107	..	17,43,107
Law Officers . . . . .	84,179	4,97,997	5,82,176
Administrator General and Official Trustee Official Assignee . . . . .	..	1,73,821	1,73,821
Official Receiver, Calcutta . . . . .	..	80,948	80,948
Coroner's Court . . . . .	..	56,210	56,210
Presidency Magistrates' Courts . . . . .	..	6,328	6,328
Civil and Sessions Courts . . . . .	23,679	1,90,187	2,19,866
Courts of Small Causes . . . . .	6,97,774	58,54,935	65,42,709
Criminal Courts . . . . .	..	2,68,040	2,68,040
Pleadship and Muktearship examination charges. . . . .	..	13,702	13,702
Charges in England . . . . .	..	5,157	5,157
Loss or gain by exchange . . . . .	47,005	4,696	51,701
.. . . .	82	8	90
<b>Total</b> . . . . .	25,85,826	71,58,029	97,43,855
<b>28.—Jails and Convict Settlements—</b>			
Jails . . . . .	56,512	48,75,403	47,31,915
Jail manufactures . . . . .	992	5,81,566	5,82,558
Charges on account of persons confined or detained in Jails outside the Pro- vince. . . . .	..	60	60
<b>Total</b> . . . . .	57,504	52,57,029	53,14,533
<b>29.—Police—</b>			
Presidency Police . . . . .	1,26,058	52,46,804	53,72,862
Superintendence . . . . .	2,23,738	1,75,977	3,98,815
District Executive Force . . . . .	8,02,099	1,62,41,893	1,70,43,992
Carried over . . . . .	11,51,895	2,16,63,774	2,28,15,669

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

Heads.  1	Expenditure for 1942-43.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—<i>contd.</i></b>			
<b>29.—Police—<i>concl'd.</i></b>			
Brought forward . . . . .	11,61,896	2,16,63,774	2,28,16,669
Police Training Schools . . . . .	15,851	2,03,862	2,19,713
Special Police . . . . .	1,65,913	4,31,464	6,17,377
Railway Police . . . . .	51,081	3,51,847	4,02,928
Criminal Investigation Department . . . . .	1,31,520	16,11,461	17,42,981
Works . . . . .	..	3,46,880	3,46,880
Charges in England . . . . .	1,76,225	6,292	1,81,517
Loss or gain by exchange . . . . .	304	11	315
<b>Total . . . . .</b>	<b>17,11,789</b>	<b>2,46,15,591</b>	<b>2,63,27,380</b>
<b>30.—Ports and Pilotage—</b>			
<b>B.—Other Parts—</b>			
Charges for Pooled Launches . . . . .	13,811	4,52,546	4,66,357
Ports establishments . . . . .	70,944	28,808	99,552
Subsidies to Steam-boat Companies . . . . .	..	3,200	3,200
Miscellaneous . . . . .	..	900	900
Charges in England . . . . .	..	4,800	4,800
Loss or gain by exchange . . . . .	..	6	8
<b>Total . . . . .</b>	<b>84,755</b>	<b>4,90,062</b>	<b>5,74,817</b>
<b>36.—Scientific Departments—</b>			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	29,976	29,976
<b>Total . . . . .</b>	<b>..</b>	<b>29,976</b>	<b>29,976</b>
<b>37.—Education—General—</b>			
<b>A.—University—</b>			
Grants to Universities . . . . .	6,50,000	6,42,346	11,92,346
Government Arts Colleges . . . . .	83,376	16,56,089	17,39,465
Grants to non-Government Arts Colleges . . . . .	..	5,09,142	5,09,142
Government Professional Colleges . . . . .	7,070	3,80,407	3,87,477
<b>B.—Secondary—</b>			
Government Secondary Schools . . . . .	39,780	14,72,368	15,12,148
Direct grants to non-Government Secondary Schools.	5,104	20,10,485	20,15,589
<b>C.—Primary—</b>			
Government Primary Schools . . . . .	..	3,205	3,205
Direct grants to non-Government Primary Schools.	34,250	3,28,896	3,72,846
Grants to local bodies for primary education.	..	39,96,574	39,96,574
<b>D.—Special—</b>			
Government Special Schools . . . . .	2,279	13,14,637	13,16,916
Direct grants to non-Government Special Schools.	..	6,69,092	6,69,092
<b>E.—General—</b>			
Direction . . . . .	62,574	1,65,120	2,27,694
Inspection . . . . .	9,003	11,93,659	12,02,662
Scholarship . . . . .	1,832	5,34,481	5,33,313
Miscellaneous . . . . .	1,737	8,08,330	9,00,067
Deduct—Amount met from the Scheduled Castes Education Fund.	..	—1,41,208	—1,41,208
<b>F.—Charges in England—</b>			
<b>B.—High Commissioner . . . . .</b>	<b>16,213</b>	<b>6,529</b>	<b>22,742</b>
Loss or gain by exchange . . . . .	29	11	40
<b>Total—Education—General . . . . .</b>	<b>8,13,247</b>	<b>1,56,49,863</b>	<b>1,64,63,110</b>

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

Heads.  1	Expenditure for 1942-43.		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 . . . . .	..	2,86,901	2,86,901
Direct grants to non-Government Secondary Schools.	..	2,70,855	2,70,855
<b>C.—Primary—</b>			
Direct grants to non-Government Primary Schools.	..	4,25,597	4,25,597
<b>D.—Special—</b>			
Direct grants to non-Government Special Schools.	..	1,880	1,880
<b>E.—General—</b>			
Inspection . . . . .	..	33,308	33,308
Scholarships . . . . .	..	37,902	37,902
Miscellaneous . . . . .	100	14,742	14,842
<b>Total—Anglo-Indian and European Education.</b>	100	10,71,275	10,71,375
<b>Total—Education—General .</b>	8,13,247	1,56,49,863	1,64,63,110
<b>GRAND TOTAL .</b>	8,13,347	1,67,21,138	1,75,34,485
<b>38.—Medical—</b>			
Medical Establishment . . . . .	71,641	5,74,810	6,46,451
Hospitals and Dispensaries . . . . .	1,19,210	26,70,562	27,89,772
Grants for Medical purposes . . . . .	..	3,01,896	3,01,896
Medical Colleges and Schools . . . . .	85,085	9,23,564	9,78,589
Mental Hospital . . . . .	..	5,74,743	5,74,743
Chemical Examiner . . . . .	..	79,394	79,394
Charges in England . . . . .	33,803	26,773	50,576
Loss or gain by exchange . . . . .	42	46	88
<b>Total .</b>	2,69,781	51,51,728	54,21,509
<b>39.—Public Health—</b>			
Public Health Establishment . . . . .	72,212	5,42,372	6,14,584
Grants for Public Health purposes . . . . .	320	20,02,173	20,02,493
Expenses in connection with epidemic diseases.	4,573	9,37,549	9,42,122
Bacteriological Laboratories . . . . .	..	1,12,880	1,12,880
Pasteur Institutes . . . . .	..	48,879	48,879
Works . . . . .	..	-1,35,753	-1,35,753
Charges in England . . . . .	4,565	5,335	9,800
Loss or gain by exchange . . . . .	7	9	16
<b>Total .</b>	81,677	35,13,344	35,95,021
<b>40.—Agriculture—</b>			
Direction . . . . .	30,907	60,098	91,005
Superintendence . . . . .	22,933	2,59,156	2,82,139
Subordinate and Expert Staff . . . . .	..	2,20,260	2,20,260
Experimental Farms . . . . .	6,941	2,43,261	2,50,202
<b>Carried over .</b>	60,831	7,82,775	8,43,606

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS<sup>2</sup>—*contd.*

Heads.  1	Expenditure for 1942-43.		Total.  4
	Charged.  2	Voted.  3	
<b>F.—Civil Administration—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>40.—Agriculture—<i>concl.</i></b>			
Brought forward . . . . .	60,831	7,82,775	8,43,606
Agricultural Demonstration and Propaganda including public exhibitions and fairs. . . . .	150	21,53,239	21,53,389
Agricultural Experiments and Research . . . . .	..	2,44,377	2,44,377
Agricultural Education . . . . .	15,711	91,303	1,07,014
Agricultural Engineering . . . . .	..	21,843	21,843
Botanical and other Public Gardens . . . . .	..	1,74,329	1,74,329
Special Rural Uplift Schemes . . . . .	..	11,863	11,863
Grants-in-aid, Contributions, etc. . . . .	..	1,69,981	1,69,981
Other Charges . . . . .	..	30,81,977	30,81,977
Charges in England . . . . .	6,934	1,495	8,429
Loss or gain by exchange . . . . .	12	3	15
<b>Total</b> . . . . .	<b>83,638</b>	<b>67,33,185</b>	<b>68,16,823</b>
<b>41.—Veterinary—</b>			
Superintendence . . . . .	987	1,41,053	1,42,040
Veterinary Education and Research . . . . .	21,319	1,48,552	1,69,871
Subordinate establishment . . . . .	..	76,784	76,784
Hospitals and dispensaries . . . . .	5,654	3,42,857	3,48,011
Prizes . . . . .	..	998	998
Charges in England . . . . .	4,800	11,240	16,040
Loss or gain by exchange . . . . .	8	19	27
<b>Total</b> . . . . .	<b>32,768</b>	<b>7,21,003</b>	<b>7,53,771</b>
<b>42.—Co-operation—</b>			
Superintendence . . . . .	17,813	12,33,864	12,51,417
Grants-in-aid . . . . .	..	2,08,482	2,08,482
Other charges . . . . .	673	1,02,025	1,02,698
<b>Total</b> . . . . .	<b>18,486</b>	<b>15,44,111</b>	<b>15,62,597</b>
<b>43.—Industries—</b>			
Industries . . . . .	1,129	15,92,160	15,93,289
Cinchona Plantations . . . . .	38,054	10,52,010	10,90,064
Fisheries . . . . .	..	32,298	32,298
Works . . . . .	..	30,706	30,706
Charges in England . . . . .	12,533	3,802	16,135
Loss or gain by exchange . . . . .	21	7	28
<b>Total</b> . . . . .	<b>51,737</b>	<b>27,10,783</b>	<b>27,62,520</b>
<b>47.—Miscellaneous Departments—</b>			
<i>Labour and Emigration—</i>			
Inspection and Factories . . . . .	..	1,43,395	1,43,395
Labour . . . . .	23,476	67,436	90,912
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers . . . . .	..	1,23,430	1,23,430
<i>Statistics—</i>			
Provincial Statistics <sup>1</sup> . . . . .	..	577	577
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts. . . . .	..	6,200	6,200
Examinations . . . . .	..	65	65
Administration of Indian Partnership Act, 1932. . . . .	..	5,217	5,217
<b>Carried over</b> . . . . .	<b>23,476</b>	<b>3,46,320</b>	<b>3,69,796</b>

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

Heads.	Expenditure for 1942-43.		Total.
	Charged.	Voted.	
1	2	3	4
<b>F.—Civil Administration—<i>concl.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>47.—Miscellaneous Departments—<i>concl.</i></b>			
Brought forward . . . . .	23,476	3,46,320	3,69,796
<b>Miscellaneous—<i>concl.</i></b>			
Administration of Bengal Money Lenders Act, 1940.	21,917	17,418	39,335
Miscellaneous . . . . .	540	67,073	67,613
Charges in England . . . . .	4,469	28,803	33,272
Loss or gain by exchange . . . . .	7	50	57
<b>Total . . . . .</b>	<b>50,409</b>	<b>4,59,664</b>	<b>5,10,073</b>
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
<b>50.—Civil Works—</b>			
<b>Original Works—Buildings—</b>			
Land Revenue . . . . .	—	5,137	5,137
Provincial Excise . . . . .	..	86	86
Registration . . . . .	..	6,419	6,419
General Administration . . . . .	25,542	7,09,345	7,34,887
Administration of Justice . . . . .	..	50,767	50,767
Jails and Convict Settlements . . . . .	..	2,43,521	2,43,521
Police . . . . .	3,260	2,62,601	2,65,861
Education . . . . .	..	1,03,846	1,03,846
Medical . . . . .	136	26,010	26,146
Public Health . . . . .	..	508	508
Agriculture . . . . .	..	5,852	5,852
Veterinary . . . . .	..	336	336
Industries . . . . .	..	10,665	10,665
Civil Works . . . . .	..	1,197	1,197
Miscellaneous Departments . . . . .	..	12,607	12,607
<b>Original Works—Communications . . . . .</b>	<b>873</b>	<b>8,65,480</b>	<b>8,66,353</b>
<b>Repairs—</b>			
Buildings . . . . .	3,48,032	16,12,800	19,60,832
Communications . . . . .	37,332	16,75,269	17,12,601
Miscellaneous . . . . .	..	203	203
Establishment . . . . .	-1,53,029	-8,72,780	-10,25,809
Tools and plant . . . . .	3,374	72,593	75,967
Grants-in-aid . . . . .	4,02,642	6,95,850	10,98,492
Suspense . . . . .	37	1,71,121	1,71,158
Charges in England . . . . .	5,813	9,092	14,905
Loss or gain by exchange . . . . .	10	16	26
<b>Total . . . . .</b>	<b>6,74,072</b>	<b>56,68,541</b>	<b>63,42,613</b>
<b>J.—Miscellaneous—</b>			
<b>54.—Famine—</b>			
<b>A. Famine Relief—</b>			
Salaries and Establishments . . . . .	—	1,79,598	1,79,598
Gratuitous Relief . . . . .	475	37,78,913	37,79,388
Miscellaneous . . . . .	..	12,32,805	12,32,805
<b>Total . . . . .</b>	<b>475</b>	<b>51,91,316</b>	<b>51,91,791</b>

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

Heads.  1	Expenditure for 1942-43.		Total.  4
	Charged.  2	Voted.  3	
	Rs.	Rs.	Rs.
<b>J.—Miscellaneous—<i>concl.</i></b>			
<b>55.—Superannuation Allowances and Pensions—</b>			
Superannuation and Retired Allowances . . . . .	9,39,376	75,71,573	85,10,949
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	1,13,377	2,65,380	3,84,257
Compassionate Allowances . . . . .	4,875	47,204	52,079
Gratuities . . . . .	37	41,050	41,087
Donation to Provident Funds . . . . .	5,500	63,998	69,498
Government Contribution payable under Indian Civil Service Family Pension Rules.	4,586	..	4,586
Charges in England . . . . .	22,01,413	2,24,454	24,25,867
Loss or gain by exchange . . . . .	3,328	391	4,219
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	—21,674	—67,967	—89,641
Total . . . . .	32,56,818	81,46,083	1,14,02,901
<b>56.—Stationery and Printing—</b>			
<b>I.—Stationery—</b>			
Stationery supplied by other Governments . . . . .	..	8,86,735	8,86,735
Discount on plain paper used with stamps . . . . .	..	16,022	16,022
Purchase of plain paper used with stamps . . . . .	..	1,47,531	1,47,531
<b>II.—Printing—</b>			
Government Presses . . . . .	11,478	11,56,440	11,67,918
Printing at private presses . . . . .	..	6,533	6,533
Cost of printing work done by other Governments.	..	778	778
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	..	—53,641	—53,641
Charges in England . . . . .	4,000	24,453	28,453
Loss or gain by exchange . . . . .	?	43	50
Total . . . . .	15,485	21,84,894	22,00,379
<b>57.—Miscellaneous—</b>			
Cost of books and periodicals . . . . .	..	516	516
Donations for charitable purposes . . . . .	..	80,702	80,702
Special Commissions of Enquiry . . . . .	..	61	61
Petty Establishments . . . . .	..	2,43,525	2,43,525
Irrecoverable temporary loans and advances written off.	..	2,896	2,896
Rent, rates and taxes . . . . .	..	33,008	33,008
Contributions . . . . .	51,67,697	10,25,386	61,93,083
Miscellaneous Durbar charges . . . . .	..	365	365
Expenditure on account of State Prisoners and Detenus.	..	52,826	52,826
Miscellaneous and unforeseen charges . . . . .	2	2,95,919	2,95,921
Charges in England . . . . .	..	5	5
Total . . . . .	51,67,699	17,35,209	69,02,908

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

Heads.  1	Expenditure for 1942-43.		Total.  4
	Charged.  2	Voted.  3	
		Rs.	Rs.
<b>M.—Extraordinary Items—</b>			
<b>63.—Extraordinary Charges—</b>			
Charges in India—			
Charges incurred as a direct result of War	1,72,097	44,13,419	45,85,516
Expenditure on Civil Defence . . . . .	3,10,224	4,18,38,280	4,21,48,504
Deduct—Recoveries of War Charges . . . . .	—3,20,799	—2,79,73,022	—2,82,03,821
Motor Spirit rationing scheme . . . . .	1,087	1,16,318	1,17,405
Deduct—Recoveries from Central Govern- ment.	—1,087	—60,954	—62,041
Suspense . . . . .	..	5,77,855	5,77,855
Charges in England . . . . .	41,940	21,264	63,204
Loss or gain by exchange . . . . .	73	45	118
Total . . . . .	2,03,535	1,89,33,205	1,91,36,740
<b>JJ.—Miscellaneous—Capital Account within the Revenue Account—</b>			
<b>55-A.—Commutation of pensions financed from ordinary revenues—</b>			
Amount transferred from “83—Pay- ments of commuted value of pensions.”	1,57,101	1,95,820	3,52,921
Total . . . . .	1,57,101	1,95,820	3,52,921
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—</b>			
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>			
<b>A.—Irrigation Works—</b>			
Unproductive— Works . . . . .	..	1,79,438	179,438
Establishment . . . . .	8,653	40,162	48,815
Tools and Plant . . . . .	..	2,036	2,036
Deduct—Receipts and Recoveries on capital account.	..	—2,059	—2,059
Charges in England . . . . .	385	..	385
Loss or gain by exchange . . . . .	1	..	1
Total A.—Irrigation Works . . . . .	9,039	2,19,577	2,28,616



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

Heads.  1	Expenditure for 1942-43.		Total.  4
	Charged.  2	Voted.  3	
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—<i>concl.</i></b>	Rs.	Rs.	Rs.
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i></b>			
B.—Navigation, Embankment and Drainage Works—			
Unproductive—			
Works . . . . .	..	—8,843	—8,843
Establishment . . . . .	—888	—1,763	—2,651
Tools and Plant . . . . .	..	—24	—24
Deduct—Receipts and Recoveries on Capital Account.	..	10,751	10,751
Charges in England . . . . .	—47	..	—47
Total B.—Navigation, Embankment and Drainage Works.	—935	121	—814
Total A.—Irrigation Works . . . . .	9,039	2,19,577	2,28,616
Net expenditure outside the Revenue Account . . . . .	8,104	2,19,698	2,27,802
<b>JJ.—Miscellaneous Capital Account outside the Revenue Account—</b>			
<b>88.—Payments of commuted value of Pensions—</b>			
Payments of commuted value of pensions—			
(a) Payments in India . . . . .	1,57,101	2,02,901	3,60,002
Deduct—			
(1) Amount financed from ordinary revenues.	1,57,101	1,95,820	3,52,921
(2) Amount recovered from other Governments.	..	7,081	7,081
(3) Capital portion of equated payments out of revenue.	18,556	2,65,380	2,83,936
Deduct—Total . . . . .	—1,75,657	—4,68,281	—6,43,938
Net expenditure outside the Revenue Account . . . . .	—18,556	—2,65,380	—2,83,936

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>65.—Capital Outlay on Forests . . . . .</b>	..	13,500
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>		
<b>A.—Irrigation Works—</b>		
<b>(2) Unproductive—</b>		
Midnapore Canal . . . . .	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	7,01,399
Damodar Canal . . . . .	2,28,616	1,24,77,473
<b>Total—Unproductive . . . . .</b>	2,28,616	2,14,85,600
<b>Total—A.—Irrigation Works . . . . .</b>	2,28,616	2,14,85,600
<b>B.—Navigation, Embankment and Drainage Works—</b>		
<b>(2) Unproductive—</b>		
Hijili Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	69,95,781
Sunderbans Steamer Route . . . . .	—40	14,67,467
Madaripur Bil Route . . . . .	..	83,10,719
Dredger 'Burdwan' . . . . .	..	13,63,492
Dredger 'Alexandra' . . . . .	..	1,81,465
Dredger 'Bidyadhari' . . . . .	..	(a)7,95,709
Dredger 'Ronaldshay' . . . . .	—37,584	45,65,570
Dredger 'Cowley' (b) . . . . .	36,770	41,69,083
<b>Total—B.—Navigation, etc., Works . . . . .</b>	—854	3,04,00,091
<b>Total—Irrigation, Navigation, etc., Works . . . . .</b>	2,27,762	5,18,85,691
<b>Deduct—Amount met out of Revenue . . . . .</b>	40	—2,26,81,927
<b>Add—Repayments of capital expenditure met out of Revenue.</b>	..	29,23,778
<b>Net amount outside the Revenue Account . . . . .</b>	2,27,802	3,21,27,542
<b>81.—Capital Account of Civil Works outside the Revenue Account.</b>	..	96,03,650
<b>83.—Payments of commuted value of pensions . . . . .</b>	—2,83,936	27,05,030
<b>GRAND TOTAL . . . . .</b>	—56,134	4,44,49,722

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

(b) Since sold out.

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

**I.—REPORT.**

**INTRODUCTORY.**

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

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

**REVIEW OF BALANCES.**

3. The following is the general statement of balances of the Government of Bengal on the 31st March 1943:—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
5,36,25,488	A to M.	Government . . . . .	40	
	N	Public Debt . . . . .	40	3,99,84,800
	O	Unfunded Debt . . . . .	40	4,75,27,115
	P	Deposits and Advances—		
		(i) Deposits not bearing interest . . . . .		
13,92,484		Gross balance . . . . .	41	4,18,84,644
74,97,895		Investments . . . . .	41	
		(ii) Advances not bearing interest . . . . .	49	
		(iii) Suspense—		
44,88,549		Investments . . . . .	51	
6,39,408		Other items (Net) . . . . .	51	
3,51,11,745	R	Loans and Advances by Provincial Governments.	52	
	S	Remittances—		
5,95,090		I. Remittances within India (Net) . . . . .	54	
2,60,45,920	V	(Closing) Cash Balance . . . . .	55	
12,93,96,559		Total . . . . .		12,93,96,559

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

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

**SECTION A to M.—GOVERNMENT ACCOUNT . . . . . Cr. Rs. 5,36,25,468**

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

Dr.	Details.	Cr.
Rs. 5,04,06,108	A.—Opening Balance . . . . .	
	B.—Revenue Receipts for 1942-43 . . . . .	16,46,42,366
16,79,17,660	C.—Expenditure on Revenue Account for 1942-43 . . . . .	
	D.—Capital Expenditure outside the Revenue Account for 1942-43 . . . . .	56,124
	E.—Closing Balance, Dr. . . . .	5,36,25,468
21,83,23,968	Total . . . . .	21,83,23,968

**SECTION N.—PUBLIC DEBT . . . . . Cr. Rs. 3,99,84,800**

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Bengal on the 31st March 1943 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

**Loans from the Central Government . . . . . Cr. Rs. 3,99,84,800**

7. The balance is composed of (i) the unpaid portion of the loan of Rs. 44,06,000 taken by the Provincial Government in the year 1941-42 for financing Civil Defence expenditure, (ii) a loan of Rs. 1,10,00,000 taken in the year 1942-43 for the same purpose, (iii) a loan of Rs. 2,50,00,000 taken by the Government of Bengal in the year 1942-43 for general ways and means purposes and (iv) a loan of Rs. 4,60,000 taken for the erection of filatures. The loans referred to in items (i) and (ii) are interest-free and repayable in five equal annual instalments. The third one bears interest and is due for repayment in June 1944. As regards the fourth, complete information regarding the terms and conditions of the loan is awaited.

**SECTION O.—UNFUNDED DEBT . . . . . Cr. Rs. 4,75,27,115**

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

**State Provident Funds . . . . . Cr. Rs. 4,75,27,115**

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

General Provident Fund . . . . .	Cr. Rs. 4,20,77,677
Indian Civil Service Provident Fund . . . . .	29,51,309
Indian Civil Service (Non-European Members) Provident Fund . . . . .	4,30,317
Contributory Provident Fund . . . . .	20,27,975
Other Miscellaneous Provident Funds . . . . .	39,777
Total	<u>4,75,27,115</u>

The amounts at credit of the subscribers on the 31st March 1943 have been communicated to them.

*General Provident Fund* . . . . . Cr. Rs. 4,20,77,677

10. Subscribers to this fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service for whom separate funds exist. Government servants in temporary superior service are also permitted to join this Fund on certain conditions.

*Indian Civil Service Provident Fund* . . . . . Cr. Rs. 29,51,369

11. The balance under this head represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned.

*Indian Civil Service (Non-European Members) Provident Fund* . . . . Cr. Rs. 4,30,317

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

*Contributory Provident Fund* . . . . . Cr. Rs. 20,27,975

13. This Fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of Bengal.

*Other Miscellaneous Provident Funds* . . . . . Cr. Rs. 39,777

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

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

15. This section is divided into three parts namely :—

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest—		
Gross balance . . . . .	..	4,18,84,644
Investments . . . . .	13,92,484	..
(2) Advances not bearing interest . . . . .	74,97,895	..
(3) Suspense—		
Investments . . . . .	44,88,540	..
Other Items (net) . . . . .	6,39,408	..
<b>Total</b>	<b>1,40,18,326</b>	<b>4,18,84,644</b>

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	4,18,84,644
Investments . . . . .	13,92,484	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	22,29,707
Investments . . . . .	13,92,484	..
(2) Other Deposit Accounts . . . . .	..	3,96,54,937

**Reserve Funds—**

Gross balance . . . . .	Cr. Rs. 22,29,707
Investments . . . . .	Dr. Rs. 13,92,484

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

	Dr. Rs.	Cr. Rs.
<b>Famine Insurance Fund—</b>		
Gross balance . . . . .	..	15,42,367
Investments . . . . .	13,92,484	..
Scheduled Castes Education Fund . . . . .	..	1,90,249
<b>Depreciation Reserve Fund—</b>		
Government Presses . . . . .	..	4,97,091
<b>Total—</b>		
Gross balance . . . . .	..	22,29,707
Investments . . . . .	13,92,484	..

**Famine Insurance Fund—**

Gross balance . . . . .	Cr. Rs. 15,42,367
Investments . . . . .	Dr. Rs. 13,92,484

18. This Fund has been created by the Bengal Government under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues. Further contributions to the fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The corpus of this fund consists of the contributions payable by Government under the Act to the fund and the interest which may from time to time accrue on the securities in which the sums at credit of the fund may be invested. The balance shown against 'Investments' represents the value of the securities held by the Fund at the end of the year 1942-43 calculated at their purchase price, and is comprised of Rs. 9,93,546 invested in 3 per cent. loan of 1963-65 of the nominal value of Rs. 10,10,600 and Rs. 3,98,938 invested in treasury bills for Rs. 4,00,000. The market value of the former on the 31st March 1943 was Rs. 9,65,123.

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

<i>Scheduled Castes Education Fund . . . . .</i>	<i>Cr. Rs. 1,90,249</i>
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19. This Fund has been created by the Government of Bengal with effect from 1938-39 with a contribution of Rs. 5 lakhs for the advancement of education of the members of the scheduled castes of Bengal. The expenditure incurred for this purpose is separately recorded under "37—Education" and transferred to the debit of the Fund at the end of year. The fund is controlled by the Director of Public Instruction, Bengal.

<i>Depreciation Reserve Fund—Government Presses . . . . .</i>	<i>Cr. Rs. 4,97,091</i>
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20. A Depreciation Reserve Fund was created for the Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Reserve is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc.

<b>Other Deposit Accounts . . . . .</b>	<b>Cr. Rs. 3,96,54,937</b>
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21. This account is sub-divided into the following heads:—

	Cr. Rs.
Deposits of Local Funds . . . . .	1,04,89,470
Civil Deposits . . . . .	2,78,58,725
Other Accounts . . . . .	13,06,742
<b>Total . . . . .</b>	<b>3,96,54,937</b>

Deposits of Local Funds . . . . . Cr. Rs. 1,04,89,470

22. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an Administrator, either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs.

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

	Cr. Rs.
(a) District Funds . . . . .	34,68,476
(b) Municipal Funds . . . . .	9,40,394
(c) Education Funds . . . . .	58,46,643
(d) Medical and Charitable Funds . . . . .	56,835
(e) Other Miscellaneous Funds . . . . .	1,77,122
Total .	1,04,89,470

(a) *District Funds* . . . . . Cr. Rs. 34,68,476

24. The balance is composed of :—

	Cr. Rs.
(i) District Funds . . . . .	34,54,140
(ii) Union Funds . . . . .	14,336
Total .	34,68,476

25. The balance has not yet been accepted as correct by the administrators in two cases under District Funds. There is a discrepancy amounting to Rs. 50 in respect of the former between the ledger balance and that in the broadsheet which is under reconciliation.

(b) *Municipal Funds* . . . . . Cr. Rs. 9,40,394

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

(c) *Education Funds* . . . . . Cr. Rs. 58,46,643

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund . . . . .	1,851
(ii) District Primary Education Fund . . . . .	58,44,792
Total .	58,46,643

28. The balance of the former has not yet been accepted as correct by the administrator concerned. In respect of the latter there is a discrepancy amounting to Rs. 7,049 between the ledger balance and that of the broadsheet which is under reconciliation.

29. The constitution and nature of the transactions of the Funds are briefly given below :—

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

(ii) *District Primary Education Fund*.—This Fund was created for the introduction of compulsory primary education in Bengal under the provisions of the Bengal Primary Education, Act, 1930. The income of the Fund is derived from Education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards constituted under the Act are the administrators of the Fund. The accounts of the Fund are maintained under proper account rules framed by Government.

(d) *Medical and Charitable Funds* . . . . . Cr. Rs. 56,835

30. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund . . . . .	3,921
(ii) Chittagong General Hospital Fund . . . . .	32,807
(iii) Bengal Famine Orphan Fund . . . . .	11,819
(iv) Ramlal Mukherjee's Endowment Fund . . . . .	2,906
(v) Imambara Hospital Fund . . . . .	4,382
Total . . . . .	56,835

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

(i) *Pilgrim's Lodging House Fund*.—This Fund is made up of the fees and fines paid by the keepers of Lodging Houses maintained for the reception of pilgrims under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the lodging houses are situated, and also for sanitary improvement of pilgrims' halting places and roads leading to such towns or places. The Fund is administered by the District Magistrates concerned.

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

(iii) *Bengal Famine Orphan Fund*.—The fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of the Indian Famine Charitable Relief Fund and the balance of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The income of the fund is derived from the interest on the securities in which the Fund money is invested. The Secretary to the Government of Bengal, Revenue Department, is the administrator of the Fund.

(iv) *Ramlal Mukherjee's Endowment Fund*.—The Fund was created by the Government of Bengal out of the endowment of Rs. 50,000 made by the late Babu Ramlal Mukherjee for the relief of distress brought about by flood or scarcity in any part of the province of Bengal. The income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is administered by the Revenue Department of the Government of Bengal.

(v) *Imambara Hospital Fund*.—The Fund 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.

(e) *Other Miscellaneous Funds* . . . . . Cr. Rs. 1,77,122

32. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund . . . . .	2,276
(ii) Christian Burial Board Fund . . . . .	30,416
(iii) Mohamedan Burial Board Fund . . . . .	1,006
(iv) Syedpur Trust Estate Fund . . . . .	22,168
(v) B. L. Mukherjee's Trust Fund . . . . .	5,578
(vi) Cinematograph Act Fund . . . . .	14,539
(vii) Bengal State-aid to Industries Act Fund . . . . .	21,775
(viii) Fire Brigade Fund . . . . .	15,156
(ix) Mohsin Endowment Fund . . . . .	64,208
Total . . . . .	1,77,122

33. The certificate of the correctness of balance has not yet been received in two cases. The constitution and nature of the transactions of the funds are briefly given below :—

(i) *Zoological Garden Fund*.—

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



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

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

(iv) *Syedpur Trust Estate Fund*—

The Fund consists of certain estates of the late Hazi Mohamed Mohsin of Hoogly and was created for religious and charitable purposes. The management of the Fund has been entrusted to the Government of Bengal. Out of the income of this Fund a fixed sum of Rs. 5,000 per mensem as well as any surplus annual income after reserving Rs. 10,000 for its working balance is credited to the Mohsin Endowment Fund.

(v) *B. L. Mukherjee's Trust Fund*—

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

(vi) *Cinematograph Act Fund*—

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

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

This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, Bengal, is the administrator of the Fund. The object of the Fund is to render state-aid for the furtherance of industries in Bengal.

(viii) *Fire Brigade Fund*—

The Fund is administered by the Commissioner of Police, Calcutta, and derives its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the fund was created.

(ix) *Mohsin Endowment Fund*—

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

Civil Deposits . . . . . Cr. Rs. 2,78,58,725

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.
(a) Revenue Deposits . . . . .	31,38,738
(b) Earnest money deposits received in the Forest Department . . . . .	30,011
(c) Civil Courts' Deposits . . . . .	65,79,644
(d) Small Cause Courts' Deposits . . . . .	19,374
(e) Criminal Courts' Deposits . . . . .	1,57,971
(f) Personal Deposits . . . . .	1,40,68,729
(g) Police Deposits . . . . .	1,15,378
(h) Litigation Fund . . . . .	14,676
(i) Foundling Asylum Fund . . . . .	1,121
(j) Warders' Benefit Fund . . . . .	4,664
(k) Public Works Deposits . . . . .	3,80,348
(l) Charitable Endowment Fund . . . . .	83,068
(m) Deposits of Jute Cess Fund . . . . .	1,33,893
(n) Unclaimed deposits in the General Provident Fund . . . . .	57,450
(o) Unclaimed deposits in the Contributory Provident Fund . . . . .	1,050
(p) Deposits on account of the cost price of liquor, ganja and bhang . . . . .	1,54,378
(q) Deposits for work done for Indian States, public bodies or individuals . . . . .	16,02,510
(r) Deposits of the Chairman, Calcutta Improvement Trust . . . . .	50,689
(s) Deposits for sanitary works done for local bodies . . . . .	3,46,363
(t) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates . . . . .	18,680
<b>Total</b>	<b>2,78,58,725</b>

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 account years, are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or when necessary, with the accounts received from the civil and criminal courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the administrator.

	<i>Cr. Rs.</i>
(a) <i>Revenue Deposits</i> . . . . .	31,38,738
(b) <i>Earned Money deposits received in the Forest Department</i> . . . . .	30,011
(c) <i>Civil Courts' Deposits</i> . . . . .	65,79,644
(d) <i>Small Cause Courts' Deposits</i> . . . . .	19,374
(e) <i>Criminal Courts' Deposits</i> . . . . .	1,57,971

36. Except in the cases of (b) and (d) there were differences between the ledger balances and the balances in the separate registers and proof-sheets maintained for each kind of deposits. The differences have been adjusted in the accounts of the year 1943-44.

(f) <i>Personal Deposits</i> . . . . .	<i>Cr. Rs.</i> 1,49,68,729
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37. The above balance differs from the aggregate amount outstanding in the proof-sheet on the 31st March 1943 by Rs. 334 which has been adjusted in the accounts of the year 1943-44.

Thirty-eight new Personal Ledger Accounts were opened in various treasuries during the year under review with the sanction of the competent authority.

All the accounts were properly operated upon during the year under review.

Balances of the various Personal Ledger Accounts as arrived at in the proof-sheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases. Certificates of correctness of balances of the Personal Ledger Accounts have been received in all cases except five.

There were altogether 1,162 Personal Ledger Accounts in the various treasuries of the Presidency at the end of the year 1942-43.

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

<i>Dr. Rs.</i>		<i>Cr. Rs.</i>
	Opening Balance . . . . .	77,22,019
	Total credits during the year . . . . .	14,70,96,974
3,98,50,264	Total debits during the year . . . . .	
1,49,68,729	Closing balance . . . . .	
5,48,18,993	<b>Total</b> . . . . .	5,48,18,993
<i>Cr. Rs.</i>		
(g) <i>Police Deposits</i> . . . . .		1,15,378
(h) <i>Litigation Fund</i> . . . . .		14,676
(i) <i>Foundling Asylum Fund</i> . . . . .		1,121
(j) <i>Warders' Benefit Fund</i> . . . . .		4,664

38. These four deposit heads are also grouped under "Personal Deposits". There is no broadsheet for Warders' Benefit Fund, but the balance is intimated to the Inspector General of Prisons, Bengal, through statements showing the receipts, disbursements and balances.

The balances have not yet been accepted in the cases of (g) and (h).

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

*Police Deposits—*

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

*Litigation Fund—*

The Fund was created out of the moneys deposited by the Wards Estates and other local bodies for the purpose of meeting the costs of litigation in appeals in the High Court. The fund is administered by the Legal Remembrancer, Bengal.

*Foundling Asylum Fund—*

The Fund was created with a portion of the surplus amount of the Orissa Famine Relief Fund. The income of the Fund is derived from the investments made therefrom and is expended for the maintenance of foundlings and payments of remunerations to the Pandits and Matrons of the Asylum. The Commissioner of Police, Calcutta, is the administrator of the Fund.

*Warders' Benefit Fund—*

The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector General of Prisons, Bengal.

(k) *Public Works Deposits* . . . . . Cr. Rs. 3,80,348

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

(l) *Charitable Endowment Fund* . . . . . Cr. Rs. 83,068

41. Certificates of acceptance of balances have not yet been received in thirteen cases.

(m) *Deposits of Jute Cess Fund* . . . . . Cr. Rs. 1,33,883

42. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under The Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty.

(n) *Unclaimed Deposits in the General Provident Fund* . . . . . Cr. Rs. 57,450

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

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

(p) *Deposits on account of the cost price of liquor, ganja and bhang* . . . . . Cr. Rs. 1,54,378

44. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in Bengal are recorded under this head. Certificates of acceptance of balance have not been received in two cases.

(q) *Deposits for work done for Indian States, public bodies or individuals* . . . . . Cr. Rs. 16,02,510

(r) *Deposits of the Chairman, Calcutta Improvement Trust* . . . . . Cr. Rs. 50,689

45. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. In respect of the former, there is a discrepancy of Rs. 2,309 between the ledger balance and that of the broadsheet which is under reconciliation. Certificates of acceptance of balances in five cases are also outstanding under the same head.

(e) *Deposits for sanitary works done for local bodies* . . . . . Cr. Rs. 3,46,363

46. The balance is that of the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of contractors as security and other miscellaneous deposits.

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

47. This head is intended to record the deposits made by Private and Wards Estates for Survey and Settlement works to be done by Government.

**Other Accounts** . . . . . Cr. Rs. 13,06,742

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

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

	Cr. Rs.
Subventions from Central Road Fund . . . . .	6,85,155
Deposit Account of grants for Economic Development and Improvement of rural areas . . . . .	99,099
Central Cotton Committee Research Fund . . . . .	479
Deposit Account of the grant made by the Indian Central Jute Committee . . . . .	217
Deposit Account of grants from the Central Government for the development of sericultural industry . . . . .	3,285
Deposit Account of grants from the Central Government for the development of handloom industries . . . . .	1,88,084
Deposit Account of grants from Sugar Excise Fund . . . . .	5,810
Deposit Account of grants made by the Indian Research Fund Association . . . . .	21,126
Deposit Account of Securities held by Government . . . . .	3,03,407
<b>Total</b>	<b>13,06,742</b>

*Subventions from Central Road Fund* . . . . . Cr. Rs. 6,85,155

49. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the Provincial Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions. A case of diversion pertaining to the year 1938-39 for the amount of Rs. 4,271 has not yet been settled.

*Deposit Account of grants for Economic Development and Improvement of rural areas* . . . . . Cr. Rs. 99,099

50. This head was opened in the accounts of the Provincial Government with effect from 1935-36 and is credited with the grant made to the Government of Bengal by the Central Government out of the special fund created out of the latter's revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. The Account is also credited with contributions from local bodies. Certificates of proper utilisation for sums of Rs. 17,106, Rs. 1,661, Rs. 20,514, Rs. 7,922, Rs. 5,073, Rs. 1,400 and Rs. 52,779 spent during the years 1936-37, 1937-38, 1938-39, 1939-40, 1940-41, 1941-42 and 1942-43 respectively have not yet been received. Certificates of acceptance of balance have not yet been received from the Provincial Government.

*Central Cotton Committee Research Fund* . . . . . Cr. Rs. 479

*Deposit Account of the grant made by the Indian Central Jute Committee* . . . . . Cr. Rs. 217

51. These two deposit heads are intended for recording transactions relating to the grants made by the Indian Central Cotton Committee and the Indian Central Jute Committee, the former for the improvement of the growth of cotton in Bengal, and the latter for the conduct of experimental work on the census of jute crop.

<i>Deposit Account of grants from the Central Government for the development of sericultural industry</i>	Cr. Rs. 3,285
<i>Deposit Account of grants from the Central Government for the development of handloom industries</i>	Cr. Rs. 1,88,084

52. The nomenclature of the heads is self-explanatory. The balances have not yet been accepted by the administrator in both the cases. In respect of the latter the balance for the year 1941-42 has not yet been accepted.

*Deposit Account of grants from Sugar Excise Fund* . . . . . Cr. Rs. 5,810

53. This represents the unspent balance of the grant made by the Central Government from the Sugar Excise Fund for the organisation and operation of Co-operative Societies among the cane growers in Bengal.

*Deposit Account of grants made by the Indian Research Fund Association* . . . . . Cr. Rs. 21,126

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

*Deposit Account of Securities held by Government* . . . . . Cr. Rs. 3,03,407

55. The amount represents the market value of the securities on the 31st March 1940 held by the Government of Bengal on account of "Unclaimed deposits in the Suitor's Fund of the High Court, Calcutta".

**Advances not bearing interest** . . . . . Dr. Rs. 74,97,895

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

	Dr. Rs.
Advances Repayable . . . . .	70,74,985
Permanent Advances . . . . .	3,99,642
Accounts with the Reserve Bank . . . . .	23,268
Total	74,97,895

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

**Advances Repayable** . . . . . Dr. Rs. 70,74,985

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

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

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances . . . . .	5,41,731
Administrator General's Advances . . . . .	2,940
Public Works Advance—Takavi Works Advances . . . . .	47,892
<i>Special Advances</i> . . . . .	64,80,608
<i>Forest Advances</i> . . . . .	1,814
Total	70,74,985

**Objection Book Advances** . . . . . Dr. Rs. 5,41,731

59. The ledger balance differed by Rs. 18,278 from the broadsheet balance and therefore from the sum total of the items recorded as outstanding in the "Objection Books" maintained in the Account Office. The difference is under reconciliation. Out of the outstanding balance a sum of Rs. 53,848 has since been recovered. The unadjusted balance includes a sum of Rs. 693 for the year 1941-42. The balances are either in course of recovery, or are awaiting final adjustment, the cases being under correspondence.

**Administrator General's Advances** . . . . . Dr. Rs. 2,940

60. This head records the advances drawn by the Administrator General for meeting the costs of obtaining Letters of Administration of the estates under his management. With the exception of a sum of Rs. 500 relating to the year 1941-42 the balance has since been adjusted in the accounts of the year 1943-44.

*Public Works Advance—Takavi Works Advances* . . . . . Dr. Rs. 47,892

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

*Special Advances* . . . . . Dr. Rs. 64,80,608

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

The details are :—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom . . . . .	18,611
(ii) Advances to Controller, Air Raid Precautions . . . . .	82 130
(iii) Advances to Superintendents of Police for maintenance of Police Ration Stores . . . . .	2,14,804
(iv) Advances to Fire Adviser . . . . .	14
(v) Compensation for requisition of motor vehicles . . . . .	2 26 268
(vi) Advances for purchase of foodstuff . . . . .	5 500
(vii) Advances to Director of Civil Supplies for distribution of sugar . . . . .	3,97,144
(viii) Advances for grant of subvention to teachers of non-Government Schools and Colleges . . . . .	31,900
(ix) Advances to Foodgrain Purchasing Officer . . . . .	50,00,000
(x) Advances to Relief Control Officer . . . . .	44,237
(xi) Advances for the erection of filatures . . . . .	4,00,000
Total	64,80,608

The above balances are reviewed below :—

(i) *Advances to students and other Indians in the United Kingdom* . . . . . Rs. 18,611

This represents the balance of the amounts of advance made to students and other Indians in Britain for return to India due to outbreak of war. A sum of Rs. 1,661 has since been recovered on this account and the balance is in course of recovery. There is a discrepancy of Rs. 240 between the ledger balance and that of the broadsheet which is under reconciliation.

(ii) *Advances to Controller, Air Raid Precautions* . . . . . Rs. 82,134

This represents the balance of the advance made for facilitating the payments of contingent expenditure incurred initially by the A. R. P. Controller, Calcutta. A sum of Rs. 47,092 has since been adjusted on this account.

(iii) *Advances to Superintendents of Police for maintenance of Police Ration Stores* Rs. 2,14,804.

This represents the balance of the advances made to Superintendents of Police for running ration stores for the Police Department. The acceptance of the balance has not yet been received. The matter is under correspondence.

(iv) *Advances to Fire Adviser* . . . . . Rs. 14

The amount represents the balance of the advance made to the Fire Adviser for the purpose of making emergent purchases. The amount has since been adjusted.

(v) *Compensation for requisition of Motor vehicles* . . . . . Rs. 2,26,268

The amount represents the balance of the advance made to the Deputy Commissioner of Police, Public Vehicles Department, for payment of compensation in respect of motor vehicles acquired by the Government of Bengal under the Defence of India Rules for A. R. P. and Civil Defence works. A sum of Rs. 2,450 has since been adjusted on this account.

(vi) *Advances for purchase of Foodstuff* . . . . . Rs. 5,500

This amount is composed of Rs. 2,000 and Rs. 3,500 representing advances made to the Superintendent, Royal Botanic Garden, and the Superintendent, Government Printing, Bengal, respectively for financing the scheme for the supply of foodstuff to the staff of their departments.

(vii) *Advances to Director of Civil Supplies for distribution of sugar* . . . . . Rs. 3,97,144

The amount represents the advance made to the Director of Civil Supplies in connection with the scheme of distribution of sugar in the province of Bengal. The consignees have paid into the treasuries the amounts due from them and these credits will be set off against the original advance.

(viii) *Advances for grant of subvention to teachers of non-Government Schools and Colleges* Rs. 31,900

This represents the balance of the advance made to the Special Officer in the office of the Director of Public Instruction, Bengal, for making payment of subvention to teachers of certain non-Government schools and colleges which co-operated with Government in closing down their institutions so as to prevent further spread of disorder among students in the disturbed condition prevailing at the time and as a result obtained considerably diminished fee receipts and could not pay their staff their normal dues for some time. A sum of Rs. 29,000 has since been adjusted on this account.

(ix) *Advances to Foodgrain purchasing officer* Rs. 50,00,000

The amount represents the advances made to the Foodgrain Purchasing Officer in order to facilitate payments in connection with the purchase of foodgrains. The amount will be transferred to the head. "85-A.—Capital outlay on Provincial Schemes connected with the war 1939" on receipt of the orders of the Government of Bengal.

(x) *Advances to Relief Control Officer* Rs. 44,237

The amount represents the balance of advance made to the Relief Control Officer in order to facilitate payments in connection with the running of relief tentes and relief Kitchens opened in Calcutta for the purpose of giving relief to persons rendered homeless by enemy air raids.

(xi) *Advances for the erection of filatures* Rs. 4,60,000

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

*Forest Advances* Dr. Rs. 1,814

63. Out of the outstanding balance a sum of Rs. 895 has since been adjusted. A sum of Rs. 788 is outstanding from the year 1941-42, the officer concerned being under suspension and a case instituted against him.

**Permanent Advances** Dr. Rs. 3,99,642

64. The balances have not been accepted by the officers concerned in five cases.

**Accounts with the Reserve Bank** Dr. Rs. 23,268

65. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March 1943. It has since been realised.

**Suspense—**

Investments	Dr. Rs. 44,88,549
Other Items	Dr. Rs. 6,39,498

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

Investments—	Cr. Rs.	Dr. Rs.
Suspense Accounts	..	44,88,549
<b>Other items—</b>		
(i) Suspense Accounts	3,75,498	20,75,471
(ii) Cheques and Bills	11,53,056	..
(iii) Departmental and Similar Accounts	..	92,491
Total—Other items	15,28,554	21,67,962

Net Dr. Rs. 6,39,498

**Investments—**

*Suspense Accounts—Cash Balance Investment Account* Dr. Rs. 44,88,549

67. The balance under this head represents the market value of securities held by the Government of Bengal on account of Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March 1940, when the securities which were previously kept outside the Government account were brought within the accounts. Securities to the nominal value of Rs. 800 (their market value on the 31st March 1940 being Rs. 766), were refunded to the parties concerned during the year under report. (The market value of the securities in hand on the 31st March 1943 was Rs. 44,74,094.)

**Other items—**

(i) *Suspense Accounts—*

<i>Objection Book Suspense</i>	Cr. Rs. 3,75,498
	Dr. Rs. 20,75,471

68. The entries under this head are zealously watched as there is a general rule that the head should not be operated upon without special orders in each case. There are discrepancies

amounting to Rs. 7,16,487 between the ledger balances and those of the broadsheets which are under reconciliation. Sums of Rs. 2,88,385 and Rs. 57,265 have since been adjusted in the current year out of the credit and debit balances respectively.

(ii) *Cheques and Bills—**Pre-audit cheques*

Cr. Rs. 11,53,056

69. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1943. Outstanding cheques aggregating Rs. 6,454 have not yet been cashed.

(iii) *Departmental and Similar Accounts—**Civil Departmental Balances*

Dr. Rs. 92,491

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

	Dr. Rs.
Scaldah Small Cause Court . . . . .	1,293
Forest . . . . .	22,553
Public Works Cash Balance . . . . .	68,270
Sanitary Works Cash Balance . . . . .	375
Total . . . . .	92,491

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

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

Dr. Rs. 3,51,11,745

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

(1) **Loans to Municipalities, Port Funds, etc.—**

	Dr. Rs.
Loans to Presidency Corporations, Port Trusts and other Port Funds . . . . .	16,40,800
Loans to Municipalities . . . . .	32,67,052
Loans to District and other Local Fund Committees . . . . .	24,36,504
Loans to Land-holders and other Notabilities . . . . .	9,50,357
Advances to cultivators . . . . .	2,01,15,330
Advances under Special Laws . . . . .	71,017
Miscellaneous Loans and Advances . . . . .	64,68,699

(2) **Loans to Government Servants—**

House-building Advances . . . . .	1,00,054
Advances for purchase of motor cars . . . . .	60,557
Advances for purchase of other conveyances . . . . .	882
Passage Advances . . . . .	293
Other Advances . . . . .	200

Total . . . . . 3,51,11,745

*Loans to Presidency Corporations, etc.* . . . . . Dr. Rs. 16,40,800

72. The balance represents the amount of the loan granted to the Calcutta Corporation for payment of dearness allowance to their staff. The conditions of repayment of the loan have not yet been decided by the Government.

*Loans to Municipalities* . . . . . Dr. Rs. 32,67,052

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

*Loans to District and other Local Fund Committees* . . . . . Dr. Rs. 24,36,504

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

Some loss is apprehended in respect of the loan granted to the 24 Parganas District Board for the Magrahat Drainage Scheme. The Government of Bengal have directed that the cess realised by the District Board should be first taken against the outstanding interest and then towards principal. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on the 31st March 1943 in respect of this loan is Rs. 12,85,503. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Certificate of acceptance of balance has not yet been received in one case only.

*Loans to Land-holders and other Notabilities* . . . . . Dr. Rs. 9,50,357

75. The balance is distributed as under:—

	Dr. Rs.
(i) Loans to the Nawab of Dacca . . . . .	6,21,270
(ii) Loans to the Maharaja of Susang . . . . .	3,29,087
Total . . . . .	9,50,357



76. All the balances are considered to be good debts. The conditions of repayment were generally fulfilled except that in the case of the former the Estate defaulted in payment of the instalments due in September 1942 and March 1943. The matter has been reported to Government and is under their consideration.

*Advances to Cultivators* . . . . . Dr. Rs. 2,01,15,330

77. The balance is divided into the following heads :—

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883 . . . . .	2,59,514
(ii) Agriculturists' Loan Act XII of 1884 . . . . .	1,92,99,371
(iii) Co-operative Credit Societies Act . . . . .	55,081
(iv) Loans to small jute-growers . . . . .	5,01,364
Total	<u>2,01,15,330</u>

78. The balance under (i) includes certain amounts which pertain to (ii). The mistake arose through Government sanctioning under a clerical error loans under (i) although the local authorities asked for loans under (ii). As a rectification of the mistake will involve the execution of fresh bonds by the borrowers it was decided by Government to allow matters to remain as they are.

79. The detailed accounts of (i), (ii) and (iv) loans are kept by the District or Revenue authorities and those of (iii) by the Registrar, Co-operative Societies, Bengal. They are responsible for watching the recoveries of principal and interest. During the year under review sums of Rs. 656 and Rs. 1,707 were written off on account of (i) and (ii) respectively. In respect of loans (i), (ii) and (iii), amounts reported as overdue are Rs. 46,778, Rs. 90,76,516 and Rs. 25,555 on account of principal and Rs. 11,667, Rs. 9,62,884 and Rs. 6,830 on account of interest respectively.

*Advances under Special Laws* . . . . . Dr. Rs. 71,017

80. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B.C.) of 1882 . . . . .	53,320
(ii) Loans under Bengal Sanitary Improvement Act, 1920 . . . . .	17,697
Total	<u>71,017</u>

81. The Revenue authorities are responsible for watching the recoveries of principal and interest. Sums of Rs. 8,224 and Rs. 523 have been reported to be overdue on account of principal and interest respectively in respect of item (i).

*Miscellaneous Loans and Advances* . . . . . Dr. Rs. 64,68,699

82. The details of the balances are :—

	Dr. Rs.
(i) Loans to Ex-students of the Weaving Institute . . . . .	6,386
(ii) Loans to Ex-detenus . . . . .	7,44,192
(iii) Advances to Bengal Provincial Co-operative Bank . . . . .	50,32,046
(iv) Loans under Bengal State-aid to Industries Act . . . . .	803
(v) Loans to Non-Agriculturists . . . . .	87,032
(vi) Loans to traders . . . . .	3,85,575
(vii) Advances to Collectors for removal of water hyacinth . . . . .	37,945
(viii) Loans to Weavers and Artisans . . . . .	3,409
(ix) Loans under Tank Improvement Scheme . . . . .	1,75,298
(x) Miscellaneous . . . . .	16,012
Total	<u>64,68,699</u>

83. The above loans have been granted by the Government of Bengal to individuals and in some cases to organised bodies under various schemes intended for the benefit of the public or the relief of distress. Fulfilment of conditions of these loans as well as recoveries thereof are watched by different officers subordinate to the Government of Bengal. A sum of Rs. 74 was written off under the head (i) during the year 1942-43 as being irrecoverable. Sums of Rs. 2,406 and Rs. 157 have been reported to be overdue on account of principal and interest respectively in respect of item (i). Certificates of acceptance of balance in respect of items (i) and (ii), have not yet been fully received. In the case of (ii) this certificate is outstanding from 1941-42.

*Loans to Government servants—*

	Dr. Rs.
(i) House-building Advances . . . . .	1,00,054
(ii) Advances for purchase of motor cars . . . . .	60,557
(iii) Advances for purchase of other conveyances . . . . .	882
(iv) Passage Advances . . . . .	203
(v) Other Advances . . . . .	200
Total . . . . .	1,61,986

84. With the exception of discrepancies amounting to Rs. 85 and Rs. 413 in respect of items (i) and (ii) respectively which are under reconciliation all the balances agree with those in the separate registers maintained in the Account Office. No portion of the balance is reported to be irrecoverable.

**SECTION 8.—REMITTANCES . . . . . Dr. Rs. 5,95,090**

**I.—Remittances within India—**

85. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	6,05,207	..
Remittances by Bills . . . . .	477	..
Adjusting Account between Central and Provincial Governments.	..	6,00,000
Adjusting Account with Railways . . . . .	..	19,479
Inter-provincial Suspense Account . . . . .	..	5,81,295
Total . . . . .	6,05,684	12,00,774

Net. Dr. Rs. 5,95,090

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller . . . . . Cr. Rs. 6,05,207

86. The following are the details :—

	Cr. Rs.	Dr. Rs.
1. Forest Remittances . . . . .	..	98,410
2. Public Works Remittances . . . . .	6,77,950	..
3. Sanitary Works Remittances . . . . .	25,667	..
Total . . . . .	7,03,617	98,410

Net. Cr. Rs. 6,05,207

87. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose. Sums of Rs. 65,881 and Rs. 93,061 remain still unadjusted in respect of Forest Remittances and Public Works Remittances respectively.

Remittances by Bills . . . . . , Cr. Rs. 477

88. The credit balance under this head represents the value of Remittance Transfer Receipts issued prior to the 1st October 1940 but not yet cashed. The balance has been duly proved with the amounts of bills outstanding on the 31st March 1943.

Adjusting Account between Central and Provincial Governments . . . . . Dr. Rs. 6,00,000

Adjusting Account with Railways . . . . . Dr. Rs. 19,479

Inter-provincial Suspense Account . . . . . Dr. Rs. 5,51,295

89. The first head records transactions between the Central Government and the Government of Bengal, the second between the Government of Bengal and the Railways and the third between the Government of Bengal and other Provincial Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1942-43. The settlement for the balances has been carried out in the Bank's account for 1943-44.

**SECTION V.—CASH BALANCE . . . . . Dr. Rs. 2,60,45,920**

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

	Rs.
Cash in Treasuries . . . . .	37,23,756
Deposits with the Reserve Bank . . . . .	2,40,51,380
Remittances in transit . . . . .	— 17,29,216

The *minus* balance against "Remittances in transit" is mainly due to the fact that certain credits on account of withdrawals from the currency chest towards the close of March 1943 were incorporated in the Treasury accounts in the same month, while the corresponding debits appeared in the Currency Officer's statement in April 1943. With the exception of a discrepancy of Rs. 40,000 on account of remittances in transit which has not yet been reconciled, the treasury balances have all been agreed with those in the Consolidated Cash Balance Report for March 1943 verified by the Currency Officer, and the balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Office of the Reserve Bank of India.

**B:—DEBT, DEPOSIT & REMITTANCE ACCOUNTS.****Part II.—Accounts.****No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.**

Heads of Receipts.	Actuals for 1942-43.	Heads of Disbursements.	Actuals for 1942-43.
1	2	3	4
<b>N.—Public Debt incurred—</b>	Ra.	<b>N.—Public Debt discharged—</b>	Ra.
Floating Debt	2,17,00,000	Floating Debt	3,17,00,000
Loans from the Central Government.	4,64,60,000	Loans from the Central Government.	1,08,81,200
Total . . .	6,81,60,000	Total . . .	4,25,81,200
<b>O.—Unfunded Debt incurred—</b>		<b>O.—Unfunded Debt discharged—</b>	
State Provident Funds . . .	66,37,376	State Provident Funds . . .	66,44,998
Total . . .	66,37,376	Total . . .	66,44,998
<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 Insurance Fund . . .	16,30,318	Famine Insurance Fund . . .	15,96,543
Scheduled Castes Education Fund.	1,50,000	Scheduled Castes Education Fund.	1,41,208
Depreciation Reserve Fund—	..	Depreciation Reserve Fund—	4,595
Government Presses.		Government Presses.	
Deposits of Local Funds . . .	2,91,01,002	Deposits of Local Funds . . .	2,68,48,430
Civil Deposits . . .	7,19,93,375	Civil Deposits . . .	6,27,03,729
Other Accounts . . .	18,64,852	Other Accounts . . .	12,12,810
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable . . .	76,82,500	Advances Repayable . . .	1,44,64,566
Permanent Advances . . .	16,849	Permanent Advances . . .	1,76,812
Accounts with the Reserve Bank.	61,242	Accounts with the Reserve Bank.	61,748
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts . . .	3,73,73,919	Suspense Accounts . . .	3,91,86,421
Cheques and Bills . . .	8,18,00,031	Cheques and Bills . . .	8,17,04,089
Departmental and similar Accounts.	1,46,048	Departmental and similar Accounts.	1,74,633
Total . . .	23,08,20,136	Total . . .	22,82,75,584
<b>R.—Loans and Advances by Provincial Governments—</b>		<b>R.—Loans and Advances by Provincial Governments—</b>	
Loans to Municipalities, Port Funds, etc.	50,61,224	Loans to Municipalities, Port Funds, etc.	1,55,22,557
Loans to Government Servants.	1,58,215	Loans to Government Servants.	50,341
Total . . .	52,19,439	Total . . .	1,55,72,898
<b>S.—Remittances—</b>		<b>S.—Remittances—</b>	
Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	54,65,67,654	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	54,70,86,716
Remittances by Bills . . .	..	Remittances by Bills . . .	609
Adjusting Account between Central and Provincial Governments.	-1,61,797	Adjusting Account between Central and Provincial Governments.	4,29,458
Adjusting Account with Railways.	138	Adjusting Account with Railways.	25,526
Carried over . . .	54,64,05,995	Carried over . . .	54,75,42,309
	31,08,36,951		29,30,74,680

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

Heads of Receipts.	Actuals for 1942-43.	Heads of Disbursements.	Actuals for 1942-43.
1	2	3	4
Brought forward	Rs. 31,08,36,951	Brought forward	Rs. 29,30,74,680
<b>S.—Remittances—<i>concl'd.</i></b>	54,64,05,995	<b>S.—Remittances—<i>concl'd.</i></b>	54,75,42,309
Inter-provincial Suspense Account.	1,157	Inter-provincial Suspense Account.	5,81,101
Reserve Bank of India Remittances.	7,59,34,793	Reserve Bank of India Remittances.	7,59,55,448
Total	62,23,41,945	Total	62,40,78,858
Total Receipts under Debt, Deposit and Remittance heads.	93,31,78,896	Total Disbursements under Debt, Deposit and Remittance heads.	91,71,53,538
Total Revenue as per Account No. 2 of Part A.	16,46,42,366	Total Expenditure as per Account No. 2 of Part A.	16,78,61,726
TOTAL RECEIPTS	1,09,78,21,262	TOTAL DISBURSEMENTS	1,08,50,15,264
<b>V.—(Opening) Cash Balance—</b>		<b>V.—(Closing) Cash Balance—</b>	
Cash in Treasuries	35,67,989	Cash in Treasuries	37,23,756
Deposits with the Reserve Bank.	81,98,293	Deposits with the Reserve Bank.	2,40,51,389
Remittances in transit .	14,73,640	Remittances in transit .	—17,29,216
Total	1,32,39,922	Total	2,60,45,920
GRAND TOTAL	1,11,10,61,184	GRAND TOTAL	1,11,10,61,184

**No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1942-43 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.**

— 1	On 31st March 1942. 2	On 31st March 1943. 3	Increase (+) Decrease (—) in the year ended 31st March 1943. 4
	Rs.	Rs.	Rs.
<b>Capital and other expenditure.</b>			
<b>Commercial Departments—</b>			
Irrigation . . . . .	5,16,57,929	5,18,85,691	+2,27,762
<b>Total Commercial Departments</b> . . . . .	<b>5,16,57,929</b>	<b>5,18,85,691</b>	<b>+2,27,762</b>
<b>Other Departments—</b>			
Other Accounts . . . . .	1,26,06,116	1,23,22,180	—2,83,936
<b>Total Other Departments</b> . . . . .	<b>1,26,06,116</b>	<b>1,23,22,180</b>	<b>—2,83,936</b>
<b>Total Capital expenditure</b> . . . . .	<b>6,42,64,045</b>	<b>6,42,07,871</b>	<b>—56,174</b>
<b>Loans and Advances—</b>			
Loans to Municipalities, Port Funds, etc. . . . .	2,44,88,426	3,49,49,759	+1,04,61,333
Loans to Government Servants . . . . .	2,69,860	1,61,986	—1,07,874
<b>Total Loans and Advances</b> . . . . .	<b>2,47,58,286</b>	<b>3,51,11,745</b>	<b>+1,03,53,459</b>
<b>Total Capital and other expenditure</b> . . . . .	<b>8,90,22,331</b>	<b>9,93,19,616</b>	<b>+1,02,97,285</b>
<b>Deduct—Contribution from revenue for capital expenditure.</b>	1,97,58,189	1,97,58,149	—40
<b>Net capital and other expenditure (outside the Revenue Account).</b>	<b>6,92,64,142</b>	<b>7,95,61,467</b>	<b>+1,02,97,325</b>
<b>Principal sources of Funds.</b>			
<b>Debt—</b>			
Floating Debt . . . . .	1,00,00,000	..	—1,00,00,000
Loans from the Central Government . . . . .	44,06,000	3,99,84,800	+3,55,78,800
Unfunded Debt . . . . .	4,75,34,737	4,75,27,115	—7,622
<b>Total Outstanding Debt</b> . . . . .	<b>6,19,40,737</b>	<b>8,75,11,915</b>	<b>+2,55,71,178</b>
<b>Sinking Funds and Reserve Funds</b> . . . . .	21,91,860	22,29,707	+37,847
Net balance under Deposits, Advances, etc., other than those shown separately.	2,90,11,820	3,15,17,634	+25,05,814
Remittances . . . . .	11,41,824	—5,95,090	—17,36,914
<b>Total Debt and other obligations</b> . . . . .	<b>9,42,86,241</b>	<b>12,06,64,166</b>	<b>+2,63,77,925</b>
<b>Deduct—Cash Balance</b> . . . . .	—1,32,39,922	—2,60,45,920	+1,28,05,998
"    Investments . . . . .	—58,81,925	—58,81,033	—892
<b>Net provision of Funds</b> . . . . .	<b>7,51,64,394</b>	<b>8,87,87,213</b>	<b>+1,35,72,819</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.	Amount on 1st April 1942.	Additions during the year.	Discharges during the year.	Amount on 31st March 1943.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>I.—Public Debt—</b>				
Floating debt—				
Treasury Bills . . . . .	1,00,00,000	50,00,000	1,50,00,000	..
Other Floating Loans [ . . . . .	..	1,67,00,000	1,67,00,000	..
Loans from the Central Government . . . . .	44,06,000	4,64,60,000	1,08,81,200	3,99,84,800
<b>Total Public Debt . . . . .</b>	<b>1,44,06,000</b>	<b>6,81,60,000</b>	<b>4,25,81,200</b>	<b>3,99,84,800</b>
<b>II.—Unfunded Debt—</b>				
State Provident Funds —				
General Provident Fund . . . . .	4,24,37,554	58,15,227	61,75,104	4,20,77,677
Indian Civil Service Provident Fund . . . . .	26,36,019	4,45,790	1,30,440	29,51,369
Indian Civil Service (Non-European Members) Provident Fund . . . . .	3,59,704	76,345	5,732	4,30,317
Contributory Provident Fund . . . . .	20,63,306	2,99,391	3,33,722	20,27,975
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund . . . . .	38,154	1,623	..	39,777
<b>Total Unfunded Debt . . . . .</b>	<b>4,75,34,737</b>	<b>66,37,376</b>	<b>66,44,998</b>	<b>4,75,27,115</b>
<b>Total Debt and other interest-bearing obligations.</b>	<b>6,19,40,737</b>	<b>7,47,97,376</b>	<b>4,92,28,198</b>	<b>8,75,11,915</b>

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

I.—Famine Insurance Fund.

	Rs.		Rs.
Balance on 31st March 1942 . . . . .	15,08,717	Balance on 31st March 1943 . . . . .	15,42,367*
Transfers from the Revenue Account . . . . .	33,650		
Interest receipts . . . . .	..		
<b>Total . . . . .</b>	<b>15,42,367</b>	<b>Total . . . . .</b>	<b>15,42,367</b>

	Rs.
* Cash . . . . .	1,49,883
Investment . . . . .	13,92,484
	<u>15,42,367</u>

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 31st March 1942 . . . . .	5,01,686	Amount expended to meet the cost of renewals and replacements . . . . .	4,595
Amount appropriated from revenue . . . . .	..	Balance on 31st March 1943 . . . . .	4,97,091
<b>Total . . . . .</b>	<b>5,01,686</b>	<b>Total . . . . .</b>	<b>5,01,686</b>

III.—Scheduled Castes Education Fund.

	Rs.		Rs.
Balance on 31st March 1942 . . . . .	1,81,457	Expenditure during the year . . . . .	1,41,208
Amount contributed by the Provincial Government . . . . .	1,50,000	Balance on 31st March 1943 . . . . .	1,90,249
<b>Total . . . . .</b>	<b>3,31,457</b>	<b>Total . . . . .</b>	<b>3,31,457</b>

IV.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 31st March 1942 . . . . .	10,987	Amount of expenditure during the year . . . . .	8,30,316
Amount allotted from the Central Road Fund . . . . .	15,04,484	Balance on 31st March 1943 . . . . .	6,85,155
<b>Total . . . . .</b>	<b>15,15,471</b>	<b>Total . . . . .</b>	<b>15,15,471</b>

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

	Rs.		Rs.
Balance on 31st March 1942 . . . . .	1,38,896	Amount expended on various schemes . . . . .	1,94,359
Amount contributed by the Central Government . . . . .	1,50,918	Balance on 31st March 1943 . . . . .	99,099
Local contribution . . . . .	3,644		
<b>Total . . . . .</b>	<b>2,93,458</b>	<b>Total . . . . .</b>	<b>2,93,458</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.*

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

	Rs.		Rs.
Balance on 31st March 1942 .	..	Expenditure during the year .	43,372
Amount contributed by the Indian Central Jute Committee . . . . .	43,669	Balance on 31st March 1943 .	297
Total .	43,669	Total .	43,669

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

	Rs.		Rs.
Balance on 31st March 1942 .	3,761	Amount expended on various researches . . . . .	4,594
Amount contributed by the Imperial Council of Agricultural Research . . . . .	833	Balance on 31st March 1943 .	..
Total .	4,594	Total .	4,594

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

	Rs.		Rs.
Balance on 31st March 1942 .	5,044	Amount expended on various schemes . . . . .	38,799
Amount contributed by the Central Government . . . . .	37,040	Balance on 31st March 1943 .	3,285
Total .	42,084	Total .	42,084

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

	Rs.		Rs.
Balance on 31st March 1942 .	1,60,944	Amount expended on various schemes . . . . .	76,388
Amount contributed by the Central Government . . . . .	1,03,528	Balance on 31st March 1943 .	1,88,084
Total .	2,64,472	Total .	2,64,472

X.—Central Cotton Committee Research Fund.

	Rs.		Rs.
Balance on 31st March 1942 .	216	Expenditure during the year .	6,158
Amount contributed by the Indian Central Cotton Committee . . . . .	6,421	Balance on 31st March 1943 .	479
Total .	6,637	Total .	6,637

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

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

Balance on 31st March 1942 . . . . .	Rs. 2,652	Expenditure during the year . . . . .	Rs. 11,157
Amount contributed by the Central Government . . . . .	14,315	Balance on 31st March 1943 . . . . .	5,810
Total . . . . .	16,967	Total . . . . .	16,967

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

Balance on 31st March 1942 . . . . .	Rs. 28,026	Expenditure during the year . . . . .	Rs. 6,900
Amount contributed by the Indian Research Fund Association . . . . .	..	Balance on 31st March 1943 . . . . .	21,126
Total . . . . .	28,026	Total . . . . .	28,026

XIII.—Deposit Account of Securities held by Government.

Balance on 31st March 1942 . . . . .	Rs. 3,04,173	Expenditure during the year . . . . .	Rs. (a) 766
Receipt during the year . . . . .	..	Balance on 31st March 1943 . . . . .	(b) 3,03,407
Total . . . . .	3,04,173	Total . . . . .	3,04,173

(a) Represents market value (as on 31st March 1940) of the securities refunded to the parties concerned during the year 1942-43.

(b) Represents market value (as on 31st March 1940) of securities held on account of unclaimed deposits in the Suitor's Fund lapsed to Government.

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

Major and Minor Heads of Accounts.		1	2	3	4	5	6	7
		Balance on 1st April 1942.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1943.	Interest received and credited to revenue.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Loans to Municipalities, Port Funds, etc.—</b>								
Loans to Presidency Corporations, Port Trusts and other Port Funds . . . . .		..	16,40,800	16,40,800	..	16,40,800	..	
Loans to Municipalities . . . . .		28,74,138	6,16,920	34,91,058	2,24,006	32,67,052	1,29,940	
Loans to District and other Local Fund Committees . . . . .		26,09,870	12,250	26,22,120	1,85,616	24,36,504	51,523	
Loans to Land-holders and other Notabilities . . . . .		9,57,441	..	9,57,441	7,084	9,50,357	25,416	
Advances to Cultivators . . . . .		1,26,08,571	99,00,129	2,25,08,700	23,93,370	2,01,15,330	2,76,210	
Advances under Special Laws . . . . .		70,406	22,164	92,570	21,553	71,017	645	
Miscellaneous Loans and Advances . . . . .		53,68,000	33,30,294	86,98,294	22,29,595	64,68,699	1,50,618	
	Total	2,44,88,426	1,55,22,557	4,00,10,983	50,61,224	3,49,49,759	6,34,352	
<b>Loans to Government Servants—</b>								
House-building advances . . . . .		1,55,050	13,712	1,68,732	68,678	1,00,054	5,503	
Advances for purchase of motor cars . . . . .		1,11,442	35,292	1,46,734	86,177	60,557	7,410	
Advances for purchase of other conveyances . . . . .		387	1,337	1,724	842	882	43	
Passage advances . . . . .		1,676	..	1,676	1,383	293	126	
Other advances . . . . .		1,335	..	1,335	1,135	200	35	
	Total	2,69,860	50,341	3,20,201	1,58,215	1,61,986	13,117	
	<b>GRAND TOTAL</b>	2,47,58,286	1,55,72,898	4,03,31,184	52,19,439	3,51,11,745	6,47,469	

## APPENDIX.

Statement showing the details of commitments referred to in paragraph 9 of Part A of the Report (page 10).

(Figures are in thousands of rupees.)

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1941-42.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—</b>					
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</i>					
1. Reconstruction of Barrackpore Bridge.	2,77	2,49	4	24	2,77
2. Reconstruction of Alipore Bridge.	1,94	1,84	..	5	1,89
3. Improvement of Tolly's Nullah	1,78	54	..	1,24	1,78
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
4. Bidyadhari Peali Scheme, 24-Parganas.	3,27	..	..	3,27	3,27
5. Contour Survey of North Bengal.	3,80	60	1	3,19	3,80
6. Improvement of the river Bhairab in the District of Jessore.	2,19	1,73	..	4	1,77
	(of this Government portion is 1,77)				
7. Establishment of an Institute for river research in Bengal.	1,17	9	6	1,02	1,17
8. Relieving flooding in the right bank of the river Damodar.	1,44	1,27	9	8	1,44
9. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P.	1,46	18	2	1,26	1,46
10. Remodelling the Damodar Left Embankment and all retired lines of Damodar Left Embankment from 0 to 46th Mile.	2,38	67	16	1,55	2,38
<i>42.—Co-operation—</i>					
11. Annual subsidy of Rs. 2 lakhs to enable the Bengal Provincial Co-operative Bank Ltd., to build up reserves which it should have and would have had but for the losses on the Jute Sale and Supply Societies, and to effect substantial reduction in its rate of interest charged to members.	24,00	12,00	2,00	10,00	24,00
<i>50.—Civil Works—</i>					
12. Constructing new civil court building at Howrah.	(a) 3,21	1,08	20	(b) 1,93	3,21
13. Shifting the Sub-Divisional Headquarters from Madaripur to Sakuni.	(c) 6,80	3,03	31	3,46	6,80

- (a) Includes 17 for the electric portion.  
 (b) Further work postponed for the present.  
 (c) Due to sanction of further estimates.

APPENDIX—*contd.*

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1941-42.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—<i>contd.</i> -</b>					
<i>50.—Civil Works—contd.</i>					
14. Acquisition of two plots of land near High Court for construction of buildings for accommodation of Government servants.	3,39	1,13	1,13	1,13	3,39
15. Constructing Eden School and College buildings and the College Assembly Hall.	2,08	1,07	27	(d) 74	2,08
16. Construction of buildings for the accommodation of the Eden H. E. School and College for Girls at Ramna, Dacca.	1,22	81	2	68	1,51
	(e) 28	..	..	(d) 28	28
17. Converting the detention camp at Buxa for confinement of repatriated dangerous life convicts from the Andamans and the fifth columnists from Burma.	(f) 1,20	2	1,07	5	1,74
18. Construction of buildings for the College Hostel of the Eden H. E. School at Ramna, Dacca.	2,37	1,18	34	(d) 85	2,37
19. Reconstructing Thana building at Darjeeling.	{ (f) 2,23	1,91	50	7	2,48
	{ (f) & (g) 5	1	4	3	8
20. Construction of a new Central Jail at Dum-Dum.	{ 11,03	(h) 9,14	1	(i) 21	9,36
	{ (g) 22	22	..	..	22
21. Construction of Police Section House at 12, Convent Road, Entally.	{ (j) 1,10	33	3	74	1,10
	{ (g) 7	2	..	5	7
22. Erecting temporary lines for the E. F. R. Barrack at 'B.' (including cost of land, electric installation and lightning conductors).	{ (h) 2,05	1,12	24	43	1,79
	{ (g) 13	9	2	1	12

(d) Further work postponed for the present.

(e) Represents figures for the electric portion of items 15 and 16.

(f) Estimate under revision.

(g) Represents figures for the electric portion.

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

(i) Project will be partially completed with further expenditure of 21 during 1943-44; the rest of the scheme postponed for the present.

(j) Due to sanction of further estimates.

## APPENDIX—concl'd.

Major head of accounts and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1941-42.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—concl'd.</b>					
<i>50.—Civil Works—concl'd.</i>					
23. Constructing an Agricultural College at Daulatpur.	(k) 2,74	2,38	2	(l) 1	2,41
24. Constructing an Agricultural Institute at Manipur, Dacca.	6,46	6,02	2	3	6,07
Total	92,83	50,97	7,20	32,64	90,81
<b>Debited outside the Revenue Account—</b>					
<i>68.—Construction of Irrigation, etc., Works—</i>					
<i>A.—Irrigation Works—</i>					
25. Reconditioning the Anderson Weir.	5,80	80	1,16	3,84	5,80
Total	5,80	80	1,16	3,84	5,80
Total Commitments	98,63	51,77	8,36	36,48	96,61

(k) Due to sanction of supplementary estimates.

(l) Project will be partially completed with further expenditure of 1 during 1943-44; the rest of the scheme postponed for the present.

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