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# APPROPRIATION ACCOUNTS

1943-44

AND

# THE AUDIT REPORT

1945



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## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1943-44 and the Audit Report is prepared in accordance with paragraph 13(1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and Section 169 of the Government of India Act, 1935. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or *quasi* commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13(2) of Order in Council already mentioned. It also embodies the report of the Auditor of Indian Home Accounts relating to transactions in the United Kingdom affecting the revenues of the Government of Bengal submitted under sub-section (4) of Section 170 of the Government of India Act, 1935. It is submitted by the Auditor General of India to His Excellency the Governor to be laid before the Provincial Legislature.

2. His Excellency the Governor of Bengal assumed to himself by Proclamation under Section 93 of the Government of India Act, 1935, issued on the 31st March, 1943, all powers vested in the Provincial Legislature and suspended *inter alia* the operation of Section 78 (1) of the Act. In pursuance of this Proclamation the annual estimate of expenditure for the year 1943-44 was authorised by His Excellency the Governor. The above Proclamation was, however, revoked on the 24th April, 1943, and the new Ministry assumed charge on the afternoon of the same day. The annual estimate authorised by His Excellency, therefore, lapsed on the 24th April, 1943, and on the re-entry into force of Section 78 (1) of the Act the Ministry prepared a fresh estimate for the year for presentation to the Legislature, exhibiting in separate columns (i) actuals (approximate) from the 1st April, 1943 to the 24th April, 1943, (ii) estimated expenditure from the 25th April, 1943, to the 31st March, 1944, and (iii) estimated expenditure for the whole year, *i.e.*, the aggregate of the figures in columns (i) and (ii). The grants made by the Assembly and included in the schedule authenticated on the 25th September, 1943, by His Excellency the Governor under Section 80 of the Act, however, covered the whole period of the financial year instead of the period from the 25th April, 1943, to the 31st March, 1944, *i.e.*, the period subsequent to the revocation of the Proclamation. As His Excellency's action in authenticating the whole year's figures in the Ministerial budget did not alter the fact that there were two budgets for the year, *viz.*, the Governor's budget and the Ministerial budget, the votable expenditure for the year was partly "authorised" and partly "voted" and has been designated in the relevant Appropriation Accounts as "Authorised or Voted". This change has not affected the usual procedure for the control of expenditure and appropriation audit.

3. In order that only agreed statements of fact and completed cases may be included in the report a convention has been established between the Auditor General and the Government of Bengal whereby cases relating to any previous years which have become ripe for inclusion since the writing of the last report are included in the report of the first convenient year.

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



# PART I.

## AUDIT REPORT, 1945.

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

### GENERAL REVIEW OF THE RESULTS OF AUDIT.

#### REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

In pursuance of paragraph (3) of the Proclamation issued on the 31st March, 1943, by His Excellency the Governor of Bengal under Section 93 of the Government of India Act, 1935, the annual estimate of expenditure for the year 1943-44 authorised by His Excellency was published in the official gazette on the 31st March, 1943. On the revocation of the above Proclamation on the 24th April, 1943, and on the re-entry into force of Section 78 (1) of the Act, the Ministry prepared a fresh estimate for the year for presentation to the Legislature. This estimate included thirty-five demands for grants aggregating Rs. 28,62,52,600 and another sum of Rs. 2,69,20,200 required to meet expenditure charged on the revenues of the Province. As explained in paragraph 2 of the Prefatory Remarks the Legislative Assembly voted the demands for grants for the whole year. The schedule of authorised expenditure, embodying the estimates as referred to above, was authenticated by His Excellency the Governor on the 25th September, 1943, under Section 80 of the Act.

#### SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. During the year under report a supplementary schedule of authorised expenditure for an aggregate amount of Rs. 36,24,48,000 was authenticated by His Excellency the Governor on the 10th March, 1944. The schedule covered Rs. 36,22,30,000 on account of twenty-two supplementary grants voted by the Legislature and Rs. 2,18,000 on account of seven charged appropriations.

#### GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.	Charged.	Authorised or Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Authorised by His Excellency the Governor or voted by the Legislature . . . . .	..	28,62,52,600	28,62,52,600
(b) Included by His Excellency the Governor . . . . .	..		
(c) Appropriation to meet expenditure charged on the revenues of the province . . . . .	2,69,20,200	..	2,69,20,200

Particulars.	Charged.	Authorised or Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
<b>2. Supplementary schedules of authorised expenditure—</b>			
(a) Voted by the Legislature . . . . .	..	36,22,30,000	36,22,30,000
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriation to meet expenditure charged on the revenues of the province . . . . .	2,18,000	..	2,18,000
<b>3. Net aggregate grant or appropriation . . . . .</b>	<b>2,71,38,200</b>	<b>64,84,82,600</b>	<b>67,56,20,800</b>
<b>4. Aggregate disbursements . . . . .</b>	<b>2,72,68,878</b>	<b>54,27,70,226</b>	<b>57,00,48,104</b>
<b>5. Less (—) or more (+) than granted . . . . .</b>	<b>+1,30,878</b>	<b>—10,57,03,374</b>	<b>—10,55,72,696</b>
<b>6. Percentage of 5 to 3 . . . . .</b>	<b>·5</b>	<b>16·3</b>	<b>15·6</b>

4. *Savings on authorised or voted grants.*—Savings occurred in 27 out of 35 authorised or voted grants. A list of the more important instances is given below :—

Number and name of grant.	Original grant.	Supple- mentary grant.	Final grant.	Expendi- ture.	Savings.	Percent- age of savings.
1	2	3	4	5	6	7
10.—Irrigation . . . . .	48,13	32,73	80,86	73,00	7,77	9·6
13.—General Administration— Debt Conciliation . . . . .	20,62	..	20,62	16,47	4,15	20·1
15.—Jails and Convict Settle- ments . . . . .	56,74	78,17	1,34,91	1,21,28	13,63	10·1
17.—Ports and Pilotage . . . . .	4,15	1,52	5,67	2,83	2,84	50·2
22.—Public Health . . . . .	39,23	41,76	80,99	59,48	21,51	26·6
23.—Charges on account of Agri- culture . . . . .	1,33,23	59,03	1,92,26	1,53,33	38,93	20·2
27.—Industries—Cinchona . . . . .	12,25	..	12,25	10,58	1,67	13·7
28.—Miscellaneous Departments . . . . .	5,40	..	5,40	4,78	62	11·5
30.—Famine . . . . .	3,52,00	2,13,00	5,65,00	1,92,44	3,72,56	65·9
33.—Miscellaneous . . . . .	31,53	..	31,53	25,13	6,40	20·3
34.—Extraordinary charges . . . . .	5,44,34	2,02,32	7,46,66	5,53,97	1,92,69	25·8
35.—Capital Outlay on Provincial Schemes connected with the war, 1939 . . . . .	50,00	29,24,97	29,74,97	27,79,88	1,95,09	6·6
37.—Loans and Advances bearing Interest . . . . .	4,73,63	..	4,73,63	2,34,05	2,38,68	50·4

The chief causes which contributed to the savings are mentioned below :—

10.—*Irrigation.*—Less expenditure on Emergency Irrigation Schemes in furtherance of Grow More Food campaign and purchase of materials for a work for which payment was not made during the year.

13.—*General Administration—Debt Conciliation.*—Establishment of a smaller number of special Debt Settlement Boards and dissolution and suspension of a number of Boards.

15.—*Jails and Convict Settlements.*—Annual storage of food not required for a Jail as a result of rationing, closing down of a special jail, later decision to adjust the cost of basic rations supplied from the Jail Department under the head "85A" and larger recoveries for jail-made goods due to increase in cost and larger orders.

17.—*Ports and Pilotage.*—Larger recoveries from other Governments and Departments due to more launches having been repaired during the year at the Government Dockyard.

22.—*Public Health.*—Failure on the part of some Civil Surgeons to submit in time invoices for the supply of quinine for adjustment, delay in raising debits for cholera vaccine and small-pox lymphs by other provinces, partial utilisation of the provision for malaria treatment centres, delay in the supply of pipes for tube-wells on account of transport difficulties and failure of certain District Boards to spend the full quota for Public Health Units.

23.—*Charges on account of Agriculture.*—Smaller expenditure on the "Grow More Food" schemes.

27.—*Industries—Cinchona.*—Failure of the Central Government to supply quinine.

28.—*Miscellaneous Departments.*—Leave, transfer and retirement of officers and delay in filling up temporary vacancies.

30.—*Famine.*—Smaller expenditure on test relief works for want of sufficient labourers, later decision to treat the contribution of Rs. 3 crores from the Central Government towards famine relief as a deduction from expenditure, unforeseen recoveries on account of price of food grains supplied to non-official organisations for opening free kitchens and defective control.

33.—*Miscellaneous.*—Slow progress of construction of Vagrants' Home owing to scarcity of materials.

34.—*Extraordinary charges.*—Non-adjustment of the loss on sale of food grains to Government servants at concessional rates and increased recoveries from the Central Government on account of Civil Defence Expenditure.

35.—*Capital outlay on Provincial Schemes connected with the war, 1939.*—Proposals for the procurement of food grains and standard cloth did not materialise in full.

37.—*Loans and Advances bearing Interest.*—Smaller demands for loans to cultivators owing to the unprecedented famine condition that prevailed during the year.

5. *Savings on charged appropriations.*—Savings also occurred in 24 out of 32 charged appropriations. The more important of these are detailed below. :—

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
3.—Provincial Exeise . . . . .	25	..	25	12	13	54
10.—Irrigation . . . . .	2,45	10	2,55	2,22	33	12.9
17.—Ports and Pilotage . . . . .	82	..	82	56	26	31.2
22.—Public Health . . . . .	93	..	93	77	16	16.8
23.—Charges on account of Agriculture . . . . .	76	31	1,07	94	13	12
34.—Extraordinary charges . . . . .	4,59	37	4,96	4,33	63	12.8
9.—Interest on works for which Capital Accounts are kept	19,14	..	19,14	17,28	1,86	9.7
37.—Loans and Advances bearing interest . . . . .	35	..	35	10	25	71.4

The following are the main reasons which brought about the savings under each of the above appropriations :—

3.—*Provincial Excise*.—No charged officer held the post of the Commissioner of Excise, Bengal.

10.—*Irrigation*.—Deputation of an officer to military duty and a vacancy.

17.—*Ports and Pilotage*.—The post of an officer remained vacant throughout the year.

22.—*Public Health*.—Deputation of an officer to the Government of India and change in the leave programme.

23.—*Charges on account of Agriculture*.—Paddy seeds were not available in sufficient quantity.

34.—*Extraordinary charges*.—Adjustment of leave salaries of certain officers under Grant No. 12.—General Administration—General Administration and vacancies.

9.—*Interest on works for which Capital Accounts are kept*.—No interest was charged on the capital outlay on the dredger "Ronaldshay" which was sunk.

37.—*Loans and Advances bearing Interest*.—No loans were paid to the Jumias as the June crops were fair and most of the Jumias joined the Labour Corps.

6. *Savings or excesses on authorised or voted grants and charged appropriations (separately and combined) as compared with previous years*.—The statement furnished below shows how savings in or excesses over grants and appropriations in the year under report compared with those in the previous years :—

1	Final appropriations and grants.	Excess (+) Savings (—).	Percentage of savings or excess.
1	2	3	4
<i>Charged—</i>			
1939-40 . . . . .	2,00,76	—11,70	5.8
1940-41 . . . . .	1,97,45	—11,52	5.8
1941-42 . . . . .	2,55,71	—13,90	5.2
1942-43 . . . . .	2,64,48	—24,10	9.1
1943-44 . . . . .	2,71,38	+ 1,31	.5
<i>Authorised or Voted—</i>			
1939-40 . . . . .	13,82,58	—1,22,15	8.8
1940-41 . . . . .	14,50,98	—87,24	6.0
1941-42 . . . . .	15,94,15	—1,18,49	7.4
1942-43 . . . . .	18,39,35	—1,24,81	6.8
1943-44 . . . . .	64,84,83	—10,57,04	16.3
<i>Charged and Authorised or Voted—</i>			
1939-40 . . . . .	15,83,34	—1,33,85	8.5
1940-41 . . . . .	16,48,43	—98,76	6.0
1941-42 . . . . .	18,59,86	—1,32,39	7.1
1942-43 . . . . .	21,03,83	—1,48,91	7.1
1943-44 . . . . .	67,56,21	—10,55,73	15.6

As compared with the previous year there has been a large increase in the percentage of savings in the authorised or voted section, the bulk of which occurred under Grants Nos. 30, 34, 35 and 37 for the reasons stated in paragraph 4 *ante*. Although the charged section had consistently shown a saving in previous years, there was an excess of .5 per cent. over the final appropriation during the year under review. The excess occurred mainly under Grants Nos. 5, 29, 33 and 35 which was partly counterbalanced by savings under several grants. The reasons for the excesses have been explained in paragraph 8.

7. *Excesses over authorised or voted grants.*—Expenditure was incurred in excess of the authorised or voted grant in the following eight cases. These excesses require regularisation.

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4.—Stamps . . . .	6,53,000	1,30,000	7,83,000	8,29,024	46,024	5.9
6.—Registration . . . .	20,93,000	3,90,000	24,83,000	25,44,250	61,250	2.5
14.—Administration of Justice.	75,12,000	4,47,000	79,59,000	80,77,899	1,18,899	1.5
16.—Police . . . .	2,71,63,000	11,78,000	2,83,41,000	2,84,36,606	95,606	.3
21.—Medical . . . .	51,90,000	6,08,000	57,98,000	59,62,728	1,64,728	2.8
29.—Civil Works . . . .	1,06,16,000	..	1,06,16,000	1,24,35,485	18,19,485	17.1
32.—Stationery and Printing.	26,15,700	7,12,000	33,27,700	33,42,700	15,000	.5
36.—Interest Free Advances.	16,18,000	..	16,18,000	43,55,355	27,37,355	169.2

The main reasons for the excesses are given below :—

4.—*Stamps.*—Payment of larger discount owing to increase in the value of stamps sold and larger supply of stamps during the closing months of the year than anticipated.

6.—*Registration.*—Abnormal increase in the number of registrations.

14.—*Administration of Justice.*—Payment of fees to lawyers in a number of important cases, unforeseen payment by the Administrator General and Official Trustee of arrear super-tax and surcharge on the proceeds of the General Purposes Fund and Reserve Fund and rise in prices.

16.—*Police.*—Larger expenditure on the Civic Guard Organisation and smaller recovery from the Central Government on account of increase in the Police expenditure of the province.

21.—*Medical.*—Treatment of a large number of sick destitutes and increase in the cost of articles.

29.—*Civil Works.*—Refund of the departmental charges levied on Defence and R.A.F. works.

32.—*Stationery and Printing.*—Unusual demand of stationery articles towards the close of the year.

36.—*Interest Free Advances.*—Unforeseen payment of advances to the A.R.P. Controller and the Relief Control officer as well as for the acquisition of motor vehicles and supply of foodstuffs to Government servants.

8. *Excesses over charged appropriations.*—Charged appropriations were exceeded in the following seven cases. These excesses require regularisation.

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
5.—Forest . . . .	4,06,000	66,000	4,72,000	6,94,400	2,22,400	47.1
6.—Registration . . . .	300	..	300	336	36	12

Number and name of appropriation.	Original appropriation	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
11.—Interest on Ordinary Debt. . . . .	36,49,000	..	36,49,000	36,61,206	12,206	.3
20.—Civil Works . . . . .	11,75,000	..	11,75,000	15,10,056	3,35,056	28.5
30.—Famine . . . . .	2,000	16,000	18,000	18,565	565	3.1
33.—Miscellaneous . . . . .	52,11,000	..	52,11,000	55,41,167	3,30,167	6.3
35.—Capital outlay on Provincial Schemes connected with the war, 1939 . . . . .	..	..	..	2,05,356	2,05,356	..

The main reasons for the excesses are stated below :—

5.—*Forest*.—Unforeseen orders for timber received from the Supply Department of the Government of India.

11.—*Interest on Ordinary Debt*.—Larger issue of treasury bills than anticipated.

29.—*Civil Works*.—Refund of the departmental charges levied on Defence and R.A.F. works.

33.—*Miscellaneous*.—Larger payment of contributions to local bodies owing to larger collections of Public Works cess and fines under the Cess Act than anticipated.

35.—*Capital outlay on Provincial Schemes connected with the war, 1939*.—Repayment of advances was not made within the year.

The excesses under Registration and Famine are small.

9. *Excesses over authorised or voted grants and charged appropriations as compared with previous years*.—The table below compares the number and amount of excesses over authorised or voted grants and charged appropriations during the year under review with those of the four preceding years.

Year.	Number.		Amount.	
	Authorised or Voted.	Charged.	Authorised or Voted.	Charged.
	1	2	3	5
			Rs.	Rs.
1939-40 . . . . .	1	2	1,862	13,409
1940-41 . . . . .	2	3	47,735	1,858
1941-42 . . . . .	3	2	5,40,605	1,14,489
1942-43 . . . . .	8	3	64,98,405	42,195
1943-44 . . . . .	8	7	50,58,347	11,05,786

It will be seen that in the charged section there has been a large increase during the year both in the number and the amount of excesses as compared with the four preceding years. In the authorised or voted section although the number remained the same and there was a decrease in amount as compared with the previous year, there was a large increase in the number as well as in the amount as compared with the three years preceding the year 1942-43. The excesses were mostly due to the abnormal situation brought about by the war.

## GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. *Authorised or Voted grants.*—The budget estimate for 1943-44 provided a total sum of Rs. 28,62.53 lakhs for authorised or voted expenditure against which the actual expenditure was Rs. 54,27.79 lakhs causing an excess of Rs. 25,65.26 lakhs, i.e., 89.6 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 36,22.30 lakhs converted the excess to a saving of Rs. 10,57.04 lakhs which was 16.3 per cent. of the final grant. The excess of Rs. 25,65.26 lakhs over the original grant was composed of an excess of Rs. 29,80.48 lakhs under twenty-one heads and a saving of Rs. 4,15.22 lakhs under fourteen heads. The final saving of Rs. 10,57.04 lakhs consisted of a saving of Rs. 11,07.62 lakhs under twenty-seven heads and an excess of Rs. 50.58 lakhs under eight heads. The supplementary grant covered the excesses fully under thirteen heads and partially under six heads. In three cases, however, the supplementary grant increased the saving in the original grant.

Grants Nos. 30.—Famine, 34.—Extraordinary Charges, 35.—Capital outlay on Provincial schemes connected with the war, 1939 and 37.—Loans and Advances bearing Interest contributed about 95 per cent. of the total saving in the final grant. The largest amount of saving, accounting for 35 per cent. of the total saving, occurred under Famine (Rs. 3,72.56 lakhs), the next being under Loans and Advances (Rs. 2,38.68 lakhs) which also contributed 23 per cent. of the saving. Other bigger savings occurred under Capital outlay on Provincial schemes connected with the war, 1939 (Rs. 1,95.09 lakhs) and Extraordinary charges (Rs. 1,92.69 lakhs) each of which contributed about 18 per cent. of the saving. The reasons for these savings have been explained in paragraph 4 *ante*.

*Charged appropriations.*—The budget estimate for charged expenditure was Rs. 2,69.20 lakhs against which the actual expenditure amounted to Rs. 2,72.69 lakhs leading to an excess of Rs. 3.49 lakhs, which was 1.3 per cent. of the original appropriation. Supplementary appropriations of Rs. 2.18 lakhs reduced the excess to Rs. 1.31 lakhs which was .5 per cent. of the final appropriation. The excess of Rs. 3.49 lakhs over the original appropriation was composed of an excess of Rs. 12.52 lakhs under ten heads and a saving of Rs. 9.03 lakhs under twenty-one heads. The excesses were covered by supplementary appropriations fully under three heads and partially under two. In two cases the supplementary appropriation increased the saving in the original appropriation. The final excess of Rs. 1.31 lakhs consisted of an excess of Rs. 11.05 lakhs under seven heads and a saving of Rs. 9.74 lakhs under twenty-four heads. Large excesses occurred under Forest (Rs. 2.22 lakhs), Civil Works (Rs. 3.35 lakhs), Miscellaneous (Rs. 3.30 lakhs) and Capital outlay on Provincial schemes connected with the war, 1939 (Rs. 2.06 lakhs). The reasons for these excesses have been explained in paragraph 8 *ante*.

Out of 37 heads for which appropriation accounts have been prepared there was no variation in one case, seven showed variations of less than 1 per cent., twelve between 1 and 5 per cent. and five between 5 and 10 per cent. In the remaining twelve cases the variations were above 10 per cent. The reasons for the more important variations have been explained in paragraphs 4, 5, 7 and 8.

## CONTROL OVER EXPENDITURE.

11. Important instances of defective control over expenditure noticed during the year under report are mentioned below :—

(1) *Cases of non-surrender of savings*—

	Rs.
(i) Grant No. 2.—Land Revenue—Sub-head I—Authorised or Voted, page 25 and paragraph 2 of the review on page 26 . . . . .	1,15,404
(ii) Grant No. 14.—Administration of Justice—Sub-head N—Charged, page 70 and paragraph 2 of the review on page 71 . . . . .	28,485
(iii) Grant No. 16.—Police—Sub-head M—Charged, page 89 and paragraph 2 of the review on page 89 . . . . .	7,000

(1) *Cases of non-surrender of savings—concl'd.* R.S.

(iv) Grant No. 27.—Industries—Cinchona—Sub-head G, page 146 and paragraph 2 of the review on page 146 . . . . .	4,300
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In these four cases the amounts were neither surrendered nor reappropriated to the appropriate sub-heads.

(v) Grant No. 23.—Charges on account of Agriculture, sub-head E-8, page 129 and paragraph 3 of the review on page 132 . . . . .	3,32,085
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(vi) Grant No. 26.—Industries—Industries—Sub-head A-9, page 143 and paragraph 2 of the review on page 144 . . . . .	33,320
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(vii) Grant No. 37.—Loans and Advances bearing Interest—Sub-head B, page 232 and paragraph 3 of the review on page 234 . . . . .	2,42,747
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In these three cases the amounts were neither surrendered nor reappropriated to other sub-heads where there were excesses.

(2) *Cases of unremedied or uncovered excesses—*

## (i) Grant No. 4.—Stamps—

Sub-head A-2, page 30 . . . . .	19,850
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Sub-head A-3, page 30 . . . . .	34,770
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(ii) Grant No. 6.—Registration—Sub-head B-5, page 37 and paragraph 2 of the review on page 38 . . . . .	18,272
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(iii) Grant No. 8.—Other Taxes and Duties—Sub-head A-4—Authorised or Voted, page 39 and paragraph 2 of the review on page 40 . . . . .	16,132
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The lump provision for dearness allowance made under sub-head E was not transferred to this sub-head, but surrendered.

## (iv) Grant No. 10.—Irrigation—

Sub-head A-10, page 41 and paragraph 5 of the review on page 47 . . . . .	18,832
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Sub-head D-4(2).—Authorised or Voted, page 43 and paragraph 5 of the review on page 47 . . . . .	26,617
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The provision for dearness allowance made under sub-head "Lump provision for supplementary dearness allowance" (page 44) was not transferred to these sub-heads.

(v) Grant No. 21.—Medical—Sub-head B-5.—Authorised or Voted, page 114 . . . . .	1,84,242
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(vi) Grant No. 22.—Public Health—Sub-head A(a) (1)—Charged, page 119 . . . . .	7,470
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## (vii) Grant No. 23.—Charges on account of Agriculture—

## Sub-heads—

E. 1, page 128 and paragraph 2 of the review on page 132 . . . . .	3,732
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E. 2, page 128 . . . . .	75,538
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E. 3, page 128 . . . . .	54,476
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E. 4.—Authorised or Voted, page 128 and paragraph 2 of the review on page 132 . . . . .	1,96,103
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E. 10.—Authorised or Voted, page 129 and paragraph 2 of the review on page 132 . . . . .	42,06,036
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(viii) Grant No. 37.—Loans and Advances bearing Interest—Sub-head A, page 232 and paragraph 2 of the review on page 234 . . . . .	12,80,000
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(3) *Reappropriations obtained unnecessarily or in excess of requirements—*

Grant No. 16.—Police—Sub-head A-3—Authorised or Voted, page 82 . . . . .	3,94,092
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## (4) Defective budgeting--Absence of provision—

Grant No. 28.—Miscellaneous Departments—Sub-head K-A., page 154

Rs.  
5,097

## GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. Out of the saving of Rs. 10,57.04 lakhs in the total authorised or voted grant for 1943-44 (*vide* paragraph 10 *ante*) a sum of Rs. 2,77.95 lakhs was surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 7,79.09 lakhs which was 12.6 per cent. of the final modified appropriation.

In the charged section there was a net excess of Rs. 1.31 lakhs over the final appropriation which was composed of an excess of Rs. 11.05 lakhs and a saving of Rs. 9.74 lakhs (*vide* paragraph 10 *ante*). Out of the saving of Rs. 9.74 lakhs a sum of Rs. 6.92 lakhs was surrendered to the Finance Department by the controlling officers and this increased the excess to Rs. 8.23 lakhs over the final modified appropriation which works up to 3.1 per cent.

The following table compares the percentages of the unadjusted savings in and excesses over the final modified appropriation for the year under review with those of the preceding four years :—

(In Rs. lakhs).			
1	2	3	4
Final modified appropriations.	Unadjusted Excesses + Savings—.	Percentages of unadjusted excesses or savings.	
<b>Authorised or Voted—</b>			
1939-40 . . . . .	12,96.62	—36.19	2.8
1940-41 . . . . .	13,85.43	—21.69	1.6
1941-42 . . . . .	15,08.49	—32.83	2.2
1942-43 . . . . .	16,92.42	+ 22.12	1.3
1943-44 . . . . .	62,06.88	—7,79.09	12.6
<b>Charged—</b>			
1939-40 . . . . .	1,92.09	—3.04	1.6
1940-41 . . . . .	1,87.34	—1.41	Below 1
1941-42 . . . . .	2,54.18	—2.37	Do.
1942-43 . . . . .	2,42.70	—2.32	Do.
1943-44 . . . . .	2,64.46	+ 8.23	3.1

It will be seen from the above table that in the authorised or voted section the variation was very large as compared with the four preceding years. In the charged section the improvement noticed in the previous years was not maintained in the year under review.

Cases of defective control over expenditure have been noticed in the notes and in the reviews on the appropriation accounts concerned and in paragraph 11 *ante*. They show that there is room for improvement in control under some grants and sub-heads. But these cases represent a small percentage of the total financial transactions of the year under report. The results of the year as a whole do not indicate any appreciable deterioration in the general standard of control except in respect of the expenditure under the heads "Extraordinary charges" and "Interest Free Advances" which was due to the abnormal situation brought about by the war.

## FINANCIAL IRREGULARITIES, LOSSES, ETC.

13. Cases of losses and other irregularities which deserve to be brought to notice have been mentioned in the reviews of the grants concerned. The following table gives the references :—

Page.	Number and name of grant.	Paragraph of the review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
26	2.—Land Revenue . . . .	2	Fraudulent withdrawal of Landlords' fees. . . .	8,032
26	Ditto . . . .	4	Theft of money from a Land Acquisition Office.	208
29	3.—Provincial Excise . . . .	2	Remission of revenue . . . .	4,850
36	5.—Forests . . . .	2	Write-off of irrecoverable dues from a firm on account of value of timber.	315
40	8.—Other Taxes and Duties . . . .	3	Theft of a typewriter and other articles of stationery from an office.	561
40	Ditto.	4	Remission of revenue . . . .	78,871
65	12.—General Administration—General Administration.	4	Payment of loan money to a wrong person in a Sub-treasury.	638
71	14.—Administration of Justice . . . .	3	Write-off of amounts of Government decrees and decrees for court fees in pauper suits.	37,845
76	15.—Jails and Convict Settlements	2	Fraudulent overdrawal of money from a Sub-treasury by a Sub-jail.	12,700
106	19.—Charges on account of Education.	2	Write-off of irrecoverable seat rent, etc., of a college mess.	624
106	Ditto . . . .	3	Loss due to the August, 1942 disturbances.	2,209
107	Ditto . . . .	4	Write-off of the value of some missing books of a high school.	558
107	Ditto . . . .	5	Write-off of the value of some missing books and furniture of a high school.	577
107	Ditto . . . .	6	Write-off of the value of bedding and clothing of a Reformatory and Industrial School.	3,193
117	21.—Medical . . . .	3	Write-off of the value of certain articles stolen from a hospital.	2,758
135	23.—Charges on account of Agriculture.	5	Loss on potato seeds purchased in connection with the Grow More Food Campaign.	89,307
135	Ditto . . . .	6	Loss on wheat seeds purchased in connection with the Grow More Food Campaign.	20,888
135	Ditto . . . .	7	Loss of money due to robbery . . . .	950
144	26.—Industries—Industries . . . .	3	Loss by fire to a sericultural nursery.	2,362
154	28.—Miscellaneous Departments . . . .	2	Loss due to theft of a pre-audit cheque.	352
161	29.—Civil Works . . . .	3	Nugatory expenditure due to delay in carrying out test after completion of a work.	420

Page.	Number and name of grant.	Paragraph of the review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
161	20.—Civil Works . . . .	4	Occupation of a certain plot of land by a swimming club without payment of rent.	..
161	. Ditto . . . .	5	Payment to a contractor at a rate higher than the approved rate.	1,504
177	30.—Famine . . . .	5	Irregularity in the maintenance of Famine Accounts.	..
210	34.—Extraordinary Charges . . . .	3	Irregular payment to A. R. P. Wardens.	..
211	. Ditto . . . .	4	Loss due to dryage of soap . . . .	2,455
211	. Ditto . . . .	5	Write-off of the value of articles found short in an A. R. P. godown.	3,196
211	. Ditto . . . .	6	Write-off of the value of A. R. P. equipments partly stolen and partly lost during air raid.	2,793
219	35.—Capital Outlay on Provincial schemes connected with the war, 1939.	4	Irregularities in connection with the civil supplies transactions.	..

#### OTHER TOPICS OF INTEREST.

14. *Local Audit and Inspections.*—During the year under review the Outside Audit Department of the office of the Accountant General, Bengal, conducted the local test-audit of the accounts of fourteen Public Works Divisions, three Irrigation Divisions and two hundred and five other offices. With a view to extend the audit of expenditure connected with the war, a number of less important local audits was suspended during the year under review. The inspection of Public Works and Irrigation Divisions was also slowed down from the annual to an eighteen months cycle.

The local test-audit included the audit of receipts of the Public Works and Irrigation Divisions which were taken up for inspection and of one hundred and eighty-two offices of the Civil Department. The store accounts of these Irrigation and Public Works Divisions and of fourteen other offices and the stock accounts of one hundred and thirty-five offices of the Civil Department were also locally test-audited.

The general state of the initial accounts maintained by the Public Works and Irrigation Divisions was found to be, on the whole, satisfactory.

The initial accounts of civil offices were also generally found satisfactory except those relating to Civil Supplies and Famine in which cases the irregularities noticed have been mentioned in detail in the reviews under the respective grants. They are briefly summarised below :—

- (1) Cash and stock accounts were not maintained properly at many centres.
- (2) Arrangements for custody and verification of Government stores were in many cases inadequate.
- (3) Proportions of shortage of stock occurring during storage as well as during transit from one place to another were in several cases noticeably high.

The common types of irregularities noticed in other civil offices mainly related to (1) failure to verify stocks at regular intervals, (2) delay in the final disposal of certificate cases leading to short realisation of interest and (3) non-realisation of interest on arrear land revenue due from estates exempted from sale.

15. *Audit of grants-in-aid.*—The Examiner, Local Audit Department, who conducted an audit of the grants-in-aid paid to local bodies has certified that the grants paid during 1942-43 were utilised properly and in accordance with the prescribed conditions.

In the case of grants-in-aid paid to other institutions, the requisite certificates have been received from the departmental authorities.

16. *Expenditure on Civil Defence and other war-time activities.*—The expenditure incurred in this Province during the year 1943-44 in connection with Civil Defence and other war-time activities was in respect of the following items :—

- (i) Establishment of Civic Guards to supplement the regular Police forces.
- (ii) Establishment of war-time additional Police in connection with the control of foreigners, protection of vulnerable places and preservation of internal security.
- (iii) Interning of enemy subjects.
- (iv) Motor Spirit Rationing scheme introduced as a war emergency measure to control the consumption of motor spirit.
- (v) Press Censor Scheme for advising the Press on matters affecting their interests and preventing the publication of information prejudicial to national security.
- (vi) Extra Staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta.
- (vii) National War Front for consolidating and strengthening the common will, creating and maintaining public morale, counteracting Fifth Column activities, organising Defence Parties and studying the war-time needs of the people.
- (viii) War Injuries Scheme for providing relief to persons sustaining injuries from enemy action during air raid or other enemy operations.
- (ix) Home Guard Organisation for the preservation of peace and order, aiding and assisting evacuees or refugees, raising and stiffening the morale of the people and reporting anything of a suspicious nature.
- (x) Establishment of the Civil Supplies Department for dealing with all questions relating to the supply and distribution of essential consumption commodities.
- (xi) Opening of the Rationing Department under the Civil Supplies Department in connection with the Rationing Scheme in Calcutta and Industrial Areas.
- (xii) Propaganda Units of the Publicity Department sanctioned for the expansion of propaganda with a view to keep public opinion healthy.
- (xiii) Touring Drama Party for welfare education for troops.
- (xiv) Song Publicity Scheme for promoting war propaganda through the medium of songs.
- (xv) Provincial Transport Controller for co-ordination of motor transport in the provinces.
- (xvi) Air Raid Precautions Schemes.

The expenditure on item (i) is apportioned between the Central and the Provincial Governments in the proportion of 1 : 2 as some of the duties performed by the Civic Guards are the concern of the Central Government. The total expenditure incurred on this item during the year was Rs. 15.62 lakhs. A sum of Rs. 5.50 lakhs was reimbursed on this account by the Central Government. Under item (ii) the total expenditure was Rs. 50 lakhs out of which Rs. 37 lakhs which were accepted as a proper charge against Central revenues were recovered from the Central Government. Under items (iii), (iv), (v), (vi), (vii) and (viii) the expenditure amounted to Rs. 133, Rs. 1.31 lakhs, Rs. 48 thousand, Rs. 71 thousand, Rs. 3.87 lakhs and Rs. 49 thousand respectively which was charged initially in the Provincial accounts, although the whole of it was ultimately recoverable from the Central Government. Sums of Rs. 133, Rs. 1.32 lakhs,

Rs. 49 thousand, Rs. 72 thousand, Rs. 3.73 lakhs and Rs. 58 thousand were provisionally recovered on these accounts from the Central Government during the year. Under items (ix), (x) and (xi) the expenditure amounted to Rs. 7.23 lakhs, Rs. 55.22 lakhs and Rs. 22.52 lakhs respectively which was met wholly from the Provincial revenues. The expenditure under item (xii) amounted to Rs. 1.41 lakhs and was met initially from Provincial revenues. A portion of this expenditure amounting to Rs. 71 thousand was recovered from the Central Government during the year. The expenditure under items (xiii) and (xiv) amounted to Rs. 1,438 and Rs. 8,117 respectively which was met initially from Provincial revenues. Sums of Rs. 1,483 and 8,730 were actually recovered from the Central Government during the year. The expenditure under item (xv) is shared in equal proportion with the Central Government. The total expenditure incurred on this item during the year was Rs. 46 thousand and at the instance of the Provincial Government a sum of Rs. 62 thousand was provisionally recovered on this account from the Central Government.

The expenditure on item (i) was booked under the Major head "29.—Police" and that on other items under "63.—Extraordinary charges". The recoveries effected from the Central Government were adjusted by deduct entries under the heads concerned.

Advances aggregating Rs. 4.50 lakhs were taken by the Provincial Government from the Central Government to finance the Civil Defence expenditure in this province during the year. Of this amount Rs. 3,84.49 lakhs were repaid by the Provincial Government before the close of the year and the balance of Rs. 65.51 lakhs was converted into an interest-free loan to be repaid by the Provincial Government in 5 equal annual instalments. A sum of Rs. 30.81 lakhs in respect of the loan of Rs. 1,54.06 lakhs taken during the years 1941-42 and 1942-43 was repaid during the year.

In respect of item (xvi) a financial arrangement was made during 1941-42 whereby the Central Government agreed that certain classes of expenditure, whether recurring or non-recurring, sanctioned after the 30th June 1941, were to be pooled between the Central and Provincial Governments according to the following proportions:—

	Central.	Provincial.
	Per cent.	Per cent.
1st slab of Rs. 50 lakhs . . . . .	Nil.	100
2nd slab of Rs. 50 lakhs . . . . .	50	50
3rd slab of Rs. 50 lakhs . . . . .	75	25
4th slab comprising the balance of expenditure . . . . .	87½	12½

To the extent that a scheme is included in the list of poolable items and subject to the general approval of the Central Government, the Provincial Government has full discretion to incur expenditure on that scheme. The Central Government do not, however, meet any part of the expenditure on A.R.P. in respect of services owned and exclusively utilised by the Provincial Government or a local body for the needs of its employees or for its structural works, etc.

In respect of the schemes initiated by the Calcutta Corporation a special arrangement was made by the Bengal Government under which the latter advanced the total cost and the question of the amount to be paid by the Corporation was left for settlement at some future date. In respect of these schemes the Central Government have agreed to contribute one-third of the total cost and no share of any subsequent recoveries will go to the centre. The whole expenditure on this account is kept outside the pool.

With regard to expenditure in other municipalities and local areas which is also kept outside the pool the Provincial Government will determine after the war the proportion to be borne by the local body concerned. The remaining expenditure will then be treated as poolable.

All "approved" items of expenditure on A.R.P. are booked initially in the poolable section of the Provincial accounts under "63.—Extraordinary charges—Charges in India—Expenditure on Civil Defence". Any expenditure that is incurred by the Central Government on behalf of the Province for supplies made or services rendered is also passed on to the Province for adjustment in the Provincial accounts under the major head named above. At the close of the year the Central Government's share of the expenditure is transferred to the Central section of the accounts by a deduct entry in the Provincial section of the accounts. The expenditure incurred during the year in this Province under the sub-head "Expenditure on Civil Defence (Poolable)" including that on schemes of the Calcutta Corporation and other municipalities was Rs. 4,42 lakhs, out of which Rs. 3,84 lakhs were provisionally transferred to the Central Government subject to subsequent adjustment of any short or excess recovery.

An account of all equipment supplied and its disposal is required to be kept by the officers concerned and is subject to audit. The local audit of the A.R.P. organisations in different centres disclosed that the instructions issued by Government in January 1943 for the maintenance of stock account of equipments and stores had not been followed in many centres. The common types of irregularities noticed are given below :—

- (i) Stock accounts of equipments were not maintained in the form prescribed by Government.
- (ii) Articles of equipment purchased by subordinate authorities direct were not accounted for in the Central Stock Registers.
- (iii) Competitive tenders for works and for supply of furniture and other articles of equipment were not called for.
- (iv) Security deposit in cash or in fidelity bond was not realised from cashiers, store-keepers and others who had to handle cash and stores.

17. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of the Government of Bengal as on secret service are not subjected to scrutiny by audit authorities. Administrative Officers furnish periodical certificates of disbursements to the audit office in a prescribed form. The expenditure incurred on this account during the year under report amounted to Rs. 2,73,894 which was met from Grants Nos. 3.—Provincial Excise, 12.—General Administration—General Administration and 16.—Police. All the certificates of disbursements in respect of the expenditure, as required by the rules, were duly received.

CALCUTTA ;  
The 10th September, 1945. }

P. C. CHAUDHURI,  
Accountant General, Bengal.

Countersigned.

SIMLA ;  
The 18th September, 1945. }

B. M. STAIG,  
Auditor General of India.

## PART II.

### Appropriation Accounts of sums expended in the year ended 31st March 1944, compared with the several sums specified in the schedules of authorised expenditure authenticated under Section 80 of the Government of India Act, 1935.

NOTE 1.—(a) Charged items in the Accounts are shown in italics.

(b) In the Accounts—

'O' stands for the original grant or appropriation.

'S' stands for the supplementary grant or appropriation.

'R' stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (*i.e.*, reappropriations, withdrawal or surrender).

(c) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against "Totals" represent merely the totals of the original and supplementary grants or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provision under different sub-heads, on account of withdrawals or surrenders a sub-head "Surrenders or withdrawals within grant or appropriation" is opened, where necessary, as the last sub-head in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

NOTE 2.—(a) Expenditure in England is provided for in the respective subject demands.

(b) The detailed Appropriation Accounts of expenditure incurred by the Secretary of State have been furnished by the Accountant General, India Office; those of expenditure incurred by the High Commissioner by his Chief Accounting Officer. They have been included in the individual Appropriation Accounts of the Grants concerned.

(c) Expenditure incurred in England was converted into Indian Currency at the flat rate of exchange, *viz.*, Rs. 13-5-4 to the pound at which rate also the estimates were framed. The figures shown against "Loss or gain by exchange" represent the difference between the average market rate of exchange and the flat rate.

(d) Budget Estimates were proposed by the High Commissioner, in the first instance, in October and December, 1942, on the basis of such information as was then available in his office. These estimates were, however, subsequently substantially modified by Government, and in the absence of details of the provisions eventually fixed for the purpose of the budget it has not been possible generally to furnish precise explanations of variations between original and final grants or appropriations.

(e) Expenditure on Allotments of Pay of Officers is determined by the officers concerned and cannot be estimated with precision. Unless, therefore, special features exist no explanation of the difference between provision and expenditure has been furnished.

NOTE 3.—The main object of the note under a sub-head is to explain divergencies—

(1) between the grant or appropriation for the sub-head as originally voted or sanctioned and its final figure as modified by supplementary provisions, surrenders and reappropriations, *i.e.*, to explain additions or modifications shown in column 1;

(2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

In the case of (1) no explanation is generally given (a) if the modification is less than Rs. 1,000 and (b) if it is for Rs. 1,000 or more, but is less than 15 per cent. of the original provision.

In the case of (2) explanations are not ordinarily given when the saving or excess is less than Rs. 2,000 or 10 per cent. of the final grant or appropriation, whichever is greater.

Irrespective of the above limits, explanations have, however, been given on any marked failures to adjust excesses or surrender savings.

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
21	1. Salt . . . . .	33,000	30,905	2,095	..
22	2. Land Revenue—				
	Authorised or Voted .	36,06,000	36,08,929	27,071	..
	Charged . . . . .	1,44,000	1,35,000	9,000	..
27	3. Provincial Excise—				
	Authorised or Voted .	24,59,000	23,76,386	82,614	..
	Charged . . . . .	25,000	11,502	13,498	..
30	4. Stamps . . . . .	7,83,000	8,29,024	..	46,024
81	5. Forest—				
	Authorised or Voted .	31,59,000	30,31,269	1,27,731	..
	Charged . . . . .	4,72,000	6,94,400	..	2,22,400
37	6. Registration—				
	Authorised or Voted .	24,83,000	25,44,250	..	61,250
	Charged . . . . .	300	336	..	36
39	8. Other Taxes and Duties—				
	Authorised or Voted .	6,49,000	6,22,890	26,110	..
	Charged . . . . .	44,000	38,912	5,088	..
41	10. Irrigation—				
	Authorised or Voted—				
	Gross . . . . .	80,86,000	78,08,814	7,77,186	..
	Deduct—Recoveries .	—10,000	—46,388	36,388	..
	Charged . . . . .	2,55,000	2,21,990	33,010	..
54	11. Interest on Ordinary Debt—				
	Authorised or Voted .	5,000	..	5,000	—
	Charged . . . . .	36,49,000	36,61,206	..	12,206
56	12. General Administration—				
	General Administration—				
	Authorised or Voted .	1,37,18,000	1,34,13,126	3,04,874	—
	Charged . . . . .	35,47,000	33,53,428	1,93,572	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
60	13. General Administration— Debt Conciliation .	20,62,000	16,46,743	4,15,257	..
67	14. Administration of Justice— Authorised or Voted .	79,59,000	80,77,899	..	1,18,899
	Charged . . . .	27,16,000	26,41,259	74,741	..
72	15. Jails and Convict Settlements— Authorised or Voted .	1,34,91,000	1,21,27,653	13,63,347	..
	Charged . . . .	92,000	89,850	2,150	..
82	16. Police— Authorised or Voted .	2,83,41,000	2,84,36,606	..	95,606
	Charged . . . .	17,81,000	17,29,679	51,321	..
90	17. Ports and Pilotage— Authorised or Voted .	5,67,000	2,82,597	2,84,403	..
	Charged . . . .	82,000	56,404	25,596	..
95	18. Scientific Departments .	30,500	30,438	62	..
96	19. Charges on account of Education— Authorised or Voted .	1,75,45,000	1,72,24,473	3,20,527	..
	Charged . . . .	7,95,000	7,54,587	40,413	..
110	20. Charges on account of Anglo-Indian and European Education— Authorised or Voted .	11,27,800	10,85,695	42,105	..
	Charged . . . .	200	99	101	..
112	21. Medical— Authorised or Voted .	57,98,000	59,62,728	..	1,64,728
	Charged . . . .	2,95,000	2,90,558	4,442	..
119	22. Public Health— Authorised or Voted .	80,99,000	59,48,055	21,50,945	..
	Charged . . . .	93,000	77,417	15,583	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
127	<b>23. Charges on account of Agriculture—</b>				
	Authorised or Voted .	1,92,26,000	1,53,33,264	38,92,736	..
	Charged . . . .	1,07,000	94,138	12,862	..
137	<b>24. Charges on account of Veterinary—</b>				
	Authorised or Voted .	8,06,000	8,01,670	4,330	..
	Charged . . . .	32,000	30,818	1,182	..
139	<b>25. Charges on account of Co-operative Credit—</b>				
	Authorised or Voted .	16,85,000	16,62,642	22,358	..
	Charged . . . .	2,000	1,316	684	..
143	<b>26. Industries—Industries—</b>				
	Authorised or Voted .	17,83,000	17,59,924	23,076	..
	Charged . . . .	1,000	333	667	..
145	<b>27. Industries—Cinchona—</b>				
	Authorised or Voted .	12,25,000	10,57,705	1,67,295	..
	Charged . . . .	47,000	39,463	7,537	..
153	<b>28. Miscellaneous Departments—</b>				
	Authorised or Voted .	5,40,000	4,77,803	62,197	..
	Charged . . . .	55,000	52,215	2,785	..
155	<b>29. Civil Works—</b>				
	Authorised or Voted .	1,06,16,000	1,24,35,485	..	18,19,485
	Charged . . . .	11,75,000	15,10,056	..	3,35,056
175	<b>30. Famine—</b>				
	Authorised or Voted .	5,65,00,000	1,92,43,611	3,72,56,389	..
	Charged . . . .	18,000	18,566	..	566

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

Page.	Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs	Rs	Rs.	Rs
179	31 Superannuation Allowances and Pensions, etc—				
	Authorised or Voted .	83,85,600	82,66,978	1,18,622	..
	Charged . . . .	35,87,700	33,82,340	2,05,360	..
194	32 Charges on account of Stationery and Printing—				
	Authorised or Voted	33,27,700	33,42,700	..	15,000
	Charged . . . .	17,000	16,085	915	..
100	33 Miscellaneous—				
	Authorised or Voted .	31,53,000	25,12,044	6,40,356	..
	Charged . . . .	52,11,000	55,41,167	..	3,30,167
194	34 Extraordinary Charges—				
	Authorised or Voted .	7,46,60,000	5,53,97,540	1,92,68,400	..
	Charged . . . .	4,96,000	4,32,560	63,440	..
214	7. Charges on account of Motor Vehicles Acts—				
	Charged . . . .	4,50,000	4,50,000	..	..
214	9. Interest on Works for which Capital Accounts are kept—				
	Charged . . . .	19,14,000	17,27,339	1,86,161	..
215	35. Capital outlay on Provincial Schemes connected with the war, 1939—				
	Authorised or Voted .	29,74,97,000	27,79,88,076	1,95,08,924	..
	Charged . . . .	..	2,05,356	..	2,05,356
231	36. Deposits and Advances—				
	Interest-free Advances .	16,18,000	43,55,355	..	27,87,855

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS—concl'd.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
232	37. Loans and Advances bearing interest—				
	Authorised or Voted .	4,73,03,000	2,34,95,349	2,38,67,651	..
	Charged . . . . .	35,000	10,000	25,000	..
<hr/>					
	Totals—				
	Authorised or Voted —Gross	64,84,82,000	54,27,79,226	11,07,61,721	50,58,347
				Net saving Rs.10,57,03,374	
	Deduct—Recoveries .	—10,000	—46,388	36,388	..
	Charged . . . . .	2,71,88,200	2,72,68,878	9,75,108	11,05,786
				Net excess Rs.1,30,678	
<hr/>					
	GRAND TOTAL .	67,56,10,800	57,00,01,716	11,17,73,217	61,64,133

Amounts of excesses to be covered by excess grants or appropriations—

Authorised or Voted (see paragraph 7 of the Audit Report)	Rs. 50,58,347
Charged (see paragraph 8 of the Audit Report)	11,05,786

The account above has been examined under my direction 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. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information and on the basis of the certificate I have obtained from the Auditor of Indian Home Accounts I certify that the account above is correct subject to the observations in the report.

B. M. STAIG,

SIMLA ;

The 18th September, 1945. }

Auditor General of India.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "5.—Salt".	Rs.	Rs.	Rs.
<b>B.—CHARGES OF SALT AND CENTRAL EXCISES IN PROVINCES—</b>			
B. 1.—Direction—	Rs.		
O. . . . .	10,000	31,500	30,905
S. . . . .	23,000		
R. . . . .	—1,500		
Col. 1.—Mainly due to extension of the experimental scheme for the development of salt manufacture as a cottage industry and carry-over of capital charges for three warehouses which could not be completed in the previous year.			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	1,500	1,500	..
Total . . . . .	33,000	30,905	—2,095

**REVIEW.**

Savings were 6·3 per cent. of the original grant as compared with 90·3 per cent. in the previous year. Savings in the modified appropriation were 1·9 per cent. only.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue".</b>			
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 45,800	44,710	41,777
R. . . . .	—1,090		
<i>Authorised or Voted—</i>			
O. . . . .	52,259	65,134	62,212
S. . . . .	15,000		
R. . . . .	—2,125		—2,922
Col. 1.—Mainly due to heavier land acquisition work.			
<b>A. 2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	14,400	14,331	12,987
R. . . . .	—69		
<i>Authorised or Voted—</i>			
O. . . . .	5,02,464	6,72,870	6,92,410
S. . . . .	2,08,000		
R. . . . .	—37,594		+19,540
Col. 1.—Increase due to entertainment of additional staff owing to (i) heavier land acquisition work (Rs. 1,08,000) and (ii) larger number of certificates in connection with Debt Settlement cases (Rs. 10,000).			
<b>A. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	11,170	12,329	11,059
R. . . . .	1,159		
<i>Authorised or Voted—</i>			
O. . . . .	1,15,468	2,15,781	2,36,942
S. . . . .	65,000		
R. . . . .	35,313		+21,161
Col. 1.—Mainly due to increased charges for travelling allowance and dearness allowance owing to the reason stated under sub-head A. 1. Col. 4.—Mainly due to omission to transfer the provision for supplementary dearness allowance made under sub-head I. See paragraph 2 of the review.			
<b>A. 4.—Contingencies—</b>			
<i>Charged</i> . . . . .			
		600	387
<i>Authorised or Voted—</i>			
O. . . . .	1,22,101	1,42,427	1,56,776
S. . . . .	15,000		
R. . . . .	5,326		+8,849
Col. 1.—Larger contingent charges mainly due to the reason stated under sub-head A. 1.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
<b>Major Head "7.—Land Revenue"—contd.</b>		<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>A.—CHARGES OF ADMINISTRATION—concl'd.</b>				
A. 5.— <i>Idid</i> —Establishment charges payable to other Governments, Departments, etc.				
O.	Rs. 15,957	45,000	50,876	+5,376
R.	20,043			
Col. 1.—Underestimation of the original requirements. Col. 4.—Due to some erroneous adjustment in respect of the cost of establishment employed on Education Cess work.				
A. 6.— <i>Detuct</i> —Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—2,44,249	—2,76,883	—2,90,860	—14,027
R.	—32,584			
Col. 1.—Mainly due to the reason stated under sub-head A. 5.—Col. 1 and to the grant of dearness allowance at enhanced rates.				
For rounding—				
Charged		30	..	—30
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>				
B. 1.—Pay of Officers—				
O.	59,700	50,000	51,327	+1,237
R.	—9,610			
Col. 1.—Mainly due to the posting of officers on lower pay.				
B. 2.—Pay of Establishment—				
O.	4,85,000	4,96,918	5,11,038	+14,120
R.	11,918			
B. 3.—Allowances, honoraria, etc.—				
O.	1,50,300	2,65,776	2,70,540	+4,765
S.	60,000			
R.	55,476			
Col. 1.—Mainly due to increased charges for dearness allowance.				
B. 4.—Contingencies—				
O.	5,33,400	6,68,853	7,10,310	+41,457
S.	1,36,000			
R.	—547			
Col. 1.—Due to the cost of reconstruction of Khasmahal buildings damaged by cyclone.				
B. 5.—Losses—				
R.	547	547	871	+324
<b>C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—</b>				
Charged—				
O.	25,000	42,262	42,259	—3
S.	10,000			
R.	7,262			
Col. 1.—Larger commission paid owing to better collection of land revenue.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>				
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>				
<b>D. 1.—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	8,076	7,629	7,581	
R. . . . .	—447			—48
<i>Authorised or Voted—</i>				
O. . . . .	86,655	75,600	74,539	
R. . . . .	—11,055			—1,061
Col. 1.—Mainly due to change in personnel.				
<b>D. 2.—Pay of Establishment—</b>				
O. . . . .	2,39,041	3,06,004	3,05,717	
S. . . . .	98,000			—1,247
R. . . . .	—30,077			
Col. 1.—Increase due to reversion of a large number of Kanungos from special work to the Settlement Department. Reduction mainly due to the arrear pay of certain Kanungos not being drawn owing to delay in receipt of Government orders.				
<b>D. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	1,200	181	181	
R. . . . .	—1,019			..
Col. 1.—Mainly due to curtailment of tours.				
<i>Authorised or Voted—</i>				
O. . . . .	90,317	2,03,795	2,04,681	
S. . . . .	64,000			+886
R. . . . .	40,478			
Col. 1.—Mainly increased charges under dearness allowance (Rs. 88,799) and larger expenditure under travelling allowance due to reversion of Settlement Kanungos from special work and their employment on relief duties (Rs. 13,768).				
<b>D. 4.—Contingencies—</b>				
O. . . . .	4,82,955	4,87,724	4,83,882	
S. . . . .	8,000			—3,842
R. . . . .	—3,231			
<b>D. 7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>				
	—4,000	—9,743	—5,743	
Col. 4.—Unforeseen recovery of cost of maps supplied in connection with the Tank Improvement scheme.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>			
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—<i>concl.</i></b>			
For rounding—			
Charged . . . . .	24	..	-24
Authorised or Voted . . . . .	-68	..	+68
<b>E.—LAND RECORDS—</b>			
Charged—			
O. . . . .	18,550	15,620	15,524
R. . . . .	-2,930		
Col. 1.—Curtailement of tours (Rs. 1,637) and change in personnel (Rs. 1,293).			
Authorised or Voted—			
O. . . . .	68,500	71,674	72,777
R. . . . .	3,174		
<b>F.—ASSIGNMENTS AND COMPENSATION—</b>			
O. . . . .	1,18,800	91,705	90,676
R. . . . .	-27,095		
Col. 1.—Mainly due to unexpected fall in collection on account of heavy cyclone in a district and claims not being preferred by some of the Malikana Estates.			
<b>G.—CHARGES IN ENGLAND—</b>			
G. 1.—Secretary of State—			
O. . . . .	6,760	..	..
R. . . . .	-6,760		
Col. 1.—Due to postponement of the hearing of an appeal.			
G. 2.—High Commissioner—			
Charged—			
O. . . . .	8,800	4,814	3,240
R. . . . .	-3,986		
Col. 1.—Transfer of officers.			
Authorised or Voted . . . . .	480	457	-23
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	5	+5
Voted . . . . .	..	1	+1
<b>I.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
Charged . . . . .	250	..	-250
Authorised or Voted—			
O. . . . .	1,36,000	1,15,404	-1,15,404
R. . . . .	-20,596		
Col. 1.—Provision transferred to sub-heads A. 3 and D. 3. Col. 4.—Provision not utilised through oversight. See paragraph 2 of the review.			
For rounding—			
Charged . . . . .	100	..	-100
Authorised or Voted . . . . .	160	..	-160

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
<b>Major Head "7.—Land Revenue"—<i>concl'd.</i></b>			
Surrenders or withdrawals within grant or appropriation—			
Rs.			
Charged—			
R. . . . .	1,120	1,120	.. —1,120
Authorised or Voted—			
R. Gross . . . . .	—32,584	—32,584	.. +32,584
R. Deductions . . . . .	32,584	32,584	.. —32,584
<b>Totals—</b>			
Charged . . . . .	1,44,000	1,35,000	—9,000
Authorised or Voted—			
Gross . . . . .	30,44,249	30,09,532	+25,283
Deductions . . . . .	—2,48,249	—3,00,603	—52,354
Net . . . . .	30,96,000	30,88,929	—27,071

#### REVIEW.

Charged savings were 6·3 per cent. of the authenticated appropriation as compared with 20·9 per cent. in the previous year. The saving in the modified appropriation was 5·5 per cent. as against 2·6 per cent. in the year 1942-43. In the Authorised or Voted section the savings were 7 per cent. only of the grant against 7·3 per cent. in the preceding year.

2. Supplementary grants to the extent of Rs. 1,57,000 were obtained under sub-heads A. 3, B. 3 and D. 3 to meet the increased charges for dearness allowance although provision of Rs. 1,15,404 remained unutilised under sub-head "I.—Lump provision for supplementary dearness allowance—Authorised or Voted". This indicates defective control. It has been explained that this was due to an oversight.

3. Certain clerks of a Collectorate in collusion with some Mukhtears and Revenue Agents fraudulently withdrew money from the treasury representing landlords' fees which were about to lapse or had already lapsed. They managed to do this by means of forged petitions and mukhtearnamas and sometimes even without petitions. The clerks themselves dealt with these petitions and prepared bills and cheques. There was also want of supervision which facilitated the fraud. The total loss involved amounted to Rs. 8,032 which was written off by Government.

The Mukhtears and the clerks were criminally prosecuted. Two of the Mukhtears were acquitted and two sentenced to rigorous imprisonment for four years each. The clerks were acquitted, but were dismissed from Government service.

Necessary remedial measures have been taken by the Collector to prevent the recurrence of such frauds.

4. A sum of Rs. 208 representing undisbursed establishment pay and other sundry items stolen from a Land Acquisition office was written off by the competent authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—Provincial Excise".</b>			
<b>A.—SUPERINTENDENCE—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	9,634	—1,038	+1,038
R. . . . .	—10,672		
Cols. 1 and 4.—Due to vacancy (Rs. 9,634) and excessive surrender (Rs. 1,038).			
<i>Authorised or Voted—</i>			
O. . . . .	2,78,940	2,88,840	2,80,422
R. . . . .	3,900		
<b>B.—DISTRICT CHARGES—</b>			
<b>B. 1.—Pay of Officers—</b>			
O. . . . .	2,88,000	2,78,000	2,72,501
R. . . . .	—10,000		
<b>B. 2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	4,591	5,223	4,466
R. . . . .	632		
<i>Authorised or Voted—</i>			
O. . . . .	6,43,000	6,25,000	6,17,493
R. . . . .	—18,000		
<b>B. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,799	3,116	3,044
R. . . . .	1,317		
Col. 1.—Mainly due to the grant of dearness allowance at enhanced rates and its extended application.			
<i>Authorised or Voted—</i>			
O. . . . .	2,97,300	4,09,812	4,08,076
R. . . . .	1,12,512		
Col. 1.—Mainly due to (i) the reason stated under B. 3.—Charged (Rs. 99,000) and (ii) extensive tours (Rs. 12,100).			
<b>B. 4.—Contract Contingencies—</b>			
<i>Charged</i>		480	479
<i>Authorised or Voted—</i>			
O. . . . .	53,000	70,000	64,042
R. . . . .	17,000		
Col. 1.—Due to transport of country spirit by special means of conveyance owing to difficulties in transport by railway (Rs. 4,000), increase in the rate of boat hire (Rs. 3,000) and general increase in normal expenditure (Rs. 10,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 3.—Provincial Excise "—<i>contd.</i></b>			
<b>B.—DISTRICT CHARGES—<i>concl.</i></b>			
<b>B. 5.—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 130		
R. . . . .	—130		
<i>Authorised or Voted—</i>			
O. . . . .	99,100		
R. . . . .	—8,525	90,575	88,901 —1,074
<b>C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT—</b>			
O. . . . .	6,24,000		
R. . . . .	—65,000	5,59,000	5,26,888 —32,162
Col. 1.—Due to an indent for 1943-44 being supplied in advance in the previous year (Rs.27,000) and a consignment not forthcoming owing to transport and other difficulties (38,000).			
<b>D.—COMPENSATIONS—</b>			
<i>Charged—</i>			
O. . . . .	3,200		
R. . . . .	—420	2,780	2,779 —1
<i>Authorised or Voted—</i>			
O. . . . .	1,16,000		
R. . . . .	2,120	1,18,120	1,17,213 —907
<b>E.—CHARGES IN ENGLAND—</b>			
<b>E. 2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	4,800		
R. . . . .	—4,040	760	733 —27
Col. 1.—Transfer of an officer.			
<i>Authorised or Voted—</i>			
O. . . . .	2,120		
R. . . . .	—1,920	200	.. —200
Col. 1.—Mainly under Allotments of Pay of Officer. See Note 2(e) on page 16.			
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged . . . . .</i>			
		1	+1
<b>H —LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
O. . . . .	57,000		
R. . . . .	—57,000	..	.. ..
Col. 1.—Provision transferred to sub-head B. 3.—Authorised or Voted.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 8.—Provincial Excise "—concl'd.</b>			
For rounding—			
Charged—			
	Rs.		
O. . . . .	366	..	..
R. . . . .	—366		
Authorised or Voted—			
O. . . . .	—460	..	..
R. . . . .	460		
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	13,679	13,679	—13,679
Authorised or Voted—			
R. . . . .	24,453	24,453	—24,453
<b>TOTALS—</b>			
Charged . . . . .	25,000	11,502	—13,498
Authorised or Voted . . . . .	24,59,000	23,76,386	—82,614

## REVIEW.

Charged savings were 54 per cent. of the original appropriation as compared with 21·3 per cent. in the previous year and occurred mainly under sub-heads A. and E. 2. There was, however, an excess of 1·6 per cent. over the modified appropriation as against a saving of 4·2 per cent. in 1942-43. In the Authorised or Voted section the savings were 3·4 and 2·4 per cent. of the original grant and the modified appropriation respectively.

2. *Remission of Revenue.*—Remission of revenue and abandonment of claims to revenue to the extent of Rs. 4,850 necessitated by the failure of process for realisation of arrears were sanctioned by the competent authority during the year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "9.—Stamps".</b>			
<b>A.—NON-JUDICIAL—</b>			
<b>A. 1.—Superintendence—</b>			
	Rs.		
O. . . . .	39,700	} 42,530	42,179
S. . . . .	4,000		
R. . . . .	—1,170		
<b>A. 2.—Charges for the sale of stamps—</b>			
O. . . . .	3,20,000	} 3,88,000	4,05,850
S. . . . .	66,000		
Col. 1.—Due to payment of larger discount owing to increase in the value of stamps sold.			
<b>A. 3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	76,000	} 1,10,000	1,44,779
S. . . . .	34,000		
Col. 1.—Due to larger indent of stamps. Col. 4.—Supply during the closing months of the year exceeded anticipations.			
<b>B.—JUDICIAL—</b>			
<b>B. 1.—Superintendence—</b>			
O. . . . .	19,850	} 21,265	21,090
S. . . . .	2,000		
R. . . . .	—585		
<b>B. 2.—Charges for the sale of stamps—</b>			
O. . . . .	1,15,000	} 1,26,000	1,21,040
S. . . . .	11,000		
<b>B. 3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	80,000	} 94,755	94,086
S. . . . .	13,000		
R. . . . .	1,755		
Col. 1.—See—A-3.			
<b>C.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE . . . . .</b>			
		2,400	—2,400
Col. 4.—Provision not transferred to sub-head A-1.			
For rounding . . . . .		50	—50
<b>TOTAL . . . . .</b>		<b>7,83,000</b>	<b>8,29,024</b>
			<b>+46,024</b>

## REVIEW.

There was an excess of 5·9 per cent. over the grant as compared with 10·4 per cent. in the previous year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "10.—Forest".</b>				
<b>A.—CONSERVANCY AND WORKS—</b>				
<b>A. I.—Timber and other produce removed from the forests by Government agency—</b>				
<i>Charged—</i>	Rs.			
<i>O.</i> . . . . .	43,000	1,09,000	2,99,034	
<i>S.</i> . . . . .	66,000			+1,90,034
Col. 1.—Due to larger extraction of timber to meet the orders from the Supply Department of the Government of India. Col. 4.—Due to orders for timber received from the Supply Department late in the year.				
<i>Authorised or Voted—</i>				
<i>O.</i> . . . . .	4,85,000	10,23,890	9,97,427	
<i>S.</i> . . . . .	10,75,000			—26,463
<i>R.</i> . . . . .	—5,36,110			
Col. 1.—Increase due to the reason stated under sub-head A. I.—Charged—Col. 1. Reduction mainly due to (i) less extraction of timber and less production of <i>ballies</i> for want of adequate transport facilities, labour and materials, (Rs. 4 46,940), (ii) non-supply of machinery owing to restriction on transport by rail (Rs. 52 500) and (iii) smaller expenditure on extraction owing to free supply of boats and G. I. tanks. (Rs. 35,000).				
<b>A. II.—Timber and other produce removed from the forests by consumers and purchasers—</b>				
<i>Charged—</i>				
<i>O.</i> . . . . .	7,000	9,021	8,977	
<i>R.</i> . . . . .	2,021			—44
Col. 1.—Due to the grant of darness allowance to the work-charged establishment at enhanced rates (Rs. 1,508) and increase in wages of coolies (Rs. 423).				
<i>Authorised or Voted—</i>				
<i>O.</i> . . . . .	1,44,000	2,34,698	2,17,315	
<i>R.</i> . . . . .	90,698			—17,383
Col.—1.—Mainly due to (i) the marking of cyclone-damaged trees and of more coupes to meet excess demand for fuel (Rs. 22 978), (ii) increase in the rate of sale owing to withdrawal of restrictions on movement of boats (Rs. 13,000), (iii) rise in the price of coal and fuel oil (Rs. 4 000), (iv) grant of darness allowance to the work-charged establishment at enhanced rates (Rs. 26,000), and (v) adjustment of charges for repairs to launches and boats under this sub-head instead of under A. III (Rs. 24,720).				
<b>A. III.—Construction, purchase, maintenance, etc.—</b>				
<i>Charged—</i>				
<i>O.</i> . . . . .	24,000	23,775	23,368	
<i>R.</i> . . . . .	—225			—407
<i>Authorised or Voted—</i>				
<i>O.</i> . . . . .	2,71,000	3,06,276	2,99,037	
<i>R.</i> . . . . .	35,276			—7,239
Col. 1.—Due to extensive repairs to roads and bridges for opening up traffic for materials required by the Military Department (Rs. 49,000) and increased cost of labour and materials (Rs. 19,000), partly counterbalanced by savings due to (i) postponement of purchase of elephants as well as of certain repairs owing to military situation (Rs. 14,550), (ii) concentration of elephants elsewhere as a measure of war emergency (Rs. 2,500) and (iii) the reason stated under sub-head A. II.—Authorised or Voted—item (v) (Rs. 15,700).				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 10.—Forest "—<i>contd.</i></b>			
<b>A.—CONSERVANCY AND WORKS—<i>contd.</i></b>			
<b>A. IV.—Conservancy and Regeneration—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	13,200	19,410	19,402
R. . . . .	6,210		
Col. 1.—Increase in the rates of wages of coolies.			
<i>Authorised or Voted—</i>			
O. . . . .	1,11,110	2,12,286	2,11,699
R. . . . .	1,01,176		
Col. 1.—Mainly due to (i) formation of a new plantation and also logging and barking of cyclone-damaged trees for supply of timber to the Defence Department (Rs. 67,500), (ii) execution of works for protection against flood damage (Rs. 15,114) and (iii) increase in the rates of wages of coolies (Rs. 10,000).			
<b>A. V.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	2,770	2,41,430	2,60,850
R. . . . .	2,38,600		
Col. 1.—Due to supply of timber to the Defence Department by purchase from the trade not anticipated at the budget stage. Col. 4.—See A. 1.—Charged—Col. 4.			
<i>Authorised or Voted—</i>			
O. . . . .	15,04,105	35,34,720	39,88,586
S. . . . .	77,000		
R. . . . .	18,03,615		
Col. 1.—Mainly due to larger orders from the Defence Department for supply of timber by purchase from the trade than anticipated. Col. 4.—See A. 1.—Charged—Col. 4.			
<b>A. VI.—Suspense—</b>			
<i>Charged—</i>			
R. . . . .	119	119	119
<i>Authorised or Voted—</i>			
R. . . . .	680	680	803
<b>A. VII.—Charges on account of Bengal Forest School—</b>			
O. . . . .	1,800	3,450	3,450
R. . . . .	1,650		
Col. 1.—Due to the construction of a rest-house attached to the Bengal Forest School.			
<b>A. VIII.—<i>Deduct</i>—Amount recoverable from other Governments, Departments, etc.—</b>			
<i>Charged—</i>			
R. . . . .	—2,41,015	—2,41,015	—2,32,628
Col. 1.—Unforeseen recoveries on account of supply of timber to the Defence Department by purchase from the trade. See also note under A. V.—Charged—Col. 1.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>A.—CONSERVANCY AND WORKS—<i>concl.</i></b>			
<b>A. VIII—<i>Deduct</i>—Amount recoverable from other Governments, Departments, etc.—<i>concl.</i></b>			
Authorised or Voted—	Rs.		
O. . . . .	15,00,000	} —31,38,900	—36,32,309
R. . . . .	16,38,900		
Cols. 1 and 4.—Larger recoveries on account of supply of timber to the Defence Department by purchase from the trade than anticipated.			
For rounding—			
<i>Charged—</i>			
O. . . . .	30	} ..	..
R. . . . .	30		
Authorised or Voted—			
O. . . . .	15	} ..	..
R. . . . .	15		
<b>B.—ESTABLISHMENT—</b>			
<b>B. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	1,90,300	} 1,91,865	1,93,188
R. . . . .	1,565		
Authorised or Voted—			
O. . . . .	78,800	} 93,870	93,854*
R. . . . .	15,070		
Col. 1—Mainly due to the promotion of certain subordinate officers to the gazetted rank.			
<b>B. 2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	38,120	} 38,495	37,837
R. . . . .	375		
Authorised or Voted—			
O. . . . .	4,87,000	} 4,93,855	4,88,605
R. . . . .	6,855		
<b>B. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	49,900	} 46,800	45,763
R. . . . .	3,100		
Authorised or Voted—			
O. . . . .	1,68,000	} 2,78,655	2,78,175
S. . . . .	45,000		
R. . . . .	65,655		
Col. 1.—Due to the grant of dearness allowance at enhanced rates (Rs. 91,360) and increased cost under travelling allowance owing to entertainment of additional staff and extensive tours in connection with the supply of timber to the Defence Department (Rs. 19,295).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>B.—ESTABLISHMENT—<i>concl.</i></b>			
<b>B. 4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	5,000	5,425	5,170
R. . . . .	425		
<i>Authorised or Voted—</i>			
O. . . . .	65,000	75,780	63,034
R. . . . .	10,780		
Col. 1.—Mainly due to (i) hire of accommodation for preservation of records sent from threatened areas (Rs. 1,800), (ii) creation of a new forest circle (Rs. 230), (iii) liabilities of the previous year (Rs. 2,750), and (iv) increased charges for postage, money order commission, medicine and materials (Rs. 5,910). Col. 4.—Mainly due to non-adjustment of certain bills on account of stipend and travelling allowance of students of the Bengal Forest Service during the year.			
<b>B. 5.—Losses—</b>			
O. . . . .	80	..	..
R. . . . .	—80		
<b>B. 6.—Grants-in-aid, contributions, etc.—</b>			
<i>Charged</i> . . . . .	25	25	..
<i>Authorised or Voted</i> . . . . .	1,505	1,505	..
<b>B. 7.—Charges on account of Bengal Forest School—</b>			
<i>Charged</i> . . . . .	1,200	1,200	..
<i>Authorised or Voted—</i>			
O. . . . .	18,400	21,030	20,074
R. . . . .	2,630		
<b>B. 8.—Add—Establishment charges payable to other Governments, Departments, etc. . . . .</b>			
	10,500	10,500	..
<b>B. 9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—7,000	—9,295	—9,713
R. . . . .	—2,295		
Col. 1.—Due to more recovery from the Central Government on account of the temporary staff entertained for the Central Government Timber Depot (Rs. 3,845), partly set off by less recovery owing to the entertainment of less staff on behalf of the Shooting and Fishing Clubs (Rs. 1,650).			
<b>D.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	27,200	26,440	26,000
R. . . . .	—760		
<i>Authorised or Voted</i> . . . . .		27	+27

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—concl'd.</b>			
<b>E.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
<i>R.</i> . . . . .	10	10	45 + 35
<b>F.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	4,200	}	.. .. ..
<i>R.</i> . . . . .	—4,200		
Col. 1.—The provision was transferred to sub-head A. V.—Charged, requirements for increased dearness allowance being met from the saving under B. 3.—Charged.			
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	63,000	}	.. .. ..
<i>R.</i> . . . . .	—63,000		
Col. 1.—Provision transferred to sub-head B. 3.—Authorised or Voted.			
<b>For rounding—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	55	}	.. .. ..
<i>R.</i> . . . . .	—55		
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	—285	}	.. .. ..
<i>R.</i> . . . . .	285		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
<i>R. Gross</i> . . . . .	—2,41,015	—2,41,015	.. + 2,41,015
<i>R. Deductions</i> . . . . .	2,41,015	2,41,015	.. — 2,41,015
<i>Authorised or Voted—</i>			
<i>R. Gross</i> . . . . .	—16,25,195	—16,25,195	.. + 16,25,195
<i>R. Deductions</i> . . . . .	16,41,195	16,41,195	.. — 16,41,195
<b>TOTALS—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	4,72,000	9,27,028	+ 4,55,028
<i>Deductions</i> . . . . .	..	—2,32,628	— 2,32,628
<i>Net</i> . . . . .	4,72,000	6,94,400	+ 2,22,400
<i>Authorised or Voted—</i>			
<i>Gross</i> . . . . .	46,66,000	66,73,351	+ 20,07,351
<i>Deductions</i> . . . . .	—15,07,000	—36,42,082	— 21,35,082
<i>Net</i> . . . . .	31,59,000	30,31,269	— 1,27,731

## REVIEW.

Charged excess was 17·1 per cent. of the authenticated appropriation as compared with 9·2 per cent. in the previous year and occurred mainly under sub-heads A.-1 and A.-5. In the Authorised or Voted section savings were 4 per cent. of the grant as against an excess of 11 per cent. in 1942-43. The savings in the modified appropriation were 3·6 per cent. against an excess of 17·5 per cent. in the preceding year.

2. A sum of Rs. 315 representing the irrecoverable dues from a firm on account of timber supplied to it was written off under the orders of the competent authority.

3. The accounts of the Siliguri Band Saw Mill Sub-division and the Manager's financial review will be found in the Appendix on page 235.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1.	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 11.—Registration "</b>				
<b>A.—SUPERINTENDENCE—</b>	Rs.			
O. . . . .	78,000	80,700	81,666	
R. . . . .	2,700			+966
<b>B.—DISTRICT CHARGES—</b>				
<b>B. 1.—Pay of Officers—</b>				
O. . . . .	8,30,900	8,13,145	8,08,597	
R. . . . .	-17,755			-4,548
<b>B. 2.—Pay of Establishment—</b>				
Charged . . . . .		240	210	
Authorised or Voted—				
O. . . . .	8 12,500	10,30,300	10,47,073	
S. . . . .	2,05,000			+16,773
R. . . . .	12,800			
Col. 1.—Due to a large increase in the number of registrations.				
<b>B. 3.—Allowances, honoraria, etc.—</b>				
Charged . . . . .		30	96	
Authorised or Voted—				
O. . . . .	1,02,400	3,09,030	3,14,306	
S. . . . .	1,30,000			+5,276
R. . . . .	76,630			
Col. 1.—Due to the grant of dearness allowance at enhanced rates and its extended application. See also B. 2.				
<b>B. 4.—Contract Contingencies—</b>				
O. . . . .	80,000	1,10,000	1,10,201	
S. . . . .	30,000			+201
Col. 1—See B. 2.				
<b>B. 5.—Other Contingencies—</b>				
O. . . . .	1,18,100	1,43,100	1,85,683	
S. . . . .	25,000			+42,583
Col. 1.—See B. 2. Col. 4.—Due to larger expenditure on account of visits and commissions during the last quarter of the year (Rs. 24,311) and increase in the Bengal Tenancy Act notices of transfer of holdings (Rs. 18,272) owing to abnormal increase in registration. See also paragraph 2 of the review.				
<b>D. 6.—Losses—</b>				
R. . . . .	55	55	54	
<b>B. 7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>				
		-3,330	-3,330	

Grant No. 6.—Registration - *concl'd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saying—.
1	2	3	4
<b>Major Head " 11.—Registration "—concl'd.</b>			
	Rs.	Rs.	Rs.
For rounding—			
<i>Charged</i> . . . . .	30	..	- 30
Authorised or Voted—	Rs.		
O. . . . .	430	}	..
R. . . . .	-430		
C.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—			
O. . . . .	74,000	}	..
R. . . . .	-74,000		
(col. 1.—Provision transferred to sub head B. 3.—Authorised or Voted.)			
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	300	336	+ 36
Authorised or Voted—			
Gross . . . . .	24,86,330	25,47,581	+61,250
Deductions . . . . .	-3,330	-3,330	..
Net . . . . .	24,83,000	25,44,250	+61,250

## REVIEW.

In the Authorised or Voted section the excess was 2.5 per cent. of the grant as compared with .8 per cent. in the preceding year and occurred mainly under sub-heads B. 2 and B. 5.

2. The final excess of Rs. 42,583 under sub-head B. 5—Other Contingencies includes an excess of Rs. 18,272 under the head " Landlord's fee Establishment—Contingencies. " In January 1944 the controlling officer applied for an additional grant of Rs. 22,000 under the latter head anticipating an excess. The administrative department authorised the controlling officer to incur the expenditure, but made no arrangements for the provision of funds with the result that the excess of Rs. 18,272 remained uncovered.

—See also the Audit Report.

Major Head and Sub-head.	Final or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 13 Other Taxes and Duties ".</b>				
<b>A.—COLLECTION CHARGES—</b>				
<b>A. 1.—Entertainment Tax—</b>				
O. . . . .	Rs. 6,250	36,250	30,083	
S. . . . .	30,000			-6,107
Col. 1.—Larger demand of entertainment tax stamps mainly due to increase in the number of cinema houses and extension of the provisions of the Bengal Amusement Tax Act to certain areas. Col. 4.—Some of the cinema houses using entertainment tax stamps adopted cash payment system.				
A. 2.—Betting Tax . . . . .	5,000	5,000	..	
<b>A. 3.—Tax under Bengal Finance Act, 1939—</b>				
O. . . . .	70,200	77,934	77,109	
R. . . . .	7,734			-825
<b>A. 4.—Tax under Bengal Finance (Sales Tax) Act, 1941—</b>				
Charged . . . . .	26,800	26,630	-170	
<b>Authorised or Voted—</b>				
O. . . . .	3,84,152	4,10,787	4,26,019	
S. . . . .	33,000			+16,132
R. . . . .	-6,965			
Col. 1.—Mainly due to the appointment of additional staff and their office equipment and contingencies. Col. 4.—Due mainly to omission to transfer the provision for supplementary dearness allowance made under sub-head E. See paragraph 2 of the review.				
<b>B.—CHARGES UNDER THE ELECTRICITY ACTS—</b>				
<b>Charged—</b>				
O. . . . .	2,342	2,573	2,572	
R. . . . .	231			-1
Authorised or Voted . . . . .		63,542	77,688	
<b>C.—CHARGES IN ENGLAND—</b>				
<b>High Commissioner—</b>				
<b>Charged—</b>				
O. . . . .	14,720	13,849	9,693	
R. . . . .	-871			-4,156
Col. 4.—Mainly due to the provision for leave salaries and deputation pay having been made in excess of the High Commissioner's final estimate.				
Authorised or Voted . . . . .	6,080	6,080	..	
<b>D.—LOSS OR GAIN BY EXCHANGE—</b>				
<b>Charged—</b>				
R. . . . .	16	16	17	
Authorised or Voted—				
R. . . . .	8	8	11	
<b>E.—LUMP PROVISION FOR SUPPLEMENTARY DEAR- NESS ALLOWANCE—</b>				
O. . . . .	31,000	..	..	
R. . . . .	-31,000			..
Col. 1.—Mainly due to distribution under the proper sub-head (Rs. 6,826) and surrender (Rs. 23,258). See paragraph 2 of the review.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "13- Other Taxes and Duties"—concl'd.</b>			
For rounding—			
Charged—	Rs.		
O. . . . .	138		
R. . . . .	-18		
Authorised or Voted . . . . .	-224		+224
Surrenders or withdrawals within grant or appro- priation—			
Charged—			
R. . . . .	640		-640
Authorised or Voted—			
R. . . . .	29,623		-29,623
Totals—			
Charged . . . . .	44,000	38,912	-5,088
Authorised or Voted . . . . .	6,40,000	6,22,890	-26,110

#### REVIEW.

Charged savings were 11·6 and 10·3 per cent. of the original and the final appropriations as against 30·9 and 1·2 per cent. respectively in the preceding year. In the Authorised or Voted section the savings were 4 per cent. of the grant as compared with 3·4 per cent. in the previous year. There was, however, an excess of '6 per cent. in the modified appropriation against a saving of '7 per cent. in 1942-43.

2. Out of the provision of Rs. 31,000 under sub-head E—Lump provision for supplementary dearness allowance a sum of Rs. 23,258 was surrendered although an excess of Rs. 16,132 occurred under the head A.4—Tax under Bengal Finance (Sales Tax) Act, 1941—Allowances, honoraria, etc.—Dearness Allowance.—Authorised or Voted. This indicates defective control. It was explained by the controlling officer that necessary provision for dearness allowance was made in the revised estimate and he was under the impression that the amount provided in the revised estimate should be taken as the final grant. No demand for reappropriation from the lump provision was, therefore, made by him and the surrender was made by the Finance Department.

3. A typewriter and other articles of stationery valued at Rs. 561 were stolen from a Commercial Tax Office. All attempts of the Police to trace the culprits and to recover the stolen properties having failed, the loss of Rs. 561 was written off by the competent authority. As a remedial measure against such losses, appointment of a night guard has been sanctioned.

4. *Remission of revenue*—Remission of revenue and abandonment of claims to revenue to the extent of Rs. 78, 871 were sanctioned by the competent authority as there was no chance of realising the demands.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept".</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—</b>			
Unproductive Works—			
<b>A.-8.—Extensions and Improvements—</b>			
	Rs.		
O. . . . .	4,671	1,901	1,068
R. . . . .	-2,770		
See Item 5 of Annexure A.			
<b>A.-9.—Maintenance and Repairs—</b>			
O. . . . .	1,95,000	2,29,768	2,25,259
R. . . . .	34,768		
Col. 1.—Mainly due to increase in the price of materials and labour and repairs to damages caused by cyclone and flood.			
<b>A.-10.—Establishment—</b>			
Revenue Establishment—			
O. . . . .	1,49,000	1,48,725	1,67,557
R. . . . .	-275		
Col. 4.—Mainly due to the payment of dearness allowance for which provision was included under the head "Lump provision for supplementary dearness allowance". See paragraph 5 of the review.			
For rounding . . . . .	329	..	-329
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Unproductive Works—			
<b>B.-1.—Extensions and Improvements—</b>			
O. . . . .	2,33,400	48,192	44,560
R. . . . .	-1,85,208		
See items 1 to 4 and 6 of Annexure A.			
<b>B.-2.—Maintenance and Repairs—</b>			
O. . . . .	4,00,000	5,16,919	4,02,671
R. . . . .	1,16,919		
Col. 1.—Mainly due to special repairs to certain canals owing to damages caused by cyclone and mob, high rates of materials and labour and special repairs to a dredger.			
<b>B.-3.—Establishment—</b>			
Revenue Establishment . . . . .	60,300	60,018	-282
For rounding . . . . .	300	..	-300
<b>Total—XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Deduct—Working Expenses—</b>			
O. . . . .	10,52,000	10,15,434	10,00,133
R. . . . .	-36,566		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head 18.—“Other Revenue Expenditure financed from Ordinary Revenues”.</b>			
<b>G. A.—IRRIGATION WORKS—</b>			
Works for which no capital accounts are kept—			
C. 1.—Works—			
	Rs.		
O. . . . .	18,500	43,217	—7,637
K. . . . .	32,354		
	50,854		
See item 11, 13 and 14 of Annexure A.			
C.-3.—Maintenance and Repairs—			
	Rs.		
O. . . . .	2,500	7,205	—601
R. . . . .	5,306		
	7,806		
Col. 1.—Mainly due to running expenses in connection with a new scheme undertaken during the year.			
C.-4.—Establishment—			
Revenue Establishment . . . . .	600	324	—276
For rounding . . . . .	400	..	—400
Miscellaneous expenditure—			
C.-10.—Establishment—			
Special Establishment—			
	Rs.		
O. . . . .	43,700	26,512	—12,792
R. . . . .	—4,396		
	39,304		
Col. 4.—Mainly due to the suspension of the contour survey of North Bengal owing to the deputation of the survey staff to the Central Public Works Department.			
C.-12.—Other Charges—			
	Rs.		
O. . . . .	20,000	1,201	—61
R. . . . .	—18,648		
	1,352		
Col. 1.—Postponement of the contour survey of North Bengal for want of survey staff deputed to the Central P. W. Department (Rs. 18,500) and curtailment of survey work (Rs. 2,148).			
For rounding . . . . .	300	..	—300*
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Works for which no capital accounts are kept—			
D.-1.—Works—			
	Rs.		
O. . . . .	1,37,100	1,11,040	+44,566
R. . . . .	—70,656		
	66,444		
See items 7 to 10, 12 and 15 to 17 of Annexure A.			
D.-3.—Maintenance and Repairs—			
	Rs.		
O. . . . .	18,22,500	52,48,804	—1,34,482
S. . . . .	32,73,000		
R. . . . .	2,87,786		
	53,83,286		
Col. 1.—Due to repairs to certain embankments damaged by flood and increase in the cost of materials and labour.			
D.-4.—Establishment—			
D.-4.—(1) Revenue Establishment . . . . .	17,000	13,028	—3,072

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>			
<b>D.-4.—Establishment—<i>contd.</i></b>			
<b>D.-4 (2).—General Establishment—</b>			
<i>Charged—</i>			
O. . . . .	2,33,000	2,22,040	1,99,005
R. . . . .	-10,960		
Col. 4.—Mainly due to the deputation of an officer to the Military Department and a post remaining vacant for about three months.			
<b>Authorised or Voted—</b>			
O. . . . .	10,33,000	9,79,404	10,06,021
R. . . . .	-53,590		
Col. 4.—Mainly due to the payment of dearness allowance at increased rates for which provision was made in lump under the head "Lump provision for supplementary dearness allowance". See paragraph 5 of the review.			
<b>D.-4 (3).—Establishment under Collectors for col- lection of revenue on account of Zemindari embankment under the contract system—</b>			
O. . . . .	5,000	9,646	9,887
R. . . . .	4,646		
Col. 1.—Due to the entertainment of staff for the preparation of lists of tenures and estates in connection with the apportionment of the cost of maintenance and repairs of Argawal drainage project.			
<b>D.-5.—Tools and Plant—</b>			
O. . . . .	65,000	84,344	75,239
R. . . . .	19,344		
Col. 1.—Mainly due to the supply of tools and plant to the new Eastern Division (Rs. 7,072) and repairs to certain launches (Rs. 11,295) Col. 4.—Mainly due to the inability of the Mathematical Instrument Office to supply instruments (Rs. 3,500) and late allotment of funds (Rs. 2,500).			
<b>D.-6.—Suspense—</b>			
<i>Charged . . . . .</i>			
		-2,737	-2,737
Col. 4.—Due to the write-back of expenditure incurred by the High Commissioner during 1942-43 and adjusted under this head in the accounts of that year owing to the intimation being received after the <i>pro rata</i> allocation was made.			
<b>Authorised or Voted—</b>			
O. . . . .	3,980	9,173	-4,03,880
R. . . . .	5,193		
Col. 1.—Mainly due to the payment for certain supplies made in the previous year. Col. 4.—Mainly due to materials purchased for the Damodar Left embankment but not paid for during the year. See Annexure B.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>D.—B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>con id.</i></b>			
<b>D.-7.—Charges in England—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	11,800	} 32,760	} 25,677
S. . . . .	10,000		
R. . . . .	10,960		
Col. 1.—Mainly unforeseen leave prior to retirement. Col. 3.—The actual expenditure incurred by the High Commissioner was Rs. 22,910 The difference of Rs. 2,737 has been explained under D.-6.—Charged. Col. 4.—The supplementary grant was not applied for by the High Commissioner.			
<b>D.-8.—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	45	+45
For rounding—			
<i>Charged</i> . . . . .	200	..	—200
Authorised or voted . . . . .	420	..	—420
Miscellaneous Expenditure—			
<b>D.-12.—Other Charges—</b>			
O. . . . .	15,000	} 19,577	} 15,661
R. . . . .	4,577		
Col. 1.—Mainly due to the aerial survey of a portion of the Damodar river. Col. 4.—Due to the write-back of Rs. 2,232 for contour survey of a portion of the tract between the Damodar and the Darakeswar rivers to sub-head D.-3 and to petty savings on other survey works.			
<b>D.-13.—Grants-in-aid—</b>			
O. . . . .	52,500	} 28,757	} 25,087
R. . . . .	—25,743		
Col. 1.—Due to the failure of the District Boards to draw up sufficient number of small irrigation schemes.			
<b>D.-16.—Grant-in-aid—Expenses out of the grant from the Central Government and of local con- tributions received for economic development and improvement of rural areas.</b>			
<b>D.-16 (b).—Improvement of existing village com- munications including existing waterways—</b>			
R. . . . .	3,567	3,567	3,567
Col. 1.—Re-allotment for works which could not be undertaken in 1942-43.			
For rounding . . . . .	—500	..	+500
Reserve for maintenance and repairs—			
O. . . . .	1,50,000	} ..	} ..
R. . . . .	—1,50,000		
See paragraph 4 of the review.			
Lump provision for supplementary dearness allowance . . . . .	51,000	..	—51,000
See paragraph 5 of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 18.—Other Revenue Expenditure, financed from Ordinary Revenues "—<i>con id.</i></b>			
Total—18.—Other Revenue Expenditure, etc.—			
<i>Charged—</i>			
	Rs.		
O. . . . .	2,45,000	} 2,55,000	2,21,990
S. . . . .	10,000		
} —33,010			
<i>Authorised or Voted—</i>			
O. . . . .	34,38,000	} 67,50,734	61,84,108
S. . . . .	32,73,000		
R. . . . .	39,734		
} —5,66,628			
<b>Major Head " 19.—Construction of Irrigation, Navigation, Embankment and Drainage Works ".</b>			
F.—FINANCED FROM ORDINARY REVENUES—			
F.-2. B.—Navigation, Embankment and Drainage Work —			
F.-2 (4).— <i>Deduct—</i> Receipts and recoveries on Capital Account . . . . .	—10,000	..	+10,000
Col. 4.—No recovery was made from the Central Government on account of the value of pipe lines, etc., of the Dredger "Foyers" transferred to the Dredger "Ronaldshay" which was lent to that Government.			
<b>Major Head " 20.—Construction of Irrigation, Navi- gation, Embankment and Drainage Works ".</b>			
G.-A.—Irrigation Works—			
UNPRODUCTIVE—			
G.-9.—Works—			
O. . . . .	3,23,000	} 1,14,000	1,24,575
R. . . . .	—2,08,940		
} +10,515			
See item 18 of Annexure A.			
G.-13.— <i>Deduct—</i> Receipts and recoveries on capital account . . . . .	..	—46,661	—46,661
Col. 4.—			
<b>H.-B.—Navigation, Embankment and Drainage Works—</b>			
UNPRODUCTIVE—			
H.-12.— <i>Deduct—</i> Receipts and recoveries on Capital Account . . . . .	..	273	+273

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2.	3	4
	Rs.	Rs.	Rs.
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i></b>			
Total—68.—Construction of Irrigation, etc, Works—			
Gross—	Rs.		
O. . . . .	3,23,000	1,14,030	1,24,575
R. . . . .	—2,08,940		
Deduct—Recoveries . . . . .	..	—46,388	—46,388
Net . . . . .	1,14,060	78,187	—35,873
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	2,05,772	2,05,772	—2,05,772
Total—Grant No. 10.—Irrigation—			
Charged . . . . .	2,55,000	2,21,990	—33,010
Authorised or Voted—			
Gross . . . . .	80,86,000	73,08,814	—7,77,186
Recoveries . . . . .	—10,000	—46,388	—36,388
Net . . . . .	80,76,000	72,62,426	—8,13,574

#### REVIEW.

Charged savings were 12·9 per cent. of the appropriation compared with 20·7 per cent. in the preceding year. Savings in the Authorised or Voted Section were 9·6 per cent. of the grant and 7·3 per cent. of the final appropriation as against 8·7 per cent. in 1942-43.

2. *Establishment and tools and plant charges of the Irrigation Department.*—The charges for general establishment, ordinary tools and plant, expenditure in England and loss or gain by exchange were initially booked in the accounts for 1942-43 under the major head "18.—Other Revenue Expenditure financed from Ordinary Revenues" and distributed after the close of the year to the different irrigation projects under the major heads "XVII.—Irrigation, etc.—Working Expenses", "18.—Other Revenue Expenditure, etc.", and "68.—Construction of Irrigation, etc., Works" in proportion to the outlay on works under those heads. This allocation is technically called *pro rata* distribution. No provision for these charges is, however, made in the budget separately under the different major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution and consequently no effective control is possible. On the recommendations of the Public Accounts Committee it was, therefore, decided by Government that the provision for these charges should not be distributed throughout the budget but exhibited

## REVIEW—contd.

separately as sub-heads. The provision for the charges in the budget was accordingly made as follows:—

Charges.	Major head and sub-head.		
General Establishment . . . . .	18.—	Other Revenue	Expenditure, etc.
		Sub-head D.-4(2).	
Tools and Plant . . . . .	Do.	do.	D.-5
Charges in England . . . . .	Do.	do.	D.-7
Loss or gain by exchange . . . . .	Do.	do.	D.-8

The expenditure shown in the appropriation accounts under the above sub-heads was, however, actually distributed in the accounts under the different major heads as shown in the statement below:—

Major Heads.	General Establishment (Sub-head D.-4(2).)		Tools and Plant (Sub- head D.-5).	Charges in England. (Sub-head D.-7).	Loss or gain by exchange. (Sub-head D.-8).
1	Charged.	Authorised or Voted.	Authorised or Voted.	Charged.	Charged.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.—					
Deduct—Working Expenses . . . . .	42,737	2,06,114	21,721	5,296	9
18.—Other Revenue Expenditure, etc. . . . .	1,54,945	7,89,980	52,979	20,197	36
68.—Construction of Irrigation, etc., Works . . . . .	1,323	9,927	539	184	..
Total . . . . .	1,99,005	10,06,021	75,230	25,677	45

3. The gross establishment charges of the Irrigation Department during the year 1943-44, excluding those incurred on special establishments entertained for the Damodar Hooghly Flush Irrigation Scheme, collection of revenue, etc., amounted to Rs. 11.43 lakhs, i.e., 18.09 per cent. of the total works outlay of Rs. 63 lakhs against 45.90 per cent. of the previous year. An aggregate amount of Rs. 3,000 was recovered during the year on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 11.40 lakhs and were 18.03 per cent. of the total works outlay against 33.33 per cent. of the previous year.

4. *Reserve for maintenance and repairs.*—The whole of the reserve provision of Rs. 1,50,000 was allotted for expenditure, the details of which are furnished below:—

Sub-head.	Purpose.	Amount. Rs.
A-9	Maintenance and Repairs—Bikreswar Canal . . . . .	4,146
C-3	Maintenance and Repairs—Salbandh Weir . . . . .	595
C-3	Maintenance and Repairs—Amjhore Weir . . . . .	185
D-1	Payment of compensation for houses on land acquired for the Kalighye Drainage . . . . .	18,000
D-3	Increased expenditure on maintenance and repairs of certain canals . . . . .	1,19,102
D-5	Supply of tools and plant for the new Eastern Division . . . . .	7,972
	Total . . . . .	1,50,000

5. *Lump provision for supplementary dearness allowance.*—A provision of Rs. 51,000 was made in lump under this head for payment of dearness allowance at increased rates sanctioned by Government. The excesses under the sub-heads A.-10 and D.-4 (2).—Authorised or Voted which were mainly due to the payment of the above allowance were, however, not regularised by reappropriation of funds from this head. This indicates defective control.

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XVII.—IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—</b>					
<i>Deduct—Working Expenses—</i>					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—					
B.—Navigation, Embankment and Drainage works—					
1. Improvement of the Tolly's Nala	1,20,000	550	491	-1,19,509	-59
Col. 5.—Due to postponement of land acquisition till the completion of a model experiment. Estimate Rs. 1,77,854; expenditure to end of 1943-44 Rs. 54,433; balance Rs. 1,23,421; in progress. See sub-head B-1.					
2. Reconstruction of the Alipore Bridge . . . . .	5,000	..	..	-5,000	..
Col. 5.—Due to the inability of the Calcutta Corporation to take up the work of raising the water-mains. Estimate Rs. 1,94,000; expenditure to end of 1943-44 Rs. 1,83,997; balance Rs. 10,003; in progress. See sub-head B-1.					
II.—Other major work for which specific provision was made in the budget—					
3. Collectively . . . . .	1,08,400	47,310	43,737	-64,663	-3,573
Col. 5.—Mainly due to one work being taken up as a "Grow More Food" Scheme (Rs. 87,000), partly set off by expenditure on another work which could not be done in the previous year owing to delay in land acquisition (Rs. 11,000) and increased expenditure on a third work which could not be done in the previous year according to programme owing to scarcity of labour (Rs. 15,000). See sub-head B-1.					
III.—Major works for which specific provision was not made in the budget—					
4. Reconstruction of the Barrackpore Bridge . . . . .	..	305	305	+305	..
Estimate Rs. 2,76,600; expenditure to end of 1943-44 Rs. 2,52,089; balance Rs. 23,911; in progress. See sub-head B-1.					
IV.—Minor works—					
Collectively—					
5. A.—Irrigation works . . . . .	4,671	1,901	1,068	-3,603	-833
Col. 5.—Mainly due to one work not being taken up for want of building materials (Rs. 1,559) and cost of land for another not being paid (Rs. 1,211). See sub-head A-1.					
6. B.—Navigation, Embankment and Drainage works . . . . .	..	27	27	+27	..
See sub-head B-1.					
<b>Total—XVII.—Working expenses . . . . .</b>	<b>2,38,071</b>	<b>50,093</b>	<b>45,628</b>	<b>-1,92,443</b>	<b>-4,465</b>

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —	Modified appropriation More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—Other Revenue Expenditure financed from Ordinary Revenues—</b>					
<b>I.—Major works above Rs 1 lakh for which specific provision was made in the budget—</b>					
<b>B.—Navigation, Embankment and Drainage works—</b>					
7. Establishment of an Institute for River Research in Bengal . . .	10,177	5,450	2,272	—7,905	—3,178
Col. 5.—Mainly due to the delay in obtaining possession of land. Col. 6.—Mainly due to debits for certain Mathematical Instrument office bills not being received and certain tools and plant not being supplied during the year. Estimate Rs. 1,17,011; expenditure to end of 1943-44 Rs. 17,047; balance Rs. 99,964; in progress. See sub-head D-1.					
8. Flood protection on the right bank of the Damodar river . . .	2,500	7,200	5,713	+3,213	—1,487
Col. 5.—Due to unforeseen flood damage repairs. Estimate Rs. 1,43,793; expenditure to end of 1943-44 Rs. 1,42,098; balance Rs. 1,695; in progress. See sub-head D-1.					
9. Improvement of the Karnapara khal in the Dacca District . . .	50,000	28,500	9,954	—40,046	—18,546
Cols. 5 and 6.—Mainly due to the cost of land not being paid during the year (Rs. 17,500), stoppage of work for sometime owing to the rains (Rs. 2,000) and late commencement of work owing to delay in the selection of contractors (Rs. 18,500). Estimate Rs. 1,00,759; expenditure to end of 1943-44 Rs. 36,032; balance Rs. 64,727; in progress. See sub-head D-1.					
10. Reclaiming the silted up Madhumati river from Babuganj to Gora Nalua in the Khulna District (Chitalmari scheme) . . .	6,485	..	..	—6,485	..
Col. 5.—Due to postponement of work owing to rise in the price of labour and materials and non-payment for land. Estimate Rs. 1,01,086; expenditure to end of 1943-44 Rs. 95,009; balance Rs. 6,077; in progress. See sub-head D-1.					
<b>II.—Other major works for which specific provision was made in the budget—</b>					
<b>Collectively—</b>					
11. A.—Irrigation works . . .	18,500	3,200	3,026	—15,474	—174
Col. 5.—Work was held up for want of wirenetting. See sub-head C-1.					
12. B.—Navigation, Embankment and Drainage works . . .	67,938	5,204	5,090	—62,848	—204
Col. 5.—Mainly due to the cost of land for a work not being paid during the year (Rs. 48,000), another work being taken up as a "Grow More Food" scheme (Rs. 9,000), delay in the completion of survey in connection with a work (Rs. 2,000) and revision of estimate for another work (Rs. 3,000). See sub-head D-1.					

ANNEXURE A—*contd.**Detailed statement of expenditure on important new works—contd.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —	Modified appropriation More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues— <i>concl'd.</i>					
III.—Major works for which specific provision was not made in the budget—					
A.—Irrigation works—					
13. Pump Irrigation scheme . . . . .	..	39,654	37,358	+37,358	—2,296
Col. 5.—Post-budget scheme. Estimate Rs. 79,000; expenditure to end of 1943-44 Rs. 37,358; balance Rs. 41,642; in progress. See sub-head C-1.					
14. Re-excavation of the Hungor khal . . . . .	..	8,000	2,833	+2,833	—5,167
Col. 5.—Work considered extremely urgent. Col. 6.—Due to non-receipt of wirenetting which was misdelivered by the Railway to the Army authorities. Estimate Rs. 30,747; expenditure to end of 1943-44 Rs. 2,833; balance Rs. 27,914; in progress. See sub-head C-1.					
B.—Navigation, Embankment and Drainage works—					
15. Diversion of the Noakhali khal . . . . .	..	2,000	1,172	+1,172	—828
Col. 5.—Mainly due to certain supplementary works not forecasted at the budget stage. Estimate Rs. 81,153; expenditure to end of 1943-44 Rs. 60,906; balance Rs. 20,247; in progress. See sub-head D-1.					
16. Widening the Kaliaghye river in the Midnapore District . . . . .	..	18,000	17,166	+17,166	—834
Col. 5.—Due to unforeseen payment of compensation for houses on the land acquired for the scheme. Estimate not yet sanctioned; expenditure to end of 1943-44 Rs. 17,166.					
17. Emergency Irrigation works—					
Collectively . . . . .	--	..	1,39,349	+1,39,349	+1,39,349
<i>Deduct</i> —Recoveries for the Central Government . . . . .	..	..	—69,676	—69,676	—69,676
Total—18.—Other Revenue Expendi- ture, etc. . . . .		1,55,600	1,17,298	1,54,257	—1,343 +36,959

Cols. 5 and 6.—Post-budget sanction to the schemes in furtherance of "Grow More Food" campaign was not covered by reappropriation through a misapprehension in the Controlling office.

## ANNEXURE A—concl'd.

## Detailed statement of expenditure on important new works—concl'd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —	Modified appropriation More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage works—					
1.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
18. Damodar Canal . . . . .	3,23,000	1,14,000	1,24,575	—1,98,425	+10,515
Col. 5.—Mainly due to the abandonment of the old scheme for reconstruction; the Anderson Woir and to the construction of certain distributaries of the branch channel not being taken up within the year. Col. 6—Mainly due to late sanction to the purchase of some materials. Estimate Rs. 8,33,694; expenditure to end of 1943-44 Rs. 3,95,298; balance Rs. 4,38,396; in progress. See sub-head G-9.					

## IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under sub-heads A-8, A-9, B-1, B-2, C-1, C-3, C-12, D-1, D-3, D-12 and G-9 of this grant. The figures for appropriation and expenditure for the year were as follows:—

	In thousands of rupees.
Original appropriation . . . . .	31,71
Modified appropriation . . . . .	64,40
Expenditure . . . . .	63,15

The expenditure exceeded the original appropriation by 31,44 and was less than the modified appropriation by 1,25. The excess over the original appropriation was the net effect of an increase of 35,79, mainly on account of special repairs to embankments damaged by flood and increase in the cost of materials and labour, and a decrease of 4,35 due mainly to the following causes:—

(i) Abandonment of certain schemes (vide item 18 of the Annexure) . . . . .	1,98
(ii) Delay in the acquisition of land (vide items 1, 7, 9 and 12 of the Annexure) . . . . .	1,94
(iii) Delay in the commencement of a work (vide item 9 of the Annexure) . . . . .	19
(iv) Postponement of Survey works for want of survey staff (vide sub-head C-12) . . . . .	17

No works estimated to cost Rs. 1 lakh or over were reported to have been completed during the year.

## ANNEXURE B.

The minor head "Suspense" accommodates *interim* transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1943-44 under this minor head were under three detailed heads, (i) Purchases, (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below :—

(i) *Purchases*.—When materials are received from a supplier, from another division or department for a specific work or for stock, their value is credited to "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.

(ii) *Stock*.—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance of the accounts represents the book value of the materials in stock *plus* the unadjusted charges, etc., connected with manufacture.

(iii) *Miscellaneous P. W. Advances*.—These are of four kinds :—

- (a) Sales on credit.
- (b) Expenditure incurred on Deposit Works in excess of deposits received.
- (c) Losses, retrenchments, errors, etc.
- (d) Other items.

Broadly speaking debits are made to this head for any sums which have eventually to be recovered. The balance under this head represents recoverable amounts.

2. The transactions under each unit of suspense during 1943-44 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases . . . .	—8,993	6,77,513	10,48,597	—3,71,084	—3,80,077
Stock . . . . .	1,26,407	17,029	58,498	—41,469	84,938
Miscellaneous P. W. Advances . . . . .	17,213	24,307	(a) 18,171	6,136	23,349
<b>Total . . . . .</b>	<b>1,34,627</b>	<b>7,18,849</b>	<b>11,25,216</b>	<b>—4,06,417</b>	<b>—2,71,790</b>

See sub-head D.-6.

(a) Includes Rs. 2,737 (charged) on account of the readjustment of expenditure incurred by the High Commissioner for India during 1942-43 and debited to this head in the accounts for that year.

## ANNEXURE C.

*Store accounts of the Irrigation Department for the year 1943-44.*

Particulars of stores.	Opening balance.	Receipts during the year.	Disposal by utili- sation, or sales during the year.	Deprecia- tion, short- ages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Small stores . . . . .	6,963	5,569	7,251	..	5,281
Building materials . . . . .	61	..	..	..	61
Metals . . . . .	861	..	..	..	361
Fuel . . . . .	2,721	10,033	10,584	..	2,200
Miscellaneous stores . . . . .	1,15,871	726	39,992	..	76,605
Storage . . . . .	430	671	671	..	430
Total	1,26,407	17,029	58,498	..	84,938

The transactions under stock were normal during the year. The book balance of stock of each Irrigation Division was reported to have been verified by the Divisional officers. The registers of stock of only three divisions were audited at local inspections. The revaluation of stock was reported to have been conducted under the orders and supervision of the Divisional officers concerned and steps taken for the adjustment of the resultant profits and losses according to the Public Works Account rules.

## Grant No. 11.—Interest on Ordinary Debt.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs
<b>Major Head " 22 —Interest on Debt and other Obligations".</b>			
<b>A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—</b>			
<b>A.-3.—Interest on Floating Loans—</b>			
<b>A.-3(1).—Discount on Treasury Bills—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 1,14,000	} 5,10,000	5,33,341	+ 23,341
<i>R.</i> . . . . . 3,96,000			
Col. 1.—Due to larger issue of Treasury Bills than anticipated.			
<b>A.-3(2).—Interest on other Floating Loans—</b>			
Interest on temporary loans from Bank—			
<i>Charged—</i>			
<i>O.</i> . . . . . 8,000	} 80,000	83,138	+ 3,138
<i>R.</i> . . . . . 72,000			
Col. 1.—Mainly due to the post-budget decision to obtain cash credit advance from the Imperial Bank of India for financing the purchase of food grains for Civil Supply.			
<b>A.-4.—Other Items—</b>			
<b>A-4(1) —Expenditure connected with the issue of new loans—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 2,000	} 16,000	15,500	—500
<i>R.</i> . . . . . 14,000			
Col. 1.—Due to larger amount of commission, etc., paid to the Reserve Bank owing to the reason stated under A-3(1).			
<b>A.-5.—Interest on loans taken from the Central Government—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 17,60,000	} 12,80,000	12,97,536	+ 17,536
<i>R.</i> . . . . . —4,80,000			
Col. 1.—Due to smaller amount of ways and means loan taken from the Central Government than originally anticipated.			
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
<b>B.-1.—Interest on General Provident Fund—</b>			
<i>Charged</i> . . . . .	16,80,000	16,71,116	—8,884
<b>B.-2.—Interest on Indian Civil Service Provident Fund—</b>			
<i>Charged</i> . . . . .	99,000	98,997	—3
<b>B.-3.—Interest on Indian Civil Service (non-European Members') Provident Fund—</b>			
<i>Charged</i> . . . . .	14,500	14,410	—90
<b>B.-4.—Interest on Contributory Provident Fund—</b>			
<i>Charged</i> . . . . .	67,000	65,860	—1,140

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 22.—Interest on Debt and other Obligations—<i>concl'd.</i></b>			
<b>B.—INTEREST ON UNFUNDED DEBT—<i>concl'd.</i></b>			
B.5—Interest on other Miscellaneous Provident Funds—			
Charged . . . . .	1,500	303	-1,197
For rounding—			
Charged . . . . .	-400	..	+400
<b>C.—INTEREST ON OTHER OBLIGATIONS—OTHER ITEMS—</b>			
C.1.—Miscellaneous—			
Charged—			
O. . . . .	6,000		
R. . . . .	-5,000		
	1,000	1,168	+168
Col. 1.—Due to smaller amount of interest paid under Court decrees. A fluctuating item. Authorised or Voted—			
O. . . . .	5,000		
R. . . . .	-4,000		
	1,000	..	-1,000
Cols. 1 and 4.—No demand for interest on revenue refunds. A fluctuating item.			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—</b>			
D.1.— <i>Deduct</i> —Interest transferred to Commercial Departments—			
D.1(a).—Irrigation Department—			
Charged—			
O. . . . .	-12,000		
R. . . . .	3,000		
	-9,000	-29,529	-20,529
Col. 1.—Interest charges on irrigation capital outlay incurred after the 31st March, 1937 were anticipated to be smaller than the original estimate. Col. 4.—Increase in interest charges due to the capital value of the dredger " Ronaldshay " not being recovered from the Central Government during the year as anticipated, <i>vide</i> Col. 4 of sub-head B of Appropriation No. 9 (page 214).			
D.2.— <i>Deduct</i> —Interest portion of equated payments on account of commuted value of pensions—			
Charged . . . . .	-90,600	-90,634	-34
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross . . . . .	3,000	3,000	-3,000
R. Deductions . . . . .	-3,000	-3,000	+3,000
Authorised or Voted—			
R. . . . .	4,000	4,000	-4,000
<b>Total—Grant No. 11—</b>			
Charged—			
Gross . . . . .	37,51,600	37,81,369	+29,763
Deductions . . . . .	-1,02,600	-1,20,163	-17,563
Net . . . . .	36,49,000	36,61,206	+12,206
Authorised or Voted . . . . .	5,000	..	-5,000

**REVIEW.**

Charged excess was .3 per cent. of the appropriation as compared with a saving of .7 per cent. in the preceding year. The entire voted grant remained unutilised.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
<b>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—</b>			
<b>A. 1.—Salary of Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,20,000		
R. . . . .	13,807	1,33,807	1,55,806
			- 1
<b>A. 2.—Sumptuary allowance of Governor—</b>			
<i>Charged . . . . .</i>			
	25,000	25,000	..
<b>A. 3.—Staff and household of Governor—</b>			
<i>Charged—</i>			
O. . . . .	3,32,700		
B. . . . .	-16,920	3,15,780	3,10,476
			-5,364
<b>A. 4.—Secretarial Staff of Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,46,800		
R. . . . .	-18,400	1,28,400	1,37,697
			-703
<b>A. 5.—Expenditure from Contract allowance—</b>			
<i>Charged—</i>			
O. . . . .	1,10,000		
R. . . . .	19,632	1,29,632	1,29,536
			-97
Col. 1.—Due to the grant of dearness allowance to the Governor's household servants at enhanced rates.			
<b>A. 6.—Tour expenses—</b>			
<i>Charged—</i>			
O. . . . .	1,44,000		
R. . . . .	-88,118	55,882	64,664
			+ 8,782
Col. 1.—Due to tours being curtailed and mostly performed by air with the minimum staff (Rs. 49,500) and Governor's river crafts being taken over by the military authorities (Rs. 38,618).			
Col. 4.—Due to the adjustment of some bills from a Railway after the close of the year.			
<b>A. 7.—Ministers—</b>			
<b>A. 7(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	3,72,000		
R. . . . .	3,500	3,75,500	3,75,504
			+ 4
<i>Authorised or Voted—</i>			
O. . . . .	92,800		
R. . . . .	-3,600	89,200	89,526
			+ 326

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl'd.</i></b>			
<b>A. 7.—Ministers—<i>concl'd.</i></b>			
<b>A. 7(2).—Pay of Establishment—</b>			
	Rs.		
O. . . . .	29,600	} 25,400	26,180
R. . . . .	—4,200		
			+730
<b>A. 7(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	60,000	} 35,000	56,194
R. . . . .	—25,000		
			+21,194
Col. 1.—Curtailment of tours. Col. 4.—More tours than anticipated.			
<i>Authorised or Voted—</i>			
O. . . . .	89,400	} 33,700	38,560
R. . . . .	—55,700		
			+4,860
Cols. 1 and 4.—Same as under Charged.			
<b>A. 7(4).—Contingencies—</b>			
O. . . . .	48,500	} 55,000	57,323
R. . . . .	6,500		
			+2,323
Col. 1.—Due to larger expenditure on the purchase of furniture for the Parliamentary Secretaries.			
<i>For rounding—</i>			
O. . . . .	200	} ..	..
R. . . . .	—200		
			..
<b>B.—LEGISLATIVE BODIES—</b>			
<b>B. 1.—Provincial Legislative Assembly—</b>			
<b>B. 1(1).—Pay of Officers—</b>			
O. . . . .	4,62,000	} 4,59,505	4,61,167
R. . . . .	—2,495		
			+1,662
<b>B. 1(2).—Pay of Establishment—</b>			
O. . . . .	90,000	} 93,350	86,067
R. . . . .	3,350		
			—7,283
<b>B. 1(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	3,62,000	} 2,98,200	2,35,976
R. . . . .	—63,800		
			—62,224
Col. 1.—Due to shorter duration of sessions and number of members eligible to draw travelling and other allowances being less than originally anticipated. Col. 4.—Due mainly to claims for travelling allowance of members not being preferred within the year.			
<b>B. 1(4).—Contingencies—</b>			
O. . . . .	36,300	} 38,900	35,071
R. . . . .	2,600		
			—3,820

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>B.—LEGISLATIVE BODIES—<i>concl'd.</i></b>			
<b>B. 2.—Provincial Legislative Council—</b>			
	Rs.		
O. . . . .	2,65,000	2,38,090	2,33,080
R. . . . .	-26,910		
<b>B. 3.—Elections for Legislatures—</b>			
O. . . . .	22,000	8,500	7,110
R. . . . .	-13,500		
Col. 1.—Due to uncontested bye-elections.			
<b>C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—</b>			
<b>C. 1.—Civil Secretariats—</b>			
<b>C. 1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	4,78,900	4,80,734	4,65,018
R. . . . .	1,834		
<i>Authorised or Voted—</i>			
O. . . . .	2,50,600	2,08,181	3,00,105
R. . . . .	47,581		
Col. 1.—Mainly due to the post-budget decision to entertain additional officers (Rs. 42,000) and grant of special pay to an officer with retrospective effect (Rs. 4,200).			
<b>C. 1(2).—Pay of Establishment—</b>			
O. . . . .	12,34,900	11,71,167	11,55,272
R. . . . .	-63,733		
<b>C. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	45,900	20,333	19,961
R. . . . .	-25,567		
Col. 1.—Mainly due to abandonment of the Darjeeling exodus.			
<i>Authorised or Voted—</i>			
O. . . . .	1,84,490	1,94,375	1,04,399
R. . . . .	9,885		
<b>C. 1(4).—Contract Contingencies—</b>			
O. . . . .	4,650	5,290	4,797
R. . . . .	640		
<b>C. 1(5).—Other Contingencies—</b>			
O. . . . .	3,29,170	3,12,385	3,13,248
R. . . . .	-16,785		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—<i>contd.</i></b>			
<b>C. 1.—Civil Secretariats— <i>contd.</i></b>			
<b>C. 1.(8)—Establishment charges payable to other Governments, Departments, etc.—</b>			
	Rs.		
O. . . . .	6,000	6,100	6,116
R. . . . .	100		
<b>C. 1.(11)—Lump provision for the promotion of communal harmony—</b>			
O. . . . .	25,000	..	..
R. . . . .	-25,000		
Col. 1.—The details of the scheme were not worked out.			
For rounding . . . . .	-110	..	+110
<b>C. 2.—Public Service Commission—</b>			
<i>Charged—</i>			
O. . . . .	1,38,500	1,60,800	1,57,482
R. . . . .	22,300		
Col. 1.—Due to unforeseen leave charges (Rs. 8,300) and increased cost of advertisement (Rs. 14,000).			
<b>C. 3.—Board of Revenue—</b>			
<i>Charged—</i>			
O. . . . .	64,800	72,971	72,674
R. . . . .	8,171		
<i>Authorised or Voted—</i>			
O. . . . .	1,18,700	1,30,465	1,29,016
R. . . . .	11,785		
<b>C. 4.—Local Fund Audit Establishments—</b>			
O. . . . .	2,87,800	2,78,400	2,36,395
R. . . . .	-9,400		
Col. 4.—Mainly due to establishment charges (Rs. 32,852) and leave and pension contributions (Rs. 8,635) payable to the Central Government not being adjusted during the year.			
<b>D.—COMMISSIONERS—</b>			
<i>Charged—</i>			
O. . . . .	1,95,500	1,96,704	1,96,799
R. . . . .	1,204		
<i>Authorised or Voted—</i>			
O. . . . .	2,53,800	2,62,016	2,59,264
R. . . . .	8,216		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.--General Administration"--contd.</b>			
<b>E.--DISTRICT ADMINISTRATION--</b>			
<b>E. 1.--General Establishments--</b>			
<b>E. 1(1).--Pay of Officers--</b>			
<i>Charged--</i>			
	Rs.		
O. . . . .	9,25,000	8,50,000	8,38,666
R. . . . .	-75,000		
Col. 1.--Due to the deputation of a large number of officers.			
<i>Authorised or Voted--</i>			
O. . . . .	28,00,000	25,95,345	25,68,687
R. . . . .	-2,04,655		
Col 1.--Same as under Charged.			
<b>E. 1(2).--Pay of Establishment--</b>			
<i>Charged . . . . .</i>			
		27,200	25,421
<i>Authorised or Voted--</i>			
O. . . . .	23,36,500	22,96,637	22,66,720
R. . . . .	-39,863		
<b>E. 1(3).--Allowances, honoraria, etc.--</b>			
<i>Charged--</i>			
O. . . . .	1,27,400	1,08,963	1,06,875
R. . . . .	-18,437		
<i>Authorised or Voted--</i>			
O. . . . .	9,02,800	12,42,877	12,22,705
S. . . . .	1,45,000		
R. . . . .	1,95,077		
Col. 1.--Due to the enhancement of the rates of dearness allowance and its extended application.			
<b>E. 1(4).--Contract Contingencies--</b>			
<i>Charged--</i>			
O. . . . .	4,700	7,200	6,416
R. . . . .	2,500		
Col. 1.--Due to rise in the price of articles, increased postage charges and repairs to typewriters.			
<i>Authorised or Voted--</i>			
O. . . . .	4,50,000	6,94,951	6,97,727
R. . . . .	2,44,951		
Col. 1.--Due to a normal rise in the price of articles (Rs. 2,26,000) and enhancement of the rates of dearness allowance paid to contingency menials (Rs. 18,951).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "25.—General Administration"—<i>contd.</i></b>				
<b>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>				
<b>E. 1.—General Establishments—<i>contd.</i></b>				
<b>E. 1(5).—Other Contingencies—</b>				
<i>Charged—</i>				
	Rs.			
O. . . . .	7,950	15,983	20,800	
R. . . . .	8,033			+4,317
Cols. 1 and 4.—Due to payments in satisfaction of decrees awarded by courts being more than anticipated.				
<b>Authorised or Voted—</b>				
O. . . . .	9,80,220	12,49,756	12,68,430	
S. . . . .	2,20,000			+18,674
R. . . . .	49,536			
Col. 1—Due to increased expenditure on account of diet and travelling allowance to witnesses owing to enhancement of the rates of diet allowance (Rs. 2,20,000) and increase in the number of criminal cases (Rs. 49,536).				
<b>E. 1(6).—Grants-in-aid, contributions, etc.—</b>				
<i>Charged—</i>				
O. . . . .	5,000	10,000	6,634	
R. . . . .	5,000			—3,366
Cols. 1 and 4—Increased expenditure anticipated on account of the passage contribution for military officers did not fully materialise.				
<b>Authorised or Voted—</b>				
O. . . . .	10,000	2,81,555	2,64,629	
S. . . . .	2,70,000			—16,926
R. . . . .	1,555			
Col. 1.—Due to grant of bonus to chowkidars and duffadars in certain districts for arduous and meritorious work.				
<b>E. 1(7).—Establishment charges payable to other Governments, Departments, etc.—</b>				
R. . . . .	2,458	2,458	2,458	
Col. 1.—Due to contribution paid to the Posts and Telegraphs Department for maintenance of extra telegraph staff in a district.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "—<i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>concl'd.</i></b>			
<b>E 1.—General Establishments—<i>concl'd.</i></b>			
<b>E. 1(8).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
Rs.			
O. . . . .	—31,400	—39,800	—57,016
R. . . . .	—8,400		
Col. 1.—See paragraph 2 of the review. Col. 4.—Due to more recoveries on account of the proportionate cost of establishment employed on Education (Cess Work (Rs. 27,616), partly set off by excesses owing to non-recovery of the cost of Education Tax Establishment (Rs. 7,000) and of the charge in connection with the scheme for remittance of station earnings of the Bengal and Assam Railway (Rs. 3,400). See paragraph 3 of the review.			
<b>E. 1(9).—Losses—</b>			
R. . . . .	5	5	5
<b>For rounding—</b>			
<i>Charged</i> . . . . .	50	..	—50
Authorised or Voted . . . . .	—20	..	+20
<b>E. 2.—Sub divisional Establishments—</b>			
<b>E. 2(1).—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	5,000	4,313	—687
<b>Authorised or Voted—</b>			
O. . . . .	7,40,000	7,47,290	7,51,036
R. . . . .	7,290		
<b>E. 2(2).—Allowances, honoraria, etc.—</b>			
<b><i>Charged—</i></b>			
O. . . . .	1,100	1,466	1,449
R. . . . .	366		
<b>Authorised or Voted—</b>			
O. . . . .	90,200	2,34,250	2,39,400
R. . . . .	1,38,050		
Col 1.—Due to the enhancement of the rates of dearness allowance and its extended application.			
<b>F. 3 —Other Establishments—</b>			
<b><i>Charged—</i></b>			
O. . . . .	400	625	618
R. . . . .	225		
<b>Authorised or Voted—</b>			
O. . . . .	85,800	87,356	87,277
R. . . . .	1,556		
<b>F.—WORKS—</b>			
R. . . . .	22,812	22,812	25,970
Col. 1.—Due to improvement of derelict tanks (Rs. 13,000), (ii) protective measures for a sub-treasury (Rs. 7,162) and (iii) construction of a temporary relief office (Rs. 2,650). Col. 4.—Due to unforeseen expenditure on improvement of derelict tanks.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "—<i>contd.</i></b>			
<b>G.—MISCELLANEOUS—</b>			
<b>G. 1.—Discretionary Grants by Heads of Provinces—</b>			
<i>Charged</i> . . . . .	500	667	+167
Authorised or Voted—			
O. . . . .	1,05,500		
R. . . . .	4,536		
	1,10,036	1,07,861	—2,175
<b>G. 2.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	8,500		
R. . . . .	3,780		
	12,280	7,403	—4,877
<p>Cols. 1 and 4.—Mainly due to non-utilisation of the provision for the cost of training of an                      1. C. S. probationer, the officer being finally allotted to the province of Assam.</p>			
<i>Authorised or Voted—</i>			
O. . . . .	18,000		
R. . . . .	3,000		
	21,000	23,008	+2,008
<p>Col. 1.—Due to increase in the capitation grant for the food and clothing of the children                      of an Industrial school.</p>			
<b>H.—CHARGES IN ENGLAND—</b>			
<b>H. 1.—Secretary of State for India—</b>			
<b>H. 1(2).—Other Items—</b>			
<i>Charged—</i>			
R. . . . .	18,680	18,680	—13
<p>Col. 1.—Expenditure on outfit and voyage allowance of the Governor not foreseen at the                      budget stage.</p>			
<b>H. 1(3).—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .			
	..	32	+32
<b>H. 2.—High Commissioner for India—</b>			
<b>H. 2(1).—Salaries and Expenses of the High Com- missioner's Department—</b>			
O. . . . .	93,700		
R. . . . .	—10,840		
	82,860	83,813	+953
<b>H. 2(2).—Other Items—</b>			
<i>Charged—</i>			
O. . . . .	1,92,000		
R. . . . .	—11,400		
	1,80,600	1,80,870	+270
<i>Authorised or Voted</i> . . . . .			
	200	31	—169
<b>H. 2(3).—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .			
	300	343	—43
<i>Voted</i> . . . . .			
	200	146	—54

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>I.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	7,200	..	..
R. . . . .	-7,200	..	..
Col. 1.—Due to distribution under appropriate sub-heads (Rs. 2,775) and surrender (Rs. 4,425).			
<b>Authorised or Voted—</b>			
O. . . . .	3,02,200	..	..
R. . . . .	-3,02,200	..	..
Col. 1.—Provision transferred to appropriate sub-heads.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	100	..	-100
Authorised or Voted . . . . .	300	..	-300
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	1,77,010	1,77,010	.. -1,77,010
<b>Authorised or Voted—</b>			
R. Gross . . . . .	81,418	81,418	.. -81,418
R. Deductions . . . . .	8,400	8,400	.. -8,400
<b>Totals—</b>			
<i>Charged</i> . . . . .	35,47,000	33,53,428	-1,93,572
<b>Authorised or Voted—</b>			
Gross . . . . .	1,37,49,400	1,34,70,142	-2,79,258
Deductions . . . . .	-31,400	-57,016	-25,616
Net . . . . .	1,27,18,000	1,34,13,126	-3,04,674

REVIEW.

Charged savings were 5.5 and .5 per cent. of the original and the final appropriations as against 9.5 and .3 per cent. respectively in the previous year. In the Authorised or Voted section savings were 2.2 and 1.6 per cent. of the grant and the modified appropriation respectively as compared with 6.2 and .9 per cent. in the preceding year.

2. With regard to the modification in Col. 1 under sub-head E.-1(8) it has been explained by the controlling officer that in the absence of sufficient materials the provision for recovery was increased by Rs. 8,400 on the basis of the revised estimate. No reason could, however, be given for the increase in the revised estimate.

REVIEW—concl'd.

3. The final saving of Rs. 27,616 under sub-head E-1(8) owing to recoveries on account of the proportionate cost of the Munshikhana and Record-room establishments employed on Education Cess work (*vide* note below the sub-head) remained unregularised as no attempt was made by the controlling authority to obtain information from the district officers as to the recoveries to be made from the District School Boards owing to some misunderstanding. With regard to the excesses of Rs. 3,400 and Rs. 7,000 under the above sub-head owing to the non-recovery of the amount in connection with the scheme for remittance of station earnings of the Bengal and Assam Railway and of the cost of the Education Tax establishment respectively no steps were taken by the controlling authorities to regularise them although in respect of the former no recoverable expenditure was anticipated during the year and on account of the latter a charge of Rs. 135 only was incurred.

4. In a sub-division of a district, a bill for Rs. 638 representing the balance of the amount sanctioned for loans to weavers was drawn by the Sub-Divisional Officer on the 31st March 1942 at the instance of the Special Officer, Debt Conciliation Board, who was the distributing officer for these loans. The bill was neither entered in the bill register nor was any authorisation for payment to any particular person endorsed in the bill. The amount of the bill was paid by the sub-treasury shroff to some unknown person from whom no receipt was taken and in consequence it did not reach the Special Officer. In view, however, of the very disturbed conditions prevailing in the sub-division at the time, the loss was written off by Government instead of the same being recouped from the shroff.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
<b>OTHER ESTABLISHMENTS—</b>			
<b>Debt Conciliation Boards—</b>			
<b>A.—Pay of Officers—</b>	Rs.		
O. . . . .	2,59,000		
R. . . . .	-78,543	1,80,457	1,76,356
			-4,101
Col. 1.—Posts of twenty Special Officers deputed to the Home Department were not filled up (Rs. 30,000) and also thirty five other posts remained vacant during the year (Rs. 48,000).			
<b>B.—Pay of Establishment—</b>			
O. . . . .	11,00,000		
R. . . . .	-1,52,359	9,47,641	9,20,940
			-26,701
Col. 1.—Establishment of a smaller number of Special Debt Settlement Boards (Rs. 68,000), dissolution of a number of Boards not anticipated at the budget stage (Rs. 41,000) and suspension of the work of a number of Boards pending their reconstitution (Rs. 40,000).			
<b>C.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,31,000		
R. . . . .	-1,07,671	2,23,329	2,45,871
			+22,542
Col. 1.—Due to the reasons stated under A and B. Col. 4.—See sub-head F.			
<b>D.—Contingencies—</b>			
O. . . . .	3,30,000		
R. . . . .	-27,674	3,02,326	3,03,576
			+1,250
<b>F.—Lump provision for supplementary dearness allowance . . . . .</b>		42,000	..
			-42,000
Col. 4.—Due to the failure to transfer the provision to sub-head C under which the charges were adjustable owing to a misapprehension in the Controlling Office.			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	3,66,247	3,66,247	..
			-3,66,247
Total . . . . .	20,62,000	16,46,743	-4,15,257

**REVIEW.**

Savings were 20.1 and 2.9 per cent. of the original grant and the modified appropriation compared with 20.6 and .8 per cent. respectively in the preceding year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "</b>			
<b>A.—HIGH COURT—</b>			
<i>Charged—</i>			
A.-1.—Pay of Officers—	Rs.		
<i>O.</i> . . . . .	11,23,100	11,23,075	11,17,126
<i>R.</i> . . . . .	—25		
A.-2.—Pay of Establishment—			
<i>O.</i> . . . . .	6,25,828	6,07,448	6,05,844
<i>R.</i> . . . . .	—18,380		
A.-3.—Allowances, honoraria, etc.—			
<i>O.</i> . . . . .	74,260	1,27,230	1,29,554
<i>R.</i> . . . . .	52,970		
Col. 1.—Mainly due to the enhancement of the rates of dearness allowance and its extended application.			
A.-4.—Contingencies—			
<i>O.</i> . . . . .	1,06,250	1,22,770	1,21,358
<i>R.</i> . . . . .	16,520		
Col. 1.—Mainly due to increase in the cost of liveries to peons, increased payment of copying charges, rise in the price of articles and enhancement of the rates of dearness allowance paid to contingency-mentials.			
A.-5.—Establishment charges payable to other Governments, Departments, etc.—			
<i>O.</i> . . . . .	700	640	913
<i>R.</i> . . . . .	—60		
A.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
<i>O.</i> . . . . .	—1,30,000	—1,06,000	—1,06,000
<i>R.</i> . . . . .	24,000		
Col. 1.—Smaller recoveries from the Government of Assam owing to a fall in the number of cases.			
For rounding . . . . .		—38	..
			+38
<b>B.—OFFICIAL ASSIGNEE—</b>			
<i>O.</i> . . . . .	86,200	91,000	90,086
<i>R.</i> . . . . .	4,800		
<b>C.—OFFICIAL RECEIVER . . . . .</b>			
		58,900	63,720
			+4,820
<b>D.—LAW OFFICERS—</b>			
<b>D.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	57,000	57,020	56,583
<i>R.</i> . . . . .	20		
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	1,44,300	1,40,838	1,40,902
<i>R.</i> . . . . .	—3,462		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 27.—Administration of Justice "—<i>contd.</i></b>				
<b>D.—LAW OFFICERS—<i>contd.</i></b>				
D. 2.—Pay of Establishment—	Rs.			
O. . . . .	31,212	29,709	30,563	
R. . . . .	-1,508			+854
D. 3.—Allowances, honoraria, etc.—				
Charged—				
O. . . . .	11,020	56,510	54,264	
R. . . . .	45,490			-2,246
Col. 1.—Mainly due to unforeseen payment of fees to the Advocate General for appearing in the Federal Court as well as in the High Court in important cases.				
Authorised or Voted—				
O. . . . .	1,63,699	2,13,664	2,20,183	
S. . . . .	45,000			+6,519
R. . . . .	4,965			
Col. 1.—Mainly due to unforeseen payment of fees to lawyers for entering special appearances in the High Court in important cases.				
D. 4.—Contingencies—				
Charged . . . . .		200	-200	
Authorised or Voted—				
O. . . . .	1,28,700	1,53,700	1,76,742	
S. . . . .	25,000			+23,042
Co's. 1 and 4.—Mainly due to payment of fees to outside lawyers for appearing in the High Court in a number of important cases.				
D. 5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—				
Charged . . . . .		-1,500	-1,500	
Authorised or Voted . . . . .		-12,500	-12,500	
For rounding—				
Charged . . . . .		-20	+20	
Authorised or Voted . . . . .		-11	+11	
<b>E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE</b>	1,91,100	2,25,784	+34,684	
Col. 4.—Mainly due to unforeseen payment of arrear super-tax and surcharge on the proceeds of the Genera' Purposes Fund and Reserve Fund.				
<b>F.—CORONER'S COURT—</b>				
O. . . . .	6,600	6,500	6,562	
R. . . . .	-100			+62
<b>G.—PRESIDENCY MAGISTRATES' COURTS—</b>				
Charged—				
O. . . . .	24,800	24,780	24,420	
R. . . . .	-20			-360
Authorised or Voted . . . . .		2,15,300	+18,606	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "2A—Administration of Justice"—<i>contd.</i></b>			
<b>H.—CIVIL AND SESSIONS COURTS—</b>			
<b>H.1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	7,11,000	6,30,600	5,98,345
R. . . . .	—80,400		
Col. 1.—Mainly due to fewer appointments of I. C. S. officers as District and Sessions Judges.			
<i>Authorised or Voted—</i>			
O. . . . .	17,37,000	18,00,000	18,16,281
R. . . . .	63,000		
<b>H.2.—Pay of Establishment—</b>			
O. . . . .	30,93,005	30,09,045	29,79,464
R. . . . .	—83,900		
<b>H.3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	17,140	12,640	10,645
R. . . . .	—4,500		
Col. 1.—See H.1—Charged—Col. 1.			
<i>Authorised or Voted—</i>			
O. . . . .	5,35,900	10,53,140	10,68,739
S. . . . .	2,77,000		
R. . . . .	2,40,240		
Col. 1.—Mainly due to enhancement of the rates of dearness allowance, grant of dearness bonus and increased travelling expenses owing to the appointment of a greater number of voted officers.			
<b>H.4.—Contract Contingencies—</b>			
O. . . . .	2,25,000	2,58,000	2,55,635
S. . . . .	40,000		
R. . . . .	—7,000		
Col. 1.—Mainly due to rise in prices.			
<b>H.5.—Other Contingencies—</b>			
O. . . . .	3,71,000	4,56,620	4,73,291
S. . . . .	60,000		
R. . . . .	25,620		
Col. 1.—Mainly due to the enhancement of allowances to jurors, assessors and witnesses owing to an increase in the number of cases.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—40	..	+40
<i>Authorised or Voted</i> . . . . .	—5	..	+5

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice"—<i>contd.</i></b>			
<b>I.—COURT OF SMALL CAUSES—</b>			
	Rs.		
O. . . . .	2,76,800	2,75,210	2,76,248
R. . . . .	-1,590		
<b>J.—CRIMINAL COURTS—</b>			
<i>Charged—</i>			
O. . . . .	10	..	..
R. . . . .	-10	..	..
Authorised or Voted . . . . .		11,700	15,941
			+4,241
Col. 4.—Mainly due to abnormal rise in the prices of articles.			
<b>K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—</b>			
O. . . . .	6,800	5,970	5,522
R. . . . .	-830		
<b>L.—CHARGES IN ENGLAND—</b>			
<b>L.-1.—Secretary of State—</b>			
O. . . . .	1,360	880	81
R. . . . .	-480		
<b>L.-2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	58,400	30,800	29,655
R. . . . .	-27,600		
Col. 1.—Mainly under (1) Leave Salaries and Deputation Pay (Rs. 19,600) due to no officer being on leave <i>ex-India</i> and (2) Sterling Overseas Pay (Rs. 8,000) due to the reason stated in Note 2 (d) on page 15.			
Authorised or Voted . . . . .		320	547
For rounding . . . . .		20	..
			+227
			-20
<b>M.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		..	52
Authorised or Voted . . . . .		..	2
			+2
<b>N.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
<i>Charged—</i>			
O. . . . .	37,400	28,485	..
R. . . . .	-8,915		
Col. 1.—Due to the distribution of the provision for dearness allowance under appropriate sub-heads. Col. 4.—See paragraph 2 of the review.			
<b>Authorised or Voted—</b>			
O. . . . .	2,40,000	200	..
R. . . . .	-2,39,800		
Col. 1.—Same as under "charged".			

Major Head and Sub-Head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "—concl'd.</b>			
For rounding—			
Charged . . . . .	490	..	—490
Authorised or Voted . . . . .	—400	..	+400
Surrenders or withdrawals within grant or appro- priation—			
Charged—	Rs.		
R. Gross . . . . .	24,910	24,910	—24,910
R. Deductions . . . . .	—24,000	..	+24,000
Authorised or Voted—			
R. . . . .	100	..	—100
<b>TOTALS—</b>			
Charged—			
Gross . . . . .	28,47,500	27,48,759	—98,741
Deductions . . . . .	—1,31,500	—1,07,500	+24,000
Net . . . . .	27,16,000	26,41,259	—74,741
Authorised or Voted—			
Gross . . . . .	79,71,500	80,90,309	+1,18,809
Deductions . . . . .	—12,500	—12,500	..
Net . . . . .	79,59,000	80,77,809	+1,18,809

### REVIEW.

Charged savings were 2·8 and 2·7 per cent. of the original and the final appropriations respectively as compared with 5·8 and 2·1 per cent. in the preceding year. In the Authorised or Voted section there was an excess of 1·5 per cent. over the grant as against a saving of ·3 per cent. in the previous year.

2. A provision of Rs. 37,400 was made under the head "N-Lump provision for supplementary dearness allowance—charged" for payment of dearness allowance at increased rates sanctioned by Government. Out of this provision only a sum of Rs. 8,915 was reappropriated to sub-head D-3. Although additional amounts were required under other sub-heads to meet excesses on account of payment of dearness allowance, the balance of Rs. 28,485 was not re-appropriated to those sub-heads, nor was the saving surrendered. The excesses were met from savings under sub-heads other than the sub-head 'N'. This indicates defective control.

3. Sums of Rs. 6,151 and Rs. 31,694 being the amounts of several Government decrees and decrees for court fees in pauper suits respectively found irrecoverable during the year 1943, were written-off under orders of competent authorities.

## Grant No. 15.—Jails and Convict Settlements.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 23.—Jails and Convict Settlements "</b>			
<b>A.—JAILS—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	32,100	54,760	55,148
S. . . . .	22,800		
R. . . . .	—140		
			+588
Col. 1.—Due partly to the creation of a new post (Rs. 19,800) and partly to the adjustment of arrear pay of an officer (Rs. 3,000).			
<b>Authorised or Voted—</b>			
O. . . . .	1,60,200	1,56,888	1,52,813
R. . . . .	—19,312		
			—3,575
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	3,000	2,747	2,223
R. . . . .	—253		
			—524
<b>Authorised or Voted—</b>			
O. . . . .	12,13,600	13,40,425	13,55,398
S. . . . .	67,000		
R. . . . .	—31,175		
			+5,973
Col. 1.—Addition due to the appointment of extra staff to cope with the increase in jail population. Reduction mainly due to the provision for a special jail not being required.			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,550	6,132	5,337
S. . . . .	3,300		
R. . . . .	282		
			—795
Col. 1.—Mainly due to the creation of a new post.			
<b>Authorised or Voted—</b>			
O. . . . .	1,93,900	4,81,806	4,84,068
S. . . . .	1,53,000		
R. . . . .	1,34,006		
			+2,262
Col. 1.—Mainly due to (i) the additional requirement of dearness allowance (Rs. 2,09,000), (ii) grant of emergency area bonus (Rs. 53,000) and (iii) increased charges of house rent and other allowances owing to the employment of additional staff to cope with the increase in jail population (Rs. 26,000).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—Jails and Convict Settlements "—</b>			
<i>contd.</i>			
<b>A.—JAILS—contd.</b>			
<b>A.-5.—Contingencies—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	4,160	14,713	14,181
S. . . . .	9,000		
R. . . . .	1,553		
			—532
Col. 1.—Mainly (i) increased dietary charges due to an increase in the number of prisoners and rise in the price of articles and (ii) compensation paid for the acquisition of land for a jail garden.			
Authorised or Voted—			
O. . . . .	29,87,700	95,10,824	94,01,468
S. . . . .	69,30,000		
R. . . . .	—4,06,876		
			—1,09,356
Col. 1.—Mainly due to increased expenditure on (i) dietary charges (Rs. 61,11,000), (ii) clothing and bedding of prisoners (Rs. 4,19,000), (iii) hospital charges (Rs. 5,98,000) and (iv) other miscellaneous charges (Rs. 3,29,000) owing to an increase in the number of prisoners and high cost of articles, partly set off by savings due to the annual average of rationed articles of food not being required in a jail and delay in receiving supplies of other articles of food and clothing (Rs. 10,12,000) and provision for a special jail not being required (Rs. 2,22,000). Col. 4.—Mainly due to fall in prices of articles towards the latter part of the year and claims for supplies not being preferred within the year in some cases.			
<b>A.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	14,000	3,000	4,931
R. . . . .	—11,000		
			+1,931
Col. 1.—Mainly due to the claims for the maintenance charges of Bengal prisoners confined in the U. P. jail having not been settled within the year.			
<b>A.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—12,700	—67,400	—5,05,638
R. . . . .	—54,700		
			—4,38,238
Col. 1.—Larger recoveries due to (i) the adjustment of arrear charges recovered from the Burma Government for maintenance of prisoners, (ii) higher classification of some Burmese Security prisoners and (iii) rise in prices. Col. 4.—Mainly due to the decision after the close of the year to adjust the cost of basic rations supplied from the Jail Department under the head " 85-A—Capital Outlay ".			
<b>A.-10.—Charges for Police Custody and Calcutta Police Look-up—</b>			
<i>Charged—</i>			
O. . . . .	1,000	7,000	6,805
S. . . . .	7,000		
R. . . . .	—1,000		
			—195
Col. 1.—Mainly due to the enhancement of the scale of diet allowance to under-trials.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Jails and Convict Settlements "—<i>contd.</i></b>			
<b>A.—JAILS—<i>concl'd.</i></b>			
A.-10.—Charges for Police Custody and Calcutta Police Lock-up— <i>concl'd.</i>			
Authorized or Voted—	Rs.		
O. . . . .	95,700	2,32,650	2,16,905
S. . . . .	1,20,000		
R. . . . .	16,950		
Col. 1.—Due to increase in the number of under-trial prisoners and enhancement of the scale of their diet allowance.			-15,745
For rounding—			
Charged . . . . .	-10		+10
<b>B.—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE . . . .</b>	500		-500
<b>C.—JAIL MANUFACTURES—</b>			
<b>C. 1.—Pay of Officers—</b>			
O. . . . .	5,800	6,450	6,775
R. . . . .	650		
Col. 1.—Mainly due to a post remaining vacant for a few months.			+325
<b>C.-2.—Pay of Establishment—</b>			
O. . . . .	37,500	29,200	30,249
R. . . . .	-8,300		
Col. 1.—Due to the grant of dearness allowance at enhanced rates and its extended application.			+1,049
<b>C.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	4,700	6,700	6,635
R. . . . .	2,000		
Col. 1.—Due to the grant of dearness allowance at enhanced rates and its extended application.			-65
<b>C.-4 —Contingencies—</b>			
Charged—			
O. . . . .	850	1,827	1,827
S. . . . .	900		
R. . . . .	77		
Authorized or Voted—			
O. . . . .	13,61,000	20,87,680	19,11,951
S. . . . .	5,47,000		
R. . . . .	1,79,680		
Col. 1.—Mainly due to rise in the prices of raw materials, manufacture of larger stocks of prison equipment in consequence of an increase in the number of prisoners and execution of larger orders for jail made goods.			-1,75,729

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Jails and Convict Settlements "—<i>contd.</i></b>			
<b>C.—JAIL MANUFACTURES—<i>concl'd.</i></b>			
C. 6.— <i>D duct</i> —Establishment charges recoverable from other Governments, Departments, etc—			
<i>Charged—</i> Rs.			
O. . . . .	—100	—459	—473
R . . . . .	—359		
Authorised or Voted—			
O. . . . .	—6,00,000	—8,83,200	—9,37,402
R. . . . .	—2,83,200		
Col. 1 —Mainly due to increase in cost and to larger supplies of jail made goods.			
For rounding—			
<i>Charged</i> . . . . .	50	..	—50
D—CHARGES IN ENGLAND—			
D. 2—High Commissioner—			
<i>Charged—</i>			
S. . . . .	5,000	4,840	4,800
R . . . . .	—160		
E.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	8	+8
F—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—			
<i>Charged</i> . . . . .	200	..	—200
Authorised or Voted—			
O. . . . .	1,03,000	..	..
R. . . . .	—1,03,000		
Col. 1.—Due to the distribution of the lump provision under appropriate heads.			
For rounding—			
<i>Charged</i> . . . . .	200	..	—200
Authorised or Voted . . . . .	100	..	—100
Surrenders or withdrawals with grant or appropriation—			
<i>Charged—</i>			
R. Gross . . . . .	—359	—359	+359
R. Deductions . . . . .	359	359	—359
Authorised or Voted—			
R. Gross . . . . .	2,39,477	2,39,477	—2,39,477
R. Deductions . . . . .	3,37,900	3,37,900	—3,37,900

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head "28.—Jails and Convict Settlements"</b>			
<i>concl'd.</i>			
	Rs.	Rs.	Rs.
<b>Totals—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	92,100	90,323	—1,777
<i>Deductions</i> . . . . .	—100	—473	—373
<i>Net</i> . . . . .	92,000	89,850	—2,150
<b>Authorised or Voted—</b>			
<i>Gross</i> . . . . .	1,41,03,700	1,35,70,003	—5,33,007
<i>Deductions</i> . . . . .	—6,12,700	—14,13,040	—8,30,340
<i>Net</i> . . . . .	1,34,01,000	1,21,27,053	—13,63,347

#### REVIEW.

Charged savings were 2·3 per cent. of the authenticated appropriation against 0·9 per cent. in the previous year. In the Authorised or Voted section the savings were 10·1 and 6·1 per cent. of the grant and the modified appropriation respectively as compared with 2·2 per cent. in the preceding year. Sub-heads A-5, A-8 and C-6 mainly contributed to the savings in the grant.

2. During the period from October 1929 to January 1941 a total sum of Rs. 12,700 was fraudulently overdrawn from the treasury by a sub-jail by cleverly changing the amounts of Abstract Contingent bills after they had been passed by the Deputy Superintendent and the Superintendent of the sub-jail. The *modus operandi* was generally to change 1 into 4, both in words and figures, in the hundreds' place in the total of the bill. The detailed contingent bills which were submitted later to the audit office in support of the amounts drawn on Abstract bills from the treasury as well as their supporting invoices were also subjected to similar manipulations in order to make their figures agree with those in the Abstract bills. The loss was rendered possible due to (i) a defective system of maintenance of the treasury pass book by the sub-treasury, (ii) lack of supervision on the accounts by the officers in-charge and (iii) non-observance of the rules. Orders of Government in the matter have not yet been passed.

*Store Accounts of the Manufactory Departments of the Presidency and Central Jails for the year 1943.*

1	Tools and plant. 2	Raw materials. 3	Finished articles. 4
	Rs.	Rs.	Rs.
1. Opening balance . . . . .	*99,847	8,71,883	1,50,327
2. Receipts—			
(1) By purchase from the market . . . . .	16,090	9,38,001	..
(2) From the same jail . . . . .	..	4,074	18,87,215
(3) From other jails within the Province . . . . .	104	28,846	..
(4) From other departments of Government . . . . .	..	3,207	..
(5) From the different departments of the Government in Provinces other than Bengal (excluding Indian Stores Department).	..	..	..
(6) From the Indian Stores Department . . . . .	..	3,09,857	..
(7) From overseas (on indent through the Director General of Stores).	..	..	..
Total . . . . .	1,15,841	16,56,328	20,37,542
3. Issue—			
(1) To the same jail . . . . .	1,384	11,65,816	3,48,021
(2) To other jails within the Province . . . . .	115	15,583	5,79,305
(3) To other departments of Government . . . . .	..	43,584	4,06,728
(4) To different departments of Government in Provinces other than Bengal (excluding the Indian Stores Department).	..	..	1,16,682
(5) To the Indian Stores Department . . . . .	..	..	—
(6) Sales to the public . . . . .	..	452	4,17,583
(7) Written off :—			
(i) on account of loss . . . . .	122	395	345
(ii) on account of depreciation . . . . .	8,730	..	..
4. Closing balance . . . . .	1,05,490	4,30,608	1,68,878
Total . . . . .	1,15,841	16,56,328	20,37,542

Certified that the above figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers.

Certified also that the closing balance shown in the above account was not in excess of requirements, except in regard to spring mattresses to the value of Rs. 285 in the Presidency Jail. Attempts are being made to dispose of them gradually.

The stores were verified by the Superintendents of the Jails concerned and the Travelling Auditor of the office of the Inspector General of Prisons, Bengal.

\* The difference of Rs. 334 between the closing balance of the previous year and the opening balance of this year under "Tools and Plants" is due to the removal from the Dead Stock Account of 1,400 gunny bags valued at Rs. 334 in the Central Jail, Alipur.

CALCUTTA,  
The 16th December, 1944.

M. A. SINGH,  
LT.-COL., I.M.S.,  
Inspector General of Prisons,  
Bengal

## AUDIT CERTIFICATE.

The Store accounts of the Central Jails at Alipore, Dacca and Rajshahi for the year 1943, were locally test-audited under my supervision with reference to the local records and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
*The 7th February, 1945.* }

A. K. CHAKRAVARTI,  
*Examiner, Outside Audit,*  
*Bengal.*

## Store Account of the Jail Depot, Calcutta, for 1943.

Description of stores.	Opening balance.		Receipt during the year.		Sales during the year.		Written off on account of loss, shortage, etc.		Profit on sales.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Dusters, Towels, Swabs and Ganchas . . . . .	2,431	447	1,813	612	4,051	2,351	..	..	1,186	193	94	
2. Cotton, Silk, Woolen and Furdah cloth 277 yds.	73	3,188	yds.	4,263	2,970	yds.	4,003	..	947	495	1,280	
3. Furdah, Durries, Durrie Ashmes, Counterpanes, Bed Sheets, Draw Sheets, Carpet, Carpet Ashans and Chaur	1,373	2,394	686	1,722	1,697	5,078	..	..	1,798	362	836	
4. Teakwood Furniture . . . . .	71	174	414	1,381	463	1,948	..	..	500	22	107	
5. Cane Articles . . . . .	712	382	25,088	96,560	24,312	1,15,605	..	14	19,087	1,488	410	
6. Newar, Coir string and Coir Fibre . . . . .	(a)	10	16	Mds.	481	..	2	..	1	16	Mds.	490
7. Coir Brush Mats, Sennit, Billiards and Matting.	(b)	231	905	1,034	1,680	174	2,375	..	1,408	1,091	1,619	
8. Followers, Blankets and Rugs . . . . .	..	..	901	4,727	738	5,238	..	..	1,459	163	948	
9. Mustard oil . . . . .	..	..	28	3	46	3	56	..	9	2	Mds.	27
10. Other Manufactures . . . . .	2,158	639	717	1,202	859	1,693	..	..	588	2,016	736	
Total . . . . .	..	5,052	..	1,12,874	..	1,38,349	..	14	26,983	..	6,546	

\*Valued at market price or cost whichever is lower.

(a) Fraction of a maund in totals has not been taken into account.

(b) Difference from the previous year's closing balance on account of rectification of an error.

*Certificate and remarks of the Head of the Office.*

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Register. The closing balance of stock was not in excess of requirements. The stock of stores was verified by the Manager, Jail Depot.

CALCUTTA, }  
The 29th November, 1944. }

K. C. SEN GUPTA,  
Manager, Jail Depot.

AUDIT CERTIFICATE.

The store accounts of the Jail Depôt, Calcutta, for the year 1943 were test-audited under my supervision with reference to the local records and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
The 8th December, 1944. }

K. N. CHAUDHURI,  
for Examiner, Outside Audit,  
Bengal.

*Consolidated Profit and Loss Account of the Manufactory Departments of the Presidency  
and Central Jails for the year 1943.*

<i>Dr.</i>	Rs.	<i>Cr.</i>	Rs.
1. To Balance of manufactured articles and unfinished stock in process of manufacture.	1,65,020	1. By Sales and issues of manufactured goods including scraps, etc.	18,68,319
2. (a) To Stores issued . . .	11,05,616	2. „ Value of materials treated in workshop and returned to stores.	4,074
(b) „ Spares of machine issued	1,384		
3. „ Pay and allowances :—		3. „ Miscellaneous Receipts, (occupier's share of municipal tax recovered).	329
(a) „ Deputy Superintendent .	10,326		
(b) „ Establishment . . .	38,913	4. „ Closing stock.—Manufactured goods and unfinished stock in process.	1,92,820
4. „ Convict labour . . .	2,69,579		
5. „ Contingent charges including electricity, service stamp, freight charges, etc.	22,176		
6. „ Stationery and forms	1,298		
7. „ Rents, rates and taxes	31,226		
8. „ Pensionary charges	4,736		
9. „ Write-off :—			
(a) „ Stores, etc.	862		
(b) „ Depreciation	8,700		
10. Not profit	3,44,716		
	Total		Total
	20,65,542		20,65,542

AUDIT CERTIFICATE.

The Profit and Loss Accounts of the Manufactory Departments of the two Central Jails at Dacca and Alipore for the year 1943 were locally test-audited under my supervision with reference to the local records and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
The 18th April, 1945. }

N. C. ROY CHOUHURY,  
for Examiner, Outside Audit, Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "29.—Police".</b>				
<b>A.—PRESIDENCY POLICE—</b>				
<b>A. 1.—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	1,25,500	1,43,420	1,33,340	
R. . . . .	17,920			—10,080
<i>Authorised or Voted—</i>				
O. . . . .	87,500	87,486	85,793	
R. . . . .	—14			—1,893
<b>A. 2.—Pay of Establishment—</b>				
O. . . . .	36,75,150	35,71,039	35,72,006	
S. . . . .	2,25,000			+907
R. . . . .	—3,29,051			
Col. 1.—Addition due to the expansion of the Civic Guard organization. Reduction mainly due to vacancies left unfilled and employment of men on lower pay.				
<b>A. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged</i>				
	19,850	18,311	—1,539	
<i>Authorised or Voted—</i>				
O. . . . .	8,90,132	15,30,732	11,36,640	
S. . . . .	1,62,000			—3,94,092
R. . . . .	4,78,600			
Col. 1.—Mainly due to the enhancement of the rates of dearness allowance and grant of emergency area bonus. Col. 4.—Mainly due to excessive provision.				
<b>A. 4.—Contract Contingencies—</b>				
O. . . . .	1,82,000	2,22,941	2,28,472	
S. . . . .	25,000			+6,531
R. . . . .	15,941			
Col. 1.—Mainly due to (i) the grant of dearness allowance to contingency menials and rise in prices (Rs. 35,941) and (ii) repair charges of steam and motor launches and increased consumption of elect in current (Rs. 5,000).				
<b>A. 5.—Other Contingencies—</b>				
O. . . . .	13,42,710	16,42,540	17,76,906	
S. . . . .	72,000			+1,34,366
R. . . . .	2,27,830			
Col. 1.—Mainly due to (i) increased cost of diet and clothing owing to rise in prices (Rs. 75,430), (ii) removal of dead birds of d. titulus (Rs. 23,000), (iii) purchase and maintenance of motor vehicles and horses (Rs. 80,000) and (iv) training and retraining fees of Civic Guards (Rs. 1,19,000). Col. 4.—Mainly due to (i) increase in the number of patients and increased cost of diet (Rs. 39,000), (ii) larger consumption of petrol owing to movements of Civic Guards (Rs. 28,000) and (iii) failure to provide funds for expenditure on messing subsidy granted to the Civic Guards in lieu of dearness allowance (Rs. 66,000).				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	* 4
	Rs.	Rs.	Rs.
<b>Major Head " 29.—Police "—contd.</b>			
<b>A.—PRE IDENCY POLICE—concl'd.</b>			
A. 7.—Establishment charges payable to other Governments, Departments, etc. . . . .	1,000	766	—234
A. 8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Charged</i> . . . . .	—3,000	—3,586	—586
	Rs.		
Authorised or Voted—			
O . . . . .	—2,50,800	—14,42,800	—5,84,593
S. . . . .	—6,40,000		
R. . . . .	—5,43,000		
Col. 1.—Due partly to post-budget decision to recover from the Central Government 75 per cent. of the increase after the 31st March 1942 in the police expenditure of the province and partly to expansion of the Civic Guard Organisation. Col. 4.—Mainly due to the allocation of the lump recovery from the Central Government having been made on the basis of the revised estimate instead of the actual expenditure.			
For rounding—			
<i>Charged</i> . . . . .	50	..	—50
Authorised or Voted . . . . .	308	..	—308
<b>B.—SUPERINTENDENCE—</b>			
<i>Charged—</i>			
O. . . . .	2,12,000	2,10,400	2,10,386
R. . . . .	—1,600		
Authorised or Voted—			
O. . . . .	1,83,000	1,84,900	1,85,143
R. . . . .	1,900		
<b>C.—DISTRICT EXECUTIVE FORCE—</b>			
C. 1.—Pay of Officers—			
<i>Charged—</i>			
O. . . . .	6,86,100	6,46,545	6,46,403
R. . . . .	—39,555		
Authorised or Voted . . . . .	1,63,000	1,62,955	—45
C. 2.—Pay of Establishment—			
O. . . . .	1,08,23,100	1,06,92,000	1,06,85,655
R. . . . .	—1,31,100		
C. 3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. . . . .	1,47,500	1,36,500	1,36,437
R. . . . .	—11,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—contd.</b>			
<b>C.—DISTRICT EXECUTIVE FORCE—contd.</b>			
<b>C. 3.—Allowances, honoraria, etc.—contd.</b>			
Authorised or Voted—	Rs.		
O. . . . .	38,02,600		
S. . . . .	9,02,000	49,04,000	49,03,194
R. . . . .	1,09,400		—806
<p>Col. 1.—Mainly due to (i) increased cost of dearness allowances (Rs. 16,83,000), (ii) grant of emergency area bonus (Rs. 1,73,000), (iii) more touring (Rs. 1,46,000), (iv) increased escort charges (Rs. 75,000) and (v) unforseen rewards to Police Officers (Rs. 10,000), partly set off by less expenditure on the Civic Guard organisation than anticipated on the basis of the estimates of the local officers (Rs. 9,89,000).</p>			
<b>C. 4.—Contract Contingencies—</b>			
O. . . . .	7,78,500		
S. . . . .	1,22,000	9,00,025	9,00,016
R. . . . .	—475		—9
Col. 1.—Mainly due to rise in prices.			
<b>C. 5.—Other Contingencies—</b>			
<b>C. 5(1).—Petty Construction—</b>			
O. . . . .	1,67,000		
R. . . . .	—36,468	1,30,532	1,30,526
<p>Col. 1.—Due partly to the abandonment of cost in works for want of materials (Rs. 4,000) and partly to the transfer of some works from this head to the head "J.—Works" (Rs. 32,468).</p>			
<b>C. 5(2).—Other Contingencies—</b>			
O. . . . .	17,15,100		
S. . . . .	8,78,000	36,66,800	32,20,396
R. . . . .	10,73,500		—4,46,204
<p>Col. 1.—Mainly due to (i) increased clothing charges owing to rise in prices (Rs. 1,32,000), (ii) enhancement of rates of boat hire (Rs. 1,51,000), (iii) patrolling of railway lines by villagers and chowkidars (Rs. 5,50,000), (iv) increased dietary charges in Police Hospitals (Rs. 1,84,300), (v) rise in the price of coal, fuel and photo materials and increased telephone charges (Rs. 74,400), (vi) payment to Union Boards and Panchayats of two districts affected by cyclone (Rs. 1,18,800) and (vii) more expenditure on the Civic Guard Organisation than anticipated on the basis of the estimates of the local officers (Rs. 7,13,000). Col. 4.—Mainly due to the system of patrolling of railway lines by villagers and chowkidars not having been fully introduced during the year owing to dearth of trained hands.</p>			
<b>C. 7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
<i>Charged—</i>			
O. . . . .	12,000		
R. . . . .	7,000	19,000	1,600
			—17,400
<p>Col. 1.—Due to arrear charges on account of Military Intelligence officers in Bengal. Col. 4.—The debit on account of charges for the Military Intelligence officers in Bengal was not raised in full by the Defence Department.</p>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "29.—Police"—<i>contd.</i></b>				
<b>C.—DISTRICT EXECUTIVE FORCE—<i>concl.</i></b>				
<b>C. 7.—Establishment charges payable to other Governments, Departments, etc.—<i>concl.</i></b>				
Authorised or Voted—	Rs.			
O. . . . .	3,400	2,000	1,773	
R. . . . .	—1,400			—227
Col. 1.—Smaller payment to the Posts and Telegraphs Department for the maintenance of post offices.				
<b>C. 8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
<i>Charged—</i>				
O. . . . .	—9,400	—846	—844	
R. . . . .	8,555			+1
Col. 1.—Smaller recoveries from the Central Government on account of less expenditure on Civic Guard Organisation.				
Authorised or Voted—				
O. . . . .	—6,06,000	—16,13,600	—16,20,202	
S. . . . .	—11,13,000			—15,602
R. . . . .	1,05,400			
Col. 1.—Supplementary grant due to recoveries from the Central Government on account of (i) cost of patrolling of railway lines (Rs. 4,13,000) and (ii) increase in Police expenditure after 31st March 1942 (Rs. 7,00,000). Reappropriation due to smaller recoveries from the centre on account of less expenditure on Civic Guard Organisation (Rs. 1,00,000) and change of classification (Rs. 5,400).				
For rounding—				
<i>Charged</i> . . . . .		100	—100	
Authorised or Voted . . . . .		100	—100	
<b>D.—POLICE TRAINING SCHOOLS—</b>				
<i>Charged—</i>				
O. . . . .	14,800	14,600	14,594	
R. . . . .	—200			—6
Authorised or Voted—				
O. . . . .	2,04,300	2,50,314	2,52,091	
S. . . . .	36,600			+1,777
R. . . . .	10,014			
Col. 1.—Mainly due to the grant of dearness allowance at enhanced rates, expansion of police training facilities, and increase in the cost of diet, medicine, clothing and bedding materials.				
<b>E.—SPECIAL POLICE—</b>				
<b>E. 1.—Pay of Officers—</b>				
<i>Charged</i> . . . . .		51,000	50,988	
Authorised or Voted—				
R. . . . .	8,000	8,000	7,994	
Col. 1.—Due to the decision to adjust the pay of an F. R. Officer (Burma) employed in Bengal under "Voted".				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "29.—Police"—<i>contd.</i></b>				
<b>E.—SPECIAL POLICE—<i>contd.</i></b>				
<b>E. 2.—Pay of Establishment—</b>				
<i>Charged—</i>				
O. . . . .	96,000	} 94,086	93,867	
R. . . . .	—1,914			—219
Authorised or Voted . . . . .	2,10,500	2,10,370	—130	
<b>E. 3.—Allowances, honours, etc.—</b>				
<i>Charged—</i>				
O. . . . .	28,100	} 44,064	43,611	
R. . . . .	15,964			—453
<b>Col. 1.—Mainly due to the enhancement of the rates of dearness allowance.</b>				
Authorised or Voted—				
O. . . . .	84,000	} 3,56,000	3,56,886	
S. . . . .	272,000			—14
R. . . . .	900			
<b>Col. 1.—Mainly due to additional requirements on account of dearness allowance and emergency area bonus (Rs. 62,000) and increased ration allowance as a result of increase in the price of food stuffs (Rs. 2,10,000).</b>				
<b>E. 4.—Contract Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	9,500	} 11,500	11,500	
R. . . . .	2,000			..
<b>Col. 1.—Due to abnormal rise in the price of articles, increase in postal rates and grant of dearness allowance to contingency menials.</b>				
Authorised or Voted—				
O. . . . .	20,500	} 23,000	22,998	
R. . . . .	2,500			—2
<b>E. 5.—Other Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	7,900	} 8,018	7,910	
R. . . . .	118			—108
Authorised or Voted—				
O. . . . .	73,750	} 96,725	96,577	
R. . . . .	22,975			—148
<b>Col. 1.—Due to rise in the price of medicine, clothing materials, coal and fuel and increase in the cost of diet of patients.</b>				
<b>E. 6.—Grants-in-aid, contributions, etc.—</b>				
<i>Charged—</i>				
O. . . . .	600	} ..	..	
R. . . . .	—600			..

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29—Police"—contd.</b>			
<b>E—SPECIAL POLICE—cont'd</b>			
E 7—Establishment charges payable to other Governments, Departments, etc.	2,600	734	—1,866
Col 4—Due to the debit on account of charges for training of the E F R men at the Army School of Instructions having not been raised in full by the Defence Department			
For rounding	—50		+50
<b>F—RAILWAY POLICE—</b>			
<b>F 1—Pay of Officers—</b>			
Charged—	Rs		
O	46,000	44,000	43,998
R	—2,000		
F 2—Pay of Establishment	5,15,000	5,14,976	—24
<b>F 3—Allowances, honours, etc—</b>			
Charged	5,200	5,184	—16
Authorised or Voted—			
O	1,08,900	1,87,900	1,87,890
R	79,000		
Col 1—Due to the enhancement of the rates of dearness allowance and grant of emergency area bonus			
<b>F 4—Contract Contingencies—</b>			
O	14,000	16,000	15,998
R	2,000		
<b>F 5—Other Contingencies—</b>			
O	1,66,475	1,66,475	1,66,653
R	20,000		
<b>F 6—Losses—</b>			
R	25	25	..
<b>F 7—Deduct—Establishment charges recoverable from other Governments, Departments, etc—</b>			
O	—4,36,000	—4,02,800	—3,90,357
R	33,200		
For rounding—			
O	25	..	..
R	—25	..	..
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—</b>			
<b>G 1.—Pay of Officers—</b>			
Charged	1,12,500	1,12,495	—5
Authorised or Voted—			
O	68,000	74,000	73,998
S	5,000		
Col 1—Due to the employment of additional staff to cope with the increase in crime.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29—Police"—contd.</b>			
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—contd.</b>			
<b>G. 2.—Pay of Establishment—</b>			
	Rs.		
O. . . . .	8,29,000		
S. . . . .	87,000		
R. . . . .	22,000		
	8,88,000	8,87,972	—28
Col. 1.—Due to the reason stated under G. 1.—Authorised or Voted—Col. 1.			
<b>G. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged</i>			
	20,500	20,491	—9
Authorised or Voted—			
O. . . . .	2,03,000		
S. . . . .	47,000		
R. . . . .	60,800		
	3,70,800	3,70,765	—35
Col. 1.—Due to more touring to cope with the increase in crime (Rs. 20,000), (ii) enhancement of the rates of dearness allowance (Rs. 65,800) and (iii) grant of emergency area bonus (Rs. 13,000).			
<b>G. 4.—Contract Contingencies—</b>			
O. . . . .	3,500		
R. . . . .	2,500		
	6,000	5,997	—3
Col. 1.—Due to increased charges for lighting, furniture, service postage stamps, etc., and increase in pay and dearness allowance of contingency menials.			
<b>G. 5.—Other Contingencies—</b>			
O. . . . .	4,93,800		
S. . . . .	58,000		
R. . . . .	27,300		
	5,79,100	5,79,037	—43
Col. 1.—Mainly due to (i) rise in the price of clothing materials (Rs. 12,000), (ii) increased charges for house rent and clothing owing to the employment of additional staff (Rs. 23,300) and (iii) increase in secret service to cope with the increase in crime (Rs. 50,000).			
<b>J.—WORKS—</b>			
O. . . . .	2,07,000		
R. . . . .	32,468		
	3,20,468	3,20,458	—10
Col. 1.—Due to transfer of certain works from the head C. 5 (1) to this head.			
<b>K.—CHARGES IN ENGLAND—</b>			
<b>K. 1.—Secretary of State—</b>			
<i>Charged</i>			
	2,600	2,560	—40
<b>K. 2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	1,88,000		
R. . . . .	—9,760		
	1,78,240	1,80,116	+ 1,876
Authorised or Voted—			
O. . . . .	4,000		
R. . . . .	7,280		
	11,280	12,068	+ 778
Col. 1.—Due to change in classification of Sterling Overseas Pay from "Charged" to "Voted" (Rs. 10,480), partly set off by saving under Leave Salaries and Deputation Pay owing to no officer being on leave ex India (Rs. 3,200).			
For rounding—			
<i>Charged</i>	400	..	—400

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—concl'd.</b>			
<b>L.—LOSS OR GAIN BY EXCHANGE—</b>			
Charge	500	318	—182
Authorised or Voted	100	21	—79
<b>M.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
Charge	7,000	..	—7,000
Col. 4.—The provision was not distributed through a misapprehension. See paragraph 2 of the review			
Authorised or Voted—	Rs.		
O.	13,02,000		
R.	—13,02,000	..	..
Col. 1.—Due to the distribution of the provision for dearness allowances under the appropriate heads.			
For rounding—			
Charge	—300	..	+300
Authorised or Voted	—200	..	+200
Surrenders or withdrawals within grant or appropriation—			
Charge—			
R. Gross	23,627	23,627	—23,627
R. Deductions	—8,555	—8,555	+8,555
Authorised or Voted—			
R. Gross	—4,04,400	—4,04,400	+4,04,400
R. Deductions	4,04,400	4,04,400	—4,04,400
<b>Totals—</b>			
Charge—			
Gross	17,93,400	17,34,109	—59,291
Deductions	—12,400	—4,430	+7,970
Net	17,81,000	17,29,679	—51,321
Authorised or Voted—			
Gross	3,13,95,800	3,10,40,768	—3,55,042
Deductions	—30,54,800	—20,04,152	+4,50,648
Net	2,83,41,000	2,84,36,606	+95,606

**REVIEW.**

Charged savings were 2.9 and 2 per cent. of the original and the final appropriations as compared with 7.2 and 3 per cent. respectively in the previous year. In the Authorised or Voted section there was a small excess of .3 per cent. over the grant as against a saving of 2.2 per cent. in 1942-43.

2. M.—Lump provision for supplementary dearness allowance.—A provision of Rs. 7,000 was made in lump under this head for payment of dearness allowance at increased rates sanctioned by Government. No reappropriation of the above amount was made although additional provision to the extent of Rs. 15,556 was required to meet the excess under sub-head E. 3 on account of payment of dearness allowance and the same was made by revocation of the surrender under other sub heads. This indicates defective control. It was explained by the controlling officer that no intimation of the lump provision for dearness allowance had been received by him from the Finance Department in time.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“ 30.—Ports and Pilotage”.</b>			
<b>B.—Other Ports—</b>			
<b>A.—CHARGES FOR POOLED LAUNCHES—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	12,300	12,500	6,753
R. . . . .	200		
			—5,747
Col. 4.—Mainly due to the adjustment under ‘Voted’ of certain charges debitable to this head.			
<i>Authorised or Voted—</i>			
<i>Gross—</i>			
O. . . . .	4,24,000	6,21,000	5,87,880
S. . . . .	1,52,000		
R. . . . .	45,000		
			—33,120
Col. 1.—Mainly due to larger repair work at the Government Dockyard in respect of military and other launches.			
<i>Deduct—Recoveries—</i>			
O. . . . .	—55,000	—1,00,000	—3,43,410
R. . . . .	—45,000		
			—2,43,410
Col. 1.—Larger recoveries due to more launches belonging to other Governments and Departments having been repaired during the year at the Government Dockyard. Col. 4.—Mainly due to the decision made late in the year to adjust the recoveries from the Defence Department under this head instead of as receipts.			
<b>C.—PORTS ESTABLISHMENTS—</b>			
<i>Charged—</i>			
O. . . . .	69,800	62,600	49,651
R. . . . .	—17,200		
			—2,949
Col. 1.—Mainly due to the post of the Engineer and ship Surveyor having remained vacant during the year.			
<i>Authorised or Voted—</i>			
O. . . . .	80,650	33,550	31,467
R. . . . .	2,900		
			—2,083
<b>D.—SUBSIDIES TO STEAM BOAT COMPANIES—</b>			
		3,200	3,200
<b>F.—MISCELLANEOUS—</b>			
O. . . . .	1,500	1,200	1,275
R. . . . .	—300		
			+ 75
<b>G.—CHARGES IN ENGLAND—</b>			
<b>G-2.—High Commissioner—</b>			
O. . . . .	4,800	2,200	2,181
R. . . . .	—2,600		
			—19
Col. 1.—Transfer of an officer.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.*
<b>Major Head—"30.—Ports and Pilotage"—<i>concl'd.</i></b>			
H.—LOSS OR GAIN BY EXCHANGE . . . . .	..	4	+4
<b>I.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
	Rs.		
O. . . . .	6,000	..	..
R. . . . .	—6,000		
Col. 1.—Provision surrendered and additional requirement on account of dearness allowance met from savings under other sub-heads instead of from this specific provision.			
For rounding—			
Charged . . . . .	—100	..	+100
Authorised or Voted . . . . .	—150	..	+150
Surrenders or withdrawals within grant or appropriation.			
Charged—			
R. Gross . . . . .	17,000	17,000	..
Authorised or Voted—			
R. Gross . . . . .	—39,000	—39,000	..
R. Deductions . . . . .	45,000	45,000	..
<b>Totals—</b>			
Charged . . . . .	82,000	56,404	—25,596
Authorised or Voted—			
Gross . . . . .	6,22,000	6,26,007	+4,007
Deductions . . . . .	—55,000	—3,43,410	—2,88,410
Net . . . . .	5,67,000	2,82,597	—2,84,403

## REVIEW.

Charged savings were 31·2 and 13·2 per cent of the original and the modified appropriations respectively as compared with a saving of 22·2 per cent. and an excess of 13 per cent. in the previous year. The savings in the Authorised or Voted section were 50·2 and 49·6 per cent. of the grant and the modified appropriation respectively as against 15·1 and 2·8 per cent. in 1942-43 and were mainly contributed by sub-head A.

*Store Accounts of the Government Dockyard, Narayananj, for the year ending 31st March, 1944.*

	Rs.	Rs.
1. Opening balance on 1st April, 1943 . . . . .	—	1,41,133
2. Receipts during the year—		
(a) Local purchase . . . . .	1,91,563	
(b) From overseas . . . . .	..	
(c) From other sources . . . . .	1,285	
		1,92,868

<i>Deduct—</i>	Rs.	Rs.
1. Stores utilised on production . . . . .	1,50,906	
2. Stores sold . . . . .	13,371	
3. Stores written off . . . . .	8	
	_____	1,64,285
4. Loss due to elimination of fractions of pies, etc., in the calculation of issue rates, amounts, etc.	..	138
Closing balance on 31st March, 1944, as analysed below, to exhibit the main categories (i.e. kinds) of stores.	..	1,69,578*
<hr/>		
*1. Engines and spare parts . . . . .		10,157
2. Tools . . . . .		8,318
3. Hardware . . . . .		34,530
4. Metal . . . . .		12,715
5. Canvas . . . . .		14,865
6. M. S. angles, plates, rods, etc. . . . .		15,589
7. Bolts and nuts, rivets, etc. . . . .		11,890
8. Timber . . . . .		9,492
9. Coal . . . . .		1,916
10. Asbestos goods . . . . .		6,085
11. Belting . . . . .		1,642
12. Paints and oils . . . . .		16,641
13. Electrical goods . . . . .		4,719
14. Crockery and outlery, etc. . . . .		560
15. Miscellaneous . . . . .		19,859
	_____	Total . 1,69,578
		_____

*N.B.*—(1) The figures show the value of stores at the issue rate which includes an addition of 4 per cent. over the actual cost price to cover freight charges, etc.

(2) As the rate of certain items of stores is not yet known and as their cost has not yet been adjusted, they have not been included in the "Debit side—Purchase" and the "Credit side—Closing balance", a list of these is appended to the account.

*Certificate and Review on Stores by the Head of the Office.*

Certified that the figures represent substantially a true account of affairs and that they agree with the figures appearing in the departmental registers. All the stores of the Government Dockyard, Narayanganj, were verified during February and March, 1944 by me.

J. L. GODFREY,  
Engineer Superintendent,  
Government Dockyard,  
Narayanganj.

NARAYANGANJ, }  
The 12th October, 1944.

*List of stores received in 1943-44, the rate of which is not known.*

	Name of articles.	Quantity.
Copper Tube	$\frac{3}{8}$ " $\times$ $\frac{1}{2}$ "	36'-3"
" "	$\frac{1}{2}$ " $\times$ $\frac{1}{2}$ "	51'-7"
" "	$1\frac{1}{8}$ " $\times$ $1\frac{1}{2}$ "	45'-9"
" "	$1\frac{1}{2}$ " $\times$ 2"	34'-0"
" "	$2\frac{1}{4}$ " $\times$ $2\frac{1}{2}$ "	36'-0"
Pipe Iron Galvd.	1"	102'-1 $\frac{1}{4}$ "
Socket Iron Galvd.	$\frac{1}{2}$ "	12 No.
" " "	1"	12 "
" " "	$1\frac{1}{2}$ "	12 "
Elbows Iron Galvd.	$\frac{1}{2}$ "	12 "
" " "	1"	12 "
" " "	$1\frac{1}{2}$ "	12 "
Tee Iron Galvd.	$\frac{1}{2}$ "	6 "
" " "	1"	6 "
" " "	$1\frac{1}{2}$ "	6 "
Pipe Iron Galvd.	$\frac{3}{4}$ "	99'-9"
" " "	$1\frac{1}{2}$ "	105'-0"
Boiler Stay Tube, Tube	$2\frac{1}{2}$ " o/d.	104'-10"

## AUDIT CERTIFICATE.

The Store accounts of the Government Dockyard, Narayanganj, for the year 1943-44 were test-audited under my supervision, with reference to the local records. I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;  
 The 14th October, 1944. }

T. S. PARASURAM IYER,  
 for Examiner, Outside Audit, Bengal.

## GOVERNMENT DOCKYARD, NARAYANGUNJ.

Profit and loss accounts for the years 1942-43 and 1943-44.

	1942-43	1943-44			
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
<i>I. Direct charges.</i>			<i>Credits.</i>		
1. Materials issued on jobs	1,33,205	1,26,486	1. Recoveries for work done and credit for departmental work.	3,22,147	4,79,204
2. Direct labour . . . . .	76,763	1,47,111			
3. Hire charges on Barges (Chargeable expenses.)	21,452	1,113			
4. Materials supplied to departments.	4,378	14,555			
<b>Total</b>	<b>2,35,813</b>	<b>2,89,265</b>	2. 4 Per cent. on the materials.	5,328	5,059
<i>II. Overhead charges.</i>					
5. Pay of Engineer Superintendent.	13,316	10,471			
6. Pay of Establishment .	27,256	28,188	3. Docking and electric welding charges realised.	7,804	7,264
7. Travelling and other allowances.	2,398	4,239			
8. Stores for running and repairs of workshops, launches, electric plant, etc.	13,590	18,530			
9. Office expenses and miscellaneous contingencies.	6,706	9,100	4. Value of stores supplied.	5,003	16,651
10. Repairs to buildings including electrical.	1,279	1,445			
11. Depreciation on machinery, buildings, etc.	6,480	6,365	5. Miscellaneous receipts (Sale of old stores, hire charge of crafts, electrical charges realised, etc.)	1,826	5,538
12. Stationery and forms .	301	305			
13. Pension contribution .	4,971	4,181			
14. Audit charges . . . . .	4,572	8,387			
15. Interest on capital . . .	16,022	16,940			
16. Writes-off . . . . .	1	155			
<b>Total</b>	<b>96,832</b>	<b>1,08,315</b>			
<b>TOTAL EXPENDITURE</b>	<b>3,32,645</b>	<b>3,97,580</b>			
<b>NET PROFIT</b>	<b>9,463</b>	<b>1,16,136</b>			
<b>TOTAL DEBITS</b>	<b>3,42,108</b>	<b>5,13,716</b>	<b>TOTAL CREDITS</b>	<b>3,42,108</b>	<b>5,13,716</b>

## AUDIT CERTIFICATE.

The *Pro forma* Profit and Loss Account of the Government Dockyard, Narayanganj, for the year 1943-44 was test-audited under my supervision, with reference to the local records. I certify that the account is correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;

The 26th March, 1945. }

A. K. CHAKRAVARTY,

Examiner, Outside Audit, Bengal.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Exp. ndi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 36.—Scientific Departments ".</b>			
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTIONS . . . . .	30,406	30,438	+32
For founding . . . . .	94	..	—94
Total . . . . .	30,500	30,438	—62

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education ".</b>			
<i>University.</i>			
<b>A.—GRANTS TO UNIVERSITIES—</b>			
<i>Charged</i> . . . . .	5,50,000	5,50,000	..
Authorised or Voted . . . . .	6,42,400	6,42,346	—54
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B. 1.—Arts Colleges for men—</b>			
<b>B. 1 (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 53,100	61,165	58,897
R. . . . .	8,065		
Col. 1.—Due to the reversion of an officer on deputation.			
<i>Authorised or Voted—</i>			
O. . . . .	12,16,700	11,44,810	11,22,531
R. . . . .	—71,800		
<b>B. 1 (2).—Pay of Establishment—</b>			
O. . . . .	1,00,400	1,00,000	1,01,277
R. . . . .	—400		
<b>B. 1 (3).—Allowances, honoraria, etc —</b>			
<i>Charged—</i>			
O. . . . .	1,900	335	335
R. . . . .	—1,565		
Col. 1.—Due to the house allowance not being drawn by an officer.			
<i>Authorised or Voted—</i>			
O. . . . .	27,700	39,564	38,025
R. . . . .	11,864		
Col. 1.—Due to the enhancement of the rates of dearness allowance and its extended application.			
<b>B. 1 (4).—Contract Contingencies—</b>			
O. . . . .	17,300	22,371	26,837
R. . . . .	5,071		
Col. 1.—Mainly due to increased dearness allowance of contingency monials (Rs. 2,300) and additions and alterations to the hired hostel of a college (Rs. 2,248). Col. 4.—See sub-head Q.—Col 4.			
<b>B. 1 (5).—Other Contingencies—</b>			
O. . . . .	1,71,133	1,77,753	1,78,006
R. . . . .	6,620		
<b>B. 1 (6).—Deduct—Recoveries from other Governments, Departments, etc.—</b>			
R. . . . .	—1,500	—1,500	—1,668
Col. 1.—Due to post-budget decision to recover the pay of a temporary lecturer from the Agriculture Department.			
For rounding . . . . .		—33	..
			+33

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>B.—GOVERNMENT ARTS COLLEGES—<i>concl'd.</i></b>			
<b>B. 2.—Arts Colleges for women—</b>			
<b>B. 2 (1).—Pay of Officers—</b>			
Rs.			
O. . . . .	1,33,600	1,30,200	1,31,753
R. . . . .	—3,400		
<b>B. 2 (2).—Pay of Establishment—</b>			
O. . . . .	14,160	13,303	12,723
R. . . . .	—857		
<b>B. 2 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	4,950	10,640	10,599
R. . . . .	5,690		
Col. 1.—See B. 1 (3).—Authorised or Voted—Col. 1.			
<b>B. 2 (4).—Contract Contingencies—</b>			
O. . . . .	22,100	25,273	25,356
R. . . . .	3,173		
<b>B. 2 (5).—Other Contingencies—</b>			
O. . . . .	64,059	72,912	77,035
R. . . . .	8,853		
For rounding . . . . .		31	—31
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
<b>C. 1.—Arts Colleges for men—</b>			
O. . . . .	3,57,300	3,80,658	2,96,016
R. . . . .	23,358		
Col. 4.—Mainly due to late sanction of a grant of Rs. 80,000 to the Calcutta University for distribution of furniture and equipment grants to Colleges.			
<b>C. 2.—Arts Colleges for Women</b>	28,300	23,824	—4,476
Col. 4.—See C. 1.			
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
<i>Charged—</i>			
O. . . . .	29,900	7,980	7,970
R. . . . .	—21,920		
Col. 1. Due to the transfer of an officer.			
<i>Authorised or Voted—</i>			
O. . . . .	3,98,400	3,71,735	3,72,432
R. . . . .	—26,665		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37—Education"—<i>contd.</i></b>			
<i>Secondary.</i>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>E. 1.—Secondary Schools for boys—</b>			
<b>E. 1 (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 33,000	25,000	25,218
R. . . . .	—8,000		
Col. 1.—Due to the deputation of an officer.			
<i>Authorised or Voted—</i>			
O. . . . .	10,34,000	10,14,000	10,13,777
R <sub>y</sub> . . . . .	—20,000		
<b>E. 1 (2).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	2,150	2,070	1,906
R. . . . .	—80		
Authorised or Voted . . . . .	50,100	42,084	—14,016
<i>Secondary.</i>			
<b>E. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,900	3,762	3,925
R. . . . .	—138		
<i>Authorised or Voted—</i>			
O. . . . .	32,300	77,384	76,422
R. . . . .	45,084		
Col. 1.—Mainly due to the payment of dearness allowance at increased rates.			
<b>E. 1(4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	1,069	1,249	2,093
R. . . . .	180		
<i>Authorised or Voted—</i>			
O. . . . .	45,228	47,328	48,130
R. . . . .	2,000		
<b>E. 1(5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	4,750	6,150	5,491
R. . . . .	1,400		
Col. 1.—Due to increased boarding charges owing to rise in the prices of foodstuffs.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—<i>concl.</i></b>			
<b>E. 1.—Secondary Schools for boys—<i>concl.</i></b>			
<b>E. 1(5).—Other Contingencies—<i>concl.</i></b>			
Authorised or Voted—	Rs.		
O. . . . .	63,514	} 83,046	87,977
R. . . . .	19,532		
Col. 1.—Mainly due to the hiring of houses for accommodation of schools, the buildings of which were requisitioned by the Military (Rs. 15,000) and increased boarding charges owing to rise in the prices of foodstuffs (Rs. 2,000).			
For rounding—			
<i>Charged</i> . . . . .	131	..	—137
Authorised or Voted . . . . .	—42	..	+42
<b>E. 2.—Secondary Schools for Girls—</b>			
<b>E. 2(1).—Pay of Officers—</b>			
O. . . . .	1,86,000	} 1,75,500	1,70,893
R. . . . .	—10,500		
<b>E. 2(2).—Pay of Establishment . . . . .</b>			
	14,200	14,107	—93
<b>E. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	8,800	} 17,080	10,339
R. . . . .	8,280		
Col. 1.—See E. 1(3).—Authorised or Voted.			
<b>E. 2(4).—Contract Contingencies—</b>			
O. . . . .	31,244	} 34,151	31,522
R. . . . .	2,907		
<b>E. 2(5).—Other Contingencies—</b>			
O. . . . .	90,911	} 89,995	96,335
R. . . . .	—916		
For rounding . . . . .			
	45	..	—45
<b>F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>F. 1.—Secondary Schools for boys—</b>			
<b><i>Charged—</i></b>			
O. . . . .	5,300	} 5,180	5,147
R. . . . .	—120		
<b>Authorised or Voted—</b>			
O. . . . .	13,56,700	} 14,97,827	15,03,625
S. . . . .	1,73,000		
R. . . . .	—31,873		
Col. 1.—Increase due to special grants to certain schools for the restoration of the buildings damaged by cyclone, the purchase of equipment, etc., and relief to teachers.			
<b>F. 2.—Secondary Schools for Girls—</b>			
O. . . . .	5,18,000	} 4,86,873	4,86,547
R. . . . .	—31,127		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Primary.</i>			
<b>G.—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS—</b>			
	Rs.		
O. . . . .	5,200	6,916	6,001
R. . . . .	1,716		
Col. 1.—Mainly due to the enhancement of the rates of dearness allowance.			
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<i>Charged</i> . . . . .	34,500	34,417	—83
Authorised or Voted—			
O. . . . .	8,25,000	7,62,300	7,00,328
S. . . . .	3,81,000		
R. . . . .	50,300		
Col. 1.—See F. 1.—Authorised or Voted.			
<b>I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—</b>			
O. . . . .	47,00,000	47,78,300	47,53,514
R. . . . .	—20,700		
<i>Serial.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>J. 1.—Special Schools and Training Schools for Masters—</b>			
<b>J. 1(1).—Pay of Officers—</b>			
O. . . . .	3,38,700	3,51,162	3,49,561
R. . . . .	12,402		
<b>J. 1(2).—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	500	202	—298
Authorised or Voted—			
O. . . . .	8,33,100	8,22,436	3,11,411
R. . . . .	—10,674		
<b>J. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	125	190	133
R. . . . .	65		
Authorised or Voted—			
O. . . . .	38,130	76,455	76,084
R. . . . .	38,325		
Col. 1.—Mainly due to enhancement of the rates of dearness allowance.			
<b>J. 1(4).—Contract Contingencies—</b>			
O. . . . .	21,977	23,913	23,239
R. . . . .	1,936		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i></b>			
<b>J. 1.—Special Schools and Training Schools for Masters—<i>contd.</i></b>			
<b>J. 1(5).—Other Contingencies—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	2,429	1,129	1,078
R. . . . .	—1,300		
Col. 1.—Due to smaller payment of stipends to pupils for want of suitable candidates.			
<i>Authorised or Voted—</i>			
O. . . . .	5,24,804	5,80,202	5,30,755
R. . . . .	55,488		
<b>J. 1(6).—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	70,000	67,000	66,860
R. . . . .	—3,000		
<i>For rounding—</i>			
<i>Charged</i> . . . . .		46	—46
<i>Authorised or Voted</i> . . . . .		—21	+21
<b>J. 2.—Training Schools for Mistresses—</b>			
<b>J. 2(1).—Pay of Officers—</b>			
O. . . . .	24,600	24,400	22,353
R. . . . .	—200		
<b>J. 2(2).—Pay of Establishment—</b>			
O. . . . .	5,000	4,700	4,015
R. . . . .	—300		
<b>J. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,500	3,190	3,088
R. . . . .	690		
<b>J. 2(5).—Other Contingencies—</b>			
O. . . . .	39,165	33,138	30,441
R. . . . .	—6,027		
Col. 1.—Due to the removal of certain schools from Calcutta.			
<i>For rounding</i> . . . . .		25	—35
<b>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>K. 1.—Special Schools for Boys and Masters—</b>			
O. . . . .	5,70,386	5,73,026	5,71,803
R. . . . .	2,640		
<b>K. 2.—Special schools for Girls and Mistresses—</b>			
O. . . . .	72,632	67,092	54,212
R. . . . .	—4,640		
<i>For rounding</i> . . . . .		—18	+18

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—<i>contd.</i></b>			
<i>General.</i>			
<b>L.—DIRECTION—</b>			
<i>Charged—</i>			
O. . . . .	35,200	} 34,960	34,182
R. . . . .	—240		
<i>Authorised or Voted—</i>			
O. . . . .	1,68,400	} 2,01,300	2,02,800
R. . . . .	32,900		
Col. 1.—Mainly due to the appointment of a special officer.			
<b>M.—INSPECTION—</b>			
<b>M. 1.—Men's Branch—</b>			
<b>M. 1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	6,000	} 5,737	5,000
R. . . . .	—263		
<i>Authorised or Voted—</i>			
O. . . . .	7,42,000	} 7,45,000	7,43,804
R. . . . .	3,000		
<b>M. 1(2).—Pay of Establishment—</b>			
<i>Charged</i> . . . . .		1,350	1,224
<i>Authorised or Voted—</i>			
O. . . . .	1,25,000	} 1,24,000	1,24,224
R. . . . .	—1,000		
<b>M. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,270	} 2,533	2,462
R. . . . .	263		
<i>Authorised or Voted—</i>			
O. . . . .	1,88,800	} 2,12,877	2,09,989
R. . . . .	24,077		
<b>M. 1(4).—Contract Contingencies—</b>			
<i>Charged</i> . . . . .		225	199
<i>Authorised or Voted</i> . . . . .		31,182	30,382
<b>M. 1(5).—Other Contingencies—</b>			
<i>Charged</i> . . . . .		20	20
<i>Authorised or Voted—</i>			
O. . . . .	21,816	} 18,139	20,245
R. . . . .	—3,177		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>M.—INSPECTION—<i>concl'd.</i></b>			
<b>M. 1.—Men's Branch—<i>concl'd.</i></b>			
For rounding—			
<i>Charged</i> . . . . .	35	..	—35
Authorised or Voted . . . . .	2	..	—2
<b>M. 2.—Women's Branch—</b>			
<b>M. 2(1).—Pay of Officers—</b>			
	Rs.		
O. . . . .	61,000	} 55,350	50,705
R. . . . .	—5,650		
<b>M. 2(2).—Pay of Establishment—</b>			
O. . . . .	25,300	} 23,000	22,564
R. . . . .	—2,300		
<b>M. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	18,950	} 23,450	21,188
R. . . . .	4,500		
Col. 1.—Due to the enhancement of the rates of dearness allowance.			
<b>M. 2(4).—Contract Contingencies—</b>			
O. . . . .	9,550	} 10,700	10,842
R. . . . .	1,150		
<b>M. 2(5).—Other Contingencies . . . . .</b>			
	3,100	2,516	—584
<b>N.—SCHOLARSHIPS—</b>			
<i>Charged—</i>			
O. . . . .	2,800	} 2,400	1,269
R. . . . .	—400		
Authorised or Voted—			
O. . . . .	5,62,000	} 8,25,300	8,25,884
S. . . . .	2,35,000		
R. . . . .	28,300		
Col. 1.—Due to the award of special stipends to poor students.			
<b>O.—MISCELLANEOUS—</b>			
<b>O. 1.—Grants for the encouragement of literature—</b>			
O. . . . .	12,600	} 700	2,747
R. . . . .	—11,900		
Col. 1.—Due to the postponement of the purchase of books owing to the war emergency.			
Col. 4.—Due to an error in estimating the final requirements.			
<b>O. 2.—Examination charges—</b>			
<i>Charged—</i>			
O. . . . .	600	} 650	467
R. . . . .	50		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>O.—MISCELLANEOUS—<i>contd.</i></b>			
<b>O. 2.—Examination Charges—<i>concl'd.</i></b>			
Authorised or Voted—	Rs.		
O. . . . .	1,10,000		
R. . . . .	37,262	1,47,262	1,35,182
			—12,080
Col. 1.—Due to increase in the number of candidates.			
<b>O. 3.—Board of Intermediate and Secondary Education—</b>			
O. . . . .	60,000		
R. . . . .	—2,200	66,800	66,876
			—124
<b>O. 4.—Grants-in-aid, Contributions, etc.—</b>			
<b>O. 4(1).—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—</b>			
<b>O. 4(1) (b).—Grants, etc., in connection with play fields and recreation grounds in villages and village schools . . . . .</b>			
		..	1,130
			+1,130
<b>O. 4(2).—Expenses out of the grant from the Indian Central Jute Committee—</b>			
O. . . . .	1,800		
R. . . . .	536	2,336	1,808
			—528
<b>O. 4(3).—Other Grants-in-aid, Contributions, etc.—</b>			
O. . . . .	1,57,000		
R. . . . .	—32,705	1,24,295	1,19,054
			—5,241
Col. 1.—Mainly due to the postponement of the scheme of reorganisation of the Bengal Sanskrit Association (Rs. 29,000) and lesser grants to certain other institutions owing to non-fulfilment of the conditions of the grant (Rs. 1,200).			
<b>O. 5.—Other charges—</b>			
Charged . . . . .		900	551
			—349
Authorised or Voted—			
O. . . . .	57,300		
R. . . . .	—3,755	53,545	44,516
			—9,029
Col. 4.—			
<b>O. 6.—Charges of the Youth Welfare Works under the Physical Director—</b>			
Charged—			
O. . . . .	500		
R. . . . .	—50	550	550
			..
Authorised or Voted—			
O. . . . .	2,59,700		
R. . . . .	—70,149	1,89,551	1,83,186
			—6,365
Col. 1.—Mainly due to the deputation of an officer to the Home Department (Rs. 18,000) and the tiffin grant not being utilised in full owing to the war emergency (Rs. 45,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>O.—MISCELLANEOUS—<i>concl'd.</i></b>			
<b>O. 7.—Charges of the Youth Welfare Works under the Physical Directress.—</b>			
Rs.			
O. . . . .	28,700		
R. . . . .	-800		
	27,900	26,818	-1,082
<b>O. 9.—Advancement of Education of members of Scheduled Castes—</b>			
<b>O. 9 (1)—Amount transferred to the Scheduled Castes Education Fund . . . . .</b>			
	1,50,000	1,50,000	..
<b>O. 9 (2)—Expenditure from Scheduled Castes Education Fund—</b>			
Rs.			
O. . . . .	2,37,357		
R. . . . .	-87,216		
	1,50,141	1,03,658	-46,483
Col. 1.—Due to the post-budget decision to debit the pay and allowances of the special officer and his staff to sub-head L (Rs. 5,316), smaller expenditure on stipends to pupils owing to dearth of candidates (Rs. 12,900) and smaller payment of grants-in-aid owing to non-availability of building materials (Rs. 60,000). Col. 4.—Mainly due to the classification of certain stipends under sub-head N and non-drawal of grants by certain institutions within the year.			
<b>O. 10.—Other Items—</b>			
<i>Charged—</i>			
Rs.			
O. . . . .	400		
R. . . . .	-400		
	..	109	+109
<i>Authorised or Voted—</i>			
Rs.			
O. . . . .	38,500		
R. . . . .	-26,889		
	11,611	12,030	+419
Col. 1.—Mainly due to the postponement of certain schemes.			
<b>P.—Deduct—AMOUNT TRANSFERRED FROM THE SCHEDULED CASTES EDUCATION FUND—</b>			
Rs.			
O. . . . .	-2,37,357		
R. . . . .	87,216		
	-1,50,141	-1,03,658	+46,483
see Sub-head O. 9 (2).			
<b>Q.—WORKS—</b>			
Rs.			
R. . . . .	5,056	5,056	..
			-5,056
Col. 1.—Due to additions and alterations in the buildings commandeered for the Dacca Intermediate College. Col. 4.—Expenditure of Rs 4,884 erroneously debited. o sub-head B 1(4).			
<i>Charges in England—</i>			
<b>S. High Commissioner—</b>			
<i>Charged—</i>			
Rs.			
O. . . . .	20,240		
R. . . . .	-8,000		
	12,240	11,672	-568
Col. 1.—Under (1) Leave Salaries and Deputation Pay (Rs. 4,000) due to no officer being on leave and (2) Sterling Overseas Pay (Rs. 4,000) due to retirement of an officer and a reduction in rate.			
Authorised or Voted	8,600	7,662	-938

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rb.
<b>Major Head "37.—Education"—<i>concl.</i></b>			
<b>T.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	200	50	20
R. . . . .	—150		
Authorised or Voted . . . . .		300	14
<b>U.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
<i>Charged—</i>			
O. . . . .	1,070	..	..
R. . . . .	—1,070		
Col. 1.—The lump provision was distributed under appropriate heads.			
Authorised or Voted—			
O. . . . .	99,780	..	..
R. . . . .	—99,780		
Col. 1.—See U—Charged.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .		290	—290
Authorised or Voted . . . . .		—180	+180
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	33,673	33,673	—33,673
<b>Authorised or Voted—</b>			
R. Gross . . . . .	1,42,520	1,42,520	—1,42,520
R. Deductions . . . . .	—85,716	—85,716	+85,716
<b>Total—Grant No. 19.—</b>			
<i>Charged</i> . . . . .	7,95,000	7,54,587	—40,413
<b>Authorised or Voted—</b>			
Gross . . . . .	1,77,82,357	1,73,29,799	—4,52,558
Deductions . . . . .	—2,37,357	—1,05,326	+1,32,031
Net . . . . .	1,75,45,000	1,72,24,473	—3,20,527

#### REVIEW.

Charged savings were 5·1 and ·9 per cent. of the original and the final appropriations respectively as compared with 6·5 and ·8 per cent. in the preceding year. Savings in the Authorised or Voted section were 1·8 and 1·5 per cent. of the grant and the modified appropriation as against 8·5 and 1 per cent. respectively in 1942-43.

2. The irrecoverable arrear seat rent, etc., of a now-defunct college mess amounting to Rs. 624 was written off under orders of Government.

3. A sum of Rs. 2,299 representing the value of articles belonging to a Collegiate school damaged as a result of a raid on the 5th September, 1942 was written off under orders of Government.

4. A sum of Rs. 558 representing the value of 572 missing books of a high school was written off under orders of Government. The loss was held by Government to be due to careless supervision, the responsibility for which could not be fixed on any single officer.

5. Another sum of Rs. 577 representing the value of books and furniture found missing in another high school was also written off under orders of the competent authority.

6. Rs. 3,193 being the value of bedding and clothing issued to boys of a Reformatory and Industrial school on their release or transfer during 1941-42 and 1942-43 was written off under orders of Government.

7. *Scheduled Castes Education Fund.*—The Fund was created by the Government of Bengal in 1938-39 with an initial contribution of Rs. 5 lakhs for the advancement of education of the members of the scheduled castes in Bengal. The receipts of the Fund represent the amount of contribution paid by Government and debited to sub-head O.9 (1). The expenditure incurred for the purpose is booked under sub-head O.9 (2) and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under sub-head P. The transactions of the Fund during 1943-44 are shown below :—

	Rs.
Opening balance on the 1st April, 1943 . . . . .	1,90,249
Receipts during 1943-44 . . . . .	1,50,000
Expenditure during 1943-44 . . . . .	1,03,658
Closing balance on the 31st March, 1944 . . . . .	2,36,591

STORE ACCOUNTS.

(i) *Store Accounts of the Bengal Engineering College for 1943-44.*

—	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	568	340	327	106	2,036	4,707
<i>Receipts.</i>						
(a) By local purchase . . . . .	14,264	313	304	458	2,605	5,006
(b) From other Government De- partments . . . . .	..	..	..	..	..	..
(c) From overseas . . . . .	..	..	..	..	..	..
(d) From other sources . . . . .	..	26	25	..	..	357
<i>Issues.</i>						
Issues for different works, etc.	14,171	442	343	540	2,485	6,225
Depreciation, loss, shortage, etc., written off . . . . .	..	..	..	..	..	3
Closing balance . . . . .	661	237	313	15	2,156	3,842

*Agency employed for verification.*—Mr. C. V. Newman and Mr. P. B. Ghosh (both gazetted officers) took the annual stock of the Mechanical Engineering Department and Mr. Md. K. Mandal, a gazetted officer, took the annual stock of the Electrical Engineering Department.

*Certificate and remarks by the Head of the Department.*

Certified that the figures represent a substantially true account of affairs and they agree with the figures recorded in the departmental registers and that the closing balance of the stock was not in excess of requirements.

SIBPORE, }  
The 20th June, 1944. }

C. V. MILLER,  
Principal,  
Bengal Engineering College.

## AUDIT CERTIFICATE.

The store accounts of the Bengal Engineering College for the year 1943-44 were test-audited under my supervision with reference to local records.

Subject to the audit comments I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
The 8th August, 1944. }

A. K. CHAKRAVARTY,  
Examiner, Outside Audit, Bengal.

## AUDIT COMMENTS.

"Receipts" and "issues" under the head "Electrical Stores" could not be test-checked by audit, as the relative stock book had been reported missing from the Workshop.

(ii) *Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1943-44.*

	Timber.	Iron.	Paint.	Fuel.	Miscel- laneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	4,356	8,617	810	179	11,972	33,581
<i>Receipts.</i>						
(a) By local purchase . . . . .	1,390	4,801	142	778	8,723	3,105
(b) From other Government Departments . . . . .	..	..	..	..	47	..
(c) From overseas . . . . .	..	..	..	..	..	..
(d) From other sources . . . . .	..	..	..	..	..	..
<i>Issues.</i>						
(a) Issue for different works, etc. . . . .	1,461	2,154	188	754	5,464	69
(b) Depreciation, loss, shortage, etc., written off . . . . .	..	..	..	..	..	789*
Closing balance . . . . .	4,285	11,264	764	203	15,288	35,825

\* Includes Rs. 756 representing the value of tools lost by students and mistries while working in the workshop, which will be recovered from them and deposited in the treasury in due course.

*Agency employed for verification.*—Principal, Ahsanulla School of Engineering, Dacca.

*Certificate and remarks by the Head of the Department.*

Certified that the figures represent a substantially true account of affairs and they agree with the figures recorded in this department registers and that the closing balance of stock was not in excess of requirements.

DACCA, }  
The 12th September, 1944. }

HAKIM ALI,  
Principal,  
Ahsanulla School of Engineering, Dacca.

## AUDIT CERTIFICATE.

The store accounts of the Ahsanullah School of Engineering, Dacca, for the year 1943-44 were test-audited under my supervision with reference to local records. Subject to the audit comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

DACCA, }  
The 13th September, 1944. }

T. V. SUBRAHMANYAN,  
Assistant Accounts Officer, Bengal.

## AUDIT COMMENTS.

The purchases during the year under "Iron" and "Miscellaneous" were more or less utilised in different works although the value of the "issues" as given in the store accounts would seem to indicate otherwise. The lower value of "issues" is due chiefly to the "Issue rate" adopted having been far below the purchase rate.

Tools are purchased every year mainly in replacement of worn-out and unserviceable ones. The closing balance in the store account under "Tools" would, however, seem to indicate that the purchase was made for addition to stock. Necessary adjustment should be made in regard to the value of "tools" declared unserviceable and worn-out, so that the closing balance may represent only the value of serviceable tools in stock.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education."</b>			
<i>Secondary.</i>			
A.—GOVERNMENT SECONDARY SCHOOLS—	Rs.		
O. . . . .	2,93,900	3,13,673	3,12,445
R. . . . .	19,773		
B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
O. . . . .	2,84,700	2,76,700	2,53,214
R. . . . .	—8,000		
<i>Primary.</i>			
C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
O. . . . .	4,51,400	4,32,900	4,32,366
R. . . . .	—18,500		
<i>Special.</i>			
E.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS		1,900	1,880
<i>General.</i>			
F.—INSPECTION—			
O. . . . .	34,000	33,752	33,889
R. . . . .	—248		
G.—SCHOLARSHIPS—			
O. . . . .	41,200	39,590	36,859
R. . . . .	—1,610		
H.—MISCELLANEOUS—			
<i>Charged—</i>			
O. . . . .	200	100	99
R. . . . .	—100		
<i>Authorised or Voted—</i>			
O. . . . .	17,600	16,085	15,042
R. . . . .	—1,515		
<i>Charges in England.</i>			
L.—LOSS OR GAIN BY EXCHANGE		100	..
N.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—			
O. . . . .	3,270	..	..
R. . . . .	—3,270		
The provision was surrendered as the requirements were met from the normal savings in the budget.			
For rounding		—270	..
			+270

**Grant No. 20.—Charges on account of Anglo-Indian and European Education—concl'd.** 111

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—concl'd.</b>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>	Rs.		
R. . . . .	100	100	—100
Authorised or Voted—			
R. . . . .	13,370	13,370	—13,370
<hr/>			
Total—Grant No. 20—			
<i>Charged</i> . . . . .	200	99	—101
Authorised or Voted . . . . .	11,27,800	10,85,695	—42,105

**REVIEW.**

Savings in the Authorised or Voted Section were 3·7 per cent. of the original grant and 2·6 per cent. of the final appropriation compared with 4·6 and 3·6 per cent. respectively in the preceding year.

2. Against the statutory minimum grant of Rs. 11,30,121 for Anglo-Indian and European Education calculated under Section 83 (1) of the Government of India Act, 1935, the total budget provision and the expenditure for the year under report were as shown below—

	Total budget provision.	Total expenditure.
	Rs.	Rs.
1. Expenditure debited to the Major Head " 37.—Education " (Grant No. 20) . . . . .	11,28,000	10,85,794
2. Expenditure debited to the Major Head " 50.—Civil Works " (Sub-head A 9(a) of Grant No. 20) . . . . .	3,800	59
	<hr/>	
Total	11,31,800	10,85,853

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 38 —Medical "</b>			
<b>A.—MEDICAL ESTABLISHMENT—</b>			
<b>A. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	Rs. 67,000	68,011	66,571
<i>R.</i> . . . . .	1,011		
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	2,78,000	3,04,450	3,09,637
<i>R.</i> . . . . .	26,450		
<b>A. 2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .		1,700	1,688
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	2,00,200	1,94,021	1,93,280
<i>R.</i> . . . . .	—6,179		
<b>A. 3 —Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	4,500	4,825	3,640
<i>R.</i> . . . . .	325		
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	59,150	70,458	69,141
<i>R.</i> . . . . .	11,303		
Col. 1.—Rs. 7,977 was transferred from the lump provision for supplementary dearness allowance under sub-head I and Rs. 3,044 was reappropriated from other sub-heads to meet increased expenditure on that account.			
<b>A. 4 —Contract-Contingencies—</b>			
<i>Charged</i> . . . . .		300	273
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	14,500	17,500	33,484
<i>R.</i> . . . . .	3,000		
Col. 1.—Due to a rise in the prices of articles. Col. 4.—See paragraph 2 of the review.			
<b>A. 5.—Other Contingencies—</b>			
<b>A. 5. (i).—Grants to dispensaries for the supply of medicines to Government Officers</b>			
		15,012	15,012
<b>A. 5. (ii).—Other charges—</b>			
<i>Charged</i> . . . . .		140	156
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	9,650	9,528	7,562
<i>R.</i> . . . . .	—122		
<b>A. 6.—Grants-in-aid, Contributions, etc.—</b>			
<i>Charged—</i>			
<i>R.</i> . . . . .	1,020	1,020	1,020
Col. 1.—Unforeseen contribution for passage of an officer.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>A.—MEDICAL ESTABLISHMENT—concl'd.</b>			
A. 7.— <i>Delect</i> —Establishment charges recoverable from other Governments, Departments, etc.	—1,428	—1,428	..
For rounding—			
<i>Charged</i> . . . . .	—40	..	+40
Authorised or Voted . . . . .	—184	..	+184
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
<b>B. 1.—Pay of Officers—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	33,000	33,431	34,595
R. . . . .	431		
Authorised or Voted—			
O. . . . .	1,76,000	1,45,900	1,47,787
R. . . . .	—30,100		
Col. 1.—Mainly due to junior officers being posted in place of senior ones and certain posts remaining vacant.			
<b>B. 2.—Pay of Establishment</b>			
<i>Charged—</i>			
O. . . . .	11,750	9,979	11,054
R. . . . .	—1,771		
Authorised or Voted—			
O. . . . .	3,29,500	2,97,993	3,02,683
R. . . . .	—31,507		
<b>B. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	4,100	4,186	4,505
R. . . . .	86		
Authorised or Voted—			
O. . . . .	82,800	1,18,725	1,15,465
S. . . . .	12,000		
R. . . . .	24,425		
Col. 1.—Supplementary grant due to increased expenditure on dearness allowance. Reappropriation mainly from the lump provision under sub-head I on the above account.			
<b>B. 4.—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	5,000	5,570	5,239
R. . . . .	570		
Authorised or Voted—			
O. . . . .	4,55,000	5,02,318	5,81,081
S. . . . .	86,000		
R. . . . .	21,318		
Col. 1.—Supplementary grant due to the higher cost of articles and the treatment of a large number of sick destitutes. Addition mainly due to the propganda work of Venereal Diseases Clinics (Rs. 11,383) and increased expenditure on dearness allowance of contingency menials and rise in the prices of articles (Rs. 9,935).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38—Medical"—contd.</b>			
<b>B.—HOSPITALS AND DISPENSARIES—concl'd.</b>			
<b>B.5.—Other Contingencies—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	8,300	10,733	11,760
R. . . . .	2,438		
Col. 1.—Due to a rise in the prices of articles.			
<i>Authorised or Voted—</i>			
O. . . . .	9,96,300	13,49,504	15,33,806
S. . . . .	3,13,000		
R. . . . .	40,264		
Col. 1.—Supplementary grant due to the higher cost of articles and the treatment of a large number of sick destitutes. Addition due to the supplementary grant on the above account proving inadequate. Col. 4.—See paragraph 2 of the review.			
<b>B.6.—Grants-in-aid, Contributions, etc.—</b>			
<b>Grants to hospitals and dispensaries—</b>			
<i>Charged</i> . . . . .			
	64,800	64,900	+ 100
<i>Authorised or Voted—</i>			
O. . . . .	6,00,000	6,98,200	6,33,148
S. . . . .	1,00,000		
R. . . . .	—1,800		
Col. 1.—Supplementary grant due to the opening of six clinics for venereal diseases from January 1944. Col. 4.—Mainly due to sanction to the payment of certain special grants not being received within the year.			
<b>B.7.—Deduct—Establishment charges recoverable</b>			
<b>from other Governments, Departments, etc.</b>			
	—8,600	—2,142	+ 6,458
Col. 4.—See paragraph 2 of the review.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .			
	50	..	—50
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
<i>Charged—</i>			
O. . . . .	500	428	..
R. . . . .	—72		
<i>Authorised or Voted—</i>			
O. . . . .	2,77,200	2,94,232	2,78,323
R. . . . .	17,032		
<b>D.—MEDICAL COLLEGE AND SCHOOLS—</b>			
<b>D.1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	60,000	55,050	62,858
R. . . . .	—4,950		
Col 4.—See paragraph 2 of the review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 38—Medical"—<i>contd.</i></b>			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—<i>concl'd.</i></b>			
<b>D.-1.—Pay of Officers—<i>concl'd.</i></b>			
Authorised or Voted—	Rf.		
O. . . . .	5,55,899	} 5,12,168	5,17,207
R. . . . .	—42,832		
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	1,08,500	} 99,317	1,00,856
R. . . . .	—9,183		
<b>D.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	500	} ..	..
R. . . . .	—500		
<i>Authorised or Voted—</i>			
O. . . . .	67,950	} 79,891	82,032
R. . . . .	11,941		
Col. 1.—Mainly due to increased expenditure on dearness allowance.			
<b>D.-4.—Contract Contingencies—</b>			
O. . . . .	78,000	} 90,930	99,622
R. . . . .	12,930		
Col. 1.—Due to a rise in the prices of articles and increased expenditure on dearness allowance of contingency menials.			
<b>D.-5.—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	500	} ..	..
R. . . . .	—500		
<i>Authorised or Voted—</i>			
O. . . . .	2,52,050	} 2,46,616	2,49,544
R. . . . .	—6,334		
<b>D.-6.—Grants-in-aid, Contributions, etc.—</b>			
O. . . . .	2,900	} 3,010	4,010
R. . . . .	110		
<b>D.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—1,05,000	} —84,000	—83,806
R. . . . .	21,000		
Col. 1.—Due to a smaller number of students being deputed by other Governments for training in the Medical College, Calcutta.			
<b>E.—MENTAL HOSPITAL—</b>			
<b>E.-1.—Pay of Officers</b>			
O. . . . .	3,000	} 3,272	2,492
R. . . . .	272		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Medical "—contd.</b>			
<b>E.—MENTAL HOSPITAL—concl'd.</b>			
E.-2.—Pay of Establishment	8,600	4,074	+474
E.-3.—Allowances, honoraria, etc.—	Rs.		
O. . . . .	2,400		
R. . . . .	900		
E.-4.—Contract Contingencies—	4,300	5,902	+1,602
O. . . . .	6,200		
R. . . . .	800		
E.-5.—Other Contingencies—	7,000	6,606	—394
O. . . . .	6,800		
R. . . . .	575		
E.-6.—Establishment charges payable to other Governments, Departments, etc.—	7,875	7,076	—299
O. . . . .	5,60,000		
S. . . . .	97,000		
Col. 1.—Due to enhanced contribution to the Ranchi Mental Hospitals to meet the higher cost of upkeep of the inmates.	6,57,000	6,56,939	—61
<b>F.—CHEMICAL EXAMINER—</b>			
O. . . . .	84,600		
R. . . . .	—1,268	83,387	80,358
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged—			
O. . . . .	32,000		
R. . . . .	—10,983	21,017	22,260
Col. 1.—Due to officers being on leave in India and to the reason stated in Note 2(d) on page 15.			+1,243
Authorised or Voted—			
O. . . . .	34,360		
R. . . . .	—18,000	16,860	12,296
			—4,064
Cols. 1. and 4.—Liabilities carried forward to 1944-45.			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged		39	+39
Authorised or Voted		21	+21
<b>I.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
Charged—			
O. . . . .	1,300		
R. . . . .	—1,291	9	..
Col. 1.—Rs. 891 was reappropriated to sub-head B.3. to meet expenditure on dearness allowance and Rs. 400 was surrendered.			—9
Authorised or Voted—			
O. . . . .	45,000		
R. . . . .	—45,000	..	..
Col. 1.—Reappropriated to appropriate sub-heads.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 38.—Medical "—concl'd.</b>			
For rounding—			
Charged . . . . .	—400	..	+400
Authorised or Voted . . . . .	140	..	—140
Surrenders or withdrawals within grant or appropriation—			
Rs.			
Charged—			
R. . . . . 14,186	14,186	..	—14,186
Authorised or Voted—			
R. Gross . . . . . 21,000	21,000	..	—21,000
R. Deductions . . . . . —21,000	—21,000	..	+21,000
Total Grant No. 21.—Medical—			
Charged . . . . .	2,95,000	2,90,558	—4,442
Authorised or Voted—			
Gross . . . . .	59,13,028	60,50,104	+1,37,076
Deductions . . . . .	—1,15,028	—87,376	+27,652
Net . . . . .	57,98,000	59,62,728	+1,64,728

## REVIEW.

In the Charged section there was a saving of 1·5 per cent. in the original appropriation and an excess of 3·5 per cent. over the modified appropriation, the corresponding savings in the previous year being 31·7 and 1·7 per cent. respectively.

In the Authorised or Voted section there was an excess of 2·8 per cent. over the grant against 2 per cent. in the preceding year.

2. No explanation has been received for the excesses in Col. 4 under sub-heads A. 4, B. 5 and B. 7 (Authorised or Voted) and D. 1.—Charged.

3. A loss amounting to Rs. 2,758, being the book value of certain articles stolen from a State Hospital, was written off by Government.

*Consolidated Store Accounts of the Principal State Hospitals in Bengal  
for the year 1943-44.*

—	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellane- ous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	1,66,116	1,35,365	37,091	1,759	17,311
Receipts.					
(a) By local purchase . . . . .	1,11,141	4,20,546	81,620	4,459	79,482
(b) From other Government Departments.	5,615	88,419	27,622	47	1,208
(c) From oversea . . . . .	5,653	85	..	..	..
(d) From other sources . . . . .	(x) 64	..	..	..	..
Issues during the year . . . . .	1,11,595	4,71,416	88,354	4,201	75,468
Depreciation, loss, shortage, etc., written off.	75	394	..	168	17
Closing balance . . . . .	1,76,919	1,72,605	57,979	1,896	22,519

(x) Represents the adjustments made in the accounts of the Carmichael Hospital for Tropical Diseases in respect of the year 1942-43.

The figures in the accounts of the Carmichael Hospital for Tropical Diseases, Calcutta, are inclusive of stores purchased from the (1) School of Tropical Medicine, (2) Endowment Fund and (3) Indian Research Fund Association besides those purchased from the Hospital grant.

Certified that the figures represent a substantially true account of affairs and they agree with the figures recorded in the departmental registers. The closing balance of stock was not in excess of requirements and the stock was verified by the Departmental Officers.

CALCUTTA, }  
The 16th November, 1944. }

B. H. SINGH, LT.-COL., I.M.S.,  
*Surgeon-General with the Government of Bengal.*

#### AUDIT CERTIFICATE.

The store accounts of the Medical College Hospitals, Sambhunath Pandit Hospital and Carmichael Hospital for Tropical Diseases, Calcutta, for the year 1943-44 were locally test-audited under my supervision with reference to the local records. Subject to the audit comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
The 17th February, 1945. }

A. K. CHAKRAVARTI,  
*Examiner, Outside Audit, Bengal.*

#### AUDIT COMMENTS.

1. The value of "Issues" shown in the store accounts for the year 1943-44 of the Medical College Hospitals and of the Sambhunath Pandit Hospital was arrived at by deducting the value of the closing balance of stock from that of the opening balances plus the value of purchases made during the year. For the purpose of correct accounting, valued accounts of individual items of issues of stores should have been kept and the closing balance arrived at by deducting the total value of issues from the total of opening balance and purchases.

2. Increases in the value of the closing balances of the year 1943-44 under all the heads, as compared with the last year's figures, were attributed to the abnormal rise in the prices of all kinds of stores.

3. The closing Stock of "Instruments and appliances" in the case of the Medical College Hospitals includes obsolete instruments valued at about Rs. 1,800 which are stated to be preserved for teaching students.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 39.—Public Health ".</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A. (a).—Director of Public Health—</b>			
<b>A. (a) (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	3,500	3,477	10,947
R. . . . .	—23		
Col. 4.—The excess which was due to the post-budget appointment of a charged officer was not regularised through oversight.			
<i>Authorised or Voted—</i>			
O. . . . .	1,41,800	1,28,200	1,27,143
R. . . . .	—13,600		
<b>A. (a) (2).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	12,410	10,960	11,146
R. . . . .	—1,450		
Authorised or Voted . . . . .	1,74,700	1,75,947	+1,247
<b>A. (a) (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	8,440	9,648	9,150
R. . . . .	1,208		
<i>Authorised or Voted—</i>			
O. . . . .	50,600	68,025	64,208
R. . . . .	17,425		
Col. 1.—Due to increased rates of dearness allowance and its extended application.			
<b>A. (a) (4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	2,250	2,550	2,428
R. . . . .	300		
<i>Authorised or Voted—</i>			
O. . . . .	10,800	12,235	13,810
R. . . . .	1,435		
<b>A. (a) (5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	2,390	3,380	3,091
R. . . . .	990		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 39.—Public Health "—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl'd.</i></b>			
<b>A. (a).—Director of Public Health—<i>concl'd.</i></b>			
<b>A. (a). (5).—Other Contingencies—<i>concl'd.</i></b>			
Authorised or Voted—	Rs.		
O. . . . .	35,500	} 36,065	34,464
R. . . . .	565		
For rounding—			
Charged . . . . .	10	..	—10
<b>A. (b).—Chief Engineer, Public Health Department—</b>			
<b>A. (b) (1).—Pay of Officers—</b>			
Charged—			
O. . . . .	43,850	} 27,542	27,354
R. . . . .	—16,308		
<b>Col. 1.—Due to the deputation of an officer to the Government of India and the provision for the officiating arrangement in place of another officer not being required owing to a change in the leave programme.</b>			
Authorised or Voted—			
O. . . . .	38,000	} 40,215	41,080
R. . . . .	2,215		
<b>A. (b) (2).—Pay of Establishment—</b>			
O. . . . .	72,200	} 65,326	66,376
R. . . . .	—6,874		
<b>A. (b) (3).—Allowances, honoraria, etc.—</b>			
Charged—			
O. . . . .	6,600	} 3,148	[2,852
R. . . . .	—3,452		
<b>Col. 1.—See A (b) (1)—Charged.</b>			
Authorised or Voted—			
O. . . . .	16,070	} 19,058	19,094
R. . . . .	2,988		
<b>Col. 1.—Due to increased rates of dearness allowance and its extended application.</b>			
<b>A. (b) (4).—Contingencies—</b>			
O. . . . .	18,440	} 17,563	17,516
R. . . . .	—877		
For rounding—			
Charged . . . . .	—50	..	+50
Authorised or Voted . . . . .	—10	..	+10

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expend- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
<b>B. 1.—Grants-in-aid towards water-works schemes—</b>			
	Rs.		
O. . . . .	5,84,207	17,56,815	12,84,780
S. . . . .	18,16,000		
R. . . . .	-1,48,892		
			-4,72,037
Col. 1.—(i). Supplementary grant due to the sinking of tube-wells in flood-affected areas, the repair and re-sinking of tube-wells gone out of order in areas affected by epidemics and grant towards a water-supply scheme. (ii) Reduction due to no work being done owing to delay in the supply of pipes on account of transport difficulty. Col. 4.—Same as in item (ii) under Col. 1.			
B. 2.—Grants-in-aid towards sewerage schemes . . . . .	40,600	40,071	-529
B. 3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors. . . . .	1,08,000	88,521	-19,479
Col. 4.—Certain local bodies did not draw contributions during the year.			
<b>B. 5.—Other schemes—</b>			
Charged . . . . .	700	608	-92
Authorised or Voted—			
O. . . . .	14,79,917	14,54,481	12,45,997
R. . . . .	-28,486		
			-2,08,434
Col. 4.—Most of the District Boards were not entitled to the maximum grant owing to their inability to spend the full quota on public health activities, some District Boards could not draw the sanctioned grants during the year and one local body did not come up for grant.			
For rounding . . . . .	276	..	-276
<b>B. 6.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—</b>			
B. 6(a).—Establishment of union board dispensaries and improvement of water supply and grant to Sriniketan. . . . .	..	1,065	+1,065
B. 6(b).—Grants-in-aid towards improvement of rural sanitation. . . . .	4,000	..	-4,000
Col. 4.—The local officers did not report savings for surrender in time.			
B. 6(c).—Grants-in-aid towards improvement of rural water supply. . . . .	7,000	950	-6,050
Col. 4.—Same as under B. 6(b).			
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>			
<b>C. 1.—Amount met from the Provincial Revenues—</b>			
Charged—			
O. . . . .	6,600	6,825	2,738
R. . . . .	225		
			4,2,913
Col. 4.—Carry-over of liabilities of the previous year.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 39.—Public Health "—<i>contd.</i></b>			
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—<i>concl.</i></b>			
<b>C. 1.—Amount met from the Provincial Revenues—<i>concl.</i></b>			
Authorised or Voted—			
	Rs.		
O. . . . .	9,57,000	} 37,90,053	26,94,381
S. . . . .	28,53,000		
R. . . . .	—13,947		
			—11,01,672
Col. 1.—Supplementary grant due to the additional provision of Rs. 12½ lakhs for free distribution of quinine, Rs. 2 lakhs for malaria treatment centres in various parts of the province and Rs. 14 lakhs for taking measures for the control of Cholera and Small-pox epidemics.			
Col. 4.—Mainly (1) under "Malaria charges" (Rs. 9·08 lakhs) owing to some Civil Surgeons having failed to submit in time invoices of quinine supplied to them, for adjustment during the year and the provision for malaria treatment centres no being utilised in full and (2) under "Other epidemic charges" (Rs. 1·02 lakhs) owing mainly to debits for Cholera vaccine and Small-pox lymphs purchased from other provinces not being received in time.			
<b>C. 2.—Amount financed from the contribution made by the Indian Research Fund Association</b>			
	2,000	2,814	+814
	See paragraph 2 of the review.		
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
O. . . . .	98,800	} 1,38,548	1,24,476
S. . . . .	7,000		
R. . . . .	32,748		
			—14,072
Col. 1.—Supplementary grant due to larger demand for sera and vaccines. Reappropriation mainly for purchasing ampoules for storage (Rs. 28,000) and for increased expenditure on dearness allowance (Rs. 2,000). Col. 4.—Due to the failure of the firms concerned to supply ampoules, etc. during the year.			
<b>E.—PASTEUR INSTITUTE—</b>			
O. . . . .	35,600	} 43,375	45,070
R. . . . .	7,775		
			+1,695
Col. 1.—Mainly due to a rise in the prices of articles, larger demand for anti-rabic vaccines and the purchase of a Hot-air Sterilizer.			
<b>F.—WORKS—</b>			
O. . . . .	12,700	} 13,958	—1,46,765
R. . . . .	1,258		
			—1,60,723
Col. 4.—Mainly under "Suspense" due to materials purchased but not paid for during the year. See the Annexure.			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged—			
O. . . . .	4,860	} 120	103
R. . . . .	—4,680		
			—17
Col. 1.—Transfer of officer.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>conold.</i></b>			
<b>G.—CHARGES IN ENGLAND—<i>conold.</i></b>			
Authorised or voted—	Rs.		
O. . . . .	15,240	6,080	7,034
R. . . . .	—8,560		
Col. 1.—Cancellation of indents (Rs. 3,200) and liabilities carried forward (Rs. 5,400).			
H.—LOSS OR GAIN BY EXCHANGE		13	+ 13
<b>I.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
Charged—			
O. . . . .	1,400	..	..
R. . . . .	—1,400		
Col. 1.—Reappropriated to sub-head A(a) (3)—Charged.			
Authorised or voted—			
O. . . . .	19,400	..	..
R. . . . .	—19,400		
Col. 1.—The entire provision was surrendered, the additional expenditure on dearness allowance under sub-heads A(c) (3) and A(b) (3)—Authorised or Voted and D being met by reappropriation from other sub-heads instead of from this specific provision.			
For rounding—			
Charged . . . . .	100	..	—100
Authorised or Voted . . . . .	160	..	—160
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	24,590	24,590	—24,590
Authorised or Voted—			
R. . . . .	1,65,727	1,65,727	—1,65,727
<b>Total Grant No. 22—</b>			
Charged . . . . .	93,000	77,417	—15,583
Authorised or Voted . . . . .	80,99,000	59,48,055	—21,50,945

## REVIEW.

In the Charged section there were savings of 16·8 per cent. in the original appropriation and an excess of 13·2 per cent. over the modified appropriation, the corresponding savings in the preceding year being 6·1 and 4·5 per cent. Sub-heads A(b) (1) and A(a) (1) mainly contributed to the saving and the excess respectively.

In the Authorised or Voted section savings were 26·6 and 25 per cent. of the grant and the modified appropriation respectively against 26·2 and 5·5 per cent. in the previous year. The bulk of these savings was contributed by sub-heads B.1, B.3, C.1 and F.

REVIEW—*contd.*2. *Deposit Account of grants made by the Indian Research Fund Association.*

This deposit account has been opened with effect from the year 1939-40 to record the transactions connected with the grants made by the Indian Research Fund Association for the anti-malaria scheme at Jessore. The scheme is financed, half and half, by the Government of Bengal and the Association. The grants made by the Association are credited to this deposit account. The actual expenditure incurred each month on the scheme is adjusted, half and half, under sub heads C-1—Authorised or Voted and C. 2 of this grant. At the end of the year an amount equivalent to the total expenditure booked under sub-head C. 2 is credited to the head "XXVIII—Public Health" by a corresponding debit to this deposit account.

The transactions for the year 1943-44 are given below :—

	Rs.
Opening balance on 1st April 1943	21,120
Receipts during 1943-44	..
Expenditure during 1943-44	20,017 <sup>(a)</sup>
Closing balance on 31st March 1944	209
-----	
	Rs.
(a) As per sub-head C. 2 of this grant	2,811
Add refund of contribution debited direct to the deposit account	18,103
	-----
Total	20,017

3. *Grants from the Central Government for economic development and improvement of rural areas.*—Grants received from the Central Government for the economic development and improvement of rural areas as well as the amounts contributed for the same purpose by the public up to the year 1937-38 were credited to a deposit head and the expenditure therefrom was also debited to the same deposit head. With effect from the accounts for 1938-39 the procedure was changed. Monies received whether as grants from the Central Government or as contributions from the public are now credited to the deposit head, but the expenditure incurred from these grants is included in the demand for grant under the relevant service head of account and an amount equivalent to the expenditure incurred is debited at the end of the year to the deposit head by corresponding credit to the appropriate revenue head. The detailed account of each scheme pertaining to this grant is exhibited below :—

Name of the Scheme.	Receipts during the year 1943-44.	Receipts to the end of the year 1943-44.	Expenditure during the year 1943-44.	Expenditure to the end of the year 1943-44.	Un-expended balance at the end of the year 1943-44.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. I.					
1. Establishment of seed, paddy and crop demonstration centres.	..	1,00,000	..	1,08,998	2
2. Improvement of cattle and fodder crops.	..	1,75,000	..	1,74,995	7

## REVIEW—contd.

Name of the Scheme.	Receipts during the year 1943-44.	Receipts to the end of the year 1943-44.	Expenditure during the year 1943-44.	Expenditure to the end of the year 1943-44.	Un-expended balance at the end of the year 1943-44.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grant No. I—contd.</b>					
3. Improvement of Poultry . . . . .	..	500	..	500	..
4. Propaganda in districts—Loudspeakers and Gramophones.	..	20,000	..	19,999	1
5. Wireless transmission with Midnapore District.	..	17,000	..	17,000	..
6. Establishment of an Agricultural Institute at Daulatpur.	..	50,000	..	50,000	..
7. Coir Spinning and Weaving . . . . .	..	40,700	..	40,700	..
8. Union Board dispensaries and improvement of water.	..	3,96,035	(a)1,065	3,95,765	270
9. Attachment of Agricultural Farms, etc. to Secondary Schools and provision of play grounds and village halls.	..	2,34,025	..	2,33,422	603
10. Boy Scouts, Girl Guides and Bratachari movements.	..	20,000	..	20,000	..
11. Minor Drainage and flushing schemes .	31,000	3,69,245	..	3,13,949	55,296
12. Chittagong Hill Tracts Improvements .	..	30,000	..	30,000	..
13. Discretionary grant to Commissioners and District Officers.	..	2,05,800	..	2,05,799	1
14. Co-operative Training and Education .	..	3,15,750	..	3,15,750	..
<b>Grant No. II.</b>					
15. Improvement of rural water supply .	175	9,20,147	(b)1,560	8,77,306	42,841
16. Provision for playing fields and recreation grounds for villages and village schools.	..	3,92,554	(c)1,180	3,91,668	886
17. Improvement of existing village communication including, where desirable, existing water-ways.	600	6,74,921	(d)4,092	6,50,596	24,325
18. Improvement of rural sanitation . . . .	2,107	70,436	..	66,499	3,937
19. Extension of cattle improvement scheme to more districts.	5,185	2,33,385	..	2,28,200	5,185
Unallotted reserve . . . . .	..	25	..	..	25
<b>Total</b> .	<b>42,127</b>	<b>42,74,523</b>	<b>7,847</b>	<b>41,41,144</b>	<b>1,33,879</b>

(a) Vide Grant No. 22.—Public Health, Sub-head B6(a) on page 121.

(b) Arrived at as follows :—

	Rs.
Grant No. 22.—Public Health, Sub-head B6(c), page 121 . . . . .	950
Add—Refund of local contribution debited direct to the deposit account .	610
<b>Total</b> .	<b>1,560</b>

(c) Vide Grant No. 19.—Charges on account of Education, Sub-head O-4(1)(b), page 104.

(d) Arrived at as follows :—

	Rs.
Grant No. 10.—Irrigation, Sub-head D-16(b), page 44 . . . . .	3,537
Add—Refund of local contribution debited direct to the deposit account .	525
<b>Total</b> .	<b>4,062</b>

## REVIEW—concl'd.

The expenditure incurred on all the schemes during the year 1943-44 was regular and conformed to the conditions of the grants with the exception of a sum of Rs. 1,600 spent on item 17 for which certificate of proper utilisation is awaited.

In respect of expenditure incurred in the previous years certificates of proper utilisation are still awaited for the aggregate sum of Rs. 30,966 spent on item 11.

## ANNEXURE.

(See Sub-head F.)

Details of the transactions for the year 1943-44 under "39.—Public Health—Works—Suspense" are given below

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases . . . . .	—1,60,668	9,54,704	11,14,044	—1,59,340	—3,29,008
Miscellaneous Advances . . . . .	2,676	2,13,886	2,13,715	171	2,847
<b>Total</b> . . . . .	<b>—1,60,992</b>	<b>11,68,590</b>	<b>13,27,759</b>	<b>—1,59,169</b>	<b>—3,26,161</b>

The credit balance of Rs. 3,29,008 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance of Rs. 2,847 in column 6 against "Miscellaneous Advances" represents mainly the cost of materials at site of maintenance works awaiting adjustment in 1944-45.

See also the Audit Report.

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expendi- ture,	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "40.--Agriculture".</b>				
<b>A.—DIRECTION—</b>				
<i>Charged—</i>	Rs.			
O. . . . .	32,000	30,000	29,695	
R. . . . .	—2,000			—305
<i>Authorised or Voted—</i>				
O. . . . .	63,100	70,110	72,677	
R. . . . .	7,010			+2,567
<b>B.—SUPERINTENDENCE—</b>				
<i>Charged—</i>				
O. . . . .	24,800	29,850	29,126	
S. . . . .	1,000			—724
R. . . . .	4,050			
<b>Col. 1.—Mainly due to change of personnel and entertainment of an additional officer.</b>				
<i>Authorised or Voted—</i>				
O. . . . .	2,62,200	3,11,300	3,07,779	
S. . . . .	45,000			—3,521
R. . . . .	4,100			
<b>Col. 1.—Mainly due to the contingent charges of the Agricultural Development Commissioner (Rs. 45,000) and unforeseen payment of rent for an office shifted to a hired building (Rs. 3,500).</b>				
<b>C.—SUBORDINATE AND EXPERT STAFF—</b>				
O. . . . .	2,28,650	2,32,550	2,20,396	
R. . . . .	3,900			—3,154
<b>D.—EXPERIMENTAL FARMS—</b>				
<i>Charged—</i>				
O. . . . .	8,200	8,380	8,106	
R. . . . .	180			—274
<i>Authorised or Voted—</i>				
O. . . . .	2,47,200	3,12,300	3,05,183	
S. . . . .	87,000			—7,117
R. . . . .	—21,900			

Col. 1.—Addition due to the introduction of the scheme for increased production of milk in a dairy farm for supply to military hospitals. Reduction due to non-utilisation of the provision for the purchase of cattle (Rs. 12,200) and that for the purchase of seeds and manure owing to the distribution of the same in connection with Grow More Food schemes (Rs. 15,000), partly set off by an increase in the rate of dearness allowance (Rs. 5,300).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—contd.</b>			
<b>F.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>			
<b>E.-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	3,600	4,100	7,832
R. . . . .	500		
			+3,732
Col. 4.—See paragraph 2 of the review.			
<b>E.-2.—Pay of Establishment—</b>			
O. . . . .	12,480	8,100	83,638
R. . . . .	—4,380		
			+75,538
Col. 1.—Due to the non-employment of the full staff in connection with the <i>Las</i> Demonstration scheme. Col. 4.—See paragraph 2 of the review.			
<b>E.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	7,604	8,414	62,890
R. . . . .	810		
			+54,476
Col. 4.—See paragraph 2 of the review.			
<b>E.-4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	1,000	18,187	20,266
S. . . . .	30,000		
R. . . . .	—12,813		
			+2,079
Col. 1.—Addition due to the purchase and stocking of certain paddy seeds for village seed stores in an area. Reduction due to the paddy seeds not being available in sufficient quantity. Col. 4.—Mainly due to a rise in the wages of labourers and in the price of seeds.			
<b>Authorised or Voted—</b>			
O. . . . .	1,03,416	1,83,516	3,79,619
R. . . . .	80,100		
			+1,96,103
Col. 1.—Due to unforeseen expenditure on the minor Irrigation schemes undertaken by the District officers. Col. 4.—See paragraph 2 of the review.			
<b>E.-5.—Lump provision in connection with Grow More Food.</b>			
O. . . . .	82,00,000	77,05,886	..
R. . . . .	—4,94,114		
			—77,05,886
Col. 1.—Due to the seeds not being available to the desired extent (Rs. 3,94,114) and the distribution of <i>Amam</i> paddy seeds in the flooded areas of a district being taken over by the Revenue Department (Rs. 1,00,000). Col. 4.—See paragraph 2 of the review.			
<b>E.-6.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	35,150	25,208	23,200
R. . . . .	—9,042		
			—2,008
Col. 1.—Mainly due to exhibition not being held in most of the districts owing to the war situation (Rs. 4,000) and non-payment of grant to a Cattle Show Society (Rs. 2,000.)			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>concl'd.</i></b>			
E 7 Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O. . . . .	3,336	4,372	1,092
R. . . . .	1,036		
Cols. 1 and 4.—The reappropriation was made under a misapprehension.			
E-8.— <i>Deduct</i> —Charges on account of staff, etc., recoverable from the Central Government in connection with Grow More Food	-1,00,000	-4,32,085	-3,32,085
Col. 4.—Mainly due to the share of loss recovered from the Central Government for which no provision was made. See also paragraph 3 of the review.			
E. 9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O. . . . .	-3,336	-4,372	-1,092
R. . . . .	1,036		
Cols 1 and 4.—Same as under E.-7.			
E.-10.—Cost of seeds, etc., in connection with schemes under Grow More Food—			
S. . . . .	54,52,000	54,52,000	96,58,036
Col. 4.—+42,06,036			
Col. 1.—Due to the expansion of the Grow More Food campaign. Col. 4.—See paragraph 2 of the review.			
For rounding . . . . .		-50	+50
<b>F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
<b>Gross—</b>			
	Rs.		
O. . . . .	3,88,300	4,25,994	3,70,313
R. . . . .	37,694		
Col. 4.—Mainly due to (1) vacancies and leave without pay of some temporary staff (Rs. 9,137) and (2) smaller charges payable by the Imperial Council of Agricultural Research on account of certain schemes (Rs. 33,605)			
<i>Deduct</i> —Recoveries . . . . . -57,800 -25,149 +32,651			
Col. 4.—Due to smaller recoveries for the reason stated in item (2) of the note under "Gross".			
<b>G.—AGRICULTURAL EDUCATION—</b>			
<b>Charged—</b>			
	Rs.		
O. . . . .	3,000	..	..
R. . . . .	-3,000		
Col. 1.—Due to the appointment of a voted officer in place of the charged officer			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>G.—AGRICULTURAL EDUCATION—<i>contd.</i></b>			
Authorised or Voted—	Rs.		
O. . . . .	97,200	89,510	80,253
S. . . . .	37,000		
R. . . . .	—44,690		
Col. 1.—Addition due to the equipment of a laboratory. Reduction due to the scientific articles for the laboratory not being available.			
<b>H.—AGRICULTURAL ENGINEERING—</b>			
O. . . . .	18,350	18,000	17,012
R. . . . .	250		
<b>I.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . .	1,67,100	2,04,858	1,99,227
R. . . . .	17,758		
<b>J.—SPECIAL RURAL UPLIFT SCHEMES—</b>			
O. . . . .	47,250	49,770	47,408
R. . . . .	2,520		
<b>K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>			
<i>Charged—</i>			
O. . . . .	200	..	..
R. . . . .	—200		
Authorised or Voted—			
O. . . . .	4,21,000	4,57,990	4,53,311
R. . . . .	36,990		
<b>L.—OTHER CHARGES—</b>			
<b>L.-1.—Pay of Officers</b>			
O. . . . .	25,890	27,944	26,848
R. . . . .	2,054		
<b>L.-2.—Pay of Establishment—</b>			
O. . . . .	6,21,460	7,10,390	7,05,690
R. . . . .	88,930		
Col. 1.—Transfer of provision—see note under L-5.			
<b>L.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,89,247	4,03,417	3,94,245
R. . . . .	1,14,170		
Col. 1.—Due to the extension of the term of the expert appointed to conduct enquiries and to report on the jute and <i>hessian</i> futures markets (Rs. 7,137) and transfer of provision (Rs. 1,05,033) —see note under L.-5.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>L.—OTHER CHARGES—<i>concl.</i></b>			
L.-4.—Contingencies—	Rs.		
O. . . . .	24,62,997	} 34,62,080	} 34,80,935
S. . . . .	2,82,000		
R. . . . .	7,17,983		
Col 1.—Supplementary grant due to increased contingent charges in connection with the anti hoarding drive and other kindred work. Addition due to the transfer of provision—see note under L.-5.			
L.-5.—Lump provision in connection with anti-hoarding drive—			
O. . . . .	12,00,000	} ..	} ..
R. . . . .	—12,00,000		
Col 1.—Due to the (i) transfer of provision to the appropriate sub-heads L.-1 to L.-4 (Rs. 9,18,000) and (ii) vacancies (Rs. 2,80,000).			
L.-6.— <i>Deduct</i> —Charges transferred to "43.—Extraordinary Charges" for the utilisation of the Jute Regulation staff for anti-hoarding drive—			
O. . . . .	—15,25,000	} —11,01,085	} —10,86,801
R. . . . .	4,23,915		
Col 1.—Due to the decision of Government to transfer the charges for a part of the year instead of for the whole year as originally contemplated.			
For rounding . . . . .		—94	+94
<b>N.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged . . . . .		6,960	6,953
Authorized or Voted—			
O. . . . .	1,560	} 3,520	} 2,408
R. . . . .	1,960		
Col 1.—Liabilities brought forward from 1942-43.			
<b>O.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .		..	18
Authorized or Voted . . . . .		..	4
<b>P.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
Charged . . . . .		400	..
Authorized or Voted—			
O. . . . .	82,600	} ..	} ..
R. . . . .	—82,600		
Col 1.—Transfer of provision to the appropriate sub-heads (Rs. 51,816) and surrender of excessive provision (Rs. 30,784).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
For rounding—			
Charged . . . . .	—560	..	+560
Authorised or Voted . . . . .	—410	..	+410
Surrenders or withdrawals within grant or appro- priation—			
Charged—	Rs.		
R. . . . .	13,783	13,783	.. —13,783
Authorised or Voted—			
R. Gross . . . . .	7,39,861	7,39,861	.. —7,39,861
R. Deductions . . . . .	—4,22,879	—4,22,879	.. +4,22,879
<b>TOTALS—</b>			
Charged . . . . .	1,07,000	94,138	—12,862
Authorised or Voted—			
Gross . . . . .	2,09,12,136	1,68,77,891	—40,34,245
Deductions . . . . .	—16,86,136	—15,44,027	+1,41,509
Net . . . . .	1,92,26,000	1,53,33,204	—38,92,736

### REVIEW

In the Charged section there was a saving of 12 per cent. in the authenticated appropriation as in the previous year. There was, however, an excess of 1 per cent. in the modified appropriation as compared with a saving of 1·6 per cent. in the preceding year.

In the Authorised or Voted section there were savings of 20·2 and 18·8 per cent. in the grant and the modified appropriation respectively as compared with a saving of 1·7 per cent. in the previous year. The savings were mainly due to smaller expenditure on the "Grow More Food" schemes.

2. Provision for charges relating to the "Grow More Food" campaign was made in lump under sub-head E.-5. Charges on this account were adjusted under sub-heads E.-1 to E.-4 and E.-10, but necessary funds were not transferred to those sub-heads. This led to the final excesses under sub-heads E.-1 to E.-4 and E.-10 and final savings under E.-5. This indicates defective control.

3. The final saving of Rs. 3,32,085 under sub-head E.-8 was neither reappropriated nor surrendered although the saving was anticipated and taken into account in preparing the revised estimate. This indicates defective control.

## REVIEW—contd.

4. The expenditure shown under sub-head E.—Voted includes a sum of Rs. 99,89,940 spent on the schemes in connection with the "Grow More Food" campaign which involved the purchase and distribution of seeds of various kinds of food crops for increasing the food production of the province. The following table gives the detailed account of each scheme.

Name of the scheme.	Amount of estimate.	Expenditure during 1943-44.	Amount recoverable from the growers for seeds distributed.	Amount realised during 1943-44.	Remarks.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
1. Scheme for the supply of vegetables from Darjeeling district for Defence Services.	15,367	14,537	..	..	The entire expenditure borne by the Central Government from Defence Estimates.
2. Scheme for the purchase and distribution of <i>Amra</i> paddy seeds.	66,50,000	55,99,894	54,29,151	10,81,275	Seeds to be advanced, as <i>taccavi</i> loan. The Central Government undertook to write off irrecoverable loans not exceeding Rs. 1-8 per maund of seed advanced subject to a maximum of Rs. 4,50,000 and also agreed to bear half the cost of the staff employed for working out the scheme subject to a maximum of Rs. 76,000.
3. Scheme for the purchase and distribution of seeds for growing substitute crops in the areas affected by the Damodar flood.	13,52,100	99,257	75,827	34,509	The Central Government agreed to bear half the incidental expenses of distribution subject to a maximum of Rs. 70,000.
4. Scheme for the purchase and distribution of potato seeds.	33,84,576	9,87,255	4,26,660	4,26,660	The Central Government agreed to bear half the loss on account of subsidy to the cultivators subject to a maximum of Rs. 1,78,500.
5. Scheme for the purchase and distribution of manure.					
6. Scheme for purchase and distribution of wheat seeds.	9,00,000	5,55,745	2,23,960	2,23,960	Seeds to be sold at half the cost price, loss being shared equally between the Central and the Provincial Governments. The Central Government's share of loss not to exceed Rs. 2,25,000.
7. Scheme for irrigation by method of Persian Wheels.	65,820	61,870	4,043	2,566	Half the cost to be recovered from the cultivators and the remaining half to be shared equally between the Central and the Provincial Governments.

Name of the scheme.	Amount of estimate.	Expenditure during 1943-44.	Amount recoverable from the growers for seeds distributed	Amount realised during 1943-44	Remarks
1	2	3	4	5	6
	Rs	Rs	Rs	Rs.	
8. Scheme for the purchase and distribution of <i>Aus</i> paddy seeds.	3,89,300	2,28,891	5,90,560	2,11,866	Entire charge Provincial.
9. Scheme for the purchase and distribution of <i>Rabi</i> seeds (Gram, lentil and mustard seeds).	6,68,176	7,05,018	4,77,122	84,305	Entire charge Provincial. Recovery to be made at cost price less incidental charges
10. Scheme for the purchase and distribution of vegetable seeds	2,38,200	78,065	70,845	15,856	Entire charge Provincial.
11. Scheme for the purchase and distribution of fodder seeds	1,25,702	69,377	59,715	31,659	Entire charge Provincial. Recovery to be made in kind or in cash equivalent to the cost price
12. Scheme for the purchase and distribution of castor seeds	13,750	10,471	7,549	3,549	Entire charge Provincial. Scheme introduced to supplement the shortage of Kerosene oil.
13. Scheme for the purchase and distribution of improved seed cuttings of sugarcane	3,62,800	87,059	40,227	6,647	Entire charge Provincial. Actual cost to be recovered from cultivators.
14. Scheme for the purchase and distribution of <i>Boro</i> paddy seeds.	30,000	10,227	16,640	..	Entire charge Provincial. Distribution to be made on <i>Dehra</i> Lasis, i.e., for 1 maund given 1½ maunds are to be returned.
15. Scheme for the construction of water hyacinth barricade at Narsingdi, Dacca.	19,300	14,030	..	..	Entire charge Provincial.
16. Scheme for stocking of <i>Aus</i> paddy for distribution in 1944-45.	5,40,000	2,79,650	..	..	Do.
17. Scheme for stocking of <i>Aman</i> paddy seeds for distribution in 1944-45	21,00,000	10,93,495	..	..	Do.
18. Scheme for stocking of <i>Rabi</i> crop seeds for distribution in 1944-45.	7,21,000	1,140	..	..	Do.
19. Scheme for stocking of Famine crop seeds for distribution in 1944-45.	5,00,000	39,700	..	..	Do.
20. Scheme for stocking of Fodder crop seeds for distribution in 1944-45.	5,00,000	56,259	..	..	Do.

## REVIEW--contd.

5. In connection with the "Grow More Food" campaign, purchase of one lakh maunds of potato seeds was sanctioned by Government at a cost not exceeding Rs. 15,00,000. Agreements were entered into with certain approved dealers for distributing the seeds, on condition, that they were to pay the cost of seeds plus incidental charges before taking delivery and to sell them to the growers at a price covering the above costs, rotting allowance, dealers' overhead charges and railway freight for despatch to growers. A total quantity of 29,547 maunds was purchased at a cost of Rs. 3,27,341 including railway freight and other incidental charges of which 205 maunds valued at Rs. 3,082 were distributed on *Sowai* basis. The sale-proceeds of the remaining quantity amounted to Rs. 2,34,952 resulting in a loss of Rs. 89,307. The loss was due to the bad quality of a portion of the seeds and heavy rottage owing to transport difficulties and delay on the part of the dealers in taking delivery of the seeds at destination. The loss has been written off by Government. It has been stated by Government that no Government Officer was responsible for the loss, but the system under which Government purchased potato seeds but left it to trade for distribution was defective. The system has since been abandoned.

6. In a certain district 1,789 mds. 20 srs. of wheat seeds were obtained from Bihar at a total cost of Rs. 34,448 in connection with the "Grow More Food" campaign. The seeds could not be distributed as they were found to have been weevil-attacked and of poor germinating capacity. They could not also be transferred to the Civil Supplies Department as they were unfit for human consumption. The seeds were, therefore, sold by public auction which fetched Rs. 7,560 only resulting in a loss of Rs. 26,888. Orders of Government in the matter have not yet been passed.

7. On the 8th June 1942 an Agricultural Demonstrator was entrusted with a sum of Rs. 2,000 for making advance payment to a contractor for the purchase of paddy seeds in the interior of a district. On reaching the paddy purchasing centre the Demonstrator handed over the money to the contractor for safe custody without obtaining any receipt from him and passed the night not with the contractor but in another place. In that very night while the contractor was sleeping with the money in a hired hut along with his servant, two robbers attacked him and took away the money. No clue to the theft could be discovered on Police investigation. Out of the loss of Rs. 2,000, a sum of Rs. 950 was written off by Government and the balance was ordered to be recovered from the pay of the Demonstrator in 76 instalments. It was also ordered by Government that the danger of placing large sums of money in the hands of low paid Government servants particularly when they have not furnished any security should be avoided.

8. *Deposit Account of the Grant made by the Imperial Council of Agricultural Research.*—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to this deposit account. Part of the expenditure incurred on the schemes is booked under sub-head F of this Grant and part under sub-head D of Grant No. 24. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is debited to this deposit account by corresponding credit to the revenue heads, viz., XXIX.—Agriculture and XXX.—Veterinary.

An account of the transactions during the year 1943-44 is given below :—

	Rs.
Opening balance . . . . .	Nil.
Receipts . . . . .	38,569
Charges . . . . .	38,540 (a)
Closing balance . . . . .	49

(a) Grant No. 23.—Sub-head F—

Expenditure incurred in 1943-44 . . . . .	28,810
Expenditure incurred in 1942-43 but debited to the deposit account in 1943-44 . . . . .	36,390
Deduct—Expenditure incurred in 1943-44 but not debited to the deposit account . . . . .	—25,810

REVIEW—concl'd.		Rs.
Grant No. 24.—Sub-head D—		
Expenditure in 1943-44		4,386
<i>Deduct</i> —Expenditure incurred in 1943-44 but not debited to the deposit account		—1,386
Expenditure incurred in 1942-43 but debited to the deposit account in 1943-44		2,150
Total		38,540

9. *Deposit Account of the Grant made by the Indian Central Jute Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the conduct of experimental work on the census of jute crop in Bengal. The procedure for accounting of these grants is similar to that adopted for the grants received from the Imperial Council of Agricultural Research, *vide* paragraph 8 above. The expenditure on the scheme is booked partly under sub-head F of this Grant and partly under sub-head 0-4 (2) of Grant No. 19.—Charges on account of Education. An amount equivalent to the expenditure was credited during the year partly to the head XXIX.—Agriculture and partly to XXVI.—Education.

An account of the transactions during the year 1943-44 is given below :—

	Rs.
Opening balance	207
Receipts	51,922
Charges	51,600 (b)
Closing balance	619
<hr/>	
(b) Grant No. 19.—Sub-head 0-4 (2)—	
Expenditure in 1943-44	1,808
<i>Deduct</i> —Expenditure incurred in 1943-44 but not debited to the deposit account	—100
Grant No. 23.—Sub-head F—	
Expenditure incurred in 1943-44	56,821
Expenditure incurred in 1942-43 but debited to the deposit account in 1943-44	49,892
<i>Deduct</i> —Expenditure incurred in 1943-44 but not debited to the deposit account	—55,821
Total	51,600

10. *Deposit Account of Grants from Sugar Excise Fund.*—This deposit account is intended for recording transactions relating to the grants received from the Central Government out of this fund for the organisation of Co-operative Societies among the sugarcane growers in Bengal. The accounting procedure is similar to that adopted for the grants made by the Imperial Council of Agricultural Research. The expenditure on this account is booked partly under sub-head F of this grant and partly under sub-head C of Grant No. 25. An amount equivalent to the expenditure is credited at the end of the year partly to the head XXIX.—Agriculture and partly to XXXI.—Co-operation.

An account of the transactions during the year 1943-44 is given below :—

	Rs.
Opening balance	5,810
Receipts	Nil
Charges	Nil
Closing balance	5,810

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 41.—Veterinary "</b>			
<b>A.—SUPERINTENDENCE—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,500	—384	+301
R. . . . .	—1,884		
Col 1.—Due to abandonment of tours (Rs. 1,500) and excessive surrender (Rs. 384).			
Authorised or Voted—			
O. . . . .	1,42,900	1,45,656	1,46,333
R. . . . .	2,756		
			+67
<b>B.—VETERINARY EDUCATION AND RESEARCH—</b>			
<i>Charged—</i>			
O. . . . .	20,900	21,879	20,845
R. . . . .	979		
Authorised or Voted—			
O. . . . .	1,57,850	1,67,494	1,72,215
S. . . . .	13,000		
R. . . . .	—3,956		
			+4,721
<b>C.—SUBORDINATE ESTABLISHMENT—</b>			
O. . . . .	83,800	83,230	83,317
R. . . . .	—570		
			+87
<b>D.—HOSPITALS AND DISPENSARIES—</b>			
<i>Charged—</i>			
O. . . . .	6,100	6,337	6,308
R. . . . .	237		
Authorised or Voted—			
Gross—			
O. . . . .	3,66,600	4,03,050	3,91,666
S. . . . .	13,000		
R. . . . .	23,450		
Deduct—Recoveries . . . . .		—6,000	—4,386
			+1,614
F.—PRIZES . . . . .		1,000	997
			—3
<b>H.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged</i> . . . . .		3,700	3,652
Authorised or Voted—			
O. . . . .	11,200	11,920	11,506
R. . . . .	720		
			—414

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess Having—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary"—<i>concl'd</i></b>			
<b>I.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	..	6	+6
Authorised or Voted <sup>h</sup> . . . . .	.	20	+20
<b>J.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
O. . . . . 23,000	}	..	..
R. . . . . -23,000			
Col. 1.—See paragraph 2 of the review.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	-200	..	+200
Authorised or Voted . . . . .	-350	..	+350
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
B. . . . . 668	668	..	-668
<b>Totals—</b>			
<i>Charged</i> . . . . .	32,000	30,818	-1,182
<b>Authorised or Voted—</b>			
Gross . . . . .	8,12,000	8,08,056	-3,944
Deductions . . . . .	-6,000	-4,386	+1,614
Net . . . . .	8,03,000	8,01,670	-4,330

### REVIEW.

Charged savings were 3·7 per cent. of the original appropriation against 3·6 per cent. in the previous year. The saving in the final charged appropriation was, however, 1·6 per cent. only. Savings in the Authorised or Voted section were 5 per cent. of the grant.

2. Out of Rs. 23,000 provided under the head "J.—Lump provision for supplementary dearness allowance" to meet expenditure on account of dearness allowance, a sum of Rs. 13,200 only was reappropriated for that purpose and the balance was utilised for other purposes although almost the whole of the amount was required for that purpose. The lump provision should not have been utilised for purposes other than that for which it was made.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "42—Co-operation".</b>				
<b>A.—SUPERINTENDENCE—</b>				
A.-1.—Pay of Officers,—				
	Rs.			
O. . . . .	1,36,100	1,11,000	1,04,654	
R. . . . .	—25,100			—6,346
Col. 1.—Due to appointment of officers on lower rates of pay (Rs. 14,292) and vacancies (Rs. 10,808).				
A.-2.—Pay of Establishment . . . . .	8,44,990	8,37,711	—7,270	
A.-3.—Allowances, honoraria, etc.—				
O. . . . .	2,53,670	3,26,975	3,25,466	
R. . . . .	73,305			—1,509
Col. 1.—Due to grant of dearness allowance at enhanced rates and its extended application.				
A.-4.—Contingencies—				
O. . . . .	83,800	48,735	49,564	
R. . . . .	—35,085			+829
Col. 1.—Due to strict economy.				
<b>B.—GRANTS-IN-AID—</b>				
O. . . . .	2,09,000	2,08,433	2,01,933	
R. . . . .	—567			—6,500
<b>C.—OTHER CHARGES—</b>				
C. (2). Expenditure from Provincial Revenues in connection with the scheme for Co-operative Training and Education—				
O. . . . .	65,000	49,138	46,566	
R. . . . .	—15,862			—2,572
Col. 1.—Mainly due to appointment of men on lower rates of pay and vacancies.				
C (3).—Other expenditure—				
<i>Charged—</i>				
O. . . . .	1,360	978	1,316	
R. . . . .	—382			+338
<i>Authorised or Voted—</i>				
O. . . . .	51,000	96,127	96,748	
S. . . . .	13,000			+621
R. . . . .	32,127			
Col. 1.—Mainly due to sanction of new schemes.				
<b>E.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>				
<i>Charged</i> . . . . .				
	90	..	—90	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
<b>Major Head " 42.—Co-operation "—<i>concl.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>E.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—<i>concl.</i></b>			
Authorised or Voted—			
	Rs. *		
O. . . . .	28,838		
R. . . . .	—28,838		
Col. 1.—Transferred to sub-head A-3.			
For rounding—			
Charged . . . . .	550		—550
Authorised or Voted . . . . .	—398		+398
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	382		—382
Totals—			
Charged . . . . .	2,000	1,316	—684
Authorised or Voted . . . . .	16,85,000	16,62,042	—22,358

## REVIEW.

Charged savings in the original appropriation were 34·2 per cent. against 58 per cent. in the previous year. Savings in the final Charged appropriation were 18·7 per cent. as compared with an excess of 21·1 per cent. in the preceding year. Authorised or Voted savings were 1·3 per cent. of the grant as against 8 per cent. in the previous year.

2. *Deposit Account of Grants from the Central Government for the Development of Handloom Industries.*—These grants are received from the Central Government for the development of handloom industries in Bengal and are credited to this deposit account. Part of the expenditure incurred on the scheme is booked under sub-head C (3) of this grant and part under sub-head A of Grant No. 26. At the end of the year amounts equivalent to the expenditure on the scheme booked under the above two sub-heads are debited to this deposit account by corresponding credit to the revenue heads, *viz.*, XXXI.—Co-operation and XXXII.—Industries.

An account of the transactions during the year 1943-44 is given below :—

	Rs.
Opening balance . . . . .	1,88,084
Receipts . . . . .	1,69,160
Expenditure . . . . .	1,24,116 <sup>a</sup>
Closing balance . . . . .	1,73,128
<hr/>	
*Grant No. 25.—Sub-head C (3)	96,748
"   26—   "   A	27,368
Total	1,24,116

## REVIEW—contd.

3. *Land Mortgage Banks*—Five Land Mortgage Banks were established in 1933-34 and 1934-35 at Mymensingh, Pabna, Jessore, Birbhum and Comilla and four in 1941-42 at Burdwan, Rajshahi, Dacca and Khulna with a view to providing long term credit for the relief of the agriculturists. According to the orders of Government the banks received from Government the entire cost of their management for the first year of their existence and a subsidy equal to the excess of the cost of management over their gross profits during the second and third years. Due, however, to economic depression and other causes the progress of the first five banks was slow and Government sanctioned for them the continuance of the subsidies even beyond the first three years till they became self-supporting. Further, each of these banks enjoyed the privilege of drawing advances from Government to the maximum extent of Rs. 4,868 per annum to meet the management charges which could be adjusted with or repaid to Government, as the case may be, as soon as the financial results of each bank were known. The total amount of subsidies paid by Government to these banks up to the 30th June 1944 (including the cost of their management during the first year) is shown below :—

	Rs.
(i) Pabna . . . . .	23,688
(ii) Jessore . . . . .	22,456
(iii) Birbhum . . . . .	12,230
(iv) Mymensingh . . . . .	15,755
(v) Comilla . . . . .	10,239
(vi) Burdwan . . . . .	7,358
(vii) Rajshahi . . . . .	7,030
(viii) Dacca . . . . .	6,815
(ix) Khulna . . . . .	7,764

No portion of the above subsidy is recoverable from the banks.

The subjoined statement compiled from the audited accounts of the banks furnished by the Registrar, Co-operative Societies, Bengal, shows their general revenue position for the year ending 30th June 1944 and their financial relation with the Provincial Government. It will be observed that only the banks of Mymensingh, Birbhum and Comilla worked at a profit. Government subsidies payable to the banks for the year ending 30th June 1944 are shown against item 6 of the statement and the amounts recoverable from them against item 8 *ibid.* These amounts have since been recovered.

From the review of the working of the banks for the year ending 30th June 1944 made by the Registrar, Co-operative Societies, Bengal, it appears that the low profits and losses are mainly due to the decrease in the demand for loans and increase in the cost of management owing to the grant of dearness allowance and entertainment of additional staff in some of the banks.

In the original scheme for the establishment of the five Co-operative Land Mortgage Banks it was contemplated that pending the establishment of a Central Co-operative Land Mortgage Bank in the province, these banks would be financed by the Bengal Provincial Co-operative Bank by the issue of debentures to the extent of Rs. 2½ lakhs per bank, but the issue of the debentures has had to be kept in abeyance due to the abnormal conditions created by the war. The Bengal Provincial Co-operative Bank is financing the Land Mortgage Banks out of an advance of Rs. 2 lakhs received by them for the purpose from Government during the year 1942-43.

## Statement showing the revenue position of Land Mortgage Banks for the year ending June 1944.

Particular	Districts									
	Pabna.	Jessore.	Birbhum.	Mymensingh.	Comilla.	Dacca.	Rajshahi.	Khulna.	Burdwan.	
1	2	3	4	5	6	7	8	9	10	
1. Interest earned and other receipts . . . . .	9,424	7,307	9,286	13,289	9,404	169	252	28	741	
2. Defect—Interest paid and other charges.	5,369	3,996	4,555	7,421	4,972	90	173	25	279	
3. Gross profit . . . . .	4,055	3,401	4,781	5,868	4,432	79	79	3	462	
4. Management charges . . . . .	4,892	5,246	4,729	5,878	4,151	2,961	3,698	4,198	4,212	
5. Difference (More+, less -) . . . . .	-837	-1,845	+52	+180	+281	-2,882	-3,619	-4,195	-3,750	
5. (a) Cost of management chargeable to Bank's fund.	99	..	..	..	..	..	..	..	..	
6. Government subsidy . . . . .	738	1,845	NH	NH	NH	2,882	3,619	4,195	3,750	
7. Management charges drawn from Government.	4,282	4,595	4,722	4,460	3,892	2,954	3,411	3,799	4,155	
8. Amount recoverable from Bank . . . . .	3,544	2,750	4,722	4,460	3,892	72	..	..	405	
9. Amount payable to Bank by Government.	..	..	..	..	..	..	208	396	..	

See also the Audit Report.

Major Head and Sub-head.	Final Grant <sup>or</sup> or Appropriation.	Actual expenditure.	Excess+ Saving—.
1	2	3	4
<b>Major Head " 43.—Industries "</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>A.—INDUSTRIES—</b>	<b>Rs.</b>		
A.1.—Pay of Officers—			
O. . . . .	2,89,400	2,80,480	2,88,320
R. . . . .	—8,920		
A.2.—Pay of Establishment—			
O. . . . .	4,65,690	4,56,636	4,68,545
R. . . . .	—9,054		
A.3.—Allowances, honoraria, etc.—			
O. . . . .	1,17,390	1,91,855	1,94,853
R. . . . .	74,465		
Col. 1.—Mainly due to increased tours (Rs. 3,230) and grant of dearness allowance at enhanced rates and its extended application (Rs. 67,970).			
A.4.—Contract Contingencies—			
O. . . . .	13,600	14,100	14,090
R. . . . .	500		
A.5.—Other Contingencies—			
O. . . . .	3,94,562	3,94,530	3,94,945
R. . . . .	—32		
A.6.—Scholarships—			
O. . . . .	84,000	66,080	65,438
R. . . . .	—17,920		
Col. 1.—Mainly due to (1) non-utilization of the provision for return passages of two State Technical scholars (Rs. 3,700), (2) holding in abeyance of scholarships to certain Mines students for a part of the year (Rs. 2,880) and (3) decrease in the number of students in Technical, Industrial and Weaving Schools (Rs. 9,740).			
A.7.—Grants-in-aid—			
O. . . . .	3,01,850	3,03,450	2,99,178
R. . . . .	1,600		
A.8.—Miscellaneous—			
Charged—			
O. . . . .	1,000	560	333
R. . . . .	—440		
Authorised or Voted—			
O. . . . .	16,300	15,300	14,607
R. . . . .	—1,000		
A.9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		..	—33,320
Col. 4.—See paragraph 2 of the review.			
For rounding—			
O. . . . .	8	..	..
R. . . . .	—8		
<b>C. FINANCES—</b>			
O. . . . .	53,200	52,764	53,193
R. . . . .	—436		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—
1	2	3	4
<b>Major Head " 43.—Industries "—concl.</b>	Rs.	Rs.	Rs.
<b>E.—CHARGES IN ENGLAND—</b>	Rs.		
High Commissioner—			
O. . . . .	200		
R. . . . .	81	281	75
<b>G.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
O. . . . .	47,000		
R. . . . .	—45,605	1,395	..
Col. 1.—Transferred to sub-head A. 3 (Rs. 44,305) and C (Rs. 1,300).			
For rounding . . . . .	—200	..	+200
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b>Charged—</b>			
R. Gross . . . . .	440	440	..
<b>Authorised or Voted—</b>			
R. Gross . . . . .	6,329	6,329	..
<b>Totals—</b>			
<b>Charged</b> . . . . .	1,000	333	—667
<b>Authorised or Voted—</b>			
Gross . . . . .	17,83,000	17,83,244	+10,244
Deductions . . . . .		—33,320	—33,320
Net . . . . .	17,83,000	17,50,924	—23,076

#### REVIEW.

Charged savings were 66·7 per cent. of the original appropriation and 40·5 per cent. of the final appropriation as compared with an excess of 12·9 per cent. in the previous year. In the Authorised or Voted section the savings were 1·3 per cent. of the original grant as against 6·6 per cent. in the preceding year. Savings in the modified appropriation were 9 per cent. as compared with an excess of 5 per cent. in the previous year.

2. The final saving of Rs. 33,320 under sub-head A-9.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc., was neither reappropriated nor surrendered although the saving was anticipated and taken into account in preparing the revised estimate. This indicates defective control. It has been explained by Government that this was due to an oversight.

3. *Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.*—This deposit account is intended for recording transactions relating to the grant made by the Government of India for schemes for the improvement of sericultural industry in Bengal. The expenditure incurred on the schemes is booked under sub-head A of this grant. At the end of the year an amount equivalent to the total expenditure on the schemes booked under the above sub-head is debited to this deposit account by corresponding credit to the revenue head XXXII.—Industries.

An account of the transactions during the year 1943-44 is given below :—

Opening balance . . . . .	Rs.	3,285
Receipts . . . . .		37,040
Charges . . . . .		36,947
Closing balance . . . . .		3,378

4. A loss of Rs. 2,362 being the book-value of a rearing house attached to a sericultural nursery which was destroyed by fire, was written off by Government. The fire was accidental.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 43.—Industries ".</b>			
<b>B.—CINCHONA PLANTATIONS—</b>			
<b>B. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	31,400	26,300	26,186
R. . . . .	—5,100		
Col. 1.—Due to the death of an officer.			
<i>Authorised or Voted—</i>			
O. . . . .	59,100	53,100	55,471
R. . . . .	—6,000		
<b>B. 2.—Pay of Establishment—</b>			
O. . . . .	39,434	33,334	31,736
R. . . . .	—6,100		
Col. 1.—Due to vacancies.			
<b>B. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged</i> . . . . .	3,000	3,127	+127
<i>Authorised or Voted</i> . . . . .	14,100	15,186	+1,086
<b>B. 4.—Contingencies—</b>			
O. . . . .	10,20,700	9,18,074	9,23,121
R. . . . .	—1,02,626		
Col. 1.—Mainly due to (i) delay in executing the work of extension of a plantation owing to labour troubles (Rs. 14,524) and (ii) failure of the Central Government to supply quinine (Rs. 2,37,000), partly set off by increased expenditure owing to the enhancement of the rates of dearness allowance to contingency menials (Rs. 1,57,000).			
<b>B. 5.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	1,700	700	640
R. . . . .	—1,000		
Col. 1.—Due to the cancellation of a contribution to a Statistical Institute owing to its failure to undertake the work for which the provision was made.			
For rounding . . . . .	—34	..	+34
<b>D.—WORKS—</b>			
O. . . . .	82,500	29,600	28,756
R. . . . .	—52,900		
Col. 1.—Due to difficulties in obtaining materials and labour.			
<b>E.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	12,800	10,160	10,133
R. . . . .	—2,640		
Col. 1.—Retirement of an officer			
<i>Authorised or Voted</i> . . . . .	3,000	2,838	—162

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "48.—Industries"—<i>concl.</i></b>			
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	..	17	+17
Voted . . . . .	..	5	+5
<b>G.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE</b>			
	4,300	..	—4,300
	Col. 4.—See paragraph 2 of the review.		
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—200	..	+200
Authorised or Voted . . . . .	200	..	—200
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>	Rs.		
R. . . . .	7,740	7,740	.. —7,740
Authorised or Voted—			
R. . . . .	1,68,626	1,68,626	.. —1,68,626
<b>Totals—</b>			
<i>Charged</i> . . . . .	47,000	39,463	—7,537
Authorised or Voted . . . . .	12,25,000	10,57,705	—1,67,295

#### REVIEW.

Charged savings were 16 per cent. of the original appropriation as compared with an excess of 1·2 per cent. in the preceding year. There was, however, an excess of ·5 per cent. over the modified appropriation. In the Authorised or Voted section there was a saving of 13·7 per cent. in the original grant against 12·4 per cent. in the previous year.

2. A provision of Rs. 4,300 was made in lump under sub-head G on account of supplementary dearness allowance. Although an expenditure of Rs. 315 on this account was debited to sub-head B. 3.—(Authorised or Voted), the requisite amount was not transferred from the former sub-head to the latter, nor was the saving surrendered. This indicates defective control. The controlling authority explained that the surrender was not made as the exact requirement could not be ascertained at the time. The proper procedure would have been to surrender the anticipated saving in the first instance and then to revoke the amount required, if any.

Store Accounts of Mungpoo Quinine Factory, 1943-44.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Shortage, loss, etc., written off.		Results of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark (a)	685,808	3,42,904	1,684,195	12,63,146	1,944,517	13,17,716	..	..	..	..	425,486	2,88,334
Quinine sulphate purified(b)	32,115	2,89,035	80,874	16,98,354	109,125	19,19,424	..	..	..	..	3,864	67,965
" crude (c)	1,898	17,082	6,458	1,29,160	1,988	34,443	..	..	..	..	6,388	1,11,799
" tablets (d)	1,789	18,701	23,242	4,64,658	24,222	4,67,532	..	..	..	..	809	15,827
Other quinine salts (e)	386	4,220	2,132	53,300	1,677	39,699	..	..	..	..	841	17,821
Cinchona febrifuge and other mixed alkaloids (f)	43,113	2,59,163	48,930	6,36,090	44,228	4,30,818	..	..	..	..	47,815	4,64,435
Other cinchona products (g)	81	810	..	..	2	20	..	..	..	..	79	790
Other stores, oil, chemicals, etc.	..	1,31,278	..	1,02,109	..	1,43,530	..	7,220*	..	..	..	83,337

(a) Bark (old stock) @ As. 8 per lb. and fresh receipts @ As. 12 per lb. Issues at As. 10-84,252 per lb.  
 (b) and (c) Quinine sulphate—purified and crude—o'd stock @ Rs. 9 per lb. and fresh receipts—purified @ Rs. 21 per lb. and crude @ Rs. 20 per lb. Issues—purified @ Rs. 17-8922 per lb. and crude @ Rs. 17-3014 per lb.  
 (d) Quinine sulphate tablets—Treatments @ Re. 1 per box; tins @ Rs 9 per lb. (gross weight) of tablets; fresh receipts—tins @ Rs. 20 (net) per lb.  
 (e) Quinine alk'oid—old stock @ Rs. 12 per lb.; other quinine salts at d net quinine salt contents of tablets @ Rs. 10 per lb.; fresh receipts of quinine alk'oid @ Rs. 25 per lb.; other quinine salts and net quinine salt contents of tablets @ Rs. 25 per lb. Issues @ Rs. 23-6725 per lb. alk'oid @ Rs. 25 per lb.; other quinine salts and net quinine salt contents of tablets @ Rs. 6 per lb.; fresh receipts—Totaquina @ Rs. 16 per lb.; other mixed alkaloids @ Rs. 13 per lb. Reinforced cinchona febrifuge tablets @ Rs. 6 per lb. (gross wt.) of tablets.  
 (g) Other cinchona products—@ Rs. 10 per lb.; fresh receipts @ Rs. 25 per lb.  
 Mungpoo pharmaceutical bark is not taken into account. Opening balances are taken at same rates as before. This year's receipts are taken at revised rates. Rates for issues and closing balances have been taken at intermediate ones as derived from calculations to keep total value of debit equal to total value of credit.

\* Includes (i) losses in transit . . . . . Ra. 2,113  
 (ii) shortage found on verification . . . . . " 5,107  
 Ra. 7,220

REVIEW—*contd.*

Stock of quinine sulphate crude and miscellaneous items of stores were not verified. Other stocks were verified by me.

MUNGPOO, }  
The 29th August, 1944.

M. SEN,  
Quinologist to the Government of Bengal.

*Certificate and remarks of the Head of the Department.*

It is certified that the figures in the store accounts represent a substantially true account of affairs and they agree with the figures recorded in the departmental register. The closing balance was not in excess of requirements.

CALCUTTA, }  
The 5th January, 1945.

S. C. SEN,  
Superintendent, Cinchona, Bengal.

## AUDIT CERTIFICATE.

The store accounts of the Government Quinine Factory at Mungpoo were test audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

The bark and quinine products have been valued at rates fixed by the Department as usual.

CALCUTTA, }  
The 16th January, 1945.

A. K. CHAKRAVARTI,  
Examiner, Outside Audit, Bengal.

## AUDIT COMMENTS.

The stock ledger for miscellaneous stores, oils, chemicals, etc., started from August 1942 showed quantity accounts only, but this year value accounts are being shown in the ledger of the opening balance, purchases and the annual closing balance, but not of the issues. It was stated that the maintenance of value accounts of issues which were large would involve great clerical labour. The balances of the miscellaneous stores, etc., have not been physically verified.

An account of the stores and stock of the Government Quinine Sale Depot at Calcutta, together with a schedule showing the quantities sent out of the Depot for sale at the various depots in the districts but remaining unsold at the end of the year, has been furnished by the Superintendent, Cinchona, Bengal, which is also attached. This account has not been audited this year.

## Stores and Stock of the Government Quinine Sale Depot, Calcutta, for the year 1943-44.

Particulars of Stores	Opening balance		Receipts.		Utilisation, issues, etc. shortage, loss, etc.,		Depreciation, written off		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	*Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	2	3	4	5	6	7	8	9	10	11
1	Rs.		Rs.		Rs.		Rs.		Rs.	
1. Quinine sulphate powder G S.	88 (lbs.)	3,265	82,748 (lbs.)	30,61,658	81,252 (lbs.)	30,01,306	2 (lbs.)	74	1,594 (lbs)	58,617
2. Quinine sulphate powder B. P.	.	..	1,159 "	42,883	981 "	36,279	13 "	463	178 "	6,004
3 Quinine sulphate tablet 49B (Gross)	416 "	13,304	1,057 "	33,824	1,473 "	47,128	..	..	..	..
4 Quinine sulphate tablet 49B (Net).	..	..	1,000 "	40,000	1,000 "	40,000	..	..	..	..
5. Quinine sulphate tablet 5 grs.	..	..	24,720 "	9,88,780	23,139 "	9,25,560	16 "	630	1,581 "	63,220
6 Quinine sulphate tablet 5 grs.	..	..	35,609 (Nos)	1,020	22,800 (Nos.)	633	..	..	12,800 (Nos)	367
7 Quinine Hydrochlor powder G S	53 "	2,700	285 (lbs.)	14,554	253 (lbs)	13,148	..	..	80 (lbs)	4,106
8 Quinine Hydrochlor powder B P	..	..	430 "	21,962	92 "	4,705	..	..	398 "	17,257
9 Quinine Bihydrochlor powder.	..	..	911 "	48,738	714 "	38,192	..	..	197 "	10,546
10. Quinine Bihydrochlor powder B P	25 "	1,350	52 "	2,785	73 "	3,892	..	..	4 "	242
11. Quinine Hydrochlor tablets	..	..	7,400 (Nos)	311	2,350 (Nos.)	99	..	..	5,050 (Nos)	212
12. Quinine Bihydrochlor tablets	..	..	3,100 "	143	3,100 "	143	..	..	..	..
13 Quinine Bisulphate tablets	..	..	3,000 "	105	3,000 "	105	..	..	..	..
14 Quinine Treatments	9,812(Box)	49,083	5,196(Box)	25,979	14,896(Box)	74,931	..	..	22(Box)	110
15 Quinine Tar Tartrate	..	..	1 (oz)	..	1 (oz.) (Laboratory expenditure)	..	..	..	..	..
16 Quinordine (Mass)	..	..	2 (lbs)	28	2 (lbs.)	28	..	..	..	..
17 Tota-Quina	100	2,750	1 "	28	51 "	1,403	..	..	50 (lbs.)	1,375
18 Quinine reinforced chinin febrifuge tablets.	66(Box)	166	..	..	..	..	..	..	66(Box)	166

Stores and Stock of the Government Quinine Sale Depot, Calcutta, for the year 1943-44—contd.

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc. shortage, loss, etc.,		Depreciation, written off.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	*Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
19. Cinchona febrifuge powder .	936 (lbs.)	18,725	24,698 (lbs.)	4,93,960	25,336 (lbs.)	5,06,715	4 (lbs.)	80	298 (lbs.)	5,970
20. Cinchona febrifuge tablets (3½ grs.)	1,038 "	23,880	1,897 "	43,631	2,935 "	67,511	5 "	115	..	..
21. Cinchona febrifuge tablets (5 grs.)	..	..	2,350 "	54,050	1,932 "	44,436	..	..	418 "	9,614
22. Cinchonine Sulphate .	..	..	9 (oz.)	16	9 (oz.)	16	..	..	..	..
23. Cinchonidine Sulphate .	..	..	9 "	30	9 (oz.)	30	..	..	..	..
24. Cinchonidine Tor Torate .	..	..	1 "	..	1 (oz.) (Laboratory experiment.)	..	..	..	..	..
25. Cinchona Ledergina Bark .	..	..	43 (lbs.)	43	43 (lbs.)	48	..	..	..	..
26. Cinchona S. Bark .	..	..	23 "	23	23 "	23	..	..	..	..

\* Out of these issues stores as per schedule below were at various depots in the districts for purposes of sale. The stock was verified by the Manager.

CALCUTTA,	A. M. MUKHERJEE,	CALCUTTA,	S. C. SEN,
} Manager, Government Quinine Sale Depot. The 3rd January, 1945.		} Superintendent, Cinchona, Bengal.	

Schedule.

Quinine Sulphate Powder .	..	..	..	..	9,069 lbs. 9 ozs.
Quinine Sulphate Tablet (by weight)	..	..	..	..	3,442 " 9 "
" " (by number)	..	..	..	..	2,000 Nos.
Quinine Treatment boxes .	..	..	..	..	2,080 boxes.
Quinine Hydrochloride .	..	..	..	..	202 lbs. 14 ozs.
Quinine Bi-hydrochloride .	..	..	..	..	118 " 15 "

AUDIT COMMENTS.

As the store accounts of the Sale Depot, Calcutta, for 1943-44 have not been audited this year, audit is not in a position to certify the accuracy of the store accounts.

CALCUTTA,	A. K. CHAKRAVARTI,
} Examiner, Outside Audit, Bengal.	
The 16th January, 1945.	

*Store Accounts of the Mungpoo Cinchona Plantation for 1943-44.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark . . . . .	123,995	61,997	107,093	5,39,547	896,000	4,48,000	307,088	1,53,544
Manures, implements and other stores . . . . .	..	3,608	..	6,065	..	5,873	..	3,800

The stock was verified by the Manager.

L. G. RICHARDS,  
*Manager,*  
Government Cinchona Plantation,  
Mungpoo.

*Certificate and remarks of the Head of the Department.*

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Department.

S. C. SEN,  
*Superintendent,*  
Cinchona, Bengal.

MUNGPOO, }  
The 30th December, 1944. }

CALCUTTA, }  
The 8th January, 1945. }

*Store Accounts of the Munsong Cinchona Plantation for 1943-44.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issue, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
Cinchona bark . . . . .	lbs.	Ra.	lbs.	Ra.	lbs.	Ra.	lbs.	Ra.
	413,057*	2,06,529*	994,523	4,97,262	986,023	4,43,012	591,557	2,60,778
Manure implements and other stores . . . . .	..	3,901	..	12,911	..	14,340	..	2,472

\* The discrepancy in the opening balance from the closing balance of the previous year is due to some correction subsequently made.

MUNSONG, }  
 The 6th January, 1945. }  
 G. H. FOTHERGILL,  
*Manager,*  
*Cinchona Plantation,*  
*Munsong, Khampong P. O.*

The stock was verified by the Manager.

*Certificates and remarks of the Head of the Department.*

It is certified that the figures in the store accounts represent a substantially true account of affairs and that they agree with the figures recorded in the departmental register. The closing balance was not in excess of requirements.

CALCUTTA, }  
 The 19th January, 1945. }  
 The store accounts of the Cinchona Plantations at Mungpo and Munsong for the year 1943 44 were not locally test-audited.  
 S. C. SEN,  
*Superintendent, Cinchona, Bengal.*

*Audit Comments under Plantation.*

**Grant No. 28.—Miscellaneous Departments.**  
See also the Audit Report.

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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head " 47.—Miscellaneous Departments "</b>	Rs.	Rs.	Rs.
<i>Labour and Emigration.</i>			
<b>A.—LABOUR—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 26,000		
R. . . . .	—720	25,280	24,436
<i>Authorised or Voted—</i>			
O. . . . .	68,750		
R. . . . .	27,060	95,810	94,486
Col. 1.—Mainly due to the creation of certain new posts (Rs. 15,160) and grant to Labour Welfare Organisations (Rs. 10,490).			—1,324
<b>B.—INSPECTOR OF FACTORIES—</b>			
O. . . . .	1,70,360		
R. . . . .	—40,020	1,30,340	1,28,727
Col. 1.—Mainly due to leave, transfer and retirement of officers and delay in filling up temporary vacancies.			—1,613
<i>Inspection and Tests.</i>			
<b>C.—INSPECTOR OF STEAM BOILERS—</b>			
<i>Charged—</i>			
R. . . . .	20	20	20
<i>Authorised or Voted</i>			
O. . . . .	1,33,350		
R. . . . .	—12,540	1,20,810	1,20,290
Col. 1.—Mainly due to leave, transfer and retirement of officers and delay in filling up temporary vacancies.			—520
<i>Statistics.</i>			
<b>F.—PROVINCIAL STATISTICS—</b>			
O. . . . .	650		
R. . . . .	50	700	625
Col. 1.—Mainly due to leave, transfer and retirement of officers and delay in filling up temporary vacancies.			—75
<i>Miscellaneous.</i>			
<b>G.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS.</b>	6,450	6,450	
<b>H.—EXAMINATIONS.</b>	100	98	—2
<b>I.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—</b>			
O. . . . .	5,730		
R. . . . .	157	5,887	5,887
<b>J.—ADMINISTRATION OF THE BENGAL MONEY LENDERS' ACT, 1940—</b>			
<i>Charged—</i>			
O. . . . .	23,700		
R. . . . .	—780	22,920	22,643
<i>Authorised or Voted—</i>			
O. . . . .	21,780		
R. . . . .	—3,000	17,880	17,579
Col. 1.—Mainly due to the slowing down of the activities of the Department.			—301

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
I	2	3	4
<b>Major Head " 47.—Miscellaneous Departments "—concl'd.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>K.—MISCELLANEOUS—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	Rs. 720		
<i>R.</i> . . . . .	—80		
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	87,450		
<i>R.</i> . . . . .	—14,250		
	640	600	—40
	73,200	63,356	—9,844
Col. 1.—Mainly due to (1) no Court of Enquiry or Board of Conciliation being appointed under the Trade Disputes Act (Rs. 8,000), (2) temporary vacancies caused by deputation not being filled up (Rs. 9,380) and (3) provision for leave salaries not being required (Rs. 3,081), partly set off by (4) an addition of Rs. 10,000 on account of contribution payable to the Central Government for family budget investigation. Col. 4.—Debit for the contribution referred to in item (4) above was not passed on in time.			
<b>K-A.—RENT CONTROLLER</b>		5,097	+5,097
Col. 4.—Funds were not provided through a misapprehension.			
<b>L.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
<i>Charged—</i>			
<i>O.</i> . . . . .	4,800		
<i>R.</i> . . . . .	—280		
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . .	32,800		
<i>R.</i> . . . . .	2,280		
	4,520	4,509	—11
	35,080	35,147	+67
<b>M.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	..	8	+8
<i>Authorised or Voted</i> . . . . .	..	61	+61
<b>N.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE.—</b>			
<i>O.</i> . . . . .	12,160		
<i>R.</i> . . . . .	—10,157		
	2,003	..	—2,003
Col. 1.—Rs. 157 was reappropriated to sub-head I to meet dearness allowances and Rs. 10,000 to sub-head K.—Authorised or Voted, vide item (4) of the note thereunder. Col. 4.—The saving was not surrendered through oversight.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—220	..	+220
<i>Authorised or Voted</i> . . . . .	420	..	—420
<b>Surrender of withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
<i>R.</i> . . . . .	1,840		
<i>Authorised or Voted—</i>			
<i>R.</i> . . . . .	51,320		
	1,840	..	—1,840
	51,320	..	—51,320
<b>Total Grant No. 28—</b>			
<i>Charged</i> . . . . .	55,000	52,215	—2,785
<i>Authorised or Voted</i> . . . . .	5,40,000	4,77,803	—62,197

## REVIEW.

Charged savings were 5·1 and 1·8 per cent. of the original and the final appropriations against 11·6 and 3·1 per cent. respectively in the preceding year. In the Authorised or Voted section savings were 11·5 per cent. of the original grant and 2·2 per cent. of the final appropriation against 11·3 and ·8 per cent. respectively in 1942-43.

2. A loss of Rs. 352 being the amount of a pre-audit cheque which was stolen from the Audit Office and fraudulently encashed was written off by Government. The clerk suspected to have committed this offence was dismissed.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 50. —Civil Works "</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
<b>A. 1.—Land Revenue—</b>			
	Rs.		
O. . . . .	200	420	358
R. . . . .	229		
See Items 21 and 20 of Annexure A.			
<b>A. 2.—Provincial Excise—</b>			
O. . . . .	7,500	107	154
R. . . . .	7,393		
Col. 1.—Due to curtailment of expenditure on minor works owing to scarcity of materials. See item 29 of Annexure A.			
<b>A. 3.—Registration—</b>			
O. . . . .	30,900	4,900	2,379
R. . . . .	26,000		
Col. 1.—Mainly due to the postponement of a work (Rs. 11,700) and curtailment of expenditure on minor works (Rs. 11,000). Col. 4.—Mainly due to the minor works grant not being fully utilised owing to scarcity of materials. See items 21, 22 and 20 of Annexure A.			
<b>A. 4.—General Administration—</b>			
<i>Charged—</i>			
O. . . . .	29,500	2,200	2,247
R. . . . .	27,300		
Col. 1.—Mainly due to the postponement of non-essential works as a measure of economy. See item 29 of Annexure A.			
<i>Authorised or Voted—</i>			
O. . . . .	3,30,300	2,36,516	2,34,695
R. . . . .	93,784		
Col. 1.—Mainly due to (1) the payment of the cost of land for a work being made in the previous year (Rs. 50,000), (2) scarcity of materials (Rs. 28,695) and (3) curtailment of expenditure on minor works (Rs. 13,000). See items 1 to 3, 21, 23 and 20 of Annexure A.			
<b>A. 5.—Administration of Justice—</b>			
O. . . . .	59,300	25,447	14,281
R. . . . .	33,853		
Col. 1.—Mainly due to scarcity of materials and curtailment of expenditure on minor works. Col. 4.—Mainly due to the transfer of materials collected for a work to other works. See items 4, 5, 24 and 29 of Annexure A.			
<b>A. 6.—Jails and Convict Settlements—</b>			
<i>Charged—</i>			
O. . . . .	500		
R. . . . .	500		
See item 29 of Annexure			

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "59.—Civil Works"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—contd.</b>			
<b>A. 6.—Jails and Convict Settlements—contd.</b>			
Authorised or Voted—	Rs.		
O. . . . .	94,000	5,48,769	5,54,936
R. . . . .	4,54,769		
Col. 1.—Due to larger expenditure on a work for want of a proper estimate at the budget stage and post-budget decision to take up two works (Rs. 5,27,301), partly set off by a decrease owing to the postponement of two works and curtailment of expenditure on minor works (Rs. 72,535). See items 6 to 8, 25, 26 and 29 of Annexure A.			
<b>A. 7.—Police—</b>			
<i>Charged—</i>			
O. . . . .	1,000	..	..
R. . . . .	-1,000	..	..
Col. 1.—Same as under A. 4.—Charged. See item 20 of Annexure A.			
Authorised or Voted—			
O. . . . .	4,70,800	3,17,357	2,73,637
R. . . . .	-1,53,443		
Col. 1.—Mainly due to (1) scarcity of materials (Rs. 95,800), (2) non-settlement of contractor's claims during the year (Rs. 14,014), (3) postponement of a work pending the revision of the estimate (Rs. 25,000) and (4) curtailment of expenditure on minor works (Rs. 1,87,829), partly set off by additions owing to (5) the post-budget decision to take up two works (Rs. 87,000) and (6) acceptance of higher tendered rates owing to the rise in the prices of materials (Rs. 71,500). Col. 4.—Mainly due to (1) late allotment of funds for a work (Rs. 20,905) and (2) non-receipt of materials and non-settlement of contractors' claims (Rs. 17,717). See items 9 to 15, 21, 27 and 29 of Annexure A.			
<b>A. 9(a).—Education—</b>			
<b>European and Anglo-Indian—</b>			
O. . . . .	3,800	50	80
R. . . . .	-3,741	..	..
Col. 1.—Due to a work not being taken up owing to uncertainty about the arrival of steel materials on account of transport difficulties. See item 29 of Annexure A.			
<b>A. 9(b).—Education—General—</b>			
<i>Charged—</i>			
O. . . . .	200	..	26
R. . . . .	-200	..	+26
See item 29 of Annexure A.			
Authorised or Voted—			
O. . . . .	2,17,600	1,03,898	83,331
R. . . . .	-1,13,702		
Col. 1.—Due to (1) the postponement of a work till better times (Rs. 65,000), (2) failure on the part of the suppliers to supply materials for another work owing to the war conditions (Rs. 43,242) and (3) curtailment of expenditure on minor works (Rs. 5,460). Col. 4.—Mainly due to (1) stoppage of a work owing to occupation of the building by the Military and other departments and non-settlement of contractors' claims (Rs. 10,311) and (2) non-utilisation in full of the minor works grants (Rs. 9,023). See items 16, 17 and 29 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—contd.</b>			
<b>A. 10.—Medical—</b>			
<i>Charged—</i>			
O. . . . .	2,000	57	29
R. . . . .	1,943		
Col. 1.—Same as under A. 4.—Charged. See item 29 of Annexure A.			
<i>Authorised or Voted—</i>			
O. . . . .	1,05,800	32,568	26,313
R. . . . .	—73,232		
Col. 1.—Due to (1) the postponement of two works till better times (Rs. 60,618), (2) non-availability of cement for a work (Rs. 4,785) and (3) curtailment of expenditure on minor works (Rs. 7,820). Col. 4.—Mainly due to partial execution of a work. See items 21 and 29 of Annexure A.			
A. 11.—Public Health	..	—508	—508
See item 29 of Annexure A.			
<b>A. 12.—Agriculture—</b>			
<i>Charged—</i>			
O. . . . .	300	..	..
R. . . . .	—370	..	..
See item 29 of Annexure A.			
<i>Authorised or Voted—</i>			
O. . . . .	38,800	14,935	12,430
R. . . . .	—21,865		
Col. 1.—Mainly due to (1) the postponement of a work (Rs. 16,830) and (2) curtailment of expenditure on minor works (Rs. 8,500), partly set off by an addition of Rs. 3,770 on account of the previous year's habitees for a work. Col. 4.—Mainly due to non-utilisation in full of the minor works grants. See items 18 to 20, 28 and 29 of Annexure A.			
<b>A. 13.—Veterinary—</b>			
O. . . . .	2,200	17	9
R. . . . .	—2,183		
Col. 1.—Due to curtailment of expenditure on minor works. See item 29 of Annexure A.			
<b>A. 15.—Industries—</b>			
O. . . . .	15,600	4,600	3,637
R. . . . .	—11,000		
Col. 1.—Due to the postponement of a work (Rs. 6,600) and curtailment of expenditure on minor works (Rs. 5,000). See item 29 of Annexure A.			
<b>A. 16.—Civil Works—</b>			
<i>Charged—</i>			
O. . . . .	1,400	600	594
R. . . . .	—800		
See item 29 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>conold.</i></b>			
<b>A. 16.—Civil Works—<i>conold.</i></b>			
Authorised or Voted—	Rs.		
O. . . . .	20,000	} 2,532	2,357
R. . . . .	—17,468		
Col. 1.—Mainly due to curtailment of expenditure on minor works. See item 29 of Annexure A.			
<b>A. 17.—Stationery and Printing—</b>			
O. . . . .	800	} ..	..
R. . . . .	—800		
See item 29 of Annexure A.			
<b>A. 18.—Miscellaneous Departments—</b>			
O. . . . .	9,000	} 1,240	2,919
R. . . . .	—7,760		
Col. 1.—Due to curtailment of expenditure on minor works. See item 20 of Annexure A.			
<b>B.—ORIGINAL WORKS—COMMUNICATIONS—</b>			
<i>Charged—</i>			
O. . . . .	3,000	} ..	..
R. . . . .	—3,000		
Col. 1.—Same as under A. 4.—Charged. See item 34 of Annexure A.			
<i>Authorised or Voted—</i>			
O. . . . .	13,17,700	} 6,55,815	6,75,343
R. . . . .	—6,61,885		
Col. 1.—Decrease of Rs. 8,38,743 mainly due to the postponement of works, scarcity of materials, non-payment of cost of land for a work and transfer of materials already collected to military works, partly set off by an increase of Rs. 1,76,858 mainly on account of execution of a work in advance of the programme, acquisition of land for a work, enhancement of rates of tender and late decision to charge the expenditure on a work to Provincial instead of to Defence Estimate. See items 30 to 59 of Annexure A.			
<b>C.—REPAIRS—</b>			
<i>Charged—</i>			
O. . . . .	4,50,000	} 4,17,035	4,08,872
R. . . . .	—32,965		
<i>Authorised or Voted—</i>			
O. . . . .	42,50,000	} 54,13,882	54,91,894
R. . . . .	11,63,882		
Col. 1.—Due to larger expenditure on the maintenance of roads to make them fit for heavy military traffic.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 50.—Civil Works "—contd.</b>			
<b>D.—ESTABLISHMENT—</b>			
Gross—			
Charged—	Rs.		
O. . . . .	2,86,000	} 2,70,000	} 2,71,841
R. . . . .	-16,000		
Authorised or Voted . . . . .			+1,341
Authorised or Voted . . . . .	15,00,000	15,54,805	+54,805
Deduct—Recoveries—			
Charged . . . . .	-13,000	3,87,850	+4,00,850
Col. 4.—Due to the withdrawal of departmental charges levied on Defence and R. A. F. works.			
Authorised or Voted . . . . .	-70,000	20,34,193	+21,04,193
Col. 4.—Same as under " Charged ".			
<b>E.—TOOLS AND PLANT—</b>			
Charged . . . . .	6,000	5,056	-944
Authorised or Voted—			
Gross—			
O. . . . .	1,31,000	} 79,938	} 74,333
R. . . . .	-51,062		
Authorised or Voted . . . . .			-1,056
Col. 1.—Purchase of certain tools and plant from abroad could not be made owing to the war conditions.			
Deduct—Recoveries . . . . .	..	-1,056	-1,056
<b>F.—GRANTS-IN-AID—</b>			
Charged—			
O. . . . .	4,03,500	} 4,04,242	} 4,04,242
R. . . . .	742		
Authorised or Voted—			-4,728
O. . . . .	20,62,541		
R. . . . .	-10,15,779		
Col. 1.—Mainly due to the withholding of payments to local bodies out of the grants from the Motor Vehicles Tax proceeds owing to non-availability and prohibitive cost of road materials.			
F. 2.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—			
Grants-in-aid towards improvement of existing communications excluding waterways (2nd Grant schemes)—			
O. . . . .	18,000	} ..	} ..
R. . . . .	-18,000		
Col. 1.—No funds were available for expenditure during the year.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50—Civil Works"—<i>concl.</i></b>			
<b>G.—SUSPENSE—</b>			
<i>Charged—</i>	Rs.		
R. . . . .	38,874	38,874	24,307
Col. 1.—Mainly due to the debiting of expenditure on the maintenance of certain roads to "Miscellaneous P. W. Advances" pending recovery from the Defence Estimate. Col. 4.—Mainly due to smaller debit than estimated. See Annexure B.			
<i>Authorised or Voted—</i>			
O. . . . .	—9,300	6,87,204	3,35,501
R. . . . .	6,46,504		
Col. 1.—Due to the increase in the stock balances of several divisions on account of the storing of a large quantity of road binder for emergent works. Col. 4.—Mainly due to a portion of road binder not arriving within the year owing to transport difficulties. See Annexure B.			—3,01,043
<b>H.—CHARGES IN ENGLAND—</b>			
<b>H. 1.—Secretary of State—</b>			
O. . . . .	6,680	12,520	12,514
R. . . . .	5,840		
Col. 1.—The cost of an appeal was heavier than had been expected.			—6
<b>H. 2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	4,280	5,000	4,983
R. . . . .	720		
<i>Authorised or Voted—</i>			
O. . . . .	4,800	4,920	4,800
R. . . . .	120		
<b>I.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		100	—91
<i>Authorised or Voted</i> . . . . .		100	—70
<b>For rounding—</b>			
<i>Charged</i> . . . . .		220	—220
<i>Authorised or Voted</i> . . . . .		—124	+121
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	43,672	43,672	—43,672
<i>Authorised or Voted—</i>			
R. . . . .	42,206	42,206	—42,206
<b>Total Grant No. 29.—Civil Works—</b>			
<i>Charged—</i>			
Gross . . . . .	11,88,000	11,22,206	—65,794
Deductions . . . . .	—13,000	3,87,850	+4,00,850
Net . . . . .	11,75,000	15,10,056	+3,35,056
<i>Voted—</i>			
Gross . . . . .	1,06,86,000	1,04,01,202	—2,84,798
Deductions . . . . .	—70,000	20,34,193	+21,04,193
Net . . . . .	1,06,16,000	1,24,35,485	+18,19,485

## REVIEW.

In the Charged section there were excesses of 28·5 and 33·5 per cent. over the original and the modified appropriations respectively, the corresponding savings in the previous year being 43·7 and 19·4 per cent.

In the Authorised or Voted section there were also excesses of 17·1 and 17·6 per cent. over the original grant and the modified appropriation respectively, the corresponding savings in 1942-43 being 60·5 and 12·4 per cent.

The excess expenditure in both the Charged and the Authorised or Voted sections was mainly due to the withdrawal of departmental charges levied on Defence and R. A. F. works, *vide* sub-head D.—Establishment—*Deduct*—Recoveries.

2. The gross establishment charges of the Communications and Buildings Branch of the Communications and Works Department during the year 1943-44 amounted to Rs. 18·27 lakhs against the total works outlay of Rs. 77·90 lakhs, *i.e.*, 23·45 per cent. against 27·77 per cent. in the previous year. A sum of Rs. 2·58 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other departments and Governments, while a sum of Rs. 26·80 lakhs representing establishment charges levied on Defence and R. A. F. works was refunded during the year. The net establishment charges, therefore, stood at Rs. 42·49 lakhs against *minus* Rs. 10·26 lakhs in the previous year and were 54·54 per cent. of the total works outlay.

3. A contract for the construction of a bridge provided *inter alia* that a sum of Rs. 43,600 being ten per cent. of the value of the work done was payable six months after completion and test. Due to the delay in carrying out the test, the amount which became payable on the 12th September 1941 was actually paid on the 9th December 1941. The contractors, however, claimed interest at nine per cent. per annum on the above amount for the period from the 12th September 1941 to the 22nd November 1941 only. On the advice of their legal officers Government decided to pay interest at five per cent. and a sum of Rs. 430 was accordingly paid as interest to the contractors. This was a nugatory expenditure which could have been avoided had the test been done in time.

4. The local inspection of a divisional office disclosed that a certain plot of land had been under the occupation of a Swimming Club up to the 31st March, 1939 without payment of any rent under a lease executed in 1888. A fresh lease for a term of 30 years was granted to the Club with effect from the 1st April, 1939 under which the Club was required to pay rent at Rs. 12,000 per annum for the first five years and at Rs. 15,000 per annum for the rest of the term. As there was no stipulation for the payment of any rent in the lease of 1888, no rent prior to the 1st April, 1939 could be recovered. It has been stated by Government that it was not out of any consideration that no stipulation for the payment of rent was made in the lease of 1888, but that the aspect of rent was entirely lost sight of.

5. The local inspection of a divisional office disclosed that an Executive Engineer made payments for the execution of a work at a rate higher than that approved by the Superintending Engineer. The extra payment on this account amounted to Rs. 1,504. Government condoned the irregularities and directed the Executive Engineer to avoid such irregularities in future.

6. The bulk of the expenditure from the proceeds of the tax imposed by the Bengal Motor Vehicles Tax Act, 1932 appears under the sub-head F. A duly verified

REVIEW—*contd.*

*Pro forma* account of the Bengal Motor Vehicles Tax Fund for the year 1943-44 is given below :—

	Rs.
1. Opening balance on the 1st April 1943 . . . . .	20,53,503
2. Net receipts . . . . .	14,04,551
3. Expenditure—	
	Rs.
(i) Cost of collection . . . . .	76,842
(ii) Statutory payment to the Calcutta Corporation . . . . .	4,50,000
(iii) Contribution to local bodies for the maintenance and construction of roads . . . . .	33,895
(iv) Contribution paid to the Howrah Bridge Commissioners for the maintenance of the new bridge . . . . .	2,00,000
(v) Expenditure other than those under (iii) and (iv) on the construction and maintenance of roads and bridges . . . . .	20,000
	Total . . . . .
	7,80,737
4. Closing balance on the 31st March 1944 . . . . .	26,77,377

7. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit used for the purpose of civil aviation, are credited as a block grant to the Central Road Fund, 15 per cent. of the block grant being retained as a Central Reserve. Out of the balance allocations are made for expenditure

- (a) in each Governor's Province,
- (b) elsewhere in British India and
- (c) in Indian States and administered areas

in the proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution of the Central Legislature in 1937 the portions allocated for expenditure in Governor's Provinces are retained by the Central Government. Allotments are made therefrom at 90 per cent. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Governor-General in Council to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to Provincial Governments and local bodies. In addition, special grants from the Reserve are also made by the Central Government for expenditure on such schemes as may be approved by them.

The amounts allotted to the Provinces are credited in the Provincial books to the deposit head "Subventions from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50.—Civil Works—Provincial" under the minor heads "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time an equivalent amount is transferred month by month to the deposit head by credit to the head "XXXIX.—Civil Works—Provincial—Transfers from Central Road Fund". The accounting procedure in respect of the schemes financed from the special grant from the reserve is the same as that for the ordinary allotments except that the actual expenditure incurred

## REVIEW—concl.

by the Provincial Government is debited month by month to the Central Government by credit to the deposit head and the adjustment by debit to the deposit head and credit to the revenue head is made on receipt of the intimation of acceptance of the debit.

An account of the subventions to end of the year 1943-44 is given below.

Opening balance on the 1st April 1943		Rs. 6,85,155		
1	To end of the year 1942-43.	During the year 1943-44.	Total to end of the year 1943-44.	
	2	3	4	
	Rs.	Rs.	Rs.	
<b>Allotments from the Central Road Fund—</b>				
(i) Ordinary	1,86,02,181	4,20,000	1,90,22,181	
(ii) Special grant from the reserve	12,48,132	15,109	12,63,241	
<b>Total</b>	<b>1,98,50,313</b>	<b>4,35,109</b>	<b>2,02,85,422</b>	
<b>Expenditure on projects financed from subventions from Central Road Fund—</b>				
(i) Ordinary	1,79,17,026	9,63,455	1,88,80,481	
(ii) Special grant from the reserve	12,48,132	15,109	12,63,241	
<b>Total expenditure</b>	<b>1,91,65,158</b>	<b>9,78,564</b>	<b>2,01,43,722</b>	
Closing balance on the 31st March 1944	6,85,155	—5,43,455	1,41,700	

The details of expenditure incurred during the year under review are given below :—

(a) Expenditure on Road Fund works classified as Communications	4,53,929
(b) Grants-in-aid	5,24,635
<b>Total</b>	<b>9,78,564</b>

The total commitments after the close of the year in respect of incomplete original works of the province financed from the Central Road Fund amounted to about Rs. 37 lakhs.

The credits and debits to the Fund as indicated in the above account were for amounts authorised by the existing rules of the fund and no diversion from the fund has yet been noticed in respect of the year 1943-44.

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

No. of items of work,	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More+ Less—.	Modified appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—</b>					
Original Works—Buildings—					
1.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
1. . . . .	1,00,000	75,500	72,845	—27,155	—2,055
Col. 5.—Due to scarcity of materials. Estimate Rs. 6,95,270; expenditure to end of 1943-44 Rs. 4,07,190; balance Rs. 2,88,080; in progress. See sub-head A. 4.—Authorised or Voted.					
2. . . . .	50,000	1,168	..	—50,000	—1,168
Col. 5.—See A. 4.—Authorised or Voted—Col. 1.—item (1). Estimate Rs. 6,95,338; expenditure to end of 1943-44 Rs. 3,38,393; balance Rs. 3,56,945; in progress. See sub-head A. 4.—Authorised or Voted.					
3. . . . .	1,13,500	1,13,500	1,13,500	..	..
Estimate Rs. 3,39,500; expenditure to end of 1943-44 Rs. 3,39,500; balance Nil; completed. See sub-head A. 4.—Authorised or Voted.					
4. . . . .	13,000	10,500	10,498	—2,502	—2
Col. 5.—Due to non-availability of materials. Estimate Rs. 2,15,000; expenditure to end of 1943-44 Rs. 15,907; balance Rs. 1,99,093; in progress. See sub-head A. 5.					
5. . . . .	1,800	747	747	—1,053	..
Estimate Rs. 57,806; expenditure to end of 1943-44 Rs. 44,806; balance Rs. 13,200; in progress. See sub-head A. 5.					
6. . . . .	20,000	..	..	—20,000	..
Col. 5.—Work postponed. Estimate Rs. 75,239; expenditure to end of 1943-44 Rs. 47,402; balance Rs. 27,777; in progress. See sub-head A. 6.—Authorised or Voted.					
7. . . . .	31,500	80	80	—31,420	..
Col. 5.—Work postponed owing to the war. Estimate Rs. 11,03,465; expenditure to end of 1943-44 Rs. 9,14,951; balance Rs. 1,88,514; in progress. See sub-head A. 6.—Authorised or Voted.					
8. . . . .	5,000	1,30,228	1,37,207	+1,32,207	+979
Col. 5.—Larger expenditure for want of a proper estimate at the budget stage. Estimate Rs. 1,10,150; expenditure to end of 1943-44 Rs. 2,96,007; excess Rs. 1,85,857; in progress. See sub-head A. 6.—Authorised or Voted.					
9. . . . .	9,500	3,640	3,212	—6,288	—428
Col. 5.—Due to smaller expenditure than the estimated amount. Estimate Rs. 1,61,482; expenditure to end of 1943-44 Rs. 1,13,975; balance Rs. 47,507; in progress. See sub-head A. 7.—Authorised or Voted.					

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Buildings—contd.</b>					
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.</b>					
10. . . . .	69,800	17,000	16,915	—52,885	—85
Col. 5.—Due to non-availability of materials and labour. Estimate Rs. 1,16,635; expenditure to end of 1943-44 Rs. 53,445; balance 63,190; in progress. See sub-head A. 7.—Authorised or Voted.					
11. . . . .	2,300	3,400	2,339	+99	—1,001
Estimate Rs. 64,237; expenditure to end of 1943-44 Rs. 60,033; balance Rs. 3,274; in progress. See sub-head A. 7.—Authorised or Voted.					
12. . . . .	28,500	13,586	6,828	—21,672	—6,758
Col. 5.—Due to non-settlement of contractors' claims for certain items of work. Col. 6.—Fire buckets, extinguishers and heating stores were not received and contractors' claim was not settled during the year. Estimate Rs. 2,27,643; expenditure to end of 1943-44 Rs. 2,47,763; excess Rs. 20,120; in progress. See sub-head A. 7.—Authorised or Voted.					
13. . . . .	30,000	5,000	3,039	—26,961	—1,961
Col. 5.—Work held in abeyance pending the revision of the estimate. Estimate Rs. 79,491; expenditure to end of 1943-44 Rs. 16,546; balance Rs. 62,945; in progress. See sub-head A. 7.—Authorised or Voted.					
14. . . . .	41,000	1,12,500	91,595	+50,595	—20,905
Col. 5.—Due to acceptance of higher tendered rates owing to the rise in the prices of materials. Col. 6.—Due to late allotment of a sum of Rs. 21,000. Estimate Rs. 2,18,055; expenditure to end of 1943-44 Rs. 2,39,406; excess Rs. 21,351; in progress. See sub-head A. 7.—Authorised or Voted.					
15. . . . .	50,000	7,000	6,197	—43,803	—803
Col. 5.—Due to scarcity of materials. Estimate Rs. 53,600; expenditure to end of 1943-44 Rs. 6,197; balance Rs. 47,403; in progress. See sub-head A. 7.—Authorised or Voted.					
16. . . . .	1,25,000	60,000	49,689	—75,311	—10,311
Col. 5.—Work postponed till better times. Col. 6.—Due to non-settlement of the contractors' claims within the year. Estimate Rs. 8,89,587; expenditure to end of 1943-44 Rs. 5,19,100; balance Rs. 3,70,487; in progress. See sub-head A. 9 (b)—Authorised or Voted.					
17. . . . .	58,500	15,258	14,045	—44,455	—1,213
Col. 5.—Due to failure on the part of the suppliers to supply materials. Estimate Rs. 1,37,374; expenditure to end of 1943-44 Rs. 14,045; balance Rs. 1,23,329; in progress. See sub-head A. 9 (b)—Authorised or Voted.					

ANNEXURE A—*contd.**Detailed statement of expenditure on important new works—contd.*

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original Works—Buildings—<i>contd.</i></b>					
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the budget—<i>concl.</i></b>					
18.	2,900	650	646	—2,254	—4
Col. 5.—The work of painting the compound roads was postponed. Estimate Rs. 6,46,628; expenditure to end of 1943-44 Rs. 6,02,800; balance Rs. 43,828; in progress. See sub-head A. 12.—Authorised or Voted.					
19.	17,200	370	397	—16,803	+27
Col. 5.—Due to the postponement of the work of the supplementary estimate. Estimate Rs. 2,74,217; expenditure to end of 1943-44 Rs. 2,40,662; balance Rs. 33,555; in progress. See sub-head A. 12.—Authorised or Voted.					
20.	4,000	5,936	5,701	+1,701	—235
Estimate Rs. 65,117; expenditure to end of 1943-44 Rs. 72,542; excess Rs. 7,425; in progress. See sub-head A. 12.—Authorised or Voted.					
<b>II.—Other major works for which specific provision was made in the budget—</b>					
21. Collectively . . . . .	1,31,600	38,207	30,067	—1,01,533	—8,140
Col. 5.—Mainly due to the postponement of certain works and non-availability of materials. Col. 6.—Mainly due to partial execution of a work. See sub-heads A. 1, A. 3, A. 4, A. 7 and A. 10.—(Authorised or Voted).					
<b>III.—Major works for which specific provision was not made in the budget—</b>					
22.		150	106	+106	—44
Estimate Rs. 12,439; expenditure to end of 1943-44 Rs. 9,070; balance Rs. 3,369; in progress. See sub-head A. 3.—Authorised or Voted.					
23.		2,544	2,417	+2,417	—127
Col. 5.—Due to a change in the classification of a work from 'minor' to 'major'. Estimate Rs. 10,797; expenditure to end of 1943-44 Rs. 5,022; balance Rs. 5,775; in progress. See sub-head A. 4.—Authorised or Voted.					
24.			—10,289	—10,289	—10,289
Cols. 5 and 6.—Due to transfer of materials collected for the work to other works. Estimate Rs. 3,21,175; expenditure to end of 1943-44 Rs. 1,18,735; balance Rs. 2,02,440; in progress. See sub-head A. 5.					
25.		96,076	99,521	+99,521	+3,445
Col. 5.—Due to the post-budget decision to execute some additional works. Estimate Rs. 1,29,064; expenditure to end of 1943-44 Rs. 1,84,967; excess Rs. 55,903; in progress. See sub-head A. 6.—Authorised or Voted.					
26.		3,00,000	3,01,718	+3,01,718	+1,718
Col. 5.—Due to the post-budget decision to take up the work. Estimate Nil; expenditure to end of 1943-44 Rs. 3,26,595; excess Rs. 3,26,595; in progress. See sub-head A. 6.—Authorised or Voted.					

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Buildings—concl'd.</b>					
III.—Major works for which specific provision was not made in the budget—concl'd.					
27. . . . .		80,000	69,041	+69,041	—10,950
Col. 5.—Due to the post-budget decision to take up the work. Col. 6.—Due to non-settlement of the contractor's claim. Estimate (for electrical portion only) Rs. 9,197; expenditure to end of 1943-44 Rs. 69,041; excess Rs. 59,844; in progress. See sub-head A. 7.—Authorised or Voted.					
28. . . . .		3,770	3,770	+3,770	..
Col. 5.—Liabilities of the previous year. Estimate Rs. 69,590; expenditure to end of 1943-44 Rs. 64,566; balance Rs. 5,024; in progress. See sub-head A. 12.—Authorised or Voted.					
IV.—Minor Works—					
29.—Collectively—					
Charged . . . . .	34,900	2,857	2,896	—32,004	+39
Col. 5.—Mainly due to the postponement of non-essential works as a measure of economy. See sub-heads A. 4, A. 6, A. 7, A. 9(b), A. 10, A. 12, and A. 16 (charged).					
Authorised or Voted . . . . .	4,90,500	1,89,955	1,79,094	—3,20,406	—10,861
Col. 5.—Mainly due to the curtailment of expenditure on minor works. See sub-heads A. 1 to A. 18 (Authorised or Voted).					
<b>Total—Original Works—Buildings—</b>					
Charged . . . . .	34,900	2,857	2,896	—32,004	+39
Authorised or Voted . . . . .	14,04,600	12,92,774	12,10,994	—1,93,606	—81,780
<b>Original Works—Communications—</b>					
Works met from Provincial Revenues—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
30. . . . .	96,000	1,05,000	1,04,364	+8,364	—636
Estimate Rs. 1,39,336; expenditure to end of 1943-44 Rs. 1,64,363; excess Rs. 25,027; in progress. See sub-head B.—Authorised or Voted.					

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

No. of items of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More + Less—.	Modified appro- priation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works Communications—contd.					
Works met from Provincial Revenues—concl'd.					
II.—Other major works for which specific provision was made in the budget—					
31.—Collectively . . . . .	12,400	25,133	25,100	+12,700	—33
Col. 5.—Mainly due to a work being taken up in advance of the programme.					
III.—Major works for which specific provision was not made in the budget—					
32. . . . .	..	4,500	4,233	+4,233	—207
Col. 5.—Reappropriated from the repairs grant with a view to reducing future maintenance charges. Estimate Rs. 48,185; expenditure to end of 1943-44 Rs. 46,271; balance Rs. 1,914; in progress. See sub-head B.—Authorised or Voted.					
33. . . . .	..	..	62,731	+62,731	+62,731
Col. 5.—No provision was made as the work was expected to be completed during the previous year. Col. 6.—No allotment could be made by reappropriation for want of savings. Estimate Rs. 73,600; expenditure to end of 1943-44 Rs. 97,987; excess Rs. 24,487; in progress. See sub-head B.—Authorised or Voted.					
IV.—Minor works—					
34.—Collectively—					
Charged . . . . .	3,000	..	..	—3,000	..
Col. 5.—Due to the postponement of non-essential works as a measure of economy.					
Authorised or Voted . . . . .	20,800	25,467	25,026	+4,236	—441
Col. 5.—Mainly due to a reappropriation from the repairs grant with a view to reducing the future maintenance charges for a work.					
Total Works met from Provincial Revenues—					
Charged . . . . .	3,000	..	..	—3,000	..
Authorised or Voted . . . . .	1,29,200	1,00,100	2,21,454	+92,254	+61,354
Works financed from the subventions from the Central Road Fund—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
35. . . . .	75,000	35,000	41,135	—33,865	+6,135
Col. 5.—Bridge materials ordered from abroad were not received during the year. Col. 6.—Certain materials were received at the last moment. Estimate Rs. 7,32,162; expenditure to end of 1943-44 Rs. 3,94,080; balance Rs. 3,38,102; in progress. See sub-head B.—Authorised or Voted.					

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
36. . . . .	500	—20,042	—21,072	—21,572	—130
Col. 5.—Due to the transfer of materials collected for the work to other works. Estimate Rs. 3,01,000; expenditure to end of 1943-44 Rs. 1,53,074; balance Rs. 2,38,526; in progress. See sub-head B.—Authorised or Voted.					
37. . . . .	6,500	3,600	2,805	—3,635	—735
Col. 5.—Due to the postponement of arboricultural operations owing to high rates of tender. Estimate Rs. 4,41,564; expenditure to end of 1943-44 Rs. 4,33,370; balance Rs. 8,104; in progress. See sub-head B.—Authorised or Voted.					
38. . . . .	13,000	—10,511	—10,350	—23,350	+161
Col. 5.—Due to the transfer of materials collected for the work to another work. Estimate Rs. 0,29,448; expenditure to end of 1943-44 Rs. 7,84,801; balance Rs. 1,44,047; in progress. See sub-head B.—Authorised or Voted.					
39. . . . .	14,000	43,601	12,388	—1,612	—31,213
Col. 6.—Due to non-payment of the cost of land. Estimate Rs. 3,07,194; expenditure to end of 1943-44 Rs. 1,56,068; balance Rs. 2,12,126; in progress. See sub-head B.—Authorised or Voted.					
40. . . . .	75,000	23,007	15,030	—59,070	—7,137
Col. 5.—Due to the postponement of the construction work. Col. 6.—Due to the failure of the contractor to supply stone chips in time. Estimate Rs. 3,85,635; expenditure to end of 1943-44 Rs. 2,01,769; balance Rs. 1,83,866; in progress. See sub-head B.—Authorised or Voted.					
41. . . . .	23,500	..	—1,025	—25,425	—1,025
Col. 5.—Work postponed. Col. 6.—Materials collected for the work were transferred to other works. Estimate Rs. 5,44,351; expenditure to end of 1943-44 Rs. 2,02,203; balance Rs. 2,82,058; in progress. See sub-head B.—Authorised or Voted.					
42. . . . .	50,000	49,507	49,714	—286	+147
Estimate Rs. 0,20,221; expenditure to end of 1943-44 Rs. 4,87,148; balance Rs. 4,42,073; in progress. See sub-head B.—Authorised or Voted.					
43. . . . .	2,00,000	33,800	34,451	—1,65,549	+651
Col. 5.—Mainly due to non-payment of land acquisition charges and difficulty in collecting materials for want of transport facilities. Estimate Rs. 7,97,784; expenditure to end of 1943-44 Rs. 0,23,960; balance Rs. 1,73,824; in progress. See sub-head B.—Authorised or Voted.					

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
44.	2,00,000	6,500	6,464	—1,93,536	—36
Col. 5.—Work postponed. Estimate Rs. 6,56,657; expenditure to end of 1943-44 Rs. 3,20,407; balance Rs. 3,36,250; in progress. See sub-head B.—Authorised or Voted.					
45.	1,63,000	51,793	63,251	—99,740	+11,458
Col. 5.—Due to scarcity of materials. Col. 6.—Mainly due to unforeseen payment of the cost of land and settlement of contractor's claims towards the close of the year. Estimate Rs. 21,43,726; expenditure to end of 1943-44 Rs. 15,11,724; balance Rs. 6,32,002; in progress. See sub-head B.—Authorised or Voted.					
46.	1,03,000	—3,700	—7,508	—1,10,508	—3,808
Col. 5.—Mainly due to the transfer of materials collected for the work to military works. Col. 6.—The value of certain materials transferred could not be ascertained in time. Estimate Rs. 12,00,408; expenditure to end of 1943-44 Rs. 11,75,731; balance Rs. 33,677; in progress. See sub-head B.—Authorised or Voted.					
47.	45,000	38,000	37,338	—7,662	—662
Col. 5.—Due to less expenditure than estimated. Estimate Rs. 1,48,454; expenditure to end of 1943-44 Rs. 1,36,083; balance Rs. 12,371; in progress. See sub-head B.—Authorised or Voted.					
48.	1,00,000	10,000	7,626	—92,374	—2,374
Col. 5.—Work postponed due to high rates of tender. Estimate Rs. 1,30,114; expenditure to end of 1943-44 Rs. 56,222; balance Rs. 73,892; in progress. See sub-head B.—Authorised or Voted.					
49.	1,00,000	1,81,200	1,81,975	+81,975	+775
Col. 5.—Due to enhancement of rates of tender and also to speedy execution of work. Estimate Rs. 11,94,300; expenditure to end of 1943-44 Rs. 4,11,099; balance Rs. 7,82,601; in progress. See sub-head B.—Authorised or Voted.					
50.	20,000	26,000	25,472	+5,472	—528
Col. 5.—Due to the payment of the cost of steel rods indented for in the previous year. Estimate Rs. 74,301; expenditure to end of 1943-44 Rs. 86,306; excess Rs. 12,005; in progress. See sub-head B.—Authorised or Voted.					
III.—Major works for which specific provision was not made in the budget—					
51.		500	602	+602	+102
Estimate Rs. 2,65,457; expenditure to end of 1943-44 Rs. 44,971; balance Rs. 2,20,486; in progress. See sub-head B.—Authorised or Voted.					

ANNEXURE A.—*contd.*

*Detailed statement of expenditure on important new works—concl'd.*

No. of items of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More + Less—.	Modified appro- priation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>concl'd.</i></b>					
Original Works—Communications— <i>concl'd.</i>					
Works financed from the subventions from the Central Road Fund— <i>concl'd.</i>					
III.—Major works for which specific provision was not made in the budget— <i>concl'd.</i>					
52.			—9,166	—9,166	—9,166
Col. 5 and 6.—Due to the transfer of materials collected for the work to other works the value of which could not be ascertained during the year. Estimate Rs. 2,63,514; expenditure to end of 1943-44 Rs. 1,74,153; balance Rs. 89,361; in progress. See sub head B.—Authorised or Voted.					
53.		9,500	8,847	+8,847	—653
Col. 5.—Due to the cost of improvement of the road being met from the Provincial budget instead of from the Defence Estimate as hitherto. Estimate Rs. 5,93,247; expenditure to end of 1943-44 Rs. 1,37,720; balance Rs. 4,55,527; in progress. See sub-head B.—Authorised or Voted.					
54.		832	832	+832	..
Estimate Rs. 1,06,150; expenditure to end of 1943-44 Rs. 1,06,793; excess Rs. 648; in progress. See sub head B.—Authorised or Voted.					
55.			148	—150	—307
Estimate Rs. 7,39,104; expenditure to end of 1943-44 Rs. 7,21,295; balance Rs. 17,809; in progress. Sub head B.—Authorised or Voted.					
56.			17,744	15,108	+15,108
Col. 5.—Due to the late decision to charge the expenditure to Provincial instead of to Defence Estimate. Estimate Rs. 90,000; expenditure to end of 1943-44 Rs. 83,849; balance Rs. 12,811; in progress. See sub-head B.—Authorised or Voted.					
57.		433	433	+433	..
Estimate Rs. 1,28,191; expenditure to end of 1943-44 Rs. 1,20,023; balance Rs. 8,168; in progress. See sub-head B.—Authorised or Voted.					
58.			—417	—417	..
Estimate Rs. 14,07,565; expenditure to end of 1943-44 Rs. 14,18,078; excess Rs. 10,513; in progress. See sub-head B.—Authorised or Voted.					
59.				95	+95
Estimate Rs. 2,93,246; expenditure to end of 1943-44 Rs. 2,88,407; balance Rs. 4,839; in progress. See sub-head B.—Authorised or Voted.					
<hr/>					
Total—Works financed from the subventions from the Central Road Fund.	11,88,500	4,95,715	4,53,929	—7,34,571	—41,786
<hr/>					
Total—Original Works—Communications—					
Charged		3,000	..	—3,000	..
Authorised or Voted	13,17,700	6,55,815	6,75,383	—6,42,317	+19,568

## ANNEXURE A— contd.

## Important Comments.

Expenditure on works, maintenance and repairs appears under sub-heads A-1 to A.-18, B and C of this Grant. The figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	In lakhs of Rs.
Original appropriation . . . . .	74.60
Modified appropriation . . . . .	77.82
Expenditure . . . . .	77.00

The excess of Rs. 3.30 lakhs over the original appropriation was the net effect of an increase of Rs. 21.09 lakhs in the expenditure on certain works and a decrease of Rs. 17.79 lakhs in the expenditure on others. The more important excesses and savings are analysed below :—

*Excesses over the original appropriation.*

	In lakhs of Rs.
(a) On account of major works above Rs. 50,000 for which specific provision was made in the budget :—	
(i) Larger expenditure on a work for want of a proper estimate at the budget stage ( <i>vide</i> item 8 of the annexure) . . . . .	1.32
(ii) Acceptance of higher tendered rates owing to the rise in the prices of materials ( <i>vide</i> item 14 of the Annexure) . . . . .	.51
(iii) Enhancement of rates of tender and speedy execution of a work ( <i>vide</i> item 49 of the Annexure) . . . . .	.82
(b) On account of major works for which specific provision was not made in the budget :—	
(i) Post-budget decision to take up works ( <i>vide</i> items 25 to 27 of the Annexure) . . . . .	4.71
(ii) Provision for a work not made on the expectation that the work would be completed during the previous year ( <i>vide</i> item 33 of the Annexure) . . . . .	.63
(c) Larger expenditure on the maintenance of roads to make them fit for heavy military traffic. (See sub-head C.—Repairs—Authorised or Voted) . . . . .	12.42

*Savings in the original appropriation.*

(a) On account of major works above Rs. 50,000 for which specific provision was made in the budget :—	
(i) Scarcity of materials and labour ( <i>vide</i> items 1, 10, 15, 35 and 45 of the Annexure) . . . . .	2.58
(ii) Postponement of works owing to the war ( <i>vide</i> items 6, 7, 10, 40, 41, 44 and 48 of the Annexure) . . . . .	4.96
(iii) Payment of the cost of land for a work made in the previous year. ( <i>vide</i> item 2 of the Annexure) . . . . .	.50
(iv) Non-payment of land acquisition charges and difficulty in collecting materials for a work ( <i>vide</i> item 43 of the Annexure) . . . . .	1.66
(v) Failure on the part of suppliers to supply materials ( <i>vide</i> item 17 of the Annexure) . . . . .	.44
(vi) Transfer of materials to military and other works ( <i>vide</i> items 36, 38 and 46 of the Annexure) . . . . .	1.56

## ANNEXURE A—concl'd.

## Important Comments—concl'd.

	In lakhs of Rs.
(b) On account of other major works for which specific provision was made in the budget :—	
Postponement of works and non-availability of materials ( <i>vide</i> Item 21 of the Annexure) . . . . .	1·02
(c) On account of minor works (Buildings)—Curtailement of expenditure on minor works ( <i>vide</i> Item 29 of the Annexure) . . . . .	3·52

2. The expenditure exceeded the modified appropriation by Rs. 8,000 only.

3. The number of major works in progress during the year was 66 against 87 in the preceding year. The total expenditure to the end of 1943-44 on these works amounted to Rs. 1,57·58 lakhs against the total estimate of Rs. 2,20·12 lakhs. Only one major work was completed during the year against 2 in 1942-43, the expenditure thereon being Rs. 3·40 lakhs against the estimate of an equivalent amount (*vide* item 3 of the Annexure).

## ANNEXURE B.

(See sub-head G.)

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to Grant No. 10.—Irrigation.

The transactions under each unit of Suspense during 1943-44 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS.					
Suspense—					
Charged—					
Purchases . . . . .	—1,591	46,799	49,226	—2,426	—4,017
Stock . . . . .	..	..	..	..	..
Miscellaneous P. W. Advances	166	26,899	166	26,733	26,899
Total	—1,425	73,698	49,391	24,307	22,882
Authorised or Voted—					
Purchases . . . . .	—1,60,186	42,00,958	46,22,418	—4,21,460	—5,81,646
Stock . . . . .	1,39,321	11,41,518	5,14,744	6,26,774	7,66,095
Miscellaneous P. W. Advances	1,55,420	2,66,782	1,36,535	1,30,247	2,85,667
Total	1,34,555	56,09,258	52,73,697	3,35,561	4,70,116
GRAND TOTAL	1,33,130	56,82,956	53,23,088	3,59,868	4,92,998

## ANNEXURE C.

*Store Accounts of the Department of Communications and Works (Communications and Buildings) for the year 1943-44.*

Particulars of stores.	Opening balance.	Receipts during the year.	Disposal by utilisation or sales during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Timber . . . . .	13,400	2,168	5,748	..	9,880
2. Small stores . . . . .	858	206	94	..	970
3. House fittings . . . . .	49	..	..	..	49
4. Building materials . . . . .	25,475	2,18,658	1,68,016	..	76,117
5. Metals . . . . .	5,906	40,036	6,412	..	30,590
6. Fuel . . . . .	2,127	7,431	6,590	..	2,968
7. Painters' stores . . . . .	2,666	2,230	1,741	..	3,155
8. Miscellaneous stores . . . . .	74,123	8,68,651	3,22,210	1,878	6,18,686
9. Land and Kiln . . . . .	14,474	..	..	..	14,474
10. Storage . . . . .	123	2,138	2,055	..	206
<b>Total</b> . . . . .	<b>1,39,321</b>	<b>11,41,518</b>	<b>5,12,866</b>	<b>1,878</b>	<b>7,66,005</b>

The transactions under stock were heavy during the year due to the storing of large quantities of road dressing materials by several Divisions for emergent work. The increase in the closing balance of stock was mainly due to the fact that materials purchased against items 4, 5 and 8 could not be fully utilised during the year.

The book balance of stock for all the Public Works Divisions except one was reported to have been verified by the Sub-Divisional Officers concerned. The registers of stock of all the divisions except four were audited during local inspections. Revaluation of stock was also reported to have been conducted under the orders and supervision of the Divisional Officers concerned and steps were taken for the adjustment of the resultant profits and losses according to the P. W. Account rules.

See also the Audit Report

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 54.—Famine "</b>			
<b>A.—FAMINE RELIEF—</b>			
<b>A.1.—Salaries and Establishment—</b>			
<i>Charged—</i>	Rs.		
S. . . . .	12,000	12,000	13,675 +1,675
Col. 1.—Appointment of an officer not forecasted at the budget stage.			
<i>Authorised or Voted—</i>			
O. . . . .	2,00,000	83,09,112	46,19,090
S. . . . .	88,00,000		
R . . . . .	—6,90,888		
Col. 1.—Addition due to extra expenditure on account of (1) temporary poor houses, destitute camps and orphanages (Rs. 33,43,000), (2) emergency medical relief centres (Rs. 53,30,000) and (3) relief committees (Rs. 1,18,000). Reduction due to liabilities carried forward. Col. 4.—See paragraph 2 of the review.			
<b>A.4.—Gratuitous Relief—</b>			
<i>Charged—</i>			
O. . . . .	2,000	5,651	4,600
S. . . . .	4,000		
R. . . . .	—349		
Col. 1.—Addition due to large scale gratuitous relief in the form of relief kitchens, free distribution of cloth and blankets, grants for rebuilding huts blown down by cyclone, etc.			
<i>Authorised or Voted—</i>			
<i>Gross—</i>			
O. . . . .	1,90,00,000	3,50,09,850	3,42,87,967
S. . . . .	1,25,00,000		
R. . . . .	35,09,850		
Col. 1.—Same as under " charged ".			
<i>Deduct—Recoveries on account of price of rice, etc., supplied to non-official organisations—</i>			
R. . . . .	—15,000	—15,000	—13,31,739
Cols. 1 and 4.—Unforeseen recoveries on account of the supply of food grains to non-official organisations at concessional rates to enable them to open free kitchens.			
<b>A.5.—Miscellaneous—</b>			
O. . . . .	1,60,00,000	1,23,50,000	1,16,68,293
R. . . . .	—36,50,000		
Cols. 1 and 4.—Smaller expenditure on test relief works for want of sufficient labourers.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine"—<i>concl.</i></b>			
<b>A.—FAMINE RELIEF—<i>concl.</i></b>			
A.-6.— <i>Deduct</i> —Contribution from the Centre towards famine relief . . . . .	..	—3,00,00,000	—3,00,00,000
Col. 4.—Decision to treat the contribution from the Centre towards famine relief as a deduction from expenditure was made after the close of the year. See also paragraph 3 of the review.			
A.-7.—Charges in England—			
A.-7(1)—High Commissioner—			
<i>Charged</i> . . . . .	..	289	+289
A.-8.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	1	+1
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> —	Rs.		
R. . . . .	349	349	.. —349
Authorised or Voted—			
R. Gross . . . . .	8,31,038	8,31,038	.. —8,31,038
R. Deductions . . . . .	15,000	15,000	.. —15,000
<b>Totals—</b>			
<i>Charged</i> . . . . .	18,000	18,565	+565
Authorised or Voted—			
Gross . . . . .	5,65,00,000	5,05,75,350	—59,24,650
Deductions . . . . .	..	—3,13,31,739	—3,13,31,739
Net . . . . .	5,65,00,000	1,92,43,611	—3,72,56,389

### REVIEW.

In the Authorised or Voted Section savings were 65·9 and 65·4 per cent. of the grant and the modified appropriation respectively as compared with an excess of 1·1 per cent. in the previous year.

2. Grants made in lump under sub-head A.-1 were not distributed under the different primary units although the expenditure under the head exceeded Rs. 5 lakhs. It has been explained by the controlling authority that the expenditure incurred by the Public Health and Local Self-Government (Medical) Department on account of emergency medical relief centres booked under the head was not known to that authority and hence no distribution or control was possible.

## REVIEW—contd.

3. At the instance of Government the contribution of Rs. 3 crores from the Central Government towards famine relief was treated as a deduction from expenditure and adjusted under a new minor head "Deduct—Contribution from the Centre towards famine relief" (sub-head A-6) although the correct course was to treat it as revenue and take it under the receipt head "XLIX—Grants-in-aid from Central Government."

4. Various measures for relief of distress caused by famine were adopted during the year. Relief was given in cash as well as in grain doles. Gruel kitchens were established directly by Government as also under the management of non-official organisations to which grants in cash or kind were made. Supply of food grains at concessional rates was also made to these bodies. Arrangements for the free supply of cloth and blankets to destitutes were made and milk canteens were started for the supply of milk to infants and nursing mothers. The total expenditure on all these measures of gratuitous relief during the year amounted to Rs. 3,42,87,967.

Test relief works were carried out under the direct control and responsibility of the Collectors, and also through the agency of the District Boards. The amounts spent on this account were Rs. 87,76,639 and Rs. 28,91,654 respectively.

The charges for gratuitous relief and test works under the direct control and responsibility of the collectors were drawn on abstract bills without any details of the charges. In some cases, money was drawn from the treasury in exercise of the emergency powers vested in them under Treasury Rule 27 on simple receipts in anticipation of Government sanction. Detailed accounts for the major portion of the expenditure have not been received. Drawals of previous years also remained unaccounted for, to some extent. The following table shows the amounts drawn during the last three years for which detailed accounts were not received :—

	1941-42 In thousands of rupees.	1942-43 In thousands of rupees.	1943-44 In thousands of rupees.
1	2	3	4
Gratuitous Relief . . . . .	1,15	18,83	2,15,12
Test works under the direct control of the Collector. . . . .	5	11,49	84,23

In regard to the amount spent on test relief works through the District Boards orders of Government for recovery, if any, are awaited. Similar orders in respect of a sum of Rs. 13,45,812 spent in previous years are also awaited.

To facilitate payments in connection with relief operations in Midnapore and other areas affected by cyclone and flood, sums amounting to Rs. 50,55,076 (including the unexpended balance of the previous year) were placed at the disposal of the Additional Commissioner, Presidency and Burdwan Divisions, and later, of the Secretary, Revenue Department, and operated upon by them through a personal ledger account. Although detailed accounts for the major portion of the expenditure have been received, disbursement certificates were not furnished for Rs. 44,35,159 spent on gratuitous relief.

The Government of India made an *ex-gratia* grant of Rs. 3 crores to the Government of Bengal to meet one half of the expenditure on Famine Relief, subject to readjustment in the following year on the basis of the final actuals.

5. Local Audit of Famine Relief accounts could not be conducted in certain districts as the accounts relating thereto were not ready even a year after the transactions. Accounts of 1942-43 and 1943-44 in other districts showed the following irregularities :—

(1) Important initial account records like muster rolls, cash books and stock accounts were either not maintained at all or maintained in a defective manner.

Muster rolls showed absence of thumb impressions or signatures of the recipients, alteration of figures by overwriting and even absence of pay-master's signature in one case. Appreciable discrepancies were found in a few cases between the amounts of foodstuffs shown as issued in the District Office and the corresponding receipts by the circle officers. In the case of test relief works inaccurate and incomplete measurement books and absence of payees' receipts were very common.

(2) Arrangements for the custody and distribution of moneys withdrawn from treasuries for relief purposes were, in some cases, not wholly satisfactory. Large amounts of unspent balances were retained in hand indefinitely although these should have been promptly credited into the treasury. Sale-proceeds of articles were kept lying in sealed bags in relief centres for considerable lengths of time. Large cash advances were sometimes made to the distributing officers without the orders of the Collectors; but no account of their ultimate expenditure could be produced. A second and even a third advance was sometimes made without receiving accounts for the first advance.

(3) In some cases irregular payments appeared to have been made to avoid lapse of budget grant. Unauthorised and irregular payments were also made on certain occasions to mates under whom labourers were engaged for road construction and repairs.

6. *Famine Insurance Fund.*—This fund has been created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from the year 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 Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious draught, flood, earthquake and other natural calamities. The corpus of the Fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the Fund are invested. The transactions of the Fund during 1943-44 are shown below :—

	Rs.
Opening balance on 1st April 1943 . . . . .	15,42,367
Receipts during 1943-44 :—	
	Rs.
Transfer from the Revenue Account . . . . .	Nil
Interest receipts . . . . .	33,611
	33,611
Expenditure during 1943-44 . . . . .	Nil
Closing balance on 31st March 1944 . . . . .	15,75,978*

\*This is composed of Rs. 1,83,056 in cash and Rs. 13,92,922 in Government securities. The market value of the Government securities on the 31st March 1944 was Rs. 13,93,546.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions".</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 9,74,900	9,55,000	9,30,560	-24,440*
<i>R.</i> . . . . . -19,900			
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . . 78,50,800	70,00,800	77,72,704	+1,72,104
<i>R.</i> . . . . . -2,50,000			
Col. 1.—Based on actuals. Col. 4.—Mainly due to the pensionary charges debited by other Governments after the close of the year and expenditure during the last two months proving higher than anticipated.			
<b>B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL (OUTSIDE THE REVENUE ACCOUNT)—</b>			
<i>Charged</i> . . . . .	1,09,900	1,09,890	-10
<i>Authorised or Voted</i> . . . . .	2,74,400	2,74,367	-33
<b>C.—COMPASSIONATE ALLOWANCES—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 5,600	4,000	3,833	-167
<i>R.</i> . . . . . -1,600			
Col. 1.—Based on actuals.			
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . . 49,000	47,000	47,040	+940
<i>R.</i> . . . . . -2,000			
<b>E.—DONATIONS TO PROVIDENT FUNDS—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 5,500	5,000	2,342	-2,658
<i>R.</i> . . . . . -500			
Col. 4.—(1) Decision of Government for the closure of the account of an officer whose services were placed at the disposal of the Central Government was received after the close of the year (Rs. 1,658) and (2) expenditure during the closing months was less than anticipated.			
<i>Authorised or Voted</i> . . . . .	64,000	63,990	-1
<b>F.—GRATUITIES—</b>			
<i>Charged—</i>			
<i>R.</i> . . . . . 200	200	180	-20
<i>Authorised or Voted—</i>			
<i>O.</i> . . . . . 50,000	44,000	39,981	-4,019
<i>R.</i> . . . . . -6,000			
<b>G.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS—</b>			
<i>O.</i> . . . . . 300	..	..	..
<i>R.</i> . . . . . -300			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 55.—Superannuation Allowances and Pensions "—<i>contd.</i></b>			
<b>I.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	4,100	6,200	6,167
R. . . . .	2,100		
Col. 1.—Based on actuals.			
<b>J.—CHARGES IN ENGLAND—</b>			
<b>J.-1.—Secretary of State—</b>			
<b>J. 1(1).—Superannuation and retired allowances—</b>			
<b>J. 1(1)(i).—Pensions of Military and Navy Officers in respect of Civil employment (contribution payable under Section 156 of the Government of India Act, 1935)—</b>			
<i>Charged—</i>			
O. . . . .	2,56,000	2,66,000	2,65,398
R. . . . .	10,000		
<b>J.-2.—High Commissioner—</b>			
<b>J.-2(1).—Superannuation and retired allowances—</b>			
<b>J.-2(1)(i).—High Court Judges—</b>			
<i>Charged—</i>			
O. . . . .	2,00,000	2,08,000	2,06,278
R. . . . .	8,000		
<b>J.-2(1)(ii).—Indian Civil Service—</b>			
<i>Charged—</i>			
O. . . . .	7,28,000	7,40,000	7,28,476
R. . . . .	12,000		
<b>J.-2(1)(iii).—Other Civil Services in India—</b>			
<i>Charged—</i>			
O. . . . .	9,60,000	9,70,000	9,76,849
R. . . . .	10,000		
<b>Authorised or Voted—</b>			
O. . . . .	2,40,000	2,12,000	2,04,005
R. . . . .	-28,000		
<b>J.-2(1)(iv).—Compassionate Allowances—</b>			
<i>Charged—</i>			
O. . . . .	32,000	28,000	25,475
R. . . . .	-4,000		
<b>Authorised or Voted . . . . .</b>			
	4,000	3,990	-10

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions"—<i>concl.</i></b>			
<b>J.—CHARGES IN ENGLAND—<i>concl.</i></b>			
<b>J.-2.—High Commissioner—<i>concl.</i></b>			
<b>J.-2(1).—Superannuation and retired allowances—<i>concl.</i></b>			
<b>J.-2(1)(v).—Government contribution payable under the Indian Civil Service Family Pension Rules—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	12,000	14,000	13,768
R. . . . .	2,000		
Col. 1.—Based on the progress of actuals.			
<b>K.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	5,000	3,854	—1,146
Authorised or Voted . . . . .	500	301	—199
<b>L.—<i>Deduct</i>—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>			
<i>Charged—</i>			
O. . . . .	—25,000	—26,000	—19,900
R. . . . .	—1,000		
Col. 4.—Mainly due to the smaller number of charged officers in the Irrigation Department than was anticipated			
<i>Authorised or Voted—</i>			
O. . . . .	—76,000	—68,000	—73,291
R. . . . .	8,000		
<i>For rounding—</i>			
O. . . . .	200	..	..
R. . . . .	—200		
<b>Total—Major Head "55.—Superannuation Allowances and Pensions"—</b>			
<i>Charged—</i>			
O. . . . .	32,68,000	32,85,300	32,53,160
R. . . . .	17,300		
<i>Authorised or Voted—</i>			
O. . . . .	84,57,000	81,78,500	83,34,056
R. . . . .	—2,78,500		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Having—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55A.—Commutation of pensions financed from ordinary revenues".</b>			
<b>N.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—</b>			
<i>Charged—</i>			
O. . . . .	3,39,000	2,31,000	1,48,436
R. . . . .	-1,07,400		
Col. 1.—Due to a smaller number of obligatory commutation of pensions than originally anticipated (Rs. 71,000) and the failure of one applicant to appear before the Medical Board for commutation of pensions (Rs. 36,100). Col. 4.—Mainly due to (1) the failure of one applicant to draw the amount within the year (Rs. 41,688) and (2) the provision for payments in England made on the basis of past actuals not being required (Rs. 40,843).			
<i>Authorised or Voted—</i>			
O. . . . .	2,03,000	1,93,000	2,07,289
R. . . . .	-10,000		
<b>Major Head "83.— Payments of commuted value of pensions"</b>			
<b>O.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>			
<b>O.-1.—Payments in India—</b>			
<i>Charged—</i>			
O. . . . .	3,00,000	1,84,000	1,40,665
R. . . . .	-1,16,000		
Col. 1.—See N.—Charged—Col. 1. Col. 4.—See N.—Charged—Col. 4 (item 1).			
<i>Authorised or Voted—</i>			
O. . . . .	2,00,000	-1,90,000	2,07,289
R. . . . .	-10,000		
<b>O.-2.—Payments in England—</b>			
<b>(i) Par Value—</b>			
<i>Charged—</i>			
O. . . . .	40,000	48,600	7,767
R. . . . .	8,600		
Col. 1.—Based on actuals. Col. 4.—See N.—Charged—Col. 4 (item 2).			
<i>Authorised or Voted . . . . .</i>			
		5,000	-5,000
Col. 4.—See N.—Charged—Col. 4. (item 2.)			
<b>(ii) Loss or gain by exchange—</b>			
		..	14
			+14
<b>P.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
O. . . . .	-3,39,000	-2,31,600	-1,48,436
R. . . . .	1,07,400		
Cols. 1 and 4.—See N.—Charged.			
<i>Authorised or Voted—</i>			
O. . . . .	-2,03,000	-1,93,000	-2,07,289
R. . . . .	10,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 83.—Payments of commuted value of Pensions "—concl'd.</b>			
<b>Q.—Deduct—AMOUNT<sup>2</sup> RECOVERED FROM OTHER GOVERNMENTS—</b>			
<i>Charged</i> . . . . .	—1,000	..	+1,000
Col. 4.—Anticipation for the recovery of commuted value of pensions from other Governments did not materialise			
Authorised or Voted . . . . .	—2,000	..	+2,000
	Col. 4.— <sup>2</sup> Charged.		
<b>R.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—</b>			
<i>Charged</i> . . . . .	—19,300	—19,256	+44
Authorised or Voted . . . . .	—2,74,400	—2,74,307	+33
<b>Total—Major Head " 83.—Payments of commuted value of pensions "—</b>			
<i>Charged</i> . . . . .	—19,300	—19,256	+44
Authorised or Voted . . . . .	—2,74,400	—2,74,367	+33
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>	Rs.		
R. Gross . . . . .	1,96,500	1,96,500	.. —1,96,500
R. Deductions . . . . .	—1,06,400	—1,06,400	.. +1,06,400
Authorised or Voted—			
R. Gross . . . . .	3,06,500	3,06,500	.. —3,06,500
R. Deductions . . . . .	—18,000	—18,000	.. +18,000
<b>Total—Grant No. 31—</b>			
<i>Charged—</i>			
Gross . . . . .	39,72,000	35,69,932	—4,02,068
Deductions . . . . .	—3,34,300	—1,87,592	+1,96,708
Net . . . . .	35,87,700	33,82,340	—2,05,360
Authorised or Voted—			
Gross . . . . .	89,41,000	88,21,925	—1,19,075
Deductions . . . . .	—5,55,400	—5,54,947	+453
Net . . . . .	83,85,600	82,66,978	—1,18,622

**REVIEW.**

Charged savings were 5·7 and 3·3 per cent. of the original and the final appropriations as against 4·8 and 4 per cent. respectively in the preceding year. In the Authorised or Voted section the savings were 1·4 per cent. of the original grant as compared with 3·6 per cent. in the previous year. There was, however, an excess of 2·1 per cent. over the modified appropriation against a saving of 4 per cent. in 1942-43.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing".</b>			
<i>I.—Stationery.</i>			
<b>A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—</b>			
<i>Charged</i> . . . . .	900	..	—900
<b>Authorised or Voted—</b>			
O. . . . .	Rs. 12,20,000		
S. . . . .	5,97,000	18,41,081	19,11,668
R. . . . .	24,081		+70,587
Col. 1.—Due to (1) the liability of the previous year (Rs. 2,17,000), (2) higher cost of paper and larger demand for it in connection with rationing and other operations (Rs. 8,80,000) and (3) unusual demand of stationery articles towards the close of the year owing to the war (Rs. 24,081). Col. 4.—Same as in item 3 (Col. 1).			
<b>B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	14,500		
S. . . . .	4,000	14,987	17,554
R. . . . .	—3,513		+2,567
Col. 1.—Addition due to larger sale. Reduction due to the decision to use half sheets and both sides of the paper. Col. 4.—Due to larger sale during the closing month.			
<b>C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	1,23,500		
S. . . . .	60,000	1,54,706	1,39,430
R. . . . .	—28,704		—15,866
Col. 1.—Addition due to larger demand for plain paper and rise in its price. Reduction due to the inability of the supplying agency to supply the full quantity indented. Col. 4.—Same as for reduction in Col. 1.			
<i>II.—Printing.</i>			
<b>D.—GOVERNMENT PRESSES—</b>			
<b>D.1.—Pay of Officers—</b>			
<i>Charged</i> . . . . .	11,850	11,837	—13
<b>Authorised or Voted—</b>			
O. . . . .	27,040	24,663	24,662
R. . . . .	—2,377		—1
<b>D.2.—Pay of Establishment—</b>			
O. . . . .	8,14,740	8,15,700	8,07,178
R. . . . .	960		—8,522
<b>D.3.—Allowances, honoraria, etc.—</b>			
<i>Charged</i> . . . . .	250	241	—9
<b>Authorised or Voted—</b>			
O. . . . .	78,018	1,46,921	1,39,781
S. . . . .	7,000		—7,140
R. . . . .	61,903		
Col. 1.—Mainly due to (1) heavier printing and distribution of leaflets on behalf of the Civil Supplies Department (Rs. 7,000), (2) enhancement of the rate of dearness allowance (Rs. 60,892) and (3) unnecessary reappropriation through a misapprehension (Rs. 7,566).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56. —Stationery and Printing "—<i>contd.</i></b>			
<b>D. —GOVERNMENT PRISSES—<i>contd.</i></b>			
D. 4.—Contingencies—	Rs.		
O. . . . .	1,27,190		
S. . . . .	10,000		
R. . . . .	—17,437		
	1,19,753	1,20,243	+490
Col. 1.—Addition due to the distribution of leaflets on behalf of the Civil Supplies Department. Reduction mainly due to less expenditure on account of distribution of leaflets, gas and electricity than anticipated and non-availability of spare parts.			
D. 5.—Contract Contingencies—			
O. . . . .	43,580		
S. . . . .	3,000		
R. . . . .	6,806		
	53,386	50,843	—3,043
Col. 1.—Mainly due to the reasons stated in items (1) and (3) under sub-head D.-3—Authorised or Voted (Rs. 5,700), grant of dearness allowance to contingency menials (Rs. 2,000) and rise in the price of <i>hessian</i> bags and repairs to a lorry (Rs. 2,000).			
D. 6.—Mechanical Section—			
O. . . . .	20,600		
R. . . . .	—2,429		
	18,171	17,628	—543
D. 7.—Type Foundry Section—			
O. . . . .	4,600		
R. . . . .	—510		
	4,090	4,069	—21
D. 9.—Stores—			
O. . . . .	37,400		
S. . . . .	11,000		
R. . . . .	—2,827		
	45,573	44,314	—1,259
Col. 1.—Addition due to heavier printing.			
D. 10.—Additions to plant and machinery—			
O. . . . .	1,800		
R. . . . .	399		
	2,199	2,137	—12
D. 11.—Charges payable to other departments—			
O. . . . .	63,000		
S. . . . .	20,000		
R. . . . .	—1,063		
	81,937	81,928	—9
Col. 1.—Addition due to increase in rates charged for convict labour.			
D. 12.—Renewals and replacements from Depreciation Reserve	4,020	2,020	—2,600
Col. 4.—Due to loss of a certain article in transit through enemy action (Rs. 1,600) and non-completion of casting of types owing to gas rationing (Rs. 902).			
D. 13.— <i>Deduct</i> —Amount transferred from Depreciation Reserve	—4,620	—2,020	+2,600
Col. 4.—See D.-12.			
For rounding	32	..	—32

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing"—<i>contd.</i></b>			
<b>E.—PRINTING AT PRIVATE PRESSES—</b>			
	Rs.		
O. . . . .	5,000	7,778	—222
R. . . . .	3,000		
Col. 1.—Mainly due to unforeseen demands by some Departments for blocks, charts, lithographs, etc.			
<b>F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>			
O. . . . .	2,700	4,214	+1,048
R. . . . .	466		
F. F.— <i>Deduct</i> —Cost of printing work done for other Governments and Paying Departments—			
O. . . . .	—64,000	—41,588	—7,088
R. . . . .	29,500		
Col. 1.—Based on the progress of actuals. Col. 4.—A fluctuating item.			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
G. 1.—Leave salaries, deputation pay, overseas pay, etc.—			
Charged . . . . .	4,000	4,000	..
G. 2.—Cost of stores proper—			
O. . . . .	23,240	9,275	—10,510
R. . . . .	—3,455		
Cols. 1 and 4—Liabilities carried forward to 1944-45.			
G. 3.—Cost of stores purchased from Depreciation Reserve . . . . .			
	3,080	..	—3,080
Col. 4.—Liabilities carried forward to 1944-45.			
G. 4.— <i>Deduct</i> —Amount transferred from Depreciation Reserve for renewals and replacements . . . . .			
	—3,080	..	+3,080
Col. 4.—See G. 3.			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	100	7	—93
Authorised or Voted . . . . .	100	16	—84
<b>I.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
O. . . . .	64,800	..	..
R. . . . .	—64,800		
Col. 1.—Transfer of provision to the appropriate heads (Rs. 52,535) and overestimation (Rs. 12,265).			
For rounding—			
Charged . . . . .	—100	..	+100
Authorised or Voted . . . . .	160	..	—160

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56—Stationery and Printing"—<i>concl.</i></b>			
<b>Total—Major Head "56—Stationery and Printing"—</b>			
<i>Charged</i> . . . . .	17,000	16,085	—915
<b>Authorised or Voted—</b>	Rs.		
O. . . . . 28,08,000	33,20,000	33,40,680	+ 20,680
S. . . . . 7,12,000			
<b>Deposits and Advances—</b>			
<b>Deposits not bearing interest—Reserve Funds—</b>			
<b>J.—DEPRECIATION RESERVE FUND—</b>			
Government Presses . . . . .	7,700	2,020	—5,680
	Col. 4.—See D.-12 and G.-3.		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . . 20,500	20,500	..	—20,500
R. Deductions . . . . . —20,500	—20,500	..	+ 20,500
<b>Totals—</b>			
<i>Charged</i> . . . . .	17,000	16,085	—915
<b>Authorised or Voted—</b>			
Gross . . . . .	33,99,400	33,86,308	—13,092
Deductions . . . . .	—71,700	—43,608	+ 28,092
Net . . . . .	33,27,700	33,42,700	+ 15,000

## REVIEW.

In the Authorised or Voted section there was an excess of '5 per cent. over the grant against a saving of 11 per cent. in the previous year.

2. The transactions relating to "Depreciation Reserve Fund—Government Presses" appear under sub-head J in the Appropriation Accounts. The Depreciation Reserve Fund for the presses was constituted by the Government of Bengal with effect from the year 1927-28 to provide a reserve for meeting the cost of renewal and replacement of plant, machinery and furniture of the Government presses. The annual receipts of the Fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the presses during the year and (b) the book value of the plant, machinery and furniture disposed of during the year. The Fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

REVIEW—*contd.*

The position of the Depreciation Reserve Fund for the year 1943-44 is shown below :—

— 1	Opening balance. 2	Receipts. 3	Expendi- ture 4	Closing balance. 5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press . . . . .	2,66,529	(a) Nil	12	2,66,517
Press and Forms Department . . . . .	2,30,562	(a) Nil	2,008	2,28,554
Total . . . . .	4,97,091	(a) Nil	2,020	4,95,071

(a) Payment of contribution to the Fund has been suspended up to 1945-46 under orders of Government.

The debits to the Depreciation Reserve Fund of the Bengal Government Press and the Press and Forms Department during the year under report were for amounts authorised by the existing rules of the Fund and there was no diversion therefrom.

*Store Accounts of the Central Jail Press for the year 1943-44.*

— 1	Opening balance. 2	Receipts. 3	Issues. 4	Closing balance. 5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . . . .	2,35,637	10,19,197 (b)	9,52,332	3,02,502
Spare parts and petty plant . . . . .	11,531	1,246	2,000	10,777
Dead stock . . . . .	3,465	1,175	1,112	3,028
Other stores . . . . .	11,174	86,404 (c)	29,700	17,878

(b) Includes Rs. 49,621 on account of value of materials received during the year but adjusted in the next year ; also includes Rs. 16,806 on account of value of off-cuts, etc., used in previous years but not separately accounted for.

(c) Includes Rs. 257 on account of value of certain roller casting materials returned by the Bengal Government Press and taken in stock at market rate ; it has been included in "other stores" in purchase. Does not include value of certain stores received from Home of which the invoice was not received.

The stock was verified by the Travelling Auditors of the Inspector-General of Prisons, Bengal.

Certified that the figures represent a substantially true statement of facts and that the stock at the close of the year was not in excess of requirements.

CALCUTTA,  
The 15th December, 1944. }

C. HEATH,  
Press and Forms Manager, Bengal.

REVIEW—concl'd.

The store accounts of the Central Jail Press, Alipore, for the year 1943-44 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA, }  
The 18th December, 1944.

A. K. CHAKRAVARTI,  
Examiner, Outside Audit, Bengal.

Store Accounts of the Bengal Government Press and its branches for the year 1943-44.

—	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . . . .	58,820	4,82,498	4,44,895	96,423
Spare parts and petty plant . . . . .	7,240	7,922	6,992	8,170
Dead stock . . . . .	165	4,695	4,339	521
Other stores . . . . .	13,711	33,847	27,480	20,078

Verification of stock was done by officers not in charge of stores.

Certified that the figures represent a substantially correct statement of facts and that the stock at the close of the year was not in excess of requirements.

ALIPORE, }  
The 22nd November, 1944.

GEO. W. DAVIS,  
Superintendent,  
Government Printing, Bengal.

The store accounts of the Bengal Government Press and its branches for the year 1943-44 were test-audited under my supervision. The above accounts do not include the value of certain items of stores obtained from England, the invoices whereof were not received. Subject to this I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA, }  
The 19th December, 1944.

K. N. CHAUDHURI,  
Assistant Accounts Officer, Bengal.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57.—Miscellaneous ".</b>			
<b>A.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS—</b>			
Gross—	Rs.		
O. . . . .	50,000	} 3,15,000	3,90,869
R. . . . .	2,65,000		
Col. 1.—Due to increased allowances for the families of the Security prisoners. Col. 4.—Due to larger expenditure towards the close of the year than anticipated.			+ 75,869
<i>Deduct—Recoveries</i> . . . . .	—12,000	—12,096	—96
<b>B.—COST OF BOOKS AND PERIODICALS</b> . . . . .	400	..	—400
<b>C.—DONATIONS FOR CHARITABLE PURPOSES—</b>			
O. . . . .	84,400	} 1,21,564	1,09,090
R. . . . .	37,164		
Col. 1.—Mainly due to increased charges for the burial of paupers (Rs. 14,554) and enhancement of the rates of capitation allowance for famine orphans and others (Rs. 23,390). Col. 4.—Mainly due to overestimation of the final requirements (Rs. 8,814) and late sanction to the enhancement of the rate of capitation grant for a Society (Rs. 8,743), partly set off by larger expenditure on the burial of paupers than anticipated (Rs. 5,234).			—12,474
<b>D.—SPECIAL COMMISSIONS OF ENQUIRY—</b>			
<i>Charged—</i>			
R. . . . .	370	370	1,166
<i>Authorised or Voted—</i>			
R. . . . .	3,450	3,450	1,675
Col. 1.—Mainly due to unforeseen expenditure in connection with the Post-War Reconstruction Committee.			—1,775
<b>E.—PETTY ESTABLISHMENTS—</b>			
O. . . . .	2,68,800	} 2,53,800	2,42,961
R. . . . .	—15,000		
Col. 1.—Mainly due to increased charges for the burial of paupers (Rs. 14,554) and enhancement of the rates of capitation allowance for famine orphans and others (Rs. 23,390). Col. 4.—Mainly due to overestimation of the final requirements (Rs. 8,814) and late sanction to the enhancement of the rate of capitation grant for a Society (Rs. 8,743), partly set off by larger expenditure on the burial of paupers than anticipated (Rs. 5,234).			—10,839
<b>F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>			
<i>Charged</i> . . . . .		..	602
<i>Authorised or Voted—</i>			
O. . . . .	5,000	} 45,100	44,957
R. . . . .	40,100		
Col. 1.—Due to adjustment of larger irrecoverable loans and advances than anticipated— a fluctuating item.			—143
<b>G.—RENTS, RATES AND TAXES—</b>			
O. . . . .	43,000	} 47,700	44,067
R. . . . .	4,700		
Col. 1.—Due to adjustment of larger irrecoverable loans and advances than anticipated— a fluctuating item.			—3,633

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>H.—CONTRIBUTIONS—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	52,10,500	52,10,494	55,39,266
R. . . . .	—6		
Col. 4.—Mainly due to larger payments to local bodies on account of larger collections than anticipated under the Cess Act.			
<i>Authorised or Voted—</i>			
O. . . . .	10,30,400	10,30,974	10,80,700
R. . . . .	574		
<b>I.—MISCELLANEOUS DURBAR CHARGES—</b>			
O. . . . .	4,000	30	28
R. . . . .	—3,970		
Col. 1.—As no higher Indian titles were conferred on any person residing in Bengal no <i>Kheltat</i> was purchased and no Durbar was held formally to invest the recipients of honour.			
<b>J.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>			
<b>J.-1.—Rewards for destruction of wild animals—</b>			
<i>Charged—</i>			
O. . . . .	10	3	3
R. . . . .	—7		
<i>Authorised or Voted—</i>			
O. . . . .	1,500	322	200
R. . . . .	—1,178		
Col. 1.—Destruction of a smaller number of wild animals owing to the stoppage of shooting permits to outsiders.			
<b>J.-2.—Other items—</b>			
<i>Charged—</i>			
O. . . . .	500	130	130
R. . . . .	—370		
<i>Authorised or Voted—</i>			
O. . . . .	55,400	22,786	26,073
R. . . . .	—32,614		
Col. 1.—Mainly due to transfer of provision to other sub-heads from the general reserve of Rs. 40,000 provided under this head. Col. 4.—Due to larger expenditure in March than anticipated.			
<b>J.-3.—Control of Vagrancy—</b>			
<b>J.-3(i).—Pay of Officers—</b>			
O. . . . .	48,900	29,900	29,364
R. . . . .	—19,000		
Col. 1.—Due to the slow progress of construction of Vagrants' Home owing to scarcity of materials.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—<i>contd.</i></b>			
<b>J.—MISCELLANEOUS AND UNFORESEEN CHARGES—<i>concl'd.</i></b>			
<b>J.-3.—Control of Vagrancy—<i>concl'd.</i></b>			
<b>J.-3(ii).—Pay of Establishment—</b>			
	Rs.		
O. . . . .	59,966	} 32,906	30,189
R. . . . .	-27,000		
	Col. 1.—See J.-3(i).		
<b>J.-3(iii).—Allowances, honoraria, etc.—</b>			
O. . . . .	16,992	} 12,002	12,017
R. . . . .	-4,000		
	Col. 1.—See J.-3(i)		
<b>J.-3(iv).—Contingencies—</b>			
O. . . . .	7,80,000	} 2,50,000	3,02,197
R. . . . .	-5,30,000		
	Col. 1.—See J.-3(i). Col. 4.—Mainly due to unforeseen payments towards the close of the year for the acquisition of lands for the construction of Vagrants' Home (Rs. 11,615) and the manufacture of bricks for the same purpose (Rs. 15,756) and excessive surrender (Rs. 20,343).		
<b>J.-3(v).—Works—</b>			
O. . . . .	6,96,497	} 1,10,497	2,10,263
R. . . . .	-5,86,000		
	Col. 1.—See J. 3 (i). Col. 4.—Due to expenditure incurred by the Chief Engineer, Public Health Department, without intimation to the controlling authority (Rs. 73,766) and excessive surrender (Rs. 26,000.)		
For rounding . . . . .	-355	—	+355
<b>K.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
O. . . . .	160	} 20	..
R. . . . .	-140		
<b>M.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
O. . . . .	20,000	} ..	..
R. . . . .	-20,000		
	Col. 1.—The entire provision was surrendered, the additional expenditure on account of dearness allowance under sub-head E being met from savings under that sub-head.		
<b>For rounding—</b>			
Charged . . . . .	-10	..	+10
Authorised or Voted . . . . .	-60	..	+60
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b>Charged—</b>			
R. . . . .	13	13	..
<b>Authorised or Voted—</b>			
R. Gross . . . . .	8,87,914	8,87,914	-8,87,914

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57.—Miscellaneous "—concl'd.</b>			
<b>TOTALS—</b>			
<i>Charged</i> ? . . . . .	52,11,000	55,41,167	+ 3,30,167
<b>Authorised or Voted—</b>			
<i>Gross</i> . . . . .	31,65,000	25,24,740	—6,40,260
<i>Deductions</i> . . . . .	—12,000	—12,000	—00
<i>Net</i> . . . . .	31,53,000	25,12,644	—6,40,356

## REVIEW.

In the Charged section there was an excess of 6·3 per cent. over the original appropriation as compared with a saving of 8·6 per cent. in the preceding year. The excess was mainly contributed by sub-head H.

In the Authorised or Voted section there was a saving of 20·3 per cent. in the original grant and an excess of 10·9 per cent. over the modified appropriation as compared with savings of 23·5 and 8 per cent. respectively in the previous year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges".</b>			
<b>A—CHARGES IN INDIA—</b>			
<b>A.-1.—Charges incurred as a direct result of the war—</b>			
<b>A.-1-(a).—Press Censor—</b>			
<i>Charged—</i>			
<i>Gross—</i>			
	Rs.		
O. . . . .	18,940	18,397	18,396
R. . . . .	-543		
<i>Deduct—Recoveries of war charges—</i>			
O. . . . .	-18,940	-18,397	..
R. . . . .	543		
<b>Authorised or Voted—</b>			
<i>Gross—</i>			
O. . . . .	27,260	30,724	20,440
R. . . . .	3,464		
<i>Deduct—Recoveries of war charges—</i>			
O. . . . .	-27,260	-30,724	..
R. . . . .	-3,464		
<b>A.-1 (b).—Miscellaneous—</b>			
<b>A-1 (b) (i)—Extra Police Force (including extra staff for a seaplane base)—</b>			
<b>A.-1 (b) (i) (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	33,000	16,000	11,800
R. . . . .	-17,000		
Cols. 1 and 4.—Due to the abolition of some posts.			
<b>Authorised or Voted—</b>			
O. . . . .	34,000	33,200	48,750
R. . . . .	-800		
Col. 4.—Due to the adjustment of some arrear charges which could not be foreseen.			
<b>A.-1 (b) (i) (2).—Pay of Establishment—</b>			
O. . . . .	18,68,000	24,46,500	25,99,105
R. . . . .	5,78,500		
Col. 1.—Due to increase in the Police force. Col. 4.—Due to the entertainment of additional Police forces towards the close of the year.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63 —Extraordinary Charges"—<i>contd.</i></b>			
<b>A—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war—<i>contd.</i></b>			
<b>A.1.(b)—Miscellaneous—<i>contd.</i></b>			
<b>A-1 (b)(i)—Extra Police Force (including extra staff for a seaplane base)—<i>contd.</i></b>			
<b>A.1 (b) (i) (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	12,000	} 6,429	} 3,428
R. . . . .	—5,571		
Cols. 1 and 4.—See A-1 (b)(i)(1)—Charged.			
 <b>Authorised or Voted—</b>			
O. . . . .	3,50,000	} 8,24,500	} 7,91,544
R. . . . .	4,74,500		
Col. 1.—See A-1 (b)(i)(2)—Col. 1.			
 <b>A.-1 (b) (i) (4).—Contract Contingencies—</b>			
O. . . . .	30,000	} 86,400	} 81,588
R. . . . .	56,400		
Col. 1.—See A-1 (b)(i)(2)—Col. 1.			
 <b>A.- 1. (b) (i) (5).—Other Contingencies—</b>			
O. . . . .	6,12,000	} 13,69,000	} 14,20,888
R. . . . .	7,57,000		
Col. 1.—See A-1 (b)(i)(2)—Col. 1.			
 <b>A.-1 (b) (i) (6).—Works—</b>			
R. . . . .	1,85,200	1,85,200	55,498
Col. 1.—See A-1 (b) (i) (2)—Col. 1. Col. 4.—Fewer works carried out than anticipated.			
 <b>A.-1 (b) (i) (7)—Deduct—Recoveries of war charges—</b>			
<i>Charged</i> . . . . .		—15,000	—30,000
Col. 4.—Due to larger recoveries from the Central Government.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
A.-1.—Charges incurred as a direct result of the war— <i>contd.</i>			
A.-1(b).—Miscellaneous— <i>contd.</i>			
A.-1(b) (i)—Extra Police force (including extra staff, etc.)— <i>contd.</i>			
A.-1 (b) (i) (7)— <i>Deduct</i> —Recoveries of war charges— <i>contd.</i>			
Authorised or Voted—			
	Rs.		
O. . . . .	—12,35,000		
R. . . . .	—17,16,700		
	—29,51,700	—30,59,741	—7,08,041
Cols. 1 and 4.—Same as under charged.			
A.-1(b) (ii).—Extra Staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta—			
Gross—			
O. . . . .	58,400		
R. . . . .	13,400		
	71,800	71,312	—488
Col. 1.—Mainly due to the adjustment of the charges for telegrams between the Tea Controller and the Secretary of State for India not provided for in the original budget estimate.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—58,400		
R. . . . .	—13,400		
	—71,800	—72,000	—200
Col. 1.—Same as under "Gross".			
A.-1(b) (iii).—Provincial Transport Controller—			
<i>Charged</i> —			
Gross—			
O. . . . .	34,500		
R. . . . .	10,642		
	45,142	24,435	—20,707
Col. 1.—To meet the pay and allowances of the Provincial Rationing Authority and of a Special Officer. Col. 4.—Mainly due to the adjustment of the above charges under Grant No. 12.—General Administration—General Administration pending the final decision of Government (Rs. 9,552) and erroneous adjustment under A.-2 (i) (1)—Charged (Rs. 6,387).			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—34,500		
R. . . . .	11,929		
	—22,571	—22,571	..
Col. 1.—The Central Government agreed to reimburse only 50 per cent. of the expenditure instead of the total expenditure as originally anticipated.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
A.-1.—Charges incurred as a direct result of the war— <i>contd.</i>			
A.-1(b).—Miscellaneous— <i>contd.</i>			
A.-1(b) (iii).—Provincial Transport Controller— <i>concl'd.</i>			
Authorised or Voted—			
Gross—			
	Rs.		
R. . . . .	79,304	79,304	21,769
			—57,535
Col. 1.—To meet the pay and allowances of Assistant Transport Controllers and Technical Adviser, Producer Gas Plant, and their establishment charges. Col. 4.—Mainly due to the adjustment of a portion of the above charges under "Suspense" pending orders of the Central Government.			
<i>Deduct</i> —Recoveries of war charges—			
R. . . . .	—39,652	—39,652	..
Col. 1.—Recovery on the basis of 50 per cent. of the expenditure as agreed to by the Central Government.			
A.-1(b) (iv).—Victory Celebration in Bengal—			
Gross—			
R. . . . .	14,553	14,553	13,748
			—805
Col. 1.—To meet expenditure in connection with the celebration of Tunisia day.			
<i>Deduct</i> —Recoveries of war charges—			
R. . . . .	—14,000	—14,000	—13,108
			+892
Col. 1.—The Central Government agreed to reimburse the expenditure up to the limit of Rs. 14,000.			
A.-1(b) (v).—Separation and other allowances in non-family areas—			
<i>Charged</i> . . . . .	3,000	975	—2,025
Col. 4.—The expenditure is dependent on the war situation.			
Authorised or Voted—			
O. . . . .	2,00,000	70,000	66,160
R. . . . .	—1,30,000		
Col. 1.—See note under "Charged"—col. 4.			
A.-1(b) (vi).—Home Guard Organisation—			
O. . . . .	20,00,000	6,31,343	7,22,666
R. . . . .	—13,68,657		
Col. 1.—Expansion of the organisation was not made to the extent anticipated. Col. 4.—Larger expenditure towards the close of the year than anticipated.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war—<i>contd.</i></b>			
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A.-1(b) (vii).—Civil Supplies—</b>			
<b>A.-1(b) (vii) (1).—Directorate—</b>			
<b>Charged—</b>			
	Rs.		
O. . . . .	1,57,000	2,73,440	2,44,170
S. . . . .	37,000		
R. . . . .	79,440		
			—29,270
Col. 1.—Due to the expansion of the Civil Supplies Department. Col. 4.—Due to the adjustment of leave salaries of certain officers under Grant No. 12-General Administration—General Administration.			
<b>Authorised or Voted—</b>			
O. . . . .	2,89,000	39,40,900	27,54,567
S. . . . .	37,31,000		
R. . . . .	—70,100		
			—11,95,333
Col. 1.—Addition due to the expansion of the Civil Supplies Department, purchase of lorries for the transport of foodstuffs and erection of Twin Nissin huts for the storage of food grains. Reduction due to smaller expenditure on the construction of storage sheds than anticipated. Col. 4.—Mainly due to (i) non-entertainment of the full staff (Rs. 1,54,132), (ii) abandonment of the scheme for the construction of storage sheds (Rs. 8,77,177) and (iii) inability to carry out the anticipated purchase and repair of denial boats from the Central Government within the year (Rs. 1,55,937).			
<b>A.-1(b) (vii) (2).—Extra Police for dealing with offences relating to Civil Supplies—</b>			
<b>Charged—</b>			
O. . . . .	19,000	17,100	17,909
R. . . . .	—1,900		
			+809
<b>Authorised or Voted—</b>			
O. . . . .	1,20,000	1,62,929	88,452
R. . . . .	42,929		
			—74,477
Col. 1.—To meet the charges for daily allowance of the Civic Guards employed for the administration of the Food Grains Control Order and the cost of furniture and liveries for the increased staff. Col. 4.—Mainly due to non-entertainment of the full staff and later decision to adjust the daily allowances of Civic Guards under Grant No. 16-Police.			
<b>A.-1(b) (vii) (3).—Regional Controller—</b>			
<b>Charged—</b>			
O. . . . .	42,000	25,300	21,719
R. . . . .	—16,700		
			—3,581
Col. 1.—Mainly due to the abolition of the office of the Regional Controller and re-organisation of the Civil Supplies Department in the middle of the year. Col. 4.—Amount to be spent could not be ascertained in time owing to the re-organisation of the Civil Supplies Department.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war—<i>contd.</i></b>			
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A.-1(b) (vii).—Civil Supplies—<i>contd.</i></b>			
<b>A.-1(b) (vii) (3).—Regional Controller—<i>conold.</i></b>			
Authorised or Voted—			
O. . . . .	4,65,000		
R. . . . .	-1,48,900		
	3,16,100	2,82,305	-33,795
Cols. 1 and 4.—See notes under 'Charged'.			
<b>A.-1(b) (vii) (4).—Food Grains Purchasing Officer—</b>			
O. . . . .	73,000		
R. . . . .	-16,200		
	56,800	52,926	-3,874
Col. 1.—Mainly due to the abolition of the office of the Food Grains Purchasing Officer and re-organisation of the Civil Supplies Department in the middle of the year.			
<b>A.-1(b) (vii) (5).—Controller of Wheat and Wheat Products—</b>			
<i>Charged—</i>			
O. . . . .	22,000		
R. . . . .	-12,500		
	9,500	7,425	-2,075
Col. 1.—Mainly due to the abolition of the office of the Controller of Wheat and Wheat Products. Col. 4.—Amount to be spent could not be ascertained in time.			
Authorised or Voted—			
O. . . . .	91,000		
R. . . . .	-19,000		
	72,000	73,389	+1,389
Col. 1.—Same as under "Charged", Col. 1.			
<b>A.-1(b) (vii) (6).—Administration of the Cotton Cloth and Yarn (Control) Order—</b>			
O. . . . .	5,000		
R. . . . .	53,455		
	58,455	56,194	-2,261
Col. 1.—Due to the gradual expansion of the Department.			
<b>A.-1(b) (vii) (7).—Anti-hoarding Organisation and Village Committees.—</b>			
<i>Charged—</i>			
R. . . . .	3,100	3,100	3,119
			+19
Col. 1.—Entertainment of charged officers late in the year.			
Authorised or Voted—			
O. . . . .	16,83,000		
S. . . . .	1,41,000		
R. . . . .	-5,45,541		
	12,78,459	12,21,591	-56,868
Col. 1.—Addition due to the retention of the staff for a further period of two months. Reduction due to smaller expenditure on account of Jute Regulation staff. See note under L-6 of Grant No. 23.—Charges on account of Agriculture.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>				
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>				
<b>A.-1.—Charges incurred as a direct result of the war—<i>contd.</i></b>				
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>				
<b>A.-1(b) (vii).—Civil Supplies—<i>concl.</i></b>				
<b>A.-1(b) (vii) (8).—Distributing Trades Tribunal—</b>				
	Rs.			
O. . . . .	48,000	45,500	40,161	
R. . . . .	-2,500			-5,339
Col. 1.—The Tribunal was closed down earlier than anticipated.				
<b>A.1(b) (vii) (9).—Special Relief Organisation Office—</b>				
O. . . . .	15,000	5,600	1,767	
R. . . . .	-9,400			-3,833
Col. 1.—Due to the abolition of the office. Col. 4.—Contingent expenditure was less than anticipated.				
<b>A.-1(b) (vii) (10).—District Organisation—</b>				
<b>Charged—</b>				
R. . . . .	5,200	5,200	4,370	
-830				
Col. 1.—The expenditure was not anticipated at the budget stage.				
<b>Authorised or Voted—</b>				
O. . . . .	3,93,000	5,50,700	6,52,101	
S. . . . .	1,65,000			+1,01,401
R. . . . .	-7,300			
Col. 1.—Addition due to the expansion of the Civil Supplies Department. Col. 4.—Mainly due to increased tours.				
<b>A.-1(b) (vii) (11).—Controller of Rationing—</b>				
<b>Charged—</b>				
R. . . . .	22,394	22,394	17,069	
-5,325				
Col. 1.—Due to the introduction of the scheme of rationing in Calcutta and certain industrial areas in the middle of the year. Col. 4.—Due to the belated joining of some officers.				
<b>Authorised or Voted—</b>				
S. . . . .	26,15,000	33,42,433	22,35,364	
R. . . . .	7,27,433			-11,07,069
Col. 1.—See note under "Charged". Col. 4.—Mainly due to vacancies, extraordinary leave and liabilities carried forward.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war—<i>contd.</i></b>			
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A.-1(b) (viii).—Compensation for loss of personal effects of Government servants due to enemy action—</b>			
	Rs.		
R. . . . .	9,400	9,400	5,630 —3,770
Col. 1.—Post-budget decision to grant the compensation. Col. 4.—Due to smaller expenditure than anticipated.			
<b>A.-1(b) (ix).—Expenditure in connection with internees—</b>			
<b>Gross—</b>			
R. . . . .	100	100	133 +33
<b>Deduct—Recoveries of war charges—</b>			
R. . . . .	—100	—100	—133 —33
<b>A.-1(b) (x).—War Injuries Schemes—</b>			
Gross . . . . .		66,000	49,233 —16,767
Col. 4.—Mainly due to smaller expenditure owing to the improved condition of the war.			
<b>Deduct—Recoveries of war charges . . . . .</b>		—66,000	—58,373 +7,627
Col. 4.—Due to recovery from the Central Government on the basis of the revised estimate pending final adjustment in the following year.			
<b>A.-1(b) (xi).—Motor Spirit and Tyre Rationing Scheme—</b>			
<b>Charged—</b>			
<b>Gross . . . . .</b>		1,200	5,295 +4,095
Col. 4.—See paragraph 2 of the review.			
<b>Deduct—Recoveries of war charges . . . . .</b>		—1,200	.. +1,200
<b>Authorised or Voted—</b>			
Gross . . . . .		1,25,300	1,26,068 +768
<b>Deduct—Recoveries of war charges . . . . .</b>		—1,25,300	—1,32,500 —7,200
<b>A.-1(b) (xii).—Civil Representative, Eastern Army—</b>			
<b>Charged—</b>			
<b>Gross . . . . .</b>		33,000	29,008 —3,992
Col. 4.—Due to a vacancy.			
<b>Deduct—Recoveries of war charges . . . . .</b>		—16,500	—14,197 +2,303
Col. 4.—See note under "Gross."			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war—<i>contd.</i></b>			
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A.-1(b) (xi).—Civil Representative, Eastern Army—<i>concl'd.</i></b>			
<b>Authorised or Voted—</b>			
Gross . . . . .	7,000	2,250	—4,744
Col. 4.—Mainly due to the later decision to adjust the pay and allowances of an officer under Grant No. 12.—General Administration—General Administration (Rs. 3,000) and change of incumbent and reduction of one peon (Rs. 1,274).			
<i>Deduct</i> —Recoveries of war charges . . . . .		—1,037	—1,037
<b>A.-1(b) (xiii).—Scheme for the establishment of propoganda units—</b>			
Gross . . . . .	1,41,000	1,41,000	..
<i>Deduct</i> —Recoveries of war charges . . . . .	—70,500	—70,500	..
<b>A.-1(b) (xiv).—National War Front—</b>			
<b>Charged—</b>			
<b>Gross—</b>	Rs.		
R. . . . .	11,800	11,800	—123
Col. 1.—Due to delay in receipt of sanction from the Central Government.			
<i>Deduct</i> —Recoveries of war charges—			
R. . . . .	—11,800	—11,800	+123
Col. 1.—See note under "Gross".			
<b>Authorised or Voted—</b>			
<b>Gross—</b>			
R. . . . .	3,60,200	3,60,200	+15,474
Col. 1.—See note under "Charged—Gross".			
<i>Deduct</i> —Recoveries of war charges—			
R. . . . .	—3,60,200	—3,60,200	—1,266
Col. 1.—See note under "Charged—Gross".			
<b>A.-1(b) (xv).—Loss on sale of subsidised food—</b>			
<b>Charged . . . . .</b>		13,086	+13,086
Col. 4.—The loss could not be anticipated.			
<b>Authorised or Voted—</b>			
O. . . . .	3,50,00,000		
S. . . . .	1,35,80,000	5,00,00,000	3,84,18,075
R. . . . .	14,20,000		—1,15,81,925
Col. 1.—Anticipation of greater loss than originally forecasted. Col. 4.—Loss on sale to certain Government servants was not adjusted during the year.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
A. 1.—Charges incurred as a direct result of the war— <i>on II.</i>			
A. 1(b).—Miscellaneous— <i>contd.</i>			
A. 1(b) (xvi).—Grants-in-aid and contributions—			
Grants to the Calcutta Corporation— R.			
O. . . . .	10,50,000	15,50,000	15,50,000
R. . . . .	5,00,000		
Col. 1.—Post-budget decision to make an additional grant.			
A. 1(b) (xvii).—Touring Drama Party Scheme—			
Gross—			
R. . . . .	1,483	1,483	1,438
Col. 1.—Post-budget introduction of the scheme.			
<i>Deduct</i> —Recoveries of war charges—			
R. . . . .	—1,483	—1,483	—1,483
Col. 1.—See note under "Gross".			
A. 1(b) (xviii).—Administration of the Drugs			
Control Order, 1943—			
R. . . . .	35,476	35,476	18,543
Col. 1.—Post-budget introduction of the Drugs Control Order. Col. 4.—Mainly due to late entry in report of staff.			
A. 1(b) (xiv).—Song Publicity Scheme—			
Gross—			
R. . . . .	8,730	8,790	8,117
Col. 1.—Post-budget introduction of the scheme.			
<i>Deduct</i> —Recoveries of war charges—			
R. . . . .	—8,730	—8,730	—8,730
Col. 1.—See note under "Gross".			
A. 2.—Expenditure on Civil Defence—			
A. 2(i).—Poolable—			
A. 2(i) (1).—Direction and Organisation—			
<i>Charged</i> —			
O. . . . .	3,17,000	1,80,500	1,96,716
R. . . . .	—1,36,500		
Col. 1.—Mainly due to reversion of some officers and change in classification.			
<i>Authorised or Voted</i> —			
O. . . . .	91,43,000	1,41,16,000	1,40,94,537
R. . . . .	49,73,000		
Col. 1.—Mainly due to sanction of additional A. R. P. Organisations for new areas, extension of the concession of dearness allowance to A. R. P. personnel, grant of subsidy to certain A. R. P. personnel towards messing charges and of free rations to the A. R. P. personnel in certain bombed areas and execution of a larger number of works and increased cost thereof owing to difficulties in securing materials and labour. Col. 4.—The amount transferred to Grant No. 35—Capital outlay on Provincial Schemes connected with the War, 1939, on account of the cost of A. R. P. rationing schemes initially debited to this sub-head was less than anticipated.			

Major Head and Sub-head.	Final Grant or Appropriation.	*Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-2.—Expenditure on Civil Defence—<i>contd.</i></b>			
<b>A.-2(i).—Provable—<i>contd.</i></b>			
<b>A.-2(i) (II).—Fire-fighting—</b>			
Rs.			
O. . . . .	37,93,000	93,57,000	96,75,075
R. . . . .	55,64,000		
<p>Col. 1.—Due to the extension of A. R. P. measures and to the post-budget decision to execute big projects of fire stations, underground reservoirs, etc. Col. 4.—Mainly due to absence of provision for the payment of rent for certain fire stations made by the Land Acquisition Collector (Rs. 1,50,000) and a liability of the previous year (Rs. 1,72,471).</p>			
<b>A.-2(i) (III).—Medical Relief—</b>			
<i>Charged—</i>			
O. . . . .	25,000	23,500	22,500
R. . . . .	-1,500		
<i>Authorised or Voted—</i>			
O. . . . .	1,01,10,000	50,63,500	62,63,140
R. . . . .	-41,46,500		
<p>Col. 1.—See paragraph 2 of the review. Col. 4.—Mainly due to larger expenditure on account of first aid and ambulances towards the closing months.</p>			
<b>A.-2(i) (IV).—Shelters—</b>			
O. . . . .	13,14,000	35,47,000	25,11,012
R. . . . .	22,33,000		
<p>Col. 1.—Mainly due to increased demand for shelters owing to threats of enemy action. Col. 4.—Mainly due to slow progress of construction for want of materials.</p>			
<b>A.-2(i) (V).—Evacuation—</b>			
<i>Charged</i> . . . . .		2,057	+2,057
<p>Col. 4.—Evacuation expenses of the Public Service Commission Office were treated as charged expenditure after the close of the year.</p>			
<i>Authorised or Voted—</i>			
O. . . . .	18,22,000	4,28,452	4,22,811
R. . . . .	-13,93,548		
<p>Col. 1.—Mainly due to smaller expenditure than anticipated owing to the war conditions.</p>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

**Major Head " 63.—Extraordinary Charges "—*contd.*****A.—CHARGES IN INDIA—*contd.*****A.-2.—Expenditure on Civil Defence—*contd.*****A.-2(i) Poolable—*contd.*****A.-2(4) (VI).—Air Raid Precautions for Public Utility Undertakings—**

	Rs.			
O. . . . .	5,20,000	} 8,60,500	-	8,03,040
R. . . . .	3,49,500			

Col. 1.—Mainly due to increased expenditure on works in connection with the maintenance of public utility services and payment of grants during the year to the electrical concerns for works carried out by them.

**A.-2(i) (VII).—Relief of persons rendered homeless by air raid—****Charged—**

O. . . . .	21,000	} 9,000		4,953	-4,047
R. . . . .	-12,000				

Col. 1.—Mainly due to change of personnel. Col. 4.—Due to the adjustment of the leave salary of the Relief Control Officer under Grant No. 12—General Administration.

**Authorized or Voted—**

O. . . . .	37,35,000	} 28,60,000		26,98,617	-1,61,383
R. . . . .	-8,75,000				

Col. 1.—Mainly due to the abolition of one relief centre, opening of smaller number of relief centres and entertainment of smaller staff than anticipated owing to the improvement in the war situation (Rs. 11,50,000), partly set off by increased repair charges at relief camps owing to rise in the cost of materials and labour (Rs. 2,73,000). Col. 4.—Mainly due to liabilities being carried forward and a number of repair works not being completed within the year.

**A.-2(i) (VIII).—Provision to meet air raid damages on buildings—**

O. . . . .	2,47,000	} 19,000		8,182	-10,818
R. . . . .	-2,28,000				

Cols. 1 and 4.—Smaller expenditure due to less air raid damages.

**A.-2(i) (IX).—Civil War Deaths Organisation—**

O. . . . .	1,55,000	} 40,000		44,477	+4,477
R. . . . .	-1,15,000				

Col. 1.—See paragraph 2 of the review. Col. 4.—Cumulative petty excesses not reported in time by the local officers.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-2.—Expenditure on Civil Defence—<i>contd.</i></b>			
<b>A.-2(i)—Poolable—<i>contd.</i></b>			
<b>A.-2(i) (X).—Repair to Government Roads damaged by air raids—</b>			
O. . . . .	Rs. 23,000	} . 5,000	1,848
R. . . . .	—18,000		
Cols. 1 and 4.—Same as under A-2(i) (VIII).			
<b>A.-2(i) (XI).—Emergent Bridges—</b>			
R. . . . .	71,400	71,400	50,798 —20,602
Col. 1.—Post-budget decision to construct emergent bridges. Col. 4.—The bridges could not be completed during the year.			
<b>A.-2(i) (XII).—Miscellaneous—</b>			
<b>A.-2(i) (XII) (a).—Lighting restrictions—</b>			
O. . . . .	52,000	} 64,000	46,156 —17,844
R. . . . .	12,000		
Col. 1.—Mainly due to expenditure on white painting on the streets not anticipated at the budget stage. Col. 4.—Mainly due to smaller expenditure during the last two months.			
<b>A.-2(i) (XII)(b).—Rescue Work—</b>			
O. . . . .	17,90,000	} 16,30,000	16,28,233 —7,767
R. . . . .	—1,54,000		
Col. 1.—Mainly due to overestimation of requirements in the original budget.			
<b>A.-2(i) (XII)(c).—Disposal of Unexploded Bombs—</b>			
O. . . . .	75,000	} 27,600	26,814 —786
R. . . . .	—47,400		
Col. 1.—Formation of the sanctioned number of Bomb Reconnaissance parties was not completed.			
<b>A.-2(i) (XII)(d).—Camouflage—</b>			
O. . . . .	1,00,000	} 37,300	3,109 —34,191
R. . . . .	—62,700		
Col. 1.—Due to the transfer of the work to the Central Government. Col. 4.—Mainly due to the later decision to adjust the charges for camouflage of slit trenches under sub-head A-2(i) (IV).			
<b>A.-2(i) (XII)(e).—Regional plans in connection with food, fuel and sanitation—</b>			
O. . . . .	10,50,000	} 7,700	2,028 —5,672
R. . . . .	—10,42,300		
Col. 1.—Mainly due to change in the war situation. Col. 4.—Mainly due to the expenditure during the closing months being smaller than anticipated.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-2.—Expenditure on Civil Defence—<i>contd.</i></b>			
<b>A.-2(i)—Poolable—<i>contd.</i></b>			
<b>A.-2(l) (XII)(f).—Civil Transport—</b>			
	Rs.		
O. . . . .	20,23,000	20,45,600	34,68,051
R. . . . .	22,500		
Col. 4.—Mainly due to larger expenditure on account of compensation to the owners of motor vehicles requisitioned for A. R. P. and Civil Defence as well as on the maintenance and servicing of those vehicles.			
<b>A-2(i) (XII)(g).—Supply of identity discs—</b>			
O. . . . .	2,37,000	84,000	97,690
R. . . . .	-1,53,000		
Col. 1.—Due to supply of less number of discs by the Central Government. Col. 4.—Debit for discs supplied during the latter part of the year was not anticipated.			
<b>A-2(i) (XII)(h).—Disposal of carcasses and animals seriously injured by air raid—</b>			
R. . . . .	1,700	1,700	2,262
Col. 1.—See paragraph 2 of the review.			
<b>A.-2(i) (XII)(i).—Equipment centrally supplied—</b>			
R. . . . .	17,66,000	17,66,000	1,44,175
Col. 1.—No estimate was furnished by the Central Government at the budget stage. Col. 4.—Mainly due to smaller debits by the Central Government.			
<b>A-2(i) (XII)(j).—Air Raid Precautions for animals—</b>			
O. . . . .	43,000	43,600	42,191
R. . . . .	600		
<b>A.-2(i) (XII)(k).—Loss on sale of subsidised food to A. R. P. and Civil Defence Staff—</b>			
R. . . . .	25,00,000	25,00,000	2,80,708
Col. 1.—Post-budget decision to adjust under this sub-head the loss on account of the supply of food-staff to A. R. P. and Civil Defence staff. Col. 4.—Mainly due to non-adjustment within the year of the loss in the personal ledger accounts of the A. R. P. Controllers.			
<b>A.-2(i) (XIII)—Deduct—Recoveries of War Charges—</b>			
<b>Charged—</b>			
O. . . . .	-2,50,000	-1,60,000	-1,63,000
R. . . . .	90,000		
Col. 1.—Loss recovery due to reduction in the gross expenditure.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.		
1	2	3	4		
	Rs.	Rs.	Rs.		
<b>Major Head " 83.—Extraordinary Charges "—<i>contd.</i></b>					
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>					
<b>A.-2.—Expenditure on Civil Defence—<i>contd.</i></b>					
<b>A.-2(i)—Poolable—<i>contd.</i></b>					
<b>A.-2(i)(XIII)—<i>Deduct</i>—Recoveries of war charges—<i>contd.</i></b>					
Authorised or Voted—					
O. . . . .	Rs. —2,57,50,000	} —3,80,40,000	} —3,78,95,000	} +1,15,000	
R. . . . .	—1,22,90,000				
Col. 1.—Due partly to the arrears recovery in respect of the previous year and partly to increase in the gross expenditure.					
<b>A.-2(ii).—Non-poolable—</b>					
<b>A.-2(ii). (1)—A. R. P. Measures in respect of Government buildings and Government offices in hired buildings—</b>					
O. . . . .	2,57,000	} 2,18,000	} 2,14,493	} —3,507	
R. . . . .	—39,000				
Col. 1.—Based on the progress of actuals.					
<b>A.-2(ii) (2).—Repairs to road belonging to the Provincial Government not meant for the use by the public—</b>					
O. . . . .	12,000	} 5,300	} 1,503	} —3,797	
R. . . . .	—6,700				
Cols. 1 and 4.—Same as under A.-2(i) (VIII).					
<b>A.-2(ii) (3).—Miscellaneous—</b>					
O. . . . .	2,19,000	} 2,42,700	} 1,00,752	} —1,11,948	
R. . . . .	23,700				
Col. 4.—Mainly due to public demand for sand bags being very low (Rs. 28,782), scheme for camouflaging certain Government buildings in Calcutta not having matured (Rs. 27,500), debit for equipment not having been received from the Central Government (Rs. 71,000) and other miscellaneous charges being less than anticipated (Rs. 27,759), partly set off by larger expenditure on account of protection of records (Rs. 9,722) and obscuration of street lights (Rs. 3,825).					
<b>A.-2(iii).—Special—</b>					
<b>A.-2(iii). (1)—Grants to the Calcutta Corporation—</b>					
O. . . . .	3,00,000	} 11,30,000	} 7,07,996	} —4,22,004	
R. . . . .	8,30,000				
Col. 1.—See paragraph 2 of the review. Col. 4.—Due to a change in classification (Rs. 3,00,000) and an additional grant not being paid within the year for want of sanction (Rs. 1,22,004).					
<b>A.-2(iii) (4).—Grant to Alipore Zoo—</b>					
R. . . . .	5,700	5,700	5,642	—58	
Col. 1.—Post-budget decision to make a grant to the Alipore Zoo for A. R..P. measures.					

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>concl'd.</i></b>			
<b>A-2.—Expenditure on Civil Defence—<i>concl'd.</i></b>			
<b>A-2-(iii)—Special—<i>concl'd.</i></b>			
<b>A-2(iii) (5)—Miscellaneous items—</b>			
O. . . . .	Rs. 1,34,000	} 25,300	.. —25,800
R. . . . .	—1,08,700		
Col. 1.—See paragraph 2 of the review. Col. 4.—Grant to the Calcutta Corporation for camouflaging a water reservoir was not paid within the year for want of sanction.			
<b>Deduct—Recoveries of war charges—</b>			
O. . . . .	—1,44,000	} —3,86,000	—3,86,000 ..
R. . . . .	—2,42,000		
Col. 1.—See paragraph 2 of the review.			
<b>A-3.—Suspense—</b>			
R. . . . .	87,000	87,000	—3,42,913 —4,29,913
Cols. 1 and 4.—See paragraph 2 of the review. See also the Annexure.			
<b>B.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	56,000	} 33,120	37,230 +4,110
R. . . . .	—22,880		
Col. 1.—Budget for Sterling Overseas Pay fixed by Government. Col. 4.—Transfer of officers late in the year.			
<b>Authorised or Voted—</b>			
O. . . . .	5,600	} 59,280	58,182 —1,098
R. . . . .	53,680		
Col. 1.—Mainly under Allotment of Pay of Officers.—See Note 2(e) on page 15.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.— Extraordinary Charges"—<i>concl'd.</i></b>			
<b>C.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i>		65	+ 65
Authorised or Voted		118	+ 118
<b>For rounding—</b>			
<i>Charged</i>	500	..	—500
Authorised or Voted	—100	..	+ 100
<b>Surrenders or withdrawals within grant or appropriation—</b>			
	Rs.		
<b>Charged—</b>			
<i>R. Gross</i>	94,518	94,518	—94,518
<i>R. Deductions</i>	—90,672	—90,672	+ 90,672
<b>Authorised or Voted—</b>			
<i>R. Gross</i>	—1,31,07,001	—1,31,07,001	+ 1,31,07,001
<i>R. Deductions</i>	1,46,80,720	1,46,80,720	—1,46,80,720
<b>Totals—</b>			
<b>Charged—</b>			
<i>Gross</i>	8,32,140	6,97,402	—1,34,738
<i>Deductions</i>	—3,36,140	—2,64,842	+ 71,298
<i>Net</i>	4,96,000	4,32,560	—63,440
<b>Authorised or Voted—</b>			
<i>Gross</i>	10,21,42,460	9,81,27,987	—40,14,473
<i>Deductions</i>	—2,74,76,460	—4,27,30,447	—1,92,53,987
<i>Net</i>	7,46,66,000	5,53,97,540	—1,92,68,460

### REVIEW.

Charged savings were 12·8 per cent. of the authenticated appropriation and 12·1 per cent. of the final appropriation as against 26 per cent. in the previous year. In the Authorised or Voted section the savings were 25·8 and 24·2 per cent. of the grant and the final appropriation respectively as compared with an excess of 22·3 per cent. in the preceding year.

2. No explanation has been received for the variations under sub-heads A-1(b) (XI)—Charged (Gross)—Col. 4, A-2 (i) (III)—Authorised or voted—Col. 1, A-2(i) (IX)—Col. 1, A-2 (i) (XII) (h)—Col. 1, A-2 (iii) (1)—Col. 1, A-2 (iii) (5)—Col. 1, A-2 (iii)—*Deduct*—Recoveries of war charges—Col. 1 and A-3—Cols. 1 and 4.

3. Although Government sanctioned the entertainment of wholtime A. R. P. wardens on fixed pay in a certain A. R. P. area, no such paid wardens were actually entertained. The amounts payable to the sanctioned number of paid wardens were, however, regularly drawn from the treasury. This was utilized partly in paying persons who rendered A. R. P. service as unpaid wardens and not as paid wardens and meeting certain contingent expenditure and partly in creating a fund called the "Controller's Fund" outside the public account to serve as a reserve for helping members of the Wardens service who have suffered in air raids. After drawing money from the treasury, acquittance rolls were made out to show as if the amount drawn had been paid to the sanctioned number of paid wardens.

The total amount drawn from the treasury on this account up to the 31st May 1943 was Rs. 1,32,115 out of which Rs. 5,192 was held in the "Controller's Fund" and the rest spent on contingencies or distributed amongst the wardens. Government have held that though the expenditure was unauthorised, there was actually no improper use of the money and have regularised the expenditure. They have, however, directed that the unspent balance of Rs. 5,192 in the "Controller's Fund" should be credited to Government account as revenue receipt.

REVIEW—*concl.*

The position has since been regularised by the appointment of paid wardens according to the number sanctioned.

4. A loss of Rs. 2,455 due to dryage of soap to the extent of 93 maunds out of 314 maunds was written off by Government.

5. A sum of Rs. 3,196 being the value of articles found short in an A. R. P. godown was written off by Government. The shortage was due to defective system of store-keeping. Necessary remedial measures have been taken by Government.

6. A sum of Rs. 2,793 being the value of A. R. P. equipments partly stolen and partly lost during air raid was written off by Government.

## Annexure.

(See sub-head A-3.)

Details of the transactions for the year 1943-44 under "63—Extraordinary Charges—Charges in India—Suspense" are given below :—

1	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve stock of G. I. pipes .	5,77,855	2,15,616	5,58,529	—3,42,013	2,34,942

The debit balance represents the value of G. I. pipes awaiting adjustment.

*Stock Accounts of Government Stores under the Controller of Rationing, Calcutta, for the year 1943-44.*

Particulars of stores.	Opening balance on 31-1-44.		Receipts.		Sales.		Results of stock verification.				Closing balance on 31-3-44.	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
	2	3	4	5	6	7	8	9	10	11		
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Rice . . . . .	1,16,873	18,99,186	1,65,240	26,85,150	2,08,114	33,81,852	—	139	—	2,960	73,960	12,00,224
Wheat . . . . .	5,467	61,504	31,811	3,57,874	28,663	2,99,959	—	24	—	270	10,591	1,19,149
Atta . . . . .	1,00,449	12,55,613	1,06,343	13,29,288	1,49,717	18,71,463	—	43	—	538	57,032	7,12,900
Flour . . . . .	26,291	3,94,365	46,789	7,01,835	52,537	7,88,055	—	11	—	165	20,532	3,07,980
Dal . . . . .	25,594	3,83,910	31,235	4,68,375	28,358	3,95,370	+	12	+	180	30,473	4,57,095
Sugar . . . . .	11,267	1,97,173	85,482	14,95,965	73,171	12,80,492	—	106	—	1,855	23,472	4,10,761
Salt . . . . .	250	2,500	3,039	30,390	90	900	..	..	..	..	3,199	31,990
Bejra . . . . .	3,005	22,538	2,490	18,676	19	143	+	10	+	75	5,486	41,146
Paddy . . . . .	..	..	382	3,820	82	820	..	..	..	..	300	3,000

CALCUTTA,  
The 19th February, 1945.

B. N. GUPTA,  
Chief Accountant.

A. SALAM,  
Chief Auditor.

S. BOSE,  
Technical Adviser,  
Audit & Accounts.

## AUDIT CERTIFICATE.

The store accounts of the Government Stores under the Controller of Rationing were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the Audit Comments.

CALCUTTA, }

The 21st February, 1945. }

S. K. DEY,

*Assistant Accounts Officer, Bengal.*

## AUDIT COMMENTS.

The stock of 110 Government Distributing Centres as on the 20th December, 1943 was subjected to physical verification by the staff under the Technical Adviser, Audit and Accounts, and the Technical Adviser, Sales and Organisation. The verification report was not available to audit. Shortages to the value of about Rs. 15,700 found on verification are under investigation.

A test-check of the opening balances of stock on the 31st January 1944 revealed that the opening balances as shown by the shop managers in their weekly returns did not tally in about 50 per cent. cases with the opening balances as recorded in the books of the Technical Adviser, Audit and Accounts.

Further, scrutiny of the stock accounts revealed that some of the Government Stores which were supplied with rationed commodities during the pre-rationing period were subsequently closed down before the commencement of the rationing period and the commodities appeared to have been transferred to some other Stores. Records showing the number of Government Stores closed down and the commodities transferred therefrom were not available to audit.

214 Appropriation No. 7.—Charges on account of Motor Vehicles Acts—Charged.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "12—Charges on account of Motor Vehicles Acts".</b>			
C.—COMPENSATION TO LOCAL BODIES, ETC. . . .	4,50,000	4,50,000	..
<i>N. B.</i> —The expenditure represents the compensation paid to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act.			
Total . . . .	4,50,000	4,50,000	..

Appropriation No. 9—Interest on works for which Capital Accounts are kept—Charged.

See also the Audit Report.

Major Head "17.—Interest on works for which Capital Accounts are kept."

A.—IRRIGATION WORKS—

	Rs.			
O. . . . .	8,65,000	}	8,63,000	8,61,222
R. . . . .	—2,000			

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

O. . . . .	10,49,000	}	8,45,000	8,66,617	+21,617
R. . . . .	—2,04,000				

Col. 1.—Due to no interest having been charged on the capital outlay on the dredger "Ronaldshay" which was sunk.

Surrenders or withdrawals within grant or appropriation—

R. . . . .	2,06,000	2,06,000	..	—2,06,000
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Total . . . . 19,14,000 17,27,839 —1,86,161

NOTE:—The expenditure under this head is a *pro-forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937 and under "22 Interest on Debt and Other Obligations" by means of a deduct entry in respect of interest on subsequent outlay. (See sub-head D 1(a) of Grant No. 11 on page 55).

The interest for the year 1943-44 was calculated at the rate of 4 per cent. per annum.

Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939. 217

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85-A.—Capital Outlay on Provincial Schemes connected with the war, 1939."</b>			
<b>A.—GRAIN PURCHASE SCHEMES—</b>			
<b>A.-(1)—Cost of purchase of grain—</b>			
	Rs.		
B. . . . .	29,08,07,000	41,94,01,000	28,93,39,828 —12,98,61,172
R. . . . .	12,85,04,000		
Col. 1.—Due to the purchase of foodgrains to build a reserve stock not anticipated at the budget stage. Col. 4.—Mainly due to the proposal for the procurement of foodgrains not having materialised in full.			
<b>A.-(2) Advances—</b>			
<i>Charged—</i>			
R. . . . .	2,40,000	2,40,000	2,40,000 ..
Col. 1.—See paragraph 2 of the review.			
<b>Authorised or Voted—</b>			
O. . . . .	10,00,00,000	14,69,50,000	13,86,83,419 —82,66,581
R. . . . .	4,69,50,000		
Col. 1.—Same as under sub-head A. (1) Col. 1.			
<b>A.-(3) Suspense—</b>			
<i>(a) Credit—</i>			
<i>Charged—</i>			
R. . . . .	—4,80,000	—4,80,000	—4,35,054 +44,946
Cols. 1 and 4.—See paragraph 2 of the review.			
<b>Authorised or Voted—</b>			
O. . . . .	—18,00,00,000	—25,51,13,000	—32,15,00,563 —6,63,97,563
R. . . . .	—7,51,13,000		
Col. 1.—Same as under sub-head A.-(1) Col. 1. Col. 4.—Mainly due to larger deposits and larger sale-proceeds than anticipated.			
<i>(b) Debit—</i>			
<i>Charged—</i>			
R. . . . .	4,80,000	4,80,000	4,13,496 —66,504
Cols. 1 and 4. See paragraph 2 of the review.			
<b>Authorised or Voted—</b>			
O. . . . .	18,00,00,000	25,51,13,000	28,22,21,515 +2,71,08,515
R. . . . .	7,51,13,000		
Col. 1.—Same as under sub-head A.(1) Col. 1. Col. 4.—Mainly due to larger payment from the Personal Ledger Account than anticipated.			

216 Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939 - *contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85-A.—Capital Outlay on Provincial Schemes connected with the war, 1939"— <i>contd.</i></b>			
<b>A.—GRAIN PURCHASE SCHEMES—<i>contd.</i></b>			
A.(4) <i>Deduct</i> —Receipts and recoveries on Capital Account—			
(a) Repayment of advances—			
<i>Charged—</i>	Rs.		
R. . . . .	—2,40,000	—2,40,000	.. +2,40,000
Cols. 1 and 4.—See paragraph 2 of the review.			
Authorised or Voted—			
O. . . . .	—6,50,00,000	} . —3,04,50,000	—44,595 +3,04,05,405
R. . . . .	2,55,50,000		
Col. 1.—Mainly due to the transfer of provision to the head (c)—Other receipts owing to the scheme for rice purchase being worked without the aid of advance. Col. 4.—Mainly due to the adjustment of advances not having been made in full within the year.			
(b) <i>Deduct</i> —Recoveries from other Governments .. —7,74,313 —7,74,313			
Col. 4.—See paragraph 2 of the review.			
(c) Other receipts—			
R. . . . .	—18,34,20,000	—18,34,20,000	—10,10,10,310 +8,24,09,690
Col. 1.—Same as under sub-head A. (1) Col. 1. Col. 4.—Mainly due to the smaller sale-proceeds than anticipated.			
A. (5) <i>Deduct</i> —Capital expenditure financed from ordinary revenues—			
O. . . . .	—3,50,00,000	} —5,25,75,000	—3,86,63,753 +1,39,11,247
R. . . . .	—1,75,75,000		
Col. 1.—Loss in respect of transactions relating to the schemes for the purchase of rice and on account of supply of foodstuff at concession rates was more than anticipated.			
Col. 4.—No closer estimate was possible owing to the system of trading transaction being introduced for the first time during 1943-44.			
<b>B.—PURCHASE AND DISTRIBUTION OF STANDARD CLOTH—</b>			
B.-(1) Cost price of Standard cloth received from the Central Government 7,28,67,000 3,48,87,258 —3,79,79,742			
Col. 4.—Due to the procurement plan not having materialised in full.			
B.-(2) Local freight, loss, etc. 3,58,000 4,358 —3,53,642			
Col. 4.—Same as under sub-head B (1) Col. 4.			
B.-(3) Departmental handling and storing charges—			
R. . . . .	55,000	55,000	.. —55,000
Cols. 1 and 4.—The anticipations that the work of handling and storing would be carried out departmentally in some districts due to the emergency situation did not materialise.			
B.-(4) <i>Deduct</i> —Receipts and recoveries on Capital Account—			
O. . . . .	—7,32,25,000	} —7,32,80,000	—1,12,20,576 +6,20,50,424
R. . . . .	—55,000		
Col. 4.—Sale-proceeds were less than anticipated.			

**Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939— contd.** 217

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 85-A.—Capital Outlay on Provincial Schemes connected with the war, 1939 "—contd.</b>			
<b>C.—OTHER MISCELLANEOUS SCHEMES—</b>			
<b>C.-(1).—Cost of purchase—</b>			
S. . . . .	Rs. 16,00,000	79,00,000	44,11,037
R. . . . .	83,00,000		
} —34,88,063			
Col. 1.—Due to the purchase of salt and sugar to build a reserve stock not anticipated at the budget stage.			
Col. 4.—Due to the proposal for the procurement of salt and sugar not having materialised in full.			
<b>C.-(2).—Advances—</b>			
O. . . . .	50,00,000	28,00,000	27,00,000
R. . . . .	—22,00,000		
} —1,00,000			
Col. 1.—Due to certain purchases without the aid of advance.			
<b>C.-(3).—Suspense (Personal Deposits)—</b>			
<b>(a) Credit—</b>			
O. . . . .	—50,00,000	—28,00,000	—30,37,894
R. . . . .	22,00,000		
} —2,37,894			
Col. 1.—Same as under sub-head C. (2)—Col. 1.			
<b>(b) Debit—</b>			
O. . . . .	50,00,000	28,00,000	30,37,894
R. . . . .	—22,00,000		
} +2,37,894			
Col. 1.—Same as under sub-head C (2)—Col. 1.			
<b>C.-(4).—Deduct—Receipts and recoveries on Capital Account—</b>			
<b>(a) Repayment of advances—</b>			
R. . . . .	—1,00,000	—1,00,000	—12,27,855
} —11,27,855			
Col. 1.—Due to repayment of advances not anticipated at the budget stage.			
Col. 4.—Mainly due to the adjustment of sale-proceeds under this head and to the closing of Personal Ledger Accounts.			
<b>(b) Other receipts—</b>			
R. . . . .	—40,00,000	—40,00,000	—274
} +29,00,726			
Col. 1.—Same as under sub-head C (1)—Col. 1.			
Col. 4.—Due partly to smaller sale-proceeds and partly to the sale-proceeds realised through the Controller of Rationing not being credited to this head.			
<b>C.-(5)—Deduct—Capital expenditure financed from ordinary revenues—</b>			
Charged . . . . .		—13,086	—13,086
Col. 4.—See paragraph 2 of the review.			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b>Charged—</b>			
R. Gross . . . . .	—2,40,000	—2,40,000	+2,40,000
R. Deductions . . . . .	2,40,000	2,40,000	—2,40,000
<b>Authorised or Voted—</b>			
R. Gross . . . . .	—17,96,09,000	—17,96,09,000	+17,96,09,000
R. Deductions . . . . .	17,96,09,000	17,96,09,000	—17,96,09,000

218 Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving
1	2	3	4
	Rs.	Rs.	Rs.
<b>TOTALS—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	..	2,18,442	+ 2,18,442
<i>Deductions</i> . . . . .	..	—13,986	—13,986
<i>Net</i> . . . . .	..	2,05,356	+ 2,05,356
<i>Authorised or Voted—</i>			
<i>Gross</i> . . . . .	47,07,22,000	43,09,47,752	—3,07,74,248
<i>Deductions</i> . . . . .	—17,32,25,000	—15,29,59,078	+ 2,02,65,324
<i>Net</i> . . . . .	29,74,97,000	27,79,88,674	—1,95,08,324

REVIEW.

No provision was made in the budget for the charged expenditure. The excess was mainly contributed by sub-head A-(4). In the Authorised or Voted Section savings were 6·6 per cent. of the grant.

2. No explanation has been received for the variations under the sub-heads A- (2) Charged— Col. 1, A-(3) (a) and (b)-Charged— Cols. 1 and 4, A- (4) (a)-Charged— Cols. 1 and 4, A- (4)-Authorised or Voted— Col. 4 and C (5)-Charged—Col. 4.

3. *State Trading*—The expenditure incurred in this province during the year 1943-44 under the head “85 A—Capital Outlay on Provincial Schemes connected with the war, 1939” was in respect of the following schemes :—

(i) Grain Purchase schemes—

- (a) Purchase of food grains other than wheat.
- (b) Purchase of wheat and wheat products.
- (c) Paddy purchase scheme in Chittagong Hill Tracts.
- (d) Supply of foodstuff at concession rates to Government servants.

(ii) Purchase and distribution of standard cloth.

(iii) Purchase of salt.

(iv) Purchase of sugar.

*Grain Purchase Schemes*—The object of the schemes is to purchase and stock adequate quantities of rice, paddy, wheat and wheat products, dal, etc., to improve the food situation in the province. These food grains are sold to the public at controlled rates and to certain Government servants at concession rates. Regular rationing of food grains has been introduced in Calcutta with effect from the 31st January, 1944.

*Purchase and distribution of standard cloth*—The object of the scheme is to ensure an adequate supply of standard cloth with a view to distribute it to the poorer section of the people at reasonable prices. The cloth is supplied by the Central Government through authorised mills and reaches the ultimate consumer at a price 6½ per cent. higher than the *ex-mill* price. The *ex-mill* price *plus* the Central Government's share of 1½ per cent. of that price is paid by the Provincial Government to the Central Government. The agents through whom cloth is supplied to retail dealers for distribution pay the *ex-mill* price of cloth *plus* 3½ per cent. (1½ per cent. Central Government's share and 1½ per cent. Provincial share) retaining 3 per cent. as their commission.

*Purchase of salt*—The scheme is designed to build a reserve stock of salt as a precaution against future shortage.

*Purchase of sugar*—The object of this scheme also is to build a reserve stock of sugar and to distribute the available quantity on an equitable basis.

*Accounting procedure*—The expenditure on the schemes is booked under the sub-heads opened for the purpose within the capital account. When a scheme is worked without the aid of advances, the expenditure is debited to head (1) under the scheme concerned. Where advances are granted and a personal ledger account is opened for working the scheme, the advances are debited to head (2) by corresponding credit to the suspense head (3) and the subsequent incomings and outgoings relating to the personal ledger account also appear under head (3). All recoveries including those of advances and ultimate profits, if any, are accounted for under head (4) and all losses under head (1). At the end of the year losses are written off to revenue against head (5). In the case of Standard Cloth scheme, which is worked without the aid of advance, the expenditure is booked under head (1) and the recoveries under head (4) as stated above, but heads (2) and (3) are intended for booking "Local freight" and "Departmental handling and storing charges" respectively.

During the year under review at the instance of Government a sum of Rs. 3·84 crores on account of loss on sale of food grains to the public at controlled rates and to Government servants at concessional rates has been provisionally adjusted under the head "63.—Extraordinary charges—Charges in India—C—Miscellaneous—Loss on sale of subsidised food." It has been stated by Government that the actual loss could not be calculated as the materials required for the preparation of the Profit and Loss accounts are incomplete and insufficient. For this reason the inclusion of the Profit and Loss accounts in respect of the schemes in the Appropriation Accounts has not been possible.

The net expenditure on schemes (i), (ii), (iii) and (iv) booked under the capital head amounted to Rs. 24,86·48 lakhs, Rs. 2,36·62 lakhs, Rs. 21·43 lakhs, and Rs. 37·41 lakhs, respectively. Charges for establishment employed in connection with the schemes are booked under the head "63.—Extraordinary Charges—Charges in India—C—Miscellaneous—Civil Supplies."

In central audit, it has not been possible to finally pass all these charges. In respect of food grains purchased from other provinces accepted bills of the Bengal Government have not been received in support of the debits amounting to Rs. 8,53·85 lakhs raised by those provinces. Also in respect of a debit for Rs. 3,48·87 lakhs raised by the Controller of Supply Accounts, Bombay, on account of the value of standard cloth Government have not furnished to audit acknowledgments for the consignments sent to Bengal. Besides, there are other sums (aggregating Rs. 3,81 lakhs approximately) which have not been finally passed in audit for want of requisite documents and particulars.

4. Local audit of the Civil Supplies transactions for the years 1942-43 and 1943-44 revealed the following irregularities :—

Account records of cash and stores were, in a large number of cases, found to have been kept in a very unsatisfactory and incomplete manner. Stock accounts were not closed and balanced periodically. The position of the stock at the end of a period could not, therefore, be readily ascertained. In several cases steps were not found to have been taken promptly to have the value of shortages written off under orders of the competent authority as soon as the shortages came to notice. There were cases of appreciable shortages where no enquiry had been undertaken to see whether the shortages occurred in the normal course of transit or were due to the action or omission of any Government servant or person amenable to Government control. In some districts foodstuffs received from Calcutta and

other districts were taken into the stock account after counting the number of bags only without any weighment at the time of taking delivery. Detailed physical verification of stores, whether in Calcutta or in the districts, was practically unknown, the utmost done being a test-check and that only in a comparatively insignificant number of cases. Consequently, whatever stock accounts were kept were in a sense theoretical, there having been no machinery to bring them into line with the actual stock position from time to time. Under such a system, the full extent of losses can come to light only when the food grains transactions are finally wound up and stocks in the Government and Agents' godowns are exhausted. In cases where shortages during storage could be determined, their magnitude was sometimes found striking. For instance, in one district, out of 9,322 mds. 24 srs. of gram stored in a godown for a few months, the shortage amounted to 1,085 mds. 9 srs., i.e., about 11·6%. In a sub-division of another district, out of 2,968 mds. 3 srs. of paddy stored, the shortage on verification amounted to 672 mds. 20 srs., i.e., about 22·5%.

Transfers of stocks from place to place were found to have occurred in a very large number of cases, viz., from Calcutta into the districts and *vice versa*, and again, from one district to another. In the majority of these cases, neither the consignor nor the consignee had taken steps to ascertain whether any losses occurred during transit and, if so, what were their magnitudes. In several of the cases where shortages in transit could be worked out, their extent was striking. For instance, out of a consignment of 685 mds. of rice sent from Calcutta to a certain district, the shortage amounted to 100 mds, i.e., 14·6%. Again, shortages in rice and paddy despatched from Calcutta to a district in the Dacca Division in boats in convoy under escort, ranged from 8% to 27%. In the case of one of these despatches, out of a consignment of 2,100 mds. of paddy sent only 1,531 mds. 27 srs. were received at the destination. Heavy shortages were also noticed in the case of grams. For example, the shortage in the weight of gram in one of the consignments received at a particular sub division of a district in East Bengal was as high as 32·5%, the total loss resulting thereby exceeding Rs. 23 thousand. In another case, out of a consignment of 830 mds. of dal sent from Calcutta only 763 mds. 6 srs. were understood to have been received by the consignee in a district of North Bengal. Cases also came to notice where stocks which had been inspected at despatching points were reported by the consignees as having been received in a considerably deteriorated condition. In none of these cases had any action been taken to investigate the causes and fix the responsibility for the deterioration. In one case, the damaged bags received were actually weighed and the number of bags received short ascertained from the Railway authorities, but no action appeared to have been taken to recover the losses from the Railway. In one district, the total loss resulting in this way exceeded Rs. 86 thousand.

In several cases the outturn of rice from paddy made over by Government for milling fell short of expected rates of yield. The normal outturn of rice from paddy milled may perhaps be assumed to be about 65%. In a number of districts, however, where there was no effective governmental supervision over millers, outturns ranging from 54% to 58% had been accepted by the local authorities. In one district an outturn of even 34% was accepted by the District Officer. There was, moreover, no uniformity in the rate at which milling charge was paid. At Calcutta the rate was 11 As. per maund whereas in one of the adjacent districts payment was made at Rs. 1-8-0 *plus* profit to the miller at 4 As. per maund.

In some cases wharfage and demurrage charges had been paid by officers in the districts on account of delay in clearing goods. In one district wharfage charges exceeding Rs. 28 thousand were incurred in respect of paddy lying in the Railway yard for a long period due to cancellation of the Railway despatch programme.

As regards payments to suppliers from the Directorate in Calcutta, the system followed was to honour the suppliers' claims in full solely on the basis of the Railway receipts or similar documents produced by them without checking up at any stage whether the stock was received reasonably intact. This procedure resulted in very large discrepancies occurring between the quantities paid for and those received. The shortages, many of which were above 3%, amounted in one case to as high as 27.85%. A large number of cases of shortage were encountered during the audit of the transactions of one of the Agents as well as that of the purchases direct from the sellers within the province and abroad. Discrepancies between the suppliers' bills and the stockists' reports occurred not only in respect of quantity but also in respect of quality. Stocks shown by suppliers as fine or medium and paid for as such by the Directorate were in many cases reported as medium or coarse by the clearing Agents of Government.

During the period from February to May 1943 the Food Grains Purchasing Officer was authorised by Government to purchase paddy or rice from the trade as a whole at such prices as he considered fair and reasonable. Audit was unable to check whether the prices paid were the most economical obtainable under the circumstances.

The Agent who started purchasing rice, paddy and dal from May 1943 had agreed to make his purchases at the most economical prices in the best interests of Government. The prices shown as paid by him and charged to Government appeared, however, in a large number of cases strikingly higher than the prices quoted in the official Gazettes as obtaining at the time in the areas of purchase. Rice, quoted in the Bihar and Orissa Gazettes as selling at Rs. 7/4/-, Rs. 8/-, Rs. 10/- and Rs. 11/7/- per maund had been shown as paid for by the Agent at Rs. 17/-, Rs. 16/2/-, Rs. 22/- and Rs. 25/- respectively. Audit had no means to determine which of the prices, those shown in the official Gazettes or those cited in the Agent's accounts were nearer the actual market rates. In a large number of cases where the Agent intimated to Government that he had made purchases in areas outside Bengal, the stocks arrived months later and in some cases did not arrive in Bengal at all within a year of the intimation. The delay in arrivals was understood to be due to causes beyond the Agent's control, viz., provincial bans on export of food-grains and transport difficulties. It was noticed that the Agent had been paid his claims in respect of these stocks.

During the first three months of purchase of food grains in 1943, one of the suppliers purchased 7,409 mds. 10 srs. of fine paddy at Rs. 6/8/- per maund with financial aid from Government given in the shape of an advance to the extent of 76% of the price. The advance granted to the supplier would thus appear to have secured to Government, at least partly, the ownership of the paddy and the gunnies. The supplier's duty apparently was to deliver the stock to Government and claim the balance payable. The supplier, however, after bringing down the stock to Calcutta disposed of the whole of it at his own option without Government orders and at the same time made over to Government 4,000 mds. of fine rice at Rs. 15/- per maund in its place, adjusting the previous advance against the price of the last supply. Had the paddy originally purchased by the supplier, mainly with the help of the advance from Government, been delivered in due course and milled at Government cost, the price of rice produced out of it after allowing for milling charge, wastage, commission, etc., would not probably have exceeded Rs. 11/- per maund against Rs. 15/- per maund which the supplier received from Government. The extent of loss which Government had to sustain in this transaction worked out to more than Rs. 15 thousand.

The ledger account of a certain Chamber of Commerce which was supplied with rice by Government showed large discrepancies in quantity and quality between the delivery orders issued by Government and the receipts acknowledged by the Chamber.

On the basis of prices prevailing at the time of these transactions the total loss accruing to Government from the sales to the Chamber was about Rs. 49 thousand.

Gunnies in respect of issues of rice to the controlled shops in Calcutta were charged for at the uniform rate of -/6/- per bag during the first three months of 1943 against the average purchase cost of /10/9 per bag, resulting in a loss of nearly Rs. 29 thousand to Government.

Orders of Government have not yet been passed in any of these cases.

*Running Account of Capital Outlay on Schemes connected with the war, 1939 for 1943-44.*

Name of Scheme.	Expenditure to end of previous year.	Expenditure during the year.	Total Expenditure.	Recoveries to end of previous year.	Recoveries during the year.	Total Recoveries.	Net Result (4—7)
1	2	3	4	5	6	7	8
A. Grain Purchase Schemes . . . . .	..	38,91,62,642	38,91,62,642	..	14,05,01,972	14,05,01,972	+ 24,86,60,670
B. Purchase and Distribution of Standard Cloth.	..	3,48,91,616	3,48,91,616	..	1,12,29,576	1,12,29,576	+ 2,36,62,040
C: Other Miscellaneous Schemes . . . . .	..	71,11,937	71,11,937	..	12,41,215	12,41,215	+ 58,70,722
<b>Total . . . . .</b>	<b>..</b>	<b>43,11,66,195</b>	<b>43,11,66,195</b>	<b>..</b>	<b>15,29,72,763</b>	<b>15,29,72,763</b>	<b>+ 27,81,93,432</b>

*Summarised Personal Ledger Account for the year 1943-44.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes.						
	1. Food Grains Purchasing Officer, Bengal.	56,83,956	23,66,00,307	24,23,74,263	20,64,68,072	3,59,05,591
	2. Controller of wheat and wheat products.	..	5,22,18,917	5,22,18,917	4,35,95,525	86,23,392
	3. A. R. P. Controller, 24 Parganas.	..	5,18,996	5,18,996	7,21,382	—2,02,346 (c)
	4. A. R. P. Controller, Howrah.	..	12,26,259	12,26,259	10,29,006	—7,02,747 (c)
	5. A. R. P. Controller, Hooghly.	..	2,18,747	2,18,747	6,77,649	—4,58,902 (c)
	6. A. R. P. Controller, Feni.	..	1,824	1,824	2,622	—708 (c)
	7. A. R. P. Controller, Chittagong.	..	14,638	14,638	3,62,246	—3,47,608 (c)
	8. A. R. P. Controller, Comilla.	..	41,000	41,000	18,799	22,201
	9. A. R. P. Controller, Saidpur.	..	24,289	24,289	19,364	4,925
	10. A. R. P. Controller, Raniganj.	..	95,879	95,879	88,011	7,868
	11. A. R. P. Controller, Dacca.	..	2,79,522	2,79,522	1,29,346	1,50,176
	12. Special Officer, Publicity and Civil Defence and Officer-in-charge Post-Raid Information Service.	..	26,203	26,203	19,410	6,793
	13. Superintendent of Police, Bakarganj.	..	3,46,224	3,46,224	3,81,453	—35,229 (c)
	14. Superintendent of Police, Bankura.	..	2,03,433	2,03,433	2,10,914	—7,481 (c)
	15. Superintendent of Police, Birbhum.	..	1,13,577	1,13,577	1,08,202	5,375
	16. Superintendent of Police, Bogra.	..	98,155	98,155	98,140	15
	17. Superintendent of Police, Burdwan.	..	1,23,546	1,23,546	2,25,096	—1,01,552 (c)
	18. Superintendent of Police, Chittagong.	..	2,89,812	2,89,812	2,61,625	28,187

*Summarised Personal Ledger Account for the year 1943-44—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes— <i>contd.</i>	19. Superintendent of Police, Dacca.	..	6,51,406	6,51,406	6,08,491	—46,095 (c)
	20. Superintendent of Police, Darjeeling.	..	96,089	96,089	1,10,198	—28,109 (c)
	21. Superintendent of Police, Dinajpur.	..	1,73,186	1,73,186	1,69,984	3,202
	22. Superintendent of Police, Faridpur.	..	48,870	48,870	82,895	—34,025 (c)
	23. Superintendent of Police, Hooghly.	..	4,95,115	4,95,115	4,50,005	45,110
	24. Superintendent of Police, Howrah.	..	4,15,095	4,15,095	2,80,417	1,84,678
	25. Superintendent of Police, Jalpaiguri.	..	1,62,678	1,62,678	1,69,778	—7,100 (c)
	26. Superintendent of Police, Jessore.	..	1,49,290	1,49,290	1,54,520	—5,230 (c)
	27. Superintendent of Police, Khulna.	..	1,89,939	1,89,939	2,31,722	—41,783 (c)
	28. Superintendent of Police, Malda.	..	74,231	74,231	58,802	20,429
	29. Superintendent of Police, Midnapur.	..	3,32,417	3,32,417	3,27,197	5,220
	30. Superintendent of Police, Murshidabad.	..	2,69,382	2,69,382	2,80,001	—10,619 (c)
	31. Superintendent of Police, Mymensing.	..	4,80,422	4,80,422	5,07,519	—27,097 (c)
	32. Superintendent of Police, Nadia.	..	1,77,629	1,77,629	2,14,049	—36,420 (c)
	33. Superintendent of Police, Noakhali.	..	1,58,195	1,58,195	1,55,533	2,662
	34. Superintendent of Police, Pabna.	..	1,03,438	1,03,438	2,15,861	—22,223 (c)
	35. Superintendent of Police, Rajshahi.	..	2,38,963	2,38,963	2,81,700	—42,737 (c)
	36. Principal, Police Training College, Sardah.	..	1,70,463	1,70,463	1,70,814	—9,351 (c)
	37. Superintendent of Police, Rangpur.	..	3,44,230	3,44,230	3,47,498	—3,268 (c)
	38. Superintendent of Police, Tipperah.	..	2,64,501	2,64,501	3,48,424	—83,923 (c)

**Grant No. 35.—Capital outlay on Provincial Schemes connected  
with the War, 1939—contd.**

*Summarised Personal Ledger Account for the year 1943-44—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grain Purchase Schemes—contd.</b>						
39.	Superintendent of Police, 24 Parganas.	..	7,93,462	7,93,462	9,01,662	—1,08,200 (c)
40.	Superintendent of Police, Bengal and Assam Railway.	..	69,433	69,433	56,342	13,091
41.	Deputy Commissioner of Civic Services and Police.	..	1,15,055	1,15,055	1,08,529	6,526
42.	Deputy Inspector General, C. I. D.	..	3,67,535	3,67,535	2,73,598	93,937
43.	Commissioner of Police, Calcutta A/c I.	..	72,782	72,782	60,358	6,424
44.	Commissioner of Police, Calcutta A/c II.	..	3,36,178	3,36,178	2,38,085	98,093
45.	Commissioner of Police, Calcutta A/c III.	..	19,50,754	19,50,754	21,94,849	—2,44,095 (c)
46.	Commissioner of Police, Calcutta A/c IV.	..	17,620	17,620	14,687	2,933
47.	District Magistrate, Bakarganj.	..	5,07,741	5,07,741	5,01,929	5,812
48.	S. D. O., Perojpur .	..	1,24,493	1,24,493	92,216	32,277
49.	S. D. O., Patuakhali .	..	1,41,098	1,41,098	1,40,522	576
50.	S. D. O., Bhola .	..	1,13,871	1,13,871	1,12,764	1,107
51.	District Magistrate, Bankura.	..	2,41,459	2,41,459	2,38,600	2,859
52.	S. D. O., Vishnupur .	..	68,321	68,321	49,598	18,723
53.	District Magistrate, Birbhum.	..	3,59,256	3,59,256	3,59,256	..
54.	S. D. O., Rampurhat .	..	73,701	73,701	73,701	..
55.	District Magistrate, Bogra.	..	2,85,615	2,85,615	2,74,348	11,267
56.	District Magistrate, Burdwan.	..	5,74,048	5,74,048	4,78,480	95,562
57.	S. D. O., Kalna .	..	63,236	63,236	50,159	13,077
58.	S. D. O., Katwa .	..	94,184	94,184	67,524	26,660
59.	S. D. O., Asansole .	..	3,54,025	3,54,025	3,47,459	6,566

*Summarised Personal Ledger Account for the year 1943-44—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes— <i>contd.</i>						
60. District	Magistrate, Chittagong.	..	6,03,432	6,03,432	3,59,587	2,43,845
61. Government	Grain Shop, Chittagong Hill Tracts.	..	38,473	38,473	36,409	2,064
62. Government	Grain Shop, Sadar, Dacca.	..	3,81,194	3,81,194	2,74,534	1,06,660
63. Government	Grain Shop, Ramna, Dacca.	..	2,67,312	2,67,312	1,87,534	79,778
64. S. D. O.,	Munshiganj .	..	1,10,981	1,10,981	1,02,363	8,618
65. S. D. O.,	Manikganj .	..	68,400	68,490	46,989	21,501
66. S. D. O.,	Narayanganj	..	3,42,549	3,42,549	3,05,503	37,046
67. Director of	Agriculture, Dacca Firm, Dacca.	..	10,682	10,682	5,610	5,072
68. S. D. O.,	Sonakandi .	..	1,53,875	1,53,875	1,27,980	25,895
69. Deputy	Commissioner, Darjeeling.	..	1,61,275	1,61,275	1,36,560	24,715
70. Manager,	Cinchona Plantation.	..	6,70,375	6,70,375	6,23,809	55,564
71. S. D. O.,	Siliguri .	..	25,942	25,942	15,609	10,333
72. S. D. O.,	Kurseong	..	40,000	40,000	32,668	7,332
73. S. D. O.,	Kalimpong	..	50,186	50,186	40,443	9,743
74. District	Magistrate, Dinajpur.	..	1,85,302	1,81,302	1,01,600	83,702
75. S. D. O.,	Thakurgaon	..	52,081	52,081	50,358	1,723
76. S. D. O.,	Balurghat	..	66,385	66,385	50,224	16,161
77. District	Magistrate, Faridpur.	..	3,66,676	3,66,676	3,57,669	9,007
78. S. D. O.,	Madaripur .	..	1,90,821	1,90,821	1,86,276	4,545
79. S. D. O.,	Goalundo	..	1,09,797	1,09,797	1,04,778	3,019
80. S. D. O.,	Gopalganj .	..	1,10,838	1,10,838	1,07,519	3,319
81. District	Magistrate, Howrah.	..	3,45,318	3,45,313	3,21,858	23,455
82. Curator,	Royal Botanic Garden.	..	51,736	51,736	45,435	6,301
83. District	Magistrate, Hooghly.	..	3,57,904	3,57,904	3,42,372	15,532
84. S. D. O.,	Serampur .	..	2,35,424	2,35,424	2,27,378	8,046
85. S. D. O.,	Arambagh .	..	74,742	74,742	67,417	7,325

**Grant No. 35—Capital outlay on Provincial Schemes connected  
with the War, 1939—contd.**

*Summarised Personal Ledger Account for the year 1943-44—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grain Purchase Schemes—contd.</b>						
	86. Deputy Commissioner, Jalpaiguri.	..	3,96,148	3,96,148	3,59,102	37,046
	87. Government Grain Shop, Alipur Duars.	..	2,25,860	2,25,860	1,71,140	54,220
	88. District Magistrate, Jessore.	...	1,52,842	1,52,842	1,24,835	28,507
	89. S. D. O., Magura .	..	60,371	60,371	44,049	16,322
	90. S. D. O., Namail .	..	69,003	69,003	63,521	5,482
	91. S. D. O., Jhenidah .	..	49,964	49,964	48,775	1,189
	92. S. D. O., Bongaon .	..	46,007	46,007	37,553	8,454
	93. District Magistrate, Khulna.	..	4,55,712	4,55,712	4,46,819	8,893
	94. S. D. O., Bagerhat .	..	1,06,406	1,06,406	1,06,374	32
	95. S. D. O., Satkhira .	..	1,00,817	1,00,817	81,670	19,147
	96. District Magistrate, Malda.	..	1,04,314	1,04,314	1,02,017	2,297
	97. District Magistrate, Midnapur.	..	12,14,147	12,14,147	10,27,749	1,86,398
	98. District Magistrate, Murshidabad.	..	2,75,731	2,75,731	2,65,315	10,416
	99. S. D. O., Kandi .	..	55,550	55,550	53,600	1,950
	100. S. D. O., Lalbagh .	..	72,764	72,764	70,652	2,112
	101. S. D. O., Jangipur .	..	43,816	43,816	42,077	839
	102. District Magistrate, Mymensing.	..	11,15,266	11,15,266	10,34,331	80,935
	103. District Magistrate, Nadia.	..	2,86,848	2,86,848	2,83,431	3,417
	104. S. D. O., Ranaghat .	..	1,99,940	1,99,940	1,98,143	1,797
	105. S. D. O., Chuadanga .	..	74,551	74,551	72,071	2,480
	106. S. D. O., Kusthia .	..	95,334	95,334	94,573	761
	107. S. D. O., Mehorpur .	..	76,813	76,813	71,915	4,898
	108. District Magistrate, Noakhali.	..	6,65,713	6,65,713	6,18,688	52,025
	109. S. D. O., Feni .	..	2,05,504	2,05,504	1,77,963	27,541
	110. Sub-Deputy Magistrate, Sandwip.	..	40,000	40,000	6,438	33,562
	111. Munsif Magistrate, Hatiya.	..	500	500	..	500

Grant No. 35.— Capital outlay on provincial Schemes connected  
with the War, 1939—*contd.*

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*Summarised Personal Ledger Account for the year 1943-44—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total Receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes— <i>contd.</i>						
	112. District Magistrate, Pabna.	..	2,78,374	2,78,374	2,51,573	26,801
	113. S. D. O., Sorajganj	..	1,41,484	1,41,484	1,34,518	6,966
	114. District Magistrate, Rajshahi.	..	3,14,147	3,14,147	2,90,138	24,009
	115. S. D. O., Natore	..	75,580	75,580	55,090	20,490
	116. S. D. O., Naogaon	..	1,08,070	1,08,070	95,678	12,392
	117. District Magistrate, Rangpur.	..	4,13,218	4,13,218	2,91,062	1,22,186
	118. S. D. O., Gaibandha	..	67,388	67,388	62,867	4,521
	119. S. D. O., Kurigram	..	1,01,853	1,01,853	72,906	28,947
	120. S. D. O., Nilphamari	..	62,391	62,391	51,540	10,851
	121. District Magistrate, Tipperah.	..	5,40,845	5,40,845	5,00,904	39,941
	122. S. D. O., Chandpur	..	3,24,215	3,24,215	2,38,805	85,410
	123. S. D. O., Brahmanbaria.	..	1,92,120	1,92,120	1,86,715	5,405
	124. S. D. O., Laksham	..	29,449	29,449	29,365	84
	125. S. D. O., Chandina	..	28,774	28,774	23,300	5,474
	126. District Magistrate, 24 Parganas.	..	3,26,294	3,26,294	2,95,286	31,008
	127. Superintendent, Government Printing, Calcutta.	..	2,27,916	2,27,916	2,09,535	18,381
	128. District Judge, 24 Parganas.	..	1,76,025	1,76,025	1,40,591	35,434
	129. S. D. O., Barasat	..	56,205	56,205	49,787	6,418
	130. S. D. O., Basirhat	..	98,132	98,132	97,089	1,003
	131. S. D. O., Diamond Harbour.	..	1,36,402	1,36,402	1,04,037	35,365
	132. S. D. O., Barrackpur.	..	1,34,984	1,34,984	1,15,781	19,203
	133. Registrar, High Court, Original Side, Calcutta.	..	3,10,750	3,10,750	2,92,526	18,224
	134. Food Executive Officer, Bhowanipur.	..	1,21,346	1,21,346	1,08,190	13,156
	135. Additional Deputy Director of Civil Supplies, Bengal.	..	8,47,765	8,47,765	7,97,685	50,080

**Grant No. 35.—Capital outlay on Provincial Schemes connected  
with the War, 1939—concl'd.**

*Summarised Personal Ledger Account for the year 1943-44—concl'd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total Receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grain Purchase Schemes—concl'd.</b>						
136.	Deputy Registrar, Small Cause Court, Calcutta II.	..	3,31,394	3,31,394	2,99,777	31,617
137.	Principal, Presidency College, Calcutta II.		3,26,767	3,36,767	2,88,084	38,683
138.	Executive Engineer, City Division.	..	1,04,893	1,04,893	93,112	11,781
139.	Deputy Commissioner, Chittagong Hill Tracts . . .	..	2,40,424	2,40,424	2,26,817	13,607
140.	District Supply Officer Chittagong Hill Tracts . . .	..	1,56,157	1,56,157	1,50,271	5,886
<b>Other Miscellaneous Schemes.</b>						
(Scheme for the purchase of salt)						
141.	Director of Civil Supplies, Bengal . . .	..	30,37,894	30,37,894	30,37,894	..
		(n)				
<b>Total</b>		56,83,956	32,49,22,299	33,06,06,245	28,56,72,905	4,49,38,340

(a) Differs from the accounts by Rs. 51,222. The discrepancy has been settled in the accounts for 1944-45. (b) The debit balance is due to the non-adjustment of the loss arising from the transactions connected with the supply of foodstuffs to Government servants at concession rates which occurred before the opening of the P. L. Accounts and were subsequently passed through those accounts.

**AUDIT CERTIFICATE.**

All the Personal Ledger Accounts, except those at items 1 to 7, 18, 40, 46, 67, 68, 76, 84, 87, 106, 111, 112, 125, 126 and 136 to 141 of the statement were locally test-audited under my supervision with reference to the local records.

Subject to the audit comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;

S. A. ALI,

The 29th May, 1945. }

Examiner, Outside Audit, Bengal.

**AUDIT COMMENTS.**

The following types of irregularities were noticed in course of inspection of the Personal Ledger Accounts opened for running certain Government Grain Shops :—

1. Stocks were not physically verified at regular intervals.
2. No stock account was maintained for the empty containers.
3. Sale-proceeds of foodstuffs were partially appropriated to meet incidental expenses of the shops.
4. Foodstuffs were sometimes sold to the employees of non-Government institutions at cost price on credit.
5. Unusual delay in the remittance of sale-proceeds of foodstuffs to the treasury.
6. No tenders were invited for the purchase of foodstuffs costing Rs. 500 or more.
7. Rice was purchased at a rate higher than the controlled rate resulting in a loss to Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—ADVANCES REPAYABLE—</b>			
A.1.—Civil Advances . . . . .	16,18,000	43,55,355	+27,37,355
<p>Col. 4.—Mainly due to the advances for the purchase of food grains (Rs. 8.54 lakhs), advances to A.R.P. Controller (Rs. 16.14 lakhs), advances to the Relief Control and Co-ordination officers (Rs. 4.37 lakhs), advances for the purchase of oilseeds (Rs. 3.57 lakhs) and advances to the Controller of Rationing (Rs. 1.33 lakhs) for which no provisions was made, partly set off by smaller demands for Objection Book Advances (Rs. 7.47) lakhs.</p>			
Total . . . . .	16,18,000	43,55,355	+27,37,355

**REVIEW.**

The unadjusted excess is 169.2 per cent. of the grant as against 31.6 per cent. in the preceding year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Savings—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“Loans to Municipalities, Port Funds, etc.”—</b>			
<b>A.—LOANS TO PRESIDENCY CORPORATIONS</b>	15,00,000	27,80,000	+12,80,000
Col. 4.—Due to the payment of increased advance to the Calcutta Corporation owing to the enhancement of the rates of dearness allowance granted to its employees. See paragraph 2 of the review.			
<b>B.—LOANS TO MUNICIPALITIES—</b>	<b>Rs.</b>		
O. . . . .	7,25,000		
R. . . . .	—42,900		
	6,82,100	4,39,353	—2,42,747
Col. 4.—Due to the lump provision for payment of advances to the municipalities in the Calcutta Industrial Area for supply of foodstuffs to their menial employees not being required in full. See paragraph 3 of the review.			
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>			
O. . . . .	17,000		
R. . . . .	900		
	17,900	13,500	—4,400
Col. 4.—Mainly due to the Contal Union Board not requiring the full amount of loan provided for in connection with cyclone relief work in the Sub-division.			
<b>D.—ADVANCES TO CULTIVATORS—</b>			
<i>Charged—</i>			
O. . . . .	35,000		
R. . . . .	—25,000		
	10,000	10,000	..
Col. 1.—No loans were paid to the Jumias as the June crops were fair and most of the Jumias joined the Labour corps.			
<i>Authorised or Voted—</i>			
O. . . . .	3,80,00,000		
R. . . . .	—1,82,49,580		
	1,87,50,420	1,73,90,124	—23,60,296
Co's. 1 and 4.—Due to smaller demands owing to the unprecedented and widespread famine condition that prevailed during the year. Further saving could not be surrendered as the final estimate was based on the local officers' reports.			
<b>E.—ADVANCES UNDER SPECIAL LAWS</b>	25,000	27,033	+2,033
Col. 4.—Mainly due to expenditure on Kashianala Irrigation Scheme (Rs. 10,713) for which no provision was made through oversight, partly set off by smaller expenditure on the Gumti Embankment (Rs. 7,245) and Takavi works, 24 Parganas (Rs. 1,746).			
<b>F.—MISCELLANEOUS LOANS AND ADVANCES—</b>			
O. . . . .	68,89,000		
R. . . . .	—36,38,970		
	32,50,030	28,08,240	—4,41,790
Col. 1.—Mainly due to the issue of loans being delayed in a large number of cases owing to the resumption of the procedure of advancing loans through the Bengal Provincial Co-operative Bank, no crop loans being issued in certain districts owing to the war situation and some of the Central Banks not having qualified themselves for fresh loans (Rs. 37,79,000), partly set off by the grant of loans to the fishermen and potters of certain districts not anticipated at the budget stage (Rs. 1,50,000). Col. 4.—Mainly due to the provision made for advances to Land Mortgage Banks not being ultimately required by them (Rs. 3,50,000) and smaller amount of advances being required by Collectors for improvement of tanks (Rs. 36,000) and for removal of water-hyacinth (Rs. 87,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“Loans to Municipalities, Port Funds, etc.”—concl'd.</b>			
Total—“Loans to Municipalities, Port Funds, etc.”—			
Charged—	Rs.		
O. . . . .	35,000	10,000	10,000
R. . . . .	—25,000		
Authorised or Voted—			
O. . . . .	4,71,56,000	2,52,25,450	2,34,58,250
R. . . . .	—2,19,30,550		
<b>Major Head.—“Loans to Government Servants”.</b>			
<b>G.—HOUSE BUILDING ADVANCES—</b>			
O. . . . .	1,00,000	20,000	14,864
R. . . . .	—80,000		
Cols. 1 and 4.—Due to smaller demands.			
<b>H.—ADVANCES FOR THE PURCHASE OF MOTOR CARS—</b>			
O. . . . .	1,00,000	50,000	16,734
R. . . . .	—50,000		
Co's. 1 and 4.—See sub-head G.			
<b>I.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—</b>			
O. . . . .	1,000	6,000	5,501
R. . . . .	5,000		
Col. 1.—Due to larger demands for advances for the purchase of bicycles.			
<b>J.—PASSAGE ADVANCES—</b>			
O. . . . .	5,000	..	..
R. . . . .	—5,000		
Col. 1.—There was no demand under the head.			
<b>K.—OTHER ADVANCES—</b>			
O. . . . .	1,000	..	..
R. . . . .	—1,000		
Col. 1.—See sub-head J.			
<b>Total—Loans to Government Servants—</b>			
O. . . . .	2,07,000	76,000	37,099
R. . . . .	—1,31,000		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
Charged—			
R. . . . .	25,000	25,000	—25,000
Authorised or Voted—			
R. . . . .	2,20,61,550	2,20,61,550	—2,20,61,550
<b>Total—Grant No. 37—</b>			
Charged . . . . .	35,000	10,000	—25,000
Authorised or Voted . . . . .	4,73,63,000	2,34,95,349	—2,38,67,651

## REVIEW.

Charged savings were 71·4 per cent. of the appropriation compared with 7·1 per cent. in the preceding year. In the Authorised or Voted section savings were 50·4 per cent. of the grant and 7·1 per cent. of the modified appropriation as against 16·7 and 8·3 per cent. respectively in 1942-43. The bulk of the savings occurred under sub-heads D and F.

2. The final excess of Rs. 12,80,000 under sub-head A.—Loans to Presidency Corporations was not regularised by reappropriation from savings within the grant although the excess was anticipated and necessary provision was made in the revised estimate. This indicates defective control. It was explained that the procedure relating to the control over expenditure could not be followed as payments had to be made to the Corporation from time to time as soon as needed.

3. The final saving of Rs. 2,42,747 under sub-head B.—Loans to Municipalities was neither reappropriated nor surrendered although the saving was anticipated and taken into account in preparing the revised estimate. This indicates defective control. It was explained that the usual procedure relating to the control over expenditure could not be observed as payments continued to be made till late in the year.

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**APPENDIX.**

**ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1943-44.**

**ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.**

(See paragraph 3 of the review under Grant No. 5.—Forest—page 36.)

*Production, Trading and Profit and Loss Account of the Siliguri Band Saw Mill Sub-Division for 1943-44.*

Dr.

Cr.

Particulars.	1943-44.		1942-43.		Particulars.	1943-44.		1942-43.	
	1	2	3	4		5	6		
To opening stock (log and sawn timber) . . . . .									
royalty . . . . .		10,909	58,903				1,00,381	10,601	
extraction charges of logs . . . . .		1,52,610	35,151				3,01,954	2,06,062	
logs and sawn timber received from other divisions . . . . .		1,28,025	39,605				6,855	4,489	
and cost of sawn timber reconverted . . . . .		1,938	5,170				2,965	977	
milling expenses . . . . .		(a) 86,389	(a) 49,256				7	..	
administration expenses . . . . .		8,680	13,900						
miscellaneous selling expenses . . . . .		3,701	1,510						
interest on capital . . . . .		2,483	4,167						
profit for the year . . . . .		1,00,467	25,976				83,240	10,909	
<b>Total</b> . . . . .		<b>4,95,402</b>	<b>2,33,638</b>			<b>Total</b> . . . . .	<b>4,95,402</b>	<b>2,33,638</b>	

Average sale rate.

	1942-43		1943-44	
	Rs. A. P.	per c. ft.	Rs. A. P.	per c. ft.
Sal logs . . . . .	0 15 9	per c. ft.	1 6 3	per c. ft.
Kukat logs . . . . .	0 5 2	" "	0 2 9	" "
Teak timber . . . . .	2 3 9	" "	5 1 1	" "
Sal . . . . .	2 3 0	" "	3 6 6	" "
Kukat . . . . .	1 13 11	" "	2 5 10	" "

(a) Includes direct and overhead charges and depreciation.

Certified correct according to the books of the Siliguri Band Saw Mill Sub-division.

SILIGURI;

Q. G. GHAAUS,  
Manager.

*The 18th August, 1944.*

*Band Saw Mill, Siliguri Sub-division.*

*Cost Sheet of Sawn Timber of the Siliguri Band Saw Mill  
Sub-division for the year 1943-44.*

Particulars.	1943-44.		1942-43.	
Logs and sawn timber reconverted . . . . .		177,187 c.ft.		169,152 c.ft.
Outturn obtained . . . . .		112,406 "		97,671 "
Loss in conversion . . . . .		64,781 "		71,481 "
Percentage of loss . . . . .		36.56 %		42.28 %
	Rate per c.ft.	Amount.	Rate per c.ft.	Amount.
1	2	3	4	5
	As.	Rs.	As.	Rs.
1. Cost of timber . . . . .	22.62	1,58,942	15.70	95,839
2. Milling expenses—				
(a) Direct charges . . . . .	} 12.29	68,512	} 8.05	42,862
(b) Depreciation . . . . .		7,976		3,291
(c) Supervising Establishment . . . . .		9,901		3,603
3. Administration expenses . . . . .	1.26	8,880	2.23	13,900
4. Miscellaneous expenses of selling and interest on capital.	.88	6,184	.93	5,677
All-in cost per c.ft. . . . .	37.05	2,60,395	26.96	1,64,072
	or Rs. 2-5-0		or Rs. 1-11-0	

	Quantity.	1943-44		1942-43		
		Rate per c.ft.	Amount.	Quantity.	Rate per c.ft.	Amount.
		As.	Rs.		As.	Rs.
Sale of sawn timber . . . . .	108,032 c.ft.	44.75	3,01,954	108,407 c.ft.	30.50	2,06,662
		or Rs. 2-12-0		or Rs. 1-14-6		

**Comparative cost and sale rates.**

	1943-44			1942-43								
	Average rate of cost per c.ft.			Average rate of sale per c.ft.								
	Rs.	A.	P.	Rs.	A.	P.						
Teak . . . . .	2	14	11	5	1	1	1	11	4	2	3	9
Sal . . . . .	2	10	4	3	6	6	2	2	7	2	3	0
Kukat . . . . .	2	1	6	2	5	10	1	10	5	1	13	11

Certified correct according to the books of the Band Saw Mill.

Q. G. GHAUS,

*Manager.*

SILIGURI, }  
The 18th August, 1944. }

*Band Saw Mill, Siliguri Sub-division.*



*Financial Review of the Siliguri Band Saw Mill Sub-division for the year 1943-44.*

In presenting herewith the audited Profit and Loss Account and Balance Sheet for the year 1943-44 I have the pleasure to report another successful year. The net profit for the year amounted to Rs. 1,00,467 against a profit of Rs. 29,497 in 1942-43.

2. The profit for 1942-43 was reported in the Financial Review for that year as Rs. 25,976. To this must be added the sum of Rs. 3,521 which was paid during 1943-44 by the Timber Directorate for timber supplied in 1942-43 under the revised Schedule of Prices for Bengal. The net profit for 1942-43 was, therefore, Rs. 29,497. This has a reference to paragraph 2 (iii) of the Financial Review of 1942-43.

3. The sum of Rs. 1,00,467 mentioned in paragraph 1 above excludes the sum of Rs. 3,521 mentioned in paragraph 2 but includes a sum of Rs. 27,541 paid by the Timber Directorate in August, 1944 under the new Price Schedule 87 for timber supplied during the latter part of 1943-44.

4. The Saw Mill was idle for about half the year for want of the main bearings of the big bandsaw. Work was started about the end of October with substitute bearings by altering the bearing housings. At the request of the Deputy Chief Controller of Imports, new bearings were sent out from the United Kingdom in an R.A.F. plane. The Saw Mill worked a night shift during the last 4 months of the year.

5. The following comparative figures are of interest :—

	1942-43.	1943-44.
Outturn of sawn timber . . . . .	1,953.42 tons.	2,248.12 tons.
Royalty paid on logs . . . . .	Rs. 35,151	Rs. 1,52,610
Wastage in conversion . . . . .	42.26%	36.56%
Daily wages of an unskilled labourer . . . . .	12 As.	Rs. 1-6-0 plus rice at concession rates
Cost of production of sawn timber :—		
	Rs.	Rs.
Teak . . . . .	1-11-4 per c. ft.	2-12/11 per c. ft.
Sal . . . . .	2-2-7 „	2-10-4 „
Kukat . . . . .	1-10-5 „	2-1-8 „

6. The remodelling scheme undertaken during the year could not be completed due to delays in the manufacture and transport of the machineries.

7. There was a sharp rise in the scale of wages due to the deterioration of the food situation and expansion of activities by other big employers of labour at Siliguri, viz., the Central P.W.D., the Army and the Bengal and Assam Railway.

Kurseong Division. }

Dated the 24th November, 1944. }

N. PAL,  
Divisional Forest Officer,  
Kurseong Division.

*Audit Comments.*

Owing to the omission to enter in the accounts for 1942-43 the value of capital store purchases amounting to Rs. 327, the figure was not included in the Balance Sheet and in the *pro forma* accounts of 1942-43. Necessary adjustment has been made in the Balance Sheet for 1943-44 to regularise the omission.

## INDEX.

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