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GOVERNMENT OF BENGAL

# APPROPRIATION ACCOUNTS

1944-45

AND

# THE AUDIT REPORT

1946





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### PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1944-45 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 a Proclamation under Section 93 of the Government of India Act, 1935, issued on the 31st March, 1945 all the powers vested in the Provincial Legislature and suspended the operation of certain sections of the Act. The suspension did not, however, operate to break the continuity of the already authenticated schedules of expenditure for the year 1944-45, which remained in force as the basis of 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.

## GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	29,28,71,701	29,28,71,701
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriation to meet expenditure charged on the revenues of the province . . . . .	2,91,87,900	..	2,91,87,900
2. Supplementary schedules of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	65,40,24,200	65,40,24,200
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriation to meet expenditure charged on the revenues of the province . . . . .	33,10,200	..	33,10,200
3. Net aggregate grant or appropriation . . . . .	3,24,98,100	94,68,95,901	97,93,94,001
4. Aggregate disbursements . . . . .	3,37,00,236	41,56,40,349	44,93,00,585
5. Loss (—) or more (+) than granted . . . . .	+ 12,62,136	—53,13,55,552	—53,00,93,416
6. Percentage of 5 to 3 . . . . .	3·9	56·1	54·1

6. *Savings on voted grants.*—Savings occurred in 27 out of 36 voted grants. A list of the more important cases is given below :—

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
17.—Ports and Pilotage . . . . .	5,85	..	5,85	3,57	2,08	36·9
22.—Public Health . . . . .	60,10	1,16,07	1,76,17	1,08,48	67,69	38·4
23.—Charges on account of Agriculture . . . . .	1,29,51	91,47	2,20,98	1,88,24	32,74	14·8
26.—Industries—Industries . . . . .	33,83	40,84	74,67	45,85	28,82	38·6
29.—Civil Works . . . . .	75,77	23,09	98,86	52,42	46,44	46·9
30.—Famine . . . . .	2,61,00	1,69,00	4,30,00	3,52,81	77,19	18
38.—Taxes on Income . . . . .	..	88	88	74	14	15·7
35.—Capital outlay on Provincial schemes connected with the war. . . . .	(a)	48,80,36	48,80,36	—92,03	49,72,39	101·9
36.—Interest Free Advances . . . . .	8,80	12,30	21,10	16,67	4,43	21
37.—Loans and Advances bearing interest . . . . .	1,56,97	14,86	1,71,83	1,31,42	40,41	23·5

(a) Token grant of Rs. 1 was obtained.

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

17.—*Ports and Pilotage*.—Recoveries of cost of repairs to military vessels at the Narayanganj Dockyard were treated as reduction of expenditure instead of as receipts.

22. *Public Health*.—Delay in the payment of the cost of mepacrine tablets purchased during the year and postponement of the sinking of some tube wells owing to delay in the supply of pipes on account of transport difficulties.

23.—*Charges on account of Agriculture*.—Smaller expenditure on purchase of seeds in connection with the Grow More Food Campaign.

26.—*Industries—Industries*.—The bulk of the provision of Rs. 16 lakhs for grant of subsidy to the sugar mills was not utilised owing to delay in the completion of the audit of their accounts and there was also smaller expenditure on rehabilitation schemes.

29.—*Civil Works*.—Postponement or slow progress of works and payment for certain supplies was not made within the year.

30.—*Famine*.—Improvement in the economic condition of the people.

38.—*Taxes on Income*.—The Agricultural Income-tax Department was started much later than anticipated.

35.—*Capital Outlay on Provincial Schemes connected with the War, 1939*. Less procurement of food grains (23,62,87) and less construction of boats (1,93,66). Besides, the realisation of sale proceeds of food grains and the adjustment of losses on the supply of food stuffs at concession rates exceeded the anticipated net receipt of 17,18,56 in the original budget which provided for a token grant of Re. 1 only.

36.—*Interest free Advances*.—Provision for advances to the Controller of Rationing not utilised fully.

37.—*Loans and Advances bearing Interest*.—Smaller demands for loans by cultivators.

7. *Savings on charged appropriations*.—Savings also occurred in 13 out of 33 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
2.—Land Revenue . . . .	1,37	..	1,37	1,16	21	15.1
8.—Other Taxes and Duties . . . .	29	..	29	20	9	30.1
15.—Jails and Convict settlements.	87	14	1,01	88	13	12.9
22.—Public Health . . . .	97	..	97	82	15	16.6
28.—Miscellaneous Departments	58	..	58	46	12	21.2
29.—Civil Works . . . .	11,71	1,62	13,33	8,99	4,34	32.5

The main reasons for the savings under each of the above appropriations are as follows :—

2.—*Land Revenue*, 22.—*Public Health* and 28.—*Miscellaneous Departments*.—Posting of voted officers in place of charged ones.

8.— *Other Taxes and Duties.*—Posting of an officer drawing a lower rate of pay than that of his predecessor.

15.— *Jails and Convict Settlements.*—Fall in jail population owing to decrease in the number of crimes as a result of improved economic and food situation.

29. *Civil Works.*—Recoveries from the Government of India of the additional cost of maintenance of road subjected to heavy military traffic.

8. *Savings or excesses on 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 appro- priations and grants.	Savings(—) Excess(+).	Percentage of savings or excess.
2	3	4	
<i>Charged—</i>			
1940-41 . . . . .	1,97,45	—11,52	5.8
1941-42 . . . . .	2,65,71	—13,90	5.2
1942-43 . . . . .	2,64,48	—24,10	9.1
1943-44 . . . . .	2,71,38	+1,31	.5
1944-45 . . . . .	3,24,98	+12,62	3.9
<i>Voted—</i>			
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
1944-45 . . . . .	94,68,06	—53,13,56	56.1
<i>Charged and Voted—</i>			
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
1944-45 . . . . .	97,93,94	—53,00,94	54.1

It will appear from the statement that the savings in the voted section during the year under review rose to 56.1 per cent. of which about 94 per cent. was contributed by the savings under Grant No. 35. There were also large savings under Grants Nos. 22, 23, 26, 29, 30 and 37 for the reasons stated in paragraph 6 *ante*. In the charged section there was an excess of which the percentage was greater than that of the preceding year and occurred mainly under Grants Nos. 5, 11, 33, 34 and 35. The reasons for the excesses have been explained in paragraph 10.

9.— *Excesses over voted grants.*—The excesses over voted grants as specified in the following statement have been regularised under the sanction of the competent authority :—

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.	
3.—Provincial Excise . . . . .	25,20,000	1,74,000	26,94,000	27,02,046	8,046	3
4.—Stamps . . . . .	7,09,000	..	7,09,000	7,40,199	31,199	4.4
5.—Forest . . . . .	25,43,000	7,91,000	33,34,000	36,65,602	3,31,602	9.9
6.—Registration . . . . .	23,87,000	1,63,000	25,50,000	26,60,273	1,10,273	4.3
10.—Irrigation . . . . .	1,49,13,000	10,52,600	1,59,65,600	1,96,51,638	36,86,038	23.1
21.—Medical . . . . .	60,12,000	24,86,000	84,98,000	85,95,026	97,026	1.1
28.—Miscellaneous Departments . . . . .	5,58,000	68,000	6,26,000	6,34,400	8,400	1.3
31.—Superannuation allowances and Pensions . . . . .	83,85,000	11,17,300	95,02,300	1,03,27,818	8,25,518	8.7
33.—Miscellaneous . . . . .	27,20,000	3,97,000	31,17,000	38,12,864	6,95,864	22.3

The main causes that led to the excesses are explained below :—

3.—*Provincial Excise.*—Excess debit from the United Provinces Government on account of the cost of opium supplied to Bengal, which is awaiting adjustment in the accounts for 1945-46.

4.—*Stamps.*—Arrear adjustment of railway freight and larger indent for stamps of lower denominations on account of the introduction of certain new Acts.

5.—*Forest.*—Larger extraction of timber to meet unforeseen demands of the Supply Department, Government of India.

6.—*Registration.*—Enhancement of the rates of dearness and travelling allowances and increase in the number of registrations on commission system.

10.—*Irrigation.*—The anticipated recovery in connection with the work of strengthening the Damodar Embankment and closing certain breaches was not made from the Central Government. Besides, the recoveries from that Government on account of Emergency Irrigation Schemes in furtherance of the Grow More Food Campaign were also smaller than anticipated.

21.—*Medical.*—Larger expenditure on contingencies of the Presidency Hospitals.

28.—*Miscellaneous Departments.*—Expenditure in connection with the random sample survey of the economic conditions of Bengal for which no provision was made.

31.—*Superannuation allowances and pensions.*—Expenditure on retired allowances and pensions and commuted value of pensions during the closing months of the year exceeded anticipations.

33.—*Miscellaneous*.—Larger grants to local bodies to pay dearness allowances to their employees.

10.—*Excesses over charged appropriations*.—Charged appropriations were exceeded in the following fourteen cases. These excesses have been regularised under the sanction of the competent authority.

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.	
3.—Provincial Excise . . . . .	12,000	..	12,000	12,130	130	1·1
5.—Forest . . . . .	4,11,000	1,94,000	6,05,000	8,39,424	2,34,424	38·7
6.—Registration . . . . .	400	..	400	458	58	14·5
10.—Irrigation . . . . .	2,74,000	36,000	3,10,000	3,14,129	4,129	1·3
11.—Interest on Ordinary Debt . . . . .	57,54,000	17,94,000	75,48,000	80,57,771	5,09,771	6·9
17.—Ports and Pilotage . . . . .	83,000	..	83,000	84,139	1,139	1·3
21.—Medical . . . . .	2,88,000	1,20,000	4,08,000	4,36,030	28,030	6·9
23.—Charges on account of Agriculture . . . . .	1,11,000	18,000	1,29,000	1,29,442	442	·3
27.—Industries—Cinchona . . . . .	41,000	1,500	42,500	43,539	1,039	2·4
33.—Miscellaneous . . . . .	51,38,000	3,80,000	55,18,000	63,87,522	8,69,522	15·8
34.—Extraordinary Charges . . . . .	7,70,000	52,000	8,22,000	11,53,940	3,31,940	40·4
9.—Interest on works for which Capital Accounts are kept.	16,91,000	19,000	17,10,000	17,30,401	20,401	1·2
35.—Capital outlay on Provincial schemes connected with the war, 1939 . . . . .	..	20,000	20,000	4,17,725	3,97,725	1,988·6
37.—Loans and advances bearing Interest . . . . .	35,000	..	35,000	84,999	49,999	142·8

The main reasons for the excesses are stated below :—

3.—*Provincial Excise*, 6.—*Registration*, 17.—*Ports and Pilotage*, 23.—*Charges on account of Agriculture* and 27.—*Industries—Cinchona* :—The excesses were small.

5.—*Forest*.—Larger extraction of timber to meet unforeseen demands of the Supply Department of the Central Government.

10.—*Irrigation*.—Larger expenditure incurred by the High Commissioner for India in England.

11.—*Interest on Ordinary Debt*.—Larger amount of cash credit advances taken from the Imperial Bank for financing the procurement of food grains.

21.—*Medical*.—Posting of a larger number of I.M.S. officers towards the latter part of the year.

33.—*Miscellaneous*.—Larger payment of contributions to local bodies owing to larger collections of Public Works Cess, etc., under the Cess Act, miscellaneous receipts under the Ferries Act and fines, etc., under the Bengal Food Adulteration Act.

34.—*Extraordinary charges in India.*—Unforeseen debit from the Central Government on account of pay and allowances of certain military and other officers joining the Directorate of Civil Supplies.

9.—*Interest on works for which Capital Accounts are kept.*—No interest charge was calculated on the capital value of the lost dredger "Ronaldshay" recovered from the Central Government.

35.—*Capital outlay on Provincial Schemes connected with the war, 1939.*—Expenditure in the Chittagong Hill Tracts exceeded anticipations.

37.—*Loans and Advances bearing interest.*—Unforecasted payment of loans to artisans.

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

Year.	Number		Amount	
	Voted	Charged	Voted	Charged
	2	3	4	5
			Rs.	Rs.
1940-41 . . . . .	2	3	47,735	1,358
1941-42 . . . . .	3	2	5,40,605	1,14,489
1942-43 . . . . .	8	3	64,98,405	42,195
1943-44 . . . . .	8	7	50,53,347	11,05,786
1944-45 . . . . .	9	14	57,94,086	24,48,749

It will be seen that both in the voted and the charged sections there were increases in the number of grants under which the excesses occurred as well as in the total amount of excess expenditure incurred during the year under report as compared with the corresponding figures of the year just preceding. In the charged section the increase in the number was 100 per cent. and that in respect of the amount was 121 per cent. The reasons for the excesses will be found in paragraphs 9 and 10 *ante*.

#### GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

12. *Voted grants*—The budget estimate for 1944-45 provided a total sum of Rs. 29,28·72 lakhs for voted expenditure against which the actual expenditure was Rs. 41,55·40 lakhs causing an excess of Rs. 12,26·68 lakhs, *i.e.*, 41·9 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 65,40·24 lakhs converted the excess to a saving of Rs. 53,13·56 lakhs which was 56·1 per cent. of the final grant.

Grant No. 35—Capital Outlay on Provincial Schemes connected with the war, 1939 alone contributed about 94 per cent. of the total saving. The excess of Rs. 12,26·68 lakhs over the original grant was composed of an excess of Rs. 13,79·71 lakhs under twenty-seven heads and a saving of Rs. 1,53·03 lakhs under nine heads. The final saving of Rs. 53,13·56 lakhs consisted of a saving of Rs. 53,71·49 lakhs under twenty-seven heads and an excess of Rs. 57·93 lakhs under nine heads. The supplementary grant covered the excesses fully under eighteen heads and partially under eight heads. In four cases, however, the supplementary grant increased the saving in the original grant.

*Charged Appropriations*—The budget estimate for charged expenditure was Rs. 2,91·88 lakhs against which the actual expenditure amounted to Rs. 3,37·60 lakhs leading to an excess of Rs. 45·72 lakhs, which was 15·7 per cent. of the original appropriation. Supplementary appropriations of Rs. 33·10 lakhs reduced the excess to Rs. 12·62 lakhs which was 3·9 per cent. of the final appropriation. The excess of Rs. 45·72 lakhs over the original appropriation was composed of an excess of Rs. 53·06 lakhs under twenty heads and a saving of Rs. 7·34 lakhs under twelve heads. The excesses were covered by supplementary appropriations fully under six heads and partially under ten. In two cases the supplementary appropriation increased the saving in the original appropriation. The final excess of Rs. 12·62 lakhs consisted of an excess of Rs. 24·50 lakhs under fourteen heads and a saving of Rs. 11·88 lakhs under eighteen heads. Large excesses occurred under Forest (Rs. 2·35 lakhs), Interest on Ordinary Debt (Rs. 5·10 lakhs), Miscellaneous (Rs. 8·70 lakhs), Extraordinary Charges (Rs. 3·32 lakhs) and Capital outlay on Provincial Schemes connected with the war (Rs. 3·97 lakhs) which contributed 95 per cent. of the final excess of Rs. 24·50 lakhs. Out of the final saving of Rs. 11·88 lakhs, Rs. 4·34 lakhs occurred under Civil Works which alone contributed 37 per cent. of the total saving. Amongst other savings General Administration accounted for Rs. 2·19 lakhs and Superannuation allowances and pensions Rs. 3·34 lakhs.

In one out of 38 heads for which appropriation accounts have been prepared there was no variation, three showed variations of less than one per cent., sixteen between 1 and 5 per cent., four between 5 and 10 per cent., and the remaining fourteen above 10 per cent. The reasons for the more important variations have been explained in paragraphs 6, 7, 9 and 10.

### CONTROL OVER EXPENDITURE

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

(1) *Injudicious reappropriations and surrenders causing excess over allotment.*—

	Rs.
Grant No. 17—Ports and Pilotage—Sub-head A—Voted, page 94 and the review on page 95 . . . . .	69,430

The expenditure exceeded the original appropriation by Rs. 15,930. Surrender of Rs. 53,500 increased the excess to Rs. 69,430.

(2) *Cases of non-surrender of savings.*—

- (i) Grant No. 22—Public Health—Sub-head C-1.—Voted on page 128 . . . . .  
The final saving of Rs. 60,71,509 under the head remained unsadjusted.
- (ii) Grant No. 23—Charges on account of Agriculture—Sub-head E-9, page 136 and paragraph 3 of the review on page 139 . . . . .

The saving of Rs. 2,54,589 due to increased recovery was neither surrendered nor reappropriated to other heads where there were excesses.

- (iii) Grant No. 26—Industries—Industries—Sub-head C—Deduct—Establishment Charges recoverable from other Governments, Departments, etc., page 152 and paragraph 3 of the review on page 155 . . . . .

[a] The anticipated saving of Rs. 10,478 was not surrendered.

(3) *Cases of unmediated or uncovered excesses.*—

(i) Grant No. 4—Stamps—	
Sub-head A. 1, page 33 . . . . .	16,996
Sub-head B. 3, page 33 . . . . .	20,64

In the above two cases the excesses remained uncovered.

(3) *Cases of unremedied or uncovered excesses.*—contd.

## (ii) Grant No. 6—Registration—

Sub-head B. 3—voted, page 40 and paragraph 2 of the review on page 41 . . . . . 66,646

The supplementary grant obtained to meet the excess fell short of requirements.

Sub-head B. 4, page 40 and paragraph 2 of the review on page 41 . . . . . 12,134

Sub-head B. 5, page 40 and paragraph 2 of the review on page 41 . . . . . 40,818

In the above two cases funds to cover the anticipated excesses were not provided for.

## (iii) Grant No. 23—Charges on account of Agriculture—

Sub-head B. 4—Voted, page 134 and paragraph 2 of the review on page 139 . . . . . 50,640

The excess was due to under-estimation of requirements by local officers.

Sub-head E. 4—Voted, page 136 . . . . . 5,35,855

Funds were not allotted by reappropriation from savings under other heads.

(iv) Grant No. 26—Industries—Industries—Sub-head A. 9, page 152 and paragraph 2 of the review on page 153 . . . . . 26,629

The excess was not regularised during the year through a misapprehension.

## (v) Grant No. 27. Industries—Cincho-na—

Sub-head B. 3—Voted, page 154 and paragraph 2 of the review on page 155 . . . . . 11,831

Sub-head B. 4—Voted, page 154 and paragraph 2 and 3 on page 155 . . . . . 1,19,435

The excesses were not covered by reappropriation of available funds through oversight.

## (vi) Grant No. 28—Miscellaneous Departments—

Sub-head F, page 162 . . . . . 24,822

## (vii) Grant No. 34—Extraordinary charges—

Sub-head A. 1 (b) (vii) (2)—Charged, page 216 and paragraph 2 of the review on page 229 . . . . . 14,505

Sub-head A. 1 (b) (vii) (7)—Charged, page 217 and paragraph 2 of the review on page 229 . . . . . 15,934

The supplementary appropriation obtained in lump to cover the excess in the grant proved inadequate.

Sub-head A. 2 (i) (ix), page 223 and paragraph 3 of the review on page 229 . . . . . 22,550

Sub-head A. 2 (iii) (i), page 227 and paragraph 3 of the review on page 229 . . . . . 73,788

In the above two cases there were excesses owing to an error in estimating the final requirements.

## (viii) Grant No. 35—Capital Outlay on Provincial Schemes connected with the war, 1939—

Sub-head A (2)—Charged, page 244 and paragraph 1 of the review on page 249 . . . . . 1,21,000

In this case funds were not provided through a misapprehension.

## (ix) Grant No. 37—Loans and Advances bearing Interest—

Sub-head B, page 264 and paragraph 2 of the review on page 266 . . . . . 1,50,202

Funds were not provided by reappropriation or otherwise through oversight in the controlling office.

Sub-head F. 1, page 264 and paragraph 3 of the review on page 266 . . . . . 1,82,748

Sub-head F. 2.—Charged, page 265 and paragraph 3 of the review on page 266 . . . . . 50,000

Sub-head F. 2.—Voted, page 265 and paragraph 3 of the review on page 266 . . . . . 3,47,408

In the above three cases funds were not provided by reappropriation or by obtaining supplementary appropriation to cover the expenditure.

## GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

14. Out of the saving of Rs. 53,13·56 lakhs in the total voted grant for 1944-45 (*vide* paragraph 12 *ante*), a sum of Rs. 29,34·72 lakhs was surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 23,78·84 lakhs which was 36·4 per cent. of the final modified appropriation.

In the charged section there was a net excess of Rs. 12·62 lakhs over the final appropriation which was composed of an excess of Rs. 24·50 lakhs and a saving of Rs. 11·88 lakhs (*vide* paragraph 12 *ante*). Out of the saving of Rs. 11·88 lakhs a sum of Rs. 9·23 lakhs was surrendered to the Finance Department by the controlling officers and this increased the excess to Rs. 21·85 lakhs over the final modified appropriation which works up to 6·9 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	Final modified appropriations.	Unadjusted Excesses + Savings—	Percentages of unadjusted excesses or savings.
1	2	3	4
<b>Voted—</b>			
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
1944-45 . . . . .	65,34·24	—23,78·84	36·4
<b>Charged—</b>			
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
1944-45 . . . . .	3,15·75	+21·85	6·9

It will be seen from the above table that in both the voted and charged sections the variation was very large as compared with the four preceding years.

Cases of defective control over expenditure have been noticed in the notes and in the reviews on the appropriation accounts concerned and in paragraph 13 *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 head "Capital Outlay on Provincial Schemes connected with the war, 1939" which was due to the abnormal situation brought about by the war.

## FINANCIAL IRREGULARITIES, LOSSES, ETC.

15. 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.
39	5.—Forest . . . .	2	Write-off of stores destroyed by an accidental fire.	987
39	Ditto . . . .	3	Write-off of irrecoverable revenue outstanding against a purchaser of forest produce.	699
41	6.—Registration . . . .	3	Stolen amount redrawn . . . .	423
52	10.—Irrigation . . . .	5	Waiving of the recovery of contribution from certain local bodies towards the cost of certain schemes.	15,250
76	14.—Administration of Justice . . . .	2	Writes-off of the amounts of several Government decrees and decrees for court fees in pauper suits.	26,778
111	19.—Charges on account of Education.	2	Write-off of the value of missing books in a College library.	468
111	Ditto . . . .	3	Write-off of the value of a typewriter stolen from a College.	317
124	21.—Medical . . . .	..	Stores charged off the account without proper sanction.	695
124	Ditto . . . .	..	Stores issued could not be linked up with receipt entries.	3,100
140	23.—Charges on account of Agriculture.	4	Write-off of the sum lost from a sealed bag kept in a police malakhana.	4,300
140	Ditto . . . .	5	Write-off of the value of articles stolen from a seed store.	432
142	Ditto . . . .	8	Write-off of the loss of the value of wheat seeds purchased in 1943-44.	2,42,427
173	29.—Civil Works . . . .	4	Write-off of the value of stores stolen and materials lost due to an accident and demurrage charges paid to a Railway in respect of a consignment.	1,891
192	30.—Famine . . . .	2	(i) Account of expenditure on gratuitous relief and test relief works undertaken by Collectors wanting.	..
			(ii) Disbursement certificates for amounts spent on gratuitous relief during the year under report and previous years awaited.	85,05,091

Page.	Number and Name of Grant.	Paragraph of the review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
193	30.—Famine . . . . .	3	Irregularities in famine relief expenditure in districts.	..
193	Ditto . . . . .	4	Ditto by District Boards.	..
194	Ditto . . . . .	5	Purchase of materials without calling for tenders.	23.73 lakhs (roughly).
194	Ditto . . . . .	6	Write-off of the value of 204 maunds of rice destroyed by fire.	996
194	Ditto . . . . .	7	Write-off of the value of 243 maunds of foodgrains damaged due to the sinking of a boat.	3,806
194	Ditto . . . . .	8	Irrecoverable value of cooked food and other materials written off.	6,166
194	Ditto . . . . .	9	Write-off of the value of materials found short during physical verification.	2,214
195	Ditto . . . . .	10	Write-off of the value of food grains found short in a relief store.	13,478.
195	Ditto . . . . .	11	Write-off of the value of food-grains found short in transit.	55,424
206	32.—Charges on account of Stationery and Printing.	3	Write-off of the book-value of a stolen typewriter and accounting machine.	757
229	34.—Extraordinary charges . .	4	Write-off of the value of 145 missing blankets purchased for A. R. P. purpose.	1,015
229	Ditto . . . . .	5	Irregularities in the maintenance of accounts of the Civil Supplies Department.	..
230	Ditto . . . . .	6	Irregularities in the maintenance of accounts of the Controller of Rationing.	..
249 to 254..	35.—Capital Outlay on Provincial Schemes connected with the war.	2, 3 and 4	Irregularities, losses, etc.	..
253	Ditto . . . . .	3(d)	(i) Write-off of the value of paddy due to shortage during storage.	68,036
253	Ditto . . . . .	3(d)	(ii) Write-off of the value of sugar lost in transit.	64,291

## OTHER TOPICS OF INTEREST.

16. *Local audit and inspection.*—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 nine treasuries, thirteen Public Works Divisions, twelve Irrigation Divisions and five hundred and fifty-six other offices. With a view to extend the audit of expenditure connected with the war, a number of less important local audits continued to remain 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 receipts of these Public Works and Irrigation Divisions and of about five hundred offices of the Civil Department, the Store accounts of these Irrigation and Public Works Divisions and of twenty other offices and the stock accounts of about three hundred and twenty-five offices of the Civil Department were subjected to local test-audit.

At the instance of Government, special audits were also undertaken of the accounts of nine offices of the Civil Department in which defalcations of public money or serious irregularities were suspected.

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 maintained in Civil offices, other than those mentioned below, were found to be generally satisfactory although some common types of irregularities as mentioned below were found to have occurred in respect of cash, stores and stock of these offices—

1. Account records of cash were not kept in proper and complete form.
2. Stock accounts were not properly maintained.
3. Stocks were not physically verified at regular intervals.

The state of initial accounts maintained by the organisations connected with Grow More Food Schemes, Famine, Rationing, Civil Supplies and Grainshops was found to be generally unsatisfactory and the irregularities pertaining to them have been mentioned in the review under the respective grants.

17. *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 1943-44 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.

18. *Expenditure on Civil Defence and other war-time activities.*—The expenditure incurred in this province during the year 1944-45 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) Small Savings Scheme to encourage thrift among the masses and to remove, as an anti-inflationary measure, surplus money from circulation and diminish unnecessary spending.
- (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) Drugs control order.

(xiii) Propaganda Units of the Publicity Department sanctioned for the expansion of propaganda with a view to keep public opinion healthy.

(xiv) Tquring Drama Party for the entertainment of troops.

(xv) Song Publicity Scheme for promoting war propaganda through the medium of songs.

(xvi) Provincial Transport Controller for co-ordination of motor transport in the provinces.

(xvii) Civil Representative, Eastern Army.

(xviii) Air Raid Precautions Schemes.

The expenditure on item (i) is to be 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. 17.33 lakhs and a sum of Rs. 5.91 lakhs was reimbursed on this account by the Central Government. Under item (ii) the total expenditure was Rs. 51.45 lakhs out of which Rs. 34.11 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. .29 lakh, Rs. 1.93 lakhs, Rs. .52 lakh, Rs. 1.02 lakhs, Rs. 4.53 lakhs and Rs. .36 lakh respectively which though ultimately recoverable from the Central Government were charged initially in the Provincial Accounts. As against them sums of Rs. .26 lakh, Rs. 1.45 lakhs, Rs. .54 lakh, Rs. .8 lakh, Rs. 4.61 lakhs and Rs. .23 lakh respectively were recovered from the Central Government during the year. Under items (ix), (x), (xi) and (xii) the expenditure amounted to Rs. 19.81 lakhs, Rs. 1,78.63 lakhs, Rs. 98.20 lakhs and Rs. 2.67 lakhs respectively which were met wholly from the Provincial revenues except a sum of Rs. 7.93 lakhs which was recovered on account of item (ix) from the Central Government. Out of this recovery Rs. 5 lakhs was on account of 1944-45 and the balance of Rs. 2.93 lakhs was on account of 1942-43 and 1943-44. The expenditure under items (xiii), (xiv) and (xv) amounted to Rs. 1.40 lakhs, Rs. 572 and Rs. .56 lakh respectively and was met initially from Provincial revenues. Out of these Rs. .7 lakh, Rs. 527 and Rs. .62 lakh respectively were recovered from the Central Government during the year. The expenditure under items (xvi) and (xvii) is divisible in equal proportion between the Central and the Provincial Governments. The total expenditure incurred on these items during the year was Rs. 1.51 lakhs and Rs. .31 lakh respectively and at the instance of the Provincial Government sums of Rs. .37 lakh and Rs. .19 lakh respectively were provisionally recovered on these accounts from the Central Government. A sum of Rs. 13.62 lakhs, was incurred on account of loss on sale of subsidised food during the year, out of which Rs. 2.50 lakhs were debited to the pool on account of loss on supply of food stuff to the Civil Defence and A. R. P. Personnel.

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. 3,60 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. 2,83·83 lakhs were repaid by the Provincial Government before the close of the year and the balance of Rs. 76·17 lakhs was converted into interest-free loan to be repaid by the Provincial Government in 5 equal annual instalments. A sum of Rs. 43·91 lakhs in respect of the loan of Rs. 2,19·57 lakhs taken during the years 1941-42, 1942-43 and 1943-44 was repaid during the year.

In respect of item (xviii) 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 Per cent.	Provincial 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 had full discretion to incur expenditure on that scheme. The Central Government did not 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 is required to determine after the war, the proportion to be borne by the local body concerned. The remaining expenditure will then be treated as poolable. The Provincial Government have, however, approached the Government of India to treat the advances made to the local bodies for execution of Civil Defence Schemes as grants-in-aid and to waive the recovery of the advances made to them.

All expenditure on "approved" items of A. R. P. were booked initially in the Poolable Section of the Provincial accounts under, "63.—Extraordinary Charges—Charges in India—Expenditure on Civil Defence". The expenditure booked during the year, under this head, including that incurred by the Central Government on behalf of the Province for supplies made or services rendered and passed on to the

Province for adjustment as also that incurred on schemes of the Calcutta Corporation and other municipalities amounted to Rs. 3,86.39 lakhs out of which Rs. 2,83.83 lakhs was provisionally transferred to the Central Government subject to subsequent re-adjustment of any short or excess recovery.

The local audit of the A. R. P. organisations and Civil Defence expenditure in various centres relating to the year 1943-44 revealed that the instructions issued by Government as early as in January, 1943, for the proper maintenance of stock accounts of equipments and stores had not been followed in many centres. The common types of irregularities noticed are shown below :—

(i) The cash balance was not verified and the requisite certificate of verification not recorded in the cash book.

(ii) Stock accounts of equipments were not maintained in the form prescribed by Government. The stock was not physically verified at the end of each half year and no certificate of verification recorded in the stock registers.

(iii) Competitive tenders for works as well as 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.

19. *State trading.*—The expenditure incurred in this province during the year 1944-45 under the head “85A.—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 foodstuffs at concession rates to Government servants.

(ii) *Purchase and distribution of standard cloth.*

(iii) *Other miscellaneous schemes—*

(a) Purchase of salt.

(b) Purchase of sugar.

(c) Supply of foodstuffs and other commodities to Government servants and the public in Chittagong Hill Tracts.

(iv) *Construction of boats.*

*Grain purchase schemes.*—The object of the scheme is to purchase and stock adequate quantities of foodstuffs such as rice, paddy, wheat and wheat products, dal, etc., to improve the food situation in the province. These are sold to the public at controlled rates and to certain classes of Government servants at concession rates.

*Purchase and distribution of standard cloth.*—The object of the scheme is to ensure an adequate supply of standard cloth to the poorer section of the people at reasonable prices. The cloth is supplied by the Central Government through authorised mills and is ultimately made available to the consumer at 6½% above the ex-mill price. After deducting the Central Government's share of 1½% intended to cover railway freight up to the reception centres, losses or damages, the Provincial Government is left with a margin of 4½% of which ½% is supplied to build up the Provincial reserve, 1% goes to the handling agents and the balance of 3% represents profit of the retail distributors. The freight inside the province and unforeseen losses are met out of the Provincial reserve. The commission of 1% covers the handling, storing and insurance charges while the local transport is the concern of the retail distributors.

*Other Miscellaneous Schemes.*—The schemes for purchase of salt and sugar are designed to build a reserve stock of these commodities as a precaution against future shortage and to ensure their equitable distribution.

The scheme for the supply of foodstuffs and other commodities to Government servants and others in Chittagong Hill Tracts was introduced to sell foodstuffs to the Government servants at concession rates and to the public at controlled rates through the cheap grain shops opened for the purpose, at the places concerned.

*Construction of Boats.*—The object of the scheme is to replace the country boats lost during the previous years and to supplement the existing means of transport for movement of supplies of all kinds.

*Accounting procedure.*—Under each scheme, the following sub-heads or with suitable modifications thereof have been opened within the Capital account.

- (1) Cost of purchase or construction.
- (2) Advances.
- (3) Suspense (Personal Deposits).
- (4) *Deduct*—Receipts and recoveries on Capital Account—
  - (a) Repayment of advances.
  - (b) Recoveries from other Governments, Departments, etc.
  - (c) Other receipts.
- (5) *Deduct*—Capital expenditure financed from ordinary revenues.

When a scheme is worked without the aid of advances, the expenditure is debited to head (1). Where, however, 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). 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 are taken under head (1). At the end of the year, losses are written off to revenue against head (5).

The net expenditure on schemes (i), (ii), (iii) and (iv) booked under the Capital head amounted to — Rs. 2,01,09,624, — Rs. 60,55,745, Rs. 1,59,29,734 and Rs. 14,50,137 respectively. The *minus* figure under scheme (i) is due to the total reduction of capital expenditure under heads (4) and (5) mentioned above being in excess of the gross expenditure in connection with the scheme adjusted under heads (1) to (3) during the year while the *minus* figure under scheme (ii) is mainly due to sale-proceeds of cloth adjusted during the year under head (4) having exceeded the gross expenditure incurred during the period in connection with its purchases. Charges for establishment employed in connection with the schemes except those connected with the schemes for the construction of boats and the supply of foodstuffs at concession rates to Government servants are booked under the head "63.—Extraordinary charges—Charges in India—C—Miscellaneous Civil Supplies". The entire expenditure including the cost of establishments on the two schemes mentioned above is debited to the Capital head.

During the year under review, a sum of Rs. 13.62 crores representing approximate loss on sale of food grains to the public at subsidised rates and to Government servants at concession rates has, at the instance of the Provincial Government, been provisionally adjusted under the head "63.—Extraordinary charges—Charges in India—C—Miscellaneous—Loss on sale of subsidised food". As in 1943-44 this year also no profit and loss account in respect of any of the schemes mentioned in para. 1 could be prepared by Government to establish the actual gain or loss. It has not, therefore, been possible to include the profit and loss accounts in the appropriation account of this year also.

An advance of Rs. 50 lakhs was granted to the late Food Grains Purchasing Officer for opening a personal ledger account for the purpose of purchasing rice and paddy in 1942-43 by debit to the head "P.—Deposits and Advances" in the Deposit Section of Accounts. But this advance could not be finally adjusted in the accounts for want of a profit and loss account which is still awaited.

20. *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. 2,56,952 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 11th November, 1946. }

P. N. RAJAGOPAL,  
*Accountant General, Bengal.*

Countersigned.

SIMLA ;  
The 18th November, 1946. }

B. M. STAIG,  
*Auditor General of India.*

## PART II.

### Appropriation Accounts of sums expended in the year ended 31st March 1945, 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, 1943, on the basis of such information as was then available in his office. These estimates were, however, subsequently substantially modified by the 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.
25	1. Salt . . . . .	44,000	38,702	5,298	..
26	2. Land Revenue—				
	Voted . . . . .	39,35,500	38,03,653	1,31,847	..
	Charged . . . . .	1,37,000	1,16,365	20,635	..
31	3. Provincial Exoise—				
	Voted . . . . .	26,94,000	27,02,046	..	8,046
	Charged . . . . .	12,000	12,130	..	130
38	4. Stamps . . . . .	7,09,000	7,40,199	..	31,199
34	5. Forest—				
	Voted . . . . .	33,34,000	36,65,602	..	3,31,602
	Charged . . . . .	6,05,000	8,39,424	..	2,34,424
40	6. Registration—				
	Voted . . . . .	25,50,000	26,80,273	..	1,10,273
	Charged . . . . .	400	468	..	58
42	8. Other Taxes and Duties—				
	Voted . . . . .	7,29,000	7,11,252	17,748	..
	Charged . . . . .	28,600	19,987	8,613	..
44	10. Irrigation—				
	Voted—				
	Gross . . . . .	1,59,65,600	1,96,51,639	..	36,86,038
	Deduct—Recoveries . . . . .	..	—8,06,743	8,06,743	..
	Charged . . . . .	3,10,000	3,14,129	..	4,129
58	11. Interest on Ordinary Debt—				
	Voted . . . . .	5,000	..	5,000	..
	Charged . . . . .	75,48,000	80,57,771	..	5,09,771
61	12. General Administration—				
	General Administration—				
	Voted . . . . .	1,74,47,000	1,67,84,470	6,62,530	..
	Charged . . . . .	39,65,000	37,35,305	2,19,695	..

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.
71	13. General Administration— Debt Conciliation . . . . .	17,50,000	15,98,004	1,51,996	..
72	14. Administration of Justice— Voted . . . . .	91,85,000	90,55,713	1,29,287	..
	Charged . . . . .	27,12,000	26,55,246	56,754	..
77	15. Jails and Convict Settlements— Voted . . . . .	1,10,05,000	1,01,81,200	8,23,800	..
	Charged . . . . .	1,01,000	88,009	12,991	..
86	16. Police— Voted . . . . .	3,12,95,000	2,99,38,097	13,56,908	..
	Charged . . . . .	17,90,000	17,80,038	29,962	..
94	17. Ports and Pilotage— Voted . . . . .	5,65,000	3,56,656	2,08,344	..
	Charged . . . . .	83,000	84,139	..	1,139
97	18. Scientific Departments . . . . .	30,100	29,614	486	..
98	19. Charges on account of Education— Voted . . . . .	2,43,27,000	2,40,66,070	2,60,930	..
	Charged . . . . .	8,01,000	7,60,699	40,301	..
114	20. Charges on account of Anglo-Indian and European Education— Voted . . . . .	11,34,900	11,66,203	28,697	..
	Charged . . . . .	200	105	95	..
116	21. Medical— Voted . . . . .	84,98,000	85,95,026	..	97,026
	Charged . . . . .	4,08,000	4,36,030	..	28,030
125	22. Public Health— Voted . . . . .	1,76,17,000	1,09,48,026	67,68,974	..
	Charged . . . . .	97,000	81,933	15,067	..

**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.
133	23. Charges on account of Agriculture—				
	Voted . . .	2,20,98,000	1,88,24,411	32,73,589	..
	Charged . . .	1,29,000	1,29,442	..	442
145	24. Charges on account of Veterinary—				
	Voted . . .	9,36,400	9,20,611	15,789	..
	Charged . . .	15,600	15,227	373	..
147	25. Charges on account of Co-operative Credit—				
	Voted . . .	18,50,000	18,08,327	41,673	..
	Charged . . .	2,000	1,800	200	..
151	26. Industries—Industries—				
	Voted . . .	74,67,000	45,85,203	28,81,797	..
	Charged . . .	1,000	..	1,000	..
154	27. Industries—Cinchona—				
	Voted . . .	14,65,000	14,64,262	738	..
	Charged . . .	42,500	43,539	..	1,039
162	28. Miscellaneous Departments—				
	Voted . . .	6,26,000	6,34,400	..	8,400
	Charged . . .	58,000	45,682	12,318	..
165	29. Civil Works—				
	Voted . . .	98,86,000	52,41,622	46,44,378	..
	Charged . . .	13,33,000	8,99,219	4,33,781	..
190	30. Famine—				
	Voted . . .	4,30,00,000	3,52,80,949	77,19,051	..
	Charged . . .	67,500	67,284	216	..

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

Page.	Number and name of grant or appropriation.	Grant or approp- riation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
196	31. Superannuation Allowances and Pensions, etc.—				
	Voted . . .	95,02,300	1,03,27,818	..	8,25,518
	Charged . . .	36,81,000	33,47,099	3,33,901	..
202	32. Charges on account of Sta- tionery and Printing—				
	Voted . . .	35,55,700	32,72,428	2,83,272	..
	Charged . . .	17,700	17,366	334	..
208	33. Miscellaneous—				
	Voted . . .	31,17,000	38,12,984	..	6,95,984
	Charged . . .	55,18,000	63,87,522	..	8,69,522
212	34. Extraordinary Charges—				
	Voted . . .	18,31,55,000	17,71,54,908	60,00,092	..
	Charged . . .	8,22,000	11,53,940	..	3,31,940
242	38. Taxes on Income other than Corporation Tax—				
	Voted . . .	88,400	74,563	13,837	..
	Charged . . .	7,600	7,223	377	..
243	7. Charges on account of Motor Vehicles Acts—				
	Charged . . .	4,50,000	4,50,000	..	..
243	9. Interest on Works for which Capital Accounts are kept—				
	Charged . . .	17,10,000	17,30,401	..	20,401
244	35. Capital outlay on Provincial Schemes connected with the war, 1959—				
	Voted . . .	48,80,36,001	—92,03,223	49,72,39,224	..
	Charged . . .	20,000	4,17,725	..	3,97,725

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

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.
262	36. Deposits and Advances—				
	Interest-free Advances	21,10,000	16,66,918	4,43,082	..
263	37. Loans and Advances bearing interest—				
	Voted . . . . .	1,71,83,000	1,31,41,724	40,41,276	..
	Charged . . . . .	35,000	84,999	..	49,999
<hr/>					
<b>Totals—</b>					
	Voted				
	—Gross . . . . .	94,68,95,901	41,55,40,349	53,71,49,638	57,94,086
				Net saving Rs. 53,13,56,552	
	Deduct—Recoveries . . . . .	..	—8,06,743	8,06,743	..
	Char, ed . . . . .	3,24,98,100	3,37,60,236	11,86,613	24,48,749
				Net excess Rs. 12,62,136	
<hr/>					
	<b>GRAND TOTAL . . . . .</b>	<b>97,93,94,001</b>	<b>44,84,93,842</b>	<b>53,91,42,994</b>	<b>82,42,835</b>

Amounts of excesses covered by excess grants or appropriations—	Rs.
Voted (see paragraph 9 of the Audit Report) . . . . .	57,94,086
Charged (see paragraph 10 of the Audit Report) . . . . .	24,48,749

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.

SIMLA ;  
 The 18th November, 1946. }

B. M. STAIG,  
 Auditor General of India.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "5.—Salt".</b>			
<b>B.—CHARGES OF SALT AND CENTRAL EXCISES IN PROVINCES—</b>			
<b>B.1.—Direction—</b>			
	Rs.		
O. . . . .	12,000	} 39,028	} 38,702
S. . . . .	32,000		
R. . . . .	—4,972		
<p>Col. 1.—Increase is mainly due to extension of the experimental scheme for the development of salt manufacture as a cottage industry for a further period of six months and establishment of six additional ware houses with effect from December, 1944. Decrease is due to less expenditure owing to delay in the establishment of six additional ware houses during the year.</p>			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	4,972	4,972	.. — 4,972
<b>Total . . . . .</b>	<b>44,000</b>	<b>38,702</b>	<b>—5,298</b>

### REVIEW.

The savings were 12·0 per cent. of the original grant and 0·8 per cent. of the modified appropriation as compared with 6·3 and 1·9 per cent. respectively in the previous year.

## Grant No. 2. Land Revenue.

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 " 7.—Land Revenue "</b>			
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A. 1.—Pay of Officers—</b>			
<i>Charged</i> . . . . .	45,000	45,832	+ 832
<i>Voted—</i>			
Rs.			
O. . . . . 73,000	63,285	58,094	—5,191
R. . . . . —9,715			
Col. 1.—Due to the curtailment of the original programme of the cess revaluation operations.			
<b>A. 2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . . 15,900	12,610	12,593	—17
R. . . . . —1,290			
<i>Voted—</i>			
O. . . . . 6,67,000	7,70,272	7,53,105	—26,167
S. . . . . 92,500			
R. . . . . 19,772			
Col. 1.—Due to entertainment of additional staff owing to (i) heavier land acquisition work on behalf of the centre (Rs. 82,000) and (ii) larger number of certificate cases (Rs. 30,232).			
<b>A. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . . 13,000	17,340	17,694	+ 354
R. . . . . 4,340			
Col. 1.—To meet enhanced rates of dearness allowance.			
<i>Voted—</i>			
O. . . . . 2,36,100	4,03,144	3,93,209	—9,935
S. . . . . 1,53,000			
R. . . . . 14,044			
Col. 1.—Mainly due to the reason stated under Charged.			
<b>A. 4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . . 600	895	892	—3
R. . . . . 295			
<i>Voted—</i>			
O. . . . . 1,67,000	1,38,907	1,28,212	—10,695
R. . . . . —28,093			
Col. 1.—Mainly due to (i) the curtailment of the original programme of the cess revaluation operations (Rs. 19,865), and (ii) over-estimation of requirements under "Charges connected with Estates attached under Section 99 of the Cess Act" (Rs. 14,010), partly set off by small excesses under "Certificate" and "Record Room" Establishments (Rs. 5,476).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>			
<b>A.—CHARGES OF ADMINISTRATION—<i>concl.</i></b>			
A. 5.—Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O. . . . .	20,000		
R. . . . .	43,592	63,592	21,103
			—42,489
Col. 1.—To meet larger expenditure on account of "Primary Education Cess Establishment".			
Col. 4.—Liability carried forward.			
A. 6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	—2,60,000		
R. . . . .	—48,360	—3,08,360	—3,20,679
			—12,319
Col. 1.—Larger recovery under "Primary Education Cess Establishment" due to larger expenditure under the same head.			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
B. 1.—Pay of Officers—			
O. . . . .	49,500		
R. . . . .	257	49,757	51,525
			+1,768
B. 2.—Pay of Establishment—			
O. . . . .	4,63,000		
S. . . . .	22,000	4,85,420	5,16,974
R. . . . .	420		+31,554
B. 3.—Allowances, honoraria, etc.—			
O. . . . .	2,41,200		
S. . . . .	1,30,000	4,09,025	4,42,757
R. . . . .	37,825		+33,732
Col. 1.—To cover (i) enhanced rates of dearness allowance (Rs. 1,42,000) and (ii) increased rates of travelling allowance (Rs. 25,825).			
B. 4.—Contingencies—			
O. . . . .	5,84,700		
S. . . . .	83,000	7,13,743	7,00,735
R. . . . .	46,043		—13,008
Col. 1.—Mainly due to (i) repair of cyclone damaged Khasmahal buildings which could not be completed during the preceding year (Rs. 83,000), (ii) repairs to embankments in the flood-affected areas (Rs. 14,789), (iii) re-construction of two flood-damaged Tahsil Offices in a district (Rs. 8,000) and (iv) payment of commission to Tahsildars employed purely on commission basis to collect arrears of rent in a sub-division (Rs. 20,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—contd.</b>			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—concl.</b>			
<b>B. 5.—Losses—</b>			
	Rs.		
R. . . . .	1,164	1,164	645 —519
Col. 1.—To meet losses sustained by Government during cyclone and political disturbance in a district (Rs. 519) and the burning of a Sadar Khasmahal Office (Rs. 645).			
<b>C.—CHARGES ON ACCOUNT OF LAND REVENUE COL- LECTIONS—</b>			
<i>Charged—</i>			
O. . . . .	30,000	39,400	39,354 —46
R. . . . .	9,400		
Col. 1.—To cover payment of larger commission owing to better collection of land revenue.			
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>			
<b>D. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	8,476	..	..
R. . . . .	—8,476	..	..
Col. 1.—Due to the posting of a voted officer.			
<i>Voted—</i>			
O. . . . .	60,047	49,578	49,252 —326
R. . . . .	—11,069		
Col. 1.—Mainly due to (i) leave out of India (Rs. 4,994), (ii) postponement of Minor Settlement Operation in a district (Rs. 2,000), and (iii) transfer of an officer to another department (Rs. 2,487).			
<b>D. 2.—Pay of Establishment—</b>			
O. . . . .	3,51,327	2,44,035	2,36,598 —7,437
R. . . . .	—1,07,292		
Col. 1.—Mainly due to (i) deputation of a large number of settlement Kanungos and some assistants to other departments (Rs. 97,680) and (ii) certain vacancies remaining unfilled (Rs. 3,087).			
<b>D. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,200	..	..
R. . . . .	—1,200	..	..
Col. 1.—See D. 1.—Charged—Col. 1.			
<i>Voted—</i>			
O. . . . .	2,35,708	2,36,005	2,31,362 —4,643
R. . . . .	297		

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—<i>concl'd.</i></b>				
D. 4.—Contingencies—				
	Rs.			
O. . . . .	3,60,435	3,89,318	3,84,833	
R. . . . .	28,888			-4,485
D. 7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. . . . .				
	-4,000	-12,843	-8,843	
Col. 4.—Larger recovery owing to larger demand for printed maps during the year.				
For rounding—				
<i>Charged</i> . . . . .				
		324	-324	
<i>Voted</i> —				
O. . . . .	-117	-297	+297	
R. . . . .	-180			
<b>E.—LAND RECORDS—</b>				
<i>Charged</i> —				
O. . . . .	19,400			
R. . . . .	-19,400			
Col. 1.—Due to the present incumbent of the post of the Director of Land Records and Surveys drawing his pay as Board's Secretary.				
<i>Voted</i> —				
O. . . . .	73,250	81,728	76,432	
S. . . . .	4,000			-5,296
R. . . . .	4,478			
Col. 1.—Mainly to meet enhanced rates of dearness allowance.				
<b>F.—ASSIGNMENTS AND COMPENSATIONS—</b>				
O. . . . .	1,18,800	96,734	84,661	
R. . . . .	-22,066			-12,073
Cols. 1 and 4.—Claims were not preferred by some of the Malikana Estates.				
<b>G.—CHARGES IN ENGLAND—</b>				
G. 1.—Secretary of State— . . . . .				
		13,360	1,112	
Col. 4.—Due to postponement of the hearing of an appeal.				
G. 2.—High Commissioner—				
<i>Charged</i> —				
O. . . . .	4,800			
R. . . . .	-4,800			
Col. 1.—Transfer of an officer.				
<i>Voted</i> . . . . .		480	6,553	
Col. 4.—Leave salary of an officer preparatory to retirement.				
			+6,073	

## Grant No. 2.—Land Revenue—concl'd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 7.—Land Revenue"—concl'd.</b>			
H.—LOSS OR GAIN BY EXCHANGE—	..	13	+13
For rounding—			
Charged	500	..	—300
Voted	—390	..	+390
Surrenders or withdrawals within grant or appropriation—			
Charged—	Rs.		
R. . . . .	21,131	..	—21,131
Voted—			
R. Gross . . . . .	—18,360	..	+18,360
R. Deductions . . . . .	48,360	..	—48,360
<b>Totals—</b>			
Charged . . . . .	1,37,000	1,16,365	—20,635
Voted—			
Gross . . . . .	41,99,500	41,37,175	—62,325
Deductions . . . . .	—2,64,000	—3,33,522	—69,522
Net . . . . .	39,35,500	38,03,653	—1,31,847

## REVIEW.

Charged savings were 15·1 per cent. of the authenticated appropriation as compared with 6·3 per cent. in the previous year. There was an excess of 0·4 per cent. in the modified appropriation against a saving of 5·5 per cent. in the year 1943-44. In the voted section the savings were 3·4 and 2·6 per cent. of the original and the modified grant respectively against 7 per cent. in the preceding year.

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 "B.—Provincial Excise".</b>			
A.—SUPERINTENDENCE— . . . . .	2,85,900	3,08,166	+22,266
B.—DISTRICT CHARGES—			
B. 1.—Pay of Officers—			
Rs.			
O. . . . . 2,88,000	2,68,000	2,66,905	—1,095
R. . . . . —20,000			
B. 2.—Pay of Establishment—			
Charged—			
O. . . . . 4,600	4,406	4,379	—27
R. . . . . —194			
Voted—			
O. . . . . 6,39,000	5,95,000	5,96,489	+1,489
R. . . . . —44,000			
B. 3.—Allowances, honoraria, etc.—			
Charged—			
O. . . . . 2,900	3,219	3,380	+161
R. . . . . 319			
Voted—			
O. . . . . 3,96,500	6,18,800	5,81,178	—37,622
S. . . . . 1,74,000			
R. . . . . 48,300			
Col. 1.—Due to (i) enhancement of the rates of dearness allowance (Rs. 1,74,000), (ii) adequate tours and increased rates of travelling allowance (Rs. 39,400), (iii) payment of overtime fees to officers for increased work in laboratories (Rs. 2,300) and (iv) payment of larger number of rewards owing to larger number of cases detected (Rs. 6,600).			
B. 4.—Contract Contingencies—			
Charged—			
O. . . . . 500	1,050	1,047	—3
R. . . . . 550			
Voted—			
O. . . . . 60,000	70,000	74,268	+4,268
R. . . . . 10,000			
Col. 1.—Due to (i) the transport of country spirit by special means of conveyance, (ii) increase in the rate of boat-hire, (iii) grant of dearness allowance to contingency menials at increased rates and (iv) increased cost of building materials and labour charges.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 3.—Provincial Excise "—concl<sup>d</sup>.</b>			
<b>B.—DISTRICT CHARGES—concl<sup>d</sup>.</b>			
<b>B. 5.—Other contingencies—</b>			
<i>Charged—</i>			
O. . . . .	150	50	60
R. . . . .	-100		
<i>Voted—</i>			
O. . . . .	98,100	1,13,200	1,09,388
R. . . . .	15,100		
Col. 1.—Due to increased cost of clothing for the Excise staff.			
<b>C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT—</b>			
O. . . . .	6,38,000	6,26,400	6,46,991
R. . . . .	-9,600		
Col. 4.—Due to adjustment of an erroneous debit passed on by a Province.			
<b>D.—COMPENSATIONS—</b>			
<i>Charged—</i>			
O. . . . .	4,000	3,425	3,274
R. . . . .	-575		
<i>Voted—</i>			
O. . . . .	1,16,000	1,16,500	1,18,515
R. . . . .	500		
<b>E.—CHARGES IN ENGLAND—</b>			
<b>E. 2.—High Commissioner—</b>			
R. . . . .	200	200	148
For founding—			
<i>Charged</i> . . . . .			
		-150	+150
<i>Voted—</i>			
O. . . . .	500	..	..
R. . . . .	-500		
<b>Totals—</b>			
<i>Charged</i> . . . . .		12,000	12,130
<i>Voted</i> . . . . .		26,94,000	27,02,046
			+8,046

## REVIEW.

In the charged portion there was an excess of 1.1 per cent. of the original appropriation as compared with a saving of 54.0 per cent. in the previous year. The excess in the voted section was 0.3 per cent. of the original grant against a saving of 3.4 per cent. 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 " 9.—Stamps ".</b>			
<b>A.—NON-JUDICIAL—</b>			
A. 1.—Superintendence . . . . .	46,100	63,096	+16,996
Col. 4.—Due to adjustment during the year of Railway freights which were lying unadjusted in the previous year.			
A. 2.—Charges for the sale of stamps . . . . .	3,23,000	3,42,680	+19,680
A. 3.—Cost of stamps supplied from Central Stamp Stores . . . . .	1,06,000	89,395	—16,605
Col. 4.—Due to less expenditure than anticipated during the last quarter of the year.			
<b>B.—JUDICIAL—</b>			
B. 1.—Superintendence . . . . .	22,500	23,467	+967
B. 2.—Charges for the sale of stamps . . . . .	1,28,000	1,17,920	—10,080
B. 3.—Cost of stamps supplied from Central Stamp Stores . . . . .	83,000	1,03,641	+20,641
Col. 4.—Due to larger demand for stamps of lower denominations on account of introduction of certain Acts.			
For rounding . . . . .	400	..	—400
<b>Total . . . . .</b>	<b>7,09,000</b>	<b>7,40,199</b>	<b>+31,199</b>

**REVIEW.**

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

## Grant No. 5.—Forest.

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.

## Major Head "10.—Forest".

## A.—CONSERVANCY AND WORKS—

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

Charged—	Rs.				
O. . . . .	50,000	}	2,00,015	3,33,854	+1,33,839
S. . . . .	1,48,000				
R. . . . .	2,015				

Col. 1.—To cope with increased demand for timber from the Defence Department and larger demand for charcoal owing to scarcity of coal. Col. 4.—Orders for timber received from the supply Department late in the year.

## Voted—

O. . . . .	8,63,000	}	11,72,240	16,23,775	+3,51,535
S. . . . .	2,42,000				
R. . . . .	67,240				

Cols. 1 and 4.—Same as under Charged.

A. II.—Timber and other produce removed from  
the forests by consumers and purchasers—

Charged—	Rs.				
O. . . . .	8,000	}	11,175	11,055	—120
R. . . . .	3,175				

Col. 1.—Grant of dearness allowance at increased rates.

## Voted—

O. . . . .	1,79,000	}	3,07,305	2,93,264	—14,041
S. . . . .	98,000				
R. . . . .	30,305				

Col. 1.—Mainly to meet (i) increased rates of dearness allowance (Rs. 23,000), (ii) adjustment of charges for repairs to launches and boats under this sub-head instead of under A. III (Rs. 38,400), (iii) employment of more temporary establishment consequent on the withdrawal of denial policy and reversion to the normal permit system of sales (Rs. 47,546) and (iv) marking of cyclone-damaged trees and of more coupes to meet excess demand for fuel (Rs. 19,000).

## A. III.—Construction, purchase, maintenance, etc.—

## Charged—

O. . . . .	15,000	}	24,130	24,078	—52
R. . . . .	9,130				

Col. 1.—To meet (i) repairs to roads to facilitate extraction of timber (Rs. 1,580), (ii) increased rates of dearness allowance (Rs. 3,100), (iii) feeding and maintenance of two more elephants (Rs. 3,400).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 10.—Forest"—contd.</b>			
<b>A.—CONSERVANCY AND WORKS—contd.</b>			
<b>A. III.—Construction, purchase, maintenance, etc.—concl'd.</b>			
Voted—	Rs.		
O. . . . .	2,90,000	3,61,265	3,43,739
S. . . . .	1,00,000		
R. . . . .	—28,735		
			—17,526
Col. 1.—Increase due to special repairs and improvement to certain forest roads with a view to facilitate the extraction of timber. Reduction due to (i) adjustment of the cost of repairs to boats and launches under the sub-head A. II (Rs. 20,970) and (ii) the provision for repairs to roads not being utilized in full owing to difficulty in getting materials and labour (Rs. 7,765).			
<b>A. IV.—Conservancy and Regeneration—</b>			
<i>Charged—</i>			
O. . . . .	17,900	23,565	23,555
R. . . . .	5,665		
			—10
Col. 1.—Scheme for ploughing the low-lying lands in the reserved forest.			
<i>Voted—</i>			
O. . . . .	1,18,410	2,17,255	2,16,045
R. . . . .	98,845		
			—1,210
Col. 1.—Mainly due to (i) certain protective works and logging and barking cyclone damaged trees to fulfil orders for timber for war purposes and increase in the cost of labour (Rs. 55,760) and (ii) formation of new plantations (Rs. 36,500).			
<b>A. V.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	1,850	7,82,615	7,80,789
S. . . . .	26,000		
R. . . . .	7,54,765		
			—1,826
Col. 1.—Supply of timber to the Defence Department by purchase from the trade not anticipated at the budget stage.			
<i>Voted—</i>			
O. . . . .	18,43,500	69,86,600	77,35,238
S. . . . .	1,63,000		
R. . . . .	49,80,100		
			+7,48,638
Col. 1.—Same as under Charged.			
Col. 4.—See A. I.—Charged—Col. 4.			
<b>A. VI.—Suspense—</b>			
<i>Charged—</i>			
R. . . . .	40	40	—119
			—159
<i>Voted—</i>			
R. . . . .	—845	—845	—450
			+395

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "10.—Forest"—contd.</b>				
<b>A.—CONSERVANCY AND WORKS—concl'd.</b>				
<b>A. VII.—Charges on account of Bengal Forest School—</b>				
O. . . . .	2,320	8,880	7,780	
R. . . . .	6,560			—1,100
Col. 1.—Creation of the Bengal Forest School as a separate Forest Division and the construction of additional quarters for the instructor.				
<b>A. VIII.—Deduct—Amount recoverable from other Governments, Departments, etc.—</b>				
<i>Charged—</i>				
R. . . . .	—7,79,440	—7,79,440	—6,75,654	
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. Col. 4.—Recoveries in some cases were not effected in full during the year for want of timely acceptance of vouchers.				
<i>Voted—</i>				
O. . . . .	—17,00,000	—68,78,500	—76,13,502	
R. . . . .	—51,78,500			—7,35,002
Cols. 1 and 4.—Increased recoveries on account of larger supply of timber than anticipated to the Defence Department by purchase from the trade. See also notes under A. V.—Voted—Cols. 1 and 4.				
<b>B.—ESTABLISHMENT—</b>				
<b>B. 1.—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	1,95,000	2,03,005	2,02,190	
R. . . . .	8,005			—815
<i>Voted—</i>				
O. . . . .	1,00,000	1,03,510	1,01,963	
R. . . . .	3,510			—1,547
<b>B. 2.—Pay of Establishment—</b>				
<i>Charged—</i>				
O. . . . .	36,120	38,090	37,241	
R. . . . .	1,970			—849
<i>Voted—</i>				
O. . . . .	4,86,880	5,54,955	5,50,056	
S. . . . .	36,000			—4,899
R. . . . .	32,075			
Col. 1.—Entertainment of increased staff to cope with the larger demand for timber.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess +, Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>B.—ESTABLISHMENT—<i>contd.</i></b>			
<b>B. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	50 000	} 68,580	69,279
S. . . . .	20 000		
R. . . . .	-1,420		
Col. 1.—To meet enhanced rates of dearness allowance.			
<i>Voted—</i>			
O. . . . .	2,76,000	} 4,53,125	4,55,693
S. . . . .	1,52,000		
R. . . . .	25,125		
Col. 1.—Enhancement of the rates of dearness allowance (Rs. 1,56,125) and increased touring (Rs. 21,000).			
<b>B. 4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	5,000	} 5,920	6,160
R. . . . .	920		
<i>Voted—</i>			
O. . . . .	64,000	} 92,425	97,616
R. . . . .	28,425		
Col. 1.—To cover adjustment of contingent charges on account of Government of India Depot Establishment (Rs. 27,000) and other incidental charges (Rs. 1,425).			
<b>B. 6.—Grants-in-aid, Contributions, etc.—</b>			
<i>Charged</i> . . . . .	25	25	..
<i>Voted</i> . . . . .	1,505	1,505	..
<b>B. 7.—Charges on account of Bengal Forest School—</b>			
<i>Charged—</i>			
O. . . . .	1,200	} 380	373
R. . . . .	-820		
<i>Voted—</i>			
O. . . . .	22,200	} 29,220	29,215
R. . . . .	7,020		
Col. 1.—Creation of Bengal Forest School as a separate Forest Division, enhancement of rates of dearness allowance and premature promotion of an officer.			
<b>B. 8.—Establishment charges payable to other Governments, Departments, etc.</b>			
	3,500	3,500	..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>concl'd.</i></b>			
<b>B.—ESTABLISHMENT—<i>concl'd.</i></b>			
B. 9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O. . . . .	—7,000	—78,440	—79,735
R. . . . .	—71,440		
Col. 1.—Larger recovery from the Central Government on account of heavier expenditure on the Central Government Timber Depots.			
<b>D.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
<i>Charged—</i>			
O. . . . .	31 200	26,880	26,552
R. . . . .	—4,320		
<b>E.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	20	20	46
For rounding—			
<i>Charged—</i>			
O. . . . .	—295	..	..
R. . . . .	295		
<i>Voted—</i>			
O. . . . .	—315	..	..
R. . . . .	315		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross . . . . .	—7,79,440	—7,79,440	..
R. Deductions . . . . .	7,79,440	7,79,440	..
<i>Voted—</i>			
R. Gross . . . . .	—52,49,940	—52,49,940	..
R. Deductions . . . . .	52,49,940	52,49,940	..
<b>Totals—</b>			
<i>Charged—</i>			
Gross . . . . .	6,05,000	16,15,078	+9,10,078
Deductions . . . . .	..	—6,75,654	—6,75,654
Net . . . . .	6,05,000	8 39,424	+2,34,424
<i>Voted—</i>			
Gross . . . . .	50,41,000	1,13,58,938	+63,17,938
Deductions . . . . .	—17,07,000	—76,92,236	—59,86,236
Net . . . . .	33,34,000	36,66,702	+3,31,602

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**REVIEW.**

Charged excess was 38·7 per cent. of the original appropriation as compared with 47·1 per cent. in the previous year and occurred mainly under the sub-heads A. I. and A. VIII. In the voted section excess was 9·9 per cent. of the original grant as against the saving of 4·0 per cent. in 1943-44 and occurred mainly under the sub-head A. I.

2. A sum of Rs. 987 representing the value of some stores destroyed by accidental fire in a Forest Department Depot was written off under the orders of the competent authority.

3. A sum of Rs. 699 representing irrecoverable revenue outstanding against the purchaser of Forest Produce was written off under orders of the competent authority.

4. The accounts of the Siliguri Band Saw Mill Sub-division and the Manager's financial review will be found in the Appendix on page 266.

## Grant No. 6.—Registration.

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 " 11.—Registration "</b>				
<b>A.—SUPERINTENDENCE—</b>				
	Rs.			
O. . . . .	78,000	85,000	85,042	
S. . . . .	7,000			+42
<b>B.—DISTRICT CHARGES—</b>				
<b>B. 1.—Pay of Officers—</b>				
O. . . . .	8,12,500	7,97,825	7,94,486	
R. . . . .	—14,675			—3,339
<b>B. 2.—Pay of Establishment—</b>				
Charged . . . . .		240	240	
Voted—				
O. . . . .	9,31,000	9,36,575	9,30,866	
R. . . . .	5,575			—5,709
<b>B. 3.—Allowances, honoraria, etc.—</b>				
Charged—				
O. . . . .	100	160	218	
R. . . . .	60			+58
Voted—				
O. . . . .	3,02,000	4,63,200	5,29,846	
S. . . . .	1,56,000			+66,646
R. . . . .	5,200			
<p>Col. 1.—Mainly to meet enhanced rates of dearness allowance. Col. 4.—Partly due to (i) enhanced rates of dearness allowance (Rs. 56,000) and (ii) partly to increased rates of travelling allowance (Rs. 9,958). See paragraph 2 of the review.</p>				
<b>B. 4.—Contract Contingencies—</b>				
O. . . . .	1,09,400	1,16,400	1,28,534	
R. . . . .	7,000			+12,134
<p>Col. 4.—Due to (i) the increased wages of contingency menials (Rs. 5,000), (ii) the sending of printed forms by parcel trains instead of by Goods trains (Rs. 4,000), (iii) transmission of the records from the rural offices to the Sadar Record Rooms (Rs. 1,634), (iv) increased postal rates (Rs. 500), (v) sanction of daily allowance (Rs. 500) and (vi) increase in the cost of remittance (Rs. 500). See also paragraph 2 of the review.</p>				
<b>B. 5.—Other Contingencies—</b>				
O. . . . .	1,57,100	1,53,550	1,94,368	
R. . . . .	—3,550			+40,818
<p>Col. 4.—Increase in the number of registrations on commission system See also paragraph 2 of the review.</p>				

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"—concl'd.</b>			
<b>B.—DISTRICT CHARGES—concl'd.</b>			
B. 6.—Losses—	Rs.		
R. . . . .	450	461	+11
B. 7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. . . . .	—3,330	—3,330	..
For rounding—			
Charged—			
O. . . . .	60		
R. . . . .	—60		
Voted . . . . .	330	..	—330
Totals—			
Charged . . . . .	400	458	+58
Voted—			
Gross . . . . .	25,53,330	26,63,003	+1,10,273
Deductions . . . . .	—3,330	—3,330	..
Net . . . . .	25,50,000	26,60,273	+1,10,273

## REVIEW.

In the voted section there was an excess of 4·3 per cent. of the original grant as compared with 2·5 per cent. in the preceding year.

2. There were excesses of Rs. 66,646, Rs. 12,134 and Rs. 40,818 under the sub-heads B.-3, B.-4 and B.-5, respectively. Government authorised the Controlling Officer to incur an additional expenditure of Rs. 2,13,600 under these sub-heads but actually obtained a supplementary grant of Rs. 1,56,000 under the sub-head B.-3 only. This amount too fell short of requirements.

3. A sum of Rs. 423 being the proceeds of several bills of a Sub Registry Office, encashed from a Treasury in March, 1944 was misappropriated by the office peon who absconded and remained untraced. The amount was redrawn with the sanction of Government and adjusted under "Losses".

## Grant No. 8.—Other Taxes and Duties.

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 "13.—Other Taxes and Duties".</b>			
<b>A.—COLLECTION CHARGES—</b>			
<b>A. 1.—Entertainment Tax—</b>	Rs.		
O. . . . .	36,000	6,998	7,904
R. . . . .	—29,001		
Col. 1.—Mainly due to (i) over-estimation of requirements (Rs. 24,000), (ii) decrease in the price of labels for stamps (Rs. 2,500) and (iii) introduction of cash payment system in some of the Cinema houses formerly using entertainment tax stamps (Rs. 2,500).			
<b>A. 2.—Betting Tax . . . . .</b>	5,000	5,000	..
<b>A. 3.—Tax under Bengal Finance Act, 1939—</b>			
O. . . . .	81,800	89,098	89,338
R. . . . .	7,298		
<b>A. 4.—Tax under Bengal (Sales Tax) Act, 1941—</b>			
<b>A. 4. (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	24,400	17,576	17,015
R. . . . .	—6,824		
Col. 1.—Due to the posting of an officer drawing lower rate of pay than that of his predecessor.			
<i>Voted—</i>			
O. . . . .	1,59,720	1,57,867	1,59,559
R. . . . .	—1,853		
<b>A. 4. (2).—Pay of Establishment—</b>			
O. . . . .	1,37,000	1,44,835	1,43,665
R. . . . .	7,835		
<b>A. 4. (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	4,200	2,937	2,972
R. . . . .	—1,213		
Col. 1.—Due to abandonment of tours in Mufassil owing to pressure of work at Calcutta offices.			

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 13.—Other Taxes and Duties "—concl'd.</b>			
<b>A—COLLECTION CHARGES—concl'd.</b>			
A-4(3).—Allowances, honoraria, &c.—concl'd.			
Voted—	Rs.		
O. . . . .	95,500	1,31,338	1,28,716
S. . . . .	36,000		
R. . . . .	—762		
(col. 1.—To meet enhanced rates of dearness allowance.			—2,622
A-4(4).—Contingencies—			
O. . . . .	79,400	79,896	79,564
R. . . . .	496		
<b>B.—CHARGES UNDER THE ELECTRICITY ACTS—</b>			
O. . . . .	92,110	90,665	90,775
R. . . . .	—1,445		
<b>C.—CHARGES IN ENGLAND—</b>			
O. . . . .	6,080	6,720	6,720
R. . . . .	640		
<b>D.—LOSS OR GAIN BY EXCHANGE—</b>			
R. . . . .	6	6	11
For rounding . . . . .		—210	..
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	8,037	8,037	..
Voted—			
R. . . . .	16,786	16,786	..
<b>Totals—</b>			
Charged . . . . .		28,600	19,937
Voted . . . . .		7,29,000	7,11,252
			—8,613
			—17,748

## REVIEW.

Charged savings were 30·1 and 2·8 per cent. of the original and the final appropriations as against 11·6 and 10·3 per cent. respectively in the preceding year. In the voted section the savings were 2·4 and ·1 per cent. of the original and the final grants as compared with the saving of 4 per cent. and the excess of ·6 per cent. respectively in the previous year.

## Grant No. 10.—Irrigation.

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 " XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept"—</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—</b>			
<b>Unproductive Works—</b>			
<b>A.-8.—Extensions and Improvements—</b>	Rs.		
O. . . . .	7,646	5,978	5,229
R. . . . .	-1,668		
	See item 3 of Annexure A.		
<b>A.-9.—Maintenance and Repairs—</b>			
O. . . . .	3,01,000	2,71,884	2,56,505
R. . . . .	-32,116		
<b>A.-10.—Establishment—</b>			
Revenue Establishment . . . . .	1,77,700	1,96,157	+18,457
Col. 4.—Mainly due to the grant of dearness allowance at increased rates.			
For rounding . . . . .	-346	..	+346
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>Unproductive Works—</b>			
<b>B.-1.—Extensions and Improvements—</b>			
O. . . . .	1,66,000	24,673	24,312
R. . . . .	-1,41,327		
	See items 1 and 2 of Annexure A.		
<b>B.-2.—Maintenance and Repairs—</b>			
O. . . . .	5,05,000	10,82,054	8,97,106
R. . . . .	5,77,054		
<b>Col. 1.—Mainly due to (1) thorough overhauling of a dredger for military expediency (Rs. 2,53,000), (2) extensive repairs to another for military purpose (Rs. 53,000), (3) unforeseen dredging of a canal (Rs. 70,000) and (4) high rates of labour and materials, increased dredging work and expenditure on cyclone damage repair works in progress from the previous year, etc. (Rs. 2,12,000). Col. 4.—Mainly due to (1) unforeseen recovery from the Central Government of hire charges of certain dredgers lent to that Government (Rs. 98,000), (2) postponement of dredging work in a channel (i.e. 56,000), (3) compensation for crops damaged in connection with the maintenance of dredging bunds not being paid during the year (Rs. 22,000) and (4) payment of sales tax not being made pending the sanction of Government (Rs. 7,500).</b>			

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 "—concl'd.</b>			
<i>Deduct—Working Expenses—</i>			
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.</b>			
<b>B.-3.—Establishment—</b>			
Revenue Establishment . . . . .	80,000	70,913	—3,087
<b>Total—XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept—</b>			
<i>Deduct—Working Expenses—</i>	Rs.		
O. . . . .	12,40,000	16,41,943	14,56,222
R. . . . .	4,01,943		
<b>Major Head—" 18.—Other Revenue Expenditure financed from Ordinary Revenues—</b>			
<b>C.-A.—IRRIGATION WORKS—</b>			
<b>Works for which no Capital Accounts are kept—</b>			
<b>C.-1.—Works—</b>			
O. . . . .	9,500	31,465	26,301
R. . . . .	21,965		
See items 8, 10 and 12 of Annexure A.			
<b>C.-1.—A.—Deduct—Recoveries from the Central Government on account of Emergency Irrigation Schemes—</b>			
R. . . . .	—14,908	—14,908	—43
Col. 1.—Recovery was based on anticipated expenditure on emergency irrigation schemes, moiety of which is recoverable from the Central Government. Col. 4.—Due to postponement of work owing delay in the acquisition of land, <i>vide</i> paragraph 4 of the review.			+14,865
<b>C.-3.—Maintenance and Repairs—</b>			
O. . . . .	3,600	18,215	10,451
R. . . . .	14,615		
Col. 1.—To meet expenditure on the maintenance of certain pump irrigation schemes not originally provided for. Col. 4.—Mainly due to smaller expenditure on account of running expenses of some of the above scheme owing to their re-organisation towards the end of the financial year.			
<b>C.-4.—Establishment—</b>			
Revenue Establishment . . . . .	700	—	—700
For rounding . . . . .	200	..	—200
<b>Rehabilitation Programme—</b>			
<b>C.-5.—Works—</b>			
R. . . . .	41,000	41,000	6,19,178
Col. 1.—New scheme introduced during the year. Col. 4.—Due to the classification of certain charges in connection with the Rehabilitation Programme not being settled in time for provision of funds under the correct heads.			+5,78,173

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	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>C.-A.—IRRIGATION WORKS—<i>concl'd.</i></b>			
C.-6.—Extensions and improvements . . . . .	..	34,383	+ 34,383
Col. 4.—See remarks under C.-5—Col. 4.			
C.-7.—Maintenance and Repairs . . . . .	..	28,500	+ 28,500
Col. 4.—See remarks under C.-5—Col. 4.			
<b>Miscellaneous Expenditure—</b>			
C.-10.—Establishment . . . . .	21,300	784	- 20,516
Col. 4.—The contour survey of North Bengal not being taken up during the year no staff was entertained for the purpose.			
C.-12.—Other Charges—	Rs.		
O. . . . .	8,000		
R. . . . .	7,370	15,370	10,233
Col. 1.—Due to certain new surveys being taken up during the year. Col. 4.—Mainly due to the stoppage of certain survey works.			- 5,137
For rounding . . . . .	- 300	..	+ 300
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>Works for which no Capital Accounts are kept—</b>			
<b>D.-1.—Works—</b>			
O. . . . .	22,40,600		
R. . . . .	-11,29,528	11,11,072	9,17,860
See items 4 to 7, 9, 11 and 13 of Annexure A.			- 1,93,212
<b>D.-3.—Maintenance and Repairs—</b>			
O. . . . .	1,09,39,000		
R. . . . .	14,15,702	1,23,54,702	1,21,95,363
Col. 1.—Mainly due to post-budget liabilities for remodelling certain embankments, rise in the rates of labour and materials, increased rates of dearness allowance paid to work charged establishments and completion of cyclone damage repair works in progress from the previous year.			- 1,59,339
<b>D.-3.—A.—Deduct—Recoveries from Central Government on account of Grow More Food Schemes and closing Amirpur Breach, etc.—</b>			
O. . . . .	-9,22,300		
R. . . . .	-38,23,950	-47,46,250	-2,38,753
Col. 1.—To cover expected recovery of arrear claims from the Central Government on account of closing the Amirpur breach and strengthening the Damodar Left Embankment, etc. Col. 4.—Due to no recovery having been made from the Central Government on the above account (Rs. 41,19,000) and to smaller recovery on account of emergency Irrigation schemes (Rs. 3,88,000) than anticipated. <i>Vide</i> paragraph 4 of the review.			+ 45,07,506

Major Head and sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.</b>			
<b>D.-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd</b>			
<b>D. 4.—Establishment—</b>			
D -4(1).—Revenue Establishment . . . . .	19,800	15,925	—3,865
Col. 4.—Mainly due to vacancies remaining unfilled.			
<b>D -4(2).—General Establishment—</b>			
Charged . . . . .	2,67,500	2,66,264	—1,236
Voted—	Rs.		
O. . . . .	9,61,000		
R. . . . .	4,59,800	14,20,800	14,62,866
			+ 42,066
Col. 1.—To meet (1) expansion of the Irrigation Branch on account of increased activities for Grow More Food and Rehabilitation Schemes (Rs. 2,48,000), (2) enhanced rates of dearness and war allowances (Rs. 1,36,000) and (3) opening of a special circle for carrying out the investigation suggested by the Damodar Flood Enquiry Committee (Rs. 77,800). Col. 4.—Mainly due to the entertainment of additional staff and the expenditure on dearness and war allowances exceeding anticipations. See paragraph 2 of the review.			
D 4(3).—Establishment under Collectors for collection of revenue on account of zamindari embankments under the contract system . . . . .	9,500	7,743	—1,757
<b>D.-5.—Tools and Plant—</b>			
O . . . . .	80,000		
R. . . . .	1,24,538	2,04,538	1,70,953
			—24,585
Col. 1.—Mainly due to the opening of new divisions and increased cost of repairs to launches. Col. 4.—Due to furniture and tools and plant for some newly formed divisions not being purchased in full owing to high cost and non-availability of instruments and materials. See paragraph 2 of the review.			
<b>D.-6.—Suspense—</b>			
O. . . . .	600		
R. . . . .	51,353	51,953	3,59,831
			+ 3,07,878
Col. 1.—Mainly due to collection of materials for the Anderson Weir and the cost of certain dredging works pending recovery from the Central Government. Col. 4.—Mainly due to the value of materials received in connection with closing the breach and remodelling the Damodar Left Embankment not being adjusted pending settlement with the supplying authorities. See Annexure B			
<b>D -7.—Charges in England—</b>			
<b>Charged—</b>			
O. . . . .	6,960		
S. . . . .	6,000	12,960	17,635
			+ 4,675
Cols. 1 and 4.—New cases of Sterling Overseas Pay (Rs. 3,000) and officers on short leave in India (Rs. 1,600). See paragraph 2 of the review.			
Voted . . . . .	..	9	+0

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"—contd.</b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.</b>			
D.-8.—Loss or gain by exchange—			
Charged . . . . .	—	30	+30
For rounding—			
Charged . . . . .	—460	..	+460
D.-9.—Rehabilitation Programme—			
D.-9(1).—Works—			
Charged—	Rs.		
S. . . . .	30,000	30,000	30,000
R. . . . .	25,78,400	36,31,000	24,71,679
Col. 1.—Provision for post-budget schemes.			
Voted—			
S. . . . .	10,52,600	36,31,000	24,71,679
R. . . . .	25,78,400		
Cols. 1 and 4.—Same as under C.-5, and also slower progress than anticipated.			
Miscellaneous Expenditure—			
D.-12.—Other charges—			
O. . . . .	20,000	89,250	45,358
R. . . . .	69,250		
Col. 1.—Mainly to meet the cost of new surveys in connection with emergency irrigation and rehabilitation schemes. Col. 4.—Postponement of certain survey works and slow progress in others due to paucity of survey staff.			
D.-13.—Grants-in-aid—			
O. . . . .	2,500	4,762	2,262
R. . . . .	2,262		
Col. 1.—Due to payments to local bodies for certain drainage schemes not anticipated at the budget stage. Col. 4.—Due to the contribution to the Central Bureau not being adjusted during the year.			
D.-16.—Grants-in-aid—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—			
D.-16(a).—Minor Drainage and Flushing Schemes—			
R. . . . .	3,424	3,424	3,424
Col. 1.—Due to the payment to a District Board for certain drainage work not anticipated at the budget stage.			

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl.</i></b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i></b>			
D.-16(b).—Improvement of existing village communications including existing waterways—			
Rs.			
O. . . . . 4,000	} 3,480	} 3 480	} ..
R. . . . . —520			
For rounding . . . . .	300	..	—300
<b>Reserve for Maintenance and Repairs—</b>			
O. . . . . 1,50,000	} ..	} ..	} ..
R. . . . . —1,50,000			
See paragraph 6 of the review.			
<b>Total—"18.—Other Revenue Expenditure financed from Ordinary Revenues—</b>			
<b>Charged—</b>			
O. . . . . 2,74,000	} 3,10,000	} 3,14,129	} 4 4,129
S. . . . . 36,000			
<b>Voted—</b>			
O. . . . . 1,35,48,000	} 1,42,71,364	} 1,81,56,792	} +38,85,428
S. . . . . 10,52,600			
R. . . . . —3,29,236			
<b>Major Head—"19.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—</b>			
<b>F.—FINANCED FROM ORDINARY REVENUES—</b>			
<b>F.-2.-B.—Navigation, Embankment and Drainage Works—</b>			
F.-2(4).— <i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .	..	—3,230	—3,230
Col. 4.—Due to recovery from the Central Government on account of pontoons and other adjuncts lost at sea with the dredger "Ronaldshay" which was lent to that Government.			
<b>Major Head—"20.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—</b>			
<b>G.-A.—Irrigation Works—</b>			
<b>UNPRODUCTIVE—</b>			
<b>G.-9.—Works—</b>			
O. . . . . 1,24,600	} 51,898	} 36,624	} —13,266
R. . . . . —72,707			
Col. 1.—Due to delay in the acquisition of land. Col. 4.—Due to the payment for certain supplies not being made during the year owing to some discrepancies in the bills. See item 14 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 "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"— concl'd.</b>			
<b>UNPRODUCTIVE—concl'd.</b>			
G.-13.— <i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .	..	—142	—142
For rounding . . . . .	400	..	—400
<b>H.-B.—Navigation, Embankment and Drainage Works—</b>			
<b>UNPRODUCTIVE—</b>			
H.-12.— <i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .	..	—8,03,371	—8,03,371
Col. 4.—Due to recovery from the Central Government on account of the value of dredger "Ronaldshay" which was lost to that Government and lost at sea.			
<hr/>			
<b>Total—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>			
Gross—	Rs.		
O. . . . .	1,25,000	72,292	38,624
R. . . . .	—72,707		
<i>Deduct</i> —Recoveries . . . . .	..	—8,03,513	—8,03,513
Net . . . . .	52,293	—7,64,889	—8,17,182
<hr/>			
<b>Total—Grant No. 10—Irrigation—</b>			
<i>Charged</i> . . . . .	3,10,000	3,14,129	+ 4,129
<b>Voted—</b>			
Gross . . . . .	1,59,65,600	1,96,51,638	+ 36,86,038
<i>Deduct</i> —Recoveries . . . . .	..	—8,06,743	—8,06,743
Net . . . . .	1,59,65,600	1,88,44,895	+ 28,79,295

### REVIEW.

The excess in the charged appropriation was 1·3 per cent. compared with a saving of 12·9 per cent. in the preceding year. In the voted section there was an excess of 23·1 per cent. of the grant for gross expenditure as against a saving of 9·6 per cent. in 1943-44. Smaller recoveries from the Central Government on account of emergency irrigation schemes in furtherance of the Grow More Food Campaign and for certain protective works mainly contributed to the excess, *vide* sub-heads C-1-A and D-3-A.

## REVIEW—contd.

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 1944-45 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 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.)
	Charged.	Voted.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.—						
Deduct—Working Expenses	22,818	1,35,981	26,140	1,481	..	..
18.—Other Revenue Expenditure, etc.	2,43,134	13,24,812	1,53,459	16,120	9	30
68.—Construction of Irrigation, etc., works	512	2,073	354	34	..	..
Total	2,66,464	14,62,866	1,79,953	17,635	9	30

3. The gross establishment charges of the Department of Irrigation and Waterways during the year 1944-45 excluding those incurred on special establishments entertained for Damodar Hooghly Flush Irrigation Scheme, River Research Institute, Expert Committee, etc., amounted to Rs. 15.70 lakhs, i.e., 9.03 per cent. of the total works outlay of Rs. 1,73.72 lakhs against 18.09 per cent. of the previous year. An aggregate sum of Rs. 8,422 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. 15.62 lakhs and were 8.99 per cent. of the total works outlay against 18.03 per cent. of the previous year.

REVIEW—*contd.*

4. Certain protective works, *viz.*, Remodelling the Damodar, Cossaye, and certain other embankments, were undertaken by the Government of Bengal from the year 1943-44. The total expenditure incurred on these works up to the end of 1944-45 amounted to Rs. 1,14.39 lakhs. The Central Government granted interest-free loans of Rs. 20 lakhs and Rs. 46.31 lakhs respectively during 1943-44 and 1944-45, and also agreed to bear 75 per cent. of the expenditure incurred on those works. It was decided that recovery from the Central Government would be adjusted as reduction of expenditure and a minus provision of Rs. 41.19 lakhs was made in the budget estimate for 1944-45 under the sub-head D-3-A. No recovery was, however, made during the year from the Central Government with whom the matter is still under reference. This accounted for the bulk of the excess under the sub-head D-3-A.

In addition to the expenditure referred to above a sum of Rs. 7.39 lakhs was spent during 1944-45 on emergency irrigation works in furtherance of the Grow More Food Campaign, a certain percentage of which was recoverable from the Central Government. The actual recovery made from the Centre during 1944-45 was, however, Rs. 2.39 lakhs against the anticipated recovery of Rs. 6.42 lakhs. This was also partly responsible for the excess under the sub-heads C-3-A and D-3-A.

5. After an expenditure of Rs. 1,91,400 had been incurred for completion of a scheme for the improvement of a river, which was administratively approved by Government at an estimated cost of Rs. 2,17,000, it was found that the expected result from the scheme was not achieved and this was mainly due to absence of regulating arrangement in the Bhairab Cut and also due to adverse hydraulic conditions developing after completion.

The local District Board and the Municipality agreed to contribute Rs. 40,000 and Rs. 2,000 respectively towards the cost of the scheme, but after payment of Rs. 25,000 and Rs. 1,750, they expressed their inability to pay the balances on account of their financial difficulty. Government have waived the recovery of the balances from them.

6. *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 :—

Purpose.	Amount. Rs.
C-3 Maintenance and repairs—Running expenses of certain Pump Irrigation projects . . . . .	14,379
D-1 Works—Protective works at Jalpaiguri against erosion by the Tista and the Karia rivets . . . . .	31,474
D-3 Maintenance and repairs—Cost of remodelling certain embankments . . . . .	62,722
D-5 Tools and Plant—Cost of war supply and repairs to tools and plant of the Design Division . . . . .	5,908
D-12 Other charges—Cost of new survey works undertaken during the year . . . . .	33,181
D-13 Grant in-aid—Contribution to the Pabna District Board for the Bil Dwarka scheme . . . . .	537
D-13 Contribution to the Mymensingh District Board on account of the execution of the Borachar Khal . . . . .	1,725
D-16(a) Contribution to the Faridpur District Board for re-excavation of the Mirgi Khal and the Chitra river . . . . .	74
<b>Total</b>	<b>1,50,000</b>

## 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 Nullah	1,20,000	1,090	888	—1,19,112	—202
Col. 5.—Land acquisition postponed till the completion of the model experiment. Estimate Rs. 1,77,854; expenditure to end of 1944-45 Rs. 55,321, balance Rs. 1,22,533; in progress. See sub-head B-1.					
II.—Other major works for which specific provision was made in budget—					
2. Collectively . . . . .	46,000	23,583	23,424	—22,576	—159
Col. 5.—Due to some works in connection with a canal being found unnecessary (Rs. 8,000) and postponement of dredging work for want of dredgers in another couped with the non-payment during the year of compensation for its flank band (Rs. 14,000). See sub-head B-1.					
IV.—Minor works—					
Collectively—					
3. A.—Irrigation works . . . . .	7,646	5,978	5,229	—2,417	—749
Col. 5.—Portion of a work not taken up for want of building materials. See sub-head A-8.					
<b>Total—XVII—Working Expenses</b>	<b>1,73,646</b>	<b>30,651</b>	<b>29,541</b>	<b>—1,44,105</b>	<b>—1,110</b>
<b>18.—Other Revenue Expenditure financed from Ordinary Revenues—</b>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
B.—Navigation, Embankment and Drainage works—					
4. Establishment of an Institute for River Research in Bengal . . . . .	50,000	19,400	11,784	—38,216	—7,616
Col. 5.—Mainly due to less demands made by the Director of the Institute than originally anticipated. Col. 6.—Mainly due to less expenditure incurred by the Director (Rs. 2,400) and want of certain materials (Rs. 5,200). Estimate Rs. 1,17,011; expenditure to end of 1944-45 Rs. 28,631; balance Rs. 88,180; in progress. See sub-head D-1.					

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

Description 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>18.—Other Revenue Expenditure financed from Ordinary Revenues—<i>contd.</i></b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—<i>concl.</i></b>					
<b>B.—Navigation, Embankment and Drainage works—<i>concl.</i></b>					
5. Reclaiming the silted up Madhumati river in Khulna (Chitalmari Scheme) . . . . .	6,500	..	..	—6,500	..
Col. 5.—Delay in the acquisition of land and certain work being considered unnecessary. Estimate Rs. 1,01,615; expenditure to end of 1944-45 Rs. 95,009; balance Rs. 6,606; in progress. See sub-head D.-1.					
6. Re-excavation of the Karnapara Khal in Dacca . . . . .	1,25,000	1,60,000	1,14,747	—10,253	—45,253
Col. 6.—Due to delay in taking up the work and suspension of its execution by contractors pending sanction to the increase in the rates prayed for. Revised estimate Rs. 3,74,767; expenditure to end of 1944-45 Rs. 1,50,779; balance Rs. 2,23,988; in progress. See sub-head D.-1.					
7. Widening the bed of Kalighye river in Midnapore . . . . .	2,00,000	50,000	50,187	—1,40,813	+187
Col. 5.—Due to delay in the acquisition of land. Estimate under revision. Expenditure to end of 1944-45 Rs. 67,353; 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>					
8. A.—Irrigation works . . . . .	9,500	1,650	1,360	—8,140	—290
Col. 5.—Mainly due to non-availability of wire-netting as in the previous year. See sub-head C.-1.					
9. B.—Navigation, Embankment and Drainage Works . . . . .	14,500	24,200	1,494	—13,006	—22,706
Cols. 5 and 6.—Due to silt clearance of a khal which could not be taken up owing to delay in issuing orders. See sub-head D.-1.					
<b>III.—Major works for which specific provision was not made in the budget—</b>					
<b>A.—Irrigation Works—</b>					
10. Pump irrigation schemes . . . . .	..	29,815	24,856	+24,856	—4,959
Col. 5.—Post-budget works. Col. 6.—Mainly due to the final bills of a contractor not being paid pending sanction of the Chief Engineer to enhanced rates of earth work. See sub-head C.-1.					

ANNEXURE A—*contd.**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.
18.—Other Revenue Expenditure financed from Ordinary Revenues— <i>concl'd.</i>					
IV.—Minor works—					
Collective'y—					
11. B. Navigation, Embankment and Drainage works . . . . .	..	426	426	+ 426	
					See sub head D.-1.
Emergency Irrigation schemes in furtherance of the Grow More Food campaign—					
Collectively—					
12. A.—Irrigation works . . . . .	..	..	85	+ 85	+ 85
					See sub-head C. 1.
13. B.—Navigation, Embankment and Drainage works . . . . .	18,44,600	8,57,046	7,39,222	—11,05,378	—1,17,824
					Cols. 5 and 6.—Mainly due to cost of land acquisition not being paid during the year. See sub head D.-1.
<b>Total—18.—Other Revenue Expenditure . . . . .</b>	<b>22,50,100</b>	<b>11,42,537</b>	<b>9,44,161</b>	<b>—13,05,939</b>	<b>—1,98,376</b>
68.—Construction of Irrigation, Navigation, Embankment and Drainage works—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.—					
11.—Damodar Canal . . . . .	1,24,600	51,893	38,624	—85,976	—13,269
					Cols. 5 and 6.—See note under G.-9. Estimate Rs. 8,39,528; expenditure to end of 1944-45 Rs. 4,33,922; balance Rs. 4,05,606; in progress.
<b>Total—68.—Construction, etc. . . . .</b>	<b>1,24,600</b>	<b>51,893</b>	<b>38,624</b>	<b>—85,976</b>	<b>—13,269</b>

ANNEXURE A—*concl'd.*

## 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-5, C-6, C-7, C-12, D-1, D-3, D-9(1), 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 . . . . .	1,43,08
Modified appropriation . . . . .	1,87,59
Expenditure . . . . .	1,70,11

The expenditure exceeded the original appropriation by 32,53 and was less than the modified appropriation by 11,48. The excess over the original appropriation was the net effect of an increase of 48,53 under certain heads and a decrease of 16,00 under others. The more important excesses and savings are analysed below.—

*Excesses over the original appropriation.*

(i) Post budget works in connection with the Rehabilitation Programme ( <i>vide</i> sub-heads C-5, C-6, C-7 and D-9 (1)) .	31,54
(ii) Overhauling and repairs to dredgers not originally anticipated ( <i>vide</i> sub head B-2)	2,98
(iii) Repairs to embankments damaged by cyclone and remodelling certain other embankments ( <i>vide</i> sub heads B-2 and D-3).	13,56
(iv) Expenditure on new survey works in connection with the Grow More Food Campaign ( <i>vide</i> sub heads C-12 and D-12)	28

*Savings in the original appropriation.*

(v) Delay in the acquisition of land ( <i>vide</i> sub head G-9 and items 1, 5, 7 and 13 of the Annexure)	14,53
(vi) Postponement, slow progress and delay in the commencement of works ( <i>vide</i> items 2, 4, 6, 8 and 9 of the Annexure)	61

The saving of 11,47 in the modified appropriation was mainly due to smaller outlay on Rehabilitation Programme works (5,18) and repairs to embankments and certain survey works not being executed to the extent anticipated. 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 1944-45 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 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.

## ANNEXURE B—concl'd.

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 1944-45 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 . . . . .	—3,80,077	15,46,670	13,95,721	1,50,949	—2,29,128
Stock . . . . .	84,938	61,643	301	61,342	1,46,280
Miscellaneous P. W. Advances . . . . .	23,349	1,68,589	21,049	1,47,540	1,70,899
Total . . . . .	—2,71,790	17,76,902	14,17,071	3,59,931	88,041

See sub-head D.-6.

## ANNEXURE C.

Store accounts of the Department of Irrigation and Waterways for the year 1944-45.

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.
Small stores . . . . .	5,281	18,406	9,010	..	14,677
Building materials . . . . .	61	11,460	375	..	11,146
Metals . . . . .	361	..	..	..	361
Fuel . . . . .	2,200	24,643	10,573	..	16,271
Miscellaneous stores . . . . .	76,605	6,289	—20,501	..	1,03,395
Storage . . . . .	430	845	845	..	430
Total . . . . .	84,938	61,643	301	..	1,46,280

Non-utilisation before the end of the year of the small stores, fuels and building materials purchased during the year is mainly responsible for the heavier closing balance. The closing balance under the sub-head 'miscellaneous stores' exceeded the opening balance as the value of stone boulders, which were issued at excess rates by a division in a previous year, was subsequently readjusted by debit to stock. The book balance of stock of each Irrigation Division was reported to have been verified by the Divisional officers. The registers of a stock of all the divisions were audited at local inspections. The re-valuation 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 Approp- riation.	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.-1—Floating Loans—</b>			
<b>A.-1(1).—Discount on Treasury Bills—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	7,40,000	} 8,36,000	6,92,708
R. . . . .	96,000		
			-1,43,392
Col. 4.—Due to smaller issue of treasury bills than anticipated for maintaining the minimum balance with the Reserve Bank.			
<b>A.-1(2).—Interest on other Floating Loans—</b>			
<b>A.-1(2)(1).—Interest on temporary loans from Bank.</b>			
<i>Charged—</i>			
O. . . . .	8,000	} 1,200	1,195
R. . . . .	-6,800		
			--5
Col. 1.—Due to smaller requirements of ways and means advances from the Bank.			
<b>A.-1(2)(2).—Interest on cash credit advances from Imperial Bank—</b>			
<i>Charged—</i>			
O. . . . .	20,00,000	} 40,40,000	47,36,704
S. . . . .	17,94,000		
R. . . . .	2,46,000		
			+6,96,704
Cols. 1 and 4.—Due to larger amount of cash credit advances from the Imperial Bank for financing the procurement of food grains.			
<b>A.-2.—Other Items—</b>			
<b>A.-2(1).—Expenditure connected with the issue of new loans—</b>			
<i>Charged—</i>			
O. . . . .	8,000	} 21,800	21,500
R. . . . .	13,800		
			-300
Col. 1.—No closer forecast was possible at the budget stage.			
<b>A.-3.—Interest on loans taken from the Central Government—</b>			
<i>Unsettled—</i>			
O. . . . .	11,75,000	} 8,17,000	8,17,843
R. . . . .	-3,58,000		
			+843
Col. 1.—Due to smaller requirements of loans from the Central Government than estimated.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22—Interest on Debt and other obligations"—<i>contd.</i></b>			
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
<b>B.-1.—Interest on General Provident Fund—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	17,00,000	} 16,97,000	16,96,900
R. . . . .	-3,000		
			-100
<b>B.-2.—Interest on Indian Civil Service Provident Fund—</b>			
<i>Charged</i> . . . . .	1,06,000	1,06,000	..
<b>B.-3.—Interest on Indian Civil Service (Non-European Members') Provident Fund—</b>			
<i>Charged—</i>			
O. . . . .	16,000	} 17,500	17,498
R. . . . .	1,500		
			-2
<b>B.-4.—Interest on Contributory Provident Fund—</b>			
<i>Charged—</i>			
O. . . . .	68,000	} 80,000	79,991
R. . . . .	12,000		
			-9
Col. 1.—Due to smaller withdrawals than anticipated.			
<b>B.-5.—Interest on other Miscellaneous Provident Funds—</b>			
O. . . . .	1,600	} 100	132
R. . . . .	-1,500		
			+32
Col. 1.—Due to the closure of an account owing to the retirement of the subscriber.			
<b>C.—INTEREST ON OTHER OBLIGATIONS—</b>			
<b>C.-1.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	4,000	} 1,000	..
R. . . . .	-3,000		
			-1,000
Cols. 1 and 4.—Due to absence of awards under court decree. A fluctuating item.			
<i>Voted—</i>			
O. . . . .	5,000	} 1,000	..
R. . . . .	-4,000		
			-1,000.
Cols. 1 and 4.—There was no demand for interest on revenue refunds. A fluctuating item.			

Major Head and Sub-head.	Final Grant or Appropriation.	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>D.—TRANSFERS TO OTHER ACCOUNTS—</b>			
<b>D.-1.—Deduct—Interest transferred to Commercial Departments—</b>			
<b>D.-1(a).—Irrigation Department—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	8,000	11,000	—31,327
R. . . . .	3,000		
			—42,327
<p>Col. 1.—To meet anticipated reduction in interest charges on works for which capital accounts are kept. Col. 4.—Due to interest charges on the capital value of the dredger 'Konaldshay' being omitted from the calculation as the dredger which had been lent to the Central Government was lost at sea. See also sub-head B of Appropriation No. 9 (Page 243).</p>			
<b>D.-1(b).—Forest Department—</b>			
<i>Charged</i> . . . . .	..	—764	—764
<b>D.-2.—Deduct—Interest portion of equated payments on account of commuted value of pensions—</b>			
<i>Charged</i> . . . . .	—80,600	—80,609	—9
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
<i>R. Gross</i> . . . . .	3,000	3,000	.. —3,000
<i>R. Deductions</i> . . . . .	—3,000	—3,000	.. +3,000
<i>Voted—</i>			
R. . . . .	4,000	4,000	.. —4,000
<b>Total—Grant No. 11—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	76,20,600	81,70,471	+5,49,871
<i>Deductions</i> . . . . .	—72,600	—1,12,700	—40,100
<i>Net</i> . . . . .	75,48,000	80,57,771	+5,09,771
<i>Voted</i> . . . . .	5,000	..	—5,000

### REVIEW.

Charged excess was 6·8 per cent. of the appropriation as compared with ·3 per cent. in the preceding year. Sub-head A.-1 (2) (2) mainly contributed to the excess. The entire voted grant remained unutilised.

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 "25.—General Administration".</b>			
<b>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—</b>			
<b>A.-1.—Salary of Governor—</b>			
<i>Charged</i> . . . . .	1,20,000	1,20,000	..
<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. . . . .	Rs. 3,47,200	} 3,55,936	} 3,43,431
R. . . . .	8,736		
<b>A.-4.—Secretarial Staff of Governor—</b>			
<i>Charged</i> . . . . .	1,49,900	1,42,570	-7,330
<b>A.-5.—Expenditure from Contract allowance—</b>			
<i>Charged—</i>			
O. . . . .	1,29,000	} 1,36,626	} 1,36,515
R. . . . .	7,626		
<b>A.-6.—Tour expenses—</b>			
<i>Charged—</i>			
O. . . . .	1,70,900	} 1,01,593	} 86,938
R. . . . .	-69,307		
Col. 1.—Due to (i) His Excellency the Governor's river crafts being taken over by the military authorities and also to the suspension of normal tours owing to war (Rs. 36,007) and (ii) purchase of state cars from England (Rs. 33,300). Col. 4.—Less tours than anticipated (Rs. 6,520) and liability carried forward (Rs. 8,038).			
<b>A.-7.—Ministers—</b>			
<b>A.-7(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	4,07,000	} 4,10,700	} 4,10,640
R. . . . .	3,700		
<i>Voted—</i>			
O. . . . .	1,14,000	} 1,12,600	} 1,12,551
R. . . . .	-1,400		
<b>A.-7(2).—Pay of Establishment—</b>			
O. . . . .	33,700	} 34,500	} 35,707
R. . . . .	800		
<b>A.-7(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	72,100	} 56,000	} 61,970
R. . . . .	-16,400		
Col. 1.—Curtailement of tours. Col. 4.—Unanticipated adjustments of Railway debit in respect of reserved accommodations requisitioned by ministers.			

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>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl'd.</i></b>			
<b>A.-7.—Ministers—<i>concl'd.</i></b>			
A.-7(3).—Allowances, honoraria, etc.— <i>concl'd.</i>			
Voted—	Rs.		
O. . . . .	63,500	} 46,000	45,512
R. . . . .	—17,500		
Col. 1.—Same as under Charged—( col. 1.			
A.-7(4).—Contingencies—			
O. . . . .	38,000	} 37,000	37,772
R. . . . .	—1,000		
<b>B.—LEGISLATIVE BODIES—</b>			
<b>B.-1.—Provincial Legislative Assembly—</b>			
<b>B.-1(1).—Pay of Officers—</b>			
O. . . . .	4,56,800	} 4,55,800	4,60,301
S. . . . .	1,57,000		
R. . . . .	—1,58,000		
Col. 1.—Supplementary grant to meet enhancement of the emoluments of the members of the Legislature contemplated under the Bengal Legislative Chambers (Members' Emoluments) Amendment Bill, 1944 was not required as the bill was passed into an Act towards the close of the year.			
<b>B.-1(2).—Pay of Establishment—</b>			
O. . . . .	90,000	} 88,489	88,316
R. . . . .	—1,511		
<b>B.-1(3).—Allowances, honoraria, etc.</b>			
O. . . . .	3,16,700	} 3,56,500	3,49,642
S. . . . .	63,000		
R. . . . .	—23,200		
Col. 1.—Supplementary grant to accommodate longer sessions (Rs. 37,000), (ii) enhanced emoluments of the members contemplated under the Bengal Legislative Chambers (Members' emoluments) Amendment Bill, 1944 (Rs. 13,000) and (iii) enhancement of the rates of dearness allowance (Rs. 13,000) was reduced as the bill was passed into an Act towards the close of the year.			
<b>B.-1(4).—Contingencies—</b>			
O. . . . .	38,700	} 42,980	1,59,137
R. . . . .	4,280		
Col. 4.—Adjustment of rents and taxes payable to Calcutta Corporation for the triangular piece of land included in the compound of the Legislative Buildings not originally anticipated.			
<b>B.-2.—Provincial Legislative Council—</b>			
O. . . . .	2,64,100	} 2,90,600	2,82,414
S. . . . .	76,400		
R. . . . .	—49,900		
Col. 1.—See B.-1(1)—Col. 1.			
<b>B.-3.—Elections for Legislatures—</b>			
O. . . . .	15,000	} 64,305	72,824
S. . . . .	9,000		
R. . . . .	40,305		
Col. 1.—(i) Setting up of an Election Tribunal (Rs. 9,000), (ii) revision of electoral rolls (Rs. 26,000) and (iii) cost of paper supplied to the local officers in connection with the revision of electoral rolls (Rs. 14,305). Col. 4.—Longer sitting of the Election Tribunal than anticipated.			

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

**Major Head " 25.—General Administration "—contd.**

**C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—**

**C-1.—Civil Secretariats—**

**C-1(1).—Pay of Officers—**

<i>Charged—</i>				
	Rs.			
O. . . . .	4,72,800	}	5,97,932	5,98,088
S. . . . .	87,400			
R. . . . .	37,732			
				+156

Col. 1.—(i) Provision for pay of the chairman and members of the Bengal Administration Enquiry Committee (Rs. 48,200), (ii) creation of new posts (Rs. 40,100), (iii) longer retention of a special officer than anticipated at the budget stage (Rs. 11,200), (iv) change of incumbents (Rs. 11,500) and (v) leave salaries (Rs. 11,200).

*Voted—*

O. . . . .	2,71,700	}	4,37,410	4,15,934
S. . . . .	51,000			
R. . . . .	1,14,710			
				—21,476

Col. 1.—Provision for (i) Bengal Administration Enquiry Committee (Rs. 28,000), (ii) expansion and re-organisation of the Publicity Department (Rs. 23,000), (iii) new posts (Rs. 76,810), (iv) leave salaries and acting arrangements (Rs. 13,425) and (v) pay of some officers adjustable under this head but originally budgeted for under other heads. (Rs. 20,400).

**C-1(2).—Pay of Establishment—**

O. . . . .	12,54,200	}	14,13,917	14,11,987
S. . . . .	1,82,400			
R. . . . .	—22,683			
				—1,980

Col. 1.—Expansion and re-organisation of the Publicity Department.

**C-1(3).—Allowances, honoraria, etc.—**

*Charged—*

O. . . . .	45,500	}	47,725	38,515
S. . . . .	7,400			
R. . . . .	—5,175			
				—9,210

Col. 1.—Supplementary grant to meet allowances of the Chairman and the members of the Bengal Administration Enquiry Committee was reduced mainly due to smaller expenditure on cost of passages. Col. 4.—Pay of an officer during leave not adjustable under this head (Rs. 3,854) and the provision for the Bengal Administration Enquiry Committee not having been utilised in full (Rs. 5,356).

*Voted—*

O. . . . .	2,26,860	}	4,80,883	4,59,874
S. . . . .	5,19,300			
R. . . . .	—2,65,277			
				—21,209

Col. 1.—(i) *vide* remarks under C-1(3)—*Charged*—Col. 1, (Rs. 700), (ii) enhanced rates of dearness allowance (Rs. 3,75,900) and (iii) expansion and re-organisation of the "Publicity Department" (Rs. 1,36,400). Decrease due to the requirements under dearness allowance and house rent allowance not being required owing to late sanction of Government.

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>C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—<i>concl.</i></b>			
<b>C.-1.—Civil Secretariats—<i>contd.</i></b>			
C.-1(4).—Contract Contingencies—	Rs.		
O. . . . .	5,550	9,100	7,338
S. . . . .	1,000		
R. . . . .	2,550		
Col. 1.—(i) Expansion and re-organisation of the Publicity Department (Rs. 1,000) and (ii) post-budget decision for the resumption of usual quarterly despatch of consignments of books and periodicals to the India Office Library, London (Rs. 2,450).			
C.-1(5).—Other Contingencies—			
O. . . . .	3,44,960	5,79,992	5,68,296
S. . . . .	1,90,000		
R. . . . .	45,032		
Col. 1.—Provision for (i) expansion and re-organisation of the Publicity Department (Rs. 1,64,000), (ii) rise in prices of articles (Rs. 41,500), (iii) cost of advertisements in connection with the Hoarding and Profiteering Prevention Scheme (i.e. 24,000) and (iv) additional expenditure in connection with paper control work (Rs. 6,000) was partly set off by small savings under other heads.			
C.-1(8).—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	6,000	7,000	7,466
R. . . . .	1,000		
Col. 1.—Entertainment of additional staff in connection with the budget work.			
For rounding . . . . .	230	..	—230
<b>C.-2.—Public Service Commission—</b>			
<i>Charged—</i>			
O. . . . .	1,44,000	1,50,000	1,51,238
R. . . . .	6,000		
<b>C.-3.—Board of Revenue—</b>			
<i>Charged—</i>			
O. . . . .	47,000	46,150	46,169
R. . . . .	—850		
<i>Voted—</i>			
O. . . . .	1,41,700	1,55,078	1,51,617
R. . . . .	13,978		
<b>C.-4.—Local Fund Audit Establishment—</b>			
O. . . . .	2,78,900	3,26,450	3,25,278
S. . . . .	48,700		
R. . . . .	—1,150		
Col. 1.—Provision for extra staff required for audit of local funds.			

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 "—contd.</b>				
<b>D.—COMMISSIONERS—</b>				
<i>Charged—</i>				
O. . . . .	1,98,000	} 2,83,000	2,14,699	
R. . . . .	5,000			+11,699
<i>Voted—</i>				
O. . . . .	2,74,200	} 2,83,090	2,92,381	
R. . . . .	8,890			+9,291
<b>E.—DISTRICT ADMINISTRATION—</b>				
<b>E.-1—General Establishment—</b>				
<b>E.-1(1).—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	9,00,000	} 7,95,000	7,81,180	
R. . . . .	-1,05,000			-13,820
<b>Col. 1.—Deputation of certain officers to other Departments and leave outside India.</b>				
<i>Voted—</i>				
O. . . . .	29,00,000	} 27,25,665	27,09,936	
R. . . . .	-1,74,335			-15,729
<b>Col. 1.—Same as under Charged.</b>				
<b>E.-1(2).—Pay of Establishment—</b>				
<i>Charged—</i>				
O. . . . .	27,500	} 23,850	23,570	
R. . . . .	-3,650			-280
<i>Voted—</i>				
O. . . . .	23,99,200	} 24,31,511	24,04,592	
R. . . . .	32,311			-26,919
<b>E.-1(3).—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	1,30,500	} 1,24,580	1,26,913	
S. . . . .	16,000			+2,333
R. . . . .	-21,920			
<b>Col. 1.—Increase to cover enhanced rates of dearness allowances ; reduction due to the posting of less I. C. S. officers as well as less tours.</b>				

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 "—contd.</b>			
<b>E.—DISTRICT ADMINISTRATION—contd.</b>			
<b>E.-1.—General Establishment—contd.</b>			
<b>E.-1(3).—Allowances, honoraria, etc.—concl'd.</b>			
Voted—	Rs.		
O. . . . .	12,60,300	} 19,62,419	} 20,87,820
S. . . . .	6,52,000		
R. . . . .	50,119		
Cols. 1 and 4.—Enhanced rates of dearness allowance.			
<b>E.-1(4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	8,200	} 8,255	} 8,291
R. . . . .	55		
<i>Voted—</i>			
O. . . . .	7,05,000	} 8,67,025	} 8,91,734
S. . . . .	1,85,000		
R. . . . .	-22,975		
Col. 1.—Mainly due to enhancement of the rates of dearness allowance to contingency menials.			
<b>E.-1(5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	9,950	} 15,885	} 5,058
R. . . . .	5,935		
Col. 1.—Provision for payment of decretal amounts. Col. 4.—Payments in some cases were withheld till the next financial year.			
<i>Voted—</i>			
O. . . . .	10,68,725	} 14,54,576	} 14,87,170
S. . . . .	3,05,000		
R. . . . .	80,851		
Col. 1.—(i) Larger expenditure under "Diet and travelling allowance to witnesses" owing to an increase in the number of cases (Rs. 2,84,335), (ii) increase in the number of transfers of immovable properties (Rs. 55,000) and (iii) payments of remuneration to the non-official agents (Rs. 50,000 partly counterbalanced by small saving under "Treasury establishment" (Rs. 3,484).			
<b>E.-1(6).—Grants-in-aid, contributions, etc.—</b>			
<i>Charged—</i>			
O. . . . .	5,000	} 14,700	} 15,422
R. . . . .	9,700		
Col. 1.—Increased passage contribution to military officers than anticipated.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	R	Rs.
<b>Major Head] " 25.—General Administration "—<i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>			
<b>E.-1.—General Establishment—<i>concl.</i></b>			
<b>E.-1(6).—Grants-in-aid, contributions, etc.—<i>concl.</i></b>			
Voted—	Rs.		
O. . . . .	2,00,000		
S. . . . .	80,000	2,85,719	2,73,678
R. . . . .	25,719		—12,041
Col. 1.—To meet bonus and rewards paid to the ohowkidars and dafadars in certain districts.			
<b>E.-1(7).—Establishment charges payable to other Governments, Departments, etc. . . . .</b>			
	2,000	2,644	+644
<b>E.-1(8).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—39,000		
R. . . . .	3,400	—35,600	—23,817
			+11,983
Col. 4.—No accurate estimate in connection with the " Primary Education Tax Establishment " being feasible in the absence of data (Rs. 7,000) and certain recoveries not being adjusted under this sub-head for want of detailed information.			
<b>E.-1(9).—Losses—</b>			
R. . . . .	118	118	..
<b>For rounding—</b>			
<i>Charged</i> . . . . .		50	..
Voted . . . . .		—25	..
			+25
<b>E.-2.—Sub-divisional Establishment—</b>			
<b>E.-2(1).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	4,800		
R. . . . .	—560	4,240	4,229
<i>Voted—</i>			
O. . . . .	7,50,000		
R. . . . .	57,000	8,07,000	7,97,191
			—9,809
<b>E.-2(2).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,600		
R. . . . .	1,240	2,840	2,694
Col. 1.—To meet enhanced rates of dearness allowance.			
<i>Voted—</i>			
O. . . . .	2,33,500		
S. . . . .	2,95,000	4,01,650	4,01,540
R. . . . .	—1,26,850		—110
Col. 1.—Supplementary provision for dearness allowance could not be utilised in full due to late receipt on sanction to the enhanced rates.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Exc: ss+ 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.-2.—Sub-divisional Establishment—<i>concl'd.</i></b>			
<b>E.-2(7).—Establishment (charges payable to other Governments, Departments, etc.—</b>			
Rs. . . . .	850	850	849 —1
<b>E.-3.—Other Establishments—</b>			
<i>Charged—</i>			
O. . . . .	400	930	265 —165
R. . . . .	530		
<i>Voted—</i>			
O. . . . .	91,500	1,24,074	1,07,194 —16,880
R. . . . .	32,574		
Col. 1.—(i) Increased rates of dearness allowance (Rs. 4,700), (ii) purchase of furniture and crockeries for a circuit house (Rs. 18,000) and (iii) furnishing of the circuit houses of Bengal (Rs. 7,500). Col. 4.—Furniture and crockeries for the circuit house not purchased during the year.			
<b>E.-4.—Rehabilitation Programme—</b>			
<b>E.-4(1).—Pay of Officers—</b>			
S. . . . .	5,000	5,000	270 —4,730
Col. 1.—Provision for excavation and re-excavation of derelict tanks under the " Rehabilitation Programme " for which no provision was included in the budget. Col. 4.—The scheme could not be given effect to in full for want of sufficient trained hands.			
<b>E.-4(2).—Pay of Establishment—</b>			
S. . . . .	45,000	45,000	11,606 —33,394
Cols. 1 and 4.—Same as under the sub-head E.-4(1)—Pay of Officers.			
<b>E.-4(3).—Allowances, honoraria, etc.—</b>			
S. . . . .	20,000	20,843	6,039 —14,804
R. . . . .	843		
Cols. 1 and 4.—See sub-head E.-4(1).—Pay of Officers.			
<b>E.-4(4).—Other Contingencies—</b>			
S. . . . .	30,000	30,000	5,910 —24,090
Cols. 1 and 4.—See sub-head E.-4(1).—Pay of Officers.			
<b>E.-4(5).—Works—</b>			
S. . . . .	4,50,000	4,23,000	.. —4,23,000
R. . . . .	—27,000		
Cols. 1 and 4.—See sub-head E.-4(1).—Pay of Officers.			
<b>F.—WORKS—</b>			
R. . . . .	7,251	7,251	6,110 —1,141
Col. 1.—Unforeseen expenditure in connection with the construction of some temporary huts for accommodation of " Relief Offices and Relief Officers " (Rs. 2,251) and repairs to certain tanks under the Bengal Tank Improvement Act (Rs. 5,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "—<i>contd.</i></b>			
<b>G.—MISCELLANEOUS—</b>			
G.-1.—Discretionary grants by Heads of Provinces—			
Charged . . . . .	500	525	+25
Voted—	Rs.		
O. . . . . 1,05,500	1,30,500	1,34,176	+3,676
R. . . . . 25,000			
*Col. 1.—Discretionary grant to district officers for rural welfare.			
G.-2.—Miscellaneous—			
Charged—			
O. . . . . 12,000	1,04,200	86,739	-17,461
S. . . . . 1,03,200			
R. . . . . -11,000			
Col. 1.—Provision for pay and allowances of the officers on training as well as of the Principal and other staff at the Training Centre for army officers deputed to Bengal for civil duty was not fully required due to no Indian Civil Service probationer having been on training during the year. Col. 4.—Accurate estimate was not feasible in the absence of data.			
Voted—			
O. . . . . 18,000	1,07,200	1,04,960	-2,240
S. . . . . 89,200			
Col. 1.—Partly because of the reasons stated above under Charged—Col. 1 (Rs. 30,200) and partly to provide for contribution payable for the use of A. R. P. cars for non A. R. P. purposes (Rs. 50,000).			
<b>H.—CHARGES IN ENGLAND—</b>			
H.-2.—High Commissioner for India—			
H.-2(1)—Salaries and Expenses of the High Commissioner's Department . . . . .	82,900	87,360	+4,460
H.-2(2)—Other items—			
Charged—			
O. . . . . 1,91,200	3,01,600	3,03,613	+2,013
S. . . . . 1,20,000			
R. . . . . -9,600			
Col. 1.—More officers on leave ex-India.			
Voted . . . . .	200	3,190	+2,990
Col. 4.—Transfer of an officer.			
H.-2(3)—Loss or gain by exchange—			
Charged . . . . .	500	533	+33
Voted . . . . .	200	158	-42
For rounding—			
Charged . . . . .	100	..	-100
Voted . . . . .	200	..	-200

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 "—concl'd.</b>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>	Rs.		
R. . . . .	1,57,208	1,57,208	—1,57,208
<i>Voted—</i>			
R. Gross . . . . .	3,48,600	3,48,600	—3,48,600
R. Deductions . . . . .	—3,400	—3,400	+3,400
<b>Totals—</b>			
<i>Charged</i> . . . . .	39,55,000	37,35,305	—2,19,695
<i>Voted—</i>			
Gross . . . . .	1,74,86,800	1,68,08,087	—6,77,913
Deductions . . . . .	—39,000	—23,617	+15,383
Net. . . . .	1,74,47,000	1,67,84,470	—6,62,530

**REVIEW.**

Charged savings were 5·6 and 1·6 per cent. of the original and the final appropriations as against 5·5 and ·5 per cent. respectively in the previous year. In the voted section savings were 3·8 and 1·9 per cent. of the original and the modified grants as compared with 2·2 and 1·1 per cent. in the preceding 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 "25.—General Administration".</b>			
<b>OTHER ESTABLISHMENTS—DEBT CONCILIATION BOARDS—</b>			
<b>A.—Pay of Officers—</b>	<b>Rs.</b>		
O. . . . .	2,33,300	1,92,803	1,83,998
R. . . . .	-40,497		
<b>Col 1.—Two posts of Deputy Director and twenty posts of Special Officers remained vacant.</b>			
<b>B.—Pay of Establishment—</b>			
O. . . . .	9,30,000	8,35,751	8,26,677
R. . . . .	-94,249		
<b>C.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,20,000	3,55,842	3,40,936
R. . . . .	35,842		
<b>D.—Contingencies—</b>			
O. . . . .	2,66,700	2,42,427	2,46,393
R. . . . .	-24,273		
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. . . . .	1,23,177	1,23,177	-1,23,177
<b>Total</b>	<b>17,50,000</b>	<b>15,98,004</b>	<b>-1,51,996</b>

**REVIEW.**

The savings were 8·7 per cent. of the original grant and 1·8 per cent. of the modified appropriation compared with 20·1 and 2·9 per cent. respectively in the preceding year.

## Grant No. 14.—Administration of Justice.

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 "27.—Administration of Justice".</b>				
<b>A.—HIGH COURT—</b>				
<i>Charged—</i>				
<b>A.-1.—Pay of Officers—</b>				
	Rs.			
O. . . . .	11,19,100	11,30,380	11,30,633	
R. . . . .	11,280			+253
<b>A.-2.—Pay of Establishment—</b>				
O. . . . .	6,21,550	6,01,970	6,01,760	
R. . . . .	—19,580			—210
<b>A.-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	1,29,050	1,90,790	1,89,779	
S. . . . .	28,000			—1,011
R. . . . .	33,710			
Col. 1.—Due mainly to increase in the rates of dearness allowance.				
<b>A.-4.—Contingencies—</b>				
O. . . . .	1,13,250	1,11,700	1,12,179	
R. . . . .	—1,550			+479
<b>A.-5.—Establishment charges payable to other Governments, Departments, etc.—</b>				
O. . . . .	700	800	894	
R. . . . .	100			+94
<b>A.-6.—<i>D duct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
O. . . . .	—1,25,000	—1,46,000	—1,22,631	
R. . . . .	—21,000			+23,369
Cols. 1 and 4.—The anticipation of larger recovery from the Government of Assam due to the institution of a large number of cases and <i>tamadi</i> suits did not materialise.				
<b>For rounding—</b>				
O. . . . .	—50	..	..	
R. . . . .	50	..	..	
<b>B.—OFFICIAL ASSIGNEE—</b>				
O. . . . .	93,000	1,00,500	91,813	
S. . . . .	7,500			—8,687
Cols. 1 and 4.—Mainly due to over-estimation in the provision for dearness allowance.				
<b>C.—OFFICIAL RECEIVER . . . . .</b>				
	65,300	59,240	—6,060	
Col. 4.—Due mainly to the rent for the office premises for six months having remained unpaid owing to the death of the landlord.				

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 "</b>				
<i>—contd.</i>				
<b>D.—LAW OFFICERS—</b>				
<b>D.-1.—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	57,000	} 60,000	61,374	
R. . . . .	3,000			} +1,374
<i>Voted—</i>				
O. . . . .	1,45,200	} 1,35,659	1,32,078	
R. . . . .	-9,541			} -3,581
D.-2.—Pay of Establishment . . . . .	31,312	29,274	-2,038	
<b>D.-3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	14,720	} 16,520	14,999	
R. . . . .	1,800			} -1,521
<i>Voted—</i>				
O. . . . .	1,65,729	} 2,08,059	1,06,753	
S. . . . .	40,000			} -11,306
R. . . . .	-3,670			
Col. 1.—Mainly to meet payment of fees to lawyers for appearance in the High Court in important cases (Rs. 14,000) and to cover fees to pleaders in criminal cases particularly under the Defence of India Rules (Rs. 32,000).				
<b>D.-4.—Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	200	} 370	367	
R. . . . .	170			} -3
<i>Voted—</i>				
O. . . . .	1,37,300	} 1,60,470	1,75,814	
S. . . . .	10,000			} +15,344
R. . . . .	13,170			
Col. 1.—Increase is mainly to meet charges for conducting increased number of law suits and criminal cases particularly under the Defence of India Rules.				
<b>D.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
<i>Charged</i> . . . . .		-1,500	-1,500	
<i>Voted</i> . . . . .		-12,500	-12,500	
<b>For rounding—</b>				
<i>Charged</i> . . . . .		-20	+20	
<i>Voted—</i>				
O. . . . .	-41	} ..	..	
R. . . . .	41			

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 "</b>			
<i>—contd.</i>			
<b>E.—A MINISTRATOR GENERAL AND OFFICIAL TRUSTEE—</b>			
	Ra.		
O. . . . .	2,02,200	} 2,17,700	2,07,924
S. . . . .	15,500		
<b>F.—CORONER'S COURT</b>	6,700	6,805	+195
<b>G.—PRESIDENCY MAGISTRATE'S COURTS—</b>			
<i>Charged</i> . . . . .	24,900	24,308	—592
Voted—			
O. . . . .	2,29,400	} 2,80,830	2,72,504
S. . . . .	48,000		
R. . . . .	3,430		
Col. 1.—Due partly to the retention of the post of a Presidency Magistrate created for dealing with vagrancy cases and partly to the creation of two other posts for dealing with cases of hoarding and profiteering.			
<b>H.—CIVIL AND SESSIONS COURTS—</b>			
<b>H.1.—Pay of Officers—</b>			
<i>Charged</i> . . . . .	6,36,000	5,85,131	—50,869
Voted—			
O. . . . .	18,90,000	} 18,70,000	18,14,480
R. . . . .	—20,000		
<b>H.2.—Pay of Establishment—</b>			
O. . . . .	29,82,905	} 30,15,405	29,93,151
R. . . . .	32,500		
<b>H.3.—Allowances, honoraria, etc.—</b>			
<i>Charged</i> . . . . .	15,740	15,369	—371
Voted—			
O. . . . .	10,52,400	} 17,53,300	17,95,323
S. . . . .	8,87,000		
R. . . . .	—1,86,100		
Col. 1.—Supplementary grant to meet increased rates of dearness allowance was not fully required.			
<b>H.4.—Contract Contingencies—</b>			
O. . . . .	2,75,000	} 3,31,000	3,36,705
S. . . . .	15,000		
R. . . . .	41,000		
Col. 1.—Due to increased rates of dearness allowance granted to contingency menials and rise in the price of articles.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head " 27.—Administration of Justice "</b> <i>—contd.</i>	Rs.	Rs.	Rs.
<b>H.—CIVIL AND SESSIONS COURTS—<i>concl.</i></b>			
<b>H.5.—Other Contingencies—</b>	Rs.		
O. . . . .	5,15,650	6,58,620	6,41,610
S. . . . .	15,000		
R. . . . .	1,27,970		
Col. 1.—Mainly due to liberalisation of allowances to jurors and assessors (Rs. 15,000), allowances to jurors and diet and travelling allowances to witnesses owing to considerable increase in the number of Sessions cases (Rs. 47,706) and increased boat hire charges (Rs. 81,894) partly set off by petty cumulative savings (Rs. 4,600).			
For rounding—			
Charged . . . . .	—40	..	+40
Voted . . . . .	45	..	—45
<b>I.—COURT OF SMALL CAUSES . . . . .</b>	2,84,800	2,57,886	—26,914
Col. 4.—Mainly due to two posts having remained vacant for the whole year and another for part of the year.			
<b>J.—CRIMINAL COURTS—</b>			
Charged . . . . .	10	..	—10
Voted—			
O. . . . .	14,100	18,730	18,387
R. . . . .	4,630		
Col. 1.—To meet enhanced rates of dearness allowance and increased prices of the commodities required for some hospitals.			
<b>K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES . . . . .</b>	6,300	4,796	—1,504
<b>L.—CHARGES IN ENGLAND—</b>			
<b>L.1.—Secretary of State—</b>			
O. . . . .	13,360	51,650	52,126
S. . . . .	42,000		
R. . . . .	—3,710		
Col. 1.—Variations due to difficulty of forecasting the cost of appeals.			
Col. 4.—Expenditure carried forward to the following year.			
<b>L.2.—High Commissioner—</b>			
Charged—			
O. . . . .	78,400	70,390	62,609
R. . . . .	—8,010		
Col. 4.—Mainly due to variation in leave programme (Rs. 21,000) and transfers (Rs. 6,900).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Ru.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice" —concl'd.</b>			
<b>L.—CHARGES IN ENGLAND—concl'd.</b>			
<b>L.-2.—High Commissioner—concl'd.</b>			
Voted—	Rs.		
O. . . . .	1,000	1,280	1,485
R. . . . .	280		
For rounding . . . . .	40	..	-40
<b>M.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	75	+75
Voted . . . . .	..	59	+59
For rounding—			
Charged . . . . .	-10	..	+10
Voted . . . . .	-200	..	+200
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b>Charged—</b>			
R. Gross . . . . .	-21,000	-21,000	.. +21,000
R. Deductions . . . . .	21,000	21,000	.. -21,000
<b>Totals—</b>			
<b>Charged—</b>			
Gross . . . . .	28,38,500	27,79,377	-59,123
Deductions . . . . .	-1,26,500	-1,24,131	+2,369
Net . . . . .	27,12,000	26,55,246	-56,754
<b>Voted—</b>			
Gross . . . . .	91,97,500	90,68,213	-1,29,287
Deductions . . . . .	-12,500	-12,500	..
Net . . . . .	91,85,000	90,55,713	-1,29,287

### REVIEW.

Charged savings were 2·1 per cent. of the original appropriation as against 2·8 and 2·7 per cent. of the original and final appropriations in the preceding year. Savings in the voted grant were 1·4 per cent. as compared with an excess of 1·5 per cent. in 1943-44.

2. Sums of Rs. 4,152 and Rs. 22,626 being the amounts of several Government decrees and decrees for courtfees in pauper suits respectively found irrecoverable during the year 1944, were written off under the orders of competent authorities.

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 "28.—Jails and Convict Settlements".</b>			
<b>A.—JAILS—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	82,200	67,285	67,828
S. . . . .	14,000		
R. . . . .	1,086		
			+587
Col. 1.—Supplementary grant due mainly to reversion of certain I. M. S. Officers from military duty and reappropriation due to appointment of charged officers to voted posts partly set off by savings owing to a post remaining vacant for several months.			
<i>Voted—</i>			
O. . . . .	1,81,200	1,61,760	1,57,438
R. . . . .	-19,420		
			-4,842
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	2,700	2,185	2,240
R. . . . .	-515		
			+55
<i>Voted—</i>			
O. . . . .	14,94,300	13,91,720	13,82,058
R. . . . .	-1,02,580		
			-9,662
Col. 1.—Mainly due to the provision for a special jail not being required and to some posts remaining vacant for several months of the year.			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	6,250	5,180	5,221
R. . . . .	-1,070		
			+41
Col. 1.—Mainly due to a post remaining vacant for a part of the year.			
<i>Voted—</i>			
O. . . . .	5,43,300	7,39,740	7,43,327
R. . . . .	1,96,440		
			+3,587
Col. 1.—Mainly due to the enhancement of the rates of dearness allowance.			
<b>A.-4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	11,350	6,603	6,292
R. . . . .	-4,747		
			-311
Col. 1.—Mainly due to decrease in the number of prisoners.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "23.—Jails and Convict Settlements"</b>			
<i>—contd.</i>			
<b>A.—JAILS—<i>concl'd.</i></b>			
<b>A.-4.—Contingencies—<i>concl'd.</i></b>			
Voted—	Rs.		
O. . . . .	75,78,200	} 78,26,280	77,58,041
R. . . . .	2,48,080		
Col. 1.—Mainly due to increased cost of dietary articles (Rs. 1,21,800), clothing materials (Rs. 52,500), medicines, etc. (Rs. 19,500) as a result of increase in prices and number of prisoners and adjustment of the cost of basic rations supplied from the Jail stock (Rs. 61,700) partly set off by less cost on transfer of prisoners owing to transport difficulties (Rs. 12,500).			
<b>A.-7.—Establishment charges payable to other Governments, Departments, etc. . . . .</b>			
	26,000	25,957	—43
<b>A.-8.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—47,400	} —93,400	} —95,604
R. . . . .	—46,000		
Col. 1.—Unforeseen recoveries from other Governments and Administrations on account of maintenance charges of a large number of military deserters and ex-military prisoners confined in Bengal Jails.			
<b>A.-9.—<i>Deduct</i>—Cost of basic rations supplied from Jail stock—</b>			
R. . . . .	—3,50,000	—3,50,000	—6,41,312
Col. 1.—The opening of the sub-head being a post-budget decision no provision could be made in the original budget. Col. 4.—Due partly to arrear adjustment and partly to under estimation.			
<b>A.-10.—Charges for Police Custody and Calcutta Police Lock up—</b>			
<i>Charged—</i>			
O. . . . .	8,000	} 1,660	} 1,623
R. . . . .	—6,340		
Col. 1.—Due to decrease in the number of crimes as a result of improved economic and food conditions.			
Voted—			
O. . . . .	2,04,600	} 2,05,940	} 1,97,028
R. . . . .	1,340		
<b>C.—JAIL MANUFACTURES—</b>			
<b>C.-1.—Pay of Officers—</b>			
O. . . . .	6,000	} 9,745	} 9,583
R. . . . .	8,745		
Col. 1.—Due to payment of larger amounts of commission owing to increased sale of jail made goods.			

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.—Jails and Convict Settlements "</b>			
<i>—contd.</i>			
<b>C.—JAIL MANUFACTURES—<i>concl'd.</i></b>			
C.-2.—Pay of Establishment—	Rs.		
O. . . . .	36,800	} 33,055	32,970
R. . . . .	-3,745		
C.-3.—Allowances, honoraria, etc.—			
O. . . . .	6,700	} 10,305	9,354
R. . . . .	3,605		
Col. 1.—Due to increase in the rates of dearness allowance.			
C.-4.—Contingencies—			
<i>Charged—</i>			
O. . . . .	2,050	} 2,957	2,940
R. . . . .	907		
<i>Voted—</i>			
O. . . . .	17,85,200	} 19,60,595	18,49,652
R. . . . .	1,75,395		
Col. 1.—Mainly due to large orders for jail made goods from Central Government Departments. Col 4.—Due partly to non-receipt of some supplies from a jail before the close of the year owing to transport difficulties (Rs. 42,000) and partly to the debit for the value of stores received not having been raised by the Supply Department (Rs. 79,700).			
C.-6.— <i>Deduct—</i> Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Charged—</i>			
O. . . . .	-300	} -400	-390
R. . . . .	-100		
<i>Voted—</i>			
O. . . . .	-8,10,000	} -12,42,600	-12,54,115
R. . . . .	-4,32,600		
Col. 1.—Larger recoveries due to increase in the cost of raw materials and increased supply of jail made goods.			
<i>For rounding—</i>			
<i>Charged—</i>		50	-50
<b>D.—CHARGES IN ENGLAND—</b>			
D.-2.—High Commissioner—			
<i>Charged—</i>			
O. . . . .	4,800	} 2,265	2,267
R. . . . .	-2,535		
Col. 1.—Transfer of an 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 "28.—Jails and Convict Settlements"</b>			
<i>—concl'd.</i>			
<b>D.—CHARGES IN ENGLAND—<i>concl'd.</i></b>			
<b>D.-2.—High Commissioner—<i>concl'd.</i></b>			
Voted—	Rs.		
R. . . . .	6,480	6,480	6,811
			+213
Col. 1.—Unforeseen leave of an officer prior to retirement.			
<b>E.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	..	4	+4
Voted . . . . .	..	12	+12
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—100	..	+100
Voted . . . . .	100	..	—100
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. Gross . . . . .	13,215	13,215	—
R. Deductions . . . . .	100	100	—
<i>Voted—</i>			
R. Gross . . . . .	—5,09,340	—5,09,340	..
R. Deductions . . . . .	8,28,600	8,28,600	..
<b>Totals—</b>			
<i>Charged—</i>			
Gross . . . . .	1,01,300	88,399	—12,901
Deductions . . . . .	—300	—390	—90
Net . . . . .	1,01,000	88,009	—12,991
<i>Voted—</i>			
Gross . . . . .	1,18,62,400	1,21,72,231	+3,09,831
Deductions . . . . .	—8,57,400	—19,91,031	—11,33,631
Net . . . . .	1,10,05,000	1,01,81,200	—8,23,800

#### REVIEW.

Charged savings were 12·9 per cent. of the original appropriation against 2·3 per cent. in the previous year. Compared with the modified appropriation there was an excess of 4 per cent. in the expenditure. Voted savings were 7·5 and 4·7 per cent. of the grant and the modified appropriation as compared with 10·1 and 6·1 per cent. in the preceding year.

*Store Accounts of the Manufactory Department of the Presidency and Central Jails  
for the year 1944.*

1	Tools and plant.	Raw materials.	Finished articles.
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance . . . . .	1,05,490	4,30,698	1,68,878
2. Receipts—			
(1) By purchase from the market . . . . .	8,061	8,61,163	..
(2) From the same jail . . . . .	853	30,064	21,71,162
(3) From other jails within the Province . . . . .	291	22,140	5,083
(4) From other departments of Government . . . . .	..	7,190	..
(5) From the different departments of the Government in Provinces other than Bengal (excluding Indian Stores Department). . . . .	..	13,175	..
(6) From the Indian Stores Department . . . . .	..	4,43,437	..
(7) From overseas (on indent through the Director General of Stores). . . . .	..	..	..
Total . . . . .	1,14,695	18,07,857	23,45,123
3. Issues—			
(1) To the same jail . . . . .	3,346	12,69,774	4,99,607
(2) To other jails within the Province . . . . .	159	53	8,55,174
(3) To other departments of Government . . . . .	..	76,504	3,69,168
(4) To different departments of Government in Provinces other than Bengal (excluding the Indian Stores Department). . . . .	..	..	..
(5) To the Indian Stores Department . . . . .	..	..	..
(6) Sales to the public . . . . .	..	1,067	3,34,537
(7) Written off—			
(i) On account of loss . . . . .	107	974	445
(ii) On account of depreciation or revaluation. . . . .	8,051	..	..
4. Closing balance . . . . .	1,03,032	4,59,485	2,86,192
Total . . . . .	1,14,695	18,07,857	23,45,123

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.

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.

CALCUTTA,  
The 30th October, 1945.

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

## AUDIT CERTIFICATE.

The Store Accounts of the Central Jails at Dum Dum and Midnapore, and of the Presidency Jail, Alipore, for the year 1944, 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 14th March 1946.*

}

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

## Store Accounts of the Jail Depot, Calcutta, for the Year 1944.

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.	Rs.	Rs.	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 Chibrons.	163	94	2,891	1,725	2,790	2,623	..	..	986	294	182	
2. Cotton, Silk, Woollen and Purdah Cloth.	495 Yds.	1,280	5,533 Yds.	4,490	3,702 Yds.	5,578	22	7	1,789	2,304 Yds.	1,974	
3. Purdah, durrie and Joynamaj, Durrie Purdah, Carpet and Carpet Ashans, and Sheets.	362	836	16,777	4,271	1,938	6,417	..	..	1,736	201	426	
4. Teakwood Furniture . . . . .	22	107	591	2,050	565	2,582	..	4	589	48	160	
5. Cane Articles . . . . .	1,488	410	31,016	92,282	31,422	1,07,936	4	4	15,641	1,078	393	
6. Ngwar and Coir String . . . . .	16 Mds.	490	10 Mds.	300	1 Md.	10	1	47	3	24 Mds.	736	
7. Coir Brush Mats, Sennit and Matt-ing and Billiards Table Surrounds.	1,091	1,618	240	2,303	187	3,391	10	17	1,889	1,134	2,402	
8. Followers Blankets, Rugs, B. T. and Coolie Blankets.	163	948	16,777	1,32,162	16,931	1,70,337	..	..	37,291	9	64	
9. Mustard Oil . . . . .	2 Mds.	27	1 Md.	14	1 Md.	15	2	27	1	..	..	
10. Other Manufactures . . . . .	2,016	736	100	238	353	726	..	..	282	1,763	530	
Total . . . . .	..	6,546	..	2,39,835	..	2,99,615	..	106	60,207	..	6,867	

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

*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 15th August, 1945. }

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

## AUDIT CERTIFICATE.

The store accounts of the Jail Depot, Calcutta, for the year 1944 were test-audited under my supervision with reference to 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 29th November 1945. }

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

*Consolidated Profit and Loss Account of the Manufactory Departments of the Presidency and Central Jails for the year 1944.*

Dr.	Rs.	Cr.	Rs.
1. To Balance of manufactured articles and unfinished stock in process of manufacture.	1,92,820	1. By Sales and issues of manufactured goods including scraps, etc.	20,31,035
2. (a) To Stores issued . . .	12,69,774	2. „ Tools made in jails . . .	747
(b) „ Spares of machine issued	3,346	3. „ Value of materials treated in workshop and returned to stores.	49,269
3. „ Pay and allowances:—		4. „ Miscellaneous Receipts (occupiers share of tax recovered).	294
(a) „ Deputy Superintendent or Deputy Jailor.	11,533	5. „ Closing stock—Manufactured goods and unfinished stock in process.	3,05,408
(b) „ Establishment . . .	37,067		
4. „ Convict Labour . . .	3,63,526		
5. „ Contingent charges including electricity service stamp, freight charges etc.	28,181		
6. „ Stationery and forms . . .	1,234		
7. „ Rents, rates and taxes . . .	46,573		
8. „ Pensaionary charges . . .	4,666		
9. „ Write-off—			
(a) „ Stores, etc.	1,526		
(b) „ Depreciation . . .	8,051		
10. Net Profit . . . . .	4,18,456		
Total . . . . .	23,86,753	Total . . . . .	23,86,753

AUDIT CERTIFICATE.

The Profit and Loss Accounts of the Manufactory Departments of the two Central Jails at Dum Dum and Midnapore and of the Presidency Jail, Alipore, for the year 1944 were locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
The 18th March, 1946.

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

AUDIT COMMENTS.

In the Presidency Jail the convict labour charges in 1943 were Rs. 39,934 against Rs. 56,110 in the year under report, which was due to an increase in the rate from 4 As. per convict per day to 8 As. for unskilled and 10 As. for skilled labour. There was also an increase in the charges on account of rent, rates and taxes from Rs. 6,020 in 1943 to Rs. 15,831 in 1944. This is stated to be due to an increase in the valuation of the buildings of the Manufactory Department from Rs. 88,370 in 1943 to Rs. 2,04,188 in the year under report.

## Grant No. 16.—Police.

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 "29.—Police".</b>			
<b>A.—PRESIDENCY POLICE—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	1,23,200	1,19,228	1,16,594
R. . . . .	—3,972		
<i>Voted—</i>			
O. . . . .	85,400	85,300	87,585
R. . . . .	—100		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	39,49,800	34,97,850	34,93,687
R. . . . .	—4,51,950		
Col. 1.—Mainly due to some vacancies left unfilled and employment of officers and men on lower pay in others.			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	19,600	23,672	23,006
R. . . . .	3,972		
Col. 1.—To meet increased rates of war allowance and travelling allowance.			
<i>Voted—</i>			
O. . . . .	12,69,638	15,62,588	14,95,763
R. . . . .	2,92,950		
Col. 1.—Mainly due to enhanced rates of dearness allowance and its extended application.			
<b>A.-4.—Contract Contingencies—</b>			
O. . . . .	2,12,000	2,38,800	2,35,007
R. . . . .	26,800		
<b>A.-5.—Other Contingencies—</b>			
O. . . . .	14,49,650	19,86,302	20,55,684
R. . . . .	5,36,652		
Col. 1.—Mainly due to (i) increase in the price of motor parts (Rs. 1,50,000), (ii) extra expenditure in respect of paints for road painting (Rs. 37,440), (iii) grant of messing subsidies in lieu of dearness allowance (Rs. 90,000), (iv) payment of training and re-training fees to Civic Guards (Rs. 1,32,000) and (v) increase in the cost of diet and number of patients in hospitals (Rs. 71,800).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "29.—Police"—contd.</b>				
<b>A.—PRESIDENCY POLICE—concl'd.</b>				
A-7.—Establishment charges payable to other Governments, Departments, etc.— Rs.				
O. . . . .	1,000	5,700	4,680	—1,020
R. . . . .	4,700			
Col. 1.—On account of the cost of special audit of a Police office not contemplated at the budget stage.				
A-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—				
<i>Charged</i> . . . . .	—3,000	—2,200		+800
Voted—				
O. . . . .	—9,51,500	—9,62,032	—14,86,127	—5,24,095
R. . . . .	—10,532			
Col. 4.—Due to unforeseen recoveries from the Government of India on account of (i) war-time additional police and police guards supplied to the buildings of the Posts and Telegraphs Department and Mathematical Instrument Office (Rs. 5,03,595) and (ii) cost of Civic Guard Organisation (Rs. 26,000).				
<b>B.—SUPERINTENDENCE—</b>				
<i>Charged</i> —				
O. . . . .	2,07,000	2,15,900	2,15,606	—294
R. . . . .	8,900			
Voted—				
O. . . . .	1,84,700	2,02,200	2,00,892	—1,308
R. . . . .	17,500			
<b>C.—DISTRICT EXECUTIVE FORCE—</b>				
C-1.—Pay of Officers—				
<i>Charged</i> —				
O. . . . .	6,43,000	5,83,300	5,80,902	—2,398
R. . . . .	—59,700			
Voted—				
O. . . . .	1,80,000	1,96,000	1,95,824	—176
R. . . . .	16,000			
C-2.—Pay of Establishment—				
O. . . . .	1,07,83,200	1,08,23,200	1,07,00,921	—1,22,279
S. . . . .	40,000			

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

Major Head "29.—Police"—*contd.*C.—DISTRICT EXECUTIVE FORCE—*contd.*

## C.-3.—Allowances, honoraria, etc.—

<i>Charged—</i>				
	Rs.			
O. . . . .	1,44,000	} 1,55,700	1,54,788	—912
S. . . . .	10,000			
R. . . . .	1,700			
<i>Voted—</i>				
O. . . . .	48,14,660	} 70,59,850	70,16,944	—42,706
S. . . . .	26,02,000			
R. . . . .	—3,57,010			

Col. 1.—Supplementary grant to meet enhanced rates of dearness allowance to the existing staff and also due to appointment of extra police force to strengthen the Thana staff. Decrease due to over-estimation in the provision of dearness allowance under District Police.

## C.-4.—Contract Contingencies—

O. . . . .	8,00,900	} 9,71,010	9,70,994	—16
R. . . . .	70,110			

## C.-5(1).—Petty Construction—

O. . . . .	1,00,000	} 1,23,706	1,23,702	—4
R. . . . .	23,706			

Col. 1.—Due to transfer of certain works from the head "J.—Works" to this head.

## C.-5(2).—Other Contingencies—

O. . . . .	37,30,600	} 35,13,110	33,71,832	—1,41,278
R. . . . .	—2,17,490			

Col. 1.—Mainly due to (i) non-employment of villagers and chaukidars owing to dearth of trained hands (Rs. 3,89,000) and less expenditure on Civic Guards Organisation (Rs. 1,70,090) partly set off by increased expenditure due to formation of additional tear smoke squad (Rs. 18,500), rise in the price of clothing materials (Rs. 64,900) and supply of rifles (Rs. 87,000) and increased cost in Police hospitals owing to rise in prices and increase in the number of patients (Rs. 1,71,800).

## C.-7.—Establishment charges payable to other Governments, Departments, etc.

*Charged—*

S. . . . .	18,000	} 20,000	14,213	—5,787
R. . . . .	2,000			

Col. 1.—Due to payment of arrear charges on account of Military Intelligence Officers employed in Bengal. Col. 4.—Due to the debit for the arrear charges in respect of the Military Intelligence Officers in Bengal not having been fully raised.

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—concl'd.</b>			
C.-7.—Establishment charges payable to other Governments, Departments, etc.—concl'd.			
Voted—			
O. . . . .	3,100	-	
R. . . . .	1,000	2,221	-1,879
	4,100		
Col. 1.—Due to fees payable to the Central Government for the special audit of the accounts of a Police Office.			
C.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
Charged—			
R. . . . .	-2,000	-1,400	+600
Col. 1.—Due to recoveries from the Central Government on account of charges of a Special Officer, Civic Guards, the post being created after the budget stage.			
Voted—			
O. . . . .	-17,76,000		
R. . . . .	-2,86,110	-25,66,550	-5,04,440
	-20,62,110		
Cols. 1 and 4.—Mainly due to increased recoveries from the Central Government on account of increased Police expenditure of the province.			
<b>D.—POLICE TRAINING SCHOOLS—</b>			
Charged . . . . .			
	15,100	15,089	-31
Voted—			
O. . . . .	2,60,150		
R. . . . .	1,20,300	3,80,272	-178
	3,80,450		
Col. 1.—To meet the cost of a newly opened training centre and that of additional training centres adjustable under this head as a result of post-budget decision.			
<b>E.—SPECIAL POLICE—</b>			
E.-1.—Pay of Officers—			
Charged—			
O. . . . .	52,000		
R. . . . .	-8,655	42,932	-413
	43,345		
Col. 1.—Mainly due to change of incumbents and a vacancy in the rank of Assistant Commandant.			
Voted—			
O. . . . .	9,000		
R. . . . .	-8,400	594	-6
	600		
Col. 1.—Due to transfer of an 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 " 29.—Police "—contd.</b>				
<b>E.—SPECIAL POLICE—contd.</b>				
<b>E.-2.—Pay of Establishment—</b>				
<i>Charged—</i>	Rs.			
O. . . . .	94,000	} 90,464	91,511	
R. . . . .	-3,536			} +1,047
<i>Voted—</i>				
O. . . . .	2,26,000	} 1,99,500	1,99,029	
R. . . . .	-26,500			} -471
<b>E.-3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	45,000	} 74,846	72,198	
S. . . . .	28,000			} -2,648
R. . . . .	1,846			
Col. 1.—To meet enhanced rates of dearness allowance.				
<i>Voted—</i>				
O. . . . .	3,85,800	} 2,95,300	2,89,898	
R. . . . .	-90,500			} -5,402
Col. 1.—Due partly to reduced expenditure under ration allowance owing to decrease in the price of food stuff and partly to a number of transfers.				
<b>E.-4.—Contract Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	10,500	} 17,475	17,475	
R. . . . .	6,975			} ..
<i>Voted—</i>				
O. . . . .	22,000	} 27,700	27,666	
R. . . . .	5,700			} -34
Col. 1.—Due to the increase in the rates of dearness allowance granted to contingency menials and cost of repairs to a bungalow.				
<b>E.-5.—Other Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	8,300	} 10,870	10,028	
R. . . . .	2,570			} -842

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>E.—SPECIAL POLICE—<i>concl'd.</i></b>			
<b>E. 5.—Other Contingencies—<i>concl'd.</i></b>			
Voted—	Rs.		
O. . . . .	77,070	1,24,070	1,16,485
R. . . . .	47,000		
Col. 1.—Due to increased supply of garments to the men of the Eastern Frontier Rifles and rise in the price of clothing materials and fuel wood.			
E. 7.—Establishment charges payable to other Governments, Departments, etc.	2,100	..	—2,100
Col. 4.—Due to the debit on account of training charges of the Eastern Frontier Rifles men not having been raised by the Defence Department.			
<b>F.—RAILWAY POLICE—</b>			
<b>F. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	52,000	48,200	48,194
R. . . . .	—3,800		
<b>F. 2.—Pay of Establishment—</b>			
O. . . . .	5,16,000	5,33,800	5,32,086
R. . . . .	17,600		
<b>F. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	5,600	6,900	6,763
R. . . . .	1,300		
Col. 1.—Due to increased rates of travelling allowance and grant of war allowance to gazetted officers.			
<i>Voted—</i>			
O. . . . .	1,82,500	2,87,500	2,87,254
R. . . . .	1,05,000		
Col. 1.—Mainly due to increased rates of dearness allowance (Rs. 84,650) and travelling allowance (Rs. 13,000).			
<b>F. 4.—Contract Contingencies—</b>			
O. . . . .	15,000	16,000	15,995
R. . . . .	1,000		
<b>F. 5.—Other Contingencies—</b>			
O. . . . .	1,49,550	1,65,250	1,64,007
R. . . . .	15,700		
F. 7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—4,06,000	—3,97,507	+ 8 493

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 29.—Police "—contd.</b>				
<b>G.—CRIMINAL INTELLIGENCE DEPARTMENT—</b>				
<b>G. 1.—Pay of Officers—</b>				
<i>Charged—</i>				
	Rs.			
O. . . . .	1,06,000	} 89,500	89,046	
R. . . . .	-16,500			-464
Col. 1.—Due to appointment of voted officers against vacancies in charged posts.				
<i>Voted—</i>				
O. . . . .	74,000	} 82,000	81,638	
R. . . . .	8,000			-362
<b>G. 2.—Pay of Establishment—</b>				
O. . . . .	9,05,000	} 9,37,600	9,36,024	
R. . . . .	32,600			-1,576
<b>G. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	21,000	} 16,800	16,692	
R. . . . .	-4,200			-108
Col. 1.—Due to appointment of voted officers against vacancies in charged posts.				
<i>Voted—</i>				
O. . . . .	3,53,000	} 4,77,400	4,76,238	
R. . . . .	1,24,400			-1,162
Col. 1.—To meet increased rates of dearness allowance and travelling allowance.				
<b>G. 4.—Contract Contingencies—</b>				
O. . . . .	5,000	} 51,500	51,485	
R. . . . .	46,500			-15
Col. 1.—Due partly to the payment of actual boat hire charges in lieu of increase in the rates of daily allowance (Rs. 9,500) and partly to the extension of the contract system to the Intelligence Branch (Rs. 37,000).				
<b>G. 5.—Other Contingencies—</b>				
O. . . . .	5,12,300	} 5,01,300	5,00,491	
S. . . . .	21,000			-809
R. . . . .	-32,000			
<b>J.—WORKS—</b>				
O. . . . .	2,32,000	} 3,66,294	3,66,279	
S. . . . .	1,58,000			-15
R. . . . .	-23,708			
Col. 1.—Addition due to the reconstruction of police buildings damaged by cyclone and during the political disturbances of 1942. Reduction owing to the transfer of certain works from this head to "C5(1)—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"—concl'd.</b>			
<b>K.—CHARGES IN ENGLAND—</b>			
K. 1.—Secretary of State—			
Charged . . . . .	2,600	1,707	—893
K. 2.—High Commissioner—			
Charged—	Rs.		
O. . . . .	1,88,000	2,43,000	2,46,481
R. . . . .	55,000		
Col. 1.—Mainly due to transfers and officers proceeding on unexpected leave ex-India (Rs. 32,000).			
Voted—			
O. . . . .	16,000	7,080	7,201
R. . . . .	—8,920		
Col. 1.—Mainly due to a transfer and leave of an officer preparatory to retirement.			
<b>L.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	500	433	—67
Voted . . . . .	100	13	—87
For rounding—			
Charged . . . . .	—400	..	+400
Voted . . . . .	282	..	—282
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross . . . . .	16,100	16,100	—16,100
R. Deductions . . . . .	2,000	2,000	—2,000
Voted—			
R. Gross . . . . .	—2,96,642	—2,96,642	+2,96,642
R. Deductions . . . . .	2,96,642	2,96,642	—2,96,642
<b>Totals—</b>			
Charged—			
Gross . . . . .	17,93,000	17,63,638	—29,362
Deductions . . . . .	—3,000	—3,600	—600
Net . . . . .	17,90,000	17,60,038	—29,962
Voted—			
Gross . . . . .	3,44,28,500	3,43,88,281	—40,219
Deductions . . . . .	—31,33,500	—44,50,184	—13,16,684
Net . . . . .	3,12,95,000	2,99,38,097	—13,56,903

## REVIEW.

Charged savings were 1·7 and ·7 per cent. of the original and the final appropriations as compared with 2·9 and 2 per cent. respectively in the previous year. In the voted section there was a saving of 4·3 per cent. as against a small excess of ·3 per cent. in 1943-44.

## Grant No. 17.—Ports and Pilotage.

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 " 30.—Ports and Pilotage ".</b>			
<i>B.—Other Ports.</i>			
<b>A.—CHARGES FOR POOLED LAUNCHES—</b>			
<i>Charged</i> . . . . .	13,050	13,585	+535
Voted—			
Gross—	Rs.		
O. . . . .	6,04,520	5,51,020	6,20,450
R. . . . .	—53,500		
Cols. 1 and 4.—Injudicious surrender of funds.			
<i>Deduct—Recoveries—</i>			
O. . . . .	—78,000	—2,55,800	—2,79,301
R. . . . .	—1,77,600		
Col. 1.—Due to the post-budget decision to adjust the recoveries from the Military Department under this head instead of under " receipts ".			
<b>C.—PORTS ESTABLISHMENT—</b>			
<i>Charged</i> . . . . .	70,200	70,554	+354
Voted—			
O. . . . .	32,850	14,350	10,324
R. . . . .	—18,500		
Col. 1.—Due to smaller provision for the working of the Ship Survey Department made the basis of the Central Government Estimate. Col. 4.—Due to a change in classification.			
<b>D.—SUBSIDIES TO STEAM BOAT COMPANIES</b> . . . . .	3,200	2,400	—800
<b>F.—MISCELLANEOUS</b> . . . . .	1,800	1,200	—600
<b>G.—CHARGES IN ENGLAND—</b>			
<b>G. 2.—High Commissioner—</b>			
O. . . . .	240	1,840	1,580
R. . . . .	1,600		
Col. 1.—A new case in payment.			
<b>H.—LOSS OR GAIN BY EXCHANGE</b> . . . . .	..	8	+3
For rounding—			
<i>Charged</i> . . . . .	—250	..	+250
Voted . . . . .	390	..	—390

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 30.—Ports and Pilotage "—concl'd.</b>			
Surrenders or withdrawals within grant or appro- priation—			
Voted—	Rs.		
R. GROSS . . . . .	70,400	70,400	.. —70,400
R. DEDUCTIONS . . . . .	1,77,600	1,77,600	.. —1,77,600
<b>Totals—</b>			
Charged . . . . .	83,000	84,139	+1,139
Voted—			
Gross . . . . .	6,43,000	6,35,957	—7,043
Deductions . . . . .	—78,000	—2,79,301	—2,01,301
Net . . . . .	5,65,000	3,56,656	—2,08,344

## REVIEW.

In the charged section there was a small excess of 1·4 per cent. against savings of 31·2 and 13·2 per cent. respectively of the original and modified appropriations in the previous year. In the voted section there was a saving of 36·9 per cent. of the original grant and an excess of 12·5 per cent. over the final appropriation as compared with the savings of 50·2 and 49·6 per cent. respectively in 1943-44. The excess was due to injudicious surrender of funds under the sub-head A.—Voted.

*Store Accounts of the Government Dockyard, Nurayanganj, for the year ending 31st March, 1945.*

	Rs.	Rs.
1. Opening balance on 1st April, 1944 . . . . .	..	1,09,578
2. Receipts during the year—		
(a) Local purchase (including value of stores received in 1943-44, but not accounted for in the appropriate accounts) . . . . .	1,02,846	
(b) From overseas . . . . .	..	
(c) From other sources . . . . .	571	
		1,03,417
3. On account of elimination of fractions of pies in the calculation of issue rates, amounts, etc. and also due to fixation of higher issue rates on the basis of original bills which have been reduced later on . . . . .	..	427
<i>Deduct—</i>		
1. Stores utilised on production . . . . .	1,01,281	
2. Stores sold . . . . .	2,122	
3. Stores written-off . . . . .	..	
		1,03,408

*Store Accounts of the Government Dockyard, Narayanganj, for the year ending 31st March, 1945*  
—concl'd.

	Rs.
Closing balance on 31st March 1945, as analysed below, to exhibit the main categories ( <i>i.e.</i> , kinds) of stores . . . . .	1,70,019*
*1. Engines and spare parts . . . . .	10,803
2. Tools . . . . .	6,705
3. Hardware . . . . .	35,270
4. Metal . . . . .	2,445
5. Canvas . . . . .	15,190
6. M. S. Angles, plates, rods, etc. . . . .	25,404
7. Bolts and nuts, rivets, etc. . . . .	13,148
8. Timber . . . . .	7,693
9. Coal . . . . .	4,056
10. Asbestos goods . . . . .	6,012
11. Bolting . . . . .	3,969
12. Paints and oils . . . . .	14,453
13. Electrical goods . . . . .	4,660
14. Crockery and Cutlery, etc. . . . .	918
15. Miscellaneous . . . . .	19,293
Total . . . . .	1,70,019

*N. B.*—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 and other incidental charges, etc.

*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 March, 1945 by me.

NARAYANGANJ ;  
The 1st March, 1946. }

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

AUDIT COMMENT.

As the store accounts of the Government Dockyard, Narayanganj, for the year 1944-45 were not locally test audited, the accuracy of the figures in the store accounts cannot be certified to by audit.

GOVERNMENT DOCKYARD, NARAYANGANJ.  
Profit and loss accounts for the years 1943-44 and 1944-45.

1	1943-44 2	1944-45 3	4	5 Rs.	6 Rs.
<i>I. Direct charges.</i>			<i>Credits.</i>		
1. Materials issued on jobs	1,26,486	78,877	1. Recoveries for work done and credit for departmental work.	4,79,204	3,67,602
2. Direct labour	1,47,111	1,21,911			
3. Hire charges on Barges (Chargeable expenses.)	1,113	81			
4. Materials supplied to departments.	14,555	4,660			
Total	2,89,265	2,05,529	2. 4 Per cent. on the materials.	5,059	3,155
<i>II. Overhead charges.</i>					
5. Pay of Engineer Superintendent.	10,471	11,060			
6. Pay of Establishment	28,188	26,614	3. Docking and electric welding charges realised.	7,264	10,539
7. Travelling and other allowances.	4,239	9,364			
8. Stores for running and repairs of workshops, launches, electric plant, etc.	18,539	17,543			
9. Office expenses and miscellaneous contingencies.	9,100	8,499	4. Value of stores supplied.	16,651	3,330
10. Repairs to buildings including electrical.	1,445	1,903			
11. Depreciation on machinery, buildings, etc.	6,365	6,158	5. Miscellaneous receipts (Sale of old stores, hire charge of crafts, electrical charges realised, etc.)	5,539	3,585
12. Stationery and forms	305	425			
13. Pension contribution	4,181	4,417			
14. Audit charges	8,387	6,320			
15. Interest on capital	16,940	17,778			
16. Writes-off	155	..			
Total	1,08,315	1,10,081			
TOTAL EXPENDITURE	3,97,580	3,15,610			
NET PROFIT	1,16,136	74,601			
TOTAL DEBITS	5,13,716	3,90,211	TOTAL CREDITS	5,13,716	3,90,211

Grant No. 18.—Scientific Departments.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	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	30,006	29,614	—392
For rounding	94	..	—94
TOTAL	30,100	29,614	—486

## Grant No. 19.—Charges on account of Education.

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 " 37.—Education "</b>			
<i>University.</i>			
<b>A.—GRANTS TO UNIVERSITIES—</b>			
Charged . . . . .	5,50,000	5,50,000	..
Voted . . . . .	6,42,400	6,40,000	—2,400
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B. 1.—Arts Colleges for men—</b>			
<b>B. 1 (1).—Pay of Officers—</b>			
Charged—	Rs.		
O. . . . .	72,000	58,500	58,455
R. . . . .	—13,500		
Col. 1.—Due to the transfer of an officer.			
Voted—			
O. . . . .	11,87,200	11,78,606	11,84,543
R. . . . .	—8,594		
<b>B. 1 (2).—Pay of Establishment—</b>			
O. . . . .	1,00,500	1,06,200	1,04,903
R. . . . .	5,700		
<b>B. 1 (3).—Allowances, honoraria, etc.—</b>			
Charged—			
O. . . . .	2,840	800	1,052
R. . . . .	—2,040		
Col. 1.—Same as under B. 1 (1).—Charged.			
Voted—			
O. . . . .	43,700	1,40,750	1,45,926
R. . . . .	97,050		
Col. 1.—Mainly to meet enhanced rates of dearness allowance.			
<b>B. 1 (4).—Contract Contingencies—</b>			
O. . . . .	19,567	24,189	21,621
R. . . . .	4,622		
Col. 1.—Mainly to meet the cost of fittings in connection with the affiliation of a college in a new subject (Rs. 2,500) and enhanced rates of dearness allowance of contingency menials (Rs. 1,500).			

Major Head and Sub-head.	Final Grant or Appropriation.	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>contd.</i></b>			
<b>B. 1.—Arts Colleges for men—<i>concl.</i></b>			
<b>B. 1 (5).—Other Contingencies—</b>			
	Rs.		
O. . . . .	1,94,338	2,42,922	2,35,119
R. . . . .	48,584		
Col. 1.—Mainly to cover (1) increased expenditure on account of purchase of books, apparatus, chemicals, etc., owing to the affiliation of a college in a new subject and rise in prices (Rs. 21,000), (2) cost of furniture and equipment of new hostels (Rs. 24,000) and (3) increased rate of dearness allowance to contingency menials (Rs. 3,000).			
<b>B. 1(6).—Losses—</b>			
R. . . . .	9,539	9,539	9,538
Col. 1.—Due to the adjustment of loss sustained by Government as the result of a defalcation in an arts college. (The loss was mentioned in paragraph 3 of the review of this grant in the Appropriation Accounts for 1940-41.)			
<b>B. 1 (7).—<i>Add</i>—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	3,080	3,080	3,079
Col. 1.—To meet the cost of special audit of the accounts of an arts college.			
<b>B. 1 (8).—<i>Deduct</i>—Recoveries from other Governments, Departments, etc.—</b>			
O. . . . .	—17,800	—2,300	..
R. . . . .	15,300		
Col. 1.—Due to no recoveries being made during the year from the Military and Civil Defence Departments on account of buildings requisitioned by them as the matter was still under the consideration of the Government of India.			
<b>For founding—</b>			
<i>Charged</i> . . . . .	—40	..	+40
<i>Voted</i> . . . . .	—5	..	+5
<b>B. 2.—Arts Colleges for women—</b>			
<b>B. 2 (1).—Pay of Officers—</b>			
O. . . . .	1,40,600	1,42,400	1,43,325
R. . . . .	1,800		
<b>B. 2 (2).—Pay of Establishment—</b>			
O. . . . .	14,800	13,800	13,638
R. . . . .	—1,000		
<b>B. 2 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	10,400	19,400	20,512
R. . . . .	9,000		
Col. 1.—Same as under B. 1 (3)— <i>Voted</i> .			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.— Education "—<i>con'd.</i></b>			
<b>B.—GOVERNMENT ARTS COLLEGES—<i>concl'd.</i></b>			
<b>B. 2.—Arts Colleges for women—<i>concl'd.</i></b>			
<b>B. 2 (4).—Contract Contingencies—</b>	Rs.		
O. . . . .	29,621	} 27,821	27,520
R. . . . .	-1,800		
<b>B. 2 (5) Other Contingencies—</b>			
O. . . . .	70,339	} 75,799	69,067
R. . . . .	5,460		
<b>B. 2 (6).—<i>Deduct</i>—Recoveries from other Governments, Departments, etc.—</b>			
O. . . . .	-18,000	} ..	..
R. . . . .	18,000		
Col. 1.—Same as under B 1 (8).—Col. 1.			
For rounding . . . . .	40	-	-40
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
<b>C. 1.—Arts Colleges for men—</b>			
O. . . . .	4,60,400	} 5,50,200	5,47,064
R. . . . .	88,800		
Col. 1.—Mainly to meet the payment of arrear grants for purchase of furniture and equipments (Rs. 71,000) and increased grant to a college under the control of the Dacca Board of Education (Rs. 30,700), partly set off by transfer of provision to sub-head C. 2 originally included under this sub-head (Rs. 14,400).			
<b>C. 2.—Arts Colleges for women—</b>			
O. . . . .	28,300	} 48,200	44,096
R. . . . .	19,900		
Col. 1.—Due to the provision for arrear grants for purchase of furniture and equipments (Rs. 5,500) and to the transfer of provision originally included under sub-head C. 1.			
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
<i>Charged</i> . . . . .	7,100	7,717	+617
<b>Voted—</b>			
O. . . . .	4,21,000	} 4,14,983	3,95,917
R. . . . .	-7,617		

Major Head and Sub-head.	Final Grant or Appropriation.	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>			
<i>O.</i> . . . . .	Rs. 33,500	25,953	26,795
<i>R.</i> . . . . .	-7,547		
Col. 1.—Due to the deputation of an officer.			
<i>Voted—</i>			
<i>O.</i> . . . . .	10,30,000	10,19,000	9,86,779
<i>R.</i> . . . . .	-11,000		
<b>E. 1(2).—Pay of Establishment—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	2,300	1,980	1,475
<i>R.</i> . . . . .	-320		
<i>Voted—</i>			
<i>O.</i> . . . . .	54,850	54,750	53,896
<i>R.</i> . . . . .	-100		
<b>E. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	4,700	8,447	8,045
<i>R.</i> . . . . .	3,747		
Col. 1.—Same as under B. 1(3).—Voted.			
<i>Voted—</i>			
<i>O.</i> . . . . .	77,500	1,73,300	1,74,478
<i>R.</i> . . . . .	95,800		
Col. 1.—Same as under B. 1(3).—Voted.			
<b>E. 1(4).—Contract Contingencies—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	1,271	1,695	1,861
<i>R.</i> . . . . .	424		
<i>Voted—</i>			
<i>O.</i> . . . . .	49,800	56,224	56,829
<i>R.</i> . . . . .	6,424		

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—<i>contd.</i></b>			
<i>Secondary—contd.</i>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i></b>			
<b>E. 1.—Secondary Schools for boys—<i>concl.</i></b>			
<b>E. 1(5)—Other Contingencies—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	6,450	} 5,080	4,893
R. . . . .	-1,370		
Col. 1.—Mainly due to smaller boarding charges owing to a fall in the number of boarders.			
<i>Voted—</i>			
O. . . . .	81,714	} 84,590	83,112
R. . . . .	2,876		
E. 1(6).— <i>Deduct</i> —Amount recovered from the Military and Civil Defence Department's, etc—			
O. . . . .	-14,100	} ..	..
R. . . . .	14,100		
Col. 1.—Same as under B. 1(8).—Col. 1.			
<i>For rounding—</i>			
<i>Charged</i> . . . . .	-21	..	+21
<i>Voted</i> . . . . .	36	..	-36
<b>E. 2.—Secondary Schools for girls—</b>			
<b>E. 2(1).—Pay of Officers—</b>			
O. . . . .	1,86,000	} 1,76,000	1,66,319
R. . . . .	-10,000		
<b>E. 2(2).—Pay of Establishment—</b>			
O. . . . .	14,200	} 12,200	11,211
R. . . . .	-2,000		
<b>F. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	18,900	} 33,700	32,731
R. . . . .	14,800		
Col. 1.—Same as under B. 1(3).— <i>Voted.</i>			
<b>E. 2(4).—Contract Contingencies—</b>			
O. . . . .	36,663	} 39,163	36,641
R. . . . .	2,500		
<b>E. 2(5).—Other Contingencies—</b>			
O. . . . .	98,698	} 1,14,198	1,41,027
R. . . . .	15,500		
Col. 1.—To meet the purchase price of motor buses for conveyance of the students of certain schools. Col. 4.—Certain officers exceeded their allotments during the 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 " 37.—Education "—<i>contd.</i></b>			
<i>Secondary—conold.</i>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—<i>conold.</i></b>			
<b>E. 2.—Secondary Schools for girls—<i>conold.</i></b>			
<b>E. 2(6).—Establishment charges payable to other Governments, Departments, etc.—</b>			
Rs.			
R. . . . .	2,237	2,237	2,237 ..
Col. 1.—Due to the payment of the cost of special audit of the accounts of two schools.			
<b>E 2(7).—<i>Deduct.</i>—Amount recoverable from the Military and Civil Defence Departments, etc.—</b>			
O. . . . .	-1,000		
R. . . . .	1,000		
Col. 1.—Same as under B. 1(8).—Col. 1.			
For rounding . . . . .	39	..	-39
<b>F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>F. 1.—Secondary Schools for boys—</b>			
<i>Charged—</i>			
O. . . . .	5,300		
R. . . . .	1,230	6,530	6,060 -470
Col. 1.—Due to the post-budget decision to pay dearness allowance to the teachers of non-Government schools.			
<i>Voted—</i>			
O. . . . .	14,74,300		
S. . . . .	17,55,000	31,63,332	31,59,669 -3,663
R. . . . .	-65,968		
Col. 1.—Increase due to the same reason as under F. 1.— <i>Charged.</i>			
<b>F. 2.—Secondary Schools for girls—</b>			
O. . . . .	6,15,000		
S. . . . .	1,11,000	7,85,368	7,75,891 -9,477
R. . . . .	59,368		
Col. 1.—Mainly due to the reason stated under F. 1.— <i>Charged.</i>			
<i>Primary.</i>			
G.—GOVERNMENT PRIMARY SCHOOLS . . . . .	6,400	5,066	-1,344
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<i>Charged—</i>			
O. . . . .	34,400		
R. . . . .	6,660	41,060	38,282 -2,778
Col. 1.—Same as under F. 1(1).— <i>Charged.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—<i>contd.</i></b>			
<i>Primary—concl'd.</i>			
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—<i>concl'd.</i></b>			
Voted—	Rs.		
O. . . . .	3,40,000	} 5,37,795	5,36,992
S. . . . .	1,50,000		
R. . . . .	47,795		
Col. 1.—Same as under F. 1(1).—Charged.			
<b>I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—</b>			
O. . . . .	52,99,000	} 84,57,505	83,96,075
S. . . . .	32,77,000		
R. . . . .	-1,18,490		
Col. 1.—For the increase <i>vide</i> remarks under F. 1(1).—Charged.			
<i>Special.</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. . . . .	3,49,500	} 8,14,014	3,06,521
R. . . . .	-35,480		
<b>J. 1(2).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	600	} 522	187
R. . . . .	-78		
<i>Voted—</i>			
O. . . . .	3,24,510	} 3,13,229	8,10,975
R. . . . .	-11,281		
<b>J. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	190	} 331	379
R. . . . .	141		
<i>Voted—</i>			
O. . . . .	82,980	} 1,42,537	1,38,459
R. . . . .	59,557		
Col. 1.—Same as under B. 1(3).—Voted.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—<i>contd.</i></b>			
<i>Special—contd.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i></b>			
<b>J. 1.—Special Schools and Training Schools for Masters—<i>contd.</i></b>			
J. 1(4).—Contract Contingencies—	Rs.		
O. . . . .	26,351	} 27,574	24,578
R. . . . .	1,223		
			—8,001
<b>J. 1(5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	2,429	} 1,173	1,118
R. . . . .	—1,256		
			—58
<b>Col. 1.—Due to less expenditure on stipends owing to a fall in the number of students.</b>			
<i>Voted—</i>			
O. . . . .	6,22,067	} 5,85,420	5,22,079
R. . . . .	—80,647		
			—13,341
<b>Col. 1.—Mainly due to the reason stated under J. 1(5).—Charged.</b>			
<b>J. 1(6).—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	1,04,000	} 79,500	..
R. . . . .	—24,500		
			—79,500
<b>Col. 1.—Due to a fall in the number of Bengal students in the Hazaribagh Reformatory School. Col. 4.—Due to the debits not being received from the Bihar Government within the financial year.</b>			
<b>J. 1(7).—<i>Deduct</i>—Amount recovered from the Military and Civil Defence Departments—</b>			
O. . . . .	—6,300	} ..	..
R. . . . .	6,300		
			..
<b>Col. 1.—Same as under B. 1(8).—Col. 1.</b>			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—19	..	+19
<i>Voted</i> . . . . .	—8	..	+8
<b>J. 2.—Training Schools for Mistresses—</b>			
<b>J. 2(1).—Pay of Officers—</b>			
O. . . . .	24,500	} 21,395	21,176
R. . . . .	—3,105		
			—219
<b>J. 2(2).—Pay of Establishment . . . . .</b>			
	5,000	4,146	—854
<b>J. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	8,600	} 5,950	5,831
R. . . . .	2,350		
			—119
<b>Col. 1.—Same as under B. 1(3).—Voted.</b>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
<b>Major Head " 37.- Education "—<i>contd.</i></b>			
<i>Special—concl.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl.</i></b>			
<b>J. 2.—Training Schools for Mistresses—<i>concl.</i></b>			
J. 2(4).—Other Contingencies—	Rs.		
O. . . . .	37,365	35,736	34,740
R. . . . .	-1,620		
For rounding . . . . .	35	..	-35
<b>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>K. 1.—Special Schools for Boys and Masters—</b>			
O. . . . .	6,56,646	10,56,928	10,53,275
S. . . . .	4,20,000		
R. . . . .	-19,718		
Col. 1.—Increase due to post-budget decision to the grant of dearness allowance to the teachers of non-Government Schools and Madrasahs.			
<b>K. 2.—Training Schools for Girls and Mistresses—</b>			
O. . . . .	97,632	96,892	90,145
R. . . . .	-740		
For rounding . . . . .	22	..	-22
<i>General.</i>			
<b>L.—DIRECTION—</b>			
<i>Charged—</i>			
O. . . . .	34,900	33,800	33,150
R. . . . .	-1,100		
<i>Voted—</i>			
O. . . . .	2,09,800	2,23,320	2,20,002
R. . . . .	13,520		
<b>M.—INSPECTION—</b>			
<b>M. 1.—Men's Branch—</b>			
<b>M. 1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	6,200	4,853	4,761
R. . . . .	-1,347		
Col. 1.—Mainly due to vacancy caused by the death of an officer.			
<i>Voted—</i>			
O. . . . .	7,48,000	7,45,000	7,31,065
R. . . . .	-3,000		

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 " 37.—Education "—<i>contd.</i></b>			
<i>General—contd.</i>			
<b>M.—INSPECTION—<i>contd.</i></b>			
<b>M. 1.—Men's Branch—<i>concl.</i></b>			
<b>M. 1(2).—Pay of Establishment—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,400	} 1,222	376
R. . . . .	-162		
<i>Voted—</i>			
O. . . . .	1,22,800	} 1,20,100	1,24,828
R. . . . .	8,500		
<b>M. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,800	} 3,500	3,597
R. . . . .	1,200		
Col. 1.—Same as under B.-1(3).—Voted.			
<i>Voted—</i>			
O. . . . .	2,10,600	} 2,21,287	2,18,878
S. . . . .	3,41,000		
R. . . . .	-2,30,813		
Col. 1.—Supplementary grant obtained in lump to meet the enhanced rates of dearness allowance of the employees of the Education Department distributed under the different heads concerned.			
<b>M. 1(4).—Contract Contingencies—</b>			
<i>Charged</i> . . . . .		291	291
<i>Voted—</i>			
O. . . . .	31,562	} 34,021	34,527
R. . . . .	2,439		
<b>M. 1(5).—Other Contingencies—</b>			
<i>Charged</i> . . . . .		20	20
<i>Voted—</i>			
O. . . . .	21,100	} 19,088	20,240
R. . . . .	-2,062		
<b>For rounding—</b>			
<i>Charged</i> . . . . .		-11	+11
<i>Voted</i> . . . . .		18	-18

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>General—contd.</i>			
<b>M.—INSPECTION—<i>concl.</i></b>			
<b>M. 2.—Women's Branch—</b>			
<b>M. 2(1).—Pay of Officers—</b>	Rs.		
O. . . . .	61,000	} 57,283	51,446
R. . . . .	-3,767		
			-5,787
<b>Col. 4.—Due to certain posts remaining vacant during the closing months of the year.</b>			
<b>M. 2(2).—Pay of Establishment—</b>			
O. . . . .	24,400	} 22,000	21,349
R. . . . .	-2,400		
			-651
<b>M. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	22,650	} 30,000	29,818
R. . . . .	7,350		
			-182
<b>Col. 1.—Same as under B. 1(3).—Voted.</b>			
<b>M. 2(4).—Contract Contingencies—</b>			
O. . . . .	10,400	} 12,700	11,935
R. . . . .	2,300		
			-765
<b>Col. 1.—To meet the advertisement charges and dearness allowance of contingency menials at enhanced rates.</b>			
<b>M. 2(5).—Other Contingencies—</b>			
O. . . . .	3,100	} 4,267	4,529
R. . . . .	1,167		
			+262
<b>Col. 1.—Due to the removal of an office to a rented building.</b>			
For rounding . . . . .	-50	..	+50
<b>N.—SCHOLARSHIPS—</b>			
<i>Charged—</i>			
O. . . . .	2,900	} 2,070	1,615
R. . . . .	-830		
			-455
<i>Voted—</i>			
O. . . . .	5,60,000	} 5,57,000	6,00,116
R. . . . .	-3,000		
			+43,116
<b>O.—MISCELLANEOUS—</b>			
<b>O. 1.—Grant for the encouragement of Literature—</b>			
O. . . . .	12,600	} 5,700	4,890
R. . . . .	-6,900		
			-1,010
<b>Col. 1.—Due to curtailment of expenditure as a measure of economy.</b>			

Major Head and Sub-head.	Final Grants 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>General—contd.</i>			
<b>O.—MISCELLANEOUS—<i>contd.</i></b>			
<b>O. 2.—Examination charges—</b>			
<i>Charged—</i>			
O. . . . .	450	817	329
R. . . . .	367		
<i>Voted—</i>			
O. . . . .	1,40,000	1,45,676	1,47,916
R. . . . .	5,876		
O. 3.—Board of Intermediate and Secondary Education, Dacca . . . . .	69,000	70,574	+1,574
<b>O. 4.—Grants-in-aid, contributions, etc.—</b>			
<b>O. 4(2).—Expenses out of the grant from the Indian Central Jute Committee—</b>			
O. . . . .	1,900	4,245	2,155
R. . . . .	2,345		
<b>O. 4(3).—Other grants-in-aid, contributions, etc.—</b>			
O. . . . .	1,24,600	1,31,870	1,18,281
R. . . . .	7,270		
<b>O. 5.—Other charges—</b>			
<i>Charged—</i>			
O. . . . .	950	583	540
R. . . . .	-367		
<i>Voted—</i>			
O. . . . .	58,900	55,781	54,216
R. . . . .	-3,119		
<b>O. 6.—Charges of the Youth Welfare Works under the Physical Director—</b>			
<i>Charged</i> . . . . .	600	600	..
<i>Voted—</i>			
O. . . . .	2,50,700	2,07,652	1,89,933
R. . . . .	-43,048		

Col. 1.—Mainly due to deputation of officers (Rs. 18,000) and non-utilisation in full of the tiffin grant (Rs. 24,000).

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education"—<i>conld.</i></b>			
<i>General—conold.</i>			
<b>O.—MISCELLANEOUS—<i>conold.</i></b>			
<b>O.7.—Charges of the Youth Welfare Works under the Physical Directress—</b>			
	Rs.		
O. . . . .	28,600	26,806	25,766
R. . . . .	-1,794		
<b>O.9.—Advancement of Education of members of the Scheduled Castes—</b>			
<b>O.9(1).—Amount transferred to the Scheduled Castes Education Fund . . . . .</b>			
	5,00,000	5,00,000	..
<b>O.9(2).—Expenditure from Scheduled Castes Educa- tion Fund . . . . .</b>			
	5,00,549	4,09,328	-91,221
Col. 4.—Mainly due to non-drawal during the year by certain institutions of (1) grants in-aid (Rs. 87,000) and (2) stipends (Rs. 25,000).			
<b>O.10.—Other items—</b>			
<i>Charged—</i>			
O. . . . .	400	..	..
R. . . . .	-400		
<i>Voted—</i>			
O. . . . .	28,300	11,500	11,134
R. . . . .	-16,800		
Col. 1.—Due to (1) fewer text books being reviewed during the year as a measure of war emergency (Rs. 10,000), (2) less expenditure on account of war stipends owing to paucity of suitable candidates (Rs. 3,600), (3) postponement of the Education week (Rs. 1,000) and less expenditure on account of legal expenses, etc. (Rs. 2,200).			
<b>O.11.—Pre-cadet Training Course—</b>			
R. . . . .	15,351	15,351	24,165
			+8,814
Col. 1.—Post-budget scheme to improve the recruitment of Bengal candidates to commissioned ranks in the Army, Navy, and Air Force. Col. 4.—Due to the requirements of the Departments concerned being communicated very late in the year.			
<b>P.—Deduct—AMOUNT TRANSFERRED FROM SCHEDULED CASTES EDUCATION FUND . . . . .</b>			
	-5,00,549	-4,09,328	+91,221
Col. 4.— <i>See</i> sub-head O.9(2).			
<i>Charged in England.</i>			
<b>S.—HIGH COMMISSIONER—</b>			
<i>Charged—</i>			
O. . . . .	27,440	8,880	8,589
R. . . . .	-18,760		
Col. 1.—No officer on leave <i>ex-India</i> (Rs. 16,000) and a transfer (2,760.)			
<i>Voted—</i>			
O. . . . .	8,800	14,000	12,160
R. . . . .	5,200		
Col. 1.—An officer on unforecasted leave pending retirement. Col. 4.—Contingent provision for scholarships not utilised in full.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.— Education "—concl'd.</b>			
<b>T.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	100	15	—85
Voted . . . . .	200	21	—179
<b>For rounding—</b>			
Charged . . . . .	—240	..	+ 240
Voted . . . . .	100	..	—100
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
<b>Charged—</b>			
R. . . . .	35,308	..	—35,308
<b>Voted—</b>			
R.—Gross . . . . .	54,700	..	—54,700
R.—Deductions . . . . .	—54,700	..	+ 54,700
<b>Total Grant No. 19—</b>			
Charged . . . . .	8,01,000	2,60,699	—40,301
<b>Voted—</b>			
Gross . . . . .	2,48,84,549	2,44,75,308	—4,09,151
Deductions . . . . .	—5,57,549	—4,09,328	+ 1,48,221
Net . . . . .	2,43,27,000	2,40,66,070	—2,60,930

## REVIEW.

Charged savings were 5 and .7 per cent. of the original and the final appropriation compared with 5.1 and .9 per cent. in the preceding year. In the voted section the saving was 1.1 per cent. of the grant as against 1.8 per cent. in 1943-44.

2. A sum of Rs. 468 representing the value of some missing books of a college library was written off under orders of Government.

3. A sum of Rs. 317 representing the value of a typewriter stolen from a college was written off by the competent authority.

4. *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 receipt of the fund represent the amount of contribution paid by the Government and debited to sub-head 0.9(1). The expenditure incurred for the purpose is booked under the sub-head 0.9(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 1944-45 are shown below :—

	Rs.
Opening balance on 1st April 1944 . . . . .	2,36,591
Receipts during 1944-45 . . . . .	5,00,000
Expenditure during 1944-45 . . . . .	4,09,328
Closing balance on 31st March 1945 . . . . .	3,27,263

## STORE ACCOUNTS.

(i) *Store Accounts of the Bengal Engineering College for 1944-45.*

—	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Elec- trical Stores.	Misc- ellane- ous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	661	237	313	15	2,156	3,842
<i>Receipts.</i>						
(a) By local purchase . . .	13,470	..	171	271	856	3,958
(b) From other Government Departments . . .	..	..	..	..	..	..
(c) From overseas . . .	..	..	..	..	..	..
(d) From other sources . . .	6	23	7	..	..	613
<i>Issues.</i>						
Issues for different works, etc.	13,599	226	186	286	954	4,980
Depreciation, loss, shortage, etc., written off . . .	1	..	..	..	..	1
Closing balance . . .	537	34	305	..	2,058	3,432

*Agency employed for verification.*—Messrs. M. K. Mandal and P. C. Ganguly (both gazetted officers) took the annual stock of the Mechanical Engineering Department and Mr. N. C. Bose, 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.

SHIBPORE, }  
The 21st February, 1946.

A. D. DAS,  
Principal,  
Bengal Engineering College.

## AUDIT COMMENT.

The Store accounts of the Bengal Engineering College for the year 1944-45 were not locally test-audited and the accuracy of the figures in the Store accounts cannot be certified by audit.

## (ii) Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1944-45.

	Timber.	Iron.	Paint.	Fuel.	Miscellaneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	4,285	11,264	764	203	15,288	35,828
<i>Receipts.</i>						
(a) By local purchase . . . . .	3,107	968	257	3,986	7,808	1,720
(b) From other Government Departments . . . . .	..	..	..	..	186	..
(c) From overseas . . . . .	..	..	..	..	..	..
(d) From other sources . . . . .	..	..	..	..	7	..
<i>Issues.</i>						
(a) Issue for different works, etc. . . . .	1,285	1,619	50	1,567	3,001	51
(b) Depreciation, loss, shortage, etc., written off . . . . .	..	..	..	..	..	1,601*
Closing balance . . . . .	6,107	10,613	971	2,622	20,088	35,896

\* Includes Rs. 1,474 representing the value of tools lost by students while working in the workshop, which will be recovered from them and deposited in the treasury in due course.

Agency employed for verification.—Assistant Principal-in-Charge, 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 22nd November, 1945. }

PROBODH CHANDRA MITRA,  
Assistant Principal-in-Charge,  
Ahsanulla School of Engineering, Dacca.

## AUDIT COMMENT.

As the accounts of the School for 1944-45 were not due for local test-audit this year, audit is not in a position to certify the accuracy of the store accounts.

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

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 "27.—Education".</b>			
<i>Secondary.</i>			
<b>A.—GOVERNMENT SECONDARY SCHOOLS—</b>	Rs.		
O. . . . .	3,36,900	3,58,928	3,55,547
S. . . . .	8,100		
R. . . . .	13,938		
<b>B.—DIRECT GRANTS TO NON-GOVERNMENT SEC- ONDARY SCHOOLS—</b>			
O. . . . .	2,66,700	2,60,974	2,51,578
R. . . . .	—5,726		
<i>Primary.</i>			
<b>C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
O. . . . .	4,26,400	4,24,348	4,17,869
R. . . . .	—2,052		
<i>Special.</i>			
<b>D.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.</b>		1,900	1,900
<i>General.</i>			
<b>F.—INSPECTION . . . . .</b>		36,100	31,158
			—4,947
Col. 4.—Mainly due to the leave salary of an officer having been drawn in England instead of in India as was anticipated.			
<b>G.—SCHOLARSHIPS—</b>			
O. . . . .	41,200	37,200	32,973
R. . . . .	—4,000		
Col. 4.—Due to certain scholarships remaining undrawn within the year.			
<b>H.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	200	105	105
R. . . . .	—95		
<i>Voted—</i>			
O. . . . .	17,600	15,440	15,183
R. . . . .	—2,160		

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"—concl'd.</b>			
<i>Charges in England.</i>			
L.—LOSS OR GAIN BY EXCHANGE . . . . .	100	..	—100
For rounding . . . . .	—100	..	+100
Surrenders or withdrawals within grant or appro- priation—			
Charged—			
R. . . . .	95	95	—95
<b>Total—Grant No. 20—</b>			
Charged . . . . .	200	105	—95
Voted . . . . .	11,34,900	11,06,208	—28,697

**REVIEW.**

Voted savings were 2·5 per cent. of the grant compared with 3·7 per cent. 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) . . . . .	11,35,100	11,06,808
2. Expenditure debited to the Major Head "50.—Civil Works" (Sub-head A. 9(a) of Grant No. 29) . . . . .	3,800	3,030
<b>Total</b> . . . . .	<b>11,38,900</b>	<b>11,09,838</b>

## Grant No. 21.—Medical.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Exc. as + 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>			
	Rs.		
O. . . . .	67,000	} 99,452	1,18,237
S. . . . .	31,000		
R. . . . .	1,452		
<p>Col. 1.—To meet the pay of I. M. S. officers posted as Civil Surgeons in districts in place of B. M. S. officers budgeted for. Col. 4.—The expenditure during the last two months of the year exceeded anticipation.</p>			
<i>Voted—</i>			
O. . . . .	3,24,000	} 2,50,898	2,60,649
R. . . . .	-73,102		
<p>Col. 1.—Due to (1) the reason stated under A. 1.—Charged and the change in the classification of the pay of medical officers attached to the sub-divisional hospitals from this sub-head to sub-head I owing to the provincialisation of these hospitals during the year (Rs. 60,000) and (2) the posting of fewer officers on supernumerary duty than was anticipated (Rs. 13,500).</p>			
<b>A. 2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	1,800	} 2,200	2,446
R. . . . .	400		
<i>Voted—</i>			
O. . . . .	1,96,000	} 1,68,672	1,73,443
R. . . . .	-27,328		
<b>A. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	4,350	} 9,601	8,703
R. . . . .	5,251		
<p>Col. 1.—Same as under A. 1.—Charged.</p>			
<i>Voted—</i>			
O. . . . .	68,400	} 1,21,411	1,07,972
R. . . . .	53,011		
<p>Col. 1.—To meet enhanced rates of dearness allowance. Col. 4.—Expenditure was less than anticipation.</p>			

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"—contd.</b>			
<b>A.—MEDICAL ESTABLISHMENT—concl'd.</b>			
<b>A. 4.—Contract Contingencies—</b>			
Charged . . . . .	400	500	+100
Voted—	Rs.		
O. . . . .	28,600	52,419	+10,819
R. . . . .	13,000		
	41,600		
Col. 1.—Due to (i) the rise in the prices of articles, (ii) increased expenditure on postage and (iii) purchase of furniture. Col. 4.—Certain expenditure on famine relief (Rs. 7,500) and quinine rationing (Rs. 2,928) was adjusted under this sub-head for want of sufficient details.			
<b>A. 5.—Other Contingencies—</b>			
<b>A. 5(i).—Grants to dispensaries for the supply of medicines to Government officers—</b>			
O. . . . .	18,000	2,341	2,958
R. . . . .	-9,701		
	5,299		
Col. 1.—Due to certain dispensaries in receipt of grants having been provincialised during the year. Col. 4.—Late provincialisation of some dispensaries and belated surrender of savings by some local officers.			
<b>A. 5(ii).—Other charges—</b>			
Charged . . . . .	140	145	+5
Voted—			
O. . . . .	9,700	11,552	-843
R. . . . .	2,695		
	12,395		
Col. 1.—To meet the rise in the prices of medico-legal articles and the purchase of a Gestetner machine.			
<b>A. 6.—Grants-in-aid, Contributions, etc.—</b>			
Charged . . . . .	1,000	580	-420
For rounding—			
Charged . . . . .	10	..	-10
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
<b>B. 1.—Pay of Officers—</b>			
Charged—			
A. . . . .	33,000	31,120	-380
B. . . . .	-1,550		
	31,450		
Voted—			
O. . . . .	2,00,000	1,76,449	+1,449
R. . . . .	-25,000		
	1,75,000		

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 "—<i>contd.</i></b>				
<b>B.—HOSPITALS AND DISPENSARIES—<i>contd.</i></b>				
<b>B. 2.—Pay of Establishment—</b>				
<i>Charged—</i>				
O. . . . .	Rs. 11,400	10,302	11,734	
R. . . . .	—598			+932
<i>Voted—</i>				
O. . . . .	3,36,700	3,88,422	3,53,230	
R. . . . .	1,722			+14,808
<b>B. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	5,100	6,446	7,081	
R. . . . .	1,346			+635
<i>Col. 1.—To meet enhanced rates of dearness allowance and travelling allowance.</i>				
<i>Voted—</i>				
O. . . . .	1,19,500	1,51,694	1,47,728	
R. . . . .	32,194			—2,966
<i>Col. 1.—As above.</i>				
<b>B. 4.—Contract Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	5,000	7,774	8,743	
R. . . . .	2,774			+969
<i>Col. 1.—To cover increased expenditure on dearness allowance of the contingency menials and rise in the prices of articles.</i>				
<i>Voted—</i>				
O. . . . .	5,21,000	7,48,102	7,29,713	
B. . . . .	1,78,000			—18,389
R. . . . .	49,102			
<i>Col. 1.—Apart from the rise in the prices of articles and increased dearness allowance to the contingency menials, increased pay of the sweepers of a hospital and establishment of two new hospitals accounted for the modifications.</i>				
<b>B. 5.—Other Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	9,400	10,202	9,248	
R. . . . .	802			—954
<i>Voted—</i>				
O. . . . .	13,66,200	21,81,466	23,36,749	
S. . . . .	6,50,000			+1,55,283
R. . . . .	1,65,266			
<i>Col. 1.—Due to an increase in the number of patients and also in the rates of dietary articles, higher cost of medical and surgical requisites, establishment of two new hospitals and supply of medicines and equipment to the Venereal Diseases clinics at certain hospitals. Col. 4.—The supplementary grant proved inadequate and the excess could not be covered for want of savings in the budget.</i>				

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"—<i>contd.</i></b>			
<b>B.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i></b>			
<b>B. 6.—Grants in-aid, Contributions, etc.—</b>			
Grants to hospitals and dispensaries—			
<i>Charged—</i>	Rs.		
O. . . . .	64,800	1,14,800	1,14,800
S. . . . .	50,000		
Col. 1.—Represents special grant to a hospital to meet increased cost of its maintenance.			
Voted—			
O. . . . .	7,70,000	7,73,674	7,18,167
R. . . . .	3,674		
Col. 4.— <i>Vide</i> explanations against Col. 1 under the Sub-head A5(i).			
<b>B. 7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—8,600	—7,182	—1,48,000
R. . . . .	1,418		
Col. 1.—Due to no contribution being recoverable from two hospitals provincialised during the year. Col. 4.—Recoveries from the Central Government towards the cost of Venereal Diseases clinics during 1943-44 and 1944-45 not provided for in the budget.			
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
<i>Charged</i> . . . . .		500	428
Voted—			
O. . . . .	2,83,200	3,85,400	3,65,359
S. . . . .	1,00,000		
R. . . . .	2,200		
Col. 1.—Supplementary grant to meet additional grants to an Institution (Rs. 55,000), a special grant to a Municipality (Rs. 19,000) and a research grant to an Institute (Rs. 25,000).			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—</b>			
<b>D. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	60,000	46,953	51,764
R. . . . .	—13,047		
Col. 1.—Due to the appointment of a lower paid officer.			
Voted—			
O. . . . .	5,35,000	5,26,331	5,46,625
R. . . . .	—8,669		

Major Head and Sub-head.	Final Grant or Appropriation.	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>contd.</i></b>				
D. 2.—Pay of Establishmet—	Rs.			
O. . . . .	1,10,500	97,628	95,668	
R. . . . .	-12,872			-1,960
D. 3.—Allowances, honoraria, etc.—				
<i>Charged—</i>				
O. . . . .	500	3,310	2,802	
R. . . . .	2,810			-508
Col. 3.—Mainly to meet the compensatory allowance of an officer.				
<i>Voted—</i>				
O. . . . .	78,600	1,11,048	1,33,073	
R. . . . .	32,448			+22,025
Col. 1.—To meet the enhanced rates of dearness allowance. Col. 4.—The expenditure during the last three months of the year exceeded anticipations.				
D. 4.—Contract Contingencies—				
O. . . . .	83,000	1,02,900	98,862	
S. . . . .	27,000			-4,038
R. . . . .	-7,100			
Col. 1.—Supplementary grant due partly to enhanced rates of dearness allowance of the contingency menials and partly to general rise in prices.				
D. 5.—Other Contingencies—				
O. . . . .	2,52,450	3,02,390	2,92,380	
B. . . . .	49,930			-3,000
Col. 1.—For payment of outstanding dues.				
D. 6.—Grants-in-aid, contributions, etc.—				
O. . . . .	2,900	2,850	2,850	
R. . . . .	-50			
D. 7.—Establishment charges payable to other Governments, Departments, etc.—				
R. . . . .	2,277	2,277	2,277	
Col. 1.—To meet the cost of special audit on the accounts of a medical school.				

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"—contd.</b>				
<b>D.—MEDICAL COLLEGE AND SCHOOLS—concl'd.</b>				
D. 8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
Rs.				
O. . . . .	—77,000	—78,418	—68,654	
R. . . . .	—1,418			+9,764
Col. 4.—Recoveries from a Provincial Government on account of the training of their students in the Medical College, Calcutta, not effected in full during the year.				
For rounding . . . . .	50	..	—50	
<b>E.—MENTAL HOSPITAL—</b>				
E. 1.—Pay of Officers—				
O. . . . .	3,000	2,625	2,575	
R. . . . .	—375			—50
E. 2.—Pay of Establishment—				
O. . . . .	4,000	4,183	4,136	
R. . . . .	183			—47
E. 3.—Allowances, honoraria, etc.—				
O. . . . .	4,300	5,010	5,962	
R. . . . .	710			+952
E. 4.—Contract Contingencies—				
O. . . . .	6,000	8,540	8,335	
R. . . . .	2,540			—205
Col. 1.—Mainly to meet the dearness allowance of the contingency menials.				
E. 5.—Other Contingencies—				
O. . . . .	6,800	7,400	7,556	
R. . . . .	600			+156
E. 6.—Establishment charges payable to other Governments, Departments, etc.—				
O. . . . .	6,50,000	8,49,396	8,57,651	
S. . . . .	1,99,000			+8,255
R. . . . .	396			
Col. 1.—Due to larger contribution to the Ranchi Mental Hospitals owing to higher cost of upkeep.				
<b>F.—CHEMICAL EXAMINER—</b>				
O. . . . .	87,200	89,392	88,091	
R. . . . .	2,192			—1,301

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>contd.</i></b>			
<b>G.—CHARGES IN ENGLAND—</b>			
<b>G.—A.—Secretary of State—</b>			
<b>Charged—</b>			
	Rs.		
B. . . . .	360	355	—5
<b>G.—B.—High Commissioner—</b>			
<b>Charged—</b>			
O. . . . .	24,000		
S. . . . .	39,000	67,226	+4,226
Col. 1.—Variations in leave programme (Rs. 21,000) and new cases of Sterling Overseas Pay (Rs. 18,000).			
<b>Voted—</b>			
O. . . . .	84,900	80,299	—4,601
R. . . . .	—12,220		
Cols. 1. and 4.—Provision for Sterling Overseas Pay not utilised in full as the services of the officer were not required for the full term (Rs. 2,800), decrease in the indents for Stores (Rs. 7,500) and liabilities carried forward to 1945-46 (Rs. 4,300).			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<b>Charged . . . . .</b>			
		118	+118
<b>Voted . . . . .</b>			
		35	+35
<b>I.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—</b>			
S. . . . .	13,32,000		
R. . . . .	—2,87,728	10,94,277	12,07,534
			+1,18,257
*Col. 1.—Supplementary grant to meet the cost of maintenance of Sadar and Sub-divisional hospitals taken over by Government during the year under the scheme of "Provincialisation". Reappropriation due to certain hospitals being provincialised during the latter part of the year.			
Col. 4.—Anticipations of savings did not materialise in full.			
<b>For rounding—</b>			
<b>Charged . . . . .</b>			
	—400		+400
<b>Voted . . . . .</b>			
	600		—600
<b>Total—Grant No. 21—</b>			
<b>Charged . . . . .</b>			
	4,08,000	4,36,030	+28,030
<b>Voted—</b>			
Gross . . . . .	85,83,600	86,11,680	+28,080
Deductions . . . . .	—85,600	—2,16,654	—1,31,054
Net . . . . .	84,98,000	85,95,026	+97,026

### REVIEW.

In the Charged section there was an excess of 6.9 per cent. over the appropriation compared with the saving of 1.5 per cent. in the preceding year.

In the Voted section the excess was 1.1 per cent. over the grant as against 2.8 per cent. in 1943-44.

*Consolidated Store Accounts of the Principal State Hospitals in Bengal  
for the year 1944-45.*

— 1	Instrument and appliances. 2	Medicines, drugs and dressings. 3	Bedding and clothing. 4	Crockery. 5	Miscella- neous. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	1,63,437	1,50,927	57,979	1,896	20,121
Receipts—					
(a) By local purchase . . .	1,03,096	4,22,039	71,300	9,845	78,096
(b) From other Government Departments . . .	3,310	98,021	2,963	..	..
(c) From overseas . . .	9,852	..	..	..	..
(d) From other sources . . .	1,091	8,586	..	..	..
Issues during the year . . .	1,05,009	5,30,799	93,054	8,807	79,623
Depreciation, loss, shortage, etc. written off . . .	2,423	287	..	..	..
Closing balance . . .	1,73,354	1,48,487	39,188	2,934	18,594

The store account in respect of the Carmichael Hospital for Tropical Diseases cannot be furnished as the store account of that hospital is under order of special audit.

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 23rd April, 1946. . }

C. L. PASRICHA, Lt.-Col., I.M.S.  
Surgeon General with the Government of Bengal.

AUDIT CERTIFICATE.

The store accounts of the Campbell Hospital, Calcutta and Mitford Hospital, Dacca, for the year 1944-45 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 27th April, 1946. . }

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

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 AUDIT COMMENT.

The opening balances differ from the closing balances of the previous year chiefly due to the non-availability of the store accounts of the Carmichael Hospital for Tropical Diseases and partly due to the inclusion of the value of certain instruments and appliances as well as medicines and dressings of the Campbell Hospital left out of account in previous year.

In Mitford Hospital, Dacca, stores worth Rs. 695, as per details below, were charged off the account without obtaining the requisite sanction for their write-off :—

	Rs.
Instruments and appliances . . . . .	36
Bedding and clothing . . . . .	568
Crockery . . . . .	91

Issue to wards of stores worth about Rs. 3,100 could not in the absence of mention in the requisition of the names of wards and number of articles supplied be linked with receipt entries of the Stock Registers kept at wards.

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 " 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. . . . .	28,740	} 28,830	} 28,830
R. . . . .	90		
<i>Voted—</i>			
O. . . . .	1,42,600	} 1,33,100	} 1,37,146
R. . . . .	-9,500		
<b>A (a) (2)—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	12,130	} 10,870	} 10,779
R. . . . .	-1,260		
<i>Voted—</i>			
O. . . . .	1,83,000	} 1,81,980	} 1,80,328
R. . . . .	-1,020		
<b>A (a) (3)—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	14,080	} 13,650	} 17,196
R. . . . .	4,570		
Col. 1—Due to the enhancement of rates of dearness allowance.			
<i>Voted—</i>			
O. . . . .	77,000	} 92,100	} 90,571
S. . . . .	13,000		
R. . . . .	2,100		
Col. 1—Same as under A(a) (3)—Charged.			
<b>A (a) (4)—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	1,900	} 2,660	} 3,208
R. . . . .	760		
<i>Voted—</i>			
O. . . . .	9,500	} 14,500	} 15,726
R. . . . .	5,000		
Col. 1—Due to enhanced dearness allowance to contingency menials and local purchase of some stationary.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	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>contd.</i></b>			
<b>A. (a).—Director of Public Health—<i>contd.</i></b>			
<b>A(a) (5)—Other Contingencies—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	3,440	5,370	4,104
R. . . . .	1,930		
Col. 1.—Due to a rise in the prices of medical requisites.			
<i>Voted—</i>			
O. . . . .	32,300	45,200	66,569
R. . . . .	12,900		
Col. 1.—To meet the cost of advertisements connected with the sale of quinine products.			
Col. 4.—Mainly due to the payment of certain outstanding bills at the close of the year.			
<i>For rounding—</i>			
<i>Charged</i> . . . . .		10	..
			—10
<b>A (b)—Chief Engineer, Public Health Department—</b>			
<b>A (b) (1)—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	25,800	12,250	10,750
R. . . . .	—13,550		
Col. 1.—Due to the appointment of a voted officer as Chief Engineer in place of a charged one.			
<i>Voted—</i>			
O. . . . .	44,000	51,151	54,242
R. . . . .	7,151		
Col. 1.—To meet the pay of the Chief Engineer who is a voted officer and the increase in the initial pay of temporary Assistant Engineers.			
<b>A (b) (2)—Pay of Establishment—</b>			
O. . . . .	70,700	65,741	65,810
R. . . . .	—4,959		
A (b) (3)—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. . . . .	3,620	135	135
R. . . . .	—3,485		
Col. 1.—See A (b) (1)—Charged.			
<i>Voted—</i>			
O. . . . .	22,350	31,316	30,740
R. . . . .	8,966		
Col. 1.—Mainly due to the enhancement of rates of dearness allowance.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 39.—Public Health "—contd.</b>				
<b>A.—PUBLIC HEALTH ESTABLISHMENT—concl'd.</b>				
<b>A (b)—Chief Engineer, Public Health Department—concl'd.</b>				
<b>A (b) (4)—Contingencies—</b>	Rs.			
O. . . . .	20,340	19,611	20,344	
R. . . . .	—729			+733
<b>For rounding—</b>				
Charged . . . . .	—20	..	+20	
Voted . . . . .	10	..	—10	
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>				
<b>B. 1.—Grants-in-aid towards water works schemes—</b>				
O. . . . .	6,13,000	17,90,500	13,56,418	
S. . . . .	14,59,700			—4,34,082
R. . . . .	—2,82,200			
<p>Col. 1.—(i) Supplementary grant due to the execution of the outstanding programme of repair and resinking of derelict tube-wells in areas affected by epidemics, the sinking of tube-wells in Famine Relief Emergency Hospitals, and the improvement of water works in Chittagong. (ii) Reduction due to (a) no work being done owing to delay in the supply of pipes on account of transport difficulty and (b) non-utilisation of the provision for Chittagong water works, the preliminaries not being completed during the year. Col. 4.—Same as in item (ii) (a) under Col. 1.</p>				
<b>B. 2.—Grants-in-aid towards sewerage schemes—</b>				
O. . . . .	54,400	82,700	68,571	
S. . . . .	28,300			—14,120
<p>—Col. 1.—Due to the improvement of conservancy arrangements in a municipal area. Col. 4.—Mainly due to the grants for two conservancy schemes not being utilised during the year.</p>				
<b>B. 3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors.</b>				
O. . . . .	1,03,000	1,01,500	87,002	
R. . . . .	—1,500			—14,498
<p>Col. 4.—Certain local bodies did not draw contributions during the year.</p>				
<b>B. 5.—Other Schemes—</b>				
Charged . . . . .		700	673	
Voted—			—27	
O. . . . .	14,54,088	15,03,188	14,02,117	
S. . . . .	48,000			—1,01,071
R. . . . .	1,100			
<p>Col. 4.—Some of the District Boards were not entitled to the maximum grant owing to their inability to spend the full quota on public health activities and one District Board could not draw the grants during the year.</p>				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "38—Public Health"—<i>contd.</i></b>				
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—<i>concl'd.</i></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—				
B6. (c)—Grants-in-aid towards improvement of rural water supply . . . . .	..	1,635	+1,635	
For rounding . . . . .	—488	..	+488	
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>				
- C. 1.—Amount met from the Provincial Revenues—				
Charged—				
O. . . . .	6,900	7,200	6,253	
R. . . . .	300			—942
Voted—				
O. . . . .	29,47,000	1,32,08,160	71,36,651	
S. . . . .	1,00,01,000			—60,71,509
R. . . . .	2,60,160			
Col. 1.—Due to the retention of satellite treatment centres throughout the year instead of for three months as originally anticipated (Rs. 13,01,000), (2) the intensification of measures for the control of epidemics (Rs. 14,70,000), (3) the purchase of mepacrine for free distribution and for sale to the public which had been made available by the Central Government for the control of malaria epidemics (Rs. 73,30,000) and (4) larger requirement for the free distribution of quinine (Rs. 1,77,000), partly set off by small savings on certain schemes (Rs. 16,840).				
Col. 4.—Invoices for the entire supplies of mepacrine were not received from the Central Government during the year and in addition, the supplementary grant for the purchase of mepacrine also proved high.				
C. 2.—Amount financed from the contribution made by the Indian Research Fund Association . . . . .				
	3,000	3,263	+263	
See paragraph 2 of the review.				
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>				
O. . . . .	1,05,200	1,67,602	1,79,101	
S. . . . .	57,000			+11,499
R. . . . .	5,402			
Col. 1.—Supplementary grant due to production of sera and vaccine on a much larger scale than was originally anticipated.				
<b>E.—PASTEUR INSTITUTE—</b>				
O. . . . .	39,900	43,600	51,470	
R. . . . .	3,700			+7,870
Col. 4.—Larger expenditure under "Contingencies" during the last two months of the 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>concl.</i></b>			
<b>F.—WORKS—</b>			
	Rs.		
O. . . . .	75,000		
R. . . . .	—9,329		
	65,671	1,11,267	—1,76,938
Col. 4.—Mainly due to materials purchased but not paid for during the year. See the Annexure.			
<b>G.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
O. . . . .	14,200		
R. . . . .	400		
	14,600	12,068	—2,532
<b>H.—LOSS OR GAIN BY EXCHANGE</b>			
	..	21	+21
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—300	..	+300
<i>Voted</i> . . . . .	—100	..	+100
<b>Surrenders or withdrawals within grant or Appropriation—</b>			
<b><i>Charged—</i></b>			
R. . . . .	10,645	..	—10,645
<b><i>Voted—</i></b>			
R. . . . .	2,358	..	—2,358
<b>Total—Grant No. 22—</b>			
<i>Charged</i> . . . . .	97,000	81,933	—15,067
<i>Voted</i> . . . . .	1,76,17,000	1,08,48,026	—67,68,974

**REVIEW.**

Charged savings were 15·5 and 5·1 per cent. of the original and the modified appropriations respectively as against the saving of 16·8 and the excess of 13·2 per cent. in the preceding year.

Voted savings were 38·4 per cent. of the grant as well as of the modified appropriation compared with 26·6 and 25 per cent. in the previous year. The savings were mainly contributed by sub-head C. 1.

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.—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 1944-45 are given below:—

	Rs.
Opening balance on 1st April 1944 . . . . .	209
Receipts during 1944-45 . . . . .	364
Expenditure during 1944-45 . . . . .	3,472(a)
Closing balance on 31st March 1945 . . . . .	—2,899(b)
<hr/>	
(a) As per sub-head C. 2 of this grant . . . . .	3,263
Add—Refund of contribution debited direct to the deposit account	209
Total . . . . .	3,472

(b) Adjusted in the accounts for 1945-46.

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 is exhibited below:—

Name of the Scheme.	Receipts	Receipts	Expen-	Expen-	Un-
	during	to the	diture	diture to	expended
	the year	end of	during	the end of	balance
	1944-45	the year	the year	the year	at the
		1944-45	1944-45	1944-45	end of
					the year
					1944-45
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. I.					
1. Establishment of seed, paddy and crop demonstration centres.	..	1,09,000	..	1,08,998	2
2. Improvement of cattle and fodder crops	..	1,75,000	..	1,74,993	7
3. Improvement of Poultry . . . . .	..	500	..	500	..
4. Propaganda in districts—Loudspeakers and Gramophones.	..	20,000	..	19,999	1
5. Wireless transmission in 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	..

## REVIEW—contd.

Name of the Scheme.	Receipts during the year 1944-45	Receipts to the end of the year 1944-45	Expenditure during the year 1944-45	Expenditure to the end of the year 1944-45	Un-expended balance at the end of the year 1944-45
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grant No. I—concd.</b>					
8. Union Board dispensaries and improvement of water.	..	3,96,035	..	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, Girls Guides and Bratachari movements.	..	20,000	..	20,000	..
11. Minor Drainage and flushing schemes .	..	3,69,245	(a)3,424	3,17,373	51,872
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 .	..	9,20,147	(b)1,635	8,78,941	41,206
16. Provision for playing fields and recreation grounds for villages and village schools.	..	3,92,554	(c)—1,130	3,90,538	2,016
17. Improvement of existing village communication including, where desirable, existing water-ways.	500	6,75,421	(d)3,480	6,54,076	21,345
18. Improvement of rural sanitation . . .	..	70,436	..	66,499	3,937
19. Extension of cattle improvement scheme to more districts.	..	2,33,385	(e)4,000	2,32,200	1,185
Unallotted reserve . . . . .	..	25	..	..	25
<b>Total .</b>	<b>500</b>	<b>42,75,023</b>	<b>11,409</b>	<b>41,52,553</b>	<b>1,22,470</b>

(a) *Vide* Grant No. 10.—Irrigation, Sub-head D 16(a) on page 48.

(b) *Vide* Grant No. 22.—Public Health, Sub-head B6(c), page 128.

(c) Write-back of an erroneous debit under Sub-head 04(1) (c) of Grant No. 19.—Charges on account of Education, in the accounts for 1943-44.

(d) *Vide* Grant No. 10.—Irrigation, Sub-head D-16(b), page 49.

(e) Amount spent in 1942-43 but not debited to the deposit account in that year for want of grant.

REVIEW—*concl.*

The expenditure incurred on all the schemes during the year 1944-45 was regular and conformed to the conditions of the grants with the exception of the sums of Rs. 3,424 and Rs. 3,480 on items 11 and 17 respectively for which certificates of proper utilisation are awaited.

In respect of expenditure incurred in the previous years certificates of proper utilisation are still awaited for the aggregate sum of Rs. 26,943 spent on item 11.

## ANNEXURE.

(See Sub-head F.)

Details of the transactions for the year 1944-45 under "39—Public Health-Works—Suspense" are given below:—

1	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases . . . . .	-3,29,008	5,83,564	7,61,771	-1,78,207	-5,07,215
Miscellaneous advances . . . . .	2,847	15,163	2,847	12,316	15,163
Total . . . . .	-3,26,161	5,98,727	7,64,618	-1,65,891	-4,92,052

The credit balance of Rs. 5,07,215 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance of Rs. 15,163 in column 6 against "Miscellaneous Advances" represents mainly the cost of materials at site of maintenance works awaiting adjustment in 1945-46.

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 "40—Agriculture"</b>			
<b>A.—DIRECTION—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	31,000	} 35,200	36,374
R. . . . .	4,200		
			+1,174
<i>Voted—</i>			
O. . . . .	81,900	} 75,900	79,445
R. . . . .	-6,000		
			+3,545
<b>B.—SUPERINTENDENCE—</b>			
<b>B. 1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	51,000	} 15,790	23,341
R. . . . .	-35,210		
			+7,551
Col. 1.—Appointment of a voted officer in place of a charged officer (Rs. 5,210) and combination of appointments of which one was not operated on (Rs. 30,000). Col. 4.—Represents the pay of a voted officer.			
<i>Voted—</i>			
O. . . . .	43,200	} 60,755	63,694
R. . . . .	17,555		
			+2,939
Col. 1.—To cover the pay of some newly created additional posts (Rs. 11,255) and that of a voted officer appointed in place of a charged one (Rs. 6,300)—see note under Charged.			
<b>B. 2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .		4,010	3,934
			-76
<i>Voted—</i>			
O. . . . .	1,72,500	} 2,32,164	2,27,234
S. . . . .	36,000		
R. . . . .	23,664		
			-4,930
Col. 1.—To meet the pay of sanctioned additional staff.			
<b>B. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	10,575	} 4,395	8,136
R. . . . .	-5,680		
			+3,241
Cols. 1 and 4.—See note under B. 1.—Charged.			

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 "40.—Agriculture"—<i>contd.</i></b>			
<b>B.—SUPERINTENDENCE—<i>concl'd.</i></b>			
<b>B. 3.—Allowances, honoraria, etc.—<i>concl'd.</i></b>			
Voted—	Rs.		
O. . . . .	80,500		
S. . . . .	70,000	1,83,314	1,62,993
R. . . . .	32,814		—20,321
Col. 1.—Larger expenditure on travelling allowance owing to the appointment of additional officers and their staff and increase in the rates of travelling allowance (Rs. 38,883) and grant of dearness allowance at enhanced rates (Rs. 63,303). Col. 4.—Liabilities carried forward (Rs. 11,623) and less tours than anticipated (Rs. 8,698).			
<b>B. 4.—Contingencies—</b>			
<i>Charged</i> . . . . .	110	124	+14
Voted—			
O. . . . .	73,700		
R. . . . .	—700	73,000	1,23,640
Col. 4.—Omission to provide funds for increased expenditure in connection with the additional staff (Rs. 27,526), dearness allowance to contingency menials and the expenditure required in connection with the preparation of the list of loanees (see paragraph 2 of the review).			
For rounding—			
<i>Charged</i> . . . . .	5	..	—5
<b>C.—SUBORDINATE AND EXPERT STAFF—</b>			
O. . . . .	2,31,950		
S. . . . .	55,000	2,87,650	3,10,545
R. . . . .	700		+22,895
Col. 1.—To meet the cost of some newly created temporary posts.			
For rounding . . . . .	50	..	—50
<b>D.—EXPERIMENTAL FARMS—</b>			
<b>D. 1.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	1,286	919	—367
Voted—			
O. . . . .	59,950		
R. . . . .	—3,500	56,450	47,050
Col. 4.—The entire staff was not maintained from the beginning of the year.			

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 "40.—Agriculture"—<i>contd.</i></b>			
<b>D.—EXPERIMENTAL FARMS—<i>concl'd.</i></b>			
D. 2.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
	Rs.		
O. . . . .	362	} 612	541
R. . . . .	250		
			-71
<i>Voted—</i>			
O. . . . .	12,100	} 20,600	21,301
S. . . . .	12,000		
R. . . . .	-3,500		
			+701
Col. 1.—Supplementary provision for enhanced rates of dearness allowance not required in full due to non-employment of full staff from the beginning of the year.			
D. 3.—Contingencies—			
<i>Charged—</i>			
	Rs.		
O. . . . .	6,050	} 7,050	7,710
R. . . . .	1,000		
			+660
<i>Voted—</i>			
O. . . . .	3,32,500	} 4,47,500	3,86,835
S. . . . .	65,000		
R. . . . .	50,000		
			-60,665
Col. 1.—Funds provided for a scheme for increased production of milk in a dairy farm (Rs. 65,000) and increased wages of labourers (Rs. 50,000). Col. 4.—Mainly due to inability to purchase the sanctioned number of cattle and scarcity of the green fodder for cattle feeding.			
For rounding—			
<i>Charged</i> . . . . .		2	..
			-2
<i>Voted</i> . . . . .		50	..
			-50
<b>E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>			
E. 1.—Pay of Officers . . . . .	8,200	27,066	+18,866
Col. 4.—Unforeseen appointment of an officer towards the end of the year (Rs. 5,896) and non-distribution of the supplementary grant received at the close of the year to cover the excess (Rs. 8,471).			
E. 2.—Pay of Establishment—			
O. . . . .	2,03,660	} 1,99,760	1,05,865
R. . . . .	-3,900		
			-3,895
E. 3.—Allowances, honoraria, etc.—			
O. . . . .	1,14,600	} 1,18,500	1,54,279
R. . . . .	3,900		
			+35,879
Col. 4.—Payment of dearness allowance at increased rates.			

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 " 40.—Agriculture "—<i>contd.</i></b>			
<b>E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING EXHIBITIONS AND FAIRS—<i>contd.</i></b>			
<b>E. 4.—Contingencies—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	150		
S. . . . .	18,000		
R. . . . .	10,250		
	28,400	32,955	+4,555
Cols. 1 and 4.—Provision for the cost of paddy seeds for distribution during 1945-46 fell short of requirements.			
Voted . . . . .	5,75,000	11,10,855	+5,35,855
Col. 4.—Mainly due to larger expenditure on the flax demonstration scheme not reported to by a subordinate officer (Rs. 2,15,210) and failure to provide funds for the post-budget scheme for the establishment of sub-divisional seed stores (Rs. 3,08,500).			
<b>E. 5.—Cost of seeds, etc., in connection with schemes under Grow More Food—</b>			
<i>Charged—</i>			
R. . . . .	13,000	13,000	975
			—12,025
Col. 1.—Same as under E. 4.— <i>Charged</i> —Col. 1. Col. 4.—Less cost of <i>Rabi</i> seeds (Rs. 1,750) and non-availability of potato seeds (Rs. 3,000) under the scheme for distribution of <i>Rabi</i> seeds in Chittagong Hill Tracts, a portion of the provision for which was spent outside the hill area and debited to Voted (Rs. 7,200).			
Voted—			
O. . . . .	42,00,000		
S. . . . .	55,52,000		
R. . . . .	—7,15,056		
	90,36,944	59,24,280	—31,12,664
Col. 1.—Addition to meet the cost of some new schemes for distribution of seeds during 1944-45 and 1945-46. Reduction mainly due to potato seeds being purchased through a private agency instead of by the Department. Col. 4.—Non-availability of sufficient quantities of improved seeds (Rs. 21,48,664) and delay in the receipt of Government orders for the purchase of <i>Rabi</i> seeds and fodder seeds (Rs. 9,66,000).			
<b>E. 7.—Grants-in-aid, contributions, etc.</b>	35,150	12,825	—22,325
Col. 4.—Exhibitions for which grants had been sanctioned were not held in many districts.			
<b>E. 8.—Establishment charges payable to other Governments, Departments, etc.</b>	1,936	2,270	+334
<b>E. 9.—<i>Deduct</i>—Charges on account of staff, etc., recoverable from the Government of India in connection with Grow More Food</b>	—1,50,000	—4,04,589	—2,54,589
Col. 4.—No provision for increased recoveries was made. See paragraph 3 of the review.			
<b>E. 10.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.</b>	—1,936	—2,270	—334
<b>E. 11.—Losses—</b>			
R. . . . .	13,729	13,729	12,859
			—870
Col. 1.—To meet the compensation towards loss sustained by two potato supplying agencies owing to transport difficulties in connection with the distribution of potato seeds under the Grow More Food campaign.			
For rounding . . . . .	40	..	—40

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 "40.—Agriculture"—<i>contd.</i></b>			
<b>F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
Gross—	Rs.		
O. . . . .	2,50,800	4,00,300	2,91,720
S. . . . .	1,92,000		
R. . . . .	-42,500		
			-1,08,580
<p>Col. 1.—The entire supplementary grant obtained for the new scheme for multiplication of goats was not required as the scheme was operated in one district only during the year.</p> <p>Col. 4.—Failure of the contractor to supply the requisite number of goats.</p>			
<i>Deduct—Recoveries</i> . . . . .	-25,000	-34,168	-9,168
<p>Col. 4.—Provision for larger grants receivable from the Imperial Council of Agricultural Research was not made pending final decision of Government.</p>			
<b>G.—AGRICULTURAL EDUCATION—</b>			
O. . . . .	1,08,000	1,59,500	1,65,811
S. . . . .	48,000		
R. . . . .	3,500		
			+6,311
<p>Col. 1.—Purchase of equipment and apparatus for a Dairy Chemistry and Bacteriological Laboratory (Rs. 16,000) and enhancement of the rates of stipends for students (Rs. 10,000) and initial contingent expenditure in connection with the Demonstrators' training scheme (Rs. 18,000).</p>			
<b>H.—AGRICULTURAL ENGINEERING—</b>			
O. . . . .	19,900	21,570	21,521
R. . . . .	1,870		
			-49
<b>I.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . .	2,04,000	2,13,000	2,12,523
S. . . . .	9,000		
			-477
<b>J.—SPECIAL RURAL UPLIFT SCHEME—</b>			
O. . . . .	52,000	1,21,830	1,33,848
S. . . . .	70,000		
R. . . . .	-170		
			+12,018
<p>Col. 1.—To meet the cost of replacement of casualties among stud bulls originally purchased out of the Central Government Rural Uplift Grant.</p>			
<b>K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>			
<i>Charged—</i>			
R. . . . .	200	200	200
<i>Voted—</i>			
O. . . . .	4,47,000	8,80,000	8,52,685
S. . . . .	4,33,000		
			-27,315
<p>Col. 1.—To meet larger contribution to the Indian Statistical Institute for the random Sample Survey of jute and <i>Aus</i> and <i>Aman</i> paddy.</p>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>				
<b>L.—OTHER CHARGES—</b>				
L.-1.—Pay of Officers—	Rs.			
O. . . . .	29,100	43,624	43,701	
R. . . . .	14,524			+77
Col. 1.—Provision for newly created additional posts.				
L.-2.—Pay of Establishment—				
O. . . . .	8,65,500	9,19,441	8,95,867	
R. . . . .	53,941			—23,574
L.-3.—Allowances, honoraria, etc.—				
O. . . . .	4,71,000	6,99,958	6,87,645	
S. . . . .	1,18,000			—12,313
R. . . . .	1,10,958			
Col. 1.—To meet the cost of (1) increased number of tours together with increased rates of travelling allowance (Rs. 1,06,508) and (2) dearness allowance for additional staff and enhanced rates of dearness allowance (Rs. 1,22,450).				
L.-4.—Contingencies—				
O. . . . .	44,51,500	73,66,206	70,87,996	
S. . . . .	24,81,000			—2,78,210
R. . . . .	4,33,706			
Col. 1.—Provision for the compilation of crop statistics by plot to plot enumeration (Rs. 22,72,000), enhanced rates of dearness allowance of field peons (Rs. 2,09,000), increased rate of travelling allowance and increment of pay of the licensing assistants (Rs. 1,65,711) and cost of furniture, stationery articles, etc., required in connection with the crop survey work (Rs. 2,28,337). Col. 4.—The requisite number of job and contract staff not available (Rs. 1,04,918), camp offices hired from later dates (Rs. 9,000), furniture for camp offices not available towards the end of the year (Rs. 98,000) and economy in stationery articles (Rs. 61,586).				
<b>N.—CHARGES IN ENGLAND—</b>				
High Commissioner—				
Charged—				
O. . . . .	6,960	14,270	14,208	
R. . . . .	7,310			—62
Col. 1.—Unforecasted leave of an officer.				
Voted—				
O. . . . .	1,800	8,280	8,969	
S. . . . .	6,000			+689
R. . . . .	480			
Col. 1.—Provision for new scholarships.				

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 "40—Agriculture"—<i>concl.</i></b>			
<b>O.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	25	+ 25
Voted . . . . .	..	16	+ 16
For rounding—			
Charged . . . . .	-510	..	+ 510
Voted . . . . .	850	..	- 850
Surrenders or withdrawals within grant or appro- priation—			
Charged—	Rs.		
R. . . . .	4,680	4,680	.. -4,680
Voted—			
R. . . . .	14,185	14,185	.. -14,185
<hr/>			
Totals—			
Charged . . . . .	1,29,000	1,29,442	+ 442
Voted—			
Gross . . . . .	2,22,74,936	1,92,65,438	-30,09,498
Deductions . . . . .	-1,76,936	-4,41,027	-2,64,091
Net . . . . .	2,20,98,000	1,88,24,411	-32,73,589

#### REVIEW.

Voted savings were 14·8 per cent. of the grant and the modified appropriation as compared with 20·2 and 18·8 per cent. respectively in the preceding year. The savings were mainly due to smaller expenditure on the "Grow More Food" schemes as in the previous year.

2. The excess of Rs. 50,640 under B4—Voted resulted from the failure to provide funds to cover the cost of stationery articles and payments to copyists in connection with the preparation of list of loanees and of increased rates of dearness allowance to contingency menials. The controlling officer explained that this was due to under-estimation by local officers.

3. The final saving of Rs. 2,54,589 under sub-head E-9 was neither reappropriated nor surrendered though the saving was anticipated and taken into account in preparing the revised estimate. Similar omission occurred in 1943-44 also. (*Vide* paragraph 3 of the review under Grant No. 23.—Charges on account of Agriculture). The control of the grant continued to be defective.

## REVIEW—contd.

4. A sum of Rs. 4,300 lost from a sealed bag kept by a District Agricultural Officer in a police malkhana was written off by Government. Nothing incriminating came to notice as a result of police investigation, but an overseer and a clerk of the office were suspected and discharged from the service of Government. Government also conveyed their displeasure to the District Agricultural Officer who had withdrawn hastily from the treasury a large sum in excess of immediate requirements and did not take greater precautions in sending and bringing the money to and from the police malkhana.

5. A sum of Rs. 432 representing value of articles stolen from a Seed Store was written off by Government. The officer responsible for the loss has been dismissed and debarred from further service under Government.

6. The expenditure shown under Sub-head E.—Voted includes a sum of Rs. 65,44,892 spent on the schemes in connection with the "Grow More Food" campaign involving mainly the purchase and distribution of seeds of various kinds of food crops and manures 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 1944-45.	Amount recoverable from the growers for seeds distributed.	Amount realised during 1944-45.	REMARKS.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
1. Scheme for supply of vegetables from Darjeeling District for the Defence services	18,603**	19,767	..	..	** Excludes dearness allowance under the existing orders. The entire expenditure borne by the Central Government from the Defence Estimates. The amount represents establishment charge only.
2. Scheme for the growing of vegetables for the Army (E. C.) from the plains.	47,600	47,600	..	..	Expenditure shared equally between the Provincial Government and the Military authorities. The amount represents establishment charges only.
3. Scheme for distribution of <i>Amzn</i> paddy seeds during 1944-45.	2,81,745	3,73,682	2,80,555	32,820	Government agreed to bear half the loss due to the distribution of seeds at a subsidy of 20% of the cost price.
4. Scheme for stocking of <i>Amzn</i> paddy seeds for distribution in 1944-45.	10,51,000	6,57,695	11,82,596	37,322	Do.
5. Scheme for stocking of <i>Rabi</i> crop seeds for distribution in 1944-45.	19,83,000	14,75,219	11,78,337	1,25,056	Do.
6. Scheme for distribution of manure during 1944-45.					

Name of the scheme.	Amount of estimate.	Expenditure during 1944-45.	Amount recoverable from the growers for seeds distributed.	Amount realised during 1944-45.	REMARKS.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
(i) Bonemeal.	80,250	14,744	7,504	7,504	(i) The Central Government agreed to bear half the loss due to the distribution of bone meal at a subsidy of 20% of the cost price.
(ii) Chemical Fertilizer.	2,49,000	2,49,325	1,24,700	1,24,700	(ii) Ammon sulphate to be distributed at half the cost price the loss being shared equally between the Central and Provincial Governments.
7. Scheme for stocking of famine crop seeds for distribution in 1944-45.	4,26,942	1,62,773	3,11,554	16,866	The Central Government agreed to bear half the loss due to distribution of seeds at a subsidy of 20% of the cost price.
8. Scheme for stocking of fodder crop seeds for distribution in 1944-45.	4,72,516	3,60,922	3,02,813	39,785	Do.
9. Scheme to encourage production of compost in villages.	83,824	83,800	..	..	The Central Government agreed to bear half the entire cost of the scheme which represents establishment charges only.
10. Scheme for purchase and distribution of potato seeds in 1944-45.	2,41,190	88,773	41,535	24,952	Entire charge Provincial.
11. Scheme for demonstration and manufacture of Persian wheels.	29,242	26,592	9,952	9,952	Entire charge Provincial.
12. Scheme for stocking of <i>Aus</i> paddy seeds for distribution in 1945-46.	9,00,000	2,59,425	..	..	Do.
13. Scheme for stocking of <i>Aman</i> paddy seeds for distribution during 1945-46.	42,80,000	21,08,307	..	..	Do.
14. Scheme for distribution of <i>Rabi</i> crop seeds in 1945-46.	8,00,000	12,145	..	..	Do.
15. Scheme for purchase and distribution of <i>Boro</i> paddy seeds during 1944-45.	15,000	11,500	11,343	11,343	Entire charge Provincial. Seeds to be distributed on <i>Sowai</i> basis.
16. Scheme for distribution of seeds of Indian summer vegetables during 1944-45.	5,160	1,845	1,008	1,008	Entire charge Provincial.
17. Scheme for distribution of cold weather vegetable seeds and seedlings during 1944-45.	1,59,100	94,738	36,417	36,417	Do.

Name of the scheme.	Amount of estimate.	Expenditure during 1944-45.	Amount recoverable from the growers for seeds distributed.	Amount realised during 1944-45.	REMARKS.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
18. Scheme for distribution of improved sugarcane cuttings during 1944-45.	4,03,275	3,64,033	40,289	5,579	Entire charge Provincial.
19. Scheme for distribution of English vegetable seeds in rural areas in 1944-45.	7,000	7,769	2,864	2,864	Do.
20. Scheme for purchase of 250 pairs of bullocks.	1,78,484	*18,516	47,428	47,428	*Represents establishment charges only.
21. Scheme for construction of water hyacinth barricade in Karimpur and Nagarpore Unions.	5,658	4,704	..	..	Entire charge Provincial.
22. Cost on account of money order commission in connection with realisation of seed loans.	54,800	49,626	..	..	Do.
23. Construction of water hyacinth barricade in "Ariah Beel".	56,780	50,604	..	..	Do.
24. Scheme for training of <i>gurus</i> in vegetable gardening.	1,365	789	..	..	Do.

*N. B.*—Establishment charges are excluded from the figures shown in Col. 3 of the statement under all the schemes except scheme Nos. (10), (11), (16), (17), (18) and (24) in which cases establishment charges have been included as such charges were specifically sanctioned by Government in respect of these schemes.

7. *Store Accounts.*—The expenditure under sub-head E.—Voted includes expenditure on the purchase and distribution of seeds of various kinds of food crops for the purpose of increasing the food production of the province. Seed stores were established at various places and it was suggested that the store accounts of the district seed stores be consolidated in a suitable form by circles in charge of the Deputy Directors of Agriculture to enable audit to make the necessary test check. Only one such store account was drawn up, and in the absence of a complete set of accounts it was not possible for audit either to check the full transactions or to include in the Appropriation Accounts a consolidated Store Account of all the seeds purchased.

8. *Scheme of distribution of wheat seeds during 1943-44.*—During 1943-44 a total quantity of 27,387 maunds of wheat seeds was reported to have been purchased in Behar at a cost of Rs. 5,59,592 including incidentals. The arrangement was that the seeds should be sold to the growers at half the cost price and that the resulting loss would be shared equally between the Central and the Provincial Governments, subject to a maximum of Rs. 2,25,000 in the case of the Central Government's share. Out of the total quantity purchased, 8,663 mds. only could be sold to the cultivators for an aggregate sum of Rs. 93,205, as there were no further demands from them, the seeds being more or less weevil-attacked. Of the balance, 6,202 mds. were taken over by the Civil Supplies Department at a cost of Rs. 76,326, 9,958 mds. were sold by public auction for

REVIEW—*contd.*

Rs. 54,429 and 2,564 mds. or 9·34% of the total purchase were accounted for as shortages in transit and wastage due to handling and storage. The loss incurred by the Provincial Government in the scheme amounted to Rs. 2,42,427 which has been written off and the Government of India's share of the loss amounted to Rs. 93,205.

9. *Advances.*—Seeds for distribution to cultivators were procured generally through agricultural overseers and demonstrators of the Department to whom moneys were advanced for the purpose. There were no orders of Government approving this procedure nor was any security taken from those officials to safeguard against the improper use of the money advanced, two instances of which came to the notice of Audit. Besides, the purchases were made by private negotiation with parties without calling for competitive tenders, and there was thus no control over the rates of purchase. It has since been ordered, however, that the procedure of making advances for purchase of seeds should be stopped.

10. *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-heads D and C of Grants Nos. 24 and 26 respectively. 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, XXX.—Veterinary and XXXII.—Industries.

An account of the transactions during the year 1944-45 is given below :—

	Rs.
Opening balance . . . . .	49
Receipts . . . . .	82,620
Charges . . . . .	63,584 (a)
Closing balance . . . . .	19,085

	Rs.
(a) Grant No. 23.—Sub-head F—	
Expenditure incurred in 1944-45 . . . . .	34,168
Expenditure incurred in 1942-43 but debited to the deposit account in 1944-45 . . . . .	88
Expenditure incurred in 1943-44 but debited to the deposit account in 1944-45 . . . . .	26,988
<i>Deduct</i> —Expenditure incurred in 1944-45 but not debited to the deposit account . . . . .	—8,101
Grant No. 24.—Sub-head D—	
Expenditure in 1943-44 . . . . .	5,194
Expenditure incurred in 1943-44 but debited to the deposit account in 1944-45 . . . . .	4,386
Expenditure incurred in 1942-43 but debited to the deposit account in 1944-45 . . . . .	610
Grant No. 26.—Sub-head C—	
Expenditure incurred in 1944-45 . . . . .	745
<i>Deduct</i> —Expenditure incurred in 1944-45 but not debited to the deposit account . . . . .	—404
<b>Total</b>	<b>63,584</b>

11. *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 10 above. The expenditure on the scheme is booked partly under sub-head F of this Grant and partly under sub-head O-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.

REVIEW—*concl'd.*

An account of the transactions during the year 1944-45 is given below :—

	Rs.
Opening balance . . . . .	619
Receipts . . . . .	58,166
Charges . . . . .	57,976 (b)
Closing balance . . . . .	809

(b) Grant No. 19.—Sub-head 0-4 (2)—

Expenditure in 1944-45 . . . . . 2,155

Grant No. 23.—Sub-head F—

Expenditure incurred in 1944-45 . . . . . 43,258

Expenditure incurred in 1943-44 but debited to the deposit account in 1944-45 . 55,821

*Deduct*—Expenditure incurred in 1944-45 but not debited to the deposit account . —43,258

Total	57,976
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12. *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 (3) 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 1944-45 is given below :—

	Rs.
Opening balance . . . . .	5,810
Receipts . . . . .	<i>Nil</i>
Charges . . . . .	1,431 (c)
Closing balance . . . . .	4,379

(c) Grant No. 25.—Sub-head C. 3.

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.		
S. . . . .	1,500	1,500	1,293
Col. 1.—Post-budget sanction to the special pay of an officer.			
<i>Voted—</i>			
O. . . . .	1,47,400	1,56,023	1,53,302
S. . . . .	5,000		
R. . . . .	3,623		
}			
			—2,721
<b>B.—VETERINARY EDUCATION AND RESEARCH —</b>			
<i>Charged—</i>			
O. . . . .	700	1,300	1,348
S. . . . .	600		
}			
			+48
<i>Voted—</i>			
O. . . . .	1,83,400	2,15,403	2,15,222
S. . . . .	27,000		
R. . . . .	5,003		
}			
			—181
Col. 1.—Mainly due to increased cost for all commodities and increase in the number of patients (Rs. 7,150), enhancement of the rate of dearness allowance (Rs. 15,072), liabilities of the previous year (Rs. 3,952) and increased wages of labourers (Rs. 2,484).			
<b>C.—SUBORDINATE ESTABLISHMENT—</b>			
O. . . . .	87,900	1,08,888	1,08,423
S. . . . .	24,800		
R. . . . .	—3,812		
}			
			—465
Col. 1.—Addition due to the entertainment of additional staff for enforcement of the Bengal Meat Control Order and inspection of slaughter houses.			
<b>D.—HOSPITALS AND DISPENSARIES—</b>			
<i>Charged—</i>			
O. . . . .	6,300	12,426	12,386
S. . . . .	6,500		
R. . . . .	—374		
}			
			—40
Col. 1.—Addition due to the entertainment of extra staff for the control of cattle epidemics and increased rates of dearness allowance.			

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"—concl'd.</b>			
<b>D.—HOSPITALS AND DISPENSARIES—concl'd.</b>			
<i>Voted—</i>			
<i>Gross—</i>	Rs.		
O. . . . .	4,06,700	} 4,51,166	4,38,262
S. . . . .	49,600		
R. . . . .	—5,134		
Col. 1.—Same as under Charged.			
<i>Deduct—Recoveries</i> . . . . .	—7,500	—5,194	+2,306
Col. 4.—Mainly due to a reappropriation of Rs. 1,594 asked for but not sanctioned by Government.			
<b>F.—Prizes</b> . . . . .	1,000	974	—26
<b>H.—CHARGES IN ENGLAND—</b>			
<i>High Commissioner—</i>			
O. . . . .	10,800	} 11,120	9,605
R. . . . .	320		
<b>I.—LOSS OR GAIN BY EXCHANGE</b> . . . . .	..	17	+17
For rounding' . . . . .	300	..	—300
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	374	374	..
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	15,600	15,227	—373
<i>Voted—</i>			
Gross . . . . .	9,43,900	9,25,805	—18,095
Deductions . . . . .	—7,500	—5,194	+2,306
Net . . . . .	9,36,400	9,20,611	—15,789

## REVIEW.

Voted savings were 1·7 per cent. of the grant as compared with ·5 per cent. in the previous year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	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. . . . .	1,42,800	} 98,284	88,888	
R. . . . .	-44,516			-9,396
Col. 1.—Due to some posts of Assistant Registrars remaining vacant during the year.				
A-2.—Pay of Establishment—				
O. . . . .	8,75,000	} 8,50,000	8,36,270	
R. . . . .	-25,000			-13,730
A-3.—Allowances, honoraria, etc.—				
O. . . . .	3,30,670	} 5,20,670	5,15,010	
S. . . . .	1,15,000			-5,660
R. . . . .	75,000			
Col. 1.—To meet increased rates of dearness allowance and travelling allowance and also to cover travelling allowance due to brisk tours for collection work.				
A-4.—Contingencies . . . . .	50,800	47,382	-3,418	
<b>B.—GRANTS-IN-AID—</b>				
O. . . . .	2,09,000	} 2,02,000	2,02,000	
R. . . . .	-7,000			..
<b>C.—OTHER CHARGES—</b>				
C. (2).—Expenditure in connection with the scheme for Co-operative Training and Education . . . . .	51,000	50,943	-57	
C. (3).—Other expenditure—				
Charged—				
O. . . . .	1,500	} 1,950	1,800	
R. . . . .	450			-150
Voted—				
O. . . . .	57,970	} 70,708	67,834	
S. . . . .	18,000			-2,872
R. . . . .	-5,264			
Col. 1.—Addition due to (1) increased rates of travelling and dearness allowances (Rs. 3,000) and (2) introduction of a new scheme for the development of handloom industry (Rs. 15,000.)				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 42.—Co-operation "—<i>concl.</i></b>			
For rounding—			
<i>Charged—</i>	Rs.		
O. . . . .	500	50	..
R. . . . .	—450		
Voted . . . . .	—240	..	+240
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	6,780	6,780	..
<b>Totals—</b>			
<i>Charged</i> . . . . .	2,000	1,800	—200
Voted . . . . .	18,50,000	18,08,327	—41,673

#### REVIEW.

Voted savings were 2·3 and 1·9 per cent. of the grant and the modified appropriation respectively as against 1·3 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 1944-45 is given below :—

	Rs.
Opening balance . . . . .	1,73,128
Receipts . . . . .	1,03,645
Expenditure . . . . .	90,139*
Closing balance <sup>†</sup> . . . . .	1,86,634
<hr/>	
*Grant No. 25.—Sub-head C (3) . . . . .	66,403
"      25.—"      "      A . . . . .	23,736
<hr/>	
Total . . . . .	90,139

REVIEW—*concl.*

3. *Land Mortgage Banks.*—For providing long-term credits to agriculturists, nine Land Mortgage Banks were established between 1933-34 and 1941-42, Government paying to each of them the entire cost of management for the first account year (July to June) and a subsidy equal to the excess of their management cost over the gross profit for each subsequent account year, till they become self-supporting. The total amount paid by Government to each of these Banks up to the 30th June, 1945 is shown below :—

	Year when established.	Total amount paid. Rs.
(1) Mymensingh . . . . .	1933-34	16,303
(2) Comilla . . . . .		11,268
(3) Pabna . . . . .	1934-35	23,688
(4) Jessore . . . . .		24,877
(5) Birbhum . . . . .		14,104
(6) Burdwan . . . . .		11,403
(7) Rajshahi . . . . .	1941-42	12,423
(8) Dacca . . . . .		9,506
(9) Khulna . . . . .		12,346
		1,36,008

The subjoined statement compiled from the audited accounts, furnished by the Registrar of Co-operative Societies, Bengal, shows the general revenue position of the Banks and their financial relation with the Provincial Government for the account year ending 30th June, 1945. It will be observed from item 5 of the statement that during this account year, only the Bank at Pabna worked at a small profit, while the rest worked at a loss. A comparison of items 3 and 4 of the statement will also show that the management expenses of the four banks started in 1941-42 are still much in excess of their gross profits. Government subsidies payable to the banks are shown against item 6 of the statement and the amount recoverable from them on account of overdrawal of advances from Government against item 8 *Ibid.*

It has been stated in the review of the working of the banks, made by the Registrar of Co-operative Societies, Bengal, that low profits and losses are mainly due to absence of demand for loans from reliable persons and increase in cost of management due to the grant of dearness allowance, etc.

## Statement showing the revenue position of Land Mortgage Banks for the year ending June, 1945.

Particulars.	Established in 1933-34			Established in 1934-35			Established in 1941-42		
	2	3	4	5	6	7	8	9	10
	Mymensingh.	Comilla.	Pabna.	Jessore.	Birbhum.	Burdwan.	Rajshahi.	Dacca.	Khulna.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest earned and other receipts . . . . .	11,506	7,847	9,952	9,987	8,075	2,820	1,868	220	502
2. <i>Deduct</i> —Interest paid and other charges.	6,280	4,069	4,708	6,112	4,021	1,261	872	150	266
3. Gross profit . . . . .	5,226	3,778	5,244	3,875	4,054	1,559	796	70	236
4. Management charges . . . . .	5,864	4,807	5,184	6,296	5,922	5,596	6,019	2,961	4,818
5. Difference . . . . .	—638	—1,029	60	—2,421	—1,868	—4,037	—5,253	—2,891	—4,582
6. (a) Cost of management chargeable to Bank's Fund.	..	..	..	..	..	—8	—140	..	..
6. Government subsidy . . . . .	638	1,029	..	2,421	1,868	4,045	5,393	2,891	4,582
7. Management charges drawn from Government.	4,881	3,966	4,989	5,532	5,267	5,390	5,718	2,819	4,239
8. Amount recoverable from Bank . . . . .	4,243	2,937	4,989	3,111	3,399	1,345	325	..	..
9. Amount payable to Bank by Government.	..	..	..	..	..	..	..	72	343

See also the Audit Report.

Major Head and Sub-head.	Final Grant o' Approp- riati. n.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries".</b>			
<b>A.—INDUSTRIES—</b>			
A. 1.—Pay of Officers—	Rs.		
O. . . . .	2,99,800	} 2,75,390	2,69,233
R. . . . .	-24,410		
A. 2.—Pay of Establishment—			
O. . . . .	4,77,120	} 4,52,632	4,42,796
R. . . . .	-24,488		
A. 3.—Allowances, honoraria, etc.—			
O. . . . .	1,93,780	} 2,63,484	2,59,826
R. . . . .	69,704		
Col. 1.—Mainly to cover increased rates of dearness allowance.			
A. 4.—Contract Contingencies—			
O. . . . .	13,600	} 15,900	15,635
R. . . . .	2,300		
Col. 1.—Mainly to meet increased rates of dearness allowance to contingency monials (Rs. 1,059) and abnormal rise in the prices of materials etc. (Rs. 891.)			
A. 5.—Other Contingencies—			
O. . . . .	3,62,570	} 3,56,908	3,56,411
R. . . . .	-5,667		
A. 6.—Scholarships—			
O. . . . .	85,500	} 73,055	72,395
R. . . . .	-12,445		
Col. 1.—Mainly due to decrease in the number of students and absence of Stipendiaries (Rs. 6,337) and delay in the recruitment of students in some of the new centres of the Peripatetic Weaving Schools (Rs. 2,843.)			
A. 7.—Grants-in-aid, contributions, etc.—			
O. . . . .	19,01,850	} 3,64,828	3,02,347
R. . . . .	-15,37,022		
Cols. 1 and 4.—Mainly due to non-utilisation of the bulk of the provision of Rs. 16 lakhs for the grant of subsidy to the Sugar Mills owing to delay in the completion of audit of the Mills' accounts, a pre-requisite condition for payment of the grant.			
A. 8.—Miscellaneous—			
<i>Charged—</i>			
O. . . . .	1,000	} 270	-270
R. . . . .	-730		

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 "43.—Industries"—<i>contd.</i></b>			
<b>A.—INDUSTRIES—<i>concl'd.</i></b>			
<b>A. 8.—Miscellaneous—<i>contd.</i></b>			
Voted—	Rs.		
O. . . . .	15,800	} 16,450	15,752
R. . . . .	650		
<b>A. 9.—Deduct—</b> Es'tablishment charges recoverable from other Governments, Departments, etc. . . . .	—35,400	+—8,771	+26,029
Col. 4.—Mainly due to the transfer of the staff in connection with the war supplies to the Central Government. See also paragraph 2 of the review.			
For rounding . . . . .	—20	..	+20
<b>C.—FISHERIES—</b>			
Gross—			
O. . . . .	62,650	} 1,19,614	1,29,105
R. . . . .	56,964		
Col. 1.—To meet increased expenditure due to the expansion of the Department.			
<b>Deduct—</b> Establishment charges recoverable from other Governments, Departments, etc. . . . .	—1,250	—11,728	—10,478
Col. 4.—Mainly due to recoveries from the Central Government in respect of the paddy cum fish culture scheme for increasing fish production in the Sunderban <i>Abads</i> . See also paragraph 3 of the review.			
<b>D.—WORKS—</b>			
O. . . . .	7,000	} 9,277	9,297
R. . . . .	2,277		
Col. 1.—To meet the arrear charges for repairs to hostel buildings attached to a technical school.			
<b>D. 1.—Rehabilitation Programme—</b>			
S. . . . .	40,84,000	40,84,000	27,32,442
Col. 1.—Due to the post-budget decision to purchase raw materials, tools and implements for distribution on suitable terms among artisans and craftsmen as a part of the rehabilitation programme. Col. 4.—The work being new no accurate estimate was possible.			
<b>E.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
O. . . . .	200	} 320	462
R. . . . .	120		

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"—concl'd.</b>			
F.—LOSS OR GAIN BY EXCHANGE . . . . .	..	1	+1
For rounding . . . . .	—200	..	+200
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . .	730	..	—730
<i>Voted—</i>			
R. . . . .	14,72,017	..	—14,72,017
<b>Totals—</b>			
<i>Charged</i> . . . . .	1,000	..	—1,000
<i>Voted—</i>			
Gross . . . . .	75,03,850	46,05,702	—28,97,948
Deductions . . . . .	—36,650	—20,499	+16,151
Net . . . . .	74,67,000	45,85,203	—28,81,797

## REVIEW.

Voted savings were 38·6 and 23·5 per cent. of the grant and the modified appropriation respectively as compared with 1·3 and ·9 per cent. in the preceding year.

2. The excess under sub-head A-9 was due to smaller recovery as a result of the transfer of the staff maintained for war supplies from the Provincial to the Central Government. The provision thereunder was not regularised during the year under a misapprehension.

3. The saving under sub-head C.—Fisheries—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc., was anticipated but was neither surrendered nor reappropriated. The controlling authority explained that this was due to an oversight. This indicates defective control.

4. *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 1944-45 is given below :—

	Rs.
Opening balance . . . . .	3,378
Receipts . . . . .	37,040
Charges . . . . .	37,016
Closing balance . . . . .	3,402

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> . . . . .	27,900	27,876	-24	
<b>Voted—</b>				
O. . . . .	53,500	} 55,727	} 57,448	
R. . . . .	2,227			+1,721
<b>B. 2.—Pay of Establishment—</b>				
O. . . . .	36,200	} 33,973	} 35,035	
R. . . . .	-2,227			+1,062
<b>B. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	3,000	} 4,500	} 6,046	
S. . . . .	1,500			+1,546
Cols. 1 and 4.—Mainly due to enhancement of the rates of dearness allowance.				
Voted . . . . .	18,000	29,831	11,831	
Col. 4.—See note under Charged. See paragraph 2 of the review.				
<b>B. 4.—Contingencies—</b>				
O. . . . .	11,63,000	} 13,35,619	} 14,55,054	
S. . . . .	90,000			+1,19,435
R. . . . .	82,619			
Col. 1.—Supplementary grant to meet the cost of manufacture of 5 lakhs of quinine ampoules for sale to the public. Reappropriation mainly to meet rise in prices, increased cost of upkeep of roads owing to increased traffic and increased dearness allowance to labour. Col. 4.—Mainly due to increased dearness allowance to labour (Rs. 42,979) and adjustment of the recoveries of expenditure on the combined cinchona plantations by the Russian method under Sub-head B.-8 (Rs. 70,287). See paragraph 2 of the review.				
<b>B. 7.—Grants-in-aid, contributions, etc. . . . .</b>				
		700	504	
<b>B. 8.—Deduct—Recoveries of Central Government's share of expenditure on account of combined Cinchona Plantations under the Russian method . . . . .</b>				
			-1,31,973	
Col. 4.—See paragraph 3 of the review.				
<b>D.—WORKS—</b>				
O. . . . .	50,000	} 19,821	} 18,206	
S. . . . .	50,000			-1,617
R. . . . .	-80,179			
Col. 1.—Supplementary provision for the improvement of a certain road and construction of Police quarters under the Re-organisation Scheme was not required due to construction of quarters not having been taken up.				

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"—concl'd.</b>			
<b>E.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged . . . . .	9,600	9,600	..
Voted—			
O. . . . . Rs. 3,480	1,040	159	-881
R. . . . . -2,440			
Col. 1—Decrease in the indent of stores.			
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	17	+17
For rounding—			
Charged . . . . .	500	..	-500
Voted . . . . .	120	..	-120
<b>Totals—</b>			
Charged . . . . .	42,500	43,539	+1,033
Voted—			
Gross . . . . .	14,65,000	15,96,235	+1,31,235
Deductions . . . . .	..	-1,31,973	-1,31,973
Net . . . . .	14,65,000	14,64,262	-738

## REVIEW.

In the charged section there was an excess of 2·4 per cent. over the authenticated appropriation as compared with a saving of 16 per cent. in the preceding year. In the voted section the saving was trifling.

2. The excesses of Rs. 11,831 and Rs. 1,19,435 under the voted sub-heads B-3 and B-4 respectively resulted from a failure to provide funds through oversight.

3. The saving of Rs. 1,31,973 under the sub-head B-8 arose out of the failure on the part of a Department of Government to formally reappropriate to the head the available provision so as to accommodate the recovery from the Central Government on account of their share of expenditure on the combined cinchona plantation under the Russian method. This indicates defective control.

Store Accounts of the Mungpo Quinine Factory, 1944-45.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, e.c.		Shortage, loss, etc.		Excess.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark (a)	425,486	2,84,334	1,914,551	14,35,913	1,838,331	13,54,311	..	..	..	..	501,646	3,59,636
Quinine sulphate, purified (b)	3,364	67,965	74,570	15,55,970	71,220	14,83,653	..	..	..	..	7,214	1,50,232
"    crude (c)	6,338	1,11,799	..	..	4,304	75,326	..	..	..	..	2,084	36,473
"    tablets (d)	809	15,927	27,207	5,44,140	24,651	4,92,709	..	..	..	..	3,365	67,258
Other quinine salts (e)	841	17,821	613	15,325	629	15,231	..	..	..	..	825	17,855
Cinchona febrifuge and other mixed alkaloids (f)	47,815	4,64,435	44,533	5,78,873	37,596	4,25,612	..	..	..	..	54,752	6,17,696
Other cinchona products (g)	79	790	..	..	..	..	..	..	..	..	79	790
Oil, chemicals, etc.	..	83,337	..	1,88,567	..	1,57,238	..	1,604	..	1,337	..	1,14,399

Issues and closing balance.

- @ A. 11-7895.
- @ Rs. 20-83197.
- @ Rs. 47-5014.
- @ Rs. 19-9874.
- @ Rs. 12.
- @ Rs. 24-3106.
- @ Rs. 7.
- @ Rs. 6.
- @ Rs. 11-32057.

Receipts.

- (a) Bark @ As. 12 per lb.
- (b) Quinine sulphate purified @ Rs. 21 per lb.
- (c) "    "    crude @ Rs. 20 per lb.
- (d) "    "    tablets @ Rs. 20 per lb.
- (e) "    "    alka.oid @ Rs. 25 per lb.
- (f) Total quinine salts and net quinine salt contents of tablets—@ Rs. 13 per lb.
- (g) Other cinchona products @ Rs. 25 per lb.

Stocks of quinine sulphate crude and bark not verified; other stocks were verified by me.

MUNGPOO;

M. SEN

The 30th November, 1945.

Quinologist to the Government of Bengal.

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

It is certified that the figures in the store account 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.

MUNGPOO

The 6th December 1945. }  
rj

S. C. SEN,

*Superintendent, Cinchona, Bengal.**Audit certificate.*

The store accounts of the Government Quinine Factory, Mungpoo, for the year 1944-45 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 28th December, 1945. }  
f

A. K. CHAKRAVARTY,

*Examiner, Outside Audit, Bengal.**Audit Comment.*

Entries in the store accounts under the heading 'Receipts' in respect of miscellaneous stores included in the item "Other stores—oil, chemicals, etc.", were not made from the Stock Ledger but from the figures picked up from vouchers and contingent bills as the receipts and issues of many items of miscellaneous stores were not accounted for in the Stock Books. The issues were worked out by adding the opening balances and receipts and deducting therefrom the balances in stock found on verification at the end of the year.

*Stores and Stock of the Government Quinine Sale Depot, Calcutta, for the year 1944-45.*

Particulars of stores.	Opening balance		Receipts		Utilisation issues, sales, etc.		Depreciation, shortage, loss, etc., 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.
1 Quinine Sulphate powder (G.S.)	1,584 lbs.	58 617	40,850 lbs	16,11,450	41 290 lbs	15 27,749	..	..	1,144 lbs.	42,319
2 " " (B.P.)	178 "	6,604	..	..	32 "	1,184	..	..	146 "	5,420
3 " " tablet (5 grs)	1,781 "	63 250	27,935 lbs.	11,17,420	15,875 "	6,35,000	..	..	13 641 "	5,45,640
4 " " Do. 12,800 (Nos)	80 lbs.	367	208 (Nos)	6	2,308 (Nos)	66	..	..	10,700 (Nos)	307
5 Quinine Hydrochlor powder (G.S.)	..	4,106	..	..	14 lbs	714	..	..	66 lbs.	3,392
6 " " (B.P.)	338 "	17,257	616 lbs	31,416	430 "	21,949	..	..	524 "	26,724
7 Quinine Bihydrochlor powder	197 "	10 546	..	..	17 "	930	..	..	180 "	9,616
8 " " (B.P.)	4 "	242	24 lbs.	1,284	24 "	1 284	..	..	4 "	242
9 Quinine Hydrochlor tablet	..	212	..	..	..	..	..	..	5,050 (Nos)	212
10 Quinine Bihydrochlor tablet	..	..	2,700 (Nos)	124	2,700 (Nos)	24	..	..	..	..
11 Quinine Treatments	..	110	32 (Boxes)	163	54 (Boxes)	273	..	..	..	..
12 Toluquina	..	1,375	..	..	10 lbs	239	..	..	..	..
13 Quinine reinforced cinchona tablets	66 (Boxes)	166	..	..	Returned to Mungpoor Factory in April 1944	..	..	..	..	..
14 Cinchona febrifuge powder	298 lbs.	5,970	22,700 lbs.	4 51,000	21 475 lbs.	4 29,500	..	..	1,523 lbs	30,470
15 " " tablet (3-1/2 grs)	..	..	500 "	11 500	500 "	11,500	..	..	..	..
16 " " (5 grs)	418 lbs.	9,614	5,900 "	2,35 700	3 909 "	89,913	..	..	2,409 lbs.	..
17 Quinine Bihydrochlor Ampoules	..	..	406,873 (Nos)	1,34,571	369,126 (Nos)	99,974	..	..	27 752 (Nos)	34,599
18, Mepacrine tablets	..	..	..	..	..	..	..	..	..	..
19, Cinchona Hydrochloride	..	..	1 1/4 lb.	10	1 1/4 lb.	10	..	..	..	..
20 Cinchona bark	..	..	600 lbs	612	600 "	612	..	..	..	..

\* Out of the issues shown in Cols 6 & 7, stores as per schedule attached were at various depots in the districts for purposes of sale. The stock was verified by the Manager.

CALCUTTA, }  
 "The 3rd January, 1946. }  
 A. M. MUKHERJEE, }  
 Manager, }  
 Government Quinine Sale Depot, Calcutta.

*Schedule.*

Quinine Sulphate powder . . . . .	4,880 lbs. 8 oz.
Quinine Sulphate tablet (by weight) . . . . .	4,825 lbs. 7 oz.
"    "    " (by number) . . . . .	3,700 Nos.
Quinine Treatment . . . . .	18 lbs. 13 oz.
Quinine Hydrochloride . . . . .	161 lbs. 1 oz.
Quinine Bihydrochloride . . . . .	79 lbs. 10½ oz.
Quinine Bihydrochloride ampoules boxes . . . . .	17,487½ boxes.
Mepacrine tablets . . . . .	70,629,259 Nos.

*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 requirement.

CALCUTTA :  
The 7th January, 1946. }

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

*Audit Comments.*

As the store accounts of the Sale Depot, Calcutta, for 1944-45 have not been audited this year, audit is not in a position to certify the accuracy of the store accounts.

## Store Accounts of the Mungpoo Cinchona Plantation for 1944-45.

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 . . . . .	307,088	1,53,544	765,000	3,82,500	691,088	3,45,544	381,000	1,90,500
Manures, implements and other stores . . . . .	..	3,800	..	6,501	..	5,803	..	4,498

The stock was verified by the Manager.

MUNGPOO,

L. G. RICHARDS,

Manager,  
Government Cinchona Plantation,  
Mungpoo.

The 29th March, 1946.

*Certificates 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.

CALCUTTA,

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

The 6th April, 1946.

*Store Accounts of the Munsong Cinchona Plantation for the year 1944-45.*

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 . . . . .	521,557	2,60,778	1,269,047	6,34,524	1,106,071	5,53,036	684,533	3,42,266
Manures, implements and other stores . . . . .	..	2,472	..	10,364	..	10,364	..	2,472

The stock was verified by the Manager.

MUNSONG,

*The 12th April, 1946.*

G. H. FOTHERGILL,  
*Manager,*  
*Cinchona Plantation,*  
*Munsong, Kalimpong P. O.*

*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 16th April 1946.*

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

*Audit Comments under Plantations.*

The store accounts of the Cinchona Plantations at Mungpoo and Munsong for the year 1944-45 were not locally test-audited.

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 "47—Miscellaneous Departments".</b>				
<b>A.—LABOUR—</b>				
<i>Charged—</i>				
O. . . . .	Rs. 27,200	27,180	27,172	
R. . . . .	—20			—8
<i>Voted—</i>				
<i>Gross—</i>				
O. . . . .	96,520	1,58,351	1,52,920	
S. . . . .	8,000			—5,431
R. . . . .	53,831			
Col. 1.—(1) Supplementary grant due to enhanced grants to Labour Welfare Organisations. (2) Reappropriation mainly due to (i) the post-budget formation of Labour Supply Committees the entire expenditure on which was recoverable from the Central Government (Rs. 41,600) and (ii) enhanced rates of dearness allowance (Rs. 7,757).				
<i>Deduct—</i> Establishment charges recoverable from other Governments, Departments, etc.				
R. . . . .	—41,600	—41,600	—33,455	
			+8,145	
Col. 1—See item (2) (i) of the note under 'Voted—Gross'. Col. 4—Due to less expenditure on Labour Supply Committees all of which could not be properly organised till the end of the year.				
<b>B.—INSPECTOR OF FACTORIES—</b>				
O. . . . .	Rs. 1,61,260	1,42,780	1,42,174	
R. . . . .	—18,480			—606
<b>C.—INSPECTOR OF STEAM BOILERS—</b>				
<i>Charged—</i>				
R. . . . .	20	20	20	
<i>Voted—</i>				
O. . . . .	1,33,400	1,26,760	1,26,380	
R. . . . .	—6,640			—380
<b>E.—GAZETTEER AND STATISTICAL MEMOIRS—</b>				
O. . . . .	850	1,300	1,174	
R. . . . .	450			—126
<b>F.—PROVINCIAL STATISTICS—</b>				
O. . . . .	700	750	25,572	
R. . . . .	50			+24,822
Col. 4.—The expenditure was not controlled through a misapprehension.				
<b>G.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS . . . . .</b>				
		6,200	6,200	
<b>H.—EXAMINATIONS . . . . .</b>				
		100	85	
<b>I.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932</b>				
		6,325	5,834	

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 " 47—Miscellaneous Departments "—<i>contd.</i></b>			
<b>J.—ADMINISTRATION OF THE BENGAL MONEY-LENDERS' ACT, 1940—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	24,700		
R. . . . .	-11,820		
	} 12,880	13,142	+262
Col. 1.—Due to the posting of a voted officer in place of a charged one in the middle of the year.			
<i>Voted—</i>			
O. . . . .	20,130		
R. . . . .	2,000		
	} 22,130	21,667	-463
<b>K.—MISCELLANEOUS—</b>			
<i>Charged—</i>			
O. . . . .	720		
R. . . . .	-140		
	} 580	540	-40
<i>Voted—</i>			
O. . . . .	90,608		
S. . . . .	60,000		
R. . . . .	-12,377		
	} 1,38,231	1,22,783	-15,448
Col. 1.—Supplementary grant due to expenditure on (1) the Family Budget Investigation Scheme (Rs. 10,000), (2) the scheme for the fixation of jute prices in Bengal (Rs. 46,000) and (3) the Provincial Statistical Bureau (Rs. 4,000). Col. 4.—Mainly due to the delay in organising the Jute Grading parties and the Jute Price Dissemination services. The savings were not reported by the local officers in time for surrender.			
<b>L.—CONTROLLER OF RENTS—</b>			
O. . . . .	13,120		
R. . . . .	12,766		
	} 25,886	26,479	+593
Col. 1.—Due to expansion of the office of the Rent Controller.			
<b>M.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged . . . . .</i>			
		4,800	4,800
<i>Voted—</i>			
O. . . . .	29,120		
R. . . . .	10,000		
	} 39,120	36,523	-2,597
Col. 1.—More Officers on leave than forecasted.			

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 " 47 - Miscellaneous Departments "—<i>concl'd.</i></b>			
<b>N.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	8	+8
Voted . . . . .	..	+04	+64
<b>For rounding—</b>			
Charged . . . . .	580	..	-580
Voted . . . . .	-332	..	+332
<b>Surrenders or withdrawals within grant or approp- riation—</b>			
<b>Charged—</b>			
Rs.			
R. . . . .	11,960	11,960	..
<b>Voted—</b>			
R. Gross . . . . .	-41,600	-41,600	..
R. Deductions . . . . .	41,600	41,600	..
<b>Total Grant No. 28—</b>			
Charged . . . . .	58,000	45,682	-12,318
<b>Voted—</b>			
Gross . . . . .	6,26,000	6,67,855	+41,855
Deductions . . . . .	..	-33,455	-33,455
Net . . . . .	6,26,000	6,34,400	+8,400

#### REVIEW.

Charged savings were 21·2 per cent. of the original appropriation against 5·1 per cent. in the preceding year.

In the voted section there was an excess of 1·3 per cent. over the grant as compared with the saving of 11·5 per cent. in the previous year.

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 " 50.—Civil Works ".</b>				
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>				
<b>A. 1.—Land Revenue—</b>				
	Rs.			
S. . . . .	50,000	4,843	3,922	
R. . . . .	—45,157			—921
Col. 1.—Supplementary grant for a new work. Reduction mainly due to the work not being taken up during the year. See items 12 and 43 of Annexure A.				
<b>A. 2.—Provincial Excise—</b>				
	Rs.			
O. . . . .	7,500	682	775	
R. . . . .	—6,818			+93
Col. 1.—Curtailment of expenditure on minor works under war conditions. See item 43 of Annexure A.				
<b>A. 3.—Registration—</b>				
	Rs.			
O. . . . .	15,800	3,692	2,903	
R. . . . .	—11,908			—799
Col. 1.—Same as under A. 2. See items 11 and 43 of Annexure A.				
<b>A. 4.—General Administration—</b>				
<i>Charged—</i>				
	Rs.			
O. . . . .	29,500	14,392	9,367	
R. . . . .	—16,108			—5,025
Col. 1.—Same as under A. 2. Col. 4.—Non-payment of an enhanced award in connection with the acquisition of land (Rs. 2,392) and savings due to curtailment of minor works (Rs. 2,633). See item 43 of Annexure A.				
<i>Voted—</i>				
	Rs.			
O. . . . .	2,73,300	8,67,864	12,33,587	
S. . . . .	7,95,000			+3,65,723
R. . . . .	—2,00,436			
Col. 1.—Supplementary grant for new works. Reduction mainly due to scarcity of materials (Rs. 1,55,000) and non-settlement of rates with the contractors (Rs. 28,000). Col. 4.—Mainly for unforeseen payment of the value of land (Rs. 3,04,083) and acceleration of a work towards the close of the year (Rs. 30,555). See items 1, 11, 13 to 22, 42 and 43 of Annexure A.				
<b>A. 5.—Administration of Justice—</b>				
	Rs.			
O. . . . .	43,200	28,712	26,576	
S. . . . .	5,000			—2,136
R. . . . .	—10,488			
Col. 1.—Reduction.—Same as under A. 2. See items 11, 23, 24 and 43 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"—contd.</b>			
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>			
<b>A. 6.—Jails and Convict Settlements—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	500		
R. . . . .	-500	..	..
See item 43 of Annexure A.			
<i>Voted—</i>			
O. . . . .	1,49,700		
R. . . . .	95,209	2,44,909	2,40,062
			-4,847
Col. 1.—Mainly to meet the cost of additional works requisitioned by the administrative department. See items 2, 3, 4, 25 and 43 of Annexure A.			
<b>A. 7.—Police—</b>			
<i>Charged—</i>			
O. . . . .	1,000		
R. . . . .	9,577	10,577	10,372
			-205
Col. 1.—Provision for compensation for land acquired for a building. See items 26 and 43 of Annexure A.			
<i>Voted—</i>			
O. . . . .	4,71,000		
S. . . . .	90,000	4,52,374	4,01,852
R. . . . .	-1,08,626		-50,522
Col. 1.—Supplementary grant for new works. Reduction mainly due to the expenditure on them being met from the savings in the original budget. Col. 4.—Mainly grants for minor works not having been fully utilised. See items 5 to 9, 11, 27 to 31 and 43 of Annexure A.			
<b>A. 9(a).—Education—European and Anglo-Indian</b>	<b>3,800</b>	<b>3,030</b>	<b>-770</b>
See item 43 of Annexure A.			
<b>A. 9(b).—Education—General—</b>			
<i>Charged—</i>			
O. . . . .	200		
R. . . . .	-200	..	..
See item 43 of Annexure A.			
<i>Voted—</i>			
O. . . . .	33,700		
R. . . . .	6,397	40,097	40,172
			+75
Col. 1.—Post-budget decision to take up a work. See items 32, 33 and 43 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"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—contd.</b>			
<b>A. 10.—Medical—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	2,000		
R. . . . .	—2,000	..	..
Col. 1.—Same as under A. 2. See item 43 of Annexure A.			
<i>Voted—</i>			
O. . . . .	30,000		
S. . . . .	25,000	77,863	73,416
R. . . . .	22,883		—4,467
Col. 1.—Post-budget decision to take up a work and to accelerate its execution. See items 11, 34, 35 and 43 of Annexure A.			
<b>A. 11.—Public Health—</b>			
<i>Charged—</i>			
R. . . . .	3,500	3,500	500
			—3,000
Cols. 1 and 4.—Expenditure on a new work was less than anticipated. See item 43 of Annexure A.			
<b>A. 12.—Agriculture—</b>			
<i>Charged—</i>			
O. . . . .	300		
R. . . . .	—300	..	..
See items 43 of Annexure A.			
<i>Voted—</i>			
O. . . . .	15,700		
S. . . . .	1,32,000	1,84,239	1,15,002
R. . . . .	—13,461		—19,237
Col. 1.—Supplementary grant for new works. Col. 4.—Mainly for a work classified under A. 18 instead of under this sub-head. See items 10, 36 to 39 and 43 of Annexure A.			
<b>A. 13.—Veterinary—</b>			
<i>Charged—</i>			
R. . . . .	600	600	..
			—600
See item 43 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"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—conclid.</b>			
<b>A. 13.—Veterinary—conclid.</b>			
Voted—	Rs.		
O. . . . .	2,200	..	..
R. . . . .	-2,200	..	..
Col 1.—Same as under A. 2. See item 43 of Annexure A.			
<b>A. 15.—Industries—</b>			
O. . . . .	9,000		
S. . . . .	16,000	20,795	17,104
R. . . . .	-4,205		-3,691
Col 1.(i).—Supplementary grant for a new work. (ii) Reduction due to non-receipt of materials in time for the work and difficulties in execution of minor works owing to war conditions Col 4.—Same as item (ii) above. See items 40 and 43 of Annexure A.			
<b>A. 16.—Civil Works—</b>			
O. . . . .	20,000		
S. . . . .	76,000	73,113	42,969
R. . . . .	-22,887		-30,144
Col 1.—(i) Supplementary grant mainly for installation of electric lights in Government buildings (Rs 80,000). (ii) Reduction mainly due to expenditure thereon being below anticipations. Col 4.—Same as item (ii) above. See also the note below item 22 of Annexure A. See items 41 and 43 of Annexure A.			
<b>A 17.—Stationery and Printing—</b>			
O. . . . .	800		
R. . . . .	-598	202	211
See item 43 of Annexure A.			
<b>A. 18.—Miscellaneous Departments—</b>			
O. . . . .	9,000		
R. . . . .	-5,684	3,316	40,784
Col 1.—Reserve provision for minor works reappropriated to other sub-heads. Col. 4.—Mainly for a work classified under this sub-head (Rs 31,632) for which Rs. 15,000 was provided under A. 12.—Voted. See item 43 of Annexure A.			
<b>B.—ORIGINAL WORKS—</b>			
<b>Communications—</b>			
<b>Charged—</b>			
O. . . . .	3,000		
R. . . . .	-2,919	81	..
Col 1.—Same as under A 2 See item 50 of Annexure A.			

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

Major Head "50.—Civil Works"—*contd.*

B.—ORIGINAL WORKS—*concl'd.*

Communications—*concl'd.*

Voted—	Rs.				
O. . . . .	6,10,000	}	7,41,217	7,04,744	—86,473
S. . . . .	4,10,000				
R. . . . .	—2,79,683				

Col. 1.—Supplementary grant partly for accelerated progress of road construction and partly for improvement of a road not provided for in the original budget. Reduction mainly due to transfer of materials to military works. See items 44 to 72 of Annexure A.

C.—REPAIRS—

Gross—

Charged—

O. . . . .	4,50,000	}	4,96,400	4,63,668	—12,732
S. . . . .	1,54,000				
R. . . . .	—1,07,600				

Col. 1.—Supplementary grant to meet the additional cost of maintenance of roads subjected to heavy military traffic. Savings due to road maintenance being not up to expectation owing to difficulty in securing materials.

Voted—

O. . . . .	85,50,000	}	60,17,771	63,72,263	—5,45,508
S. . . . .	34,58,000				
R. . . . .	—90,220				

Cols. 1 and 4.—See "Charged" above.

Deduct—Recoveries—

Charged . . . . .	—2,02,886	—2,02,886
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Col. 4.—See paragraph 2 of the review.

Voted—

S. . . . .	—30,45,000	—30,45,000	—33,21,865	—2,76,865
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Cols. 1 and 4.—See paragraph 2 of the review.

D.—ESTABLISHMENT—

Gross—

Charged—

O. . . . .	2,80,000	}	2,86,000	2,82,907	—3,093
R. . . . .	6,000				

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"—concl'd.</b>			
<b>D.—ESTABLISHMENT—concl'd.</b>			
Voted—	Rs.		
O. . . . .	15,55,000	17,33,700	18,11,206
S. . . . .	1,19,000		
R. . . . .	59,700		
			+77,506
Col. 1.—Supplementary grant for enhanced rates of dearness allowance and entertainment of extra staff for Post-War Road Planning.			
<b>Deduct—Recoveries—</b>			
<i>Charged—</i>			
O. . . . .	—10,000	—3,01,886	—89,749
R. . . . .	—2,91,886		
			+2,12,137
Cols. 1 and 4.—See paragraph 2 of the review.			
Voted—			
O. . . . .	—40,000	—9,10,128	—5,96,880
R. . . . .	—8,70,128		
			+3,13,248
Cols. 1 and 4.—See paragraph 2 of the review.			
<b>E.—TOOLS AND PLANT—</b>			
<i>Charged—</i>		6,000	5,115
Voted—			—385
<i>Gross—</i>			
O. . . . .	94,000	3,24,105	2,17,659
S. . . . .	1,78,000		
R. . . . .	52,105		
			—1,06,446
Col. 1.—Supplementary grant for purchasing lorries for facility of transport of materials to work sites. Addition to accommodate the cost of transfer of an office and repairs to road rollers and office furniture.			
Col. 4.—Mainly due to non-adjustment of the value of lorries supplied by the Civil Transport Officer, non-completion of repairs to a number of road rollers within the stipulated time and non-availability of some tools and plant.			
<i>Deduct—Recoveries</i>			—27,396
			—27,396
Col. 4.—See paragraph 2 of the review.			
<b>F.—GRANTS-IN-AID—</b>			
<i>Charged</i>		4,03,500	4,03,553
Voted—			+33
O. . . . .	7,67,000	6,09,824	6,73,513
R. . . . .	—1,57,176		
			+63,689
Col. 1.—Represents mainly the value of materials transferred to other works (Rs. 79,138) and the amount (Rs. 67,063) from the Motor Vehicles Tax proceeds withheld from payment to local bodies for want of road materials.			
Col. 4.—Mainly due to the decision after the close of the year to debit the expenditure on a work to this sub-head instead of to the Defence Estimate.			

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>G.—SUSPENSE—</b>				
Charged . . . . .	..	—24,366	—24,366	
Col. 4.—Represents mainly recoveries from the Defence Estimate of cost of road maintenance debited in previous years to "Miscellaneous P. W. Advances", pending recovery. See Annexure B.				
Voted—				
O. . . . .	—55,000	—55,095	—28,44,405	
R. . . . .	—95			—27,89,310
Col. 4.—Mainly due to materials purchased but not paid for during the year. See Annexure B.				
<b>H.—CHARGES IN ENGLAND—</b>				
High Commissioner—				
Charged—				
O. . . . .	4,600	18,440	20,722	
S. . . . .	8,000			+2,232
R. . . . .	5,840			
Col. 1.—Transfer of an officer and officers on unforecasted leave.				
Col. 4.—Extension of an officer's leave.				
Voted . . . . .	10,400	10,400	..	
<b>I.—LOSS OR GAIN BY EXCHANGE—</b>				
Charged . . . . .	100	36	—64	
Voted . . . . .	100	18	—82	
For rounding—				
Charged . . . . .	300	..	—300	
Voted . . . . .	100	..	—100	
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R. Gross . . . . .	1,03,110	1,03,110	..	
R. Deductions . . . . .	2,91,886	2,91,886	..	
Voted—				
R. Gross . . . . .	7,32,357	7,32,357	..	
R. Deductions . . . . .	8,70,128	8,70,128	..	

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>concl'd.</i></b>			
<b>Total—Grant No. 29.—Civil Works—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	13,43,000	11,91,854	—1,51,146
<i>Deductions</i> . . . . .	—10,000	—2,92,635	—2,82,635
<i>Net</i> . . . . .	13,33,000	8,99,219	—4,33,781
<i>Voted—</i>			
<i>Gross</i> . . . . .	1,29,71,000	91,87,763	—37,83,237
<i>Deductions</i> . . . . .	—30,85,000	—39,46,141	—8,61,141
<i>Net</i> . . . . .	98,86,000	52,41,622	—46,44,378

#### REVIEW.

Charged savings were 32·5 and 4·2 per cent. of the original and the modified appropriations respectively as against the excesses of 28·5 and 33·5 per cent. in the preceding year.

In the Voted Section the savings were 46·9 and 36·7 per cent. of the grant and the modified appropriation respectively compared with the excesses of 17·1 and 17·6 per cent. in 1943-44.

The bulk of the savings in the charged appropriation or grant was contributed by sub-heads C.—Repairs, Gross and *Deduct—Recoveries*, D.—Establishment—*Deduct—Recoveries* and G.—Suspense. The sub-head G alone was responsible for 60·1 and 91·7 per cent. of the total savings in the voted grant and the modified appropriation respectively.

2. A supplementary grant of *minus* Rs. 30,45,000 was taken under "*Deduct—Recoveries*" to accommodate the recoveries from the Central Government on account of the additional cost of maintenance of roads subjected to heavy military traffic. At the time of the fixation of the net grant all recoveries on the above account and on account of tools and plant charges were incorporated under the sub-head "D.—Establishment". After the close of the year the recoveries on these two accounts were decided to be taken under "C.—Repairs" and "E.—Tools and Plant" respectively. The entire supplementary grant was however, placed under "C.—Repairs". This accounts for the final excesses under "D.—Establishment—*Deduct—Recoveries*" and the final savings under "C.—Repairs—*Deduct—Recoveries*" and "E.—Tools and Plant—*Deduct—Recoveries*".

3. The gross establishment charges of the Works and Buildings Department during the year 1944-45 amounted to Rs. 20·94 lakhs against the total works outlay of Rs. 62·99 lakhs *i.e.*, 33·24 per cent. against 23·45 per cent. of the previous year. A sum of Rs. 6·87 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other departments and Governments. The net establishment charges stood

## REVIEW—contd.

at Rs. 14·07 lakhs which were 22·33 per cent. of the total works outlay against 54·54 per cent. of the previous year.

4. Three sums aggregating Rs. 1,891, being the demurrage charges paid to a Railway in respect of a consignment of materials and the value of stores stolen and materials lost due to an accident, were written off by Government during the year.

5. 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 *Pro forma* account of the Bengal Motor Vehicles Tax Fund for the year 1944-1945 is given below :—

	Rs.
1. Opening balance on 1st April 1944 . . . . .	26,77,377
2. Net receipts . . . . .	17,56,404
3. Expenditure—	
	Rs.
(i) Cost of collection . . . . .	82,044
(ii) Statutory payment to the Calcutta Corporation . . . . .	4,50,000
(iii) Contribution to local bodies for the maintenance and construction of roads . . . . .	64,000
(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 . . . . .	10,000
Total . . . . .	8,06,044
4. Closing balance on the 31st March 1945 . . . . .	36,27,737

6. *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 head "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time an equivalent

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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 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 subvention to end of the year 1944-45 is given below :—

Opening balance on the 1st April, 1944 . . . . . Rs. 1,41,700

—	To end of the year 1943-44.	During the year 1944-45.	Total to end of the year 1944-45.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Alotment from the Central Road Fund—</b>			
(i) Ordinary . . . . .	1,90,22,181	3,06,000	1,93,28,181
(ii) Special grant from the reserve . . . . .	12,63,241	..	12,63,241
<b>Total</b> . . . . .	<b>2,02,85,422</b>	<b>3,06,000</b>	<b>2,05,91,422</b>
<b>Expenditure on projects financed from subventions from Central Road fund—</b>			
(i) Ordinary . . . . .	1,88,86,481	4,47,700	1,93,28,181
(ii) Special grant from the reserve . . . . .	12,63,241	..	12,63,241
<b>Total Expenditure</b> . . . . .	<b>2,01,43,722</b>	<b>4,47,700</b>	<b>2,05,91,422</b>
Closing balance on the 31st March, 1945 . . . . .	1,41,700	—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 . . . . .			5,49,159
(b) Grants-in-aid . . . . .			1,03,607
(c) Establishments . . . . .			54,901
		<b>Total</b> . . . . .	<b>7,07,667</b>
<b>Deduct—Amount of expenditure incurred in excess of the amount standing at the credit of subvention . . . . .</b>			<b>2,59,967</b>
		<b>Net Total</b> . . . . .	<b>4,47,700</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 been noticed in respect of the year 1944-45.

## 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>50.—CIVIL WORKS—</b>					
<b>Original Works—Buildings—</b>					
<b>I. Major works above Rs. 50,000 for which specific provision was made in the budget—</b>					
1. Construction of a New Sub-divisional headquarters of Madaripur at Sakuni . . . . .	2,00,000	45,000	44,463	—1,55,537	—537
Col. 5.—Due to scarcity of materials. Estimate Rs. 4,51,654; balance Rs. 2,71,819; in progress. See sub-head A. 4.—Voted.					
2. Construction of a New Central Jail at Dum Dum . . . . .	12,200	25,800	24,716	+12,516	—1,084
Col. 5.—Due to acquisition of land and additional work. Estimate Rs. 11,03,465; expenditure to end of 1944-45 Rs. 9,39,667; balance Rs. 1,63,798; in progress. See sub-head A. 6.—Voted.					
3. Opening of a Special Jail at Behrampore . . . . .	50,000	1,08,170	1,06,254	+56,254	—1,916
Col. 5.—Additional work. Estimate Rs. 2,70,417; balance Rs. 36,561; in progress. See sub-head A. 6.—Voted.					
4. Opening of a Special Jail at Hijli . . . . .	50,000	75,000	73,243	+23,243	—1,757
Col. 5.—Additional work. Estimate Nil; expenditure to end of 1944-45 Rs. 3,74,961; excess Rs. 3,74,961; in progress. See sub-head A. 6.—Voted.					
5. Reconstruction of Entally Police Section House . . . . .	90,000	97,000	98,312	+8,312	+1,312
Estimate Rs. 1,53,212; expenditure to end of 1944-45 Rs. 1,51,960; balance Rs. 1,252; in progress. See sub-head A. 7.—Voted.					
6. Building for Amtoli Police Station. . . . .	1,000	1,000	1,957	+957	+957
Estimate Rs. 60,946; expenditure to end of 1944-45 Rs. 54,508; balance Rs. 6,438; in progress. See sub-head A. 7.—Voted.					
7. Construction of Police Barrack at 9, Lower Chitpur Road, Calcutta. . . . .	1,10,000	27,980	23,023	—86,977	—4,957
Cols. 5 and 6.—Slow progress of work owing to the revision of the estimate according to the availability of materials. Estimate Rs. 79,491; expenditure to end of 1944-45 Rs. 39,569; balance Rs. 39,922; in progress. See sub-head A. 7.—Voted.					

## 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>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>					
8. Erecting temporary lines for accommodation of the E. F. Rifles at Barrack-pore . . . . .	22,400	33,000	36,471	+14,071	+2,571
Col. 5.—Liabilities of the previous year. Estimate Rs. 2,18,055; expenditure to end of 1944-45 Rs. 2,61,268; excess Rs. 43,213; in progress. See sub-head A. 7.—Voted.					
9. Construction of a double storied building for I. B. office at 13, Lord Sinha Road . . . . .	53,000	74,000	64,778	+11,778	—9,222
Col. 5.—Acceleration of work. Col. 6.—Reduction of rates of supply tender. Estimate Rs. 1,56,307; expenditure to end of 1944-45 Rs. 1,33,819; balance Rs. 22,488; in progress. See sub-head A. 7.—Voted.					
10. Establishment of an Agricultural Institute at Dacca . . . . .	3,000	3,550	973	—2,027	—2,577
Cols. 5 and 6.—Non-utilisation of the provision for the electrical portion owing to the structural portion of the work remaining incomplete. Estimate Rs. 3,10,233; expenditure to end of 1944-45 Rs. 2,97,918; balance Rs. 12,315; in progress. See sub-head A. 12.—Voted.					
<b>II.—Other major works for which specific provision was made in the budget—</b>					
11. Collectively . . . . .	96,450	40,161	—36,768	—59,682	—3,393
Col. 5.—Postponement and slow progress of works owing to scarcity of materials. See sub-heads A. 3, A. 4, A. 5, A. 7, and A. 10.					
<b>III.—Major works for which specific provision was not made in the budget—</b>					
12. Construction of Settlement Officer's residence at Barisal . . . . .	..	..	—1,332	—1,332	—1,332
Estimate Rs. 36,026; expenditure to end of 1944-45 Rs. 8,580; balance Rs. 27,446; in progress. See sub-head A. 1.					
13. Additions and alterations to No. 8, Camac Street for the accommodation of the Commissioner, Presidency Division . . . . .	..	15,000	18,642	+18,642	+3,642
Col. 5.—Post-budget work. Col. 6.—No allotment was made for the electrical portion of the work through misapprehension. Estimate Nil; expenditure to end of 1944-45 Rs. 18,642; excess Rs. 18,642; in progress. See sub-head A. 4.—Voted.					

## 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>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Buildings—contd.</b>					
III.—Major works for which specific provision was not made in the budget—contd.					
14. Additions and alterations and thorough repairs to premises No. 31, Theatre Road, Calcutta .	..	25,000	25,013	+25,013	+13
Col. 5.—Post-budget work Estimate Nil, expenditure to end of 1944-45 Rs. 25,013, excess Rs. 25,013, in progress. See sub-head A. 4.—Voted.					
15. Construction of a Sub-treasury Guards Barrack, etc., at Rajbari .	.	4,475	4,474	+4,474	—1
Col. 5.—The work could not be finished by the scheduled time during 1943-44 for want of cement Estimate Rs. 10,797, expenditure to end of 1944-45 Rs. 9,496; balance Rs. 1,301, in progress. See sub-head A. 4.—Voted.					
16. Conversion of the 1st and 2nd floors of the Woodlands buildings into a circuit house at Darjeeling. .	..	39,600	42,821	+42,821	+3,221
Col. 5.—Post-budget work. Estimate Nil; expenditure to end of 1944-45 Rs. 47,917; excess Rs. 47,917, in progress. See sub-head A. 4.—Voted.					
17. Construction of a new residence for the S. D. O., Contai .	..	16,000	15,912	+15,912	—88
Col. 5.—Work started after the budget stage Estimate Nil; expenditure to end of 1944-45 Rs. 15,912; excess Rs. 15,912, in progress. See sub-head A. 4.—Voted.					
18. Construction of buildings for Kurigram sub-divisional town at Kumarpara .	..	—328	—328	—328	..
Estimate Rs. 20,153; expenditure to end of 1944-45 Rs. 19,497; balance Rs. 656; in progress. See sub-head A. 4.—Voted.					
19. Eleven sets of residential quarters for the accommodation of Government officers .	..	72,000	71,100	+71,100	—900
Col. 5.—Post-budget work. Estimate Nil; expenditure to end of 1944-45 Rs. 71,100 excess Rs. 71,100, in progress. See sub-head A. 4.—Voted.					
20. Construction of a temporary shed for accommodation of 100 clerks within the compound of the District Magistrate's Court buildings at Alipore, 24 Parganas .	..	12,000	12,331	+12,331	+331
Col. 5.—Post-budget work. Estimate Nil; expenditure to end of 1944-45 Rs. 12,331 excess Rs. 12,331, in progress. See sub-head A. 4.—Voted.					

## 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>50.—CIVIL WORKS—contd.</b>					
Original works—Buildings—contd.					
III.—Major Works for which specific provision was not made in the budget—contd.					
21. Construction of additional stories over Blocks I, II and III of the main block of the Writers' Buildings and new blocks facing Lyons Range . . . . .	..	5,61,900	5,92,455	+5,92,455	+30,555
Col. 5.—Post-budget work. Estimate <i>Nil</i> ; expenditure to end of 1944-45 Rs. 5,92,455 excess Rs. 5,92,455; in progress. See sub-head A 4.—Voted.					
22. Installation of electric lights in the Collector's Court buildings including Commissioner's Office, Judge's Court and Law Court buildings, Chittagong . . . . .	..	..	15,371	+15,371	+15,371
Cols. 5 and 6.—No reappropriation from the lump provision of Rs. 60,000 made under sub-head A. 16. for installation of electric lights in Government buildings was made to cover the expenditure on this work classifiable under sub-head A. 4. Estimate <i>Nil</i> , expenditure to end of 1944-45 Rs. 15,371; excess Rs. 15,371; in progress. See sub head A. 4.—Voted.					
23. Construction of additional accommodation for House of Detention . . . . .	..	5,000	4,725	+4,725	-275
Col. 5.—Post budget work. Estimate Rs 13,472; expenditure to end of 1944-45 Rs. 4,725; balance Rs. 8,747; in progress. See sub head A. 5.					
24. Construction of a New Civil Court building at Howrah . . . . .	..	-642	-3,199	-3,199	-2,557
Cols. 5 and 6.—Due to transfer of materials to urgent works towards the close of the year. Estimate Rs. 3,04,175; expenditure to end of 1944-45 Rs. 1,14,330; balance Rs. 1,89,845; in progress. See sub-head A. 5.					
25. Conversion of the Detention Camp at Buxa into a Jail . . . . .	..	10,000	9,970	+9,970	-30
Col. 5.—Due to additional works taken up after the budget stage. Estimate Rs. 11,01,150 expenditure to end of 1944-45 Rs. 3,05,978; balance Rs. 7,95,172; in progress. See sub-head A. 6.—Voted.					
26. Payment of compensation in connection with the land acquisition for construction of quarters for married constables in the Reserve Police Lines at Comilla—Charged . . . . .	..	10,577	10,372	+10,372	-205
Col. 5.—Expenditure not anticipated at the budget stage. Estimate <i>Nil</i> ; expenditure to end of 1944-45 Rs. 10,372; excess Rs. 10,372; in progress. See sub-head A. 7.—Charged.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	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—Buildings—contd.					
III.—Major works for which specific provision was not made in the budget—contd.					
27. Reconstruction of Police buildings at Suta-hata (Midnapore District) . . . . .	..	40,000	40,534	+40,534	+534
Col. 5.—Post-budget work. Estimate Nil; expenditure to end of 1944-45 Rs. 40,534; excess Rs. 40,534; in progress. See sub-head A. 7.—Voted.					
28. Reconstruction of Police buildings at Khejiri (Midnapore District) . . . . .	..	40,000	39,721	+39,721	—279
Col. 5.—Post-budget work. Estimate Nil; expenditure to end of 1944-45 Rs. 39,721; excess Rs. 39,721; in progress. See sub-head A. 7.—Voted.					
29. Reconstruction of the Sadar Police buildings at Darjeeling . . . . .	..	18,130	10,839	+10,839	—7,291
Col. 5.—Post-budget work. Col. 6.—Due to contractor's bill remaining undisposed pending settlement of claims for extra-works executed by him. Estimate Rs. 2,84,242; expenditure to end of 1944-45 Rs. 2,57,216; balance Rs. 27,026; in progress. See sub-head A. 7.—Voted.					
30. Construction of buildings for Bankura Police Station . . . . .	..	2,969	2,594	+2,594	—375
Col. 5.—No provision was made in the original budget as the work was expected to be completed during 1943-44. Estimate Rs. 64,237; expenditure to end of 1944-45 Rs. 63,557; balance Rs. 680; in progress. See sub-head A. 7.—Voted.					
31. Construction of S. I. and A. S. I.'s quarters at Mollahat (Khulna District) . . . . .	..	3,000	3,004	+3,004	+4
Col. 5.—Post-budget work. Estimate Rs. 10,004; expenditure to end of 1944-45 Rs. 10,003; balance Re. 1; in progress. See sub-head A. 7.—Voted.					
32. Construction of buildings for Edon High School and College for Girls at Ramna, Dacca . . . . .	..	10,900	9,467	+9,467	—1,433
Col. 5.—Settlement of contractor's dues for work completed during previous year. Estimate Rs. 1,72,939; expenditure to end of 1944-45 Rs. 1,13,521; balance Rs. 59,418; in progress. See sub-head A. 9(b)—Voted.					
33. Remodelling electric equipment in B. E. College, Sibpur . . . . .	..	6,397	5,696	+5,696	701
Col. 5.—Post-budget work. Estimate Rs. 1,37,374; expenditure to end of 1944-45 Rs. 19,741; balance Rs. 1,17,633; in progress. See sub-head A. 9(b)—Voted.					
34. Installation of electric lights and fans and lift at Eden Hospital Extension, Calcutta . . . . .	..	507	54	+54	—453
Estimate Rs. 29,630; expenditure to end of 1944-45 Rs. 28,836; balance Rs. 744; in progress. See sub head A. 10.—Voted.					

## ANNEXURE A—contd.

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

Description 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>					
<b>Original Works—Buildings—contd.</b>					
III.—Major works for which specific provision was not made in the budget—contd.					
35. Children's Ward in the Sir John Anderson Block, Medical College, Calcutta . . . . .	..	35,000	39,458	+39,458	+4,458
Col. 5.—Post-budget work. Col. 6.—Value of stores received for the work adjusted after the close of the financial year. Estimate <i>Nil</i> ; expenditure to end of 1944-45 Rs. 39,458; excess Rs. 39,458; in progress. See sub-head A. 10.—Voted.					
36. Expansion of the Dairy Section of the Agricultural Farm at Dacca . . . . .	..	59,500	59,369	+59,369	—131
Col. 5.—Post-budget work. Estimate Rs. 43,749; expenditure to end of 1944-45 Rs. 59,385; excess Rs. 15,636; in progress. See sub-head A. 12.—Voted.					
37. Construction of a Dairy Chemistry and Bacteriological Laboratory in the Central Farm at Manipur, Dacca . . . . .	..	16,189	14,096	+14,096	—2,093
Col. 5.—Post-budget work. Col. 6.—The allotment for the electrical portion remained unspent owing to structural work remaining incomplete. Estimate Rs. 32,819; expenditure to end of 1944-45 Rs. 14,096; balance Rs. 18,723; in progress. See sub-head A. 12.—Voted.					
38. Expansion of the Agricultural Institute Hostel at Manipur, Dacca . . . . .	..	21,000	21,752	+21,752	+752
Col. 5.—Post-budget work. Estimate <i>Nil</i> ; expenditure to end of 1944-45 Rs. 21,752; excess Rs. 21,752; in progress. See sub-head A. 12.—Voted.					
39. Extension of the existing Poultry Farm at Ranaghat . . . . .	..	14,000	14,000	+14,000	..
Col. 5.—Post-budget work. Estimate <i>Nil</i> ; expenditure to end of 1944-45 Rs. 14,000; excess Rs. 14,000; in progress. See sub-head A. 12.—Voted.					
40. Sericultural Farm at Kalimpong . . . . .	..	13,295	11,681	+11,681	—1,614
Col. 5.—Post-budget work. Estimate Rs. 33,008; expenditure to end of 1944-45 Rs. 11,681 balance Rs. 21,327; in progress. See sub-head A. 15.					
41. Mess house for the office staff of the Executive Engineer, Midnapore . . . . .	..	15,500	15,303	+15,303	—197
Col. 5.—Post-budget work. Estimate <i>Nil</i> ; expenditure to end of 1944-45 Rs. 15,303; excess Rs. 15,303; in progress. See sub-head A. 16.					

## 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>50.—CIVIL WORKS—contd.</b>					
Original Works—Buildings—concl'd.					
III.—Major works for which specific provision was not made in the budget—concl'd.					
42 Payment of the value of the triangular plot of land in the compound of the Legislative Buildings belonging to the Calcutta Corporation .. .. . 3,04,083 +3,04,083 +3,04,083					
Cols. 5 and 6.—Unforeseen payment of the value of land. Estimate Nil, expenditure to end of 1944-45 Rs. 3,04,083, excess Rs. 3,04,083, completed. See sub-head A 4.—Voted.					
IV.—Minor works—					
43. Collectively—					
Charged . . . . . 33,500 18,492 9,867 —23,633 —8,628					
Co 5.—Curtailment of expenditure on minor works owing to the War Col 6—Same as for Col 4 under sub-heads A 4 and A 11 (charged) See sub-heads A 4, A 6, A. 7, A. 9(b), A. 10, A 11, A. 12, and A 13 —Charged					
Voted . . . . . 3,96,450 3,68,568 3,31,801 —64,649 —36,767					
Col. 5.—Same as under charged. See sub heads A 1 to A. 18.—Voted.					
Total—Original Works—Buildings—					
Charged . . . . . 33,500 29,069 20,239 —13,261 —8,830					
Voted . . . . . 10,84,500 19,56,521 22,42,365 +11,57,865 +2,85,844					
Original Works—Communications—					
Works met from Provincial Revenues—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
44 Improvement of 9 existing Kutchha roads, etc., in the Development Area at Kalimpong, Part I . . . . . 12,400 29,300 29,629 +17,229 +329					
Col 5.—Increased provision partly due to the progress of the work not having been up to expectation during the previous year and partly to the revision of the estimate during the year. Estimate Rs. 70,447; expenditure to end of 1944-45 Rs. 79,741; excess Rs. 9,294; in progress. See sub head B—Voted.					
45. Construction of a main road on the eastern side in Part II of the Kalimpong Development Area . . . . . 1,30,000 26,400 5,477 —1,24,523 —20,023					
Col. 5.—Due to non-availability of materials and acceptance of fresh tender by cancelling that of the working contractor. Col. 6.—Due to non-settlement of contractor's claims. Estimate Rs. 1,49,995; expenditure to end of 1944-45 Rs. 1,60,840; excess Rs. 19,845, in progress. See sub-head B—Voted.					

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>50.—CIVIL WORKS—<i>concl.</i></b>					
Original Works—Communications—					
Works met from Provincial Revenues— <i>concl.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>concl.</i>					
46. Opening of a road from Esplanade East to Dufferin Road through Curzon Garden	20,200	89,898	81,548	+61,348	—8,350
Col. 5.—Due to the revision of the estimate during the year. Estimate Rs. 89,898 ; expenditure to end of 1944-45 Rs. 83,548 ; balance Rs. 6,350 ; in progress. See sub-head B—Voted.					
III.—Major Works for which specific provision was not made in the budget—					
47. Construction of a diversion in the 1st and 2nd quarters of the 27th mile of the Teesta Valley Road	..	21,000	20,992	+20,992	—8
Col. 5.—Post-budget work. Estimate Rs. 22,062 ; expenditure to end of 1944-45 Rs. 20,992 ; balance Rs. 1,070 ; in progress. See sub-head B—Voted.					
48. Surveying and levelling the Dacca Arioaha Road and preparing rough and detailed estimate for the project	..	385	385	+385	..
Estimate Rs. 13,450 ; expenditure to end of 1944-45 Rs. 15,101 ; excess Rs. 1,651 ; in progress. See sub-head B—Voted.					
49. Laying 2" consolidated carpet of shelcrete and tarcrete in the 45th to 48th miles of the Darjeeling Hill Cart Road	..	4,115	4,115	+4,115	..
Col. 5.—Reappropriated from the repairs grant with a view to reducing the future cost of maintenance. Estimate Rs. 48,185 ; expenditure to end of 1944-45 Rs. 50,386 ; excess Rs. 2,201 ; in progress. See sub-head B—Voted.					
IV.—Minor Works—					
50.—Collectively—					
Charged	3,000	81	..	—3,000	—81
Col. 5.—Curtailment of expenditure on minor works owing to the War. See sub-head B—Charged.					
Voted	20,800	14,829	13,439	—7,361	—1,390
Col. 5.—Same as under Charged. See sub-head B—Voted.					
Total—Works met from Provincial Revenues—					
Charged	3,000	81	..	—3,000	—81
Voted	1,83,400	1,85,027	1,55,585	—27,815	—30,342

## 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.	Modified appropriation.
				More + Less—.	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—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
51. Construction of Burge Bridge over the Cossye river at Midnapore . . . . .	75,000	1,45,000	1,43,372	+68,372	—1,628
Col. 5.—Acceleration of work. Estimate Rs. 7,32,162; expenditure to end of 1944-45 Rs. 5,37,432; balance Rs. 1,94,730; in progress. See sub-head B—Voted.					
52. Modernising Gaihata Jessore Road—38 miles . . . . .	300	—46,082	—52,005	—52,305	—5,923
Col. 5.—Transfer of materials to other works. Col. 6.—Due to a write-back at the end of the year. Estimate Rs. 3,91,600; expenditure to end of 1944-45 Rs. 2,84,144; balance Rs. 1,07,456; in progress. See sub-head B—Voted.					
53. Improvement of the road from Kandi to Sultanpur in the district of Murshidabad . . . . .	1,200	25,949	27,048	+25,848	+1,009
Col. 5.—Acceleration of work. Estimate Rs. 3,35,525; expenditure to end of 1944-45 Rs. 2,28,816; balance Rs. 1,06,709; in progress. See sub-head B—Voted.					
54. Improvement to the Chittagong Trunk Road from Barkanta to Dandkandi in the District of Tippera . . . . .	5,000	5,000	4,542	—458	—458
Estimate Rs. 7,39,104; expenditure to end of 1944-45 Rs. 7,25,939; balance Rs. 13,165; in progress. See sub-head B—Voted.					
55. Improvement of the road from Krishnagar to Meherpur in the District of Nadia . . . . .	2,000	—1,83,700	—1,84,669	—1,86,669	—969
Col. 5.—Due to transfer of materials to military works. Estimate Rs. 5,44,351; expenditure to end of 1944-45 Rs. 4,793; balance Rs. 5,39,558; in progress. See sub-head B—Voted.					
56. Metalling and modernising the road from Santipur to Krishnagar, 9 miles . . . . .	1,000	—36,939	—38,694	—39,694	—1,755
Col. 5.—Transfer of materials to other works. Estimate Rs. 2,63,514; expenditure to end of 1944-45 Rs. 1,35,459; balance Rs. 1,28,055; in progress. See sub-head B—Voted.					

## 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>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Communications—contd.</b>					
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.					
57. Modernising Meherpur Chuadanga Road, 18 miles . . . . .	1,200	6,680	6,356	+5,156	—324
Col. 5.—Liabilities of the previous year. Estimate Rs. 5,93,247; expenditure to end of 1944-45 Rs. 1,44,076; balance Rs. 4,49,171; in progress. See sub-head B—Voted.					
58. Modernising the Chuadanga Jhenidah Road, 23 Miles . . . . .	38,000	35,844	35,840	—2,160	—4
Estimate Rs. 6,20,994; expenditure to end of 1944-45 Rs. 5,22,988; balance Rs. 1,07,006 in progress. See sub-head B—Voted.					
59. Improvement to the North Bengal Highway, Laskarghat to Birgunj, including bridge . . . . .	1,00,000	1,07,000	1,43,214	+43,214	+36,214
Cols. 5 and 6.—Acceleration of work. Estimate Rs. 7,97,784; expenditure to end of 1944-45 Rs. 7,67,174; balance Rs. 30,610; in progress. See sub-head B—Voted.					
60. Metalling the road from Begumgunj to Matabi in the district of Noakhali (Road portion only) . . . . .	20,000	—1,22,700	—1,23,265	—1,43,265	—565
Col. 5.—Stone metal could not be collected owing to transport difficulties and materials already collected were transferred to other works. Estimate Rs. 6,56,657; expenditure to end of 1944-45 Rs. 1,97,141, balance Rs. 4,59,516; in progress. See sub-head B—Voted.					
61. Mymensing—Tangail Road—1st 5 years' programme . . . . .	15,500	8,442	—13,161	—28,661	—21,603
Col. 5.—Further work stopped owing to high price of materials and difficulty in securing them.					
Col. 6.—Due to transfer of materials collected for the work to another work.					
Estimate Rs. 21,43,726; expenditure to end of 1944-45 Rs. 14,98,563; balance Rs. 6,45,163; in progress. See sub-head B—Voted.					
62. Mymensingh—Tangail Road—2nd 5 years' programme . . . . .	38,300	50,300	54,392	+16,092	+4,092
Col. 5.—Unfinished work of the previous year and collection of materials not anticipated at the budget stage. Estimate Rs. 12,09,408; expenditure to end of 1944-45 Rs. 12,36,123; excess Rs. 26,715; in progress. See sub-head B—Voted.					
63. Construction of a reinforced concrete bridge over the Bally Khal . . . . .	1,00,000	2,79,000	2,99,355	+1,99,355	+20,355
Col. 5.—Acceleration of work. Estimate Nil; expenditure to end of 1944-45 Rs. 2,99,355; excess Rs. 2,99,355; in progress. See sub-head B—Voted.					

## 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>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.					
64. Improvement of the Alipore Falkata Road in the district of Jalpaiguri excluding bridges and culverts . . . . .	30,000	46,000	46,001	+18,001	+1
Col. 5.—Acceleration of work. Estimate Rs. 11,91,300; expenditure to end of 1944-45 Rs. 4,57,699; balance Rs. 7,36,601; in progress. See sub-head B—Voted.					
III.—Major works for which specific provision was not made in the budget—					
65. Strengthening the Singaroon, Noonia and Tamla Bridges on the Grand Trunk Road . . . . .	..	2,400	2,023	+2,023	—377
Col. 5.—No provision was made in the budget, as it was expected that the final payment would be made during 1943-44. Estimate Rs. 1,48,454; expenditure to end of 1944-45 Rs. 1,38,103; balance Rs. 10,351; in progress. See sub-head B—Voted.					
66. Construction of Burdwan-Arambagh Road from 10th to 22nd mile . . . . .	..	3,000	3,975	+3,975	+975
Col. 5.—Work not anticipated at the budget stage. Estimate Rs. 9,29,448; expenditure to end of 1944-45 Rs. 7,88,776; balance Rs. 1,40,672; in progress. See sub-head B—Voted.					
67. Construction of bridge over the Damodar on the Burdwan Arambagh Road . . . . .	..	200	599	+599	+399
Estimate Rs. 74,301; expenditure to end of 1944-45 Rs. 58,868; balance Rs. 15,633; in progress. See sub-head B—Voted.					
68. Construction of a road from Bagrakote to Sevoke including construction of a bridge over the Teesta river . . . . .	..	5,296	5,295	+5,295	—1
Col. 5.—Liabilities of the previous year. Estimate Rs. 5,17,604; expenditure to end of 1944-45 Rs. 5,17,258; balance Rs. 346; in progress. See sub-head B—Voted.					

ANNEXURE A—*contd.**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.
<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>					
69. Improvement to Sainthia Sultanpur Road . . . . .	..	24,600	17,692	+17,692	—6,908
Col. 5.—Acceleration of work. Col. 6.—Expenditure on land acquisition could not be adjusted during the year for want of intimation from the department concerned. Estimate Rs. 3,67,194; expenditure to end of 1944-45 Rs. 1,72,760; balance Rs. 1,94,434; in progress. See sub-head B—Voted.					
70. Improvement to Burdwan—Arambagh Road from 4½ mile to 10th mile . . . . .	..	..	—86	—86	—86
Estimate Rs. 5,51,964; expenditure to end of 1944-45 Rs. 4,33,284; balance Rs. 18,680; in progress. See sub-head B—Voted.					
71. Improvement to Jhenidah Magura Road . . . . .	..	..	193	+193	+193
Estimate Rs. 3,80,642; expenditure to end of 1944-45 Rs. 2,19,108; balance Rs. 1,61,534; in progress. See sub-head B—Voted.					
72. Improvement to Chord Road from Kankinara to Mulajore . . . . .	..	2,00,000	1,71,142	+1,71,142	—28,858
Col. 5.—Post-budget work. Col. 6.—Transfer of materials to other works. Estimate Rs. 2,07,500; expenditure to end of 1944-45 Rs. 1,71,142; balance Rs. 36,358; in progress. See sub-head B—Voted.					
Total—Works financed from the subventions from the Central Road Fund .	4,27,500	5,55,290	5,49,159	+1,21,659	—6,131
<b>Total—Original Works—Communications—</b>					
Charged . . . . .	3,000	81	..	—3,000	—81
Voted . . . . .	6,10,900	7,41,217	7,04,744	+93,844	—26,473

## ANNEXURE A—contd.

*Important Comments.*

Expenditure on works, maintenance and repairs appears under sub-heads A. I 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 . . . . .	57·32
Modified appropriation . . . . .	70·96
Expenditure . . . . .	62·99

The excess of Rs. 5·67 lakhs over the original appropriation was the net effect of an increase of Rs. 22·21 lakhs in the expenditure on certain works and a decrease of Rs. 16·54 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) Additional work ( <i>vide</i> items 3 and 4 of the Annexure) . . . . .	·79
(ii) Revision of the estimate for a work ( <i>vide</i> item 46 of the Annexure) . . . . .	·61
(b) On account of major works for which specific provision was not made in the original budget—	
(i) Post-budget work ( <i>vide</i> items 14, 16, 19, 21, 27, 28, 35, 36 and 72 of the Annexure) . . . . .	10·82
(ii) Accelerated progress of road construction ( <i>vide</i> items 51, 53, 59 and 63 of the Annexure) . . . . .	3·37
(iii) Unforeseen payment of the value of land for a work ( <i>vide</i> item 42 of the Annexure) . . . . .	3·04

*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 ( <i>vide</i> items 1 and 45 of the Annexure) . . . . .	2·80
(ii) Slow progress of work owing to the revision of the estimate ( <i>vide</i> item 7 of the Annexure) . . . . .	·87
(iii) Transfer of materials to military and other works ( <i>vide</i> items 52, 55, 56 and 60 of the Annexure) . . . . .	4·22
(b) On account of other major works for which provision was made in the budget—	
Postponement and slow progress of works ( <i>vide</i> item 11 of the Annexure) . . . . .	·60
(c) On account of minor works (Buildings)—	
Curtailment of expenditure ( <i>vide</i> item 43 of the Annexure) . . . . .	·88
(d) On account of repair works not being up to expectations (see sub-head C)	6·60

ANNEXURE A.—*concl'd.**Important Comments—concl'd.*

2. The expenditure fell short of the modified appropriation by Rs. 7.97 lakhs. The savings occurred mainly under "Repairs" (Rs. 10.38 lakhs), partly set off by an excess expenditure of Rs. 3.04 lakhs (*vide* item 42 of the Annexure).

3. The number of major works in progress during the year was 77 against 66 in the preceding year. The total expenditure to the end of 1944-45 on these works amounted to Rs. 1,51.91 lakhs against the total estimate of Rs. 1,95.63 lakhs. Only one major work for which there was no estimate was completed during the year, the expenditure thereon being Rs. 3.04 lakhs (*vide* item 42 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 1944-45 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS.</b>					
<b>Suspense—</b>					
<b>Charged—</b>					
Purchases . . . . .	—4,017	60,727	58,467	2,260	—1,757
Stock . . . . .	..	..	..	..	..
Miscellaneous P. W. Advances	26,899	16,151	42,777	—26,626	273
<b>Total</b> . . . . .	<b>22,882</b>	<b>76,878</b>	<b>1,01,244</b>	<b>—24,366</b>	<b>—1,4 4</b>
<b>Voted—</b>					
Purchases . . . . .	—5,81,646	35,92,406	76,78,543	—40,86,137	—46,67,793
Stock . . . . .	7,66,095	10,96,437	13,60,597	—2,64,160	5,01,935
Miscellaneous P. W. Advances	2,85,667	17,26,873	2,20,781	15,05,892	17,91,559
<b>Total</b> . . . . .	<b>4,70,116</b>	<b>64,15,516</b>	<b>92,59,921</b>	<b>—28,44,405</b>	<b>—23,74,299</b>
<b>GRAND TOTAL</b> . . . . .	<b>4,92,998</b>	<b>64,92,394</b>	<b>93,61,165</b>	<b>—28,68,771</b>	<b>—23,75,773</b>

## ANNEXURE C.

*Store account of the Works and Buildings Department for the year 1944-45.*

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 . . . . .	9,880	5,204	3,388	..	11,766
2. Small Stores . . . . .	970	643	765	..	848
3. House fittings . . . . .	49	..	..	..	49
4. Building materials . . . . .	76,117	4,83,106	4,56,899	..	1,02,324
5. Metals . . . . .	39,590	10,483	34,622	..	15,451
6. Fuel . . . . .	2,968	18,815	16,276	..	5,507
7. Painter's stores . . . . .	3,155	5,171	2,355	..	5,971
8. Miscellaneous stores . . . . .	6,18,686	5,71,096	8,41,350	1,193	3,47,239
9. Land and Kiln . . . . .	14,474	..	571	..	13,903
10. Storage . . . . .	206	1,859	3,178	..	—1,113
<b>Total</b> . . . . .	<b>7,66,095</b>	<b>10,96,437</b>	<b>13,59,404</b>	<b>1,193</b>	<b>5,01,935</b>

The transactions under stock were heavy during the year due to the acquisition of large quantities of road dressing materials for road projects and building materials for construction of food grain storage sheds and famine relief works. As the above materials were utilised during the year as far as possible, there was a decrease in the closing balance of stock compared with the opening balance. The book balance of stock for all the P. W. Divisions was reported to have been verified by the Sub-Divisional Officers concerned. The registers of stock of all the divisions except one were audited during the local inspection. 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 P. W. Account Rules.

## Grant No. 30.—Famine.

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 " 54—Famine ".</b>			
<b>A.—FAMINE RELIEF—</b>			
<b>A.-I—Salaries and Establishment—</b>			
<b>A.-1 (1)—Pay of Officers—</b>			
<i>Charged—</i>			
R. . . . .	Rs. 40,000	40,000	38,371 —1,629
Col. 1.— <i>Vide</i> remarks under A.-1 (5)—Charged.			
<i>Voted—</i>			
R. . . . .	1,18,000	1,18,000	1,14,568 —3,432
Col. 1.—See explanations under A-1 (5)—Voted.			
<b>A.-1 (2)—Pay of Establishment—</b>			
R. . . . .	25,70,000	25,70,000	22,55,834 —3,14,166
Col. 1.—As above. Col. 4.—In the absence of sufficient materials, more accurate estimate was not possible.			
<b>A.-1 (3)—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
R. . . . .	17,000	17,000	16,690 —310
Col. 1.—See explanations under A-1 (5)—Charged.			
<i>Voted—</i>			
R. . . . .	3,50,000	3,50,000	5,71,661 + 2,21,661
Col. 1.—See explanations under A-1 (5)—Voted. Col. 4.—See note under A-1 (2)—Col. 4.			
<b>A.-1 (4)—Contingencies—</b>			
R. . . . .	1,82,00,000	1,82,00,000	1,78,82,637 —3,17,363
Col. 1.—See A.-1 (5)—Voted.			
<b>A.-1 (5)—Lump provision—</b>			
<i>Charged—</i>			
S. . . . .	57,000		
R. . . . .	—57,000		
Col. 1.—Supplementary provision for the appointment of charged officers in connection with the administration of special measures for medical relief to sick destitutes was transferred to sub-heads A.-1 (1) and A-1 (3)—Charged to which the charges were debitable.			
<i>Voted—</i>			
O. . . . .	1,11,00,000		
S. . . . .	74,00,000	2,68,971	.. —2,68,971
R. . . . .	—1,82,31,029		
Col. 1.—Supplementary grant due to the continuance of the special measures for medical relief to sick destitutes throughout the year instead of for six months as originally contemplated. Reduction mainly due to the transfer of the provision to sub-heads A.-1 (1) to A.-1 (4)—Voted to which the charges were debitable. Col. 4.—Mainly due to late surrenders by some local officers.			

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 " 54.—Famine "—contd.</b>			
<b>A.4.—Gratuitous Relief—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	2,000	200	163
R. . . . .	-1,800		
			-37
Col. 1.—Due to the improvement in the economic conditions of an area.			
<i>Voted—</i>			
O. . . . .	1,00,00,000	1,46,96,494	1,22,67,066
S. . . . .	50,00,000		
R. . . . .	-3,03,506		
			-24,29,428
Col. 1.—Supplementary grant due to the opening of cheap grain shops in distressed areas, free distribution of clothing and blankets and grants to Union Boards for opening " Poor Funds ".			
Col. 4.—Mainly due to liabilities carried forward.			
<i>Deduct—Recoveries on account of price of rice, etc., supplied to non-official organisations—</i>			
R. . . . .	-2,54,494	-2,54,494	-2,76,613
			-22,119
Col. 1.—Due to the post-budget decision to sell cloth, garments, etc., to non-official organisations at half rates.			
<b>A.5.—Miscellaneous—</b>			
O. . . . .	50,00,000	11,89,946	12,69,136
R. . . . .	-38,10,054		
			+ 70,190
Col. 1.—Mainly due to slight improvement in the economic condition of the people.			
<b>A.6.—Rehabilitation Programme—</b>			
S. . . . .	45,00,000	43,50,000	11,96,660
R. . . . .	-1,50,000		
			-31,53,340
Col. 1.—Supplementary grant on account of centralised workhouses and orphanages under the post-budget scheme of rehabilitation. Reduction due to some of the orphanage schemes not having matured. Col. 4.—Due to absence of great influx into the Central Destitutes' Homes owing to the improvement in the economic condition.			
<b>A.7.—Charges in England—</b>			
<i>Charged—</i>			
S. . . . .	8,500	8,500	12,039
			+ 3,539
Cols. 1 and 4.—Sterling Overseas Pay of certain 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 " 54.—Famine "—<i>concl'd.</i></b>			
<b>A.-8.—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	21	+ 21
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
<i>Charged—</i>			
<i>R.</i> . . . . .	Rs. 1,800	1,800	.. —1,800
<i>Voted—</i>			
<i>R. Gross</i> . . . . .	12,56,589	12,56,589	.. —12,56,589
<i>R. Deductions</i> . . . . .	2,54,494	2,54,494	.. —2,54,494
<b>Totals—</b>			
<i>Charged</i> . . . . .	67,500	67,284	—216
<i>Voted—</i>			
<i>Gross</i> . . . . .	4,30,00,000	3,55,57,562	—74,42,438
<i>Deductions</i> . . . . .	..	—2,76,613	—2,76,613
<i>Net</i> . . . . .	4,30,00,000	3,52,80,949	—77,19,051

### REVIEW.

In the charged section there was a saving of 3 per cent. over the authenticated appropriation and an excess of 2.4 per cent. over the modified appropriation. In the voted section the savings were 18 and 15 per cent. respectively over the grant and the modified appropriation as against 65.9 and 65.4 per cent. in the previous year.

2. The various measures adopted during the previous year for relief of distress caused by famine continued during the year under report. These consisted mainly of (a) relief in cash and grain doles, (b) supply of gruel through gruel kitchens maintained by Govt. as well as by non-official organisations subsidised by Government, (c) free supply of clothing to destitutes, (d) free supply of milk to infants and nursing mothers through milk canteens, (e) sale at concessional rates of foodgrains to the poorer section of the population through cheap grain shops opened in certain districts, (f) grants for house-building to persons who were rendered homeless by famine and were unable to rebuild their huts without financial assistance from Government.

The total expenditure on the various measures of gratuitous relief during the year amounted Rs. 1,19,90,453.

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. 9,47,287 and Rs. 3,21,850 respectively.

The charges for both gratuitous relief and test relief works are drawn by the Collectors on abstract contingent bills in lump. Detailed accounts for the major portion of the expenditure including similar expenses incurred in previous years

## REVIEW—contd.

have not been received. The following table shows the amounts drawn during the last four years for which detailed accounts are wanting :—

1	In thousands of rupees.			
	2	3	4	5
	1941-42.	1942-43.	1943-44.	1944-45.
	Rs.	Rs.	Rs.	Rs.
Gratuitous Relief . . . . .	1,14	18,83	2,15,07	85,47
Test works under the direct control of the Collector.	5	11,32	82,37	7,39

In regard to the amount spent on test relief works through District Boards, orders of Government are awaited as to whether any recovery should be made from them. Similar orders in respect of a sum of Rs. 37,14,554 spent in previous years are also awaited.

The Government of India made an ex-gratia grant of Rs. 7 crores to the Government of Bengal to cover a portion of the expenditure brought to account during the year under the heads :—

(i) 54—Famine-A—Famine Relief, (ii) 63—Extraordinary Charges—Charges in India—Loss on sale of subsidised food and (iii) Rehabilitation Programme.

In order to cope with the aftermath of famine Central Destitute Homes were opened in almost all the districts and non-residential work-centres in a few districts. Some State orphanages were also started and Government aid was given to certain private orphanages. The total expenditure on these accounts amounted to Rs. 11,96,660.

3. A local inspection of the accounts of the Famine Relief expenditure in the districts disclosed the following irregularities :—

- (1) Even after a year of the occurrence of the transactions, complete accounts of expenditure of certain Relief officers were not available in auditable form in some districts. In one district out of a total of 316 soup kitchens and 21 F. R. E. hospitals, accounts of only 19 kitchens and 5 hospitals were available for audit.
- (2) No cash book in prescribed form was maintained in some offices. Arrangement for custody and distribution of moneys withdrawn from treasuries were generally unsatisfactory. In some cases moneys withdrawn were much in excess of actual requirements, the unspent balances being kept in hand indefinitely.
- (3) No ledger accounts were maintained for cash advances frequently made to Circle Officers and other Relief Officers. Accounts in adjustment of these advances were not called for in a large number of cases even after a year, and when called for they were not forthcoming. Various irregular payments were noticed to have been made from these advances.

REVIEW—*contd.*

- (4) Central stock accounts of cloths and blankets received from Government or Central Relief Organisations in Calcutta, or those purchased locally were maintained in some districts. The main defect was that the quantities issued for distribution could not be ascertained from the stock account. It was accordingly not possible for audit to check whether muster rolls were rendered for the full quantities issued for distribution.
- (5) Muster rolls showing distribution of cash, grains, cloths, blankets, etc., were not available in a large number of cases. The available ones were found defective, quantity issued, period for which issued and thumb impressions of recipients being the usual omissions. They contained many other irregularities including unauthorised interpolations, and were seldom checked by responsible officers in the district offices.
- (6) Stock accounts of food stuffs were not maintained in some district and sub-divisional offices. Some of the stock accounts inspected showed that the quantities accounted for did not agree with the accounts maintained by Relief kitchens or distributing officers or with the quantities supplied by the Civil Supplies Department.
- (7) Some soup kitchens were closed down before the year was over and were left with cash and stock balances, but the disposal of these balances could not be verified nor satisfactorily accounted for.
- (8) Where work houses, destitute homes or Famine Relief Hospitals were started without calling for tenders, the bills for construction of the structures were sometimes paid without scrutiny by the proper authority of satisfactory execution of works.
- (9) No proper admission or diet registers for the destitutes, or stock registers of stores and equipments, were maintained by some workhouses and destitute houses. Medicines and medical requisites sent from Calcutta were in some cases not wholly accounted for in the stock registers. It was, therefore, not possible for audit to determine whether these stocks and stores were properly utilised.

4. Local audit of the accounts of test relief works carried out through the agency of District Boards disclosed the following irregularities :—

- (a) Approval of the competent authority to the programme of work was not duly obtained and estimates for works were not prepared in several cases.
- (b) In some cases, payments were made without final measurement of works done, while in others, measurement books, muster rolls, gang slips and daily cards were not maintained.
- (c) Payment of wages of labour was made at rates higher than those admissible under the provision in the Famine Code and a contractor in a certain case was allowed profit in contravention of the provision in the rules.
- (d) In a district, appointments of certain staff in connection with test relief works were made without obtaining sanction of the proper authority.
- (e) There were inordinate delays in the refund of unspent balances into Treasury.
- (f) Payments were made in many cases under the certificates of the test relief officer without obtaining acknowledgment or thumb impression from the payees.

## REVIEW—concl'd.

5. Stores of a total value of Rs. 23.73 lakhs, required in connection with the maintenance of Famine Relief Emergency Hospitals, were in contravention of rules, purchased during the years 1943-44 and 1944-45 without calling for tenders. Audit could not satisfy itself whether the purchases had been made at the most favourable rates then obtaining in the market. The purchases were subsequently approved by Government who ordered that their previous permission should always be obtained in future whenever any purchases are intended to be made without calling for tenders.

6. A sum of Rs. 996 being the value of 204 maunds of paddy, stored for relief purposes in a certain district and destroyed by fire, the origin of which was not known, was written off under orders of the competent authority. No responsibility for the loss could be fixed definitely.

7. 243 maunds of foodgrains damaged due to the sinking of the boat in which they were being carried were disposed of by being thrown into the river and the value thereof amounting to Rs. 3,806 was written off under the orders of Government who held that the loss was not due to negligence on the part of any official.

8. A sum of Rs. 6,166 being the irrecoverable value of cooked food and other supplies made to various relief organisations during the last famine was written off under the orders of Government.

9. During the physical verification of stores in a Government relief store, materials worth Rs. 2,214 were found short. The shortage was attributed to short receipts, wrong classification, mistakes in counting, etc., and was in the opinion of Government small in comparison with the large volume of articles the store had to handle. The loss was written off by Government and no Government Officer was responsible for it.

10. A sum of Rs. 43,478 being the value of 2,580 maunds of food grains found short in a relief store was written off under orders of Government. The shortages were held by Government to be due to storage and loss in transit.

11. Another sum of Rs. 55,424 being the value of 3,181 maunds of food grains found short during transit in connection with cyclone relief was also written off under orders of Government. The loss was held by Government to be due partly to storage and partly to leakage and pilfering by beggars during transit.

12. *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 1944-45 are shown below :—

Opening balance on 1st April 1944 . . . . .	Rs. 15,75,978
Receipts during 1944-45 :—	
Transfers from the Revenue Account . . . . .	Rs. Nil
Interest receipts . . . . .	32,123
	32,123
Expenditure during 1944-45 . . . . .	Nil
Closing balance on 31st March 1945 . . . . .	16,08,101*

\*This is composed of Rs. 2,14,902 in cash and Rs. 13,93,109 in Government securities. The market value of the Government securities on the 31st March 1945 was Rs. 13,99,862.

See also the Audit Report.

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 "55.—Superannuation Allowances and Pensions".</b>			
<b>A.—Superannuation and Retired Allowances—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 10,02,000	} 9,77,000	} 9,63,642	} —13,358
<i>R.</i> . . . . . —25,000			
<i>Voted—</i>			
<i>O.</i> . . . . . 78,50,600	} 80,00,500	} 84,60,908	} +4,00,408
<i>S.</i> . . . . . 1,16,300			
<i>R.</i> . . . . . 33,600			
Col. 1.—Based on the progress of actuals.	Col. 4.—Expenditure in the last month was		
higher than anticipated.			
<b>B.—Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)—</b>			
<i>Charged</i> . . . . .	1,00,600	1,00,592	—8
<i>Voted—</i>			
<i>O.</i> . . . . . 2,83,000	} 2,83,700	} 2,83,666	} —34
<i>R.</i> . . . . . 700			
<b>C.—Compassionate Allowances—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 4,000	} 3,700	} 2,104	} —1,596
<i>R.</i> . . . . . —300			
<i>Voted—</i>			
<i>O.</i> . . . . . 47,000	} 49,700	} 53,899	} +4,199
<i>R.</i> . . . . . 2,700			
<b>E.—Donations to Provident Funds—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 5,000	} 2,000	} 953	} —1,042
<i>R.</i> . . . . . —3,000			
<i>Voted</i> . . . . .	64,000	64,150	+150
Col. 1.—Due to retirement of officers.			
<b>F.—Gratuities—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 200	} 700	} 902	} +202
<i>R.</i> . . . . . 500			
<i>Voted</i> . . . . .	45,000	34,499	—10,501
Col. 4.—Due to smaller expenditure during the last two months than anticipated.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Exp-ndi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions"—<i>contd.</i></b>			
G.—Pensions for distinguished and meritorious services or for political considerations . . . . .	..	1,200	+1,200
I.—Government contribution payable under the Indian Civil Service Family Pension Rules—			
<i>Charged—</i>			
	Rs.		
O. . . . .	6,200		
R. . . . .	-500	5,700	5,666
			34
J.—Charges in England—			
J. 1.—Secretary of State—			
J. 1(i).—Superannuation and retired allowances—			
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)—			
<i>Charged—</i>			
O. . . . .	2,56,000		
R. . . . .	34,000	2,90,000	2,74,417
			-15,583
J. 2.—High Commissioner—			
J. 2(1).—Superannuation and retired allowances—			
J. 2. (1)(i).—High Court Judges—			
<i>Charged—</i>			
O. . . . .	2,20,000		
R. . . . .	-20,000	2,00,000	1,94,191
			-5,809
J. 2. (1)(ii).—Indian Civil Service—			
<i>Charged—</i>			
O. . . . .	7,80,000		
R. . . . .	-24,000	7,36,000	7,31,993
			-4,007
J. 2. (1)(iii).—Other Civil Services in India—			
<i>Charged—</i>			
O. . . . .	10,00,000		
R. . . . .	-15,000	9,85,000	9,76,722
			-8,278

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 "55.—Superannuation Allowances and Pensions"—<i>contd.</i></b>			
J. 2(1)—Superannuation and retired allowances— <i>concl'd.</i>			
J. 2. (1)(iii).—Other Civil Services in India— <i>concl'd.</i>			
Voted—	Rs.		
O. . . . .	2,40,000		
R. . . . .	—36,000		
	} 2,04,000	2,04,199	+ 199
Col. 1—Final appropriation fixed by Government on the basis of the progress of actuals.			
J. 2. (1)(iv).—Compassionate Allowances—			
Charged—			
O. . . . .	32,000		
R. . . . .	—4,000		
	} 28,000	26,381	—1,619
Voted . . . . .	4,000	9,233	—767
J. 2. (1)(v).—Government contribution payable under the Indian Civil Service Family Pension Rules—			
Charged . . . . .	20,000	14,841	—5,159
K.—Loss or gain by exchange—			
Charged . . . . .	4,000	3,860	—140
Voted . . . . .	400	360	—40
L.—Deduct—Pensionary charges transferred to Commercial Departments—			
Charged—			
O. . . . .	—28,000		
R. . . . .	—2,000		
	} —30,000	—25,775	+4,225
Col. 4.—Mainly due to the entertainment of smaller number of charged officers and larger number of voted officers in the Irrigation Department than was anticipated.			
Voted—			
O. . . . .	—69,000		
R. . . . .	—1,000		
	} —70,000	—79,288	—9,288
Col. 4.—See note under Charged.			

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 " 55.—Superannuation Allowances and Pensions "—<i>concl'd.</i></b>			
Total—Major Head " 55.—Superannuation Allowances and Pensions"—			
<i>Charged—</i>			
O. . . . .	Rs. 33,82,000	} 33,22,700	32,70,494
R. . . . .	—59,300		
<i>Voted—</i>			
O. . . . .	84,65,000	} 85,81,300	90,26,826
S. . . . .	1,16,300		

**Major Head " 55A.—Commutation of pensions financed from ordinary revenues ".**

**N.—AMOUNT TRANSFERRED FROM " 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS "—**

<i>Charged—</i>			
O. . . . .	3,19,000	} 1,34,000	96,588
R. . . . .	—1,85,000		

Col. 1.—Mainly due to two cases for obligatory commutation of pensions not being sanctioned during the year. Col. 4.—Mainly due to (i) the failure of one applicant to draw the amount within the year (Rs. 32,727) and (ii) the provision for payments in England made on the basis of past actuals not being required (Rs. 14,833) partly set off by (iii) an increased expenditure on account of commutation of pensions of the retired assistants of the High Court (Rs. 12,408).

*Voted—*

O. . . . .	2,03,000	} 12,04,000	15,84,658
S. . . . .	10,01,000		

Col. 1.—A large accumulation of applications for commutation of pensions was cleared off during the year. Col. 4.—Mainly due to larger number of commutation cases sanctioned, towards the close of the year which could not be foreseen. See also paragraph 2 of the review.

**Major Head " 83.—Payments of commuted value of pensions ".**

**O.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—**

**O.—1.—Payments in India—**

*Charged—*

O. . . . .	3,00,000	} 1,14,000	91,412
R. . . . .	—1,86,000		

Col. 1.—See N—Charged—Col. 1. Col. 4.—See N—Charged—Col. 4. (items i and iii).

*Voted—*

O. . . . .	2,00,000	} 12,01,000	15,84,658
R. . . . .	10,01,000		

Col. 1.—See N—Voted—Col. 1. Col. 4.—See N—Voted—Col. 4.

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 " 83.—Payments of commuted value of pensions—<i>concl'd.</i> "</b>			
<b>O.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—<i>concl'd.</i></b>			
O. 2—Payments in England—			
O. 2 (i)—Par value—			
Charged . . . . .	20,000	5,167	-14,833
Col. 4.—See N.—Charged—Col. 4. (item ii).			
Voted . . . . .	5,000	..	-5,000
Col. 4.—No applications for commutation.			
O. 2. (ii)—Loss or gain by exchange—			
Charged . . . . .	..	9	+9
<b>P.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
Charged—			
	Rs.		
O. . . . .	-3,19,000	-1,34,000	-96,558
R. . . . .	1,85,000		
Cols. 1 and 4.—See N.—Charged.			
Voted—			
O. . . . .	-2,03,000	-12,06,000	-15,84,658
R. . . . .	-10,03,000		
Cols.—1 and 4.—See N.—Voted. See also paragraph 2 of the review.			
<b>Q.—Deduct—AMOUNT RECOVERED FROM OTHER GOVERNMENTS—</b>			
Charged—			
O. . . . .	-1,000	..	..
R . . . . .	1,000		
Col. 1.—Provision made on the basis of past actuals not required.			
Voted—			
O. . . . .	-2,000	..	..
R. . . . .	2,000		
Col. 1.—Same as under Charged.			
<b>R.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—</b>			
Charged . . . . .	-20,000	-19,983	+17
Voted . . . . .	-2,83,000	-2,83,666	-666
<b>Total—Major Head " 83—Payments of commuted value of pensions"—</b>			
Charged . . . . .	-20,000	-19,983	+17
Voted . . . . .	-2,83,000	-2,83,666	-666

Grant No. 31.—Superannuation Allowances and Pensions, etc.—concl. 201

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Surrenders or withdrawals within grant or appropria- tion—</b>			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i> . . . . .	4,28,300	4,28,300	.. —4,28,300
<i>R. Deductions</i> . . . . .	-1,84,000	-1,84,000	.. +1,84,000
<i>Voted—</i>			
<i>R. Gross</i> . . . . .	-10,02,000	-10,02,000	.. +10,02,000
<i>R. Deductions</i> . . . . .	10,02,000	10,02,000	.. -10,02,000
<b>Total—Grant No. 31—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	40,49,000	34,89,445	-6,59,555
<i>Deductions</i> . . . . .	-3,68,000	-1,42,346	+2,25,654
<i>Net</i> . . . . .	36,81,000	33,47,099	-3,33,901
<i>Voted—</i>			
<i>Gross</i> . . . . .	1,00,59,300	1,22,75,480	+22,16,180
<i>Deductions</i> . . . . .	-6,57,000	-19,47,612	-13,90,612
<i>Net</i> . . . . .	95,02,300	1,03,27,868	+8,25,568

**REVIEW.**

Charged savings were 9·1 and 2·6 per cent. of the original and the final appropriations as against 5·7 and 3·3 per cent. respectively in the preceding year. In the Voted section there was an excess of 8·7 per cent. of the grant as compared with a saving of 1·4 per cent. in the previous year.

2. The sub-head P—Voted exhibits the figures to be finally taken under N—Voted, but, while the provision under the former was Rs. 12,06,000 that under the latter was Rs. 12,04,000. The difference arose as a result of reappropriation of Rs. 2,000 made under a misapprehension between P and Q—Voted.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Savings—
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>			
Charged . . . . .	900	1,039	+139
Voted—			
	Rs.		
O. . . . .	16,29,000	18,01,955	16,83,293
S. . . . .	2,96,000		
R. . . . .	—23,045		
			—2,18,662
Col. 1.—Supplementary grant taken to meet (1) the liability of the previous year (Rs. 21,087) and (2) higher cost of and larger demand for paper in connection with rationing and other operations (Rs. 2,74,913), proved a little higher. Col. 4.—Liabilities carried forward.			
<b>B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	20,000	17,594	16,774
R. . . . .	—2,406		
			—820
<b>C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	1,33,000	1,81,000	1,21,302
S. . . . .	48,000		
			—59,698
Col. 1.—Due to larger demand for plain paper and higher cost thereof. Col. 4.—Mainly due to liabilities carried forward.			
<b>D.—GOVERNMENT PRESSES—</b>			
<b>D.—1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	12,450	12,180	11,792
R. . . . .	—270		
			—388
<i>Voted—</i>			
O. . . . .	27,660	32,574	32,412
S. . . . .	6,000		
R. . . . .	—1,086		
			—162
Col. 1.—Addition to cover the pay of a voted officer officiating in place of a "charged" officer on leave.			
<b>D.—2.—Pay of Establishment—</b>			
O. . . . .	8,19,840	8,06,392	8,13,473
R. . . . .	—13,448		
			+7,081

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 " 56.—Stationery and Printing "—<i>contd.</i></b>				
<b>D.—GOVERNMENT PRESSSES—<i>contd.</i></b>				
<b>D.-3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	250	520	528	
R. . . . .	270			+8
<i>Voted—</i>				
O. . . . .	1,37,318	1,87,323	2,04,940	
S. . . . .	64,100			+7,617
R. . . . .	-4,095			
Col. 1.—Mainly to meet enhanced rates of dearness allowance.				
<b>D.-4.—Contingencies—</b>				
O. . . . .	1,26,465	1,18,786	1,09,622	
S. . . . .	9,000			-9,164
R. . . . .	-16,679			
Col. 1.—Addition due to heavier printing and distribution of leaflets, etc., on behalf of the Publicity and Civil Supplies Department. Reduction mainly due to the discontinuance of the publication of a part of the Calcutta Gazette, distribution of the extraordinary gazette on issue dates and reduction in the number of printed copies of various publications.				
<b>D.-5.—Contract Contingencies—</b>				
O. . . . .	51,380	53,250	53,233	
S. . . . .	4,000			+33
R. . . . .	-2,130			
<b>D.-6.—Mechanical Section—</b>				
O. . . . .	19,900	17,053	16,889	
R. . . . .	-2,841			-164
<b>D.-7.—Type Foundry Section—</b>				
O. . . . .	4,470	4,458	4,538	
R. . . . .	-12			+80
<b>D.-9.—Stores—</b>				
O. . . . .	41,500	42,580	44,389	
R. . . . .	1,080			+1,809
<b>D.-10.—Additions to plant and machinery—</b>				
O. . . . .	300	3,848	3,182	
S. . . . .	3,000			-666
R. . . . .	48			
Col. 1.—Same as for the addition under D. 4.				

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 " 56.—Stationery and Printing "—contd.</b>			
<b>D.—GOVERNMENT PRESSES—concl'd.</b>			
D.-11.—Charges payable to other departments—			
Rs.			
O. . . . .	1,01,000	1,31,000	1,30,064
R. . . . .	30,000		
Col. 1.—To meet increased rates of convict labour.			
D.-12.—Renewals and replacements from Depreciation Reserve—			
Rs.			
O. . . . .	4,020	8,500	9,941
R. . . . .	4,480		
Col. 1.—To meet increase in the metal value of types and cost of equipment for additional staff sanctioned after the budget stage. See also paragraph 2 of the review.			
D.-13.— <i>Deduct</i> —Amount transferred from Depreciation Reserve—			
Rs.			
O. . . . .	—4,020	—8,500	—9,941
R. . . . .	—4,480		
Col. 1.—See D.-12.			
For rounding . . . . .	67	..	—67
<b>E.—PRINTING AT PRIVATE PRESSES . . . . .</b>	<b>6,000</b>	<b>5,994</b>	<b>—6</b>
<b>F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS . . . . .</b>	<b>2,300</b>	<b>4,643</b>	<b>+2,343</b>
Col. 4.—Mainly due to unforeseen cost of printing cheque forms for the Press and Forms Department.			
<b>F.F.—<i>Deduct</i>—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS—</b>			
Rs.			
O. . . . .	—48,000	—17,100	—12,066
R. . . . .	30,900		
Col. 1.—Due to less work sent by the ARP and Civil Supplies Departments. 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	..
Voted . . . . .	..	267	+267
G.2.—Cost of stores proper—			
Rs.			
O. . . . .	21,760	29,506	26,515
R. . . . .	9,000		
R. . . . .	—1,254		
Col. 1.—Liabilities brought forward from 1943-44.			
Col. 4.—Liabilities carried forward to 1945-46.			

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>G.—CHARGE IN ENGLANDS—<i>contd.</i></b>			
G.-3.—Cost of stores purchased from Depreciation Reserve—			
O. . . . .	3,080		
R. . . . .	—386		
		2,694	2,926
			+ 232
G.-4.— <i>Deduct</i> —Amount transferred from Depreciation Reserve for renewals and replacements—			
O. . . . .	—3,080		
R. . . . .	386		
		—2,694	—2,926
			—292
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		100	7
Voted . . . . .		100	47
For rounding . . . . .		—260	..
			—93
			—53
			+260
<hr/>			
Total—Major Head " 56.—Stationery and Printing"—			
<i>Charged</i> . . . . .		17,700	17,366
Voted—			—534
O. . . . .	30,94,300		
S. . . . .	4,89,100		
R. . . . .	—4,974		
		35,28,426	32,50,569
			—2,68,865
<hr/>			
<b>Deposits and Advances -</b>			
<b>Deposits not bearing interest—Reserve Funds—</b>			
<b>J.—DEPRECIATION RESERVE FUND—</b>			
Government Presses—			
O. . . . .	7,100		
S. . . . .	15,200		
R. . . . .	4,094		
		26,394	12,867
			—13,527
<hr/>			
Col: 1.—Mainly due to additional equipment for a Jail Press (Rs. 15,200) and increase in the metal value of types, etc. (Rs. 4,480)— <i>Vide</i> D-12. Col. 4.—Mainly due to failure to obtain the anticipated supply of additional equipments for the Jail Press.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . .	27,686	27,686	..
R. Deductions . . . . .	—26,806	—26,806	..
			—27,686
			+26,806
<hr/>			
Totals—			
<i>Charged</i> . . . . .		17,700	17,366
Voted—			—334
Gross . . . . .	36,10,800	32,97,361	—3,13,439
Deductions . . . . .	—55,100	—24,933	+30,167
Net . . . . .	35,55,700	32,72,428	—2,83,272

**REVIEW.**

In the voted section there was a saving of 8 per cent. in the grant and 7.9 per cent. in the final appropriation as compared with the excess of 5 per cent. in the previous year.

2. The amount spent out of the Depreciation Reserve fund and adjusted under sub-head J represents the expenditure devited to sub-heads D-12 and G-3. Although a supplementary grant of Rs. 15,200 was obtained under sub-head J, the provision under sub-heads D-12 and G-3 were not regulated accordingly through an oversight in the controlling office. This indicates defective control.

3. A sum of Rs. 757 representing the book value of a typewriter and an accounting machine stolen from an office was written off under the orders of the competent authority.

4. 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.

The position of the Depreciation Reserve Fund for the year 1944-45 is shown below:—

1	Opening balance.	Receipts.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press . . . . .	2,66,517	(a) Nil	3,706	2,62,811
Press and Forms Department . . . . .	2,28,554	(a) Nil	9,161	2,19,393
Total . . . . .	4,95,071	(a) Nil	12,867	4,82,204

(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 the amounts correctly debitible to the Fund under the existing rules and there was no diversion therefrom.

*Store Accounts of the Central Jail Press for the year 1944-45.*

1	Opening balance.	Receipts.	Issues.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . . . .	3,02,502	10,70,435	8,99,730	4,73,207
Spare parts and petty plant . . . . .	10,777	2,943	2,458	11,262
Dead stock . . . . .	3,528	2,635	2,575	3,588
Other stores . . . . .	17,878	30,312	32,385	15,805

The stock was verified by the Travelling Auditor 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 8th July 1946.

C. HEATH,  
Press and Forms Manager, Bengal.

The store accounts of the Central Jail Press, Alipore, for the year 1944-45 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 13th July 1946.

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

*Store Accounts of the Bengal Government Press and its branches for the year 1944-45.*

	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . . . .	96,423	4,10,311	3,87,374	1,19,360
Spare parts and petty plant . . . . .	8,170	9,760	10,491	7,439
Dead stock . . . . .	521	10,205	8,480	2,246
Other stores . . . . .	20,078	33,007	28,614	24,471

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 28th June 1946.

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

The store accounts of the Bengal Government Press and its branches for the year 1944-45 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 2nd July 1946.

S. K. DEY,  
Assistant Accounts Officer, 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 " 57.—Miscellaneous ".</b>			
<b>A.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS—</b>			
Gross—			
	Rs.		
O. . . . .	2,75,000	4,51,596	4,62,113
S. . . . .	1,61,500		
R. . . . .	15,096		
Col. 1.—To meet <del>some</del> liberal rates of family allowance for Security prisoners and State prisoners			
Deduct—Recoveries—			
O. . . . .	—12,000	—21,127	—17,177
R. . . . .	—9,127		
Col. 1.—To accommodate larger recovery on account of increased rates of family allowance paid, <i>vide</i> , notes under "Gross" above. Col. 4.—Anticipation of larger recovery did not materialise in full.			
<b>B.—COST OF BOOKS AND PERIODICALS—</b>			
O. . . . .	400	200	70
R. . . . .	—200		
<b>C.—DONATIONS FOR CHARITABLE PURPOSES—</b>			
O. . . . .	91,600	1,17,982	1,03,613
R. . . . .	26,382		
Col. 1.—To meet rise in the cost of burial materials (Rs. 6,500), enhanced rates of capitation allowances of orphans in the mufussil orphanages (Rs. 4,100) and charges in connection with the scheme for lost and abandoned children in Calcutta (Rs. 11,900). Col. 4.—Smaller expenditure for the maintenance of famine orphans during the last two months of the year.			
<b>D.—SPECIAL COMMISSIONS OF ENQUIRY—</b>			
Charged—			
O. . . . .	2,000	59,084	88,264
S. . . . .	57,000		
R. . . . .	84		
Col. 1.—Provision for the Post-war Reconstruction Committee and its various Sub-committees. Col. 4.—Mainly due to the grant of leave <i>ex-India</i> to the Commissioner of the Post-war Reconstruction Committee.			
Voted—			
O. . . . .	8,000	72,800	72,940
S. . . . .	55,000		
R. . . . .	9,800		
Col. 1.—Same as under Charged—Col. 1.			
<b>E.—PETTY ESTABLISHMENTS—</b>			
O. . . . .	2,50,000	3,14,032	3,15,386
R. . . . .	64,032		
Col. 1.—Mainly to cover increased dearness allowance (Rs. 3,500) and larger expenditure on cost of stamps and miscellaneous contingencies in the Central Despatch Section (Rs. 54,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major head "57.—Miscellaneous"—contd.</b>				
<b>F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>				
	Rs.			
O. . . . .	5,000	1,000	838	
R. . . . .	-4,000			-162
Col. 1.—Less than the anticipated amount of agricultural loan written off.				
<b>G.—RENTS, RATES AND TAXES—</b>				
O. . . . .	43,000	46,924	44,802	
R. . . . .	3,924			-2,122
<b>H.—CONTRIBUTIONS—</b>				
<i>Charged—</i>				
O. . . . .	51,35,000	54,58,106	63,49,258	
S. . . . .	3,23,000			+8,91,152
R. . . . .	106			
Cols. 1 and 4.—Mainly due to larger payments to local bodies under the Government of India (Adaptation of Indian Laws) Order, 1937 on account of larger collection as a result of rise in the price of agricultural products.				
<i>Voted—</i>				
O. . . . .	10,37,000	12,15,171	21,51,960	
S. . . . .	1,80,500			+9,36,789
R. . . . .	-2,329			
Cols. 1 and 4.—Mainly due to grants to municipalities and district boards to enable them to pay dearness allowance to their sanitary, conservancy and waterworks staff.				
<b>I.—MISCELLANEOUS BURDEN CHARGES—</b>				
O. . . . .	2,000	1,255	1,258	
R. . . . .	-745			+2
<b>J.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>				
<b>J-1.—Rewards for destruction of wild animals—</b>				
O. . . . .	1,500	1,140	1,270	
R. . . . .	-360			+130
<b>J-2.—Other items—</b>				
<i>Charged—</i>				
O. . . . .	530	310	-310	
R. . . . .	-190			
<i>Voted—</i>				
O. . . . .	59,400	2,40,891	2,55,330	
R. . . . .	1,81,491			+14,439
Col. 1.—Mainly to provide for gratuitous relief to not-affected people of certain districts.				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Savings -.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57.—Miscellaneous "—<i>concl.</i></b>			
<b>J.—MISCELLANEOUS AND UNFORESEEN CHARGES—<i>contd.</i></b>			
J.-3—Control of Vagrancy—			
J. 3(i)—Pay of Officers—			
	Rs.		
O. . . . .	31,000	28,610	27,425
R. . . . .	-2,390		
J. 3(ii)—Pay of Establishment—			
O. . . . .	53,364	44,825	45,405
R. . . . .	-8,539		
Col. 1.—Mainly due to vacancies and leave without pay.			
J.-3(iii)—Allowances, honoraria, etc.—			
O. . . . .	24,684	26,160	25,872
R. . . . .	1,476		
J.-3(iv)—Contingencies—			
O. . . . .	5,50,000	2,36,900	2,46,869
R. . . . .	-3,13,100		
Col. 1.—Mainly due to several schemes relating to improved diet, training, etc., of the inmates of the Vagrants' Homes not having been sanctioned during the year (Rs. 2,36,230), non-availability of certain bedding, clothing and miscellaneous articles (Rs. 61,000) and leave without pay of contingency men as (Rs. 620).			
J.-3(v)—Works—			
O. . . . .	3,00,000	1,17,100	55,248
R. . . . .	-1,82,000		
Cols. 1 and 4.—Liabilities carried forward.			
For rounding . . . . .		52	-52
<b>K.—CHARGES IN ENGLAND—</b>			
High Commissioner . . . . .		160	19,728
			+19,568
Col. 4.—Mainly expenditure in connection with (1) the Bengal (Administration Enquiry Committee (Rs. 13,000) and (2) purchase of stores (Rs. 6,500) for which no provision was made.			
<b>L.—LOSS OR GAIN BY EXCHANGE . . . . .</b>			
			34
			+34
<b>For rounding—</b>			
Charged . . . . .		500	..
			-500
Voted . . . . .		160	..
			+160
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . .	2,12,562	2,12,562	..
			-2,12,562
R. Deductions . . . . .	9,127	9,127	..
			-9,127
<b>Totals—</b>			
Charged . . . . .	55,18,000	63,87,522	+8,69,522
Voted—			
Gross . . . . .	31,29,000	38,30,161	+7,01,161
Deductions . . . . .	-12,000	-17,177	-5,177
Net . . . . .	31,17,000	38,12,984	+6,95,984

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REVIEW.

There was an excess of 15·8 per cent. over the charged appropriation, as compared with 6·3 per cent. in the preceding year. The excess was contributed by sub-head H.

In the voted section the excess over the grant was 22·3 per cent. as compared with the saving of 20·3 per cent. in the previous year. The excess was contributed mainly by sub-heads E, H., and J-2 partly counter-balanced by savings under sub-heads J-3 (iv) and J-3 (v). The excess over the modified appropriation was 31·7 per cent. as against 10·9 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.

## Major Head "63.—Extraordinary Charges".

## A.—CHARGES IN INDIA—

## A. 1.—Charges incurred as a direct result of the war—

## A. 1(a).—Press Censor—

## Charged—

## Gross—

Rs.

O. . . . .	20,000	} 19,746	18,460	-1,286
R. . . . .	-254			

## Deduct—Recoveries of war charges—

O. . . . .	-20,000	} -19,746	-19,746	..
R. . . . .	254			

## Voted—

## Gross—

O. . . . .	32,000	} 34,657	33,902	-755
R. . . . .	2,657			

## Deduct—Recoveries of war charges—

O. . . . .	-32,000	} -34,657	-34,657	..
R. . . . .	-2,657			

## A. 1(b).—Miscellaneous—

## A. 1(b) (i).—Extra Police Force (including extra staff for a seaplane base)—

## A. 1(b) (i) (1).—Pay of Officers—

## Charged—

O. . . . .	14,400	} 13,400	13,330	-170
R. . . . .	-1,000			

## Voted—

O. . . . .	32,000	} 53,000	55,404	+2,404
R. . . . .	21,000			

## Col. 1.—Entertainment of additional officers in the Security Control Office of the Calcutta Police.

## A. 1(b) (i) (2).—Pay of Establishment—

O. . . . .	25,00,000	} 26,18,000	26,28,123	+10,123
R. . . . .	1,18,000			

Col. 1.—Entertainment of extra staff not anticipated at the budget stage.

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) (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. . . . .	5,600	} 3,400	3,234
R. . . . .	-2,200		
Col. 1.—Due to an officer being on leave for a part of the year.			
<b>Voted—</b>			
O. . . . .	8,12,000	} 12,45,000	12,19,542
R. . . . .	4,33,000		
Col. 1.—To meet increased rates of dearness allowance.			
<b>A. 1(b) (i) (4).—Contract Contingencies—</b>			
O. . . . .	30,000	} 18,000	19,733
R. . . . .	-12,000		
Col. 1.—Smaller requirements.			
<b>A. 1(b) (i) (5).—Other Contingencies—</b>			
O. . . . .	10,56,000	} 10,80,000	11,85,840
R. . . . .	24,000		
<b>Col. 4.—Larger expenditure incurred towards the close of the year for purchase of clothing and for repair and maintenance of vehicles.</b>			
<b>A. 1(b) (i) (6).—Works—</b>			
O. . . . .	50,000	} 9,000	19,767
R. . . . .	-41,000		
<b>Col. 1.—Fewer works carried out than anticipated. Col. 4.—Increased charges for construction of buildings towards the close of the year.</b>			
<b>A. 1(b) (i) (7).—Deduct—Recoveries of war charges—</b>			
<i>Charged</i> . . . . .	-20,000	-22,500	-2,500
<b>Col. 4.—Larger recoveries from the Central Government than anticipated.</b>			

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) (i).—Extra Police Force (including extra staff for a seaplane base)—<i>concl.</i></b>			
<b>A. 1(b) (i) (7).—Deduct—Recoveries of war charges—<i>concl.</i></b>			
Voted—	Rs.		
O. . . . .	-29,00,000	-33,86,000	-33,88,500
R. . . . .	-4,86,000		
			-2,509
Col. 1.—Same as under charged—Col. 4.			
<b>A. 1(b) (ii).—Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta—</b>			
<b>Gross—</b>			
O. . . . .	80,300	1,05,000	1,01,522
R. . . . .	24,700		
			-3,478
* Col. 1.—Mainly to provide for the post-budget appointment of two Civil Educational Liaison officers and additional staff for them.			
<b>Deduct—Recoveries of war charges—</b>			
O. . . . .	-80,300	-92,000	-80,000
R. . . . .	-11,700		
			+12,000
Cols. 1 and 4.—Late decision to treat the charges for Civil Educational Liaison officers as a charge on the Provincial Revenues not recoverable from the Centre.			
<b>A. 1(4) (iii).—Provincial Transport Controller—</b>			
<b>Charged—</b>			
<b>Gross—</b>			
O. . . . .	61,800	47,900	84,939
R. . . . .	-13,900		
			+37,039
* Col. 1.—Surrender made under a misapprehension. Col. 4.—The pay and allowances of certain officers debitable to the sub-head A. 1(b) (xi).—Motor Spirit and Tyre Rationing Scheme were booked under this head pending final decision of the Government of India.			
<b>Deduct—Recoveries of war charges . . . . .</b>			
	-30,900	-17,000	+13,900
Col. 4.—Less recoveries from the Central Government owing to recoveries made in excess in 1943-44.			

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"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A. 1.—Charges incurred as a direct result of the war—contd.</b>			
<b>A. 1(b).—Miscellaneous—contd.</b>			
<b>A. 1(b) (iii).—Provincial Transport Controller—concl'd.</b>			
Voted—			
Gross—	Rs.		
O. . . . .	81,800	74,250	66,374
R. . . . .	—7,550		
Col. 4.—Pending final decision of the Government of India provision for the office of the Technical Adviser, Bengal on Producer Gas Plant was made under this head instead of under sub-head A. 1(b) (xi).—Motor Spirit and Tyre Rationing Scheme.			
Deduct—Recoveries of war charges . . . . .	—40,900	—20,000	+20,900
Col. 4.—See note under Charged—Deduct—Recoveries of war charges—Col. 4.			
A. 1(b) (iv).—Victory Celebration in Bengal . . . . .	..	490	+490
<b>A. 1(b) (v).—Separation and other allowances in non-family areas—</b>			
Charged—			
O. . . . .	3,000	700	678
R. . . . .	—2,300		
Col. 1.—The expenditure was dependant on the war situation.			
Voted—			
O. . . . .	1,00,000	40,100	48,130
R. . . . .	—59,900		
Col. 1.—See note under charged—Col. 1. Col. 4.—Due to adjustment of arrear charges towards the close of the year.			
<b>A. 1(b) (vi).—Home Guard Organisation—</b>			
Gross—			
O. . . . .	24,00,300	15,28,600	19,81,358
R. . . . .	—8,71,700		
Col. 1.—The organisation was not developed to the anticipated extent. Col. 4.—Larger payment of blockgrants towards the close of the year and larger expenditure due to patrolling of railway lines and construction of guard-huts therefor.			

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>			
A 1.—Charges incurred as a direct result of the war— <i>contd.</i>			
A 1(b).—Miscellaneous— <i>contd.</i>			
A 1(b) (vi).—Home Guard Organisation— <i>contd.</i>			
Deduct—Recoveries of war charges—			
	Rs		
O. . . . .	—8,00,000		
R. . . . .	3,00,000		
	—5,00,000	—4,99,600	+400
Col 1.—Less recovery from the Central Government owing to reduction in the gross expenditure.			
A 1(b) (vii).—Civil Supplies—			
A 1(b) (vii).—(1) Directorate—			
Charged . . . . .	5,27,000	8,68,761	+3,41,761
Col 4.—Unforeseen debit from the Central Government on account of pay of certain military officers (Rs. 2,00,928) and adjustment of pay and allowances of other officers joining the Directorate towards the close of the year (Rs 1,20,181).			
Voted—			
O. . . . .	35,09,000		
S. . . . .	1,16,72,000		
R. . . . .	16,60,977		
	1,68,41,977	1,44,50,009	—23,91,968
Col 1.—(i) Expansion of the Department of Civil Supplies (Rs 25,74,000), (ii) increase in staff and enhancement of rates of dearness allowance (Rs. 9,81,000), (iii) cost of acquisition and maintenance of transport lorries (Rs 29,00,000), (iv) cost of tarpaulins and wages of boat crews (Rs. 10,00,000) and (v) construction of Twin Nissan huts, storage sheds and godowns and garrages (Rs 50,39,977). Col. 4.—Smaller charges on construction of storage sheds.			
A 1(b) (vii).—(2) Extra Police for dealing with offences relating to Civil Supplies—			
Charged—			
G. . . . .	18,000		
R. . . . .	11,510		
	29,510	44,015	+14,505
Cols 1 and 4 —Appointment of some additional officers during the year. See also paragraph 2 of the review.			
Voted—			
O. . . . .	2,23,600		
S. . . . .	2,25,000		
R. . . . .	2,51,700		
	7,00,300	6,94,787	—5,513
Col 1.—Expansion of staff to cope with the increased activities of the Department and enhancement in the rates of dearness allowances.			

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"</b>			
<i>—contd.</i>			
<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). (vi)—Civil Supplies— <i>contd.</i>			
A-1 (b) (vi) (6).—Administration of the Cotton Cloth and Yarn (Control) Order—			
<i>Charged</i> . . . . .	..	8,706	+8,706
Col 4.—(a) Entertainment of a charged officer (Rs. 4,722) and (b) expansion of the organisation towards the latter part of the year (Rs. 3,833).			
Voted—			
	Rs.		
O. . . . .	1,91,600	4,18,600	4,34,598
R. . . . .	2,27,000		
Col. 1.—Same as under charged—Col. 4. item (b).			
A-1(b) (vi) (7).—Anti-hoarding Organisation and Village Committees—			
<i>Charged</i> . . . . .	..	15,934	+15,934
Col. 4.—Funds could not be provided from the savings under other heads to cover anticipated excess— <i>vide</i> paragraph 2 of the review.			
Voted—			
O. . . . .	33,900	42,400	50,791
R. . . . .	8,500		
Col 1.—Increase of staff after the budget stage. Col. 4.—Unforeseen heavier charges in connection with the Scheme of Rural Distribution towards the close of the year.			
A-1(b) (vi) (9).—Special Relief Organisation Office—			
O. . . . .	8,900	1,010	1,010
R. . . . .	-7,890		
Col. 1.—The organisation was abolished during the year.			
A-1(b) (vi) (10).—District Organisation—			
<i>Charged</i> . . . . .	..	5,200	9,135
+3,935			
Col. 4.—Increase of staff towards the close of the year.			
Voted—			
O. . . . .	5,94,500	9,17,300	10,77,695
R. . . . .	3,22,800		
Col. 1.—To provide for expansion of the organisation. Col 4.—(i) Increase of staff towards the close of the year (Rs. 40,943), (ii) pay of night guards and rents of district godowns (Rs. 40,509) and (iii) additional furniture and stationery for the additional staff (Rs. 73,440).			

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 "</b>			
<i>—contd.</i>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war</b>			
<i>—contd.</i>			
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A.-1(b) (vii).—Civil Supplies—<i>concl'd.</i></b>			
<b>A.-1(b) (vii) (11).—Controller of Rationing—</b>			
<i>Charged</i> . . . . .	71,100	65,351	-5,749
<b>Voted—</b>			
	Rs.		
O. . . . .	96,23,700	} 1,00,09,900	} 97,55,147
S. . . . .	23,01,000		
R. . . . .	-19,14,800		
<p>Col. 1.—Supplementary grant is due to (i) expansion of the organisation (Rs.11,71,000), (ii) enhancement of rates of dearness allowance (Rs. 6,27,000), (iii) construction of additional office accommodation and setting up of counters in Government ration shops (Rs. 5,00,000). Reduction mainly due to (1) non-utilisation of the provision for increased pay of the shop staff for want of sanction and suspension and discharge of staff and number of cases of leave without pay (Rs. 7,10,000), (2) less expenditure on storage and labour (Rs. 9,00,000) and (3) smaller requirements for electric installation and postponement of certain works (Rs. 1,02,700).</p>			
<b>A.-1(b) (vii) (12).—Extra Home Guards for escorting Civil Supplies—</b>			
R. . . . .	2,43,700	2,43,700	2,07,972
-35,728			
<p>Col. 1.—Post-budget sanction of the staff for escorting Civil Supply convoys. Col. 4.—Due to curtailment of the organisation towards the close of the year.</p>			
<b>A.-1(b) (viii).—Compensation for loss of personal effects of Government servants due to enemy action—</b>			
O. . . . .	40,000	} 1,800	} 1,500
R. . . . .	-38,400		
Col. 1.—Smaller expenditure than anticipated.			
<b>A.-1(b) (x).—War Injuries Schemes—</b>			
Gross . . . . .	75,000	36,146	-38,854
<p>Col. 4.—Provision for entertainment of additional staff in the event of heavier enemy action not required in full.</p>			
<i>Deduct</i> —Recoveries of war charges . . . . .	-75,000	-28,500	+46,500
<p>Col. 4.—Less recovery mainly due to reduction in the gross expenditure.</p>			
<b>A.-1(b) (xi).—Motor Spirit and Tyre Rationing Scheme—</b>			
<b>Charged —</b>			
Gross . . . . .	1,200	49	-1,151
<i>Deduct</i> —Recoveries of war charges . . . . .	-1,200	..	+1,200

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 "</b>			
<i>—contd.</i>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war</b>			
<i>—contd.</i>			
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A.-1(b) (xi).—Motor Spirit and Tyre Rationing Scheme—<i>concl'd.</i></b>			
<b>Voted—</b>			
Gross . . . . .	1,46,200	1,92,823	+46,623
Col. 4.—(i) Unforeseen increase of staff (Rs. 18,399), (ii) adjustment of the cost of extension of the Demonstration School for the accommodation of the office of the Area Rationing Authority, Calcutta, towards the close of the year (Rs. 25,243).			
<i>Deduct</i> —Recoveries of war charges . . . . .	-1,46,200	-1,45,000	+1,200
<b>A.-1(b) (xii).—Civil Representative, Eastern Army—</b>			
<b>Charged—</b>			
Gross . . . . .	33,000	29,574	-3,426
Col. 4.—Mainly due to allocation of leave salaries to the Centre which could not be foreseen.			
<i>Deduct</i> —Recoveries of war charges . . . . .	-16,500	-17,500	-1,000
<b>Voted—</b>			
Gross . . . . .	3,200	1,440	-1,760
<i>Deduct</i> —Recoveries of war charges . . . . .	-1,600	-1,000	+600
<b>A.-1(b) (xiii).—Scheme for the Establishment of propaganda units—</b>			
<b>Gross—</b>			
O. . . . .	1,41,000	} 1,40,000	} 1,40,000
R. . . . .	-1,000		
<b><i>Deduct</i>—Recoveries of war charges—</b>			
O. . . . .	-70,500	} -70,000	} -70,000
R. . . . .	500		
<b>A.-1(b) (xiv).—National War Front—</b>			
<b>Charged—</b>			
<b>Gross—</b>			
O. . . . .	25,700	} 714	} 714
R. . . . .	-24,986		
Col. 1.—Due to posting of a voted officer in place of a charged one.			
<b><i>Deduct</i>—Recoveries of war charges—</b>			
O. . . . .	-25,700	} -714	} -714
R. . . . .	24,986		
Col. 1.—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 "</b>				
<i>—contd.</i>				
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>				
<b>A.-1.—Charges incurred as a direct result of the war</b>				
<i>—contd.</i>				
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>				
<b>A.-1(b)(xiv).—National War Front—<i>concl'd.</i></b>				
<b>Voted—</b>				
<b>Gross—</b>				
	Rs.			
O. . . . .	4,90,700	4,62,286	4,52,171	
R. . . . .	-28,414			-10,115
<b>Deduct—Recoveries of war charges—</b>				
O. . . . .	-4,90,700	-4,60,344	..	
R. . . . .	30,356			
<b>A.-1(b)(xv).—Loss on sale of subsidised food—</b>				
<b>Charged—</b>				
<b>Gross—</b>				
S. . . . .	52,000	52,000	..	
R. . . . .	30,000			-82,000
<b>Col. 1.—To accommodate loss on supply of foodstuff at subsidised rates to Government servants and labourers in the Chittagong Hill Tracts. Col. 4.—Loss on sale of food in the Chittagong Hill Tracts was not intimated for adjustment during the year.</b>				
<b>Voted—</b>				
<b>Gross—</b>				
O. . . . .	5,60,25,000	13,84,40,000	13,58,65,101	
S. . . . .	8,39,00,000			-24,74,899
R. . . . .	-14,85,000			
<b>Col. 1.—(a) Supplementary grant to cover anticipated greater loss (Rs. 2,50,00,000) and adjustment of unadjusted loss of 1943-44 (Rs. 5,89,00,000). (b) Reduction mainly due to the post-budget decision to adjust the loss on sale of food to A. R. P. and Civil Defence Staff directly under A.-2.—Expenditure on Civil Defence instead of through this head.</b>				
<b>Deduct—Loss on account of A. R. P. and Civil Defence Staff transferred to A.-2.—Expenditure on Civil Defence—</b>				
O. . . . .	-20,00,000	..	..	
R. . . . .	20,00,000			
<b>Col. 1.—See item (b) of note under Voted—Gross—Col. 1.</b>				

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>			
A.-1.—Charges incurred as a direct result of the war— <i>concl'd.</i>			
A.-1(b)—Miscellaneous— <i>concl'd.</i>			
A.-1(b) ( xviii).—Touring Drama Party Scheme—			
Gross—	Rs.		
O. . . . .	21,600	} 572	} 572
R. . . . .	-21,028		
Col. 1.—Due to abolition of the scheme.			
Deduct—Recoveries of war charges—			
O. . . . .	-21,600	} -527	} -527
R. . . . .	21,073		
Col. 1.—Same as under Gross.			
A.-1(b) ( xix).—Administration of the Drugs Control Order—			
O. . . . .	3,03,000	} 2,80,400	} 2,67,168
R. . . . .	-22,600		
A.-1(b) ( xx).—Song Publicity Scheme—			
Gross—			
O. . . . .	64,800	} 63,000	} 56,021
R. . . . .	-1,800		
Col. 4.—Certain programmes could not be taken up during the year due to late decision of the Centre to merge it in the Field Publicity Organisation.			
Deduct—Recoveries of war charges—			
O. . . . .	-64,800	} -62,387	} -62,387
R. . . . .	2,413		
A.-1(b) ( xxi).—Small Saving Scheme—			
Gross—			
R. . . . .	29,950	29,950	28,690
Col. 1.—Post-budget decision to introduce the scheme.			
Deduct—Recoveries of war Charges—			
R. . . . .	-29,950	-29,950	-25,032
+4,018			
Col. 1.—See note under Gross. Col. 4.—Part of the recovery adjusted in 1945-46.			

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"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-2.—Expenditure on Civil Defence—</b>			
<b>A.-2(i).—Poolable—</b>			
<b>A.-2(i) (I).—Direction and Organisation—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 1,96,000	87,000	80,332
R. . . . .	-1,09,000		
Col. 1.—Certain charged officers were released from A. R. P. organisation (Rs. 41,400) and anticipated entertainment of additional whole-time officers for Civil Defence work did not materialise (Rs. 67,600).			
<i>Voted—</i>			
O. . . . .	1,35,47,000	1,43,08,000	1,47,44,693
R. . . . .	7,59,000		
<b>A.-2(i) (II).—Fire Fighting—</b>			
O. . . . .	81,06,400	71,36 000	79,09,043
R. . . . .	-9,70,400		
Col. 4.—Supply of (i) trailer pumps (Rs. 3,49,014) and other materials by American purchase (Rs. 2,09,615) in connection with the Bengal Fire Service organisation and (ii) stores by the Government of the Punjab (Rs. 87,327) and (iii) continuance of the Fire Service arrangements for a longer period than anticipated (Rs. 75,000).			
<b>A.-2(i) (III).—Medical Relief—</b>			
<i>Charged—</i>			
O. . . . .	25,000	550	445
R. . . . .	-24,450		
Col. 1.—Due to posting of a voted officer in place of a charged one.			
<i>Voted—</i>			
O. . . . .	70,04,000	50,22,390	59,06,783
R. . . . .	-10,81,610		
Col. 1.—Entertainment of less staff in connection with the casualty clearing hospitals than anticipated at the budget stage.			
<b>A.-2(i) (IV).—Shelters—</b>			
O. . . . .	28,98,000	7,00,200	8,32,267
R. . . . .	-21,97,800		
Cols. 1 and 4.—Due to everchanging war situation and consequent changes in the policy of Government as also for transport restrictions and scarcity of labour and materials.			
<b>A.-2(i) (V).—Evacuation—</b>			
<i>Charged</i> . . . . .			
		235	+ 235
<i>Voted—</i>			
O. . . . .	8,23,400	1,87,830	1,77,597
R. . . . .	-6,35,570		
Col. 1.—Absence of evacuation from Calcutta (Rs. 4,00,000) and (ii) the post-budget decision to exclude from the Civil Defence pool, the cost of evacuation of public offices and institutions which is adjustable under the sub-head A.-2(ii) (3)—Voted (Rs. 2,00,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 63.—Extraordinary Charges"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-2.—Expenditure on Civil Defence—contd.</b>			
<b>A.-2(i)—Poolable—contd.</b>			
<b>A.-2(i) (VI).—Air Raid Precaution for Public Utility Undertakings—</b>			
O. . . . .	5,30,000	3,52,640	4,35,194
R. . . . .	-1,77,360		
Col. 1.—Mainly due to (i) smaller amount sanctioned to municipalities owing to improvement in war situation (Rs. 70,000), (ii) less contributions for electrical undertakings (Rs. 27,300) and (iii) underestimation of requirements for works in connection with the maintenance of public utility services (Rs. 48,468). Col. 4.—Mainly due to the reason stated in item (iii) under Col. 1 and increase under contingencies.			
<b>A.-2(i) (VII)—Relief of persons rendered homeless by air raid—</b>			
<b>Charged—</b>			
O. . . . .	11,400	..	..
R. . . . .	-11,400		
Col. 1.—Due to combination of posts.			
<b>Voted—</b>			
O. . . . .	32,77,400	19,29,450	17,92,125
R. . . . .	-13,47,950		
Col. 1.—Closing down of Civil Defence organisations in certain A. R. P. areas as also to gradual reduction in number and capacities of evacuees relief camps and non-functioning of certain others owing to absence of exodus from Calcutta.			
<b>A.-2(i) (VIII).—Provision to meet the air raid damages on buildings—</b>			
O. . . . .	65,000	28,700	20,587
R. . . . .	-36,300		
Cols. 1 and 4.—As stated below A.-2(i) (IV).			
<b>A.-2(i) (IX).—Civilian War Deaths Organisation—</b>			
O. . . . .	1,25,000	51,980	74,630
R. . . . .	-73,020		
Col. 1.—Less air raids. Col. 4.—See paragraph 3 of the review.			
<b>A.-2(i) (X).—Repairs to Government Roads damaged by air raids—</b>			
O. . . . .	10,000	20,500	200
R. . . . .	10,500		
Cols. 1 and 4.—Same as under A.-2(i) (IV).			

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).—Poolable—<i>contd.</i></b>			
<b>A -2(i) (XI).—Emergent Bridges—</b>			
Rs.			
O. . . . . 16,000	}	16,700	..
R. . . . . 700			
			-16,700
Col. 4.—Same as under A. 2(i) (IV).			
<b>A 2(i) (XII).—Miscellaneous—</b>			
<b>A -2(i) (XII)(a).—Lighting restrictions—</b>			
O. . . . . 19,200	}	68,000	68,527
R. . . . . 48,800			
			+527
<b>Col 1.—To cover charges for white painting of roads not contemplated at the budget stage.</b>			
<b>A.-2(i) (XII)(b).—Rescue Work—</b>			
O. . . . . 18,50,200	}	17,82,050	17,77,360
R. . . . . —68,150			
			-4,690
<b>A.-2(i) (XII)(c).—Disposal of Unexploded Bombs—</b>			
O. . . . . 52,000	}	35,600	33,639
R. . . . . —16,400			
			-1,961
<b>Col. 1.—Certain A. R. P. areas having been declared "White" less number of reconnaissance parties were entertained.</b>			
<b>A.-2(i) (XII)(d).—Camouflage—</b>			
O. . . . . 17,000	}	5,000	17,462
R. . . . . —12,000			
			+12,462
Cols. 1 and 4.—Same as under A.-2(i) (IV).			
<b>A -2(i) (XII)(e) —Regional plans in connection with food, fuel and sanitation—</b>			
O. . . . . 28,000	}	1,000	569
R. . . . . —27,000			
			-431
Col. 1.—Curtailment of the scheme.			
<b>A.-2(i) (XII)(f).—Civil Transport—</b>			
O. . . . . 23,85,000	}	15,67,200	13,91,057
R. . . . . —8,17,800			
			-1,76,143
<b>Col 1.—Overestimation of compensation payable for acquisition of motor vehicles for A. R. P. and Civil Defence purposes and provision for pay and allowances of police drivers erroneously made under this head instead of under Grant No. 16.—Police. Col 4.—Entertainment of smaller staff than anticipated in connection with the maintenance and servicing of vehicles.</b>			

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"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-2.—Expenditure on Civil Defence—contd.</b>			
<b>A.-2(i)—Poolable—contd.</b>			
<b>A. 2(i) (XII)(g).—Supply of identity discs—</b>			
	Rs.		
O. . . . .	31,600	20,000	19,880
R. . . . .	-11,600		
Col. 1.—Fewer identity discs were required than originally anticipated.			
<b>A.-2(i) (XII)(h).—Disposal of carcases and animals seriously injured by air raid—</b>			
O. . . . .	10,000	13,300	10,750
R. . . . .	3,300		
Cols. 1 and 4.—Anticipated increase in charges did not fully materialise owing to less air raids.			
<b>A.-2(i) (XII)(i).—Equipment centrally supplied—</b>			
O. . . . .	3,00,000	26,20,000	26,82,360
R. . . . .	23,20,000		
Col. 1.—To provide for increased supply of A. R. P. equipments by the Central Government.			
<b>A.-2(i) (XII)(j).—Air Raid precautions for animals—</b>			
O. . . . .	43,600	46,450	47,178
R. . . . .	2,850		
<b>A.-2(i) (XII)(k).—Loss on Sale of Subsidised food to A. R. P. and Civil Defence Staff—</b>			
O. . . . .	20,00,000	15,00,000	2,50,529
R. . . . .	-5,00,000		
Col. 1.—Grant of cash allowance in lieu of food concessions to A. R. P. and Civil Defence staff in certain areas was decided on towards the latter part of the year. Col. 4.—Due to non-adjustment of the loss by the A. R. P. Controllers.			
For rounding—			
<i>Charged—</i>			
O. . . . .	-400	..	..
R. . . . .	400	..	..
<i>Voted—</i>			
O. . . . .	200	..	..
R. . . . .	-200	..	..

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)—Poolable—<i>concl'd.</i></b>			
<b>A.-2(i) (XIII).—<i>Diduct</i>—Recoveries of war charges—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	—1,66,000	—80,000	—80,000
R. . . . .	1,06,000		
Col. 1.—Less recovery due to less expenditure as a result of the abolition of A. R. P. and Civil Defence organisations in certain areas.			
<b>Voted—</b>			
O. . . . .	—3,09,34,000	—2,81,40,000	—2,81,40,000
R. . . . .	27,94,000		
<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. . . . .	83,000	1,67,750	1,14,307
R. . . . .	84,750		
Cols. 1 and 4.—Same as under A.-2(i) (IV).			
<b>A.-2(ii) (2).—Repairs to road belonging to the Provincial Government not meant for the use by the public—</b>			
O. . . . .	3,000	8,000	—8,000
R. . . . .	5,000		
Cols. 1 and 4.—Same as under A.-2(i) (IV).			
<b>A.-2(ii) (3).—Miscellaneous—</b>			
<i>Charged—</i>			
R. . . . .	6,500	6,500	7,680
Col. 1.—See item (ii) of the note under A.-2(i) (V)—Voted—Col. 1.			
<b>Voted—</b>			
O. . . . .	1,66,200	3,95,240	3,90,958
R. . . . .	2,29,040		
Col. 1.—Same as under Charged—Col. 1.			
<b>For rounding—</b>			
O. . . . .	—200	..	..
R. . . . .	200		

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 '—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
A.-2.—Expenditure on Civil Defence—contd.			
A. 2(iii).—Special—			
A.-2(iii) (1).—Grants to the Calcutta Corpora- tion—			
	Rs		
O. . . . .	8,00,000	2,68,800	3,42,588
R. . . . .	—5,31,200		
Col. 1.—Charges on account of Corporation schemes were less than anticipated. Col. 4.—See paragraph 3 of the review.			
A.-2(iii) (5).—Miscellaneous items—			
O. . . . .	10,000	17,500	17,462
R. . . . .	7,500		
Col. 1.—Additional grant to the Calcutta Corporation to cover the cost of camouflaging the Tallah reservoir which was more than anticipated.			
A 2(iii) (6).—Scheme for Fire Lanes in Bustee Areas			
		5,172	+5,172
Col. 4.—Due to change of classification towards the close of the year.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—2,66,000	—1,83,000	—1,83,000
R. . . . .	83,000		
Col. 1.—Less recovery due to reduction in the gross expenditure under Sub-head A.-2(iii) (1).			
A.-3.—Suspense—			
O. . . . .	1,00,000	—25,000	—2,186
R. . . . .	—1,25,000		
Col. 1.—(i) The Provision for the purchase of G. I. pipes not having been required (Rs. 1,00,000) and (ii) issue of the same from the stock to municipalities (Rs 25,000). Col 4.—Anticipation of the issue of G I. pipes from the stock did not fully materialise due to less demand See also the Annexure.			
<b>B.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
<i>Charged—</i>			
O. . . . .	32,000	39,680	37,702
R. . . . .	7,680		
Col. 1.—Mainly under Sterling Overseas Pay (Rs. 5,640) due to change in personnel and under Allotment of Pay of Officers (Rs. 1,880). See Note 2(c) on page 19.			
<i>Voted—</i>			
O. . . . .	9,120	55,760	59,701
R. . . . .	46,640		
Col. 1.—Mainly under Allotment of Pay of Officers. See Note 2(e) on page 19.			

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>B.—CHARGES IN ENGLAND—<i>conold.</i></b>			
Secretary of State—			
Charged—	Rs.		
R. . . . .	2,160	2,167	—8
Voted—			
R. . . . .	80	86	+6
<b>C.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	69	+69
Voted . . . . .	..	120	+120
For rounding—			
Charged . . . . .	300	..	—300
Voted . . . . .	380	..	—380
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross . . . . .	1,31,240	1,31,240	—1,31,240
R. Deductions . . . . .	—1,31,240	..	+1,31,240
Voted—			
R. Gross . . . . .	62,56,098	..	—62,56,098
R. Deductions . . . . .	—47,01,035	..	+47,01,035
<b>Totals—</b>			
Charged—			
Gross . . . . .	11,02,300	12,91,400	+1,89,100
Deductions . . . . .	—2,80,300	—1,37,460	+1,42,840
Net . . . . .	8,22,000	11,53,940	+3,31,940
Voted—			
Gross . . . . .	22,10,78,600	21,02,94,364	—1,07,84,236
Deductions . . . . .	—3,79,23,600	—3,31,39,456	+47,84,144
Net . . . . .	18,31,55,000	17,71,54,908	—60,00,092

#### REVIEW.

Charged excess was 40·4 per cent. of the authenticated appropriation against a saving of 12·8 per cent. in the previous year and occurred under sub-head A.-1 (b (vii) (1). In the Voted section the savings were 3·3 and 2·4 per cent. of the grant and the final appropriation respectively as compared with 25·8 and 24·2 per cent. in the preceding year.

## REVIEW—contd.

2. There were excesses under the sub-heads A-1 (b) (vii) (2)—Extra Police for dealing with offences relating to Civil Supplies—charged and A-1 (b) (vii) (7)—Anti-boarding Organisation and Village Committees—charged. Necessary provision under the sub-heads was made in the revised estimate for the year and the supplementary grant was obtained on the basis of that revised estimate but in lump under the major head as a whole in anticipation that the charged excesses under the sub-heads would be met by re-appropriation from savings under other heads. The supplementary grant, however, proved ultimately to be inadequate.

3. The final excesses under the sub-heads A-2 (i) (ix)—Civilian War Deaths Organisation and A-2 (iii) (1)—Grant to Calcutta Corporation occurred owing to non-inclusion in the final estimate of the cost of extension of the Mominpur Morgue and the rent of buildings requisitioned for the Calcutta Corporation. This indicates defective control.

4. A loss of Rs. 1,015, being the cost of 145 missing blankets, purchased for A. R. P. purposes, was written off by Government. 22 of these blankets were supplied short from the Civil Defence godown of a District Magistrate where the stock register was not maintained properly and the rest could not be recovered from the persons to whom they had been distributed, due to their desertion and imperfect accounting.

Government conveyed their displeasure to the supervising officers who were responsible for seeing that proper account of Government stores was maintained.

5. A sum of about Rs. 19 lakhs was spent by the Civil Supplies Directorate during the years 1942-43 and 1943-44 on the purchase of furniture, motor vehicles, petrol, stationery and other contingencies. A local inspection of the initial records pertaining to the expenditure on these items of contingencies was taken up but had to be abandoned due to the absence or incompleteness of the stock registers. The Government have been informed that the inspection can be undertaken if and when these registers are built up and completed.

6. A local test-audit of the accounts of the late Regional Controller of Civil Supplies, Bengal, and of the Controller of Rationing, Calcutta, for 1943-44 revealed the following irregularities:—

(1) (a) *Stock Accounts of Ration Godowns.*—The commodities stored in the ration godowns were obtained from the Civil Supplies Department on periodical indents but no continuous record was maintained in the head office showing, for each commodity, the quantity indented, the quantity delivered against each indent and the quantity acknowledged by the godown. Without such an independent central stock register it was not possible to determine whether all the quantities delivered were accounted for in the stock registers of the godowns.

(b) During January and February, 1944, Government took over a number of private godowns together with their stocks totalling 3,54,384 mds. including 40,786 mds. of *dal* and 2,75,492 mds. of rice. There was nothing on record to show that the weight of the stocks was test-checked before they were taken over. The bulk of *dal* was found to be unmarketable and sold at reduced prices. Of the stock of rice, 33,383 mds. were sent to the Botanical Garden dump while 1,93,037 mds. were given to certain mills for re-conditioning. There was no receipt by the official-in-charge of the dump for the rice sent to him while the mills acknowledged 1,199 mds. less, the price of which at the then selling rate comes to Rs. 19,484. The loss sustained by Government in the whole transaction could not be precisely determined for want of necessary data.

(2) (a) *Accounts of Government shops.*—Between 2nd July, 1943 and 29th November, 1943, 110 Government shops, called Experimental Distribution Centres, were opened in Calcutta. These were converted into Government stores from 31st January, 1944, the date of the inauguration of overall rationing. The collection of sale-proceeds in these shops was not always made in full and as a result there was, up to the date of

## REVIEW—contd.

conversion, an unauthorised accumulation with the shop managers of a total sum of Rs. 14,872 which remained uncollected and was not credited to Government.

(b) In respect of commodities distributed to the shops during the period from 2nd July, 1943 to 31st October, 1943, no stock accounts were kept. A stock register was started from the 1st November, 1943, with an opening balance equivalent to what was shown as the closing stocks in the daily returns of the shops for the previous day without physical verification.

The opening balance of stocks on 31st January, 1944, as shown in the weekly returns of shops were found to differ from those shown in the stock ledgers relating to these shops maintained at the head office, the difference in some cases exceeding 150 mds. These variations were not investigated.

(3) *Expenditure from Personal Ledger Account of the Controller of Rationing.*—An aggregate sum of Rs. 1,69,131 was withdrawn from the Personal Ledger Account for payment of salaries of shop personnel but the transactions were not accounted for in a cash book. Of this sum acquittances were wanting for a total sum of Rs. 23,559 disbursed during November and December, 1943 and January, 1944.

(4) (a) *Stock Accounts of Furniture and Equipment.*—The total purchases of furniture and equipments for shops and offices during 1943-44 exceeded Rs. 7.50 lakhs. Numerous cases of omission to account for the articles purchased, in the stock register were noticed. Suppliers' bills were passed for payment without checking with the stock books, although certificates were given on the bills that this was done. Written acknowledgments for the articles distributed to shops and other offices were wanting in numerous cases. Most of the balances struck were incorrect. Figures were generally over-written without proper attestation. No physical verification of the stock in hand was made.

(b) In July, 1943, verbal orders were placed for articles required for equipping 110 shops. In September, 1943, orders were placed for articles of equipment necessary for 410 more shops, and in December, 1943, when 110 shops were functioning further orders were placed for the requirements of another 300 shops. Thus while purchases were made for 820 shops, the number of shops actually opened ultimately by the end of January, 1944, was only 450.

(c) Against a requirement of 300 benches for 300 shops orders were erroneously placed with a contractor for 1,200 benches which were duly supplied. Out of the excess supply of 900 benches, 314 were returned to the supplier and the remaining 586 benches were partly distributed and partly kept as reserve. On a representation by the contractor against the non-acceptance of 314 benches, a sum of Rs. 1,300 previously deducted from his bills on account of his failure to supply *dhamas* (cane baskets) was refunded as compensation.

(d) A higher tender was accepted in respect of a supply for 710 shops of furniture and other articles of equipment, the estimated cost of which was not available but the value paid for the supply to the contractor concerned during 1943-44 amounted to 2.05 lakhs of rupees. The same contractor had been supplying previously to the department similar articles for the same purpose on verbal orders (i.e., without inviting competitive tenders), and in favour of the acceptance of his tender it was contended that the quality, make and specification of his articles were known to the department and that his prices stood very satisfactory comparison with others most of whom quoted low price without mentioning the quality or mentioning inferior quality. An examination of the records produced, however, suggested that the opportunity given to the tenderers proved insufficient in as much

## REVIEW—contd.

as the advertisement calling for the tenders and the list of articles furnished to the intending tenderers did not mention the necessary specifications nor were the tenderers given sufficient time to produce their specification in compliance with a call for the same that was eventually made.

(5) *Non-invitation of tenders.*—The following are some of the cases in which no tenders were invited :—

- (i) 10,975 wooden platforms were supplied by a contractor up to 31st March, 1944, @ Rs. 9/4/- each. The total cost involved exceeded Rs. 96,000.
- (ii) 2,250 lbs. of twine at rates varying from Rs. 37 to Rs. 47/8/- per hundred lbs.
- (iii) 100 leather cash bags @ Rs. 13/8/- each and 1,015 black boards @ Rs. 1-2 each.
- (vi) About Rs. 75,000 worth of furniture and equipments for sub-area offices.
- (v) Purchase of furniture for the head-quarters office at a total cost of Rs. 19,517.

(6) (a) *Stock accounts of gunny bags.*—No accounts were kept centrally in respect of the receipt and issue of the empty gunny bags lying at Government stores. The same class of bags was sold at different rates to two contractors without assigning any reasons.

(b) In January, 1944, over 17,000 bags were sold from Government stores, but 23,500 new bags were purchased for godowns at a cost of nearly Rs. 20,000 at double the rates for sale. The difference between the sale prices of 17,000 used bags and the cost price of the equivalent number of bags comes to about Rs. 10,000.

(7) *Charge reports of shop managers.*—Charge reports were drawn up when shop managers were transferred, suspended, dismissed, discharged or when they went on leave and the stocks in their custody were verified. 540 charge reports were drawn up till December, 1944, of which 190 were disposed of before September, 1945. The total value of shortages in stock on account of handling, storage and other reasons found in these 190 cases was Rs. 1,30,400, *vide* also Audit Comments on the Store Accounts of Government stores and Police shops for 1944-45.

(8) *Defalcations by shop personnel.*—In a register maintained at the head office 60 cases of defalcation of cash and stores were recorded but the value of missing stores was not shown. In 8 cases the loss of cash alone exceeded Rs. 200 each.

## Annexure.

(See sub-head A-3.)

Details of the transactions for the year 1944-45 under "63.—Extraordinary Charges—Charges in India—Suspense" are given below :—

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve stock of G. I. pipes .	2,34,942	7,054	9,240	—2,186	2,32,756

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

*Stock Accounts of Godowns under the Controller of*

Particulars of commodities.	Opening balance on 1-4-44.				Receipts.		
	Quantity.	Rate.	Value.	Period.	Quantity.	Rate.	Value.
	1	2	3	4	5	6	7
	Mds.	Rs.	Rs.		Mds.	Rs.	Rs.
Rice . . .	160,489	16 4 0	26,07,946	{ Apl. '44 to Mar. '45 }	4,065,916	16 4 0	7,58,21,135
Wheat . . .	30,710	11 4 0	3,45,487	{ Apl. to Nov. '44 Dec. to Mar. '45 }	189,478	11 4 0	21,31,027
					100,068	12 8 0	12,50,825
					<u>289,544</u>		<u>33,82,452</u>
Atta . . .	116,389	12 8 0	14,54,862	{ Apr. '44 to Mar. '45 }	972,411	12 8 0	1,21,55,137
Flour . . .	20,432	15 0 0	3,06,480	{ Apl. to Nov. '44 Dec. to Mar. '45 }	351,199	15 0 0	52,67,985
					157,814	13 12 0	21,69,942
					<u>509,013</u>		<u>74,37,927</u>
Sugar . . .	55,833	17 8 0	9,77,077	{ Apl. to Oct. '44 Nov. to Mar. '45 }	761,956	17 8 0	1,33,34,230
					630,460	20 0 0	1,26,09,200
					<u>1,392,416</u>		<u>2,59,43,430</u>
Salt . . .	..	..	..	{ Apl. to Aug. '44 Sep. to Mar. '45 }	46,564	6 14 0	3,20,127
					273,667	7 8 0	20,52,502
					<u>320,231</u>		<u>23,72,629</u>
Basra . . .	1,781	11 4 0	20,036	{ Apr. '44 to Mar. '45 }	56	11 4 0	630
Suji . . .	..	..	..	{ Apl. to Sep. '44 Oct. to Mar. '45 }	27,359	15 0 0	4,10,385
					23,540	20 0 0	4,70,800
					<u>50,899</u>		<u>8,81,185</u>
Dal . . .	39,592	20 0 0	7,91,840	{ Apl. to June '44 July to Mar. '45 }	53	20 0 0	1,060
					31,454	15 0 0	4,71,810
					<u>31,507</u>		<u>4,72,870</u>
Paddy . . .	..	..	..	{ Apr. '44 to Mar. '45 }	739	10 0 0	7,390

CALCUTTA, }  
The 4th December, 1945. }

## Rationing, Calcutta and Industrial Area, for the year 1944-45.

Period.	Deliveries.		Results of stock verification.			Closing stock on 31-3-45.			
	Quantity.	Rate.	Value.	Excess+ Shortage— Quantity.	Rate.	Value.	Quantity.	Rate.	Value.
9	10	11	12	13	14	15	16	17	18
	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.
{ Apr. '44 to Mar. '45 }	4,544,686	16 4	0 7,38,51,147	+174	16 4	0 2,828	281,893	16 4	0 45,80,761
{ Apl. to Nov. '44 Dec. to Mar. '45 }	207,707 98,436	11 4 12 8	0 23,36,703 12,30,450	+39	12 8	0 488	14,150	12 8	0 1,76,875
	306,143		35,67,153	..	..	..	..	..	..
{ Apr. '44 to Mar. '45 }	1,050,389	12 8	0 1,31,29,862	-2	12 8	0 25	38,409	12 8	0 4,80,118
{ Apl. to Nov. '44 Dec. to Mar. '45 }	341,252 180,801	15 0 13 12	0 51,18,780 24,86,013	+30	13 12	0 413	7,422	13 12	0 1,02,058
	522,053		76,04,793						
{ Apl. to Oct. '44 Nov. to Mar. '45 }	759,989 621,211	17 8 20 0	0 1,32,99,807 1,24,24,220	-12	20 0	0 240	67,037	20 0	0 13,40,740
	1,381,200		2,57,24,027						
{ Apl. to Aug. '44 Sept. to Mar. '45 }	40,353 277,551	6 14 7 8	0 2,77,427 20,81,633	-4	7 8	0 30	2,323	7 8	0 17,423
	317,904		23,59,060	..	..	..	..	..	..
{ Apl. '44 to Mar. '45 }	1,837	7 8	0 13,778	..	..	..	..	..	..
{ Apl. to Sep. '44 Oct. to Mar. '45 }	24,853 23,240	15 0 20 0	0 3,72,795 4,64,800	-3	20 0	0 60	2,803	20 0	0 56,060
	48,093		8,37,595						
{ Apl. to June '44 July to Mar. '45 }	18,857 49,526	20 0 15 0	0 3,77,140 7,42,890	+1	15 0	0 15	2,717	15 0	0 40,755
	68,383		11,20,030						
{ Apl. '44 to Mar. '45 }	331	10 0	0 3,310	+1	10 0	0 10	409	10 0	0 4,090

## AUDIT CERTIFICATE.

The store accounts of the Government godowns under the Controller of Rationing, Calcutta and Industrial Area, for the year 1944-1945 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 26th March, 1946.

S. K. DEY,  
Assistant Accounts Officer, Bengal.

## AUDIT COMMENTS.

The closing balances of commodities as shown in the stock account were found to fall short of the actual balances shown in the daily returns of godowns by 27,452 mds., the shortage being due to the exclusion of the following quantities of deteriorated stuffs which were considered unfit for human consumption :—

(i) Rice . . . . .	4,744 Mds.	(ii) Sugar . . . . .	485 Mds.
(iii) Flour . . . . .	186 „	(iv) Atta . . . . .	8,332 „
(v) Wheat . . . . .	895 „	(vi) Bajra . . . . .	4,283 „
(vii) Dal . . . . .	8,527 Mds.		

Item (i).—It is stated that the entire stock of 4,744 mds. together with a further stock of 130 mds. collected after 31st March, 1945, is being disposed of as 'C' grade rice at Rs. 10 a maund excepting 1,273 mds. retained for reconditioning and 92 mds. written off the stock as a loss.

Item (ii).—This is being sold to establishments at reduced rates.

Items (iii) to (vi).—These stocks are still lying in godowns and awaiting disposal. In November, 1945, the stocks of deteriorated *atta*, wheat and *bajra* were examined by the Civil Supplies Department which recommended destruction under proper supervision of the entire stock of *atta* which had by that time swelled from 8,332 mds. to 8,830 mds. As regards wheat the stock of which had risen from 895 mds. to 1,242 mds. the bulk was considered suitable for poultry and recommended for sale if market was available, the rest being destroyed under proper supervision. The stock of *bajra* was recommended for sale as cattle feed. The recommendations of the Civil Supplies Department have not been given effect to so far.

Item (vii).—In October, 1945, the entire stock of deteriorated *dal* which had increased from 8,527 mds. to 8,839 mds. was sold to a private party at a loss the magnitude of which could not be ascertained from the records. At the time of sale 895 mds. was found short due to long storage, the shortage being written off by the Controller pending sanction by Government.

No action has so far been taken for calculating the loss sustained in any of the above cases and for its write-off by the competent authority.

2. The delivery of *dal* shown in the stock account includes 36,563 mds. of unmarketable stuffs sold to private parties at reduced rates. These deteriorated stuffs are stated to have been found in certain godowns owned by the agents of the Civil Supplies Department, which were taken over by the latter with their contents in December, 1943 and January, 1944.

The loss to Government consequent on the sale of bad *dal* is estimated to exceed Rs. 2.75 lakhs although no action has so far been taken for ascertaining the correct amount of loss involved and its write-off by the competent authority. At the time of sale, 465 mds. were found short on weightment and the shortage was written off by the Controller pending sanction by Government.

3. The delivery of *atta* as shown in the stock accounts includes 9,186 mds. of rejected stuff in an advanced stage of decomposition. This was sold to a private party at Rs. 3-5-0 per md. against the selling rate of Rs. 12-8-0 per md. At the time of sale 431 mds. was found short on weightment and the shortage written off by the Controller pending sanction by Government. No action has yet been taken for ascertaining the loss which is estimated to exceed Rs. 84,000 and its write-off by the competent authority.

4. The entire quantity of *bajra*, viz., 1,837 mds. shown under 'Deliveries' was bad stuff which was sold to a private party although 8 mds. were found short on weightment at the time of sale. The rate at which this was sold and how the sale-proceeds were disposed of could not be stated by the Controller.

## Stock Accounts of Government Stores (General) under Controller of Rationing, Calcutta, for the year 1944-45.

Particulars.	Opening balance as on retail rate. 1-4-44.		Value at Receipt. retail rate.		Value at retail rate. 2 and 4).		Value at retail rate.		Sale.		Value at retail rate.		Result of stock verification. Excess + Shortage—.		Value at retail rate. 31-3-45.		Verified balance on 31-3-45.		
	Quantity	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Quantity	Mds.	Quantity	Mds.	Quantity	Mds.
1	2	3	4	5	6	7	8	9	10	11	12	13							
Rice . . .	73,860	12,00,224	1,962,968	3,18,98,230	2,036,828	3,30,98,454	1,897,910	3,08,41,037	—	66,564	—	10,81,665	72,354	11,75,752					
Wheat . . .	10,591	1,19,149	174,832	20,45,779	186,423	21,64,928	178,462	20,77,916	—	992	—	12,400	5,969	74,612					
Atta . . .	57,032	7,12,900	613,438	76,67,975	670,470	83,80,875	641,609	80,20,113	—	3,845	—	48,062	25,016	3,12,700					
White Flour . . .	20,532	3,07,980	278,317	41,74,755	298,849	44,82,735	296,707	44,50,605	—	2,120	—	31,800	22	330					
Wholemeal Flour . . .	..	..	98,446	13,53,633	98,446	13,53,633	85,076	11,69,795	—	1,142	—	15,703	12,228	1,68,135					
Dal . . .	30,473	4,57,095	12,309	2,61,160	42,782	7,18,255	38,941	6,60,640	—	2,494	—	37,410	1,347	20,205					
Sugar . . .	23,472	4,10,761	711,028	1,32,81,254	734,500	1,36,92,015	698,089	1,29,63,795	—	11,815	—	2,36,300	24,598	4,91,920					
Salt . . .	3,199	31,990	175,013	13,04,601	178,212	13,36,591	165,977	12,44,828	—	6,136	—	46,020	6,099	45,743					
Suji . . .	..	..	26,196	4,72,345	26,196	4,72,345	24,903	4,46,445	+	1	+	20	1,294	25,880					
Bejra . . .	5,486	41,146	—3,830*	—28,726	1,656	12,420	151	1,133	—	1,505	—	11,287	..	..					
Paddy . . .	300	3,000	173	1,730	473	4,730	380	3,800	—	81	—	810	13	120					

\*Withdrawn.

CALCUTTA:

B. N. GUPTA,  
Chief Accountant.A. SALAM,  
Chief Auditor.S. BOSE,  
Technical Adviser,  
Audit and Accounts.

The 8th April, 1946.

## AUDIT CERTIFICATE.

The Store accounts of Government Stores (General) 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 explanation given to me subject to the remarks contained in the Audit Comments.

CALCUTTA ;

The 12th April, 1946. }

P. B. DUTT,

*Assistant Accounts Officer, Bengal.*

## AUDIT COMMENTS.

A physical verification of stock of different commodities in various shops as conducted under the supervision of the Technical Adviser, Audit and Accounts, between 21st March, 1945 and 2nd April, 1945 disclosed a net deficit of stock valued at Rs. 15,21,437. As a result of investigation it was found that a sum of Rs. 1,51,329 would have to be written off under sanction of the competent authority as handling loss and Rs. 54,769 would be recoverable either from the respective shop managers or from the Insurance Company. The question of fixation of responsibilities for the balance of deficit, viz., Rs. 13,15,339, is still under investigation.

Out of the recoverable amount, a sum of Rs. 4,098 was realised up to the end of March, 1946 and credited to Government.

*Stock Accounts of Government Employees' Stores (Civil) under the Controller of Rationing, Calcutta, for the year 1944-45.*

Particulars of stores.	Receipts.		Sales.		Loss on account of subsidy allowed.		Profit on account of retail sale.		Result of stock verification. Excess + Shortage —.		Closing balance on 31-3-45.	
	Quantity	Value	Quantity	Value	Value.	Value.	Quantity	Value.	Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9	10	11		
	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Rice . . . . .	35,439	5,31,570	32,194	3,95,808	84,102	..	— 566	8,490	2,678	40,170		
Atta . . . . .	11,328	1,34,520	10,474	1,11,356	13,023	..	— 119	1,413	735	8,728		
White Flour . . . . .	1,100	15,813	1,011	15,306	..	863	— 89	1,280	..	..		
Wholemeal Flour . . . . .	1,213	15,921	934	12,948	..	689	— 123	1,614	156	2,048		
Wheat . . . . .	761	8,894	420	5,262	..	353	— 211	2,466	130	1,519		
Suji . . . . .	857	12,319	741	14,136	..	3,485	— 52	748	64	920		
Sugar . . . . .	5,797	1,10,143	5,335	1,02,849	..	1,484	— 40	760	422	8,018		
Dal . . . . .	9,211	1,38,165	8,508	1,27,620	..	..	— 126	1,890	577	8,655		
Salt . . . . .	1,757	11,640	1,523	10,578	..	489	— 17	113	217	1,438		
Mustard Oil . . . . .	5,464	2,53,393	5,060	1,51,911	82,746	..	— 149	6,910	255	11,826		

CALCUTTA;

B. N. GUPTA,  
Chief Accountant.

A. SALAM,  
Chief Auditor.

S. BOSE,  
Technical Adviser,  
Audit and Accounts.

The 21st March, 1946.

## AUDIT CERTIFICATE.

The store accounts of the Government Employees' Stores, Civil, 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 28th March, 1946. }

S. K. DEY,  
Assistant Accounts Officer, Bengal.

## AUDIT COMMENTS.

The physical verification of stock of different commodities in various stores conducted under the supervision of the Technical Adviser, Audit and Accounts, between 21st March, 1945 and 2nd April, 1945 disclosed a deficit of stock worth Rs. 25,684 out of which a sum of Rs. 2,235 is proposed to be recovered either from the respective shop managers or from the Insurance Company and a sum of Rs. 9,383 is proposed to be written off under the sanction of competent authority. Fixation of responsibility in the remaining cases in which a sum of Rs. 14,066 is involved is awaiting disposal of charge reports against the respective shop managers.

*Stock Accounts of Government Employees' Stores (Police) under the Controller of Rationing, Calcutta, for the year 1944-45.*

Particulars of stores.	Receipts.		Sales.		Loss on account of subsidy allowed.		Profit on retail sale.		Results of stock verification.		Closing balance on 31-3-45.	
	Quantity	Value	Quantity	Value	Value	Value	Value	Value	Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9	10	11		
	Mds.	Ra.	Mds.	Ra.	Ra.	Ra.	Mds.	Ra.	Mds.	Ra.		
Rice . . . . .	21,780	3,26,700	19,365	2,03,324	87,151	..	—	315	4,725	2,100	31,500	
Atta . . . . .	11,841	1,40,612	10,561	1,06,384	19,027	..	—	122	1,449	1,158	13,752	
White Flour . . . . .	240	3,450	204	2,919	13	..	—	23	331	13	187	
Wholemeal Flour . . . . .	327	4,292	250	3,363	..	81	—	2	26	75	984	
Wheat . . . . .	33	386	24	293	..	12	—	9	105	..	..	
Snaji . . . . .	160	2,300	126	2,475	..	664	—	8	86	28	403	
Sugar . . . . .	3,465	65,835	3,062	59,682	..	1,504	—	70	1,330	333	6,327	
Dal . . . . .	7,530	1,12,950	6,764	73,385	28,075	..	—	112	1,680	654	9,810	
Salt . . . . .	1,290	8,480	1,000	6,333	292	..	—	35	232	245	1,623	
Mustard Oil . . . . .	4,104	1,90,323	3,775	82,177	92,893	..	—	108	4,777	226	10,481	
Ghee . . . . .	1,737	2,77,920	1,415	1,13,200	1,13,200	..	—	74	11,980	248	39,680	
Butter . . . . .	20,250 lb.	50,625	18,676 lb.	23,342	23,345	..	—	168 lb.	266	1,472 lb.	3,680	

CALCUTTA,

B. N. GUPTA,  
Chief Accountant.

A. SALAM,  
Chief Auditor.

S. BOSE,  
Technical Adviser,  
Audit and Accounts.

The 21st March, 1946.

## AUDIT CERTIFICATE.

The store accounts of the Government Employees' Stores, Police, 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 28th March, 1946. }

S. K. DEY,  
Assistant Accounts Officer, Bengal.

## AUDIT COMMENTS.

The physical verification of stock of different commodities in various stores conducted under the supervision of the Technical Adviser, Audit and Accounts between 21st March, 1945 and 2nd April, 1945 disclosed a deficit of stock amounting to Rs. 26,839 out of which a sum of Rs. 8,848 was assessed for recovery either from the respective shop managers or from the Insurance Company. Uptill now a sum of Rs. 628 only has been realised from a shop manager and credited to Government and recovery of the balance Rs. 8,220 is awaited. A sum of Rs. 13,221 is proposed to be written off under sanction of competent authority. Fixation of responsibility in the remaining cases in which a sum of Rs. 4,770 is involved is awaiting disposal of charge reports against the respective shop managers.

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 "4.—Taxes on Income other than Corporation Tax".</b>			
<b>COLLECTION OF AGRICULTURAL INCOME-TAX—</b>			
<i>Charged—</i>			
S. . . . .	7,600	7,400	7,223
R. . . . .	—200		
Col. 1.—Supplementary grant to meet charges of administration of the Bengal Agricultural Income-Tax Act, 1944.			
<i>Voted—</i>			
S. . . . .	88,400	78,455	74,563
R. . . . .	—9,945		
Col. 1.—Supplementary grant due to the reason stated above under charged. Saving due to the selected candidates for the administration of Agricultural Income-Tax Act having joined their posts late or not at all.			
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
R. . . . .	200	200	—200
<i>Voted—</i>			
R. . . . .	9,945	9,945	—9,945
<b>Totals—</b>			
<i>Charged</i> . . . . .	7,600	7,223	—377
<i>Voted</i> . . . . .	88,400	74,563	—13,837

*Review.*

The charged savings were 5·0 and 2·4 per cent. respectively of the original and the modified appropriations and voted savings were 15·7 and 5·0 per cent. of the original and the modified grants. This grant has been introduced during the year under report.

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

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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.			
<b>Total . . . . .</b>	<b>4,50,000</b>	<b>4,50,000</b>	<b>..</b>

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

**See also the Audit Report.**

<b>Major Head—" 17—Interest on works for which capital Accounts are kept "</b>			
	Rs.		
<b>A.—IRRIGATION WORKS—</b>			
O. . . . .	8,67,000	} 8,65,000	8,63,849
R. . . . .	—2,000		
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
O. . . . .	8,24,000	} 8,45,000	8,66,552
S. . . . .	19,000		
R. . . . .	2,000		
Col. 4.—See note under D1 (a) Col. 4 of Grant No. 11 (page 60).			
<b>Total . . . . .</b>	<b>17,10,000</b>	<b>17,30,401</b>	<b>+20,401</b>

**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 D1(a) of Grant No. 11 on page 60).

The interest for the year 1944-45 was calculated at the rate of 4 per cent. per annum.

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

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 "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— Rs.</b>			
O. . . . .	63,37,40,000	55,02,82,000	52,24,41,732
S. . . . .	11,40,48,000		
R. . . . .	-19,75,26,000		
Col. 1.—Supplementary grant to provide for purchases of larger quantities of foodgrains not anticipated at the budget stage was not required as the proposed purchases did not materialise. Col. 4.—Same as under Col. 1.			
<b>A. (2).—Advances—</b>			
<i>Charged</i> . . . . .		1,21,000	+1,21,000
Col. 4.—Funds not allotted through misapprehension.			
<b>Voted—</b>			
O. . . . .	1,41,50,000	1,41,50,000	1,32,68,813
S. . . . .	1,00,00,000		
R. . . . .	-1,00,00,000		
Col. 1.—Addition due to the cost of procurement of foodgrains in a district. Reduction due to the charge being transferred to sub head A-(1).			
<b>A. (3).—Suspense—</b>			
(a) Credit . . . . .	-2,20,00,000	-2,29,36,373	-9,36,373
(b) Debit . . . . .	2,20,00,000	1,89,89,362	-30,10,638
Col. 4.—Rationing scheme not extended to all the A. R. P. areas as originally anticipated.			
<b>A. (4).—Deduct—Receipts and recoveries on Capital Account—</b>			
(a) Repayment of advances . . . . .	-81,50,000	-23,85,827	+57,64,173
Col. 4.—Adjustment of advances in connection with the supply of foodstuff to A. R. P. people and Police forces held over for the next year.			
<b>(b) Other receipts—</b>			
O. . . . .	-75,46,12,000	-13,18,89,000	-13,89,66,528
S. . . . .	64,84,46,000		
R. . . . .	-2,07,23,000		
Col. 1.—(i) Supplementary grant indicates less receipts under this head as the sale-proceeds of all foodgrains other than wheat since the inception of the Aman procurement scheme would go under the sub-head A. (4)(c) instead of under this head as was originally contemplated. (ii) Reduction indicates increased sale-proceeds of wheat.			

**Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939—*contd.*** 245

Major Head and Sub-head,  1	Final Grant of Appropriation.  2	Actual Expendi- ture.  3	Excess + Saving—.  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>concl'd.</i></b>				
A. (4).— <i>Deduct</i> —Receipts and recoveries on Capital Account— <i>cont'd.</i>				
(c) Sale-proceeds of rice under the new procurement scheme—				
Rs.				
S. . . . .	-24,43,37,000	} -27,66,02,000	-27,97,94,529	
R. . . . .	-3,22,65,900			-31,92,529
Col. 1.—For supplementary grant see item (i) of the note under A. (4)(b). Reduction to accommodate larger sale-proceeds of foodgrains than anticipated.				
(d) <i>Deduct</i> —Recoveries from other Governments	..	-5,81,528	-5,81,528	
Col. 4.—Recovery from other Governments of loss on sale of subsidised food to their employees could not be anticipated in time.				
A. (5).— <i>Deduct</i> —Capital expenditure financed from ordinary revenue—				
O. . . . .	-5,60,25,000	} -13,99,25,000	-13,62,05,746	
S. . . . .	-8,39,00,000			+37,19,254
Col. 1.—To accommodate loss on account of supply of foodstuff at concession rates during the year 1943-44 (Rs. 5,89,00,000) and increased loss during the year under review (Rs. 2,50,00,000).				
<b>B.—PURCHASE AND DISTRIBUTION OF STANDARD CLOTH—</b>				
B. (1).—Cost price of standard cloth received from the Central Government—				
O. . . . .	13,80,00,000	} 5,72,96,000	5,16,74,848	
S. . . . .	-8,07,04,000			-56,21,152
Cols. 1 and 4.—The scheme for procurement of standard cloth did not operate in full.				
B. (2).—Local freight, loss, etc.—				
O. . . . .	6,90,000	} 44,000	88,932	
S. . . . .	1,69,000			+44,612
R. . . . .	-8,15,000			
Col. 1.—Addition to cover the cost of dyeing and bleaching and the refund to retailers on reduction of prices. Reduction due to expenditure being less than anticipated. Col. 4.—Larger expenditure towards the latter part of the year.				
B. (3).—Departmental handling and storing charges—				
O. . . . .	1,00,000	} ..	..	
S. . . . .	-85,000			
R. . . . .	-15,000			
Col. 1.— <i>Vide</i> the note under B(1). Besides handling agents were employed in certain districts for distribution of cloth instead of the work being done departmentally as anticipated at the budget stage.				

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	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>B.—PURCHASE AND DISTRIBUTION OF STANDARD CLOTH—<i>concl'd.</i></b>			
B. (4).— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
Rs.			
O. . . . .	—13,87,90,000		
S. . . . .	9,37,90,000		
R. . . . .	—42,59,000		
	—4,92,59,000	—5,78,19,525	—95,60,525
Col. 1.—(i) Supplementary grant based on past actuals. (ii) Reduction due to larger sale-proceeds than anticipated. Col. 4.—Same as item (ii) of the note under Col. 1.			
<b>C.—OTHER MISCELLANEOUS SCHEME—</b>			
C. (1).—Cost of purchase—			
<i>Charged—</i>			
S. . . . .	20,000	20,000	38,295 +18,295
Col. 1.—Provision for the supply of foodstuff and other commodities at concession rates in the Chittagong Hill Tracts not anticipated at the budget stage. Col. 4.—Adjustment made on erroneous details readjusted in 1945-46.			
<i>Voted—</i>			
O. . . . .	2,40,41,000		
S. . . . .	5,31,81,000		
R. . . . .	47,97,000		
	8,20,19,000	8,25,55,919	+5,36,919
Col. 1.—Provision for the purchase of salt to build a reserve stock not anticipated at the budget stage (Rs. 5,20,12,000) and larger procurement of sugar (Rs. 59,66,000).			
C. (2).—Advances—			
<i>Charged—</i>			
S. . . . .	45,000	45,000	2,54,500 +2,09,500
Col. 1.—Same as under C.(1)—Charged—Col. 1. Col. 4.—Debitable to Sub-head A. (2)—Charged.			
C. (3).—Suspense—			
(a) Credit—			
<i>Charged—</i>			
S. . . . .	—70,000	—70,000	.. +70,000
Col. 1.—Same as under C. (1)—Charged—Col. 1.			
Col. 4.—Owing to non-exhibition of figures in treasury schedules for 1944-45 the adjustment has been effected in 1945-46.			
(b) Debit—			
<i>Charged—</i>			
S. . . . .	70,000	70,000	3,930 —68,070
Cols. 1 and 4.—Same as under C. (3) (a)—Charged.			

Grant No. 35. — Capital Outlay on Provincial Schemes connected with the War, 1939 — *contd.* 247

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +. Saving—
1	2	3	4
	Rs.	Rs.	Bs.
<b>Major Head "85-A.—Capital Outlay on Provincial Schemes connected with the war, 1939"—<i>contd.</i></b>			
<b>C.—OTHER MISCELLANEOUS SCHEMES—<i>concl'd.</i></b>			
<b>C. (4)—<i>Deduct</i>—Receipts and recoveries on Capital Accounts—</b>			
<b>(a) Repayment of advances—</b>			
<i>Charged—</i>	Rs.		
<i>S.</i> . . . . .	—25,000	—25,000	+25,000
Cols. 1. and 4.—Same as under C (3) (a)—Charged.			
<b>(b) Other receipts—</b>			
<i>O.</i> . . . . .	—2,50,00,000	—6,45,15,000	—6,69,22,910
<i>S.</i> . . . . .	—4,13,57,000		
<i>R.</i> . . . . .	18,42,000		
} —24,07,910			
Col. 1.— <i>Vide</i> note under sub head C.(1)—Voted.—Col. 1. To accommodate larger sale-proceeds of sugar and salt than anticipated.			
<b>C. (5)—<i>Deduct</i>—Capital expenditure financed from ordinary revenue—</b>			
<i>Charged—</i>			
<i>S.</i> . . . . .	—20,000	—20,000	+20,000
Col. 1.—Same as under C(1)—Charged. Col. 4.—The figures of loss not communicated by Government.			
<b>D.—CONSTRUCTION OF BOATS—</b>			
<b>D. (1).—Cost of construction—</b>			
<i>S.</i> . . . . .	2,04,10,000	11,19,000	10,44,160
<i>R.</i> . . . . .	—1,92,91,000		
} —74,840			
Col. 1.—(i) Supplementary grant is due to a scheme for building up a fleet of country boats with a view to facilitate the movement of supplies of all kinds. (ii) Reduction due to less construction of boats than anticipated.			
<b>D. (2).—Advances for timbers supplied to contractors</b>		1,80,389	+1,86,389
Col. 4.—The expenditure could not be anticipated in time.			
<b>D. (3).—ESTABLISHMENT—</b>			
<b>D. (3)(i).—Pay of officers—</b>			
<i>S.</i> . . . . .	21,000	18,000	15,268
<i>R.</i> . . . . .	—3,000		
} —2,732			
Col. 1.—For supplementary grant see item (i) of the note under D.(1). Reduction due to non-entertainment of an officer. Col. 4.—Anticipation of the posting of an officer towards the latter part of the year did not materialise.			

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>D.—CONSTRUCTION OF BOATS—<i>concl'd.</i></b>			
D. (3) (ii).—Pay of establishment—	Rs.		
S. . . . .	27,99,000	1,85,000	1,92,583
R. . . . .	—26,14,000		
			+7,583
Col. 1.—For supplementary grant see item (i) of the note under D.(1). Reduction due to entertainment of less crews owing to less construction of boats.			
D. (3) (iii).—Allowances, honoraria, etc.—			
S. . . . .	41,000	14,000	7,440
R. . . . .	—27,000		
			—6,560
Col. 1.—(i) For supplementary grant see item (i) of the note under D.(1). (ii) Reduction due to late decision about the procedure for drawal of travelling allowance. Col. 4.—Same as item (ii) of the note under Col. 1.			
D. (3) (iv).—Contingencies—			
S. . . . .	14,000	12,500	4,297
R. . . . .	—1,500		
			—8,203
Col. 1.—For supplementary grant see item (i) of the note under D.(1). Reduction due to expenditure being less than anticipated. Col. 4.—Certain charges not having been drawn owing to the late receipt of sanction.			
D. (3) (v).—Works—			
S. . . . .	5,00,000	5,00,000	—5,00,000
Col. 1.—Same as item (i) of the note under D.(1). Col. 4.—The construction of boat depôts not taken up during the year as a result of an informal order of Government.			
Surrenders or withdrawals within grant or appropriation—			
Voted—			
R.—Gross . . . . .	22,54,95,500	22,54,95,500	..
R.—Deductions . . . . .	5,54,05,000	5,54,05,000	..
			—22,54,95,500
			—5,54,05,000
<b>Totals—</b>			
<i>Charged—</i>			
Gross . . . . .		65,000	4,17,725
Deductions . . . . .		—45,000	..
Net . . . . .		20,000	4,17,725
<i>Voted—</i>			
Gross . . . . .	93,11,15,000	66,74,73,370	—26,36,41,630
Deductions . . . . .	—61,49,35,000	—67,66,76,593	—6,17,41,593
Net . . . . .	48,80,36,001*	—92,03,223	—49,72,39,224

\* Against a requirement of 17,18,56,000 rupees in the original budget the Legislature voted a token grant of Rs. 1 which together with the supplementary grant amounted to Rs. 48,80,36,001. .

REVIEW.

The charged excess was mainly contributed by sub-heads A. (2)—charged and C.(2)—charged owing to no provision being made for the special advance of Rs. 3,20,000 sanctioned for the Paddy Purchase Scheme in the Chittagong Hill Tracts. In the Voted section the savings were 101·9 per cent. of the grant as compared with 6·6 per cent. in the previous year and occurred mainly under sub-heads A.(1) and B.(1).

2. The general defects noticed in paragraph 4 of the review under Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939 at pages 219-220 of the Appropriation Accounts for 1943-44 continued to persist during the period under review. The following additional points call for notice.

(i) The general practice followed in the early stages relating to procurement and distribution was to hand over the railway receipts in respect of a consignment to mills and other parties who would clear the commodities from the railway stations. The practice was discontinued from September, 1943 due to congestion in the railway stations and the railway authorities allowed the allottees of the Civil Supply Directorate to clear the commodities on furnishing indemnity bonds. As a result of this change in the procedure the Directorate has not been able to locate the whereabouts of the consignments of large quantities of foodgrains. The parties to whom wheat worth Rs. 145·78 lakhs from the Punjab, Rs. 47·43 lakhs from the United Provinces and Rs. 2·83 lakhs from the Rewa State and millets worth Rs. 20·35 lakhs from the Punjab, U. P. and the Rewa States were delivered, could not be ascertained.

(ii) During the period from the middle of May to the end of December, 1943 the purchase operations of Government were being carried on through a single Government agent, with whom the agreement was that he would make purchases at the most economical prices in the best interests of Government. This condition does not appear to have always been fulfilled. No open tenders for the supply were invited to obtain the benefit of competitive rates. The purchases in many cases were made at rates which were far above the official rates as the instances given in the table below will indicate.

Locality of Purchase.	Approximate date of purchase.	Quantity of rice.	Quality.	Price charged to agent (per md.).		Corresponding Gazette price for rice per md. (approximate).		Difference per md. (approximate).	
				Rs.	As.	Rs.	As.	Rs.	As.
1	2	3	4	5	6	7	8	9	
		Mds.							
Buxar (Bihar)	9-6-43	5,000	Medium	24	12	12	5	12 7	
Darbhanga (Bihar)	14-6-43	400	Coarse	25	0	11	7	13 9	
Jaynagar (Bihar)	29-6-43	542	"	24	12	16	0	8 12	
Darbhanga (Bihar)	17-7-43	819	"	26	0	16	0	10 0	
Arrah (Bihar)	7-9-43	1,489·26/40	"	29	8	17	12	11 4	
Daltonganj (Bihar)	1-10-43	490·4/40	"	20	0	13	5	6 11	
Sambalpur, Orissa	20-5-43	1,500	"	17	0	7	4	9 12	
"	20-5-43	3,000	Medium	16	2	8	0	8 2	
"	12-6-43	500	Coarse	27	8	13	5	14 3	
Kharia Road "	17-6-43	2,500	"	27	4	13	5	13 15	
"	22-7-43	1,000	Medium	28	8	16	0	12 8	
Sambalpur "	2-11-43	1,93 5·33/40	Coarse	20	0	8	14	11 2	

N. B.—(For the purpose of the comparison "common rice" and "standard coarse" mentioned in the Bihar Gazette have been respectively assumed as "medium" and "coarse" rice advised by the agent. Similarly "average" and "cheapest" rice in the Orissa Gazette have been taken respectively as "medium" and "coarse" rice advised by the agent.)

Government stated that an enquiry was being made to ascertain the extent to which the Gazette prices in the supplying provinces corresponded with the actual market prices ruling in the localities concerned during that period.

(iii) Large consignments booked through the help of Government from places in Bihar and Orissa were placed against purchase intimation memos marked "Bengal" and the prices charged for them by the agent were often the prices prevailing in Calcutta at the time, which were much higher than the then official rates of the province, even after allowing for railway freight and handling charges. The agent stated that in respect of these purchases, rice indented by the sellers was being offered to him in Calcutta at the Calcutta rates and that the fact that the goods had been coming from outside Bengal came to his notice when the railway receipts were handed over to him. The agent, however, did not take any action against the seller when the above fact came to his notice.

(iv) A commission of 1 per cent. of price of *dal* amounting to Rs. 29,710 was paid by the agent to his sub-agents and charged to Government. In the absence of a stipulation in the agreement to this effect the payment of the commission was objected to in audit.

(v) The agent charged brokerage of Rs. 70,022 at the rate of 1 anna per md. of stock purchased from some sellers and as the agent was remunerated by commission the claim for the brokerage was held by audit to be inadmissible.

(vi) 76,788 mds. of rice were supplied to a mining association, one of the terms of the sale being that the price would be based on Bengal Government's average buying price. The total cost incurred by Government amounted to Rs. 17,06,148 including the value of rice, cost of gunnies and railway freight. Against this only a sum of Rs. 14,88,297 was claimed from the Association at a flat rate of Rs. 19 per md. At the instance of audit this flat rate was reviewed afterwards and a further claim of Rs. 2,26,845 was preferred against the association. The case was however compromised on receipt of Rs. 1,13,000 from the Association. The total loss sustained by Government in this transaction amounted to Rs. 1,13,845. There were two other similar cases in which Government sustained a total loss amounting to Rs. 4,500.

(vii) During the period from April, 1943 to December, 1943 gunny bags in respect of issue of rice to controlled shops and approved markets were sold at the uniform rate of  $-\frac{6}{16}$  per bag against the actual price which was slightly above  $-\frac{11}{3}$  per bag. This resulted in a loss of about Rs. 1.30 lakhs.

(viii) Under the cash credit system which came into force from January, 1944 advance payments in full are made to the chief agent against purchases intimated to Government before actual deliveries are taken by him from the dealers, subject to the condition that if in any case he fails to obtain the delivery within one month, the amount of the advance should be refunded to Government. This condition was not fulfilled in many cases, and the agents retained advances of large amounts for a considerably long period, in some cases for more than six months, before the money was refunded to Government. In one case the monthly balance of advances accumulated up to Rs. 2 crores and the total monthly balances of all the chief agents rose up to Rs. 3 crores. Thus, apart from the fact that premature advances had been made, Government incurred a loss in the shape of interest charges on these balances.

(ix) A certain firm acted in the dual role of a seller and a representative to the sole agent and was paid a sum of Rs. 1,05,937 on account of *Aratdari* charges for certain purchases made. Out of this Rs. 58,254 pertained to the period for which he acted as a seller and the balance of Rs. 47,683 to that when he worked as a representative of the agent. No other firms which had worked in similar capacity claimed and were paid such extra charges. At least the payment of the latter amount was irregular as this should be covered by the agent's commission.

(x) In several cases large amounts were paid as wharfage and demurrage charges much in excess of the actual railway freights.

(xi) Large quantities of rice, paddy, dal, wheat and wheat products were removed to the Botanical Garden from various reception centres and other places. As no stock accounts of the goods so removed were maintained, it was not possible for audit to determine the quantity actually transferred and that disposed of therefrom or the extent of loss sustained by Government on that account.

(xii) Physical verification of stocks was seldom undertaken as pointed out in the previous year. The stock verification of wheat at one place alone revealed a loss of about Rs. 1·92 lakhs.

(xiii) The purchases of the agent at Lahore included consignments of *Toria* and *Mosoor dal*. The railway receipt register produced to audit contained no entries in respect of *toria* worth about Rs. 8·05 lakhs, *Mosoor dal* worth about Rs. 1·06 lakhs.

(xiv) In respect of consignments of wheat the shortages reported by the mills and clearing agents varied between 3% and 36%. The value of shortages in consignments cleared during January to March, 1944 worked upto Rs. 4·15 lakhs.

(xv) Heavy shortages also occurred in respect of overseas supplies of wheat, wheat products and barley received by mills and clearing agents. In one case there was a short receipt of 7,532 bags of wheat and 1,851 bags of barley. In another case 22,343 bags of wheat weighing about 59,765 mds. were found short. One clearing agent reported delivery of 49,738 bags of barley weighing about 133,926 mds. but the receipt acknowledged receipt of 44,639 bags weighing about 122,554 mds. only leaving a discrepancy of 5,099 bags weighing about 11,372 mds. For arrivals of shipments up to 31st December, 1943, a shortage of 31,412 mds. was reported. In respect of arrivals between January, 1944 and March, 1944 the clearance report of the agents showed a net shortage of 7,701 mds. out of 142,642 mds. the percentage of shortage working up to 5·4%. Shortages out of proportion also occurred in stocks transferred from Agent's godowns to local flour mills. In one case it rose to 4%.

(xvi) Out of the total debit of Rs. 4,66,65,299 raised by the Controller of Food Accounts, New Delhi, against the Bengal Government on account of wheat and wheat products, debit advices totalling Rs. 14,37,145 were not recorded in the railway receipt register, while those for Rs. 45,69,688 were not available to audit. Similarly in respect of debits raised by the U. P. Government consignments worth Rs. 8,36,408 could not be traced in the railway receipt register.

(xvii) The millers, who purchased wheat at prices fixed by the Bengal Government, were required to extract the products in prescribed proportions and to sell them at prices fixed by Government after allowing milling differentials varying from Rs. 2-4 to Rs. 3-8 in the case of *atta* and from Rs. 3-8 to Rs. 5-4 in the case of flour, during the period January to September, 1943. The margin was thereafter brought down to Rs. 1-4 in the case of *atta* and raised to Rs. 5-4 in the case of flour.

It was noticed that the Punjab Government had fixed, by an Ordinance, the difference between the sale prices of wheat and wholemeal *atta* at annas -12/- per md. and for other *atta* at annas -8/- per md. while the differential in respect of wheat and wheat products coming from Rewa State and from Australia was Re. 1/- only per md. The differentials allowed upto September, 1943 were, thus, unaccountably excessive and strikingly out of proportion to probable costs to the mills, and if the Punjab differentials be taken as standard, the transactions resulted in large excess profits to the milling interests, which on a rough calculation amounted to about Rs. 22 lakhs up to 31st August, 1943 only.

(xviii) 26,092 mds. of barley grain were milled into *atta* and almost the entire quantity was despatched to districts and Sub-divisions, where they had extremely poor reception. Consequently the *atta* was either sold at a very low rate or destroyed.

This resulted in a loss the amount of which could not be ascertained in audit for want of details. Similar loss was found to have occurred in respect of the disposal of barley-atta obtained from 81,216 mds. of barley through an association.

(xix) The outturn of rice from paddy owned by Government fell short of the average rates of yield in many cases. In some districts the outturn ranging from 57% to 61% against the normal outturn of 65% was accepted by local authorities as normal.

(xx) In a sub-division of a district, out of 4,145 mds. 20 srs. of rice purchased from local dealers at a cost exceeding Rs. 81 thousand, a little over 1,000 mds. were taken to a Government godown and the rest was allowed to remain with the sellers. Subsequently, however, the entire stock was sold to the original sellers at the current market rate resulting in financial loss to Government to the extent of Rs. 35 thousand.

(xxi) The net loss occurring during transit against total purchase of 429,140 mds. of sugar from the factories on Government account during the period from April, 1944 to June, 1944 was 3,679 mds. Calculated at the average rate of procurement the amount of the loss comes to Rs. 59,087. The above loss does not include 1,670 mds. for which shortage certificates were received and claims preferred, nor 198 mds. missing with a lorry.

The total amount of demurrage paid during the period from April to June, 1944 on sugar consignments was Rs. 6,678.

(xxii) A salt supply agency was appointed as handling agents from about the end of the year 1943-44. Neither an agreement was executed with the agency nor were any directions issued to them for keeping proper account and submitting necessary returns to the Directorate. The agency, therefore, submitted no account or returns to the Directorate for Government stocks handled by them.

(xxiii) The accounts of standard cloth were incomplete and unsatisfactory. No stock accounts showing receipt and issue and balance of stock were maintained.

About 2,777,055 yds. of cloth for which a debit of Rs. 12,28,114 was raised by the Controller of Supply Accounts, Bombay, remained unacknowledged.

An examination of the despatch returns of the handling agents at Calcutta revealed that 13,889,627 yds. of cloth of which the *ex-mill* value accounted for a sum of Rs. 59,76,763 had been consigned to mofussil centres but not acknowledged.

3 (a) In central audit it has not been possible to pass finally all the charges incurred in connection with the State Trading Schemes and the amounts noted below had to be kept under objection for want of particulars and other relevant information :—

In thousands of rupees.

Opening balance on 1-4-44.	Amount placed under objection during the year.	Total.	Amount finally admitted during the year.	Balance outstanding at the end of the year.
1	2	3	4	5
<b>CASH PAYMENTS.</b>				
3,87,65	56,69,25	60,56,90	14,95,85	45,61,05*
				(* Rs. 3,86,56 relates to 1943-44 and the balance to 1944-45.)
<b>BOOK DEBITS.</b>				
12,02,72	9,51,06	21,54,38	33,18	21,21,20*
				(*Rs. 11,69,55 on account of 1943-44 and the balance on account of 1944-45.)

(b) Receipts relating to the schemes are adjusted in the accounts on the basis of figures exhibited in the relevant receipt schedules by the different treasury officers. But the receipt schedules of the Dacca Treasury from the very inception of the scheme i.e. from 1st January, 1944 to the end of the year under review have not been received in proper form. As a result, receipts to the extent of about Rs. 2,62,83,900 have been kept under Suspension and remain out of account.

(c) (i) In course of audit of transactions relating to the *Aus* Purchase Scheme, it came to light that rice and paddy had been purchased by an Agent appointed by Government in this behalf at rates higher than the local market rates prevailing on the dates of purchase in contravention of the then existing arrangement made between Government and the purchasing agents under which the latter were required to make purchases either at the local market rates or at the ceiling rates fixed by Government whichever were lower. In consequence, the agent was overpaid Rs. 64,408. The matter having been brought to the notice of Government, orders have been issued directing recovery of the amount from the agent concerned. The recovery of the amount is awaited.

(ii) A case of loss of sub-vouchers for Rs. 1,17,424 pertaining to expenditure incurred in a district during the month of September, 1944 in connection with the purchase operations, came to notice. The drawing officer forwarded the detailed bills with the sub vouchers to the countersigning officer through a peon of the local inspector with a covering letter dated the 8th November, 1944. After a lapse of over three months it transpired that the documents had not reached the addressee, but the back pages thereof were being used by the Inspector concerned for his official use. Government discharged the peon from service and warned the drawing officer for the carelessness in not calling for an acknowledgment of receipt of the documents from the countersigning officer. The local inspector was re-instated in service after a period of suspension. Most of the vouchers have been reported to have been recovered in original and the rest re-constructed.

(d) Losses—(i)—A loss of Rs. 68,036 being the value of 942 maunds 26 seers of rice @ Rs. 23-4- per maund (approximately) and of 3,755 maunds 9 seers of paddy @ Rs. 12-4-6 per maund (approximately) caused by shortage during storage with an *aus* purchasing agent was written off by Government. In sanctioning the write-off, it was stated by Government that the loss did not disclose any defect in the system or any serious negligence on the part of any individual Government servant or servants.

(ii) A sum of Rs. 64,291, being the value of 4,001 maunds 7 seers 11 ch. of sugar lost in transit while the commodity was being transported by the clearing agent in Calcutta was written off by Government.

4. Out of 143 grainshops opened for the supply of foodstuffs to Government servants at concessional rates, 17 have not rendered any accounts to audit since the inception of the scheme in March, 1943 and 39 stopped submission of accounts after rendering a few monthly accounts in 1943-44. These 56 grainshops received from Government advances aggregating about Rs. 85 lakhs to the end of March, 1945. The non-submission of the accounts by them renders it impossible for audit to determine whether these advances were properly utilised.

The delay in the submission of accounts has been brought to the notice of Government.

*Running Account of Capital Outlay on Schemes connected with the War, 1939 for 1944-45.*

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). Net Expenditure (+) Excess Recoveries (—).	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8							
A. Grain Purchase Schemes . . .	38,91,62,642	53,18,24,534	92,09,97,176	14,05,01,972	55,19,34,158	69,24,36,130	+22,85,51,046							
B. Purchase and Distribution of Standard Cloth.	3,48,91,616	5,17,63,780	8,66,55,396	1,12,29,576	5,78,19,525	6,90,49,101	+1,76,06,295							
C. Other Miscellaneous Schemes . . .	71,11,937	8,28,52,644	8,99,64,591	12,41,215	6,69,22,910	6,81,64,125	+2,18,00,456							
D. Construction of Boats . . .	..	14,50,137	14,50,137	..	..	..	+14,50,137							
Total . . .	43,11,66,195	66,78,91,095	1,09,90,57,290	15,59,72,763	67,66,76,593	82,96,49,356	+26,94,07,934							

*Summarised Personal Ledger Account for the year 1944-45.*

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
Grain Purchase Schemes.	1. Food Grains Purchasing Officer, Bengal.	Rs. 3,59,05,591	Rs. 1,01,31,396	Rs. 4,60,86,937	Rs. 89,80,499	Rs. 3,71,06,468
	2. Controller of wheat and wheat products.	86,23,392	..	86,23,392	..	86,23,392
	3. A. R. P. Controller, 24 Parganas.	—2,02,386	4,79,689	2,77,303	4,22,748	—1,45,445 (c)
	4. A. R. P. Controller, Howrah.	—7,02,747	10,63,424	9,60,677	27,86,087	—18,25,410 (c)
	5. A. R. P. Controller, Hooghly.	—4,58,902	8,93,365	4,34,463	8,68,336	—4,33,873 (c)
	6. A. R. P. Controller, Feni.	—798	..	—798	..	—798 (c)
	7. A. R. P. Controller, Chittagong.	—3,47,608	1,64,778	—1,82,830	1,62,235	—3,45,065 (c)
	8. A. R. P. Controller, Comilla.	22,201	1,72,221	1,94,422	1,85,653	8,769
	9. A. R. P. Controller, Saidpur.	4,925	26,746	31,671	30,696	975
	10. A. R. P. Controller, Raniganj.	7,868	1,48,836	1,56,704	1,56,298	406
	11. A. R. P. Controller, Dacca.	1,50,176	3,00,989	1,60,165	4,35,554	24,611
	12. A. R. P. Controller, Narayanganj.	..	1,49,783	1,49,783	1,24,682	25,101
	13. Special Officer, Publicity and Civil Defence and Officer-in-charge Post Raid Information Service.	6,796	51,884	58,680	58,546	134
	14. Superintendent of Police, Bakarganj.	—35,229	3,81,918	3,46,689	3,34,415	12,274
	15. Superintendent of Police, Bankura.	—7,481	2,05,827	1,98,346	1,74,751	23,595
	16. Superintendent of Police, Birbhum.	5,375	1,03,321	1,08,696	1,00,017	8,679
	17. Superintendent of Police, Bogra.	15	94,336	94,351	1,08,607	—14,256 (c)
	18. Superintendent of Police, Burdwan.	—1,01,552	1,78,866	77,314	1,75,330	—95,016 (c)
	19. Superintendent of Police, Chittagong.	28,187	2,92,985	3,21,172	3,47,412	—26,240 (c)

*Summarised Personal Ledger Account for the year 1944-45—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	With-drawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes— <i>contd.</i>						
	20. Superintendent of Police, Dacca.	—46,995	8,50,466	8,03,471	7,28,203	75,268
	21. Superintendent of Police, Darjeeling.	—23,109	1,86,774	1,03,665	1,69,154	—5,489 (c)
	22. Superintendent of Police, Dinajpur.	3,202	1,65,837	1,69,039	1,69,298	—259 (c)
	23. Superintendent of Police, Faridpur.	—34,025	2,15,365	1,81,340	2,18,881	—37,541 (c)
	24. Superintendent of Police, Hooghly.	45,110	3,97,402	4,42,512	3,20,453	1,13,059
	25. Superintendent of Police, Howrah.	1,34,678	4,80,481	6,15,159	5,00,149	1,15,010
	26. Superintendent of Police, Jalpaiguri.	—7,100	1,56,055	1,48,955	1,48,195	760
	27. Superintendent of Police, Jessore.	—5,230	2,23,544	2,18,314	2,21,458	—3,144 (c)
	28. Superintendent of Police, Khulna.	—41,783	2,87,235	2,45,452	2,63,046	—17,594 (c)
	29. Superintendent of Police, Malda.	20,429	1,13,542	1,33,971	1,00,621	33,350
	30. Superintendent of Police, Midnapur.	5,220	3,74,232	3,79,452	3,08,964	70,488
	31. Superintendent of Police, Murshidabad.	—10,619	2,60,796	2,50,177	2,59,404	—9,227 (c)
	32. Superintendent of Police, Mymensingh.	—27,097	6,54,584	6,27,487	5,67,434	60,053
	33. Superintendent of Police, Nadia.	—36,420	3,30,420	2,94,000	3,29,923	—35,923 (c)
	34. Superintendent of Police, Noakhali.	2,662	1,80,852	1,83,514	1,91,323	—7,809 (c)
	35. Superintendent of Police, Pabna.	—22,223	2,05,440	1,83,217	1,80,647	2,570
	36. Superintendent of Police, Rajshahi.	—42,737	2,38,700	1,95,963	2,32,103	—36,140 (c)
	37. Principal, Police Training College, Sardah.	—9,351	2,58,278	2,48,927	1,74,634	74,293
	38. Superintendent of Police, Rangpur.	—3,268	3,67,000	3,63,732	3,51,772	11,960
	39. Superintendent of Police, Tipperah.	—83,923	3,29,314	2,45,391	2,99,016	—58,627 (c)

Summarised Personal Ledger Account for the year 1944-45—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.
40. Superintendent of Police, 24 Parganas.		—1,08,200	7,55,943	6,47,748	6,90,008	—42,260 (c)
41. Superintendent of Police, Bengal and Assam Railway.		12,091	86,049	99,140	44,480	54,660
42. Deputy Commissioner of Civic Services and Police.		6,526	1,70,383	1,76,909	1,31,525	45,384
43. Deputy Inspector General, C. I. D.		93,937	5,15,135	6,09,072	5,17,031	92,041
44. Commissioner of Police, Calcutta A/c I.		6,424	36,096	42,520	39,322	3,198
45. Commissioner of Police, Calcutta A/c II.		98,093	1,55,805	2,53,898	2,41,299	12,599
46. Commissioner of Police, Calcutta A/c III.		—2,14,095	5,98,601	3,52,506	6,44,414	—2,91,908 (c)
47. Commissioner of Police, Calcutta A/c IV.		2,933	38,790	41,723	41,264	459
48. District Magistrate, Bakarganj.		3,812	6,53,591	6,59,403	6,05,315	54,088
49. S. D. O., Perojpur.		32,277	69,772	1,02,049	76,900	25,149
50. S. D. O., Patuakhali.		576	95,182	95,758	82,224	13,534
51. S. D. O., Bhola.		1,107	1,74,561	1,75,668	1,61,679	13,989
52. District Magistrate, Bankura.		2,859	2,55,065	2,57,924	2,44,274	13,650
53. S. D. O., Vishnupur.		18,723	80,333	99,056	95,859	197
54. District Magistrate, Birbhum.		..	2,56,483	2,56,483	2,35,760	20,723
55. S. D. O., Rampuhat.		..	61,574	61,574	56,302	5,272
56. District Magistrate, Bogra.		11,267	1,98,946	2,10,213	2,09,631	582
57. District Magistrate, Burdwan.		95,562	6,74,902	7,70,464	7,02,989	67,475
58. S. D. O., Kalna.		13,077	40,614	53,691	46,076	7,615
59. S. D. O., Katwa.		26,660	51,461	78,121	74,635	3,486
60. S. D. O., Asansol.		6,566	3,40,892	3,47,458	3,16,364	31,094

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

*Summarised Personal Ledger Account for the year 1944-45.—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— contd.						
61	District Magistrate, Chittagong	2,43,845	9,08,435	11,52,280	11,40,526	2,754
62.	Government Grain Shop, Chittagong Hill Tracts	2,064	68,116	70,210	60,784	3,126
63	Government Grain Shop, Sadar, Dacca	1,06,660	9,33,185	9,39,845	8,55,842	84,003
64	Government Grain Shop, . . . . .	..	25,000	25,000	..	25,000
65.	Government Grain Shop, Ramna, Dacca.	79,778	5,98,206	6,77,984	5,76,926	1,01,058
66.	Government Grain Shop, Sitalkya	.	30,000	30,000	..	30,000
67	S. D. O., Munshaganj	8,618	2,31,266	2,39,884	2,30,640	9,244
68	S. D. O., Manikganj	21,501	97,705	1,19,009	1,13,568	5,441
69	S. D. O., Narayanganj	37,016	3,21,166	3,68,212	3,27,395	40,817
70.	Director of Agriculture, Dacca Firm, Dacca.	5,072	23,811	28,883	23,268	5,615
71.	S. D. O., Sonakandi .	25,895	99,370	1,25,265	86,800	38,465
72.	Deputy Commissioner, Darjeeling	24,715	2,62,167	2,86,882	2,19,805	67,077
73	Manager, Cinchona Plantation.	55,566	11,27,279	11,82,845	10,91,087	91,758
74	S. D. O., Silguri .	10,333	82,222	92,555	87,958	4,597
75.	S. D. O., Kurseong .	7,332	79,903	87,235	63,170	24,065
76.	S. D. O., Kalimpong .	9,743	1,63,927	1,93,670	1,74,167	19,503
77.	District Magistrate, Dinajpur.	83,702	3,23,848	4,07,550	3,64,231	43,319
78	S. D. O., Thakurgaon	1,723	50,285	52,008	56,980	—4,972
79.	S. D. O., Balurghat .	16,161	20,005	36,700	33,079	(d) 3,687
80.	District Magistrate, Faridpur.	9,007	3,32,032	3,47,039	3,30,210	16,829
81.	S. D. O., Madaripur	4,545	2,39,245	2,43,790	2,28,974	14,816
82.	S. D. O., Goalundo .	3,019	2,55,586	2,58,605	2,55,146	3,459
83.	S. D. O., Gopalganj .	3,319	77,136	80,455	77,705	2,750
84.	District Magistrate, Howrah.	23,455	3,18,800	3,42,255	3,32,069	10,186

*Summarised Personal Ledger Account for the year 1944-45— 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
Grain Purchase Schemes— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.
	85. Curator, Royal Botanic Garden.	6,301	38,304	44,605	37,509	7,096
	86. District Magistrate, Hooghly.	15,532	3,06,416	3,21,948	3,03,687	18,261
	87. S. D. O., Serampur .	8,046	1,68,939	1,76,985	1,75,416	1,569
	88. S. D. O., Arambagh .	7,325	84,888	92,213	69,762	22,451
	89. Deputy Commissioner, Jalpaiguri.	37,046	3,72,338	4,09,384	3,02,205	47,089
	90. Government Grain Shop, Alipur Duars.	54,220	74,127	1,28,347	1,13,700	14,647
	91. District Magistrate, Jessore.	28,507	3,96,897	4,25,404	4,12,609	12,795
	92. S. D. O., Magura .	16,322	5,802	22,124	7,020	14,504
	93. S. D. O., Narail .	5,482	8,142	13,624	8,421	5,203
	94. S. D. O., Jhemdah .	1,189	7,438	8,627	3,560	5,067
	95. S. D. O., Bongaon .	8,454	5,500	13,953	13,493	470
	96. District Magistrate, Khulna.	8,893	4,33,157	4,42,050	4,10,964	31,086
	97. S. D. O., Bagerhat .	32	1,28,096	1,28,128	1,28,012	116
	98. S. D. O., Satkhira .	19,147	1,05,082	1,24,229	96,477	27,752
	99. District Magistrate, Malda.	2,297	1,60,153	1,68,450	1,59,958	8,492
	100. District Magistrate, Midnapur.	1,86,398	11,43,066	13,29,464	12,42,748	86,716
	101. District Magistrate, Murshidabad.	10,416	2,77,482	2,87,898	2,76,925	10,973
	102. S. D. O., Kandi .	1,950	80,205	82,155	80,400	1,755
	103. S. D. O., Lalbagh .	2,112	97,250	99,362	96,491	2,871
	104. S. D. O., Jangipur .	839	47,048	47,887	45,701	2,186
	105. District Magistrate, Mymensing.	80,935	12,46,411	13,27,346	12,55,037	72,309
	106. District Magistrate, Nadia.	3,417	2,77,448	2,80,865	2,54,421	26,444
	107. S. D. O., Ranaghat .	1,792	1,76,213	1,78,005	1,62,418	15,587
	108. S. D. O., Chuadanga	2,480	97,269	99,749	87,349	12,400
	109. S. D. O., Kusthia .	761	1,31,287	1,32,048	1,23,060	8,988
	110. S. D. O., Meherpur .	4,898	43,781	48,679	46,513	2,166
	111. District Magistrate, Noakhali.	52,025	7,09,855	7,61,880	7,18,259	43,621
	112. S. D. O., Feni .	27,541	3,07,451	3,34,992	3,12,308	22,684
	113. Sub-Deputy Magistrate, Sandwip.	33,582	1,23,205	1,56,787	1,40,493	16,294
	114. Munaf Magistrate, Hatiya.	500	16,000	16,500	11,472	5,028

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

*Summarised Personal Ledger Account for the year 1944-45—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—contd.						
	115. Government Grain Shop, Lakshmipur.	..	1,01,486	1,01,486	85,625	15,861
	116. District Magistrate, Pabna.	26,801	3,25,888	3,52,680	3,43,563	9,126
	117. S. D. O., Serajganj .	6,966	2,06,692	2,13,658	1,65,485	48,173
	118. District Magistrate, Rajshahi.	24,009	2,20,766	2,53,775	2,31,619	22,156
	119. S. D. O., Natore .	20,490	53,576	74,066	61,237	12,829
	120. S. D. O., Naogaon .	12,392	54,966	67,358	67,411	—53 (d)
	121. District Magistrate, Rangpur.	1,22,186	2,25,651	3,47,837	3,18,332	29,505
	122. S. D. O., Gaibandha .	4,521	88,734	93,255	90,106	3,149
	123. S. D. O., Kurigram .	28,947	1,09,484	38,431	1,46,640	—8,209 (d)
	124. S. D. O., Nilphamari	10,851	40,912	51,763	50,842	921
	125. District Magistrate, Tipperah.	39,941	2,22,379	2,62,320	2,46,018	16,302
	126. S. D. O., Chandpur .	85,410	4,82,787	5,68,197	5,56,036	12,161
	127. S. D. O., Brahmanbaria.	5,405	3,78,514	3,83,919	3,64,578	19,341
	128. S. D. O., Laksham .	84	1,56,846	1,56,930	1,46,253	10,677
	129. S. D. O., Chandina .	5,474	1,35,070	1,40,544	1,16,321	24,223
	130. District Magistrate, 24-Parganas.	31,008	93,574	1,24,582	1,05,810	18,772
	131. Superintendent, Government Printing, Calcutta.	18,381	2,09,674	2,28,055	2,10,100	17,955
	132. District Judge, 24-Parganas.	35,434	43,917	79,351	47,408	31,948
	133. S. D. O., Barasat .	6,418	90,159	96,577	91,910	4,667
	134. S. D. O., Basirhat .	1,063	1,30,794	1,31,857	1,18,982	12,875
	135. S. D. O., Diamond Harbour.	35,365	1,29,696	1,65,061	1,35,345	29,716
	136. S. D. O., Barrackpur.	19,203	2,83,063	3,02,266	2,53,745	48,521
	137. Registrar, High Court, Original Side, Calcutta.	18,224	1,21,815	1,40,039	1,40,039	..
	138. Food Executive Officer, Bhowanipur.	13,156	4,164	17,320	3,417	13,903
	139. Additional Deputy Director of Civil Supplies, Bengal.	50,080	6,02,795	6,52,875	5,42,464	1,10,471
	140. Deputy Registrar, Small Cause Court, Calcutta II.	31,617	68,273	99,890	95,877	4,013

Summarised Personal Ledger Account for the year 1944-45—concl'd.

Name of Scheme.	Name of Officer.	Opening Balance.	Deposits during the year.	Total Receipts.	With-drawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes—concl'd.						
	141. Principal, Presidency College, Calcutta II.	38,683	55,786	94,469	94,469	..
	142. Executive Engineer, City Division.	11,781	19,786	31,567	26,092	5,475
	143. Deputy Commissioner, Chittagong Hill Tracts.	13,607	6,30,227	6,43,834	2,39,311	4,04,523
	144. District Supply Officer, Chittagong Hill Tracts.	5,886	..	5,886	..	5,886
			(a)		(b)	
	Total	4,49,33,340	4,00,60,725	9,09,94,065	4,54,63,380	4,55,40,735

(a) and (b) The corresponding books of figures are Rs. 2,29,36,373 and Rs. 1,89,93,202. The discrepancies are under settlements. (c) Receipts and expenditure in connection with the purchase and sale of foodstuffs at concession rates to Government servants prior to the opening of the P. L. Accounts were subsequently incorporated in these accounts but the losses occurring therefrom were left unadjusted resulting in the debit balances. (d) Due to erroneous adjustments made in the Treasury accounts by Treasury Officers.

AUDIT CERTIFICATE.

All the Personal Ledger Accounts, except those at items 20, 24, 30, 37, 38, 43, 64, 66, 70, 71, 73, 85, 87, 88, 90, 100, 102 to 104, 108, 113 to 115, 119, 120, 123, 128 and 138 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,  
27th May, 1946.

A. K. CHAKRAVARTY,  
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 Grainshops:—

- (1) Account records of cash were not kept in a satisfactory and complete form.
- (2) Stock accounts of cash memos. and ration cards were not maintained.
- (3) Sale proceeds of foodstuffs were not promptly remitted to the treasury.
- (4) Stocks were not physically verified at regular intervals.
- (5) No stock account was maintained for the empty containers.
- (6) Foodstuffs were sometimes sold to the employees at prices lower than those fixed by Government.
- (7) No tenders were invited for the purchase of foodstuffs costing Rs. 500 or more.
- (8) Security Deposits were not taken in a large number of cases.

## Grant No. 36.—Interest-free Advances.

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>			
<b>A. 1. Civil Advances—</b>			
	Rs.		
O. . . . .	8,80,000	21,10,000	16,66,918
S. . . . .	12,30,000		
			—4,43,082
<p>Col. 1.—Mainly due to the post-budget sanction of special advances to the Controller of Rationing (Rs. 8 lakhs) and the A. R. P. Controller (Rs. 6 lakhs), partly set-off by smaller demands for advances to Government servants on transfer (Rs. 2 lakhs). Col. 4.—Mainly due to the unutilised provision for advances to the Controller of Rationing (Rs. 8 lakhs), partly neutralised by unanticipated advances to the Agricultural Development Commissioner (Rs. 2,55,000), advances for the purchase of stores, etc. for Famine Relief Emergency Hospitals (Rs. 40,000) and advances to Relief Control Officer (Rs. 50,000) pending adjustment on submission of detailed bills.</p>			
*			
Total . . . . .	21,10,000	16,66,918	—4,43,082

## REVIEW.

The saving was 21 per cent. of the grant compared with an excess of 169·2 per cent. 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.—“Loans to Municipalities, Port Funds, etc.”</b>			
<b>A.—LOANS TO PRESIDENCY CORPORATIONS—</b>			
	Rs.		
O. . . . .	26,00,000	36,23,369	36,23,369
R. . . . .	10,23,369		
Col. 1.—To cover payment of larger advances to the Corporation of Calcutta to enable it to meet some emergent expenditure which was not anticipated at the budget stage.			
<b>B.—LOANS TO MUNICIPALITIES—</b>			
O. . . . .	42,000	71,475	2,21,652
R. . . . .	29,450		
Col. 1.—To meet the grant of loans to certain municipalities not originally anticipated.			
Col. 4.—Payment of advances to certain municipalities to enable them to meet some unforeseen emergent expenditure in connection with the payment of dearness allowance to their essential staff, establishment of emergency hospitals, improvement of water works, etc., provision for which was not made through oversight. See paragraph 2 of the review.			
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>			
O. . . . .	16,000	6,500	10,000
R. . . . .	—8,500		
Col. 1.—Loans not required for payment to certain District School Boards owing to the levy of Education cess in the districts.			
Col. 4.—Payment of loan to the Birbhum District Board to meet emergent expenditure for which provision was not made through oversight (Rs. 4,000).			
<b>D.—ADVANCES TO CULTIVATORS—</b>			
Charged . . . . .		35,000	34,999
Voted—			
O. . . . .	75,00,000	24,60,064	23,46,387
R. . . . .	—50,39,936		
Col. 1.—Smaller requirements of loans by cultivators.			
<b>E.—ADVANCES UNDER SPECIAL LAWS—</b>			
O. . . . .	26,000	48,095	48,361
R. . . . .	22,095		
Col. 1.—To cover the adjustment of the charges for maintenance and repairs of the Gumti Embankment during 1936-37 which was awaiting the acceptance of the Collector.			
<b>F.—REHABILITATION PROGRAMME—</b>			
<b>F. 1.—Loans for excavation and re-excavation of tanks—</b>			
R. . . . .	1,70,840	1,70,840	3,53,588
Col. 1.—The classification of the expenditure was decided after the budget had been framed.			
Col. 4.—Failure to provide funds to cover the expenditure. See paragraph 3 of the review.			

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.”—<i>concl'd.</i></b>			
<b>F.—REHABILITATION PROGRAMME—<i>concl'd.</i></b>			
<b>F. 2—Loans to Artisans—</b>			
Charged . . . . .	..	50,000	+50,000
Col 4—Same as under F. 1—Col. 4			
Voted . . . . .	..	3,47,408	+3,47,408
Col. 4—Same as under F. 1—Col. 4.			
<b>G.—MISCELLANEOUS LOANS AND ADVANCES—</b>			
	Rs.		
O. . . . .	53,12,000		
S. . . . .	14,86,000	56,75,279	61,50,461
R. . . . .	—11,22,721		+4,75,182
Col. 1—Supplementary grant for payment of loans to cultivators for the purchase of cattle. Reduction due mainly to the Bengal Provincial Co-operative Society not requiring any loan for payment of short-term loans to Co-operative Societies and land mortgage banks (Rs. 47,42,000), partly set off by the grant of loans to cultivators for the purchase of cattle (Rs. 36,19,000). Col. 4 Larger demands for (1) advances for working of the Bengal Tanks Improvement Act (Rs. 2,92,000) and (2) advances for the purchase of cattle (Rs. 1,80,000).			
<b>Total—Loans to Municipalities, Port Funds, etc.—</b>			
Charged . . . . .	..	35,000	84,990
Voted—			
O. . . . .	1,54,96,000		
S. . . . .	14,86,000	1,20,55,597	1,31,01,226
R. . . . .	—49,26,403		+10,45,629
<b>Major Head.—“Loans to Government Servants”.</b>			
<b>H.—HOUSE BUILDING ADVANCES—</b>			
O. . . . .	1,00,000		
R. . . . .	—80,000	20,000	17,417
Cols. 1 and 4—Smaller demands than anticipated.			
<b>I.—ADVANCES FOR THE PURCHASE OF MOTOR CON- VEYANCES—</b>			
O. . . . .	1,00,000		
R. . . . .	—80,000	20,000	18,979
Col. 1—Smaller demands than originally anticipated.			
<b>J.—ADVANCES FOR THE PURCHASE OF OTHER CON- VEYANCES . . . . .</b>			
	1,000	1,130	+180
<b>K.—PASSAGE ADVANCES—</b>			
R. . . . .	2,000	2,000	2,772
Col. 1—Unanticipated demand. A fluctuating item.			

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 Government Servants”</b>			
<i>—concl'd.</i>			
<b>L.—OTHER ADVANCES—</b>	<b>Rs.</b>		
R. . . . .	500	500	200
<b>Total—Loans to Government Servants—</b>			
O. . . . .	2,01,000	43,500	40,498
R. . . . .	—1,57,500		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	50,83,903	50,83,903	..
<b>Total—Grant No. 37—</b>			
<i>Charged</i> . . . . .	35,000	84,999	+49,999
<i>Voted</i> . . . . .	1,71,83,000	1,31,41,724	—40,41,276

## REVIEW.

Charged expenditure exceeded the appropriation by 142·8 per cent. as compared with a saving of 71·4 per cent. in the preceding year. Sub-head F.2 contributed to the excess.

In the voted section there was a saving of 23·5 per cent. of the grant as against 50·4 per cent. of the preceding year. There was, however, an excess of 8·6 per cent. over the modified appropriation as against a saving of 7·1 per cent. in 1943-44. Sub-heads B, F-1, F-2.—Voted and G mainly contributed to the excess.

2. The final excess of Rs. 1,50,202 under sub-head B.—Loans to Municipalities was not covered by reappropriation or otherwise through oversight. This indicates defective control.

3. The final excesses under sub-heads F.1—Loans for excavation and re-excavation of tanks and F.2—Loans to Artisans—charged and voted were due to the failure to provide funds by reappropriation in the case of the voted expenditure and by obtaining supplementary appropriation for the charged expenditure.

**APPENDIX.**  
**ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1944-45.**

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

(See paragraph 4 of the review under Grant No. 5.—Forest—page 39.)

*Production, Trading and Loss Account of the Siliguri Band Saw Mill Sub-division for 1944-45.*

Dr.	Particulars.		Particulars.		Cr.
	1944-45.	1943-44.	1944-45.	1943-44.	
	1	2	3	4	5
		Rs.	Rs.		Rs.
To opening stock (log and sawn timber) . . . . .		83,240	10,909		1,00,381
" royalty . . . . .		2,40,355	1,52,610		3,01,974
" extraction charges of logs . . . . .		1,84,353	1,28,025		6,855
" logs and sawn timber received from other divisions and cost of sawn timber reconverted.		..	1,938		2,965
" milling expenses . . . . .		1,44,924	(a)86,389		1,726
" administration expenses . . . . .		8,496	8,880		
" miscellaneous selling expenses . . . . .		4,667	3,701		
" interest on capital . . . . .		9,234	2,483		
" profit for the year . . . . .		1,40,037	1,00,467		83,240
Total . . . . .		8,15,306	4,95,402	Total	8,15,306
					4,95,402

	Average sale rate.		per c. ft.
	1943-44	1944-45	
	Rs.	A. P.	Rs. A. P.
Sal logs . . . . .	1	6	No sale.
Kukat logs . . . . .	0	2	"
Teak timber . . . . .	5	1	"
Sal " . . . . .	3	6	3 7 0
Kukat " . . . . .	2	5	2 11 4

(a) Includes direct and overhead charges and depreciation.  
 Certified correct according to the books of the Siliguri Band Saw Mill Sub-division.

K. CHAUDHURI,  
 Manager,  
 Band Saw Mill, Siliguri Sub-division.

SILIGURI ;  
 The 15th January, 1946.

*Cost Sheet of Sawn Timber of the Siliguri Band Saw Mill Sub-division for the year 1944-45.*

Particulars.	1944-45		1943-44			
Logs and sawn timber reconverted . . . . .		210,234 c.ft.		177,187 c.ft.		
Outturn obtained . . . . .		181,104 ,,		112,406 ,,		
Loss in conversion . . . . .		29,130 ,,		64,781 ,,		
Percentage of loss . . . . .		13.86 %		36.56 %		
	Rate. per c.ft.	Amount.	Rate. per c.ft.	Amount		
1	2	3	4	5		
	As.	Rs.	As.	Rs.		
1. Cost of timber . . . . .	19.5	2,20,777	22.62	1,58,943		
2. Milling expenses—						
(a) Direct charges . . . . .		1,13,849		68,512		
(b) Depreciation . . . . .	12.8		14,880		12.29	7,976
(c) Supervising Establishment . . . . .			16,187			9,301
3. Administration expenses . . . . .	.75	8,496	1.26	8,880		
4. Miscellaneous expenses of selling and interest on capital.	1.23	13,901	.88	6,184		
All-in cost per c.ft. . . . .	34.28	3,88,009	37.05	2,60,395		
	or		or			
	Rs. 2-2-3		Rs. 2-5-0			

	1944-45			1943-44		
	Quantity.	Rate per c.ft.	Amount.	Quantity.	Rate per c.ft.	Amount.
		As.	Rs.		As.	Rs.
Sale of sawn timber . . . . .	1,61,067 c.ft.	47.98	4,83,949	108,032 c.ft.	44.75	3,01,954
		or			or	
		Rs. 2-15-10			Rs. 2-12-9	

**Comparative cost and sale rates.**

	1944-45			1943-44								
	Average rate of cost per c.ft.			Average rate of cost per c.ft.								
	Rs.	A.	P.	Rs.	A.	P.						
Teak . . . . .	3	4	0	No sale	2	14	11					
Sal . . . . .	2	7	2	3	7	0	2	10	4			
Kukat . . . . .	2	1	7	2	11	4	2	1	6	2	5	10

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

K. CHAUDHURI,  
*Manager,*

SILIGURI; }  
The 15th January, 1946. }

*Band Saw Mill, Siliguri Sub-division.*

*Balance Sheet of the Siliguri Band Saw Mill Sub-division on the 31st March, 1945.*

Capital and Liabilities.	1944-45.		On 31st March, 1945.					On 31st March, 1944.	
	1	2	3	4	5	6	7	8	
		Rs.	Rs.	Property and Assets.	Rs.	Rs.	Rs.	Rs.	
Government Capital . . . . .		3,09,368	1,07,036	Plant and Machinery at cost	1,81,418	1,45,135			
				<i>Less</i> —Depreciation to date . . . . .	1,22,679	1,13,609			
				Mill Building at cost	32,590	23,672		31,526	
				<i>Less</i> —Depreciation to date . . . . .	14,653	13,024			
				Depot Buildings, etc., at cost	20,806	18,237		10,648	
				<i>Less</i> —Depreciation to date . . . . .	9,528	8,488			
				Office furniture at cost	977	977		9,749	
				<i>Less</i> —Depreciation to date . . . . .	559	513			
				Rolling Stock at cost	15,588	15,555		464	
				<i>Less</i> —Depreciation to date . . . . .	15,159	16,081			
				Truck . . . . .	7,598	..		477	
				<i>Less</i> —Depreciation to date . . . . .	1,900	..			
				Railway siding, roads, etc. . . . .	14,863	14,863		..	
				<i>Less</i> —Depreciation to date . . . . .	2,429	1,273			
				Rice . . . . .	..	12,434		13,590	
				Tools, spares, oils and stores	..	307		Nil	
				Cement (on capital account) . . . . .	..	28,794		20,988	
				Stock in trade . . . . .	..	Nil		143	
				Sundry Debtors . . . . .	..	3,03,940		83,240	
				Cash in hand . . . . .	..	8,750		33,109	
					..	681		3,569	
				<b>Total</b>	..	4,49,405	..	2,07,503	

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

Subject to the remarks contained in the Inspection Report, I certify that the above balance sheet has been properly drawn up so as to exhibit a true and correct state of affairs of the Saw Mill Sub-division according to the best of my information and explanations given to me and as shown by the books and records maintained by the Sub-division.

SILIGURI; }  
 K. CHAUDHURI, }  
*Manager,*  
 Band Saw Mill, Siliguri Sub-division.

CALCUTTA; }  
 A. K. CHAKRAVARTI, }  
*Examiner,*  
 The 20th March, 1946. }  
 Outside Audit, Bengal.

## AUDIT COMMENTS.

The stock of Tools, spare parts, oils and stores was not physically verified during the year. The value of these items shown in the balance sheet therefore represents the value of unverified stock.

*Financial Review of the Siliguri Band Saw Mill for the year 1944-45.*

I am presenting herewith the Audited Profit and Loss account and Balance sheet for the year 1944-45. I have the pleasure to add that this was another successful year with a net profit amounting to Rs. 1,40,037 (Rupees one lac, forty thousand and thirty seven) only, against a profit of Rs. 1,00,467 (Rupees one lac; four hundred and sixty seven) only, in 1943-44.

2. The Saw Mill was idle for about 3 (three) months in the beginning of the year for remodelling, etc., and work was resumed towards the end of June, 1944. But for want of machinery parts the mill could not be run so efficiently and to its fullest capacity. The mill worked a night shift during the last four months of the year. Though the production was raised by this, the double shift was found not very satisfactory for want of proper supervision during the night.

3. The following comparative figures are of interest :—

	1943-44.	1944-45.
Outturn of sawn timber . . . . .	1,12,406 c. ft.	1,81,104 c. ft.
Royalty paid on logs . . . . .	Rs. 1,52,610	Rs. 2,40,355
Wastage in conversion . . . . .	36.56%	13.86%
Cost of production :—		
	Rs.	Rs.
Teak . . . . .	2-14-11	3-4-0
Sal . . . . .	2-10-4	2-7-2
Kukat . . . . .	2-1-6	2-1-7

SILIGURI ;

Dated the 1st April, 1946. }

N. AHMED,  
Divisional Forest Officer,  
Kurseong Division.

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