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Appropriation Accounts  
of the Government  
of Bengal for 1930-31  
and the report of  
the Accountant  
General thereon.

Year: 1932

Sub: Finance  
Accounts



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Appropriation Accounts of the  
Government of Bengal for 1930-31  
and the report of the Accountant

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## PREFACE.

This report presents collectively the results of the Appropriation Audit of the transactions of the Government of Bengal relating to Provincial subjects only. It constitutes the Appropriation Accounts of the province and the Report of the Audit Officer thereon referred to in Rules 33 and 34 of the Bengal Legislative Council Rules. It is compiled in accordance with Rule 15 (1) of the Auditor General's Rules and is to be laid before the Public Accounts Committee by the Finance Department under Rule 37 (1) of the Devolution Rules.

(2) Certain changes have been made this year in the general arrangement of the Report. It contains seven chapters as detailed below :—

- (I) An introductory chapter explaining the purposes which the Account and the Report are designed to serve and the duties and functions of the Committee on Public Accounts.
- (II) Changes of the year under report, that is, changes in the form of the Accounts or the Report, or in that of the demands, grants or appropriations, with which they deal, and any important account changes or changes in classification.
- (III) General review of finance.
- (IV) General review of the results of audit.
- (V) Review of the expenditure of the Public Works Department.
- (VI) Points outstanding from previous reports.
- (VII) Appropriation Accounts with explanatory notes and reviews.

CALCUTTA ;  
*The 8th January 1932.*

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

2nd bit - No 5-9.

3rd bit - No 10-12.

# Appropriation Accounts of the Government of Bengal for 1930-31 and the Report of the Accountant, General thereon.

## REPORT.

### CHAPTER I.

#### INTRODUCTORY.

Any figure in this report with the Rs. sign before or above it represents the actual amount in rupees ; otherwise the figure represents thousands of rupees.

The *non-voted* items are shown in italics.

#### *Object of the Report.*

The object of the Appropriation Accounts and the Report thereon is to present the audited accounts of expenditure from all the voted grants and *non-voted* appropriations of the year, with explanations of all important variations between grant or appropriation and expenditure and the observations which audit officers consider it necessary to make as a result of audit scrutiny. The power of voting demands for grants to meet the greater part of the expenditure of the Local Government has been vested in the Legislative Council. It has also been recognised that the Council has not only the power to determine the total amount of funds that should be placed in the hands of the Executive Government but it has the power to scrutinise the manner in which the public money has been spent. To enable it to judge how far the money expended has been applied to the purposes for which the grants made by the Council were intended to provide, the Council has to be put in possession of information regarding actual transactions appearing in the accounts of the year. The duty of furnishing the report is imposed on the Audit Department and it is in the discharge of this duty that the Appropriation Accounts and the Report thereon are submitted. The Public Accounts Committee is constituted in pursuance of Rule 33 of the Bengal Legislative Council Rules for the purpose of dealing with the Appropriation Accounts of the Province and such other matters as the Finance Department may refer to it.

#### *Functions of the Public Accounts Committee.*

2. The functions of the Public Accounts Committee are summarised below :—

- (i) In scrutinising the Appropriation Accounts of the Province, the Committee has to satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by the Council.
- (ii) It has to bring to the notice of the Council—
  - (a) every reappropriation from one grant to another ;
  - (b) every reappropriation within a grant which is not made in accordance with the rules regulating the functions of the Finance Department, or which has the effect of increasing the expenditure

on an item of expenditure, the provision for which has been specifically refused by a vote of the Council; and

- (c) all expenditure which the Finance Department has requested should be brought to the notice of the Council.

The Committee is entitled to offer in its report criticisms and recommendations upon any matter discussed in the Appropriation Accounts or in the Auditor General's forwarding reports, whether such matters concern the accounts of expenditure, voted or *non-voted* or those of receipts. It cannot, however, deal with cases arising in a "backward tract" in which the provisions of Section 72-D of the Government of India Act do not apply, as the functions of the Public Accounts Committee and the Legislative Council are regulated by the rules framed under that section of the Act. Subject to the above limitation, it can call attention to an irregularity or to failure to deal with it adequately and record its findings and recommendations. The Committee has, however, no power even after the most minute examination and on the clearest evidence to disallow any item. It is not an executive but an advisory body.

## CHAPTER II.

## CHANGES OF THE YEAR UNDER REPORT.

3. This chapter deals with changes in form and classification effected during the year under report, so far as they affect the appropriation accounts.

4. *Changes in the form of the Accounts or the Report.*—(i) Certain changes have been made in the general arrangement of the Appropriation Accounts and Report, as indicated in paragraph 2 of the Preface.

(ii) In accordance with the orders issued by the Government of Bengal on the recommendation of the Public Accounts Committee on the Appropriation Accounts for 1928-29, statements of works in progress showing the expenditure actually incurred in the year under report as compared with the anticipations of the Public Works and Irrigation Departments have been appended to the Appropriation Accounts under (1) "Grant No. 8—Irrigation" and (2) "Grant No. 24—Civil Works". Works costing above Rs. 50,000 in the case of Civil Works and Rs. 1,00,000 in the case of Irrigation Works have been detailed in the statements. In addition, only such major works (costing more than Rs. 10,000) have been detailed as were not specifically provided for as major works in the budget estimates. All other works have been shown collectively.

(iii) The cost of the upkeep of the dredgers "Ronaldshay," "Cowley", "Burdwan" and "Foyers" has been exhibited separately in the Report on the Appropriation Accounts (*vide* Chapter III, paragraph 51) under "Establishment", "Tools and Plant" and "Repairs" agreeably to the orders issued by the Government of Bengal on the recommendation made by the Public Accounts Committee on the Appropriation Accounts for 1928-29.

(iv) At the instance of the Government of Bengal, the Appropriation Accounts under the minor head "Public Health Establishment" subordinate to "Grant No. 20—Public Health" have been exhibited according to primary units separately under the two sub-heads "Director of Public Health" and "Chief Engineer, Public Health Department".

5. *Changes in the form of demands, grants or appropriations.*—There were no changes in the year under report.

6. *Changes in classification affecting the scope of the grants.*—

(a) The contributions from provincial revenues towards the cost of the Art Section and Art Gallery of the Indian Museum and the cost of the upkeep of the Imperial Library, Calcutta were in previous years debited to the head "47—Miscellaneous—Contributions". As, however, the charges in connection with the Museum and the Imperial Library, which are central subjects, are accounted for under the heads "30—Scientific Departments—Central" and "37—Miscellaneous Departments—Central" respectively, it was decided that the contributions payable by the Government of Bengal should be debited to the same major heads in the Provincial Section of the accounts. The contributions have accordingly been debited to the heads "30—Scientific Departments—Donations to Scientific Societies" and "37—Miscellaneous Departments—Miscellaneous" respectively with effect from the year under report.

(b) In consequence of the opening of a Road Development Fund account with effect from 1930-31 (*vide* Chapter III, paragraph 33), the expenditure actually incurred on projects to be financed from the Road Development



Fund has been recorded separately in the accounts under a new sub-head "Road Development" subordinate to the head "41—Civil Works—Original Works—Communications" in cases where the works are done by Government. A new sub-head "Road Development" has also been opened under the head "41—Civil Works—Grant-in-aid" for the record of the expenditure on works done by local bodies.

7. *Changes in classification affecting the accuracy of the budget.*—The following changes which affected the accuracy of the budget were made for the correct adjustment of the charges in the accounts.

- (a) Charges on account of rail fare for Indian ranks, kit-money and clothing allowances of the Governor's Body-Guard Establishment, which were in previous years debited to the primary unit "Contingencies", have been adjusted with effect from 1930-31 under the primary unit "Allowances, honoraria, etc." subordinate to the head "22—General Administration—Staff and Household of the Governor". This change in classification necessitated reappropriation from sub-head "C-5" to "C-3" under "Grant No. 11—General Administration".
- (b) The expenditure on account of Durbar̄day celebration in Technical and Industrial Schools, which was in previous years adjusted under the head "35—Industries—Industries—Miscellaneous", has been debited to the head "35—Industries—Industries—Technical and Industrial Schools—Supplies and Services" with effect from the year under report. In consequence of this change, reappropriation had to be made from sub-head "A-2(9) Miscellaneous" to sub-head "A-2(4) Supplies and Services" under "Grant No. 22—Industries".
- (c) The recoveries from Bihar and Orissa Government on account of East Indian and Eastern Bengal Railway Police, which were in previous years creditable as receipts under "XIX—Police" have been adjusted by reduction of expenditure under "20—Police—Railway Police" with effect from the year under report. Owing to this change in classification, a new sub-head "Deduct recoveries from other Governments, Departments, etc." was opened under "Grant No. 14—Police" under which provision for the recoveries was made in the estimates for 1930-31.
- (d) The recoveries from other Governments for the training of the students in the Bengal Engineering College, Sibpur, Teacher Training College, Dacca and Ashanulla School of Engineering, Dacca, which were in previous years creditable as receipts under "XXI—Education", have been adjusted by reduction of expenditure under the heads "31—Education—Government Professional Colleges" and "31—Education—Government Special Schools" with effect from the year under report. This change in classification affected the budgeting under the sub-heads "D—Government Professional Colleges—voted" and "J-7 Government Special Schools—Establishment charges recoverable from other Governments, Departments, etc." subordinate

to "Grant No. 18—Education ~~and~~ Transferred", under which no provision for the recoveries was made in the estimates for 1930-31.

- (e) The recoveries from other Governments for the training of their students at the medical institutions in Bengal, which were in previous years creditable as receipts under the head "XXII—Medical—Miscellaneous", have been adjusted by reduction of expenditure under the head "32—Medical—Medical Colleges and Schools" with effect from the year under report. This change in classification affected the budgeting under the sub-head "D-8—Establishment charges recoverable from other Governments, Departments, etc." subordinate to "Grant No. 19—Medical—D—Medical College and Schools" under which no provision for the recoveries was made in the estimates for 1930-31.
- (f) The recoveries representing leave contributions of establishments from other Governments, Departments, etc., which were in previous years adjusted by reduction of expenditure, have been credited, with effect from the year under report, to the receipt heads corresponding to the service heads to which the pay of the establishments was debited. This change in classification affected the budgeting under the sub-head "A-8—Deduct—Establishment charges recoverable from other Governments, Departments, etc." subordinate to "Grant No. 14—Police—Reserved."

8. *Changes affecting the allocation of charges between Central and Provincial.*—As a result of the centralisation of the Bengal Pilot Service, the contribution made by the Government of India to the Government of Bengal for the agency work done by the Marine Department of the Government of Bengal, has with effect from 1st April 1930, been reduced (1) from one-half to one-third of the total cost of the office and (2) from one-third to two-ninths of the total cost of the Deputy Secretary.

## CHAPTER III.

### GENERAL REVIEW OF FINANCE.

9. The financial position for the year 1930-31 is summarised and compared with the budget for the same year and the actuals for the year 1929-30 in the following table :—

	Budget 1930-31.		Actuals 1930-31.		Actuals 1929-30.	
	Receipts.	Outgoings.	Receipts.	Outgoings	Receipts.	Outgoings.
1. Opening balance on 1st April—						
(a) Famine Relief Fund . . . . .	12.57		12.65		12.51	
(b) Depreciation Reserve Fund . . . . .	2.87		2.81		2.26	
(c) Free Balance . . . . .	1,71.83		1,79.32		2,06.33	
					2,28.09	
2. Revenue Account—						
(a) Revenue . . . . .		10,98.54		9,66.34		11,35.67
(b) Expenditure . . . . .		11,76.53		11,40.88		11,38.64
Deficit . . . . .			79.99	Deficit		2.94†
3. Capital Account—						
(a) Irrigation . . . . .	13.20		17.36		19.73	
(b) Other Capital heads . . . . .	29.68		48.78		38.00	
Surplus . . . . .					1,74.54	2.94†
4. Borrowings—						
(a) Debt incurred . . . . .	50.20		50.20		16.00	
(b) Debt discharged . . . . .	7.28		7.27		6.79	
Net . . . . .	42.92		42.93		9.21	
5. Other debt heads—						
(a) Provincial Loans Account (Net) . . . . .						
(b) Other items (Net) . . . . .	7.18	8.64		7.43		7.37
Net . . . . .	22.50					
6. Closing balances on 31st March—						
(a) Famine Relief Fund . . . . .	12.62		13.12		12.65	
(b) Depreciation Reserve Fund . . . . .	2.11		2.76		2.81	
(c) Free Balance . . . . .	84.28		1,00.01		39.68†	
Net . . . . .	99.01		23,79*		1,79.32	
Total . . . . .	2,37.42	2,37.43		2,60.35		2,41.91
						2,41.91

\* Includes 14.89 on account of the Road Development and 8.89 on account of saving in the loans taken for Capital Expenditure.

† Difference of 1 due to rounding.

10. The budget estimates for 1930-31 contemplated a revenue deficit of Rs. 80 lakhs only and it was hoped that despite the large deficit, the provincial balance, which stood at over 1½ crores at the beginning of the year, would not fall short of 1 crore which is regarded as the minimum margin of safety. The year, however, witnessed the second largest jute crop on record and this fact coinciding with a severe contraction in the world demand caused the price of raw jute to fall so low that the jute cultivators of East Bengal were left with little ready money after meeting the cost of production. Again, a bountiful rice crop in the same year tended to lower the prices of agricultural produce generally below the pre-war level. This deficiency of ready money is reflected in the main heads of revenue, *viz.*, Land Revenue, Excise, Stamps and Registration, which between them produce more than 80 per cent. of the total revenue of Bengal. The total decline in revenue under these heads during the year 1930-31 amounted to Rs. 1,24 lakhs as compared with the budget for the same year and to Rs. 1,49 lakhs as compared with the actuals for 1929-30.

11. The other factor which seriously disturbed the budget for the year 1930-31 was the Civil Disobedience Movement. It was responsible for the extra expenditure during the year for the maintenance of law and order, the trial of political and allied offences and the housing and maintenance of a larger number of prisoners and detenus. The bulk of the extra expenditure was met by curtailment of expenditure in other departments. Much economy in expenditure all round had also to be effected.

12. As a result of the decline in revenue and of the heavy extra expenditure on Police, Jails and detenus entailed by the Civil Disobedience Movement as stated in the foregoing paragraphs, the revenue deficit of the year amounted to the high figure of Rs. 1,75 lakhs, which was met partly by curtailment of the programme of the capital expenditure (Rs. 10 lakhs) but almost wholly by reduction of the provincial balance which declined from Rs. 1,95 lakhs at the beginning of the year to Rs. 40 lakhs at its close. It may be added that out of the latter amount, the actual free balance stood at the very low figure of Rs. 5 lakhs (*vide* paragraph 9).

#### *Growth of revenue and expenditure since the Reforms.*

13. In view of the serious set-back in revenue and the virtual disappearance of the provincial balance, it may be well to review the revenue position of the Government since the introduction of the Reforms. Statement A appended to this chapter shows the revenue position since 1921-22.

*Revenue.*—The heads which contribute towards the bulk of the revenue of Bengal are Land Revenue, Excise, Stamps, Forest and Registration. Owing to the existence of the Permanent Settlement in this Presidency, Land Revenue is practically inelastic. Forests have shown some improvement, but in view of the present dull timber market, an appreciable growth in revenues cannot be anticipated under that head. Registration was fairly steady up to 1924-25 and the increase noticed from the following years was the result of the enhancement of registration fees from 1st June 1925. Under present conditions, a further growth of revenue under this head is not considered probable. There remain two other principal heads of revenue *viz.*, Excise and Stamps.

Owing to the introduction of the fixed fee system in the settlement of excise and opium shops from 1921-22 and to the enhancement of the duty

on country spirit from September 1921, the revenue under Excise showed a steady improvement and reached its peak in 1925-26, a part of that year's increase being due to a change in the procedure for the accounting of receipts from Excise Opium. The heavy fall in Excise revenue in the following year was largely due to communal disturbances in the "Calcutta" area and partly to the depression in the coal industry. The subversive political movement, which followed, has prevented a return to normal conditions. Even if the political conditions improve, it is doubtful whether the masses will have much to spare on excise luxuries. Bearing in mind the progressive decline in the prices of agricultural produce and the development of the temperance movement, no increase in Excise revenue may be expected in the near future. It is scarcely necessary to add that in excise matters, the policy of Government is to avoid an increase in consumption merely for revenue purposes and is directed towards securing a maximum revenue with a minimum consumption. Excise revenue is therefore limited by these considerations. The rates of stamp duties payable under the Indian Stamp Act and the fees payable under the Court-fees Act were increased from 1922-23 and the subsequent increase in stamp revenue is to be attributed mainly to the enhancement of rates. A set-back, however, followed in 1926-27 owing mainly to dulness in the jute trade and the consequent economic stringency. The revenue from Stamps depends upon the capacity of the people to indulge in litigation and upon the volume of business that is being done. If trade and economic conditions are good, the Stamp revenue will increase. According to the present conditions, a further growth of revenue under this head cannot be expected.

*Additional taxation.*—As regards additional taxation, allusion has already been made to the increase of registration fees from June 1925 and the enhancement of Stamp duties and Court fees from 1922-23. A tax on entertainment and betting was also imposed from the latter year in order to balance the budget.

14. *Expenditure.*—Statement A appended to this chapter exhibits the expenditure on revenue account since the Reforms. Exclusive of the adjustments effected in 1921-22 for Income Tax and Provincial contribution (aggregating Rs. 1,56 lakhs) which have since been extinguished, the total expenditure was as follows:—

Year.	(Amount In lakhs of rupees).
1921-22 . . . . .	10,47
1922-23 . . . . .	9,60
1923-24 . . . . .	9,78
1924-25 . . . . .	9,76
1925-26 . . . . .	10,31
1926-27 . . . . .	10,71
1927-28 . . . . .	10,86
1928-29 . . . . .	10,91
1929-30 . . . . .	11,34
1930-31 . . . . .	11,41

The budget estimate for 1921-22 showed a revenue deficit of about Rs. 2,12 lakhs and Government had therefore to reduce expenditure as well as to impose new taxation in order to balance the budget. Retrenchments were

accordingly made in 1921-22, 1922-23 and 1924-25 and the strictest economy in all directions was enjoined. During the post-reforms period, the provincial contribution of Rs. 63 lakhs to the Government of India was paid by the Government of Bengal only in 1921-22. In consequence of the remission of the provincial contribution from 1922-23, the imposition of additional taxation and the retrenchments made by Government, there was a revenue surplus aggregating Rs. 158.73 lakhs during the four years ending 31st March 1925.

The expenditure, however, advanced by nearly 55 lakhs of rupees in 1925-26 and it increased further by over a crore of rupees during the five years ending 31st March 1930. In view of the abnormal decline of revenue and the heavy extra expenditure on Police, Jails and detenus during the year under report, retrenchments to the extent of Rs. 40.68 lakhs in other departments were made. In spite of the retrenchment campaign, the total expenditure charged to revenue for 1930-31 exceeded that for the year 1929-30 by Rs. 7 lakhs. The provincial Government is, however, alive to the seriousness of the situation and has taken the following further measures for retrenchment during the current year.

- (1) Modification of travelling allowance rules.
- (2) Cut of 15 per cent. of pay in the case of all officiating incumbents and new entrants subject to certain restrictions, with effect from 22nd July 1931.
- (3) Reduction of motor car and other conveyance allowances with effect from 1st February 1932.
- (4) Emergency cut of 10 per cent. of salaries with effect from December 1931.

An experienced officer has also been placed on special duty to examine the budgets of all the departments with a view to seeing what further retrenchments are feasible.

#### *Liabilities and commitments.*

15. *Statutory liability.*—The Statutory liabilities of the Government of Bengal during the year under review amounted to Rs. 23.15 lakhs, *vide* details below :—

	Rs.
(1) Interest on Irrigation outlay payable to the Central Government annually under Rule 24 of the Devolution Rules . . . . .	4,26,543
(2) Principal and interest on the loan of Rs. 50 lakhs payable annually till the loan is cleared . . . . .	4,89,072
(3) Principal and interest on the loan of Rs. 51,89,000 payable annually till the loan is cleared . . . . .	5,51,864
(4) Principal and interest on the loan of Rs. 8,50,000 payable annually till the loan is cleared . . . . .	52,055
(5) Principal and interest on the loan of Rs. 7,50,000 payable annually till the loan is cleared . . . . .	42,679
(6) Principal and interest on the loan of Rs. 22,20,000. The annual equated repayment should commence from the 31st March 1934. In the meantime simple interest is to be charged . . . . .	1,17,278
(7) Principal and interest on the loan of Rs. 2 lakhs payable annually till the loan is cleared . . . . .	11,381
(8) Principal and interest on the loan of Rs. 13 lakhs. The annual equated repayment should commence from 31st March 1934. In the meantime simple interest is to be charged . . . . .	68,677
(9) Principal and interest on the loan of Rs. 6,50,000 payable annually till the loan is cleared . . . . .	36,969

(10) Principal and interest on the loan of Rs. 10 lakhs payable annually till the loan is cleared . . . . .	56,006
(11) Principal and interest on the loan of Rs. 2,75,000 payable annually till the loan is cleared . . . . .	26,494
(12) Principal and interest on the loan of Rs. 6 lakhs payable annually till the loan is cleared . . . . .	36,745
(13) Principal and interest on the loan of Rs. 10 lakhs payable annually till the loan is cleared . . . . .	61,241
(14) Principal and interest on the loan of Rs. 12,50,000. The annual equated payment should commence from 1931-32 . . . . .	84,892
(15) Principal and interest on the loan of Rs. 16 lakhs. The annual equated payments should commence from 1931-32 . . . . .	1,08,662
(16) Principal and interest on the loan of Rs. 20,70,000. The annual equated payments should commence from 1931-32 . . . . .	1,32,872
(17) Principal and interest on the loan of Rs. 1 lakh. The annual equated payments should commence from 1931-32 . . . . .	10,465
Total . . . . .	23,14,815

NOTE.—The statutory minimum balance of Rs. 12 lakhs under Famine Relief Fund prescribed under section IV of the Devolution Rules having been reached, the item has been excluded from the list.

Provision for the above charges was made in the Budget, 1930-31, under 'Debt services'.

16. *New permanent commitments.*—Of the permanent commitments undertaken by Government during the year under report, those which involve a recurring annual expenditure of Rs. 10,000 and above are detailed below :—

Major Head of account and particulars.	Ultimate estimated annual recurring liabilities. Rs.
<b>8. Forest—</b>	
(1) Formation of ranges in the Sundarbans Division to take the place of the existing system of management by revenue stations . . . . .	51,957
<b>26. Police—</b>	
(2) Additional staff for the Motor Vehicles Department . . . . .	15,182
<b>27. Ports and Pilotage—</b>	
(3) Bengal Government's share of the cost on account of the appointment of an additional surveyor and his establishment in the Calcutta Port office for additional work in connection with the survey of certain classes of steam or motor vessels in the Bengal Presidency which were hitherto not liable to survey . . . . .	19,800
<b>32. Medical—</b>	
(4) Jalpaiguri Medical School . . . . .	39,536
<b>33. Public Health—</b>	
(5) Additional staff for the Public Health Laboratories at Calcutta and Dacca . . . . .	10,500
(6) Malaria Research work at Sonarpur and Krishnagar . . . . .	12,165
<b>41. Civil Works—</b>	
(7) Formation of a new electric circle with headquarters at Calcutta, one new Electrical Division at Dacca, one new Workshop Division at Calcutta and reorganisation of the Electrical Division at Calcutta to deal with Electrical schemes throughout the province . . . . .	65,337
Total . . . . .	2 17,477

17. *Liabilities for unfinished important public works and irrigation projects (new).*—The following table gives the balance of the estimated expenditure for public works and irrigation projects costing more than Rs. 50,000 each which were undertaken during the year 1930-31 :—

Name of work.	Amount of Estimate.	Expenditure in 1930-31.	Balance.
	Rs.	Rs.	Rs.
<b>WORKS FINANCED FROM REVENUE.</b>			
<i>(a) Civil Buildings.</i>			
Construction of Moslem Institute in the compound of the Calcutta Madrassa . . . . .	1,22,294	26,991	86,303
Constructing a special Jail at Hijli . . . . .	83,628	64,354	19,274
Paying owner's share of taxes for the Government House during 1930-31 . . . . .	87,926	79,553	8,373
<i>(b) Communications.</i>			
Maintenance of the Maidan and Strand Road and Eden Garden with out-offices, gas and electric lights during 1930-31 . . . . .	2,29,916	2,19,054	20,862
Improving the Calcutta-Jessore Road from Calcutta to Barasat . . . . .	4,99,002	62,886	4,36,116
Improving the Diamond Harbour Road from the 5th mile to about 29½ miles at Diamond Harbour . . . . .	6,70,000	1,69,968	5,00,032
Improving the Grand Trunk Road from the Bally Khal Bridge in the 8th mile to the boundary of the French Chandernagore in the 22nd mile . . . . .	5,29,692	1,14,418	4,15,274
Special repairs to unmetalled surface of Grand Trunk Road in Burdwan Division . . . . .	1,56,679	30,602	1,26,077
Widening the metalled width of the Grand Trunk Road from the mile post 137th to 149th at Barakar . . . . .	2,65,020	40,857	2,24,163
Advance collection of metal on Grand Trunk Road from 103½ to 149 miles for 1931-32 . . . . .	53,651	9,349	44,302
Maintenance to Darjeeling Hill Cart Road during 1930-31 . . . . .	1,02,835	94,424	8,411
Construction of a re-inforced concrete bridge over the Tista River . . . . .	3,52,000	293	3,51,707
Special Repairs to Darjeeling Hill Cart Road for 1930-31 . . . . .	70,580	63,306	7,274
<i>(c) Irrigations.</i>			
Maintaining and dredging bunds along Lower Kumar River during 1930-31 . . . . .	80,000	32,851	47,149
Thorough repairs to "Foyers" during 1930-31 . . . . .	1,43,000	1,12,731	30,269



Name of work.	Amount of Estimate.	Expenditure in 1930-31.	Balance
	Rs.	Rs.	Rs.
<b>WORKS FINANCED FROM REVENUE—contd.</b>			
<i>(c) Irrigations—contd.</i>			
Obtaining and Repairs to tools and plant . . .	51,068	41,523	9,545
Maintaining Circular and New Cut Canal . . .	63,328	52,619	10,709
Reconstruction of Chitpur Bridge (Government's share)	1,32,000	1,743	1,30,257
<i>(d) Works financed from Loans,</i>			
<b>Damodar Canal Project—</b>			
Excavating distributary No. 1 of Branch Canal . . .	88,391	16,398	71,993
Manufacture of bricks at Rondia and Sodpur . . .	92,750	11,683	81,117
Acquisition of 28.32 acres of land required for constructing the 7th mile of Reach No. 1, Main Canal.	1,69,342	1,61,629	7,713
Excavation of distributary No. 6 of Main Canal . . .	58,414	11,353	47,061
Constructing Kharea Aqueduct . . . . .	1,08,763	29,508	79,255
Total . . .	42,22,179	14,65,863	56,319

18. *Works in progress.*—Besides the works mentioned in para. 9 *ante*, several important works were undertaken during previous years which are still in progress. These have been exhibited in detail in Statement B annexed to this Chapter. The residual expenditure on account of these works amounts to about Rs. 51.19 lakhs.

No. 6.

Page 12, paragraph 17—

Read 27,56,316 for 56,319 appearing in the last column of the table against "Total".

N.C.

Page 12, paragraph 18, line 1 -

Read "paragraph 17" for "para 9".

*Public Debt.*

19. The debt position of the Government of Bengal at the end of the year 1930-31 is exhibited in the following table:—  
*Statement showing the Capital borrowed by the Government of Bengal up to 31st March 1931, and its utilisation.*

Loans taken.	Rs.	Outlay from Loans Fund.	Rs.
Loans raised in the open market	Nil	Upon Capital works—	
Advances from Provincial Loans Fund—		1. Irrigation . . . . .	2,76,87,263
1. Pre-reform Provincial Loans Account . . . . .	Nil	2. Civil Works . . . . .	78,28,709
2. Pre-reform Irrigation Debt . . . . .	1,18,21,132	Discount on loans raised in the open market . . . . .	Nil
3. Post-reform Advances:—			
(a) For productive purposes . . . . .	59,65,000		
(b) To finance revenue deficit . . . . .	Nil	Total . . . . .	3,55,15,973
(c) For other unproductive purposes . . . . .	1,80,89,000		
Gross total of loans . . . . .	3,58,75,132	Outstanding amount of loans borrowed to meet revenue deficit.	Nil
4. <i>Deduct</i> —Repayment of Loans—			
1. Raised in the open market . . . . .	Nil	Total outlay . . . . .	3,55,15,973
2. Taken from Provincial Loans Fund—		Outstanding loans and advances by local Government—	
(a) For productive purposes . . . . .	26,125	<i>Add</i> —(1) Sums held in Provincial Balances . . . . .	3,59,160*
(b) To finance revenue deficit . . . . .	Nil	(2) Borrowed funds devoted to Revenue purposes, apart from loans specifically raised to cover revenue deficits.	Nil
(c) For other unproductive purposes . . . . .	47,15,762	(3) <i>Deduct</i> —Contributions from revenue towards capital expenditure.	47,41,887
Total . . . . .	47,41,887		
5. Net Loans outstanding . . . . .	3,11,33,245		
<i>Deduct</i> —Accumulations in Sinking Funds . . . . .	Nil	Total . . . . .	3,11,33,245
Net liabilities . . . . .	3,11,33,245		

\* See foot-note on next page.

## Pre-Reform Loans.

20. The Pre-Reform Irrigation Debt of Rs. 1,18,21,132 represents the

Name of the work.	Capital Outlay.	Rate of interest payable.	outlay up to 1920-21 on the projects noted in the margin. The loan is not compulsorily repayable and the local Government have no present intention of repaying it. Only the interest charges are being paid from revenue. The total payment of interest from 1921-22 to 1930-31 was Rs. 42,65,430.
<i>Unproductive.</i>			
1. Midnapur Canal . . . .	82,39,547	3-3252	
2. Hijli Tidal Canal . . . .	17,95,489		
Total . . . . .	1,00,35,036		
<i>Productive.</i>			
3. Dredger Ronaldshay . . . .	10,16,770	5-1979	
4. Grand Trunk Canal . . . .	7,69,326		
	17,86,096		
Grand Total . . . . .	1,18,21,132		

\* The actual balance of the Government of Bengal on 31st March 1931 was Rs. 39.68 lakhs which is analysed as follows :—

	In lakhs of rupees.	
(a) Revenue surpluses up to 1929-30 as shown in paragraph 24 of the Report on the Appropriation Accounts for 1929-30 . . . . .	289.69	
Deduct—Revenue deficit in 1930-31 . . . . .	—174.54	115.15
<i>Add—</i>		
(b) Amount held in provincial balance out of the subvention from the Central Road Development Fund . . . . .		14.89
(c) Borrowings—		
Unutilised balance of the loan taken from the Provincial Loans Fund for capital expenditure—		
Total loans . . . . .	358.75	
Outlay from loans . . . . .	355.16	3.50
(d) Famine Relief Fund . . . . .		13.12
(e) Depreciation Fund . . . . .		2.76
(f) Suspense . . . . .		.80
Total . . . . .		150.31
<i>Less—</i>		
(i) Repayment of loans from Provincial balance . . . . .	33.40	
(ii) Loans and advances by Provincial Govt. . . . .	77.23	
		110.63
Balance		39.68

*Post-Reform Loans.*

21. The following table gives the usual details about these loans :—

Name of the work.	Amount of each loan.	Total loan for each work.	Rate of interest payable.	Life of each loan.	Amount of equated payments on account of interest and principal.	Remarks.
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*A.—Productive.*

	Rs.	Rs.	Per cent.		Rs.	
1. Damodar Canal .	22,20,000		5	60 years from 31st March 1934 (a).	1,17,278	(a) Simple interest will be charged up to 31st March 1933.
	13,00,000		5	Ditto . . .	68,677	
	20,70,000		6½	Ditto . . .	1,32,872	
		55,90,000				
2. Bakreswar Irrigation Project .	2,75,000		5	15 years from 31st March 1930.	26,494	
	1,00,000		6½	15 years from 31st March 1932.	10,465	
		3,75,000				
Total Productive .		59,65,000			3,55,786	

*B.—Unproductive.*

	Rs.	Rs.	Per cent.		Rs.
<i>Irrigation works.</i>					
Dredger Ronaldshay	50,00,000	50,00,000	4½	15 years from 31st March 1923.	4,89,072
Purchase of Dredgers (Cowley and Burdwan).	51,89,000	51,89,000	6½	15 years from 31st March 1924.	5,51,865
Total, Irrigation .		1,01,89,000			10,40,937

*Civil works.*

Police Housing Scheme.	8,50,000		5½	50 years from 31st March 1927.	52,055
Ditto	7,50,000		5½	50 years from 31st March 1928.	42,680
		16,00,000			

*B.—Unproductive—contd.*

Name of the work.	Amount of each loan.	Total loan for each work.	Rate of interest payable.	Life of each loan.	Amount of equated payments on account of interest and principal.	Remarks.
	Rs.	Rs.	Per cent.		Rs.	
<i>Civil works—contd.</i>						
New Council Chamber	2,00,000		5½	50 years from 31st March 1929.	11,381	
Ditto	6,50,000		5½	50 years from 31st March 1930.	36,989	
Ditto	6,00,000		5½	50 years from 31st March 1931.	36,745	
Ditto	12,50,000		6½	50 years from 31st March 1932.	84,892	
		27,00,000				
Bally Bridge Road-way.	10,00,000		5½	50 years from 31st March 1930.	56,906	
Ditto	10,00,000		5½	50 years from 31st March 1931.	61,241	
Ditto	16,00,000		6½	50 years from 31st March 1932.	1,08,662	
		36,00,000				
Total, Civil Works	...	79,00,000			4,91,551	
Total, Unproductive	...	1,80,89,000			15,32,488	

All the debts of the Provincial Government are due to the Central Government and these debts are repayable in annual equated instalments and require no arrangement for Sinking Funds. The requisite provision for the payment of the annual equated amounts on account of interest and principal is made in the revenue section of the account under Debt Services, the interest being charged to the head "19—Interest on ordinary debt" and the principal to the head "21—Reduction or Avoidance of Debt".

*Loans outstanding.*

22. The actual transactions during the year 1930-31 in respect of loans from the Provincial Loans Fund are exhibited below :—

	Opening balance on 1st April 1930.	Transaction in 1930-31.		Net Increase.	Closing Balance on 31st March 1931.
	Rs.	Receipts.	Repayments.	Rs.	Rs.
(a) Irrigation Outlay upto 1920-21 ( <i>vide</i> Rule 24 of the Devolution Rules)	1,18,21,132	...	...	...	1,18,21,132
(b) Other loans	1,50,14,815	50,20,000	7,22,702	42,97,298	1,98,12,113
<b>Total</b>	<b>2,68,35,947</b>	<b>50,20,000</b>	<b>7,22,702</b>	<b>42,97,298</b>	<b>3,11,33,245</b>

	Lakhs of Rupees.	The increase in the net debt was caused mainly by the marginally* noted loans taken during the year. The amount of public debt is, on the whole, small but the bulk of it is unproductive. Only a small portion ( <i>viz.</i> , Rs. 59.65 lakhs) is expected to prove remunerative from 1931-32.
* (1) Damodar Canal	20.70	
(2) Bally Bridge Road-way	16.00	
(3) New Council Chamber	12.50	
<b>Total</b>	<b>49.20</b>	

*Outlay from loans.*

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

Name of the work.	Debt.	Outlay upto 1930-31.	Savings held in the Provincial balance.	Excess met from Revenue.
	Rs.	Rs.	Rs.	Rs.
1. Pre-reform Irrigation project ( <i>Vide</i> paragraph 20)	1,18,21,132	1,18,21,132	...	...
2. Post-reform loans—				
(A) Productive—				
(i) Damodar Canal	55,90,000	60,87,269	...	4,97,269
(ii) Bakreswar Irrigation project	3,75,000	5,52,027	...	1,77,027
<b>Total</b>	<b>59,65,000</b>	<b>66,39,296</b>	<b>...</b>	<b>6,74,296</b>

Name of the work.	Debt.	Outlay upto 1930-31.	Savings held in the Provincial balance.	Excess met from Revenue.
	Rs.	Rs.	Rs.	Rs.
<b>(B) Unproductive, etc.—</b>				
<i>Irrigation.</i>				
(i) Grand Trunk Canal	1,01,89,000	4,93,514*	34,51,159(a)	9,62,165
(ii) Dredger Ronaldshay				
(iii) Dredgers Cowley and Burdwan				
<i>Civil Works.</i>				
(iv) Legislative Council Chamber	27,00,000	47,94,812	...	4,94,812
(v) Calcutta Police Housing Scheme	16,00,000			
(vi) Bally Bridge Roadway	36,00,000	30,33,897	5,66,103	...
Total	1,80,89,000	1,70,55,544	15,28,268	4,94,812
Grand Total	3,58,75,132	3,55,15,972	15,28,268	11,69,108
Net savings Rs. 3,59,160				

(a) NOTE.—The actual Capital Outlay on these dredgers is being gradually reduced by recoveries of hire charges and other receipts.

\* The Grand Trunk Canal, though classed as productive, has been shown above under unproductive, as a portion of the expenditure on the project was met from the loan taken mainly for the purchase of the unproductive Dredger Ronaldshay.

#### *Future borrowings.*

24. During the present year (*viz.*, 1931-32), a loan of Rs. 19 lakhs has been taken out of the Provincial Loan Fund for completion of the works already in hand (Productive Rs. 17.21 lakhs and unproductive Rs. 1.79 lakhs). This involves an annual payment of 1.24 on account of interest and principal out of revenues.

The Local Government is faced with a heavy deficit in 1931-32 and will have to cover this by borrowing from the Provincial Loans Fund. The interest charges involved will be considerable and will throw an additional burden on provincial revenues.

25. In view of the present financial stringency, it seems unlikely that any further new capital works will be undertaken in the near future. For the

works in progress, the Local Government propose to take the following loans during 1932-33—

Productive—

Damodar Canal . . . . .	12,09
Bakreswar Scheme . . . . .	10

Unproductive—

New Council Chamber . . . . .	1,75
Bally Bridge . . . . .	68
Total . . . . .	<u>15,52</u>

It is also proposed to take a loan of one lakh each for the rural water supply scheme and the new Howrah bridge.

26. There seems to be hardly any margin in revenue to cover the additional expenditure mentioned in paragraphs 24 and 25 above and it may be necessary for the Local Government to have recourse to further borrowing in order to meet the loan charges.

*Other debt transactions.*

27. *Loans and Advances by the Provincial Government.*—The transactions in connection with these advances have been shown in the Review under "Grant No. 30"—*vide* page 317. The following table exhibits in detail the transactions during the year 1930-31, together with the amount of interest realised.

*Loans and Advances by the Government of Bengal.*

	Balance on 1st April 1930.	Advance during 1930-31.	Total.	Recoveries during 1930-31.	Closing Balance on 31st March 1931.	Interest realised during 1930-31.
	Bs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i) Loans to Muffassal, Municipalities.	27,44,794	1,80,000	29,24,794	2,84,815	26,39,979	1,50,491
(ii) Loans to Port Funds	4,27,139	1,25,000	5,52,139	25,087	5,27,052	11,086
(iii) Loans to District and other Local Fund Committees.	20,00,761	1,45,262	21,46,023	42,330	21,03,693	1,26,181
(iv) Advances to Cultivators.	15,65,054	8,88,455	24,53,509	2,51,040	22,02,469	37,689
(v) Advances under Special Laws.	2,33,115	26,281	2,59,396	28,011	2,31,385	2,024
(vi) Miscellaneous loans and advances.	9,273	13,935	23,208	4,176	19,032	470
Total	69,80,136	13,78,983	83,59,069	6,35,459	77,23,610	3,27,941



28. The balance of 5,27 under Port Fund includes 2,52 on account of loans due from the Chittagong Port. This port having been declared to be a major port, the outstanding balance has since been transferred to the books of the Accountant General, Central Revenues. The remaining sum of 2,75 represents the aggregate of the loans advanced to the Calcutta Port Commissioners (1,50 in January 1930 and 1,25 in April 1930) to meet preliminary expenses in connection with the construction of the New Howrah Bridge.

29. It will be observed that the advances to cultivators made during the year 1930-31 formed 64 per cent. of the total loans while the outstandings in respect of the above advances increased from Rs. 15½ lakhs at the beginning of the year to Rs. 22 lakhs at its close.

30. Next in magnitude stand loans to District Boards, the unrealised balance of which amounted to Rs. 21 lakhs at the close of the year. This figure includes Rs. 17.76 lakhs on account of loans granted to the 24-Perganas District Board for the Magrahat Drainage Scheme. Recovery from the Board of the instalments towards repayment of the principal as well as interest is in abeyance since April 1922 pending further orders of Government. In the meantime, the Board has been asked by Government to resume payment at Rs. 1 lakh a year in instalments of Rs. 50,000 every half-year commencing from 30th September 1929. The amounts due under this provisional agreement upto September 1931 have been paid. The total amount paid by the Board upto September 1931 is Rs. 2 lakhs and this was credited against the interest of Rs. 9.99 lakhs (including the capitalised interest of Rs. 2.39 lakhs) due to end of September 1931.

31. *Depreciation Fund for Government Presses.*—The transactions of this fund have been explained in the Review under Appropriation No. 33. The closing balance of the fund was Rs. 2,76,122.

32. *Suspense.*—An explanation of these transactions has been furnished in the review under Grant No. 34. The closing balance stood at Rs. 79,875.

33. *Subvention from the Central Road Development Account.*

The transactions in connection with this head are exhibited below :—

	Rs.
Balance on 1st April 1930 . . . . .	Nil.
Receipts for 1930-31 . . . . .	19,30,000
Payments for 1930-31 . . . . .	4,40,849
Closing balance on 31st March 1931 . . . . .	14,89,151

The apportionment from the Central Road Development Fund to the Government of Bengal out of the proceeds of the increased taxation on motor spirit was credited to a new deposit head "P.—Deposits and Advances—Subventions from Central Road Development Account". The expenditure actually incurred on approved projects to be financed from the Road Development Fund was charged to provincial revenues but an equivalent amount was credited to those revenues by debit to the deposit head above.

The grants made by the Government of India for expenditure on Road Development are in augmentation of the revenues of the province and should not be spent upon schemes other than those specified by the Government of India and without the vote of the Legislature. It has been held by the Government of India that the subventions once made to a province will form part of the provincial balance and so long as the province finds money to spend on

approved schemes for Road Development at the proper time, there is no objection to the balance on this account being utilised for any other purpose as a purely ways and means matter. This procedure has, however, since been changed.

### *Provincial Balances.*

34. *Disappearance of the Provincial Balance.*—A reference is invited to paragraph 12 in which the causes of the decline of the provincial balance from 1,94,78 to 39,68 during the year under report have been fully stated. As already observed therein, the actual free balance at the close of the year was Rs. 5 lakhs only and even this small sum has been completely eaten up during the current year.

35. *Monthly balance.*—A *pro-forma* account of monthly provincial balances (excluding Famine Relief Fund Balances) of the Government of Bengal for 1930-31 is furnished below.

Month.	Opening balance.	Receipts.	Expenditure.	Closing balance.
April 1930 . . . . .	(a) 1,82,18	89,16	74,08	1,97,26
May 1930 . . . . .	1,97,26	62,95	92,70	1,67,51
June 1930 . . . . .	1,67,51	80,81	88,35	1,59,97
July 1930 . . . . .	1,59,97	51,42	1,01,89	1,09,50
August 1930 . . . . .	1,09,50	58,56	1,00,80	67,26
September 1930 . . . . .	67,26	88,56	1,26,27	29,55
October 1930 . . . . .	29,55	50,99	54,79	25,75
November 1930 . . . . .	25,75	65,40	92,01	—86
December 1930 . . . . .	—86	1,80,41	95,08	34,52
January 1931 . . . . .	34,52	1,30,97	97,92	67,57
February 1931 . . . . .	67,57	61,59	99,53	29,63
March 1931 . . . . .	29,63	1,86,26	1,89,33	(b) 26,56

(a) Opening balance as per accounts on 31st March 1930 . . . . . 1,94,78

Deduct—Opening balance of the Famine Relief Fund . . . . . 12,65

1,82,18

(b) Closing balance as per accounts on 31st March 1931 . . . . . 39,68

Deduct—Closing balance of Famine Relief Fund . . . . . 13,12

26,56

The Government of India pay interest on deposits placed with them out of the provincial balance for amounts of Rs. 25 lakhs or over for periods of not less than six months. The rate of interest allowed on deposits for 12 months or over is 1 per cent. less than the rate charged by the Government of India to the Provincial Loans Fund and 2 per cent. less in the case of deposits for shorter periods. If a province overdraws its balance (after taking into account the amount of the fixed deposit) for more than such

number of complete months as most nearly represents one-third of the period of deposit, it is entitled to no interest on the deposit.

In accordance with these arrangements the following amounts were placed on fixed deposit with the Government of India for 1930-31 and the Government of Bengal earned interest amounting to 90 at  $4\frac{1}{2}$  per cent. per annum on the fixed deposit of Rs. 40 lakhs only for 6 months from 1st March 1930.

- (1) Rs. 40 lakhs for 6 months from 1st March 1930  
and
- (2) Rs. 60 lakhs for one year from 1st April 1930.

#### *Famine Relief Fund.*

36. Under schedule IV to the Devolution Rules, the Government of Bengal are required to assign from provincial revenues a sum of Rs. 2 lakhs per annum for expenditure on famine relief. Such portion of the assignment as is not so spent is required to be funded until the accumulations in the fund reach the total of Rs. 12 lakhs, in which event further assignment for the purpose may be suspended.

37. When the balance of the Famine Relief Fund exceeds the amount of Rs. 12 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine, etc.

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

39. No provision was made in the estimates for 1930-31 for transfer to the Famine Relief Fund as the balance at the credit of the fund had already reached the statutory limit. The fund closed with a balance of 13,12 as shown below:—

Opening balance . . . . .	12,66
<i>Add—</i>	
Interest on balances of the fund . . . . .	69
Recoveries of famine expenditure . . . . .	13
Total . . . . .	13,48
<i>Deduct—</i>	
Withdrawal for expenditure on famine relief . . . . .	36
Closing balance . . . . .	13,12

The amount withdrawn from the fund was spent on test relief in Pubna and other districts where there was agricultural distress.

#### *Financial results of Irrigation Works.*

40. The financial results of Irrigation works for which Capital and Revenue accounts are kept are summarised in the following paragraphs. The works have been classified as "Productive" or "Unproductive" with effect from 1921-22 according to their capacity to pay the annual interest charges on the capital invested.

*Productive Works.*

41. The number of canals or projects classed as "Productive" in the year under review was the same as in the year 1929-30, *viz.*, (1) the Damodar Canal and (2) the Bakreswar Irrigation Scheme under "A—Irrigation Works" and (3) the Grand Trunk Canal under "B—Navigation, Embankment and Drainage Works". The Damodar Canal Project and the Bakreswar Irrigation Scheme were started in the years 1926-27 and 1927-28 respectively and the works are still in progress. A portion of the Bakreswar Canal was opened for irrigation from the 24th July 1931 and Government have sanctioned the opening of a revenue account from that date. No revenue account for the Damodar Canal has yet been opened. The construction of the Grand Trunk Canal, which was started in 1920-21, has been held in abeyance: no revenue account has been opened for this project also.

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

	Rs.
Capital outlay up to the end of 1929-30 . . . . .	59,24,243
Capital outlay during the year 1930-31 . . . . .	22,59,530
Accumulated arrears of simple interest to the end of the year 1930-31 . . . . .	9,69,973
Interest charges for the year 1930-31 . . . . .	97,659
Net loss for the year 1930-31 . . . . .	97,659

As shown in the above table, the capital outlay on "Productive" works during the year 1930-31 amounted to Rs. 22,58 lakhs. Of this amount, Rs. 21.7 lakhs only were met from borrowed funds. The former figure includes Rs. 2,65,660 on account of interest on the capital invested on the Damodar Canal, which, under special orders, is being charged to "Capital" instead of to "Revenue". The interest charges for the two other projects during 1930-31 aggregating Rs. 97,659 were charged to "Revenue". This amount may therefore be taken as the net loss for the year 1930-31 on account of productive works in hand.

*Unproductive Works.*

43. The "Unproductive" works are mentioned below:—

## A.—Irrigation Works—

(i) The Midnapur Canal.

## B.—Navigation, Embankment and Drainage Works.

(ii) The Hijli Tidal Canal.

Calcutta and Eastern Canals.

Jundarbans Steamer Route.

Madaripur Bheel Route.

(vi) Dredger Ronaldshay.

(vii) Purchase of Dredgers (Cowley and Burdwan).

(viii) Dredging Bidyadhari.

44. The financial results of the "Unproductive" Works (excluding the Dredgers Ronaldshay, Cowley and Burdwan, which will be dealt with separately) are summarised as a whole in the following table :—

	Rs.
Capital Outlay to the end of 1929-30 . . . . .	2,83,15,985
Capital Outlay during the year 1930-31 . . . . .	1,31,734
Accumulated arrears of simple interest to end of 1930-31 . . . . .	2,68,20,496
Receipts during the year 1930-31 . . . . .	10,55,044
Working expenses and maintenance during the year 1930-31 . . . . .	15,05,255
Interest charges during 1930-31 . . . . .	10,40,621
Net loss for the year 1930-31 . . . . .	14,89,832

The position in respect of each project for the year under report is shown below :—

	Gross Receipts.	Working Expenses.	Interest Charges.	Net Loss.
	Rs.	Rs.	Rs.	Rs.
(i) Midnapur Canal . . . . .	2,17,341	2,14,682	2,76,166	2,73,507
(ii) Hijli Tidal Canal . . . . .	55,971	91,707	84,820	1,20,556
(iii) Calcutta and Eastern Canals . . . . .	4,07,476	4,73,799	2,12,195	2,78,518
(iv) Sunderbans Steamer Route . . . . .	72,265	4,29,215	62,998	4,19,946
(v) Madaripur Bheel Route . . . . .	3,02,991	2,95,852	3,61,962	3,54,923
(vi) Dredging Bidyadhari . . . . .	...	...	42,482	42,482

It will be seen from the above that except in the cases of the Midnapur Canal and the Madaripur Bheel Route, the receipts were not sufficient even to cover the working expenses and maintenance charges.

(i) *The Midnapur Canal and the Madaripur Bheel Route.*—The receipts from the Midnapur Canal and the Madaripur Bheel Route barely covered the working expenses and contributed a little towards the interest on the capital outlay.

(ii) *The Hijli Tidal Canal.*—The position in respect of this project for the last four years is exhibited below :—

Year.	Gross Receipts.	Working Expenses.	Interest Charges.	Net Loss.
	Rs.	Rs.	Rs.	Rs.
1927-28 . . . . .	47,911	50,287	84,820	87,198
1928-29 . . . . .	67,498	47,536	84,820	64,858
1929-30 . . . . .	67,668	1,04,286	84,820	1,21,438
1930-31 . . . . .	55,971	91,707	84,820	1,20,556

The average annual working expenses during the two years ending in 1930-31 exceeded the average receipts for the same period by nearly 60 per cent. The heavy increase in the working expenses is brought to notice.

(iii) *The Calcutta and Eastern Canals.*—Apart from the interest charges which the revenue from these canals cannot bear, the gross receipts are less than the working expenses. The percentage excess of these expenses over the receipts during the last 5 years was as follows :—

Year.	Excess.
1926-27 . . . . .	52.4 per cent.
1927-28 . . . . .	25.5 ”
1928-29 . . . . .	15.01 ”
1929-30 . . . . .	41.13 ”
1930-31 . . . . .	16.27 ”
Total . . . . .	150.81 ”

Average for 5 years—30.06 per cent.

(iv) *The Sundarbans Steamer Route.*—As compared with the gross receipts the working expenses have been disproportionately high owing mainly to dredging operations and thorough repairs to the Dredger “Foyers.” The cost of the upkeep of the dredger during the year under report has been shown separately in paragraph 51. The percentage excesses of the working expenses over the gross receipts during the last 5 years are given below :—

Year.	Excess.
1926-27 . . . . .	82.99 per cent.
1927-28 . . . . .	183.86 ”
1928-29 . . . . .	246.82 ”
1929-30 . . . . .	57.33 ”
1930-31 . . . . .	493.94 ”
Total . . . . .	1064.94 ”

Average of last 5 years—212.99 per cent.

45. The loss incurred during the year under report on the six unproductive works mentioned above compares as follows with similar figures for the last five years :—

Year.	Loss (L. lakhs of Rs.)
1926-27 . . . . .	12.23
1927-28 . . . . .	16.26
1928-29 . . . . .	18.44
1929-30 . . . . .	15.25
1930-31 . . . . .	14.90
Total for 5 years . . . . .	72.08

Average of 5 years—14.42.

It may be stated in this connection that the loss of Rs. 14.90 lakhs in 1930-31 mentioned above includes a sum of Rs. 6.80 lakhs on account of interest charges for that year on the capital outlay for the Calcutta and Eastern Canals, the Sundarbans Steamer Route, the Madaxipur Bheel Route and the Bidyadhari Dredging. As the capital outlay on these projects was

initially met out of revenue, the interest charges mentioned were credited to provincial revenues (by reduction of interest payable on borrowed funds). The adjustment of these interest charges did not therefore affect the provincial revenues as a whole. The actual loss to provincial revenues during 1930-31 on account of the six projects may therefore be taken at Rs. 14·90 — Rs. 6·80 or Rs. 8·10 lakhs.

46. In view of the heavy drain on the financial resources of the province caused by these projects, the suggestion made in the last year's report may be repeated, *viz.*, to make an attempt to reduce the loss to more reasonable dimensions. It is for Government to consider whether this cannot be done by enhancing the canal tolls and levying a surcharge on the passenger traffic as well as on the steamer companies benefited. It is also for Government to decide whether the unprofitable portions of these canals, if any, may not be abandoned without causing any serious inconvenience to the public at large.

#### *Dredgers.*

47. *Dredger "Ronaldshay".*—The total capital outlay inclusive of direct charges stood at Rs. 50,33,596 to end of the year 1930-31. The original capital outlay representing direct charges was Rs. 56,30,446 and was met as follows—*viz.*, Rs. 10,16,770 out of the pre-reform loan of Rs. 1,18,21,132 and the remaining sum of Rs. 46,13,676 out of the post-reform loan of Rs. 50 lakhs. The capital cost has since been reduced to Rs. 49,48,329 by deduction of hire receipts. The interest charges on the Capital invested to the end of the year 1930-31 make a total of Rs. 29,32,444. The dredger was hired by the Government of India for work in the Andamans from 6th December 1929. The hire receipts during 1930-31 amounted to Rs. 4,74,135 of which Rs. 4,30,335 was credited to Capital account and Rs. 43,800 to Revenue account. The table below shows the financial position of the dredger to end of the year 1930-31.

	Rs.
I. Capital cost (direct and indirect) to end of 1930-31 . . . . .	50,33,596
II. Interest until the dredger started operation . . . . .	1,81,136
III. Capital at charge (I and II) ' . . . . .	52,14,732
IV. Working expenses during the year (direct and indirect) excluding hire receipts . . . . .	21,623
V. Interest on III during the year . . . . .	2,74,939
VI. Depreciation on I during the year . . . . .	1,16,318
VII. Gross expenditure of the year (IV + V + VI) . . . . .	4,42,885
VIII. Receipts from hire during the year . . . . .	4,74,135
IX. Net receipts (VIII — VII) . . . . .	31,250
X. Percentage return, being percentage of IX on III . . . . .	+ 6

48. *Dredger "Cowley".*—The total capital outlay (direct and indirect) on the dredger to end of the year 1930-31 amounted to Rs. 47,13,151. The original direct capital outlay was met chiefly out of the loan of Rs. 51,89,000 granted by the Central Government for the purchase of the two dredgers "Cowley" and "Burdwan". The dredger "Cowley" earned hire receipts amounting to Rs. 66,663 for the use of her terminal pontoon at the Andamans during the year under report. Out of the total hire receipts earned by her, Rs. 60,757 was credited to Capital and Rs. 5,906 to Revenue account. The

table below shows the financial position of the dredger to end of the year 1930-31.

	Rs.
I. Total capital outlay (direct and indirect) . . . . .	47,13,151
II. Interest until the dredger started operation . . . . .	3,15,125
III. Capital at charge (I and II) . . . . .	50,28,276
IV. Working expenses during the year (direct and indirect) excluding hire receipts . . . . .	45,290
V. Interest on III during the year . . . . .	2,64,657
VI. Depreciation on I during the year . . . . .	1,39,581
VII. Gross expenditure of the year (IV + V + VI) . . . . .	4,49,528
VIII. Receipts from hire during the year . . . . .	66,663
IX. Net receipts (VIII — VII) (Deficit) . . . . .	— 3,82,865
X. Percentage return being percentage of IX on III . . . . .	— 7·61

49. *Dredger "Burdwan"*.—The total capital outlay (direct and indirect) on the dredger "Burdwan" to end of the year 1930-31 amounted to Rs. 13,93,173. As stated in paragraph *ante* the original direct capital outlay was met mainly out of the loan of Rs. 51,89,000 granted by the Central Government. As in 1929-30, the dredger remained idle throughout the year 1930-31. The table below shows her financial position to end of the year 1930-31.

	Rs.
I. Total Capital outlay (direct and indirect) to end of 1930-31 . . . . .	13,93,173
II. Interest until the dredger started operation . . . . .	1,03,725
III. Capital at charge (I and II) . . . . .	14,96,898
IV. Working expenses during the year (direct and indirect) excluding hire receipts . . . . .	16,088
V. Interest on III during the year . . . . .	78,643
VI. Depreciation on I during the year . . . . .	36,075
VII. Gross expenditure of the year (IV + V + VI) . . . . .	1,31,406
VIII. Receipts from hire during the year . . . . .	...
IX. Net receipts (VIII — VII) (deficit) . . . . .	— 1,31,406
X. Percentage return, being percentage of IX on III . . . . .	— 8·78

50. The above figures speak for themselves. It will be observed that the maintenance of the three dredgers has entailed a loss to provincial revenues during the year to the tune of Rs. 4·83 lakhs. The local Government got some revenue by hiring two of the dredgers to the Government of India for temporary work in the Andamans. But for this, all the dredgers would have remained idle and the loss to the provincial exchequer would have been still greater.

Apart from the maintenance expenses for the dredgers, the current revenues of the Provincial Government have to bear the annual charges towards the repayment of the loans of Rs. 50 and Rs. 51·89 lakhs taken from the Central Government for their purchase. Up to the year 1930-31, the provincial revenues have been depleted to the extent of Rs. 90·30 lakhs to meet the debt charges alone (principal Rs. 46·60 lakhs *plus* interest Rs. 43·70 lakhs).



The liability at the end of 1930-31 on account of the two loans stood at Rs. 55·29 lakhs (*vide* margin). The complete repayment of the loan of Rs. 50 lakhs will take another six years and that of Rs. 51·89 lakhs, another seven years from 1931-32. To effect this repayment, it will be necessary to ear-mark from provincial revenues Rs. 10,40,937 from 1931-32 to 1937-38 and a further sum of

Loan.	Outstanding on 31st March 1931.
Rs.	Rs.
(i) 50,00,000	25,02,352
(ii) 51,89,000	30,26,713
<b>Total</b>	<b>55,29,065</b>

Rs. 5,51 865 in 1938-39. The working expenses of the dredgers may be taken roughly at Rs. 40,000 a year. The annual charges for repayment of principal and interest and the maintenance expenses make a total of about Rs. 10·81 lakhs, which amount may be taken as a recurring loss to Government on account of the dredgers. There seems to be little prospect of Government making use of these dredgers in the near future.

51. In accordance with the orders issued by the Government of Bengal on the recommendation of the Public Accounts Committee on the Appropriation Report for the year 1928-29, the costs of the upkeep of the four dredgers, *viz.*, "Ronaldshay", "Cowley", "Burdwan" and "Foyers", for the year 1930-31 are shown below separately under the heads "Repairs", "Establishment" and "Tools and Plant".

	"Ronaldshay."	"Cowley."	"Burdwan."	"Foyers."
	Rs.	Rs.	Rs.	Rs.
<b>Direct charges—</b>				
I. Maintenance and Repairs . . . .	14,966	29,849	11,045	1,31,034
II. Establishment . . . . .	6,812	13,582	5,030	59,638
III. Tools and Plant . . . . .	874	1,745	645	7,657
<b>Deduct—Recoveries on Revenue Account—</b>				
Hire . . . . .	43,800	5,906	...	9,010
Other than hire . . . . .	1,174	186	142	279
<b>Total direct charges . . . . .</b>	<b>—22,322</b>	<b>39,085</b>	<b>16,578</b>	<b>1,89,040</b>
Indirect charges . . . . .	150	299	110	1,310
<b>Total . . . . .</b>	<b>—22,172</b>	<b>39,384</b>	<b>16,688</b>	<b>1,90,350</b>

\* Included in the expenditure on Sundarbans Steamer Route, *vide* paragraph 44 (*iv*).

#### *Residential buildings for Government Officers.*

52. Residential buildings for Government Officers are divided mainly into two classes—

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

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

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

53. The following table gives the total capital outlay up to 1929-30, the permissible amount and the actual expenditure for maintenance during 1929-30, the rent payable and the revenue actually realised during the same year, and the resultant gain or loss in the up-keep of these buildings. (In respect of buildings within the area of Irrigation Divisions, the corresponding figures are up to '0r for the year 1930-31).

*Financial Results of the year, 1929-30.*

Class of buildings.	Amount of capital outlay to end of 1929-30, including cost of site and installation expenses.		Charges for repair and Municipal taxes.		Standard rent per annum.	Rent realized during 1929-30.	Maintenance charges during 1929-30.	Difference between receipts and charges.	Interest charges for 1929-30. on the capital outlay.	Net loss in cap-keep.	Percentage of loss on the capital outlay.
	Rs.	Rs.	Rs.	Rs.							
			Permissible amount.	Annual average to end of 1929-30.							
<b>Class I—</b>			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Building and Roads	55,26,875	1,50,115	1,646	1,14,918	3,05,649	2,29,134	1,44,190	84,944	2,31,773	1,46,829	-2.66
Irrigation	62,686			1,238	3,708	2,799	1,268	1,531	2,720	1,189	-1.9
<b>Class II—</b>											
Buildings and Roads	44,99,906	1,07,894	1,770	87,913	2,18,192	10,161	1,03,879	-93,218	1,72,886	2,66,104	-5.91
Irrigation	55,697			529	3,510	547	985	-438	2,620	3,055	-5.21
Total Classes I & II	1,01,46,164	2,61,425	2,61,425	2,04,898	5,31,059	2,42,641	2,49,822	-7,181	4,09,999	4,17,180	-4.11
Figures for 1928-29	84,98,370	2,31,084	2,31,084	1,72,365	5,14,588	2,45,980	2,33,074	12,906	3,45,292	3,32,386	-3.91
Difference	16,47,794	30,341	30,341	32,533	16,471	-3,339	16,748	-20,087	64,707	84,794	-22

54. The increase in the capital cost since 1928-29 is due mainly to the inclusion for the first time of certain quarters valued at Rs. 15.11 lakhs for His Excellency the Governor's staff which were previously not shown in the Capital and Revenue accounts through an erroneous interpretation of the rules and to the construction of eight new buildings costing Rs. 1.11 lakhs.

55. The total expenses for repairs and municipal taxes during 1929-30 as well as the annual average of these charges up to that year were well within the permissible outlay for the same. Excess over authorised expenditure however occurred in individual cases (*viz.*, in 75 cases out of 294 Class I buildings and in 54 cases out of 205 Class II buildings); the attention of Government has been drawn to these cases separately.

56. It will be observed that the total rents realised during the year 1929-30 fell short of the standard rent by Rs. 2,88,418. The reasons are—

- (1) Recovery of rent is limited to 10 per cent. of the occupants' emoluments.
- (2) Recovery of rent at reduced rate in some cases and rent-free occupation in a large number of cases of buildings falling under Class II.
- (3) Refund of rent under Fundamental Rule 45-A.
- (4) Non-recovery owing to several buildings having remained vacant for a part or whole of the year.

Despite the addition of new buildings, the actual realisation of rent has declined from 1928-29 to 1929-30 by Rs. 3,339. This is the result of Government orders directing that Fundamental Rule 45-A should apply with retrospective effect from 1st April 1924 to all Government Officers whose pay is debitable to the provincial revenues of Bengal. Under Fundamental Rule 45-A the rent is not to exceed 6 per cent. of the capital outlay, exclusive of the cost of site.

57. As shown in the foregoing table, the up-keep of these buildings resulted in a loss of Rs. 4,17,180 inclusive of interest charges, the percentage of the loss on the capital cost amounting to 4.11. The percentage of the loss is also on the increase. The matter has been brought to the notice of Government separately.

The above comments are based on the figures for the Capital and Revenue accounts of residences for the year 1929-30 as the figures for 1930-31 are not yet available.

#### *General.*

58. From the foregoing survey of the provincial finances, it will be seen that in the first year of the Reforms, *viz.*, in 1921-22, there was a revenue deficit exceeding 2 crores of rupees but during the next 3 years Government was able to make both ends meet by effecting heavy retrenchments of expenditure as well as by the imposition of additional taxation. The adoption of these measures as well as the remission of the contribution payable to the Central Government enabled the Government of Bengal to accumulate a comfortable balance to finance their current transactions and at the same time to provide a margin of safety. The expenditure, however, advanced by 60 lakhs of rupees in 1925-26 and further increased by over a crore of rupees during the 5 years ending 1930-31, the increase being most marked under the head "Cost of Civil Administration". This increase was the

result partly of the general revision of pay and other concessions and partly of the demand caused by the growth of administrative needs and was met from the growth of revenue, mainly under "Excise" and "Stamps". Government also embarked upon certain schemes of capital expenditure which were financed chiefly from borrowed funds.

59. Both nature and man, however, combined in 1930-31 to cause a serious setback in revenue. The world-wide trade depression and the unfortunate political disturbances in the same year reduced the revenue to the level of the early days of the Reforms. On the other hand, the Civil Disobedience Movement entailed a considerable addition to expenditure which was met partly by drawing on the provincial balance and partly by curtailment of expenditure in almost all departments except Jails and Police. The provincial balance has disappeared and Government is now faced with a recurring revenue deficit. Further, the Primary Education Act will, when enforced, throw an extra burden on the provincial revenues of not less than Rs. 10 lakhs and a further sum of Rs. 2 lakhs will be required to meet the additional recurring grant to the Calcutta University. Government is also committed to the execution of certain public works estimated at Rs. 20 lakhs. There appears to be no prospect of meeting the extra expenditure except by borrowing, as no material growth of revenue is expected in the near future. The Local Government propose to take a temporary loan of Rs. 197.57 lakhs to cover the estimated provincial deficit for 1931-32 on the 31st March 1932.

	Lakhs of rupees	<i>viz.</i> irrigation and navigation works
(i) Irrigation and Navigation Works (unproductive)— <i>vide</i> para- graph 45.	8.10	—shows that they cause a recurring loss to Provincial Revenues of about 19 lakhs of rupees per annum— <i>vide</i>
(ii) Dredgers—( <i>vide</i> paragraph 50).	10.81	margin. It is for Government to consider whether something can be done to bring down the loss to a more reasonable figure.
Total	18.91	

#### *Forecast for the year 1931-32.*

61. (1) The budget estimate of revenues for the current year (1931-32) anticipated some recovery from the disastrous figures of the year under report. The total under the Revenue heads was therefore placed at Rs. 10,52 lakhs, that is, Rs. 83 lakhs more than the revised estimate for 1930-31. Thus the original estimate of the total revenue for the current year was Rs. 86 lakhs in excess of the actuals for 1930-31 but Rs. 44 lakhs less than the estimated revenue for that year.

(2) The total expenditure for the current year under the heads charged to revenue was estimated at Rs. 11,51 lakhs, that is, Rs. 10 lakhs in excess of the actuals but Rs. 26 lakhs less than the estimated expenditure of the previous year. In view of the revenue deficit anticipated in the original estimate, it was considered by Government that a temporary loan of Rs. 1,13 lakhs would be required at the end of the current year to balance the budget.

(3) The revised estimate for 1931-32 (First Edition) as adopted by Government, however, anticipates a total revenue of Rs. 9,21 lakhs only against the original estimate of Rs. 10,52 lakhs and the total expenditure

charged to revenue has been placed at Rs. 11,10 lakhs against the original estimate of Rs. 11,51 lakhs. Thus a revenue deficit of Rs. 1,89 lakhs is anticipated in the revised estimate against the original estimate of a revenue deficit of Rs. 98 lakhs only. The revenue under the principal heads, as anticipated in the revised estimate, is compared below with the budget estimate for the current year and the actuals of the previous year :—

*In lakhs of rupees.*

Principal Heads of revenue.	Revised Estimate 1931-32.	Budget Estimate 1931-32.	Actuals 1930-31.
Land Revenue . . . . .	3,11	3,20	3,09
Excise . . . . .	1,63	2,07	1,80
Stamps . . . . .	2,81	3,34	3,12
Forests . . . . .	17	25	23
Registration . . . . .	18	28	24
Scheduled Taxes . . . . .	14	14	13
	8,04	9,37	8,61

(4) As regards Debt transactions and Capital outlay not charged to revenue, a statement is furnished below from which it will be seen that the liabilities of the Government of Bengal will increase considerably at the end of the year 1931-32. The debt of the Government of Bengal to the Provincial Loans Fund will go up from Rs. 3,11 lakhs (*i.e.*, the balance at the end of 1930-31) to Rs. 5,22 lakhs at the end of 1931-32. According to the revised estimate for 1931-32, the capital receipts represented by borrowings from the Provincial Loans Fund (Rs. 2,19 lakhs) *plus* the recoveries of loans and advances by the Provincial Government (Rs. 13 lakhs) are Rs. 12 lakhs less than the sum required to finance the capital expenditure not charged to revenue (Rs. 34 lakhs) *plus* the loans and advances by the Provincial Government (Rs. 21 lakhs) *plus* the revenue deficit during the year (Rs. 1,89 lakhs).

The opening balance of the current year was placed at 31,16 in the original estimate against the actual opening balance of 39,68. The closing balance of the current year was originally estimated at 35,91 but in the revised estimates for 1931-32, it has been reduced to 22,35, the free balance being *nil*.

*In Lakhs of rupees.*

	Budget 1931-32		Revised 1931-32	
	Receipts	Outgoings	Receipts	Outgoings
<i>Capital Account—</i>				
Irrigation and Other Capital heads . . . . .		29		34
<i>Borrowings—</i>				
Debt incurred . . . . .	1,33	...	2,19	...
Debt discharged . . . . .	...	8	...	8
<i>Other debt heads—</i>				
Provincial Loans Account . . . . .	13	10	13	21
Other items . . . . .	27	28	22	19
	1,73	70	2,54	82

STATEMENT  
REFERRED TO IN  
*Statement showing the Revenue position of the*

Head.	ACTUALS.			
	1921-22.	1922-23.	1923-24.	1924-25.
<i>Revenue.</i>				
A. and A. A.—Land Revenue . . . . .	3,01,89	3,12,62	3,13,01	3,10,74
Excise . . . . .	1,83,01	2,01,10	2,09,85	2,15,07
Stamps . . . . .	2,73,85	3,02,24	3,16,75	3,36,68
Forests . . . . .	18,99	23,11	22,61	24,76
Registration . . . . .	25,48	24,67	24,49	25,85
Other heads of revenue . . . . .	93,00	25,12	23,73	21,52
B.—Railways . . . . .	1,68	...	98	93
C. & C. C.—Irrigation, etc. . . . .	—20	28	3,44	3,32
E.—Interest . . . . .	4,21	2,77	3,12	3,48
F.—Civil Administration . . . . .	64,47	57,84	67,07	61,94
H.—Civil Works . . . . .	5,75	7,73	5,85	6,57
J.—Miscellaneous . . . . .	15,70	27,92	22,43	21,41
L.—Contribution, etc. (net) . . . . .	...	...	4	2,03
M.—Extraordinary Items . . . . .	...	...	...	...
Receipts in England . . . . .	...	...	...	...
<b>TOTAL REVENUE</b> . . . . .	<b>9,87,83</b>	<b>9,85,40</b>	<b>10,13,37</b>	<b>10,34,30</b>
<i>Expenditure.</i>				
A. and A. A.—Direct demands . . . . .	88,28	82,01	81,89	85,43
B. and B. B.—Railways . . . . .	...	...	...	...
C. and C. C.—Irrigation, etc. . . . .	62,41	7,98	54,54	35,80
E.—Debt services . . . . .	—8,36	—7,92	—6,32	—8,36
F.—Civil Administration . . . . .	6,66,10	6,82,96	6,55,95	6,69,12
H.—Civil Works . . . . .	1,41,53	1,00,97	92,81	95,31
J.—Miscellaneous . . . . .	78,57	66,86	71,99	68,00
L.—Contributions, etc. (net) . . . . .	1,55,38	42	...	...
M.—Extraordinary Items . . . . .	...	...	...	...
Expenditure in England and Exchange	19,38	25,45	27,09	30,84
<b>TOTAL EXPENDITURE</b> . . . . .	<b>12,03,29</b>	<b>9,59,63</b>	<b>9,77,95</b>	<b>9,76,12</b>
Surplus (+), Deficit (—) . . . . .	—2,15,46	+25,77	+35,42	+58,18
Ditto as per revised estimate of the year	—2,24,07	—5,55	+28,23	+27,66
Ditto as per Budget estimate of the year	—2,11,66	+18,96	+5,53	+25,11

A.

## PARAGRAPH 13.

*Government of Bengal from 1921-22 onwards.*

1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	Budget 1931-32.
3,00,57	3,11,18	3,15,12	3,26,76	3,24,74	3,08,93	3,29,33
2,28,02	2,25,17	2,24,31	2,24,91	2,26,25	1,80,16	2,07,00
3,57,98	3,31,60	3,46,81	3,54,88	3,91,97	3,12,94	3,34,14
28,56	31,24	33,50	31,18	30,52	23,12	25,27
38,92	38,50	40,17	39,94	31,69	23,72	28,00
19,81	16,91	19,46	16,99	16,29	13,00	14,00
82	1,24	2,45	1,02	1,19	92	92
41	38	-4,62	-1,20	-2,65	-2,09	-4,35
3,19	4,11	6,29	6,24	6,14	4,67	4,25
62,46	64,02	68,86	77,35	82,41	71,53	75,03
5,82	6,03	6,61	5,54	5,25	10,37	21,73
23,63	20,20	18,34	12,91	17,03	16,48	16,05
...	...	1,59	...	...	...	...
...	...	2,41	49	5,06	2,17	1,00
1	1	...	1,76	-2	42	1
10,70,20	10,50,59	10,81,30	10,98,77	11,35,87	9,66,34	10,52,42
1,01,95	1,07,88	1,09,12	1,15,88	1,12,50	1,08,43	1,10,67
...	...	...	...	...	...	...
30,89	36,12	35,17	36,92	34,13	30,73	29,84
-8,48	-7,44	-7,17	-7,91	-1,68	24	3,83
6,80,44	7,07,20	7,09,73	7,29,84	7,54,92	7,73,99	7,80,99
1,10,12	1,11,38	1,01,06	97,32	94,54	1,01,40	99,82
79,10	75,48	97,74	80,58	97,53	84,29	85,43
1	...	...	...	...	...	...
...	...	...	...	...	...	...
36,63	41,56	39,93	37,94	41,69	41,71	40,96
10,30,66	10,71,18	10,85,58	10,90,57	11,33,63	11,40,88	11,50,64
+39,54	-20,59	-4,28	+8,20	+2,24	-1,74,54	...
+18,97	-32,03	-25,72	-11,25	-5,10	-1,86,31	...
-22,64	-17,09	-35,52	-25,51	-8,15	-79,99	-98,22



## STATEMENT B.

*Referred to in paragraph 18.*

Names of work.	Amount of Estimate.	Expenditure to end of 1930-31.	Balance.
	Rs.	Rs.	Rs.
<b>CIVIL WORKS.</b>			
Constructing buildings for the accommodation of the Burrabazar Police Station at Mallick Street (Electric Installation).	11,904	15	11,889
Construction of quarters for married officers in the Lull Bazar Police compound.	4,13,281	3,88,706	24,575
	(a) 43,561	(a) 31,115	(a) 12,446
Constructing Traffic Police flats and Barracks at Pottabazar.	1,94,935	1,44,997	49,938
	(a) 11,247	...	(a) 11,247
Extension of the Eden Hospital, Medical College (Electric Installation).	55,812	16,305	39,507
Constructing buildings for Police lines, Bogra .	2,53,300	2,44,167	9,133
Constructing proposed Medical School at Bogra	2,99,230	2,80,125	19,105
Construction of a hostel and Superintendent's quarters for the Ashanulla School of Engineering, Dacca.	3,91,961	3,73,600	18,368
Constructing a slipway at Narainganj . . .	1,21,126	1,15,107	6,019
Construction of a court house for the Additional District Judge and two Munsifs at Asansol.	1,52,250	50,807	1,01,443
Construction of Settlement Buildings at Chinsura	51,845	28,325	23,520
Constructing a hostel for the students of Medical School at Burdwan.	1,68,386	1,53,541	14,845
Construction of a workshop building attached to the Weaving Institute, Serampur.	1,42,478	1,09,029	33,449
Widening the metalling of the Grand Trunk Road from 7½th mile at Bally to 19½th mile at Paltaghat.	2,52,940	2,46,812	6,128
Constructing cross and drains in the new civil station at Alipur Duars.	58,000	45,640	12,351
Arboricultural operations in Duars . . .	2,21,000	1,55,022	65,978
Replacing the existing wooden bridge on the Tandu Forest Road by permanent structure.	51,095	45,268	5,827
Special repairs to Lachen Road for 1927-28 .	1,34,900	1,20,901	13,999
<b>IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.</b>			
Construction of a brick mattress at Serajganj .	2,61,758	1,90,884	70,874

(a) Represents figures for electric installation.

STATEMENT B—*contd.**Referred to in paragraph 18.*

Names of work.	Amount of estimate.	Expenditure to end of 1930-31.	Balance.
	Rs.	Rs.	Rs.
<b>IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl'd.</i></b>			
Extension of rivetment along the Ganges bank at Rajshahi.	95,595	21,250	74,338
Constructing locks and sluices in the Lower Kumar River and Madaripur Bhil Route.	7,50,000	7,27,485	22,515
Bakreswar Irrigation Project . . . .	4,90,598	3,17,172	1,73,424
Land acquired for Grand Trunk Canal Project from river side to Baroda Basak Street, etc.	22,04,940	7,35,652	15,69,288
Reconstruction of Manicktola Bridge inclusive of its approaches.	(b) 3,11,416	(b) 2,91,523	(b) 19,893
Reconstruction of Alipore Bridge . . . .	(b) 1,94,000	(b) 20,918	(b) 1,64,082
Construction of Beliaghata, Bridge inclusive of approaches.	(b) 2,94,680	(b) 2,57,446	(b) 37,234
Reconstruction of Narkeldanga Bridge . . . .	(b) 3,48,200	(b) 1,89,884	(b) 1,58,316
Dredging the Hetalia Doania River in the village of Narayanpur Pargana, Sundarbans.	1,51,635	1,01,224	50,311
Dredging the Bhangore Khal by the dredger Burdwan.	94,100	2,035	92,065
Dredging the Bhangore Khal for 1925-26 . . . .	1,65,242	1,45,375	19,867
Constructing refuge mounds along Damodar right embankment.	62,307	11,625	50,682
Improvement of Arora Khal (stocking of the coal of the Arora Project).	96,082	6,409	89,673
Amta Drainage Project . . . . .	1,80,000	1,80,705	8,295
Remodelling Hurhura Khal . . . . .	12,34,906	10,59,877	1,75,029
Improving the bed of the River Saraswati . . . .	1,43,193	1,23,598	19,595
Enclosing breaches in Chetua Circuit Embank- ment.	90,791	68,773	22,018
<b>DAMODAR CANAL PROJECT.</b>			
Main body of Weir . . . . .	12,35,347	8,97,590	3,37,757
Boll Bunds and Rivetment, Right Bank . . . .	2,32,379	2,17,640	14,730
„ „ „ Left Bank . . . . .	1,51,198	1,31,899	19,299

(b) Represents Government's share.

STATEMENT B—*concl'd.**Referred to in paragraph 18.*

Name of work.	Amount of estimate.	Expenditure to end of 1930-31.	Balance.
	Rs.	Rs.	Rs.
<b>DAMODAR CANAL PROJECT—<i>concl'd.</i></b>			
Carriage of materials . . . . .	1,13,500	31,337	82,163
Water supply and sanitation . . . . .	67,000	61,859	5,141
Right-afflux embankment . . . . .	1,01,183	83,081	18,102
Constructing Banke Syphon . . . . .	69,227	41,898	27,329
"    Kander    "    .    .    .    .	89,357	44,509	44,848
"    Kookee    "    .    .    .    .	1,64,471	1,46,463	18,008
Constructing Reach No. 1 . . . . .	6,24,618	3,85,153	2,39,465
Excavation of Branch Canal Reach No. I . . . . .	1,01,069	45,840	55,229
<b>Obtaining Scientific Instruments—</b>			
Tools and Plant . . . . .	1,74,744	1,63,411	11,333
Purchase of two Dragline Excavators . . . . .	3,83,782	3,72,189	11,593
Civil Works not charged to Revenue . . . . .	...	...	...
Constructing Legislative Council Chamber . . . . .	27,78,907	25,78,492	2,00,415
Proposed Bally Bridge Approach Road from Barrackpore Trunk Road to Hastis Road.	3,07,206	72,954	2,34,252
Provision of roadways and footpaths on the railway bridge at Bally.	34,62,000	29,50,000	5,12,000
<b>Total . . . . .</b>	<b>2,03,53,587</b>	<b>1,52,34,650</b>	<b>51,18,937</b>

## CHAPTER IV.

## GENERAL REVIEW OF THE RESULTS OF AUDIT.

62. *General Remarks.*—It should be borne in mind in considering the Appropriation Accounts and the Report thereon that, whilst they are framed on the best information available and, in the great majority of cases, after communication with the departments concerned, they are necessarily prepared before the departmental witnesses have been examined, and that they do not possess the same degree of authority or finality as the Report ultimately presented to the Legislature by its own Committee on Public Accounts after hearing evidence on the points raised herein. This report necessarily deals with the small percentage of cases which appear *prima facie* to call for notice or investigation.

*Demands for Grants.*

63. In March 1930, twenty-eight demands for grants to meet the votable expenditure for 1930-31 were moved in the Legislative Council. The total demands amounted to Rs. 10,84,66,000 but motions for reduction of grants to the extent of Rs. 1,102 were carried and the total grants voted by the Council amounted to Rs. 10,84,64,898. The specific reductions made by the Council were token reductions intended chiefly to raise discussions on the policy of Government. A statement showing the reductions made by the Legislature and the actual expenditure as compared with the net appropriation after reduction is furnished below. It is satisfactory to note that no expenditure was incurred in excess of the appropriation in any case in which a specific reduction was made by the Legislative Council.

*Statement showing the specific reductions made by the Legislative Council and the actual expenditure as compared with the net appropriation after reduction.*

Heads of Account.	Original Demand as presented to the Council.	Amount reduced by the Council.	Demand actually passed by the Council.	Subsequent modifications.	Net amount available for expenditure.	Actual Expenditure.	Reference to appropriation accounts.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Page.
15.—Other Revenue Expenditure financed from Ordinary Revenues.	13,87,000	1,000	13,86,000	(a) 1	13,86,001	10,76,337	121
22.—General Administration—Civil Secretariat—Reserved Judicial, Political and Appointment Department.	3,18,000	1	3,17,999	...	3,17,999	2,91,794	141
25.—Jails and Convict Settlements.	33,89,000	100	33,88,900	(b)	10,43,501	44,32,401	43,12,416
32.—Medical—Medical Establishment—Transferred.	6,30,500	1	6,30,499	...	6,30,499	5,89,300	207—208

		Rs.
(a) Voted by the Legislative Council in the August 1930 Session.		
(b) Ditto	Ditto	10,43,500
	Ditto	1
Certified by His Excellency the Governor in March 1931		.
Total		10,43,501

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

Number and Name of Grant.	Amount of Supplementary Grant.	Session in which voted.	Savings in the final grant according to accounts.	Purpose of the Supplementary Grant.
(1) 8.—Irrigation . . .	Rs. 1	August 1930.	Rs. 8,25,616	Token grant for payment of contribution of Rs. 15,000 to the District Board and Municipality, Noakhali, towards the cost of construction of a bund across the Noakhali Khal. ( <i>Vide</i> page 120).
(2) 11.—General Administration.	1	August 1930.	3,32,098	Token grant for appointment of a Press Officer and his establishment in connection with the Indian Press Ordinance of 1930. ( <i>Vide</i> page 148).
(3) 13.—Jails and Convict Settlements.	10,43,500	August 1930.	1,19,985	To meet larger expenditure in Jails owing to abnormal increase in the number of persons committed to custody in Jails and to the application of new rules for the classification and treatment of undertrial and convicted prisoners. ( <i>Vide</i> page 165).
(4) 14.—Police . . .	8,78,000	August 1930.	2,82,138	To meet increased expenditure owing to the Civil Disobedience and other similar movements. ( <i>Vide</i> page 180).
(5) 19.—Medical . . .	1	August 1930.	3,61,543	Token grant for expenditure of about Rs. 32,000 in connection with the opening of a medical school at Chittagong. ( <i>Vide</i> page 217).
(6) 24.—Civil Works . . .	4,75,000	August 1930.	7,79,157	To meet expenditure on road development works. ( <i>Vide</i> page 255).
(7) Ditto . . .	1	August 1930.	7,79,157	Token grant for additions and alterations to certain Jails owing to the reasons stated against item (3). ( <i>Vide</i> page 253).
(8) Ditto . . .	1	February 1931.	7,79,157	Token grant for construction of Special Jails and Detention Camps. ( <i>Vide</i> pages 253 and 260).
(9) 28.—Miscellaneous . . .	23,100	March 1931.	25,333	To meet increased expenditure for detenus in consequence of the transfer of the detenus from Jails to detention camps. ( <i>Vide</i> page 301).
(10) 13.—Jails and Convict Settlements.	1*	March 1931.	1,19,985	To meet expenditure for guarding and maintaining excess jail population in Special Jails. ( <i>Vide</i> page 165).
Total	24,19,606			

\* Refused by the Legislative Council but restored by the Government of Bengal under proviso (a) to Section 72 D (2) of the Government of India Act, *vide* paragraph 65.

The supplementary grants taken under items (1), (2), (5), (7), (8) and (10) were merely token grants. In view of the small savings which accrued under the major heads "Jails and Convict Settlements" and "Police", the supplementary grants taken under items (3) and (4) were justified. It may however, be observed that the estimate of the probable expenditure under the different sub-heads for which supplementary grants under items (3) and (4) were taken could not be framed accurately in the earlier part of the year, that is, in August 1930, when the demands were moved in the Council (*vide* Appropriation Accounts under Grant No. 13—Jails and Convict Settlements and Grant No. 14—Police). In regard to item (6), it is observed that token demands were made for seven out of ten Road Development Works in respect of which the supplementary grant of Rs. 4,75,000, was voted by the Council. Large savings, however, accrued under the grant owing to curtailment of expenditure in view of the abnormal decline in revenue during the year, which could not perhaps be anticipated in August 1930, when the supplementary demand was placed before the Council. In regard to item (9), it is observed that a token vote would have met the requirements of the case as there were sufficient savings under the major head "Miscellaneous" from which the expenditure could have been met by re-appropriation. I may add, however, that this grant is controlled by four different departments and it is a matter of some difficulty to frame an accurate estimate of the probable savings under this head, *vide* page 302, Review under Grant No. 28—Miscellaneous, paragraphs 3 and 4.

*Restoration made by the local Government under proviso (a) to Section 72-D (2) of the Government of India Act.*

65. The token demand of Rupee one under the major head "25—Jails and Convict Settlements" (*vide* item (10) of the statement in paragraph 64) having been refused by the Council, His Excellency the Governor certified that the expenditure provided for by the demand was essential to the discharge of his responsibility for the subject. The Government of Bengal accordingly directed in March 1931 that the above demand should be treated as if it had been assented to by the Legislative Council.

#### *Outturn of the year.*

66. The following statement compares the total grant or appropriation with the total expenditure of the year under report:—

	Grant or Appropriation,			Expenditure.	Saving — or Excess +.	Per- centage of Saving — or Excess +.
	Original.	Supple- mentary.	Total.			
	Rs.	Rs.	Rs.			
<i>Non-voted</i>	2,19,57,500	—8,62,802	2,10,94,698	2,06,65,488	—4,29,210	—2.05
<i>Voted Gross</i>	10,84,64,898	+24,19,606	11,08,84,504	10,40,50,554	—68,33,950	—6.16
<i>Recoveries</i>	—6,11,000	...	—6,11,000	—6,05,415	+5,585	+ .91
<i>Net</i>	10,78,53,898	+24,19,606	11,02,73,504	10,34,45,139	—68,28,365	—6.19
<b>Total Gross</b>	<b>13,04,22,398</b>	<b>+15,56,804</b>	<b>13,19,79,202</b>	<b>12,47,16,042</b>	<b>—72,63,160</b>	<b>—5.50</b>
<b>Net</b>	<b>12,98,11,398</b>	<b>+15,56,804</b>	<b>13,13,68,202</b>	<b>12,41,10,627</b>	<b>—72,57,575</b>	<b>—5.52</b>

67. The percentages of savings in expenditure as compared with the total grant or appropriation for the year under report and the preceding two years are exhibited below :—

Year.	Voted.	Non-voted.	Total.
1928-29 . . . . .	4.61	2.41	4.23
1929-30 . . . . .	4.48	2.97	4.23
1930-31 . . . . .	6.16	2.03	5.50

68. The increase in the percentage of saving on the voted grant during the year under report was mainly due to large surrenders on account of retrenchment in view of financial stringency. The total amount surrendered from the voted grant in 1930-31, stood at Rs. 47,59,835 as against Rs. 24,45,377 surrendered in the previous year. In view of the abnormal conditions prevailing during the year under report, a comparison of the actual expenditure with the grant voted by the Council will not give a true picture of the standard of financial administration maintained during the year. Excluding the surrender of Rs. 47,59,835, the net appropriation for voted expenditure of the year stood at Rs. 10,61,24,669, compared with which the saving amounted to Rs. 20,74,115, that is, there was a net saving of 1.95 per cent. against a corresponding saving of 2.27 per cent. of the previous year. The control over expenditure was, therefore, on the whole, satisfactory.

69. For facility of comparison, a combined statement of the appropriation for expenditure in India and England and of the actual expenditure incurred thereon separately for voted and *non-voted* expenditure in respect of Reserved and Transferred subjects, is appended. Columns 3 and 4 relate to grants for expenditure in India inclusive of cost of stores purchased in England. The columns showing expenditure in England represent expenditure in England on other than stores which, though met from a separate grant, is recorded in the accounts under the same major head as the expenditure in India recorded in the same horizontal line.

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**Consolidated Statement of Grants and Expenditure in India  
and England for the year 1930-31 of Bengal.**

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## Consolidated Statement of Grants and Expenditure

Number and Name of Grant.	Major Heads.	Grant or Appro-			
		In India		In England.	
		Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1. Land Revenue	5. Land Revenue—				
	Reserved	46,22,000	2,54,000	16,000	29,800
	Supplementary	...	-4,413	...	-6,000
2. Excise.	6. Excise—				
	Reserved	...	48,000	...	...
	Supplementary	...	-5,756	...	...
	Transferred	22,17,000	27,000	3,600	...
	Supplementary	...	-2,970	...	...
3. Stamps	7. Stamps—				
	Reserved	7,73,000	3,000	...	...
4. Forests	8. Forest—				
	Reserved	9,69,000	7,84,000	...	96,200
	Supplementary	...	-50,567	...	-6,840
	8-A. Forest Capital Outlay charged to Revenue—				
	Reserved	1,85,000	74,000	...	...
	Supplementary	...	-64,261	...	...
	52-A. Capital Outlay on Forests—not charged to Revenue—				
	Reserved	...	...	...	...
5. Registration	9. Registration—				
	Reserved	...	6,000	...	...
	Transferred	22,09,000	...	11,490	...
6. Scheduled Taxes	9-A. Scheduled Taxes—				
	Reserved	15,000	...	...	...
7. Interest on Irrigation Works.	14. Interest on works for which Capital Accounts are kept—				
	Reserved	...	18,16,000	...	...
	Supplementary	...	-15,000	...	...

*in India and England for the year 1930-31 of Bengal.*

Total.		Expenditure.					
Total.		In India.		In England.		Total.	
Voted	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted	Voted.	Non-voted.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46,88,000	2,73,387	42,89,625	2,47,717	9,569	24,747	42,99,184	2,72,464
...	42,244	...	41,064	...	...	...	41,064
22,20,600	24,028	21,15,407	24,028	3,623	...	21,19,080	24,028
7,78,000	3,000	5,19,672	3,825	...	...	5,19,672	3,825
9,59,000	8,22,793	7,83,466	7,33,331	...	70,695	7,83,466	8,04,026
1,85,000	9,749	60,314	17,109	...	18	60,314	17,122
...	...	...	-1,200	...	1,200	...	...
...	5,000	...	4,335	...	...	...	4,335
22,20,480	...	19,90,847	...	...	...	19,90,847	...
15,000	...	15,609	...	...	...	15,609	...
...	18,01,000	...	[17,37,521]	...	...	...	17,37,521

## Consolidated Statement of Grants and Expenditure

Number and Name of Grant.	Major Heads.	Grant or Appro-			
		In India.		In England.	
		Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
8. Irrigation . . .	XIII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses—				
	Reserved . . .	17,58,000	2,12,000	...	...
	15. Other Revenue Expenditure financed from Ordinary Revenues—				
	Reserved . . .	13,86,000	93,000	...	42,400
	Supplementary . . .	1	—15,500	...	—7,280
	15. (1) Other Revenue Expenditure financed from Famine Relief Grant—				
	Reserved . . .	2,000	...	...	...
	16. Construction of Irrigation, Navigation, Embankment and Drainage Works—				
	Reserved . . .	1,14,000	16,000	...	...
	16. Construction of Irrigation, Navigation, Embankment and Drainage Works—not charged to Revenue—				
	Reserved . . .	14,67,000	4,24,000	...	29,406
	Supplementary . . .	...	—6,046	...	...
9. Interest on Ordinary Debt.	19. Interest on Ordinary Debt—				
	Reserved . . .	...	—9,09,000	...	...
	Supplementary . . .	...	1,31,000	...	...
9A. Interest on Other Obligations.	20. Interest on Other Obligations—				
	Reserved . . .	5,000	...	...	...
10. Reduction or Avoidance of Debt.	21. Appropriation for Reduction or Avoidance of Debt—				
	Reserved . . .	...	7,23,000	...	...

*in India and England for the year 1930-31 of Bengal—contd.*

Total.		In India.		In England.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,58,000	2,12,000	13,62,282	1,67,620	...	...	13,62,282	1,67,620
13,86,001	1,12,620	10,76,337	1,27,690	...	44,319	10,76,337	1,71,009
2,000	...	697	...	...	...	697	...
1,14,000	16,000	1,15,977	14,813	...	...	1,15,977	14,813
14,67,000	4,47,366	13,61,727	3,84,540	...	...	13,61,727	3,84,540
...	-7,78,000	...	-6,99,687	...	...	...	-6,99,687
5,000	...	451	..	...	...	451	...
...	7,23,000	...	7,22,702	...	...	...	7,22,702

## Consolidated Statement of Grants and Expenditure

Number and Name of Grant.	Major Heads.	Grant or Appro:			
		In India.		In England.	
		Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
11. General Administration.]	22. General Administration—				
	Reserved . . .	99,00,999	24,98,000	1,55,000	5,55,760
	Supplementary . . .	1	-74,801	...	10,880
	Transferred . . .	4,88,000	1,13,000	...	6,400
	Supplementary . . .	...	-1,000	...	...
12. Administration of Justice.]	24. Administration of Justice—				
	Reserved . . .	86,68,000	22,26,000	18,520	3,20,000
	Supplementary] . . .	...	-2,900	...	2,000
13. Jails and Convict Settlements.	25. Jails and Convict Settlements—				
	Reserved . . .	38,88,900	1,46,000	7,960	19,880
	Supplementary . . .	10,43,501	-12,550	...	...
14. Police . . .	26. Police—				
	Reserved . . .	1,96,98,000	18,50,000	6,680	4,03,920
	Supplementary . . .	8,78,000	-3,350	...	7,400
15. Ports and Pilotage.	27. Ports and Pilotage—				
	Reserved . . .	4,63,000	86,000	...	4,800
	Supplementary . . .	...	3,767	...	-4,800
16. Scientific Departments	30. Scientific Departments—				
	Reserved . . .	81,000	5,000	...	...
17. Education Reserved.	31. Education—				
	Reserved . . .	12,79,000	2,40,000	24,280	3,300
	Supplementary . . .	...	4,100	...	...
18. Education Transferred.	31. Education—				
	Transferred . . .	1,24,00,000	10,71,000	88,840	1,40,000
	Supplementary . . .	...	-46,999	...	1,000

*in India and England for the year 1930-31 of Bengal—contd.*

Total.		Expenditure.					
Total.		In India.		In England.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,00,86,000	39,85,339	95,88,126	23,47,669	1,91,616	5,31,977	97,79,742	23,79,646
4,63,000	1,18,400	4,63,776	1,11,010	...	28,960	4,63,776	1,39,970
86,81,520	25,46,100	84,18,112	23,02,971	19,817	3,27,319	84,22,929	25,30,290
44,40,361	1,53,130	43,12,416	1,35,269	7,677	19,364	43,20,086	1,51,923
2,05,77,680	22,67,870	2,02,88,862	17,96,073	3,974	4,06,345	2,02,92,838	22,01,412
4,63,000	94,767	4,21,738	91,823	...	...	4,21,738	91,553
31,000	5,000	29,898	4,500	...	...	29,898	4,500
18,13,280	2,62,960	12,10,184	2,36,231	83,405	10,135	12,43,589	2,46,366
1,24,88,840	11,85,001	1,17,41,717	9,96,365	57,692	1,34,849	1,17,99,409	11,31,214

*Consolidated Statement of Grants and Expenditure*

Number and Name of Grant.	Major Heads.	Grant or Appro-			
		In India.		In England.	
		Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6
19. Medical	32. Medical—	Rs.	Rs.	Rs.	Rs.
	Reserved	8,500	2,28,000	...	4,800
	Supplementary	...	-1,09,880	...	...
	Transferred	48,50,499	8,97,000	24,880	2,25,380
	Supplementary	1	-20,780	...	...
20. Public Health	33. Public Health—				
	Reserved	...	54,000	...	...
	Supplementary	...	-4,044	...	...
	Transferred	40,91,030	32,000	83,840	2,780
	Supplementary	...	-1,767	...	...
21. Agriculture	34. Agriculture—				
	Reserved	1,20,000	81,000	...	7,720
	Supplementary	...	-2,916	...	...
	Transferred	24,85,000	1,67,000	3,560	64,000
	Supplementary	...	-8,543	...	...
22. Industries	35. Industries—				
	Reserved	4,21,840	58,000	8,800	7,920
	Supplementary	...	-6,450	...	-2,800
	Transferred	8,51,160	33,000	30,680	2,180
	Supplementary	...	-3,000	...	...
23. Miscellaneous Departments.	27. Miscellaneous Departments—				
	Reserved	2,43,050	8,000	29,360	29,520
	Supplementary	...	197	...	-1,840
	Transferred	950	...	...	...
24. Civil Works	41. Civil Works—				
	Reserved	4,84,000	11,58,000	...	...
	Supplementary	...	-2,43,956	...	...

*in India and England for the year 1930-31 of Bengal—contd.*

Total.		In India.		In England.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,500	1,33,230	35,640	1,16,834	...	4,544	35,640	1,31,378
48,75,880	10,92,610	44,61,817	7,40,456	85,160	2,10,722	44,06,977	9,51,178
...	49,986	...	49,376	...	...	...	49,376
41,24,840	32,393	36,70,239	27,700	30,186	2,302	36,70,485	30,002
1,20,000	85,804	1,20,000	75,941	...	4,261	1,20,000	80,202
24,39,560	2,15,457	22,21,547	1,51,941	4,558	67,263	22,36,106	2,08,494
4,30,640	55,470	4,08,986	49,399	8,184	4,861	4,17,120	53,260
8,81,540	32,160	7,59,146	28,616	30,770	2,000	7,49,916	31,216
2,72,410	36,077	2,27,493	8,119	27,828	18,938	2,55,621	27,057
950	...	500	...	...	...	550	...
4,84,000	9,14,044	4,42,766	9,04,071	2,780	3,217	4,45,546	9,07,288



## Consolidated Statement of Grants and Expenditure

Number and Name of Grant.	Major Heads.	Grant or Appro-			
		In India		In England.	
		Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
24. Civil Works— <i>concl'd.</i>	41. Civil Works— <i>concl'd.</i>				
	Transferred . . .	80,20,000	1,94,000	19,880	1,16,000
	Supplementary . . .	4,75,002	15,000	...	—12,000
	60. Civil Works not charged to Revenue—				
	Transferred . . .	20,23,000	35,000	...	...
	Supplementary . . .	...	—25,000	...	...
25. Famine Relief .	43. Famine—				
	Reserved . . .	50,000	...	...	...
26. Superannuation Allowances and Pensions.	45. Superannuation Allowances and Pensions—				
	Reserved . . .	44,10,000	2,09,000	2,80,000	12,50,360
	Supplementary . . .	...	—30,000	...	—40,640
	45A. Commutation of Pensions financed from Ordinary Revenues—				
	Reserved . . .	15,07,000	2,00,000	...	...
	Supplementary . . .	...	—55,000	...	...
27. Stationery and Printing.	46. Stationery and Printing—				
	Reserved . . .	22,65,000	35,000	5,280	6,960
	Supplementary . . .	...	—30,691	...	...
	Transferred . . .	59,000	...	...	...
28. Miscellaneous .	47. Miscellaneous—				
	Reserved . . .	3,48,100	7,000	400	...
	Supplementary . . .	23,100	9,939	...	...
	Transferred . . .	5,900	...	...	...
30. Loans and Advances.	Loans and Advances by Provincial Governments.				
	Reserved . . .	19,18,000	10,000	...	...
	Supplementary . . .	...	—9,991	...	...

*in India and England for the year 1930-31 of Bengal—contd.*

Total.		In India.		In England.		Total	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85,23,882	3,13,000	85,65,076	2,37,202	13,962	1,00,115	85,79,038	3,37,317
29,23,000	10,000	21,24,003	...	1,503	...	21,25,506	...
50,000	...	35,400	...	...	...	35,400	...
46,30,000	13,88,720	43,32,675	1,71,265	2,03,373	12,22,363	45,36,048	13,93,648
15,07,000	1,45,000	11,63,436	1,43,602	...	...	11,63,436	1,43,602
23,70,280	2,269	22,58,955	4,039	4,819	0,562	22,63,774	11,501
59,000	...	53,507	...	...	...	53,507	...
3,71,600	16,020	3,47,866	14,098	427	1,010	3,48,293	15,706
5,900	...	3,901	...	...	...	3,901	...
19,18,000	9	13,78,983	...	...	...	13,78,983	...

## Consolidated Statement of Grants and Expenditure in India

Number and Name of Grant.	Major Heads.	Grant or Appro-			
		In India.		In England.	
		Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
31. Repayment to the Government of India of Advances from the Provincial Loans Fund.	Advances from the Provincial Loans Fund— Reserved . . .	...	7,23,000	...	...
32. Famine Relief Fund.	Famine Relief Fund— Reserved . . . Supplementary . . .	...	50,000 -13,600	...	...
33. Depreciation Fund for Government Presses.	Depreciation Fund for Government Presses— Reserved . . . Supplementary . . .	...	1,40,000 -8,300	...	...
34. Suspense . . .	Suspense Accounts— Reserved . . . Supplementary . . .	...	8,84,000 -58,000	...	...
Refunds . . .	Refunds— Reserved . . . Supplementary . . . Transferred . . . Supplementary . . .	...	16,55,700 -76,604 1,29,800 62,829	...	...
	Total—				
	Reserved . . .	6,65,85,389	1,53,89,700	4,97,280	23,23,040
	Supplementary . . .	19,44,603	-7,64,632	...	-48,920
	Transferred . . .	4,05,54,509	26,88,800	2,16,760	5,56,080
	Supplementary . . .	4,75,003	-38,200	...	-11,000
	For rounding . . .	...	...	-40	-120
	GRAND TOTAL	10,95,59,504	1,77,75,618	7,14,000	33,19,080

and England for the year 1930-31 of Bengal—concl'd.

Total.		Expenditure.						
Total.		In India.		In England.		Total.		
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
7	8	9	10	11	12	13	14	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	7,23,000	...	7,23,702	...	...	...	7,23,702	
}	36,400	...	36,007	...	...	...	36,007	
}	1,31,700	...	1,26,341	...	...	...	1,26,341	
}	6,26,000	...	6,48,315	...	...	...	6,48,315	
}	15,79,098	...	15,42,918	...	...	...	15,42,918	
}	1,92,329	...	1,85,721	...	...	...	1,85,721	
<hr/>								
}	6,90,27,272	1,78,99,138	6,45,92,743	1,49,24,469	5,03,469	27,01,380	6,50,96,202	1,78,26,340
}	4,12,46,272	31,96,680	3,81,71,488	25,02,338	1,77,454	5,36,801	3,38,48,937	30,30,139
<hr/>								
-40	-130	...	...	...	...	...	...	
<hr/>								
11,02,73,504	2,10,94,698	10,27,64,226	1,74,20,807	6,80,913	32,38,681	10,34,45,189	2,66,66,488	

## EXCESS.

70. *Excess over voted grant.*—In the year under report the voted grant was exceeded in one case only as shown below against two in the preceding year. The excess, which is insignificant in amount, requires the vote of the Council. The cause of the excess has been explained in the Appropriation Account of the Grant concerned. It is observed that the result of the year under report was very satisfactory.

No. and Name of Grant.	Total Grant.	Expenditure.	Amount of Excess.	Reference to Appropriation Accounts.
	Rs.	Rs.	Rs.	
6. Scheduled Taxes . . . . .	15,000	15,609	609	Page. 115

71. *Excesses over non-voted appropriations.*—The *non-voted* appropriation was exceeded in the year under review in five cases against three in the preceding year. These excesses, which are noted below, require the sanction of Government in the Finance Department. The causes of the excess expenditure have been explained in the Appropriation Accounts of the Services concerned.

Service.	Total Appropriation.	Expenditure.	Amount of Excess.	Reference to Appropriation Accounts.
	Rs.	Rs.	Rs.	
4. Forests . . . . .	7,43,182	7,49,240	6,058	Page. 108
9. Interest on Ordinary Debt . . . . .	7,78,000	6,99,687	78,313	Page. 186
24. Civil Works . . . . .	11,33,044	11,41,273	8,229	Page. 260
27. Stationery and Printing . . . . .	4,691	4,939	9,680	Page. 296
34. Suspense . . . . .	6,26,000	6,48,315	22,315	Page. 322
Total . . . . .	17,19,535	18,44,080	1,24,545	

## SAVINGS ON VOTED GRANTS.

72. *Savings occurred in 27 out of 28 voted grants.*—These are given in the list below. The causes of these savings have been explained in the individual Appropriation Accounts, as far as possible, and where necessary.

Number and Name of Grant.	Total Grant.	Expenditure.	Savings.
	Rs.	Rs.	Rs.
1. Land Revenue . . . . .	46,22,000	42,89,625	3,32,375
2. Excise . . . . .	22,17,000	21,15,407	1,01,593
3. Stamps . . . . .	7,73,000	5,19,672	2,53,328

Number and Name of Grant.	Total Grant.	Expenditure.	Savings.
	Rs.	Rs.	Rs.
4. Forests . . . . .	11,44,000	8,43,780	3,00,220
5. Registration . . . . .	22,09,000	19,90,847	2,18,153
8. Irrigation . . . . .	53,38,001	45,12,385	8,25,616
9A. Interest on Other Obligations . . . . .	5,000	451	4,549
11. General Administration . . . . .	1,03,84,000	1,00,51,902	3,32,098
12. Administration of Justice . . . . .	86,68,000	84,13,112	2,54,888
13. Jails and Convict Settlements . . . . .	44,32,401	43,12,416	1,19,985
14. Police . . . . .	2,05,71,000	2,02,88,862	2,82,138
15. Ports and Pilotage . . . . .	4,63,000	4,21,738	41,262
16. Scientific Departments . . . . .	31,000	29,808	1,192
17. Education—Reserved . . . . .	12,79,000	12,10,184	68,816
18. Education—Transferred . . . . .	1,24,00,000	1,17,41,717	6,58,283
19. Medical . . . . .	48,59,000	44,97,457	3,61,543
20. Public Health . . . . .	40,91,000	38,70,239	4,20,761
21. Agriculture . . . . .	25,55,000	23,41,547	2,13,453
22. Industries . . . . .	12,73,000	11,68,082	1,04,918
23. Miscellaneous Departments . . . . .	2,44,000	2,28,193	15,807
24. Civil Works . . . . .	1,19,11,002	1,11,31,845	7,79,157
25. Famine Relief . . . . .	50,000	35,400	14,600
23. Superannuation Allowances and Pensions . . . . .	59,17,000	54,96,111	4,20,889
27. Stationery and Printing . . . . .	24,24,000	23,12,462	1,11,538
28. Miscellaneous . . . . .	3,77,100	3,51,767	25,333
29. Expenditure in England . . . . .	7,14,000	6,80,913	33,087
30. Loans and advances . . . . .	19,18,000	13,78,933	5,39,067
Total	11,08,69,504	10,40,84,945	68,34,559

73. As much as 6·16 per cent. of the total of these voted grants remained unspent, while the corresponding saving in the previous year was 4·93 per cent. A comparison of the percentage of savings on the total grants in the year under report with that in the previous year will not, however, give an accurate idea of the administration of the grants, in view of the abnormal conditions prevailing in the year. A statement showing the voted grants

on which savings accrued, the amounts surrendered and the amounts of lapse or ultimate excess under each Grant for the year under report is furnished below. It is observed that the surrender of Rs. 1,42,980 in February 1931 under Grant No. 13 Jails and Convict Settlements caused an ultimate excess of Rs. 22,995 over the net appropriation under the major head (*vide* also paragraphs 3 and 4 of the Review on Appropriation Accounts of Grant No. 13 Jails and Convict Settlements). This would seem to indicate inadequate control over expenditure under the major head,

Number and Name of Grant.	Grant.	Saving,	Surrender.	Amount of lapse— or ultimate excess +
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue . . . . .	46,22,000	8,32,975	1,57,061	-1,75,314
2. Excise . . . . .	22,17,000	1,01,593	73,171	-28,422
3. Stamps . . . . .	7,73,000	2,53,328	2,05,000	-48,328
4. Forests . . . . .	11,44,000	3,00,220	2,70,087	-30,133
5. Registration . . . . .	22,09,000	2,18,153	1,18,200	-99,953
8. Irrigation (Gross) . . . . .	53,38,001	8,25,616	5,07,943	-2,57,673
9A Interest on Other Obligations . . . . .	5,000	4,549	4,500	-49
11. General Administration . . . . .	1,08,84,000	3,32,098	2,33,766	-98,332
12. Administration of Justice . . . . .	86,68,000	2,54,886	94,388	-1,60,500
13. Jails and Convict Settlements . . . . .	44,82,401	1,19,985	1,42,980	+22,995
14. Police . . . . .	2,05,71,000	2,82,188	52,470	-2,29,688
15. Ports and Pilotage . . . . .	4,63,000	41,262	29,590	-11,672
16. Scientific Departments . . . . .	81,000	1,102	...	-1,102
17. Education—Reserved . . . . .	12,79,000	68,816	35,800	-33,016
18. Education—Transferred . . . . .	1,24,00,000	6,58,283	3,94,838	-2,63,445
19. Medical . . . . .	48,59,000	3,61,543	2,60,675	-1,00,868
20. Public Health . . . . .	40,91,000	4,20,761	4,02,643	-18,118
21. Agriculture . . . . .	25,55,000	2,13,453	1,71,783	-41,670
22. Industries . . . . .	12,73,000	1,04,918	94,120	-10,798
23. Miscellaneous Departments . . . . .	2,44,000	15,807	15,089	-718
24. Civil Works . . . . .	1,19,11,002	7,79,157	6,57,449	-1,21,708
25. Famine Relief . . . . .	50,000	14,600	14,600	..
26. Superannuation Allowances and Pensions . . . . .	59,17,000	4,20,869	1,66,500	-2,54,369

Number and Name of Grant.	Grant.	Saving.	Surrender.	Amount of lapse— or
				ultimate excess+
	Rs.	Rs.	Rs.	Rs.
27. Stationery and Printing .	24,24,000	1,11,538	82,243	—20,295
28. Miscellaneous . . . . .	3,77,100	25,333	4,779	—20,554
29. Expenditure in England .	7,14,000	33,087	26,160	—6,927
30. Loans and Advances . . . . .	19,18,000	5,39,087	4,84,000	—55,087
<b>Total</b> .	<b>11,08,69,504</b>	<b>68,34,559</b>	<b>47,59,835</b>	<b>—20,74,724</b>

## SAVINGS ON NON-VOTED APPROPRIATIONS.

74. Savings occurred in 28 out of 33 *non-voted* appropriations. They have been explained in the individual Appropriation Accounts, as far as possible, and where necessary.

Service.	Total Appropriation.	Expenditure.	Savings.
	Rs.	Rs.	Rs.
1. Land Revenue . . . . .	2,49,587	2,47,717	1,870
2. Excise . . . . .	66,274	65,082	1,192
3. Stamps . . . . .	5,000	3,825	1,175
5. Registration . . . . .	5,000	4,335	665
7. Interest . . . . .	18,01,000	17,37,521	63,479
8. Irrigation . . . . .	7,23,455	6,94,262	29,193
10. Reduction or Avoidance of Debt . . . . .	7,23,000	7,22,702	298
11. General Administration . . . . .	25,30,699	24,58,679	72,020
12. Administration of Justice . . . . .	22,23,100	22,02,971	20,129
13. Jails and Convict Settlements . . . . .	1,33,450	1,32,569	881
14. Police . . . . .	18,41,650	17,95,073	46,577
15. Ports and Pilotage . . . . .	94,757	91,883	2,874
16. Scientific Departments . . . . .	5,000	4,500	500
17. Education—Reserved . . . . .	2,44,100	2,36,231	7,869



Service.	Total Appropriation.	Expenditure.	Savings.
	Rs.	Rs.	Rs.
18. Education—Transferred . . . . .	10,24,001	9,96,365	27,636
19. Medical . . . . .	9,85,670	8,57,290	1,28,380
20. Public Health . . . . .	80,189	77,075	3,114
21. Agriculture . . . . .	2,29,541	2,27,132	2,409
*22. Industries . . . . .	79,550	77,014	2,536
23. Miscellaneous Departments . . . . .	8,197	8,119	78
26. Superannuation Allowances and Pensions . . . . .	3,24,000	3,14,857	9,143
28. Miscellaneous . . . . .	16,029	14,696	1,333
29. Expenditure in England . . . . .	32,19,080	32,38,681	80,399
30. Loans and Advances . . . . .	9	..	9
31. Repayment to the Government of India of Advances from the Provincial Loans Fund . . . . .	7,23,000	7,22,702	298
32. Famine Relief Fund . . . . .	36,400	35,097	303
33. Depreciation Fund for Government Presses . . . . .	1,31,700	1,25,341	6,359
Refunds . . . . .	17,71,725	17,23,639	48,086
Total	1,93,75,163	1,88,21,408	5,53,755

The saving on the total of these *non-voted* appropriations in the year under report amounted to 2·85 per cent, while the corresponding saving in the previous year amounted to 4·82 per cent. Marked improvement is noticeable in the year under report.

#### *Appropriation Audit.*

75. With the exception of the expenditure which is not subject to the vote of the Council under Section 72—D (3) of the Government of India Act and expenditure in connection with the internal administration of excluded areas, all proposals in respect of moneys required for disbursement in any year are submitted to the vote of the Legislature. The grants sanctioned by the Legislative Council for voted services and appropriations sanctioned by the Finance Department for *non-voted* services are divided into primary units for purposes of financial control. The Executive Government have been given powers to reappropriate funds from one head to another within a grant except on a new service not contemplated in the budget and subordinate authorities have also been given certain powers of reappropriation where the transfer of funds does not involve further outlay in a future

financial year or affect the grant. Important cases of individual failures in estimating and control have been mentioned in the Appropriation Accounts. In accordance with the orders of Government, the Appropriation Accounts have been exhibited according to primary units in cases where the expenditure under a minor head is Rs. 5 lakhs or over and according to minor heads in cases where the expenditure is below that amount.

76. *Important test audits applied locally*.—During the year under report the internal accounts of 223 offices and institutions of the Civil Department and 27 Public Works and Irrigation Divisional offices were test-audited. The important cases of financial irregularity detected in the course of such audit have been mentioned in separate paragraphs under the individual appropriation accounts to which they relate. The cases on which final orders of Government have not yet been passed have, as a general rule, been excluded from this report. The financial irregularities were of the following classes and they have been mentioned in the paragraphs cited against each class :—

- (1) Expenditure incurred without sanction.—Grant No. 1—Review, paragraph 5.
- (2) Money drawn from the treasury although not required for immediate disbursement.—Grant No. 14—Review, paragraph 4.
- (3) Irregular acceptance of tender in disregard of the financial interests of Government.—Grant No. 24—Review, paragraph 9.
- (4) Loss of revenue due to failure to observe rules.—Grant No. 12—Review, paragraph 5.
- (5) Miscellaneous irregularities.—Grant No. 5—Review, paragraphs 2 and 3; Grant No. 12—Review, paragraphs 3 and 4; Grant No. 14—Review, paragraph 5; Grant No. 18—Review, paragraph 5; Grant No. 21—Review, paragraph 4.

77. *Financial Irregularity*.—This report contains 15 cases of financial irregularities as against 27 and 35 cases in the reports for 1929-30 and 1928-29 respectively. The marked decline in the number of serious financial irregularities for the year under report may perhaps be attributed to the general improvement in financial administration due in the main to the salutary effect of the orders passed by the Local Government on irregularities reported to them. The usefulness of local inspections by my inspecting staff, who draw the attention of administrative officers to common irregularities noticed by them in various offices, cannot be too highly emphasized.

78. The report shows that there is no tendency towards a particular type of irregularity. Individual sporadic cases of irregularities have been noticed either in particular departments or in particular offices or institutions and do not call for any comments.

79. In the course of audit, certain suggestions were made to the Local Government which were accepted by them and which are expected to prevent irregularities or to result in saving to Government.

80. A reference is invited to paragraph 8 of the Review under Grant No. 5—Registration in which a case of double drawal of pay on transfer within a district has been mentioned. The irregularity was due to the absence of a financial rule prescribing the grant of last-pay certificates in

the case of Government servants transferred from one station to another within the same district. The Government have at the suggestion of my office now framed a rule prescribing the issue of last-pay certificates in such cases as well.

81. The travelling allowance rules of the Bengal Government provided for the drawal of daily allowance at double the ordinary rate by officers travelling or halting in Calcutta, *i.e.*, within the limits of the jurisdiction of the Calcutta Corporation. In the course of an investigation, it was noticed that, in some cases, officers with head-quarters at Calcutta, who travelled more than 5 miles from the chief public office of the city, without proceeding beyond the limits of jurisdiction of the Calcutta Corporation, drew daily allowance at the enhanced rate in accordance with the rules. It was pointed out to Government that higher rates of daily allowance should be allowed only where travelling in special localities is unusually expensive, that in Calcutta it is not the hire of conveyance but the cost of board and lodging which is heavy, and that officers with head-quarters at Calcutta do not incur the same heavy expenditure for board and lodging which officers with head-quarters outside Calcutta have to incur when they come to the city on tour. For the reasons stated above, the drawal of double daily allowance by officers, whose head-quarters are at Calcutta, for journeys of the kind described above, was considered to be a source of profit to them and it was suggested for the consideration of the Local Government whether the double rate of daily allowance prescribed for journeys or halts in Calcutta should not be restricted only to officers whose head-quarters are not located in Calcutta. The Local Government have accepted the suggestion made by this office and amended the rule accordingly.

82. The travelling allowance rules also provided for the grant of double the fare of the class to which an officer was entitled when he performed steamer journeys on tour, while for journeys by train only  $1\frac{1}{2}$  (now reduced to  $1\frac{3}{8}$ ) fare was allowed. It was noticed that in almost all the other provinces, this difference in rates of travelling allowance for journeys by train and by steamer did not exist and it was suggested to Government that in the interest of economy, the procedure obtaining in this province might be brought into line with that followed in other provinces. Government have accepted my suggestion.

83. *Expenditure under objection.*—The inferences drawn from the statistics of expenditure placed under objection, together with relevant figures, where necessary, have been mentioned in the following paragraphs, separately for the Civil Department (including pay, allowances and contingencies of the Public Works, Irrigation and Public Health Departments) and for the Public Works, the Irrigation and the Public Health Departments in respect of other transactions of these Departments.

A. Civil Department (including pay, allowances and contingencies of the Public Works, Irrigation and Public Health Departments).

84 (a). The percentages of objections to total expenditure, during the last three years are given below :—

Year.	Percentage.
1928-29	1.04
1929-30	1.35
1930-31	2.47

The increase in percentage in 1930-31 is mainly due to objections for want of detailed countersigned bills in support of payments in the Jail Department. The circumstances were special, as owing to political conditions, heavy expenditure had to be incurred for a large number of detenus and others, and it was rather difficult to secure prompt compliance with audit requirements.

(b) The balances of the outstanding objections of the past three years as they stood on the 31st of July following the financial year to which they related are shewn below :—

Year.	No. of outstanding items.	Amount of outstanding items.
1928-29 . . . . .	893	9,12
1929-30 . . . . .	397	2,26
1930-31 . . . . .	649	5,84

The increase in 1930-31, as compared with 1929-30, in the number and amount of outstanding objections is due partly to the non-receipt of sub-vouchers and detailed countersigned bills and partly to the non-receipt of the orders of the competent authority sanctioning certain charges. The outstanding amounts under objection mainly relate to charges in connection with the (i) Rural Water Supply Scheme (1,09), (ii) rounding up of suspects in the Chittagong Armoury Raid Case (18), (iii) maintenance of detenus and their families (21) and to (iv) charges in the Jail Department (1,90). The major part of the outstandings under the first two items was, however, cleared off by the end of December 1931, while objections for over a lakh of rupees, out of the amount outstanding as per the last item, remained unadjusted due to the non-receipt of detailed countersigned bills of a single jail in respect of charges on account of allowances to detenus.

B. Public Works Department (excluding pay, allowances and contingencies).

(i) Civil works.

85. (a) The percentage of objections to the total expenditure on outlay on works is compared below with that of the preceding two years :—

Year.	Percentage.
1928-29 . . . . .	14
1929-30 . . . . .	7
1930-31 . . . . .	8

(b) The balance of outstanding objections of the past three years is compared below :—

Year.	Number of outstanding items.	Amount of outstanding items.
1928-29 . . . . .	40	6,18
1929-30 . . . . .	21	53
1930-31 . . . . .	24	1,15

The increase in the amount of outstanding items during the year was due to a contribution work costing 1,05 having been executed without estimate.

(c) The percentage of works started without sanctioned estimate to the total number of works started during the year under each of the heads "Original works", "Special repairs" and "Ordinary repairs" is compared below with that of the preceding two years :—

Year.	Original works.	Special repairs.	Ordinary repairs.
1928-29 . . . . .	*	3	5
1929-30 . . . . .	1	...	3
1930-31 . . . . .	2	2	2

\* Less than 1 per cent.

NOTE.—The result is based on the test check of 20 per cent. of the divisions of the province selected at random.

(ii) Irrigation, Navigation, Embankment and Drainage works.

86. (a) The percentage of objections to the total expenditure is compared below with that of the preceding two years :—

Year.	Percentage.
1928-29 . . . . .	19
1929-30 . . . . .	11
1930-31 . . . . .	13

The increase in the percentage during the year under review is due mainly to a work costing 1,14 having been started without estimates and to vouchers amounting to 99 not having been submitted with the accounts of one Division.

(b) The balance of outstanding objections during the year is shown below :—

Year.	Number of outstanding items.	Amount of outstanding items.
1928-29 . . . . .	42	2,52
1929-30 . . . . .	21	1,44
1930-31 . . . . .	41	2,89

The heavy outstanding is due to a special repair work costing 1,14 having been done without a sanctioned estimate and to excess of 1,43 over sanctioned estimates in respect of 14 works.

(c) The percentage of works started without sanctioned estimates to the total number of works started during the year under each of the heads "Original works", "Special repairs" and "Ordinary repairs" is compared below with that of the preceding two years :—

Year.	Original works.	Special repairs.	Ordinary repairs.
1928-29 . . . . .	15	7	11
1929-30 . . . . .	3	1	2
1930-31 . . . . .	8	8	4

NOTE.—The figures are based on a test check of 20 per cent. of the divisions taken at random.

(iii) Public Health Department.

87. (a) The percentage of objections to the total expenditure during the year under review is compared below with that in the preceding two years.

Year.	Percentage.
1928-29 . . . . .	45
1929-30 . . . . .	2
1930-31 . . . . .	9

The improvement noticed in 1929-30 was not maintained during the year under review.

(b) The balance of outstanding objections of the past three years is compared below :—

Year.	No. of outstanding items.	Amount of outstanding items.
1928-29 . . . . .	3	12
1929-30 . . . . .	1	(a)
1930-31 . . . . .	3	14

(a) Less than Rs. 1,000.

The increase in the amount of outstanding items is due to one work costing 3 having been done without sanctioned estimate and expenditure on two works having exceeded the sanctioned estimate by 11.

(c) The percentage of works started without sanctioned estimate to the total number of works started during the year under review under the heads "Original works", and "Ordinary repairs" is compared below with that of the preceding two years.

Year.	Original works.	Ordinary repairs.
1928-29 . . . . .	31	25
1929-30 . . . . .	8	75
1930-31 . . . . .	14	33

The high percentage under "Ordinary repairs" was due to one work out of three having been started without sanctioned estimate.

## CHAPTER V.

## REVIEW OF EXPENDITURE OF THE PUBLIC WORKS DEPARTMENT.

*Irrigation Department—Establishment and Tools and Plant charges.*

88. Irrigation, Navigation, Embankment and Drainage Works are divided into two main categories, *viz.*, (1) Works for which Capital and Revenue accounts are kept and (2) Works for which neither Capital nor Revenue accounts are kept. The expenditure on these works is debited to the different major heads mentioned under Grant No. 8—Irrigation. The establishment and tools and plant charges of the Irrigation Department are distributed over several heads in the manner explained below.

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

90. The cost of the Chief Engineer's establishment as well as the leave salaries paid in England are distributed as follows:—1-9th of the cost is charged to the Damodar Canal, 1-9th to the Andamans Reclamation Scheme, 1-23rd to the Grand Trunk Canal and the balance is distributed equally between the two circles, the Southern and the South-western. In the year under report, certain percentage of the cost of the Irrigation Committee was also debited to the Damodar Canal and the Grand Trunk Canal and the balance of the cost distributed equally between the two circles.

91. The net establishment charges booked under the major head "15—Other Revenue Expenditure, etc." (after deduction of percentage recoveries) for each circle of superintendence with the addition of the Chief Engineer's establishment and leave salaries paid in England, etc., and 14 per cent of the gross establishment charges representing pensionary charges are distributed among the heads "XIII—Working Expenses", "15—Other Revenue Expenditure, etc." and "55—Construction of Irrigation, etc.—Works" in proportion to the expenditure on works under those heads. The net tools and plant charges after taking into account the recoveries credited to revenue are also distributed in the same proportion. This allocation is technically called *pro-rata* distribution.

92. A special feature in the distribution of the establishment charges of this province is that in order to make an allowance for the cost of supervision of Special Revenue Establishment, 25 per cent of the cost of that establishment is added to the total works expenditure before the cost of general establishment is distributed on a *pro-rata* basis.

93. The existing account adjustments explained above make it difficult to exercise proper control over expenditure under "Establishment" and "Tools and Plant" of the Irrigation Department. In accordance with the recommendation of the Public Accounts Committee on the Appropriation Accounts for 1929-30, a small sub-committee was formed to examine the possibility of a more intelligible presentation of Irrigation Accounts and a more accurate distribution of establishment charges. The sub-committee submitted their recommendations on the 1st October 1931 to the Finance Department whose orders on the subject are awaited.

94. The variations between appropriation and expenditure under "Establishment" and "Tools and Plant" of the Irrigation Department as a whole are exhibited in the following tables which show the direct charges as well as the charges due to *pro-rata* distribution.

(i) *Consolidated statement of establishment charges of the Irrigation Department for the year 1930-31.*

Number and Name of Grant and Major Heads of the General Accounts Classification.					
Grant No. 8.—Irrigation.					
	XIII—Irri- —Working Expenses.	15—Other Revenue expendi- ture.	55—Cons- truction of Irrigation, eto.— Works.	Total.	Total for both voted and non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grant or Appropriation—</b>					
<i>Non-voted</i> . . . . .	2,12,000	1,49,500	1,48,955	5,10,455	} 15,40,455
Voted . . . . .	4,61,000	3,61,000	2,08,000	10,80,000	
<b>Expenditure—</b>					
<b>Direct Charges—</b>					
<i>Non-voted</i> . . . . .	..	4,13,943	58,991	4,72,934	} 14,71,348
Voted . . . . .	1,35,880	7,80,734	81,800	9,98,414	
<b>Charges by <i>pro-rata</i> Distribution—</b>					
<i>Non-voted</i> . . . . .	+1,67,520	-2,42,021	+74,501	..	} ..
Voted . . . . .	+3,18,458	-4,31,216	+1,12,758	..	
<b>Total Expenditure—</b>					
<i>Non-voted</i> . . . . .	1,67,520	1,71,922	1,33,492	4,72,934	} 14,71,348
Voted . . . . .	4,64,338	3,49,518	1,94,558	9,98,414	

The variations are explained below :—

*Non-voted*.—Total saving Rs. 37,521. There was a saving of Rs. 21,557 under General Establishment owing mainly to recoveries (Rs. 12,507) for which no provision was made and to smaller adjustment of pensionary



charges (Rs. 6,921). There was also a saving of Rs. 15,964 in the special establishment of the Damodar Canal.

Voted.—Total saving Rs. 31,586. Due to smaller expenditure under General Establishment (Rs. 15,635) and special establishment (Rs. 15,951) mainly in the Damodar Canal. A sum of Rs. 10,150 was surrendered reducing the saving to Rs. 21,436.

(ii) *Consolidated statement of Tools and Plant charges for the Irrigation Department for the year 1930-31.*

	Number and Name of Grant and Major Heads of the General Accounts Classification.			
	Grant No. 8.—Irrigation.			
	XIII—Irrigation, etc.—Working Expenses.	15—Other Revenue Expenditure.	55—Construction of Irrigation, etc.,—Works.	Total.
	Rs.	Rs.	Rs.	Rs.
Grant . . . . .	56,000	31,000	15,000	1,02,000
Expenditure—				
Direct Charges . . . . .	...	86,118	9,784	95,902
Charges by <i>pro-rata</i> distribution . . . . .	+ 51,092	—59,874	+ 8,782	...
Total Expenditure . . . . .	51,092	26,244	18,566	95,902

Saving Rs. 6,098.—There was a saving of Rs. 10,882 on account of general tools and plant of the Irrigation Department owing mainly to restricted expenditure in view of financial stringency for which Rs. 4,875 was surrendered. The expenditure on tools and plant for the Damodar Canal Construction exceeded the original provision by Rs. 4,784 and a sum of Rs. 7,000 was provided by reappropriation to cover the excess expenditure. The actual saving as compared with the ultimate appropriation amounted to Rs. 8,223.

95. *Expenditure of the Irrigation Department.*—The provision for Working Expenses under “XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept” and for expenditure under “15—Other Revenue Expenditure financed from Ordinary Revenues”, “15 (1)—Other Revenue Expenditure financed from Famine Relief Grant”, “16—Construction of Irrigation, Navigation, Embankment and Drainage Works” and “55—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue” was included in one Demand for the vote of the Legislative Council (*Vide* Grant No. 8). The provision for

expenditure on account of purchase of stores in England was also included in the above Demand. The provision for expenditure in England on other than stores was included in "Grant No. 29". For facility of comparison, the total expenditure in India and England for the various Irrigation major heads is shown in the Statement below.

Voted expenditure.—Out of the net grant of Rs. 47,27,001 sanctioned for voted expenditure of the Department, allotments aggregating Rs. 5,67,943 were surrendered and the total expenditure (Rs. 39,06,970) was less than the ultimate appropriation (Rs. 41,59,058) by Rs. 2,52,088.

*Non-voted* expenditure.—The total appropriation for *non-voted* expenditure of the Irrigation Department was Rs. 7,87,975. The total expenditure (Rs. 7,38,581) was less than the appropriation by Rs. 49,394.

## Statement showing the Aggregate Grants and the

Details.	15 and 15 (1)—Miscellaneous Irrigation Expenditure.			XIII—
	Grant.	Expendi- ture.	Excess over the Grant.	Grant.
1	2	3	4	5
<b>Voted Expenditure—</b>				
	Rs.	Rs.	Rs.	Rs.
1. Works, Extensions and Improvements . . . . .	2,07,280	1,40,558	...	4,26,425
2. Maintenance and Repairs . . . . .	7,58,100	5,73,130	...	9,15,500
3. Establishment . . . . .	3,61,000	3,49,518	...	4,61,000
4. Tools and Plant . . . . .	31,000	26,244	...	56,000
5. Suspense . . . . .	...	—36,733	...	...
6. Grants-in-aid . . . . .	1	15,000	14,999	...
7. Other Charges . . . . .	31,000	9,317	...	...
8. Cost of Stores purchased in England . . . . .	...	...	...	12,480
9. Loss or Gain by Exchange . . . . .	...	...	...	...
10. Expenditure in England . . . . .	...	...	...	...
11. <i>Deduct—</i>				
(a) Receipts on Capital Account . . . . .	...	...	...	...
(b) Recoveries on Revenue Account . . . . .	...	...	...	—1,01,100
(c) English cost of Stores and Establish- ment. . . . .	...	...	...	—12,480
12. Grant surrendered by the Public Works Department. . . . .	1,93,659	...	...	3,28,784
For rounding . . . . .	—380	...	880	175
<b>Total—Voted</b> . . . . .	<b>11,94,342</b>	<b>10,77,034</b>	...	<b>14,31,216</b>
<b>Non-voted Expenditure—</b>				
13. In India . . . . .	77,500	1,27,690	50,090	2,12,000
14. In England . . . . .	35,190	44,319	9,199	...
<b>Total—Non-voted</b> . . . . .	<b>1,12,690</b>	<b>1,71,909</b>	<b>59,289</b>	<b>3,12,000</b>
<b>Grand Total—Voted and Non-voted</b> . . . . .	<b>13,06,992</b>	<b>12,48,943</b>	...	<b>16,43,216</b>

*Total Expenditure of the Irrigation Department in 1930-31.*

Working Expenses.		16 and 55—Capital Expenditure.			Total Expenditure.		
Expendi- ture.	Excess over the Grant.	Grant.	Expendi- ture.	Excess over the Grant.	Grant.	Expendi- ture.	Excess over the Grant.
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,98,634	...	18,67,500	17,55,745	...	25,01,205	20,94,987	...
7,41,511	...	...	...	...	16,73,600	13,14,641	...
4,54,338	...	2,08,000	1,94,558	...	10,30,000	9,98,414	...
51,022	...	15,000	18,566	2,566	1,02,000	95,902	...
...	...	...	20,857	20,857	...	-15,876	...
...	...	...	...	...	1	15,000	14,999
...	...	...	...	...	31,000	9,317	...
7,645	...	...	...	...	12,480	7,645	...
107	107	...	...	...	...	107	107
...	...	...	...	...	...	...	...
...	...	-5,10,000	-5,22,022	...	-5,10,000	-5,22,022	...
-83,398	17,707	...	...	...	-1,01,100	-83,898	17,707
-7,752	4,728	...	...	...	-12,480	-7,752	4,728
...	...	47,500	...	...	5,67,943	...	...
...	...	500	...	...	205	...	...
19,62,232	...	15,38,500	14,67,704	...	41,59,058	39,06,970	...
1,67,520	...	4,33,555	3,99,163	...	7,23,455	6,94,263	...
...	...	20,400	...	...	64,620	44,319	...
1,67,520	...	4,63,955	3,99,163	...	7,87,975	7,38,581	...
15,29,752	...	10,96,855	18,66,850	...	40,47,083	46,45,551	...

96. The important variations are briefly explained below :—

*Voted.*

(1) *Works, Extensions and Improvements.*—The saving of Rs. 4,06,218 was due mainly to smaller expenditure in connection with the reconstruction of certain bridges over the Calcutta and Eastern Canals and to postponement of new works and curtailment of other avoidable works owing to financial stringency. *Vide* Annexure A to Grant No. 8—Irrigation.

(2) *Maintenance and Repairs.*—The saving of Rs. 3,58,950 was mainly due to curtailment of expenditure not considered essential owing to financial stringency.

(3) *Establishment.*—The saving of Rs. 31,586 has been explained in paragraph 94 *ante*.

(4) *Tools and Plant.*—The saving of Rs. 6,098 has been explained in paragraph 94 *ante*.

(5) *Suspense.*—The saving of Rs. 15,876 was due to larger credits amounting to Rs. 36,733 in the Government Embankments partly counterbalanced by larger debits amounting to Rs. 20,857 in the Damodar Canals, for which Rs. 21,000 was subsequently provided by reappropriation. *Vide* Annexure B to Grant No. 8—Irrigation.

(6) *Grants-in-aid.*—The excess was the result of the payment of contributions to the Municipality and District Board, Noakhali towards the construction of a bund across Noakhali Khal, not originally provided for.

(7) *Other Charges.*—The saving of Rs. 21,683 was due to postponement of new works owing to financial stringency.

(8) *Cost of Stores purchased in England.*—The saving of Rs. 4,835 was due to less stores having been required for repairs to dredgers.

(9) *Loss or Gain by Exchange.*—Represents the difference between the flat rate of 1s. 6d. in the rupee and the average rate of exchange. No provision was made to cover the expenditure.

(11)(a) *Deduct—Receipts on Capital Account.*—The saving of Rs. 12,022 was due to the Dredger Ronaldshay having earned more hire receipts owing to longer employment in the Andamans.

(11)(b) *Deduct—Recoveries on Revenue Account.*—The excess of Rs. 17,707 was due to certain dredgers having been out of commission for a longer period than estimated.

(11)(c) *Deduct—English Cost of stores, etc.*—*Vide* remarks against items 8 and 9.

*Non-voted.*

(13) *In India.*—Of the total saving of Rs. 29,193, Rs. 19,340 was due to smaller adjustment of Interest on outlay on the Damodar Canal and the balance was mainly due to smaller establishment charges.

(14) *In England.*—The saving of Rs. 20,201 was due to smaller payment of leave salaries in England by the High Commissioner.

97. As the establishment and tools and plant charges of Civil Works (Buildings and Roads) are not distributed *pro-rata* as is done in the case of the Irrigation Department, these charges have not been separately exhibited in this chapter. The comments on establishment and tools and plant charges of Civil Works (Buildings and Roads) appear in the Review under "Grant No. 24—Civil Works".

## CHAPTER VI.

## POINTS OUTSTANDING FROM PREVIOUS REPORTS.

98. This chapter deals with points of importance which are outstanding from previous Appropriation Reports.

99. The cases in which the orders of Government on the recommendations of the Public Accounts Committee are awaited are enumerated below. The references are to the pages and paragraphs of the Appropriation Accounts for 1929-30.

(a) *Page 2, paragraph 5.*—The Committee recommended that the Accountant-General might cite in his Appropriation Report instances of unreasonable delay on the part of Controlling officers in furnishing explanations of variations.

(b) *Page 6, paragraph 10.*—The Committee recommended that the excesses under voted grants should be sanctioned by the Council.

(c) *Page 51, paragraph 36.*—The final orders of Government regarding the recovery of loans granted to the District Board, 24-Parganas for the Magrahat Drainage Scheme are awaited.

(d) *Pages 108-117, Grant No. 8—Irrigation.*—The orders of the Finance Department on the recommendations of the Irrigation Accounts Sub-Committee regarding the revised distribution of establishment charges over the various works in the Irrigation Department, and a more intelligible presentation of the Irrigation Accounts are awaited.

(e) *Page 70, paragraph 50 (g).*—The Committee recommended that the proposal made by Government to make at first a token grant and to get the local bodies to spend their own contribution as well as the local contribution before Government's share is finally paid should be given a trial and the results watched.

(f) *Page 71, paragraph 50 (u).*—The final orders of Government on the recommendation of the Committee to overhaul the recurring expenditure of the Belgachia Veterinary College with a view to reduce it, in consequence of a fall in the number of students, due to the opening of a veterinary college in Bihar and Orissa, are awaited.

(g) *Page 77, Sub-head A-4—Voted.*—It was recommended that the Revenue Department would devise some means for establishing co-ordination between the Board of Revenue and the Revenue Department and that the latter Department should examine the matter with a view to prevent a recurrence of overbudgeting under the head "5 Land Revenue—Charges of Administration—Other Contingencies (Voted)."

(h) *Page 78, Sub-head B-5.—Voted.*—The Committee suggested that the rule allowing inclusion of the projects for the Sunderbans area in the budget in anticipation of administrative approval should be re-examined.

(i) *Page 80, Sub-head D-8.—Voted.*—Regarding the lump provision of a large sum of money under "Survey and Settlement", it was suggested that the matter might be examined to see whether the ordinary rule requiring previous sanction of Government to any scheme before inclusion in the budget could not be followed.

(j) *Page 100, Review Grant No. 4—Forests.*—The Committee suggested that the Revenue Department should allot the whole grant to the Conservators and not keep any reserve in hand.

The Committee also noted the definite improvement in the administration of the grant but drew attention to the fact that a tendency to overbudget still existed and control was susceptible of further improvement.

(k) *Page 111, Sub-head D-3.*—It was recommended that in view of general overbudgeting under the sub-head, lump cut should be made from the next year.

(l) *Page 113, Sub-head G-4.*—The Finance Department was requested to examine the question of provision for "suspense," in consultation with the Accountant-General.

(m) *Page 117, Paragraph 4 of the Review.*—The Committee suggested that the Finance Department should look into the question (i) whether the establishment could not be cut down, (ii) whether one of the dredgers could not be laid up and (iii) whether the Dredger Division should not be abolished or cut down.

(n) *Page 123, Sub-head C-6—Non-voted.*—The Committee recommended that the Appointment Department might request the Military Secretary to the Governor to frame estimates under the head in future on the probable number of Aides-de-Camp that are likely to remain in office instead of on the total strength.

(o) *Page 125, Sub-head J-1 (3).*—The Committee recommended that it should be examined how in spite of the curtailment of the Darjeeling tour-expenses, the expenditure on travelling allowance had increased by nearly 50 per cent. since 1922-23 and the hill journey charges had increased from Rs. 3,000 to Rs. 8,400.

(p) *Page 128, Sub-heads N-3—Voted and N-4—Voted.*—It was recommended that the following points should be examined :—

- (i) The expenditure on house-rent and other allowances had increased from Rs. 14,000 in 1922-23 to Rs. 75,000 in 1929-30.
- (ii) Whether permanent salaried men should not be employed instead of men on piece system.
- (iii) Why there had been an increase in process-serving charges when processes were as far as possible given to Union Boards, Chaukidars, Dafadars, etc., for service.

(q) *Page 132, Sub-head A-4—Voted.*—The Judicial Secretary was requested to see whether it would be possible to effect a saving by appointing permanent men for comparing and copying work in the High Court in place of temporary staff paid by fees.

(r) *Page 134, Sub-head E.*—The Committee endorsed the note of the Finance Department that the Judicial Department might note for guidance that no reappropriation should be made under detailed heads subordinate to a minor head from the provision under other minor heads unless the excess under the detailed heads could not be met from savings under some other detailed heads under the same minor head.

(s) *Page 141, Paragraph 3 of the Review.*—The Committee recommended that one of the duties of the travelling auditor of the Jails Department should be the checking of stocks in hand.

(t) *Page 143, Sub-head A-3.—Voted.*—It was recommended that the question of reducing motor car allowance of Police Officers at Calcutta be considered by Government in view of employment of constables as drivers.

(u) *Page 143, Sub-head A-6.*—It was suggested that the future Public Accounts Committee might watch the result of budgeting under “Presidency Police—Contingencies” and the effect of completion of the building programme.

(v) *Page 144, Sub-head C-1.—Voted.*—It was recommended that the Finance Department should keep a note when framing future budgets that the expenditure under “Pay of Officers—Voted” was gradually going down.

(w) *Page 145, Sub-head C-4.*—The Committee noted overbudgeting under “District Executive Force—Supplies and Services—Voted” and recommended that it should be avoided in future.

(x) *Page 146, Sub-head D.*—The Committee recommended that the possibility of retrenchment in the Police Training School at Sardah might be investigated as the cost of the Sardah School seemed high in comparison with the cost of the Calcutta Police Training School.

(y) *Page 147, Sub-head E-3.—Voted.*—It was recommended that abnormal circumstances affecting expenditure on ration allowances should be mentioned in the explanation submitted to the Accountant General in respect of the variations under the head “Special Police—Allowances, honoraria, etc., voted”.

(z) *Page 147, Sub-head E-4.—Voted.*—It was recommended that a note should be kept to the effect that money provided for articles ordered should be surrendered or utilised elsewhere if the articles are not likely to be supplied within the year.

(z1) *Pages 143-153, Grant No. 14.—Police Reserved.*—The Committee noted that on the whole, the result was good but recommended that greater attention should be paid to the control of some of the detailed heads.

(z2) *Pages 154-156, Grant No. 15.—Ports and Pilotage.*—The Committee recommended that instead of having overbudgeting under “Supplies and services” and “Contingencies”, a separate reserve should be allowed for this department.

(z3) *Page 167, Sub-heads II & I.*—It was recommended that the Education Department should consider whether “Direct Grants to non-Government Primary Schools” and “Grants to Local Bodies for Primary Education” could not be amalgamated for purposes of ordinary administration in order to simplify the procedure.

(z4) *Page 170, Sub-head N.*—The Committee while dealing with under-budgeting under “Scholarships” suggested that the Finance Department should continue to budget on the experience of previous actuals making an allowance for a steady definite growth.

(z5) *Pages 163-164, Grant No. 17.—Education—Reserved—Review.*—The Committee recommended that the attention of the department should be called to the items showing overestimates with a view to see whether they could not frame closer estimates.



(26) *Page 173, Review—Paragraph 8.*—The Committee thought that the fault lay in the second purchase and that in future any case of disregard of financial rules of this nature should be viewed with great displeasure.

(27) *Page 176, Sub-heads A-2 (2) and A-2 (3).*—The Committee thought that the control exercised by the Department was not close enough and it required tightening up.

(28) *Page 183, paragraph 2 of the Review.*—The Committee hoped that the Finance Department would endeavour to make a closer estimate in future under “*Non-voted*”.

(29) *Page 191, Sub-head B-2 (3) and paragraph 6 of the Review.*—The Committee recommended that before drawing attention to the percentage of saving the provision for epidemics should be excluded.

(30) *Page 200, Sub-head B-2 (4).*—With regard to framing an accurate estimate under “*Hospitals and Dispensaries—Medical and surgical requisites*” the Committee recommended, that if any provision was needed for epidemics, it should be shown separately, the budget being based as nearly on actuals as possible.

(31) *Page 203, Review, paragraph 2.*—The Committee thought that it would be convenient if the expenditure against grant and percentage of savings were split up and distributed under the different minor heads, *viz.*, Agriculture, Veterinary and Co-operative, as it would enable members to assess more easily the administration of their grants by the several controlling officers.

(32) *Page 208, Sub-head A-2 (2) and Grant No. 22.—Industries.*—The Committee were of opinion that there had been overbudgeting all round and there had not been proper control over expenditure and also that there were possibilities of retrenchment in establishment which, if effected, might allow greater expenditure on actual industrial development.

(33) *Page 216, Sub-head A-7 (2).*—In view of the estimates under buildings being high every year from 1927-28 to 1929-30, the Committee recommended that a 5 per cent. cut might be made in future.

(34) The Committee recommended that the attention of their successors might be invited to the expenditure on locks and sluices in the Lower Kumar river, which were expected to produce beneficial results and that the Council should be informed if the expectation materialised.

(35) The Committee suggested that instead of overbudgeting in various directions under “*Grant No. 8.—Irrigation*”, the provision of a general reserve should be considered.

## CHAPTER VII.

## APPROPRIATION ACCOUNTS.

*Notes.*

1. The heading "Final Grant or Appropriation" stands for Grant or Appropriation as voted by the Council in the case of Voted services or sanctioned by the Finance Department in the case of *Non-voted* services.

2. "O" Stands for Original Grant or Appropriation and "S" for Supplementary Grant or Appropriation.

## SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS OR APPROPRIATIONS.

Number and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
1. Land Revenue—				
<i>Non-voted</i>	2,49,587	2,47,717	1,870	...
Voted	46,22,000	42,89,625	3,32,375	...
2. Excise—				
<i>Non-voted</i>	66,274	65,082	1,192	...
Voted	22,17,000	21,15,407	1,01,593	...
3. Stamps—				
<i>Non-voted</i>	5,000	3,825	1,175	...
Voted	7,78,000	5,19,672	2,58,328	...
4. Forests—				
<i>Non-voted</i>	7,49,182	7,49,240	...	6,053
Voted	11,44,000	8,43,780	3,00,220	...
5. Registration—				
<i>Non-voted</i>	5,000	4,335	665	...
Voted	22,09,000	19,90,847	2,18,153	...
6. Scheduled Taxes	15,000	15,809	...	609
7. Interest on Irrigation Works—				
<i>Non-voted</i>	18,01,000	17,37,521	63,479	...
8. Irrigation—				
<i>Non-voted</i>	7,23,455	6,94,262	29,193	...
Voted—Gross	53,38,001	45,12,385	8,25,616	...
Recoveries	—6,11,000	—6,05,415	...	5,585
9. Interest on Ordinary Debt—				
<i>Non-voted</i>	—7,78,000	—6,99,687	...	78,313
9-A. Interest on Other Obligations	5,000	451	4,549	...

**SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS OR  
APPROPRIATIONS—contd.**

Number and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>10. Appropriation for Reduction or Avoidance of Debt—</b>				
<i>Non-voted</i> . . . . .	7,23,000	7,22,702	298	...
<b>11. General Administration—</b>				
<i>Non-voted</i> . . . . .	25,36,699	24,58,679	72,020	...
Voted . . . . .	1,03,84,000	1,00,51,002	3,32,098	...
<b>12. Administration of Justice—</b>				
<i>Non-voted</i> . . . . .	22,23,100	22,02,971	20,129	...
Voted . . . . .	86,68,000	84,13,112	2,54,888	...
<b>13. Jails and Convict Settlements—</b>				
<i>Non-voted</i> . . . . .	1,33,450	1,32,569	881	...
Voted . . . . .	44,32,401	43,12,416	1,19,985	...
<b>14. Police—</b>				
<i>Non-voted</i> . . . . .	18,41,650	17,95,073	46,577	...
Voted . . . . .	2,05,71,000	2,02,28,862	2,82,188	...
<b>15. Ports and Pilotage—</b>				
<i>Non-voted</i> . . . . .	94,757	91,883	2,874	...
Voted . . . . .	4,63,000	4,21,738	41,262	...
<b>16. Scientific Departments—</b>				
<i>Non-voted</i> . . . . .	5,000	4,500	500	...
Voted . . . . .	31,000	29,898	1,102	...
<b>17. Education—Reserved—</b>				
<i>Non-voted</i> . . . . .	2,44,100	2,36,231	7,869	...
Voted . . . . .	12,79,000	12,10,184	68,816	...
<b>18. Education—Transferred—</b>				
<i>Non-voted</i> . . . . .	10,24,001	9,96,565	27,636	...
Voted . . . . .	1,24,00,000	1,17,41,717	6,58,283	...
<b>19. Medical—</b>				
<i>Non-voted</i> . . . . .	9,85,670	8,57,290	1,28,380	...
Voted . . . . .	48,59,000	44,97,457	3,61,543	...
<b>20. Public Health—</b>				
<i>Non-voted</i> . . . . .	80,189	77,075	3,114	...
Voted . . . . .	40,91,000	36,70,239	4,20,761	...
<b>21. Agriculture—</b>				
<i>Non-voted</i> . . . . .	2,29,541	2,27,182	2,359	...
Voted . . . . .	25,55,000	23,41,547	2,13,453	..
<b>22. Industries—</b>				
<i>Non-voted</i> . . . . .	79,550	77,014	2,536	..
Voted . . . . .	12,73,000	11,68,082	1,04,918	...
<b>23. Miscellaneous Departments—</b>				
<i>Non-voted</i> . . . . .	8,197	8,119	78	...
Voted . . . . .	2,44,000	2,28,193	15,807	...

**SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS OR  
APPROPRIATIONS—*contd.***

Number and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.		Expenditure compared with Grant or Appropriation.	
		Rs.	Rs.	Less than Granted.	More than Granted.
<b>24. Civil Works—</b>					
<i>Non-voted</i> . . . . .	11,33,044	11,41,273	...	8,229	
Voted . . . . .	1,19,11,002	1,11,31,845	7,79,157	...	
<b>25. Famine Relief . . . . .</b>					
	50,000	35,400	14,600	...	
<b>26. Superannuation Allowances and Pen- sions—</b>					
<i>Non-voted</i> . . . . .	3,24,000	3,14,857	9,143	...	
Voted . . . . .	59,17,000	54,96,111	4,20,889	...	
<b>27. Stationery and Printing—</b>					
<i>Non-voted</i> . . . . .	—4,691	4,939	..	9,630	
Voted . . . . .	24,24,000	23,12,462	1,11,538	...	
<b>28. Miscellaneous—</b>					
<i>Non-voted</i> . . . . .	16,029	14,696	1,333	...	
Voted . . . . .	3,77,100	3,51,767	25,333	...	
<b>29. Expenditure in England—</b>					
<i>Non-voted</i> . . . . .	33,19,080	32,38,681	80,399	...	
Voted . . . . .	7,14,000	6,80,913	33,087	...	
<b>30. Loans and Advances—</b>					
<i>Non-voted</i> . . . . .	9	...	9	...	
Voted . . . . .	10,18,000	13,78,933	5,39,067	...	
<b>31. Repayment to the Government of India of Advances from the Provin- cial Loans Fund—</b>					
<i>Non-voted</i> . . . . .	7,23,000	7,22,702	298	...	
<b>32. Famine Relief Fund—</b>					
<i>Non-voted</i> . . . . .	36,400	36,097	303	...	
<b>33. Depreciation Fund for Government Presses—</b>					
<i>Non-voted</i> . . . . .	1,31,700	1,25,341	6,359	...	
<b>34. Suspense—</b>					
<i>Non-voted</i> . . . . .	6,26,000	6,48,315	...	22,315	
<b>Refunds—</b>					
<i>Non-voted</i> . . . . .	17,71,725	17,28,639	43,086	...	

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

Number and Name of Grant or Appropriation.	Grant or Appropriation	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>Total—</b>				<b>Net Saving (Non-voted)</b>
<i>Non-voted</i> . . . . .	2,10,94,695	2,06,65,488	...	4,29,210
<b>Voted—</b>				
<b>Gross</b> . . . . .	11,08,84,504	10,40,50,554	...	<b>Net Saving (Voted) 68,33,950</b>
Recoveries . . . . .	-6,11,000	-6,05,415	...	...
<b>Net</b> . . . . .	11,02,73,504	10,34,45,139	...	...
<b>Grand Total</b> . . . . .	13,13,68,202	12,41,10,627	...	...

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

	Rs.
Voted ( <i>vide</i> paragraph 70) . . . . .	609
<i>Non-voted</i> ( <i>vide</i> paragraph 71) . . . . .	1,24,545

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

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

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Not modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or.—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "5 Land Revenue"—

A.—CHARGES OF ADMINISTRATION.

A. 1—Pay of Officers—

*Non-voted* . . . . . 11,450 12,730 + 1,280 + 1,280 ...

Leave out of India was taken by an officer for a shorter period than anticipated.

*Voted* . . . . . 90,564 82,508 — 8,056 — 7,616 — 441

There were savings of (1) Rs. 7,882 in the Land Acquisition Department due mainly to non-employment of an officer in connection with the Meghna Bridge Project which was held in abeyance and to lower rate of special pay allowed to a Land Acquisition officer and of (2) Rs. 1,541 in the Road Cass Valuation and Revaluation Establishment, owing to operations in Murshidabad and Dinajpur having been carried on for a shorter time than estimated, partly counterbalanced by an excess expenditure of Rs. 1,167 under "Partition Establishment" which remained uncovered.

A. 2—Pay of Establishment—

	<i>Rs.</i>				
<i>Non-voted</i>	}	O. . . 16,934	18,034	18,033	—1
		S. (a) 1,100			

The supplementary appropriation was sanctioned in view of increased expenditure mainly under "Kanungo Establishment" due to entertainment of temporary staff in the Chittagong Hill Tracts which was not foreseen.

*Voted* . . . . . 4,86,704 4,58,622 — 28,082 — 10,572 — 17,510

Savings occurred mainly under (1) Land Acquisition Establishment (Rs. 12,254) due to non-employment of staff for the Meghna Bridge Project and to less work done in certain districts, under (2) Record-room Establishment (Rs. 5,902) due to postponement of revision of records and re-writing of old documents, etc., under (3) Kanungo Establishment (Rs. 3,757) due to postponement of all expenditure not considered essential and under (4) Road Cass Establishment (Rs. 9,711) due to the reason stated under A-1 voted and less entertainment of temporary establishment in certain districts. There was, however, excess expenditure under (5) Certificate Establishment (Rs. 5,360) due to increase in the number of certificate cases in certain districts and under (6) Wards' Estates Establishment (Rs. 1,776) due to unforeseen charges in certain offices. The excess under (6) only remained uncovered to the extent of Rs. 79. (*Vide* paragraph 3 of the Review).

A. 3.—Allowances, honoraria, etc.—

<i>Non-voted</i>	}	O. . . . 9,787	8,887	6,798	— 2,089	— 1,280	— 809
		S. (b) . . . — 900					

Mainly due to smaller expenditure under "Land Acquisition Establishment" owing to non-utilisation of the provision for (1) the cost of passage of an officer who proceeded on leave in March 1930 instead of in April 1930 (Rs. 2,000) and (2) house-rent and other allowances as the officer did not engage a residence on return from leave (Rs. 1,000).

*Rs.*  
(a) 938 sanctioned on 29th October 1930  
102 " " 26th September 1930,  
—  
1,100  
(b) sanctioned on 24th February 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "5 Land Revenue"—<i>contd.</i></b>					
<b>A.—CHARGES OF ADMINISTRATION—<i>concl'd.</i></b>					
<b>A.-3.—Allowances, honoraria, etc.—<i>concl'd.</i></b>					
Voted . . . . .	61,581	55,125	-6,456	-325	-6,131
Mainly due to smaller expenditure of (1) Rs. 4,081 in the Land Acquisition Department owing to the reason stated in the note under A-2 voted and (2) Rs. 963 in the Road Cess Establishment owing to overestimation of travelling allowance by the Collector of a district and to petty savings having occurred in certain other districts.					
<b>A.-4.—Other Contingencies—</b>					
	<i>Rs.</i>				
<i>Non-voted</i> { <i>O.</i> . . . 1,700 } { <i>S. (a)</i> . . . -50 }	1,650	1,602	-48	...	-48
Voted . . . . .	1,51,354	1,16,144	-35,210	-17,474	-17,736
The bulk of the saving occurred under (1) Partition Establishment (Rs. 27,944) due mainly to the non-utilisation of the provision of Rs. 32,000 to meet the cost of stamp paper for drawing up the partition deed of a big taluk in Tippera, under (2) Land Acquisition Establishment (Rs. 5,163) due mainly to the reason stated under A-2 voted, under (3) Record-room Establishment (Rs. 2,151) due to the postponement of all avoidable expenditure and under (4) Road Cess Establishment (Rs. 1,495) due to the reason stated under A-1 voted. ( <i>Vids</i> paragraph 3 of the Review).					
<b>A-5—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>					
	<i>Rs.</i>				
<i>Non-voted</i> { <i>O.</i> . . . -900 } { <i>S. (a)</i> . . . -112 }	-1,012	-926	+86	...	+86
Voted . . . . .	-1,53,100	-1,32,495	+20,605	+5,247	+15,358
Due to smaller recoveries from District Boards following on smaller expenditure incurred on Road Cess Valuation and Revaluation Establishments and to postponement of recovery from the District Board, Murshidabad, for affording financial relief.					
<b>For rounding—</b>					
<i>Non-voted</i> . . . . .	29	...	-29	...	-29
Voted . . . . .	-103	...	+103	...	+103
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>					
<b>B-1—Pay of Officers—</b>					
<i>Non-voted</i> . . . . .	480	880	+400	+600	-200
Voted . . . . .	65,013	61,127	-3,886	-968	-2,978

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

**Major Head "5 Land Revenue"—*contd.***

**B.—MANAGEMENT OF GOVERNMENT ESTATES—*contd.***

**B-2—Pay of Establishment—**

	Rs.					
<i>Non-voted</i> { <i>O.</i> . 15,641 }	15,368	14,465	—903	...	—903	
{ <i>S.</i> (a). —278 }						
Voted . . . . .	3,33,069	3,35,745	+ 2,676	+ 8,519	—5,843	

**B-3—Allowances, honoraria, etc.—**

<i>Non-voted</i> { <i>O.</i> . 2,388 }	3,338	3,511	+ 473	+ 600	—127	
{ <i>S.</i> (a) . 500 }						
Voted . . . . .	65,340	67,347	+ 2,007	+ 4,384	—2,327	

**B-4—Supplies and Services—**

<i>Non-voted</i> { <i>O.</i> . 46,160 }	55,402	50,573	—4,829	—1,200	—3,639	
{ <i>S.</i> (b) . 9,242 }						

The supplementary appropriation was sanctioned mainly in view of larger expenditure on "Road and Public Works Cess" in the district of Darjeeling. The original provision was too low.

Voted . . . . .	9,03,092	7,98,952	—1,04,140	—34,651	—69,489	
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The net modification was made up of (1) the withdrawal of Rs. 80,704 under "Outlay on Improvement" mainly in view of financial stringency and of Rs. 718 under "Colonisation of Sundarbans" and (2) the addition of Rs. 46,771 sanctioned to meet anticipated excess expenditure on Road and Public Works Cesses. The ultimate saving occurred mainly under "Outlay on Improvement" (Rs. 54,434) due to non-execution and partial execution of works in some districts chiefly in Chittagong, Bakarganj and 24-Parganas and under "Colonisation of Sundarbans" (Rs. 15,612) due to works having been left incomplete on account of outbreak of Cholera. (*Vide* paragraph 3 of the Review).

(a) Sanctioned on 27th March 1931.  
Rs.

(b) 500 sanctioned on 19th September 1930.  
—80 " " 27th March 1931.  
8,822 " " 31st March 1931.  

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9,242



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

**Major Head "5 Land Revenue"—*contd.***

**B.—MANAGEMENT OF GOVERNMENT ESTATES—*concl.***

**B-5—Other Contingencies—**

<i>Non-voted</i> . . . . .	8,256	3,255	—1	...	—1
<i>Voted</i> . . . . .	1,64,921	1,60,710	+4,789	+18,580	—13,791

A reappropriation of Rs. 19,000 to this head from B. 4. *Voted* was sanctioned to meet anticipated excess expenditure due to larger outlay on improvements. The ultimate saving was due mainly to smaller expenditure under (1) "Rents, rates and taxes" (Rs. 6,218) due to non-payment of the rate bills of the Calcutta Corporation and the Dum Dum Municipality owing to certain objections and under (2) "Petty construction and repairs" (Rs. 5,401).

(*Vide* paragraph 3 of the Review).

**For rounding—**

<i>Non-voted</i> . . . . .	—375	...	+ 375	...	+ 375
<i>Voted</i> . . . . .	565	...	—565	...	—565

**C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.**

<i>Non-voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad 20,000 \\ \text{S. (a)} \quad -2,088 \end{array} \right\}$	17,912	17,924	+ 12	...	+ 12

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

**D.—SURVEY AND SETTLEMENT—**

**D.-1—Pay of officers—**

<i>Non-voted</i>	$\left\{ \begin{array}{l} \text{O.} \quad . \quad 79,930 \\ \text{S. (b)} \quad -6,143 \end{array} \right\}$	73,787	75,287	+ 1,500	...	+ 1,500
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The excess was mainly due to an officer having drawn his pay for March 1931 in the same month before proceeding on leave out of India.

<i>Voted</i> . . . . .	2,95,178	2,89,237	—5,941	—17,655	+ 11,714
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Due mainly to the slowing down of the progress of operations as a measure of retrenchment. The ultimate excess was due to the adjustment of a sum of Rs. 17,689 on account of pay of an officer debitable to "Minor Settlement Operations" by a deduct entry under the sub-head D. 7. *Voted* in accordance with the orders issued by Government after the close of the financial year. (*Vide* paragraph 3 of the Review.)

(a)	Rs.	
	—938	Sanctioned on 29th October 1930.
	—1,150	" " " 24th February 1931,
	—2,088	
(b)	—11,344	Sanctioned on 22nd December 1930.
	8,597	" " " 25th March 1931.
	—147	" " " 27th " 1931.
	—3,240	" " " 31st " 1931.
	—6,143	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Not modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head 5 "Land Revenue"—*contd.*D.—SURVEY AND SETTLEMENT—*contd.*

## D.-2.—Pay of Establishment.

Non-voted	{	O. . . . .	Rs. 2,421	1,582	510	-1,079	...	-1,679
		S. (a) . . . . .	-832					

Due mainly to smaller expenditure under "Major Survey Operations" owing to non-utilisation in full of the provision for the relaying of pillars on the boundary between Darjeeling and Purnea and that between Darjeeling and Bhutan.

Voted . . . . . 6,51,915 6,07,969 -43,046 -41,844 -2,102

The saving occurred mainly under "Major Survey Operations" due to curtailment of expenditure in view of financial stringency. (*Vide* paragraph 3 of the Review.)

## D.-3.—Allowances, honoraria, etc.

Non-voted	{	O. . . . .	Rs. 16,559	12,802	16,882	+4,080	...	+4,080
		S. (b) . . . . .	-2,757					

The ultimate excess was due to payment of cost of passage of some officers and their families which could not be foreseen.

Voted . . . . . 1,48,347 1,39,913 -8,434 -9,980 +1,546

The saving occurred mainly under "Major Settlement Operations" due chiefly to observance of strict economy. The ultimate excess was due to the adjustment of a sum of Rs. 3,087 on account of travelling allowance of an officer debitable to "Minor Settlement Operations" by a deduct entry under the sub-head D. 7 in accordance with the orders issued by Government after the close of the financial year. (*Vide* paragraph 3 of the Review.)

## D.-4.—Supplies and Services.

Non-voted . . . . .	100	50	-50	...	-50
Voted . . . . .	9,37,736	9,92,558	+54,822	+61,935	-7,113

Due mainly to increased expenditure under "Major Settlement Operations" (Rs. 38,094) on account of job work in (1) Malda owing to the fact that the area to be surveyed was nearly three times the area for which funds were allotted and to the fact that no provision was made on account of fees paid to amins in connection with air-photographs and in (2) Chittagong and Murshidabad—Birbhum owing to the fact that additional allotments were required to enable the officers to complete their programmes in the scheduled time. There was also increased expenditure under "Minor Settlement Operations" (Rs. 23,684) owing mainly to increased expenditure on job work (*vide* paragraph 3 of the Review).

(a) Sanctioned on 22nd December 1930.

(b) Sanctioned on 31st March 1931.

Major Head and Sub-head,	Final Grant or Appropriation,	Actual expenditure	Excess + Saving —,	Not modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "5 Land Revenue".—<i>contd.</i></b>					
<b>D. SURVEY AND SETTLEMENT—<i>contd.</i></b>					
<b>D. 5.—Contingencies—</b>					
<i>Non-voted</i> . . . . .	138	69	—69	...	—69
<i>Voted</i> . . . . .	1,10,439	1,03,871	—6,568	—5,121	—1,447
Savings occurred mainly under (1) "Other headquarters establishment" (Rs. 9,566) and (2) "Major Survey Operations" (Rs. 3,319) due to less purchase of stores, etc. and observance of strict economy. There was, however, excess expenditure of Rs. 8,348 under (3) "Major Settlement Operations" due mainly to additional charges for lighting the offices <del>building at Chitrasua</del> and increased expenditure on account of camp contingencies in Malda. ( <i>Vide</i> paragraph 3 of the Review.)					
<b>D. 6.—<i>Add</i>—Establishment charges payable to other Governments, Departments, etc.</b>					
<i>Non-voted</i> . . . . .	3,961	1,033	—2,928	...	—2,928
The estimate proved high.					
<i>Voted</i> . . . . .	1,12,073	86,379	—25,694	...	—25,694
<i>Vide</i> D.-6 <i>Non-voted</i> and paragraph 3 of the Review.					
<b>D. 7.—<i>Deduct</i>—Establishment Charges recoverable from other Governments, Departments, etc.</b>					
<i>Non-voted</i> . . . . .	—3,961	—1,033	+ 2,928	...	+ 2,928
<i>Vide</i> remarks under D. 6. <i>Non-voted</i>					
<i>Voted</i> . . . . .	—94,967	—86,039	+ 8,928	...	+ 8,928
The estimate proved high. ( <i>Vide</i> paragraph 3 of the Review.)					
<b>D. 8.—Lump provision for Minor Operations, etc.</b>					
	86,538	...	—86,538	—82,438	—4,100
A provision of Rs. 10,000 under "Major Survey Operations" was surrendered in view of financial stringency and Rs. 72,438 reappropriated to meet increased expenditure under different sub-heads. ( <i>Vide</i> paragraph 3 of the Review.)					

Major head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"5—Land Revenue"—<i>concl.</i></b>					
<b>D.—SURVEY AND SETTLEMENT—<i>concl.</i></b>					
For rounding—					
<i>Non-voted</i> . . . .	852	...	- 852	...	- 852
Voted . . . .	- 259	...	+ 259	...	+ 259
<b>E. -LAND RECORDS.</b>					
<i>Non-voted</i> { O. Rs. 22,200 S. (a) -1,100 }	21,100	20,974	- 126	...	- 126
The appropriation was reduced in view of smaller expenditure under "Superintendence".					
Voted . . . .	83,600	42,799	- 40,801	- 26,733	- 14,068
Mainly due to larger credits (Rs. 8,358) on account of the share of the cost of control debited to the Survey and Settlement Department and to smaller expenditure under "Pay of Establishment" (Rs. 23,983) and "Other Contingencies" (Rs. 4,693) owing to curtailment of expenditure in view of financial stringency. ( <i>Vide</i> paragraph 3 of the Review).					
<b>F.—ASSIGNMENTS AND COMPENSATIONS.</b>					
<i>Non-voted</i> . . . .	5,000	4,800	- 200	...	- 200
Voted . . . .	1,21,000	98,850	- 22,150	...	- 22,150
Due mainly to smaller payments on account of Malikana. It is explained that the payments are inevitable and that paves can claim their dues even on the last day of the year and hence no savings can be anticipated or surrendered before the close of the year.					
<b>G. LOSS OR GAIN BY EXCHANGE</b> . . . .	...	14	+ 14	...	+ 14
Due to fluctuations in the rate of exchange.					
<b>H. COST OF STORES PURCHASED IN ENGLAND</b> . . . .					
	1,680	1,289	- 391	- 380	- 31
Due to reduction in prices.					
For rounding—					
<i>Non-voted</i> . . . .	- 200	...	+ 200	...	+ 200
Voted . . . .	- 280	...	+ 280	...	+ 280
<b>Total Grant No. 1—</b>					
<i>Non-voted</i> { O. 2,54,000 S. -4,413 }	2,49,587	2,47,717	- 1,870	...	- 1,870
Voted . . . .	46,22,000	42,89,625	- 3,32,375	- 1,57,061	- 1,75,314

## REVIEW.

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

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving compared with	
				Original appropriation.	Ultimate appropriation.
<i>Non-voted.</i>					
1928-29 . . .	Rs. 2,78,000	Rs. 2,77,811	Rs. 2,45,348	10.1	11.4
1929-30 . . .	2,76,000	2,76,000	2,09,124	24.2	24.2
1930-31 . . .	2,54,000	2,49,587	2,27,717	2.4	.7
<i>Voted.</i>					
1928-29 . . .	47,48,000	45,85,652	44,98,567	6.4	6.6
1929-30 . . .	44,07,000	44,07,000	43,01,972	2.3	2.3
1930-31 . . .	46,22,000	44,64,929	42,89,625	7.1	8.9

2. Considerable improvement is noticeable in the year under review in respect of the estimate for *non-voted* expenditure but the position was somewhat worse with regard to voted expenditure. Excluding the surrender of Rs. 1,57,061 which was made mainly in view of financial stringency, the saving under the voted service in the year under report amounted to 3.9 per cent. against 2.3 per cent. in the previous year.

3. The expenditure under the minor heads noted below is under the control of different officers. To enable the Public Accounts Committee to assess more easily the administration of the grant by the several controlling officers, the percentages of variations in expenditure as compared with the appropriation at the disposal of each controlling officer are exhibited separately below :—

## A.—Charges of Administration.

A(i) Under the control of the Revenue Secretary. (For details *vide* Annexure).

Reference to sub-heads.	Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving (—) or excess (+) compared with	
					Original appropriation.	Ultimate appropriation.
		Rs.	Rs.	Rs.		
A. 1, A. 2, A. 3 and A. 4.	1929-30 . . .	4,48,000	4,19,072	4,07,684	—0	—2.7
	1930-31 . . .	4,25,000	3,91,173	3,82,555	—9.9	—2.1

Compared with the previous year, there was improvement in control,

Reference to Sub-heads.	Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving (—) or excess (+) compared with	
					Original appropriation.	Ultimate appropriation.
		Rs.	Rs.	Rs.		
A(ii) Under the control of the Secretary, Board of Revenue. (For details <i>vide</i> Annexure.)						
A. 1, A. 2, A. 3, A. 4 and A. 5.	1929-30	2,20,000	2,15,816	1,92,956	—12.2	—10.6
	1930-31	2,51,000	2,54,126	2,35,556	—6.1	—7.8

Improvement in estimating is noticeable in the year under review. As, however, there were large savings in the original appropriation under "Partition Establishment", the provision of additional funds (Rs. 3,126) under "Wards' Estates Establishment" by reappropriation from another minor head, *viz.*, "Management of Government Estates" seems to indicate inadequate control over expenditure.

#### B.—Management of Government Estates.

Under the control of the Secretary, Board of Revenue.

B. 1, B. 3, and B. 5.	B. 2, B. 4	1929-30	14,78,000	15,88,229	14,72,323	—3	—4.2
		1930-31	16,00,000	16,05,343	15,05,365	—5.8	—6.1

It appears that the control over expenditure was not quite adequate. It may be investigated whether the large savings under B. 4 (voted) and B. 5 (voted) could not be surrendered within the year.

#### C.—Charges on account of Land Revenue Collections—*Non-voted.*

Under the control of the Revenue Secretary.

C.		1929-30	22,000	16,928	12,683	—42.3	—25.0
		1930-31	20,000	17,912	17,924	—10.3	+0.6

Great improvement is noticeable in the year under review.

#### D.—Survey and Settlement.

Under the control of the Director of Land Records and Surveys.

D. 1, D. 3, D. 5, D. 7 and D. 8.	D. 2, D. 4, D. 6	1929-30	23,04,000	22,77,706	22,37,635	—2.8	—1.7
		1930-31	23,47,000	22,41,165	22,26,686	—5.1	—6

The provision under D-6 and D-7 was somewhat high. On the whole, however, there was improvement in control over expenditure in the year under review.

Reference to Sub-head.	Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving (—) or excess (+) compared with	
					Original appropriation.	Ultimate appropriation.

Rs.

Rs.

Rs.

## E.—Land Records.

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

E.	. 1929-30	. 38,000	39,740	33,709	—11·2	—15·1
	1930-31	. 39,000	33,769	24,678	—36·7	—26·9

It may perhaps be investigated whether the saving could not be surrendered during the year under review.

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

E.	. 1929-30	. 44,000	42,500	40,633	—7·8	—4·3
	1930-31	. 66,800	44,198	39,095	—41·4	—11·5

It may be considered whether better control of expenditure under this head was not possible.

*Financial Irregularity.*

5. *Expenditure incurred without sanction.*—A case of unauthorised supply of articles of clothing to certain menials at a cost of Rs. 656, half of which was recovered from them, was disclosed in the local audit of the accounts of an office in 1929. In applying originally to Government for sanction to the expenditure, it was stated that 391 blankets and 350 coats were required for supply to menials to be recruited from the Hazaribagh district for employment on survey work during the cold season of the year 1928 and 141 pugrees for supply to the tindals and mates, at a total cost of Rs. 2,593, half of which would be recovered from the menials. The proposal was sanctioned by Government on the above conditions. It was, however, noticed that out of the articles of clothing purchased for supply to the new recruits, 69 blankets, 69 coats and 26 pugrees were supplied to men who were, according to the books of the office, not recruited in the winter of 1928. Six of these men were in permanent employ. 50 blankets, 5 coats and 5 pugrees were also supplied to office menials, *viz.*, peons, orderlies, store-peons etc. The value of the articles supplied to all the above-mentioned persons was Rs. 656. The supply was thus made to certain menials, who were not included in the proposal submitted to and sanctioned by Government, and were not therefore entitled to the clothing on payment of half cost in terms of the Government order. From the reply given to the audit note pointing out the above irregularity, it appears that this was not the first occasion on

which such unauthorised supplies were made. In fact, it was the practice for some years past to make such supplies during each field season.

The case was reported to Government who in February 1931 accorded *ex post facto* sanction to the supply at half the cost, of 69 blankets, 6 coats and 26 pugrees to the field menials not recruited during the season 1928. At the same time, the Local Government approved of the procedure hitherto followed in the supply of these articles at half the cost to the office menials and also authorised the supply in future on the same condition as above of one blanket, one coat and one pegree to each of the four office durwans only.

Note —The following cases of loss amounting to Rs. 1,827 were written off under orders of competent authority :—

Incidental losses due to causes beyond control (consisting of 4 items)	. . . . .	740
Physical loss of cash due to theft	. . . . .	1,087
	Total . . . . .	<u>1,827</u>



## ANNEXURE.

(Referred to in paragraph 3 of the Review.)

Head of Account.	Original Appropriation.	Ultimate Appropriation.	Expenditure.
	Rs.	Rs.	Rs.
A. (i) Under the control of the Revenue Secretary.			
Land Acquisition Establishment . . .	2,81,000	2,86,635	2,99,971
Record-room Establishment . . .	92,000	24,550	23,857
Kanungo Establishment . . .	1,32,000	1,29,988	1,28,757
Total . . .	4,25,000	3,91,173	3,82,585
A. (ii) Under the control of the Secretary, Board of Revenue.			
Certificate Establishment . . .	72,000	83,500	77,025
Partition Establishment. . . .	1,46,000	1,34,500	1,15,718
Wards' Estates Establishment . . .	33,000	30,126	35,951
Road Cess Valuation and Revaluation Establishment . . . . .	...	...	5,862
Total . . .	2,51,000	2,54,126	2,35,556

## See also Report on the Accounts.

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+, Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "6—Excise".</b>					
<b>A.—SUPERINTENDENCE—TRANSFERRED.</b>					
<i>Non-voted</i>	Rs. 27,000	.			
{ O.		24,030	24,028	-2	..
{ S. (a)	-2,970				-2
The original appropriation under "Pay of Officers" and "Allowances, honoraria, etc." was reduced in view of leave on average pay granted to the permanent Commissioner of Excise and Salt from 23rd September 1930 till the end of the year and the appointment of a voted officer to officiate in his place.					
Voted . . . . .	90,000	92,574	+2,574	+3,910	-1,336
The excess expenditure occurred under (1) "Pay of Officers" (Rs. 7,254) due partly to officiating arrangements made in the place of the permanent Commissioner and one of the Deputy Commissioners who were on leave during the year and under (2) "Supplies and Services" (Rs. 93) owing to the payment of customs duty on stores indented for in the previous year but supplied in the year under report. The excesses were partly counter-balanced by savings which occurred mainly under (3) "Pay of Establishment" (Rs. 2,460) due to death and retirement, under (4) "Contract contingencies" (Rs. 755) and under (5) "Other contingencies" (Rs. 1,043) due to curtailment of expenditure. The excess under (2) remained uncovered.					
<b>B.—EXCISE BUREAU—TRANSFERRED .</b>					
	47,000	42,664	-4,336	-4,850	+514
The saving was mainly due to smaller expenditure under (1) "Pay of Officers" (Rs. 824) and (2) "Pay of Establishment" (Rs. 998) owing to transfer of staff from one branch to another and under (3) "Supplies and Services" (Rs. 976), (4) "Allowances, honoraria, etc." (Rs. 970) and (5) "Other contingencies" (Rs. 1,000) owing to restriction of expenditure to absolute essentials. The reappropriation of Rs. 1,000 and Rs. 2,000 sanctioned from (1) "Pay of Officers" and (2) "Pay of Establishment" respectively in March, 1931 to cover excess expenditure under A. voted resulted in the ultimate excess under this sub-head.					
<b>C.—PRESIDENCY ESTABLISHMENT—</b>					
<b>TRANSFERRED.</b>					
<b>C.—1. Charges . . . . .</b>					
	2,36,500	2,12,981	-23,519	-16,174	-7,346
The savings occurred mainly under (1) "Pay of Officers" (Rs. 4,260) and "Pay of Establishment" (Rs. 5,405) due to posting of officers drawing lower rates of pay transferred from "District Executive Establishment" and (3) "Allowances, honoraria, etc." (Rs. 4,526) due to observance of economy in view of financial conditions, under (3) "Supplies and Services" (Rs. 5,796) due to non-employment of outside pleaders and payment of less rewards and under (4) "Other contingencies" (Rs. 3,330) due to postponement of all avoidable expenditure.					
	Rs. (a) -2,570	Sanctioned on 24th February 1931.			
	-400	,, ,, 23rd March 1931.			
	-2,970				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).		
1	2	3	4	5	6		
	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>Major Head " 6—Excise "—<i>contd.</i></b>							
<b>C.—PRESIDENCY ESTABLISHMENT—</b>							
<b>TRANSFERRED—<i>contd.</i></b>							
C.—2. <i>Deduct</i> —Recoveries from other Governments, etc.	—24,500	—29,602	—5,102	...	—5,102		
The actual recovery from Bonded laboratories proved larger than anticipated. The amount of the recovery varies according as senior or junior officers are deputed to the laboratories in order to check the quantity of spirit used.							
<b>D.—DISTRICT EXECUTIVE ESTABLISHMENT.</b>							
<b>D.—1—Reserved—<i>Non-voted</i>—</b>							
<b>D.—1—(1) Pay of Officers—</b>							
	Rs.						
O. 7,300	. . . 6,390	7,056	+236	...	+236		
S. (a)—380							
Due to transfer of officers from one branch to another, the establishment being provincial.							
<b>D.—1—(2) Pay of Establishment—</b>							
O. 15,390	. . . 14,090	13,335	—255	...	—255		
S. (a)—1,300							
The saving as compared with the original appropriation was due mainly to entertainment of 4 instead of 5 Sub-Inspectors during the major portion of the year.							
<b>D.—1—(3) Allowances, honoraria, etc.—</b>							
O. 11,760	. . . 9,660	9,346	—314	...	—314		
S. (b)—2,100							
The saving as compared with the original appropriation was due to restricted touring by officers.							
For rounding	{ O. —360	. . . —316	...	+316	...	+316	
	{ S. (c) 34 }						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;">           (a) Sanctioned on the 24th February 1931.            (c) " " the 23rd March 1931.         </td> <td style="width: 50%; vertical-align: top; text-align: center;">           Rs.            (b)—500 sanctioned on the 29th October 1930.            —300 " " 3rd February 1931.            —1,400 " " 24th February 1931.            —2,100         </td> </tr> </table>						(a) Sanctioned on the 24th February 1931. (c) " " the 23rd March 1931.	Rs. (b)—500 sanctioned on the 29th October 1930. —300 " " 3rd February 1931. —1,400 " " 24th February 1931. —2,100
(a) Sanctioned on the 24th February 1931. (c) " " the 23rd March 1931.	Rs. (b)—500 sanctioned on the 29th October 1930. —300 " " 3rd February 1931. —1,400 " " 24th February 1931. —2,100						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "6—Excise"— contd.</b>					
<b>D.—DISTRICT EXECUTIVE ESTABLISHMENT—contd.</b>					
<b>D. 2—Transferred—</b>					
D. 2(1) Pay of officers . . . . .	2,11,600	2,17,125	+ 5,525	+ 3,000	+ 2,525
Due to posting of officers on higher pay from Presidency Establishment and Excise Intelligence Bureau and to the appointment of some Sub-Inspectors as officiating Inspectors. The reappropriation of Rs. 3,000 sanctioned in March 1931 proved inadequate.					
D. 2(2) Pay of Establishment . . . . .	4,69,072	4,60,052	-9,020	-3,804	-5,216
Mainly due to some vacancies in the cadre of Sub-Inspectors not having been filled up during the greater portion of the year and to the discharge of one manjhi and three boatmen owing to the sinking of the cutter "Minnie".					
D. 2(3) Allowances, honoraria, etc. . . . .	1,66,000	1,77,233	+ 11,233	+ 13,935	-2,702
The excess occurred under (1) " Travelling allowance " (Rs. 7,699) and under (2) "House-rent and other allowances " (Rs. 3,534) due to increased touring of officers and payment of compensatory allowances in connection with the suppression of the disorder due to the Civil Disobedience Movement.					
D. 2(4) Deduct—Recoveries from other Governments, Departments, etc. . . . .	-28,000	-28,183	-183	...	-183
For Rounding . . . . .	328	...	-328	...	-328
<b>E.—DISTILLERIES.</b>					
<b>E. I. Reserved—</b>					
	Rs.				
Non-voted	{ O. . . 14,000 }	11,990	10,817	-1,173	...
	{ S. (a) . . -2,010 }				-1,173
The saving as compared with the original appropriation was mainly due to smaller expenditure under "Supplies and Services" (Rs. 2,969) owing to (1) payment of less commission to the Pachwai homebrew fees collecting Agency on account of less gross collection and (2) curtailment of expenditure as far as possible.					
E. 2.—Transferred . . . . .	2,59,000	2,11,807	-47,393	-38,462	-8,931
Savings occurred mainly under (1) " Pay of Establishment " (Rs. 3,377) due to some posts in the cadre of Sub-Inspectors remaining unfilled, under (2) " Allowances, honoraria, etc." (Rs. 11,819) due mainly to curtailment of expenditure and less payment of rewards, under (3) "Supplies and Services" (Rs. 16,453) due mainly to less expenditure under clothing charges and purchase of stores and under (4) "Contract contingencies" (Rs. 8,519) and (5) "Other contingencies" (Rs. 6,981) due to postponement of all non-essential expenditure.					

Rs.	sanctioned	on
(a)—1,000	..	16th August 1930.
+ 500	..	29th October 1930.
-1,100	..	23rd December 1930.
+ 300	..	3rd February 1931.
- 976	..	24th February 1931.
+ 306	..	23rd March 1931.
- 2,010		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "6—Excise"—<i>conold.</i></b>					
F.—Cost of Opium supplied to the Excise Department—Transferred.	8,71,000	8,51,809	—19,191	—19,191	...
Due to a drop in the consumption of opium.					
G.—Compensation—Transferred	1,12,000	1,06,312	—5,688	—5,670	—18
Due to smaller payment on account of closure of tari shops for a shorter period than anticipated.					
H.—Cost of Stores purchased in England—Transferred.	480	824	+344	+347	—3
Excess represents payments brought forward from 1929-30.					
I.—Works—Transferred	6,212	...	—6,212	—6,212	...
The expenditure was postponed under Government orders.					
J.—Loss or Gain by Exchange	...	11	+11	...	+11
K. <i>Deduct</i> —Central Government's share of the combined Salt and Excise Establishment—Transferred.	—2,00,000	—2,00,000	...	...	...
For Rounding	308	...	—308	...	—308
Total—					
Reserved—					
	Rs.				
Non-voted { O. . 48,000 } { S. . —5,756 }	42,244	41,054	—1,190	...	—1,190
Transferred—					
Non-voted { O. . 27,000 } { S. . —2,970 }	24,030	24,028	—2	...	—2
Voted . . . . .	22,17,000	21,15,407	—1,01,593	—73,171	—28,422
Grand Total—					
Non-voted { O. . 75,000 } { S. . —8,726 }	66,274	65,082	—1,192	...	—1,192
Voted . . . . .	22,17,000	21,15,407	—1,01,593	—73,171	—28,422

See also Report on the Accounts.

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

**Major Head—"7 Stamps".****A. Non-Judicial—****A.-1. Superintendence—**

<i>Non-voted</i> . . . . .	2,000	1,660	—340	...	—340
<i>Voted</i> . . . . .	50,000	41,087	—8,913	—3,334	—5,579

The expenditure under Superintendence is distributed between the heads A. I. and B. I. in the proportion of 2 to 1. The total saving as compared with the original appropriation under the two sub-heads amounted to Rs. 13,369. The saving occurred mainly under (1) "Contract Contingencies" (Rs. 18,093) due to smaller expenditure on account of railway freight and cart and cooly hire on consignments of stamps despatched from the Central Stamp Store in consequence of less demand by treasuries and sub-treasuries and under (2) "Pay of Establishment" (Rs. 982) due mainly to the provision for the establishment in the Calcutta Collectorate having proved high and to the non-entertainment of an outsider in the post of the Superintendent of Stamps which fell vacant during the year. There was, however, excess expenditure under (3) "Supplies and Services" (Rs. 5,402) for which a reappropriation of Rs. 9,700 was sanctioned in December 1930 in connection with the payment of fees to Chartered Accountants for the valuation of certain big estates. (*Vide* paragraphs 2 and 3 of the Review.)

**A.-2. Charges for the sale of stamps—**

<i>Non-voted</i> . . . . .	600	566	—34	...	—34
<i>Voted</i> . . . . .	2,91,000	1,57,109	—1,33,891	—1,18,000	—20,891

Due to less expenditure on account of discount to stamp vendors owing to abnormal decrease in sale of stamps. (*Vide* paragraph 2 of the Review.)

**A.-3. Stamps supplied from Central Stores—**

<i>Non-voted</i> . . . . .	200	104	—96	...	—96
<i>Voted</i> . . . . .	1,30,000	74,728	—55,272	—45,000	—10,272

Due to smaller indents for stamps by treasuries and sub-treasuries. (*Vide* paragraph 2 of the Review.)

**B. Judicial—****B.-1. Superintendence—**

<i>Non-voted</i> . . . . .	1,000	880	—170	...	—170
<i>Voted</i> . . . . .	25,000	20,544	—4,456	—1,666	—2,790

*Vide* explanation under A.-1 *Voted*.

**B.-2. Charges for the sale of Stamps—**

<i>Non-voted</i> . . . . .	400	369	—31	...	—31
<i>Voted</i> . . . . .	1,52,000	1,33,430	—18,570	—9,000	—4,570

*Vide* explanation under A.-2 *Voted*.

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6 -
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"7 Stamps"—<i>conold.</i></b>					
<b>B. Judicial—<i>conold.</i></b>					
<b>B-3. Stamps supplied from Central Stores—</b>					
<i>Non-voted</i> . . . . .	800	296	—504	...	—504
<i>Voted</i> . . . . .	1,25,000	87,774	—37,226	—33,000	—4,226
<i>Vide explanation under A-3 Voted.</i>					
<b>Total Grant No. 3—</b>					
<i>Non-voted</i> . . . . .	5,000	3,885	—1,115	...	—1,115
<i>Voted</i> . . . . .	7,73,000	5,19,872	—2,53,128	—2,05,000	—48,328

## REVIEW.

*Administration of Grant.*—The percentages of savings in respect of voted expenditure under this grant in the year under review and in the preceding two years are exhibited below :—

Year.	Grant.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
1928-29 . . . . .	9,26,000	8,95,414	3·3
1929-30 . . . . .	8,46,999	6,18,060	27
1930-31 . . . . .	7,73,000	5,19,672	32·7

The high percentage of saving in the year under report was mainly due to smaller expenditure owing to abnormal decrease in the sale of stamps.

2. The control of the voted expenditure under the sub-heads A.-1, A.-2, and A.-3 appears to be defective, as exhibited by the percentages of variations noted below :—

	Ultimate appropriation.	Expenditure.	Saving.	Percentage of saving.
	Rs.	Rs.	Rs.	
<b>A.-1.—Superintendence—Voted—</b>				
1929-30 . . . . .	51,215	39,413	11,802	23
1930-31 . . . . .	46,666	41,067	5,599	11

	Ultimate appropriation.	Expendi- ture.	Saving.	Percentage of saving.
	Rs.	Rs.	Rs	
<b>A. 2.—Charges for the sale of stamps—</b>				
Voted—				
1929-30 . . . .	2,53,000	2,26,551	26,449	10.4
1930-31 . . . .	1,78,000	1,57,109	20,891	11.7
<b>A. 3.—Stamps supplied from Central</b>				
Stores—Voted—				
1929-30 . . . .	92,077	85,013	7,064	7.6
1930-31 . . . .	85,000	74,728	10,272	12

3. The voted expenditure under the primary unit "Pay of Establishment" included in the sub-heads A.-1—Superintendence and B.-1—Superintendence fell short of the original appropriation by Rs. 982. The provision was increased by reappropriation to the extent of Rs. 1,140 sanctioned in November and December 1930 resulting in an ultimate saving of Rs. 2,122. The reappropriation proved unnecessary; this would seem to indicate inadequate control over expenditure.



See also Report on the Accounts.

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

## Major Head "8.—Forest."

## A.—CONSERVANCY, MAINTENANCE AND REGENERATION—

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

		Rs.					
Non-voted	O. . . . .	1,35,500	94,226	90,191	—4,035	...	—4,035
	S. (a) . . . . .	—41,274					

The original appropriation was reduced in view of (1) curtailment of expenditure and (2) departmental operations having been carried on a smaller scale in the Darjeeling and Kurseong Divisions owing to a slump in the timber market. The ultimate saving was due mainly to an unallotted sum of Rs. 5,000 having remained unutilised, partly set off by an excess expenditure of Rs. 967 in the Northern Circle on account of sawing of sleepers supplied to the E. B. Railway, the order for which was received late. It was explained that the unallotted balance was not utilised owing to the policy of economy followed even after the surrender of savings.

Voted . . . . . 1,42,000    71,368    —70,632    —60,033    —10,599

A sum of Rs. 64,397 was surrendered in view of financial stringency. The appropriation was, however, increased by Rs. 4,364 in view of increased expenditure in the Southern Circle on account of feed and upkeep of kunki elephants, the provision for which was made under AIII—Voted. The ultimate saving was due to an unallotted balance of Rs. 7,000 having remained unutilised. (*Vide* last sentence of the explanation under AI—*Non-voted* and paragraph 3 (i) of the Review.)

AII.—Timber and other produce removed from the forests by consumers or purchasers—

Non voted	O. . . . .	10,600	9,995	9,853	—142	...	—142
	S. (b) . . . . .	—605					

The saving as compared with the original appropriation was mainly due to lack of demands in the Kurseong Division.

Voted . . . . . 2,04,175    1,08,537    —35,638    —36,686    + 48

The saving was mainly due to curtailment of expenditure.

Rs.	
(a)	—33,774 sanctioned on 22nd December 1930.
	—7,500    "    "    27th March 1931.
	—41,274
(b)	Sanctioned on 27th February 1931.

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

Major Head "3—Forest"—*contd.*A.—CONSERVANCY, MAINTENANCE AND REGENERATION—*contd.*

## AIII.—Maintenance, repairs and renewals—

	Rs.					
<i>Non-voted</i> {	<i>O.</i> . . . . . 60,000	69,703	65,742	—3,961	...	—3,961
{	<i>S. (a)</i> . . . . . 9,703					

The original appropriation was supplemented mainly on account of increased expenditure in the Northern Circle due to accidental and special repairs to roads and buildings damaged by earthquake and heavy rains (Rs. 6,063) and transfer of the provision on account of wove and barbed wire-fencing to this sub-head from C.—*Non-voted* (Rs. 3,640). The ultimate saving was due mainly to an unallotted balance of Rs. 3,640 having remained unutilised (*vide* last sentence of the explanation under A.-1—*Non-voted*).

Voted . . . . . 85,000    70,119    —14,881    —6,304    —8,577

A sum of Rs. 8,180 was surrendered as a measure of retrenchment. Also, Rs. 4,364 was reappropriated from this sub-head to AI.—Voted, the provision for feed and keep of kunki elephants of Cox's Bazar Division having been wrongly made under this sub-head instead of under AI.—Voted. The appropriation was, however, increased by transfer of Rs. 6,240 from the sub-head C.—Voted to this sub-head on account of cost of wove and barbed wire-fencing for the protection of plantations in the Northern Circle. The ultimate saving was mainly due to an unallotted balance of Rs. 6,240 having remained unutilised (*vide* last sentence of the explanation under AI—*Non-voted* and paragraph 3 (ii) of the Review).

## A-IV.—Conservancy and Regeneration—

<i>Non-voted</i> {	<i>O.</i> . . . . . 66,500	60,650	59,919	—731	...	—731
{	<i>S. (b)</i> . . . . . —5,850					

The sum of Rs. 5,850 was surrendered in view of curtailment of expenditure. The ultimate saving was due mainly to less expenditure in the Northern Circle on demarcation of boundaries and fire protection.

Voted . . . . . 67,000    46,465    —20,535    —19,485    —1,050

The sum of Rs. 19,485 was surrendered as a measure of retrenchment. The ultimate saving was due mainly to less expenditure on departmental operations in the Buxa and Jalpaiguri Divisions owing to shortage of labour, etc. and decrease in the cooly rate and price of materials in the Chittagong Division.

Rs.	
(a)	2,540 sanctioned on 16th August 1930.
	—837    "    "    22nd December 1930.
	7,500    "    "    27th March 1931.
	<u>9,703</u>
(b)	—4,500 sanctioned on 16th August 1930.
	—1,350    "    "    27th February 1931.
	<u>—5,850</u>

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

Major Head—"G. Forest"—*contd.*

A.—CONSERVANCY, MAINTENANCE AND REGENERATION—*contd.*

A.V.—Miscellaneous—

	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Rs.</i>					
<i>Non-voted</i> { O. . 9,000 } { S. (a) —1,397 }	7,603	7,022	—581	...	—581

The sum of Rs. 1,397 was surrendered in view of financial stringency. Non-utilization of the provision for the defence of an officer in a law suit and less expenditure on furniture, ammunition and uniform accounted for the ultimate saving.

Voted . . . . . 15,100    11,039    —4,061    —2,126    —1,935

Due mainly to curtailment of expenditure. The ultimate saving was due to less expenditure on uniform, rewards paid for the detection of forest offences, materials and cooly hire. (*Vide* paragraph 3 (iii) of the Review.)

A.VI.—Suspense—

*Non-voted* . . . . . 400    640    +240    ...    +240

Due to excess expenditure of Rs. 400 in the Southern Circle on account of advances to jhumias, for want of food grains, partly counterbalanced by a saving of Rs. 169 in the Northern Circle on account of less advance paid to carters in the Kurseong Division. The excess in the Southern Circle remained uncovered.

Voted . . . . . 500    109    —391    —286    —105

Due mainly to larger recovery of advances from contractors in the Southern Circle.

For rounding . . . . . 225    ...    —225    —225    ...

B.—ESTABLISHMENT—

B.I.—Pay of Officers—

*Non-voted* { O. . 2,24,000 }  
                  { S. (a) —1,574 }    2,22,426    2,24,576    +2,150    ...    +2,150

The original appropriation was reduced in view of savings anticipated in the Northern Circle due to the transfer of an officer outside the province. The ultimate excess was due mainly to the adjustment of pay of certain officers transferred from other provinces, which was not anticipated.

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

Major Head—"8. Forest"—*contd.*B.—ESTABLISHMENT—*contd.*B-I.—Pay of Officers—*conold.*

Voted . . . . .	39,700	40,475	+775	+2,225	-1,450
-----------------	--------	--------	------	--------	--------

The excess which was covered by reappropriation was due mainly to the payment of arrear special pay of an officer and the promotion of another officer to the Provincial Forest Service in the Southern Circle. There was, however, an ultimate saving of Rs. 1,113 in the Southern Circle due to an officer in the Sunderbans Division having been granted leave on half average pay and non-entertainment of an Extra Assistant Conservator in the Cox's Bazar Division. The remainder of the ultimate saving was due to the death of an officer in the Northern Circle (Rs. 337).

## B-II.—Pay of Establishment—

	O.	Rs.				
Non-voted	{	1,03,000	1,08,389	1,07,140	-1,199	... -1,199
		5,339				
Voted . . . . .		2,86,258	2,58,927	-27,331	-27,312	-19

The supplementary appropriation was sanctioned in view of increased expenditure due to the transfer of (1) the Forest Engineer's staff from the Direction (voted) to the Kurseong (non-voted) Division and of (2) subordinates on higher pay from voted divisions.

Voted . . . . .	2,86,258	2,58,927	-27,331	-27,312	-19
-----------------	----------	----------	---------	---------	-----

Rs. 15,074 was surrendered mainly in view of financial stringency and Rs. 12,238 re-appropriated to meet increased expenditure under other sub heads. The saving was effected by entertainment of smaller temporary establishment and leave vacancies not having been filled up.

## B-III.—Allowances, honoraria, etc.—

Non-voted	{	1,09,100	1,01,846	1,09,780	+7,934	... +7,934
		-7,254				

A sum of Rs. 1,915 was surrendered in view of financial stringency. A reappropriation of Rs. 5,339 was also made from this sub-head, the saving being due to curtailment of touring and less drawal of Calcutta allowance by the Conservator, Southern Circle. There was an ultimate excess of Rs. 9,618 in the Northern Circle, which remained uncovered, due to the adjustment of the cost of passages under Civil Service Rules and payment of more travelling allowance than anticipated and an ultimate saving of Rs. 1,884 in the Southern Circle mainly on account of cost of passage, due to an officer not having proceeded on leave as anticipated. (*Vide* paragraph 4 of the Review.)

(a) Sanctioned on 27th March 1931.

Rs.

(b) —1,915 sanctioned on 27th February 1931.

—5,339 " " 27th March 1931.

—7,254

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

Major head "B Forest"—*contd.*B.—ESTABLISHMENT—*concl'd.*B.-III.—Allowances, honoraria, etc.—*concl'd.*

Voted . . . . .	74,800	80,952	+6,152	+5,513	+639
-----------------	--------	--------	--------	--------	------

Due mainly to the adjustment of stipend, travelling allowance and training fee of an officer trained at the Dehra Dun Colloge and larger expenditure on travelling allowance in the Northern Circle owing to transfer of officers, partly counterbalanced by savings in the Southern Circle due to payment of less compensatory allowance and employment of temporary men in the coupes and patrols to whom no local allowance was paid.

## B.-IV.—Contingencies—

	Rs.					
<i>Non-voted</i> . . . . .	{ O. 12,000 S.(a)—1,147 }	10,458	10,866	+13	...	+18

The original appropriation was reduced in view of curtailment of expenditure and non-utilisation of the provision for the installation of telephone and electric connection in a certain division.

Voted . . . . .	38,000	35,475	—2,525	—1,427	—1,098
-----------------	--------	--------	--------	--------	--------

A sum of Rs. 1,427 was surrendered in view of financial stringency. The ultimate saving was mainly due (1) to the price of certain forms not having been charged and (2) to less purchase of books.

## For Rounding—

<i>Non-voted</i> . . . . .	—100	...	+100	...	+100
Voted . . . . .	242	...	—242	—242	...

## C.—COST OF STORES PURCHASED IN ENGLAND—

<i>Non-voted</i> {	O. 3,640 S.(b)—3,640 }	...	...	...	...	...
--------------------	---------------------------	-----	-----	-----	-----	-----

The entire amount of the original provision was reappropriated to the sub-head A-III—*Non-voted*.

Voted . . . . .	0,240	...	—6,240	—6,240	...
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*Vide* explanation under C.—*Non-voted*.

Rs.
(a) —525 sanctioned on 22nd December 1930.
—622 " " 27th February 1931.
—1,147
(b) Sanctioned on 16th August 1930.

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

**Major Head "8—Forests"—*concl'd.*****D.—INTEREST ON CAPITAL—**

	Rs.					
<i>Non-voted</i>	{ O. 50,000 }	47,492	47,602	+ 110	...	+ 110
	{ S. (a)—2,508 }					

The expenditure represents interest charges for the year on the Forest Capital Outlay up to the end of the year under report. The interest was calculated on the gross capital outlay booked under the head "52A.—Capital Outlay, etc.," to end of the year preceding the year under report and on half of the outlay during the year under report at 5.36 per cent. per annum, that is, the flat rate of interest fixed by Government for the purpose. The saving, as compared with the original appropriation, was due mainly to the actual capital outlay during 1929-30 and 1930-31 having been smaller than the estimated outlay on which the appropriation for interest was fixed. The ultimate excess was due to interest having been calculated at 5.36 per cent. instead of 5 per cent. as adopted in the estimate.

For rounding—

<i>Non-voted</i>	{ O. 360 }	...	...	...	...	...
	{ S. (a)—360 }					
Voted	. . . . .	—240	...	+ 240	...	+ 240

**Total 8—Forests—**

<i>Non-voted</i>	{ O. 7,84,000 }	7,33,433	7,33,331	—102	...	—102
	{ S. —50,567 }					
Voted	. . . . .	9,59,000	7,33,466	—1,75,534	—1,51,628	—23,906

**Major Head—"8A.—Forest Capital Outlay charged to Revenue."****E.—AMOUNT FINANCED FROM ORDINARY REVENUE.**

<i>Non-voted</i>	{ O. 74,000 }	9,749	17,109	+ 7,360	...	+ 7,360
	{ S. (b)—64,251 }					
Voted	. . . . .	1,85,000	60,314	—1,24,686	—1,18,459	—6,227

The original appropriation was reduced in view of smaller outlay during 1930-31. The expenditure which was in the first instance debited to the head "52A.—Forest Capital Outlay on Forests not charged to Revenue" was transferred at the end of the year to this head. The ultimate excess was due to a minus provision of Rs. 8,280 under "Deduct—English Cost of Stores and Establishment" (*vide* sub-head K).

Voted . . . . . 1,85,000 60,314 —1,24,686 —1,18,459 —6,227

*Vide* remarks above.

(a) Sanctioned on 27th February 1931.

Rs.	
(b) —41,700	sanctioned on 16th August 1930.
—6,595	" " 22nd December 1930.
—7,676	" " 27th February 1931.
—8,280	" " 28th February 1931.
<u>—64,251</u>	

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+, Saving—,	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "52A.—Capital Outlay on Forests not charged to Revenue."</b>					
<b>F.—ORGANISATION, IMPROVEMENT AND EXTENSION OF FORESTS.</b>					
<i>Non-voted</i>	Rs. O. . 6,000 S. (a) —3,788	2,217	1,429	—788	—788
The appropriation was reduced in view of anticipated savings due to the non-utilisation of the working plan honorarium of the Kurseong Division. A provision of Rs. 2,000 on account of the working plan honorarium of the Jalpaiguri and Buxa Divisions was made but a payment of Rs. 1,200 only on this account was made in England ( <i>vide</i> Grant No. 29, sub-head V-1.).					
Voted		28,380	16,859	—11,721	—5,640
A sum of Rs. 4,087 was surrendered in view of financial stringency and Rs. 2,044 was reappropriated from this sub-head to the sub-head H. Voted. The ultimate saving occurred in the Southern Circle mainly for the reasons stated below :—					
(i) All the maps for the working plan of the Sundarbans Division could not be printed as they were not ready for the press (Rs. 2,592) and (ii) Government sanction to acquisition of land for reserved forests in the Chittagong Division was received late (Rs. 2,656). ( <i>Vide</i> paragraph 3 (iv) of the Review.)					
<b>G.—COMMUNICATIONS AND BUILDINGS.</b>					
<i>Non-voted</i>	O. . 34,500 S. (b)—19,663	14,837	14,816	—21	—21
The surrender was made in view of financial stringency.					
Voted		51,500	20,290	—31,210	—30,918
<i>Vide</i> note under G.— <i>Non-voted</i> .					
<b>H.—LIVESTOCK, STORES, TOOLS AND PLANT—</b>					
<i>Non-voted</i>	O. . 83,780 S. (c)—32,525	1,255	986	—269	—269
<i>Vide</i> note under G.— <i>Non-voted</i> .					
Voted		1,00,500	20,923	—79,577	—79,456
<i>Vide</i> note under G.— <i>Non-voted</i> .					

Rs.	(a)—3,900 sanctioned on 22nd December 1930.
117	" " 27th March 1931.
— 3,783	
(b)—17,700 sanctioned on 16th August 1930.	
— 1,905	" " 22nd December 1930.
— 58	" " 27th February 1931.
—19,663	
(c)—24,000 sanctioned on 16th August 1930.	
— 790	" " 22nd December 1930.
— 7,018	" " 27th February 1931.
— 117	" " 27th March 1931.
—32,525	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "52A.—Capital Outlay on Forests not charged to Revenue"</b>					
<i>—contd.</i>					
I.—Establishment . . . . .	4,500	2,554	—1,946	—1,804	—142
<i>Vide note under G.—Non-voted.</i>					
J.—Suspense—					
<i>Non-voted</i> . . . . .	...	—109	—109	...	—109
Due to recovery of outstanding advances from contractors.					
Voted . . . . .	...	—112	—112	—80	—32
<i>Vide remarks under J.—Non-voted.</i>					
K.— <i>Deduct</i> —English cost of Stores and Establishment—					
<i>Non-voted</i> . . . . .	—3,280	—1,213	+7,067	...	+7,067
<i>Vide paragraph 2 of the Review.</i>					
L.—Cost of Stores purchased in England—					
<i>Non-voted</i> {	Rs.				
<i>O.</i> . . . . .	8,280				
<i>S.</i> . . . . .	—8,280	...	...	...	...
The expenditure was postponed as a measure of retrenchment.					
For rounding—					
<i>Non-voted</i> . . . . .	—280	...	+280	...	+280
Voted . . . . .	120	...	—120	—120	...
M.— <i>Deduct</i> —Amount financed from Ordinary Revenue—					
<i>Non-voted</i> {	Rs.				
<i>O.</i> . . . . .	—74,000				
<i>S.</i> . . . . .	64,251	—9,749	—17,109	—7,360	—7,360
<i>Vide remarks below E.—Non-voted.</i>					
Voted . . . . .	—1,85,000	—60,314	+1,24,086	+1,18,459	+6,227
<i>Vide remarks below E.—Voted.</i>					



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess +, Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head " 52A.—Capital Outlay on Forests not charged to Revenue "</b> <i>—concl.</i>	.	.	.	.	.
<b>Total " 52A.— Capital Outlay on Forests not charged to Revenue."</b>					
<i>Non-voted</i> . . . . .	...	—1,200	—1,200	...	—1,200
<hr/>					
Total Grant No. 4—Forests— Rs.	.	.	.	.	.
<i>Non-voted</i> { O. . . . . 8,58,000 S. . . . . —1,14,818	7,43,182	7,49,240	+ 6,058	...	+ 6,058
<i>Voted</i> . . . . .	11,44,000	8,43,780	—3,00,220	— 2,70,687	—30,133

## REVIEW.

## Administration of Grant—

The percentage of variation in expenditure as compared with the original appropriation in the year under review and the preceding two years is exhibited below :—

Year.	Original Appropriation.	Expenditure.	Saving.	Percentage of saving.
	Rs.	Rs.	Rs.	
1928-29 . . . . .	17,60,900	16,89,093	71,807	4.0
1929-30 . . . . .	17,72,000	16,66,091	1,05,909	5.9
1930-31 . . . . .	20,02,000	15,93,020	4,08,980	20.4

Excluding the large surrender of Rs. 3,84,905 under voted and *non-voted* services, which was made mainly in view of financial stringency, the percentage of saving under the grant amounted to 1.4 per cent. against 5.6 per cent. in the previous year.

## REVIEW—contd.

2. Compared with the original and the ultimate appropriation, the savings under voted and *non-voted* services during the year under report and the preceding two years were as noted below :—

Year.	Original Appropria- tion.	Ultimate Appropria- tion.	Expendi- ture.	Percentage of saving (—) or excess (+) compared with	
				Original Appropria- tion.	Ultimate Appropria- tion.
	Rs.	Rs.	Rs.		
(i) <i>Non-voted</i> .					
1928-29 . . . . .	6,99,000	7,31,033	7,11,525	+1.7	—2.6
1929-30 . . . . .	8,01,000	7,99,600	7,50,157	—0.3	—6.1
1930-31 . . . . .	8,58,000	7,43,182	7,49,240	—12.6	+ .8
(ii) <i>Voted</i> .					
1928-29 . . . . .	10,61,900	10,29,867	9,77,568	—7.9	—5.0
1929-30 . . . . .	9,71,000	9,87,000	9,15,934	—5.3	—5.2
1930-31 . . . . .	11,44,000	8,73,913	8,43,780	—26.2	—3.4

Considerable improvement in control is noticeable in the year under review under voted services. The excess under *non-voted* services was due to the minus provision of Rs. 8,280 under "*Deduct.*—English cost of Stores and Establishment," *vide* sub-head K.

3. There were large savings under the following sub-heads in the year under review, which seem to call for investigation. Relevant figures for the previous year are also given below for facility of comparison.

(i) A-I. Timber and other produce removed from the forests by Government Agency—  
Voted.

1929-30 . . . . .	1,27,000	1,22,868	1,33,268	—2.9	+ .3
1930-31 . . . . .	1,42,000	81,967	71,363	—49.7	—12.9

It may be investigated whether it was not possible to surrender the large saving within the year.

(ii) A-III. Maintenance, repairs and renewals—Voted.

1928-30 . . . . .	65,000	72,134	58,131	—10.5	—19.4
1930-31 . . . . .	85,000	78,696	70,119	—17.5	—10.9

The provision was too high. The control over expenditure, though better than in the previous year, seems to require further improvement.

## REVIEW—concl'd.

Year.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of saving (-) or excess (+) compared with	
				Original Appropriation.	Ultimate Appropriation.
	Rs.	Rs.	Rs.		
(iii) A-V. Miscellaneous—Voted.					
1929-30 . . . . .	14,600	14,028	12,542	-14.0	-10.5
1930-31 . . . . .	15,100	12,974	11,089	-26.8	-14.9

It may be considered whether the savings could not have been surrendered within the year.

## (iv) F-52A. Capital Outlay, etc.—Organisation, Improvement and Extension of Forests—Voted.

1929-30 . . . . .	34,000	34,000	21,272	-37.4	-37.4
1930-31 . . . . .	28,380	22,299	16,659	-41.3	-25.2

The large saving as compared with the ultimate appropriation seems to indicate inadequate control over expenditure. It may be investigated whether the saving could not be surrendered.

4. There was excess expenditure under the sub-head "B-III.—Allowances, honoraria, etc.—Non-voted" in the year under review as shown below:—

1,09,100	1,01,846	1,09,780	+6	+7.7
----------	----------	----------	----	------

It may be investigated whether it was not possible to provide funds to cover the excess expenditure in the year under review.

NOTE.—The following cases of loss amounting to Rs. 9,404 were written off under orders of competent authority.

	Rs.
Incidental losses due to causes beyond control (consisting of 14 items)	8,402
Physical loss of stores due to theft (1 item)	1,092
Total	<u>9,494</u>

## Grant No. 5—Registration.

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See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "9—Registration."</b>					
A. Superintendence—Transferred . . . . .	86,000	84,366	—1,634	+ 40	—1,674
Savings occurred mainly under (1) "Pay of Establishment" (Rs. 1,142) due to death of two permanent assistants, (2) "Supplies and Services" (Rs. 1,000) owing to withdrawal of provision in view of financial stringency and (3) "Allowances, honoraria, etc." (Rs. 690) caused by less touring done during the year and were partly counterbalanced by larger expenditure under (4) "Pay of Officers" (Rs. 1,650) as the permanent Inspector General did not go on leave outside India and drew pay at a rate higher than that provided for his <i>locum tenens</i> . The excess under (4) was covered by reappropriation.					
B. District Charges—					
B. 1. Reserved—					
Non-voted . . . . .	5,000	4,335	—665	...	—665
Due mainly to less expenditure under (1) "Pay of Establishment" (Rs. 438) and under (2) "Allowances, honoraria, etc." (Rs. 94) as a result of observance of economy.					
B. 2. Transferred—					
B. 2(1). Pay of Officers . . . . .	8,82,000	8,65,976	—16,024	—3,940	—12,084
Due to casualties by death and retirement of officers at higher stages in the time-scale.					
B. 2(2). Pay of Establishment . . . . .	9,86,500	8,31,815	—1,55,685	—84,700	—70,985
There were savings of (1) Rs. 1,51,796 in the district offices due to curtailment of expenditure and enter a number of smaller temporary establishments owing to a fall in the number of registration and (2) Rs. 3,959 in the "Landlord's Fee Establishment" owing partly to economy and partly to increase in the Bengal Tenancy Act operations not coming up to expectation. ( <i>Vide</i> paragraph 1 of the Review.)					
B. 2(3). Allowances, honoraria, etc. . . . .	33,050	32,416	—1,234	—300	—934
The saving occurred in the Landlord's Fee Establishment (Rs. 2,617) owing to the reasons stated under B. 2(1). There was, however, excess expenditure under "District Charges" (Rs. 1,323) owing to insufficiency of the original grant. The excess was covered by reappropriation.					
B. 2(4). Supplies and Services . . . . .	10,000	77	—9,923	—9,977	—46
The provision of Rs. 10,000 for record racks was surrendered in view of financial stringency. A reappropriation of Rs. 123, which was not fully utilized, was made for a title-suit.					
B. 2(5). Contract Contingencies . . . . .	94,000	71,333	—22,667	—19,800	—3,867
The surrender of grants was made in view of stringent orders issued during the year to effect economy.					
B. 2(6). Other Contingencies . . . . .	1,20,240	1,04,362	—11,878	—423	—11,455
The saving occurred mainly in the Landlord's Fee Establishment (Rs. 10,933) due to the reasons stated under B. 2(1). There was also a saving of Rs. 893 under "District Charges" due to observance of economy. ( <i>Vide</i> paragraph 1 of the Review.)					

Major Head and Sub-head,	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head " 9—Registration "—<i>concl.</i></b>					
B. District Charges— <i>concl.</i>					
B.-2. Transferred— <i>concl.</i>					
B.-2(7). <i>Deduct</i> —Recoveries from Other Governments, Departments, etc.	—3,380	—2,498	+ 832	...	+ 832
The recoveries from the Calcutta Improvement Trust proved smaller than estimated.					
For Rounding . . . . .	—60	...	+ 60	...	+ 80
<b>Total—</b>					
Reserved—					
<i>Non-voted</i> . . . . .	5,000	4,335	—665	...	—665
Transferred . . . . .	22,09,000	19,90,847	—2,18,153	—1,18,200	—99,958
<b>Total Grant No. 5—</b>					
<i>Non-voted</i> . . . . .	5,000	4,335	—665	...	—665
Voted . . . . .	22,09,000	19,90,847	—2,18,153	—1,18,200	—99,958

## REVIEW.

### *Administration of Grant.*

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

Year.	Grant.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
1928-29 . . . . .	20,33,000	20,19,589	6
1929-30 . . . . .	27,22,000	22,08,083	18.8
1930-31 . . . . .	23,09,000	19,90,847	9.8

Improvement in estimating is noticeable in the year under review. Excluding the surrender of Rs. 1,18,200 which was made in view of financial stringency, the percentage of saving amounted to 4.8.

There were large savings as compared with the ultimate appropriation under the sub-heads B. 2(2) and B-2(6). It may be investigated whether the savings could not be surrendered during the year under review.

### *Financial Irregularity.*

2. *Theft.*—Thefts of Government money amounting to Rs. 248 and Rs. 253 were committed in Sub-Registry Offices in the circumstances detailed below :—

(a) In one office, receipts amounting to Rs. 74 were sent to the treasury for credit in Government accounts on the 9th May 1930, but the peon who took

the money returned with it, as there was a counterfeit coin in it, too late for its being sent again the same day. The Sub-Registrar, who had to leave office on some Government work, entrusted the above amount as well as the amount subsequently realised and the key of the safe, in which the money was to be kept, to his clerk. The clerk left the key in a drawer of a table in the office, which was locked with a key taken home by him. The 10th and 11th were holidays, but on the evening of the 10th, the Sub-Registrar sent his peon to the clerk at his quarters to get some documents from the office. The clerk who was ill, made over the keys of the office room and the drawer to the peon to enable him to take out the documents required and sent his son along with the peon. One of the required documents was not found in the drawer and the peon opened the safe, in the presence of the clerk's son, to see if it was there. It was, however, not there and the peon locked the safe and left the office to return the keys to the clerk. The clerk's son left the peon when the latter left the office. When the safe was opened on the 12th it was found that the money amounting in all to Rs. 248 was not there, although a purse containing another sum of Rs. 44 was intact.

No clue to the theft could be obtained by the police. The District Registrar reported that the theft was facilitated, not by any defect in system, but by (1) the Sub-Registrar's disregard of the rules under which he should not have left the money and the key of the safe in the custody of the clerk, (2) the gross carelessness of the clerk in keeping the key of the safe in a drawer and in entrusting the peon with the key and (3) the gross carelessness of the peon.

The Sub-Registrar and the clerk were ordered by the Head of the Department to make good the loss half and half and were censured. The peon was also severely warned.

Government approved the action taken by the Head of the Department.

(ii) In another office, on the date of the theft the staff of the office had to work very late and the Sub-Registrar, who left the office early, left all the keys, including those of an iron safe, in which the money stolen was kept, with his clerk in order to enable the staff to keep the office records in their proper places and some court-fee stamps in the safe. The clerk, while leaving the office, left the keys of the iron safe in an almirah and took the keys of the almirah and of the outerdoor of the record room with him. The outer door and the almirah were broken open in the night and the safe was opened with the keys in the almirah and the money stolen.

The matter was investigated by the police who could not trace the culprit. The Sub-Registrar, who should have taken proper precautions to arrange for the safe custody of the keys of the safe, and his staff, who were responsible for having left the keys at a place which was easily accessible, were held responsible for the occurrence of the theft. The Sub-Registrar was severely censured and the amount lost by theft was recovered from him and the ministerial staff transferred to other stations. To prevent such thefts in future, the office peon has been ordered to guard the office and the record room at night.

3. *Double drawal of pay.*—In the absence of a specific financial rule requiring the issue of a last-pay certificate in case of transfer of non-gazetted subordinates from one office to another within the same district, the pay and

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leave salary of certain clerks in the Registration Department were drawn and disbursed twice—once by the head of the office to which they had been attached prior to their transfer and again by the head of the office to which they were transferred. The matter having been noticed in audit, the following rule has been adopted by the Local Government at the suggestion of the audit office, as a subsidiary rule under Treasury Order 22, in order to prevent such double drawals in future :—

“ Last pay certificates should be issued by heads of offices for non-gazetted Government servants, whose pay is drawn on establishment bills, when they are transferred from one office to another within the same district and the entire pay of the month, in which the transfer is made, should be paid in the new office ”.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by re-appro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —.)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head " 9A.—Scheduled Taxes."</b>					
A.—Charges for the collection of betting tax . . . . .	15,000	15,609	+ 609	...	+ 609
Due to the supply in March 1931 of Bengal entertainment tax stamps to the Reserve Stamp Depot by the Master, Security Printing, Nasik, who was asked to supply the stamps in April 1931. The excess expenditure requires the sanction of the Legislative Council ( <i>vide</i> page 56, Chapter IV of the Report).					
Total . . . . .	15,000	15,609	+ 609	...	+ 609



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

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant of Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by re-appro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —.)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "14.—Interest on works for which Capital Accounts are kept".</b>					
<b>A.—Irrigation Works—</b>					
	<i>Rs.</i>				
O. . . . .	3,07,000	3,02,000	3,00,181	—1,819	...
S. . . . .	(a)—5,000				
The appropriation was reduced in view of the calculation of the interest charges on outlay subsequent to 1916-17 having been made at 5·71 per cent. in the Revised estimates instead of at 5·78 per cent. as adopted in the Budget Estimates. The ultimate saving was due mainly to calculation of the interest on the actual outlay at 5·36 per cent., that is, the flat rate of interest which was fixed after the close of the year 1930-31.					
<b>B.—Navigation, Embankment and Drainage Works—</b>					
O. . . . .	15,09,000	14,99,000	14,37,340	—61,660	...
S. . . . .	(a)—10,000				
<i>Vide explanation under A.</i>					
<b>Total—</b>					
O. . . . .	18,16,000	18,01,000	17,37,521	—63,479	...
S. . . . .	—15,000				

(a) Sanctioned on 17th March 1931.

See also Report on the Accounts.

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses.</b>					
<b>A.—IRRIGATION WORKS—</b>					
A.-1.—Extensions and Improvements .	17,150	36,444	+19,294	+20,400	—1,106
<i>Vide Statement of works in progress—Items 1 and 2 of Annexure A.</i>					
A.-2.—Maintenance and Repairs .	75,000	41,725	—33,275	—30,160	—3,115
Due to curtailment of expenditure owing to financial stringency.					
<b>A.-3.—Establishment—</b>					
<i>Non-voted</i> . . . . .	20,000	24,453	+4,453	...	+4,453
<i>Voted</i> . . . . .	1,14,000	1,09,420	—4,580	...	—4,580
<i>Vide paragraph 94, Chapter V.</i>					
A.-4.—Tools and Plant . . . . .	3,000	2,181	—819	...	—819
<i>Vide paragraph 94, Chapter V.</i>					
<b>A.-5.—Deduct—Recoveries on Revenue</b>					
Account . . . . .	—100	—323	—223	...	—223
The recoveries from the Midnapur Canal proved larger than anticipated.					
For rounding . . . . .	—50	...	+50	...	+50
Rs. 150 was actually deducted from the gross charges for which the vote of the council was obtained, —Rs. 100 was taken under "Recoveries" the estimate for which was not submitted to the vote and —Rs. 50 was taken under "Rounding".					
<b>B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
B.-1. Extensions and Improvements	4,09,275	1,62,240	—2,47,035	—1,83,222	—63,813
<i>Vide items 3 to 12 of Annexure A. The ultimate saving was due mainly to the fact that the actual expenditure incurred by the Calcutta Improvement Trust on the construction of certain bridges near Calcutta was much less than their estimated figure and consequently the contribution paid by the Irrigation Department was less. Vide also paragraph 2 of the Review.</i>					
B. 2. Maintenance and Repairs .	8,40,500	6,99,786	—1,40,714	—91,387	—49,327
Mainly due to smaller expenditure of Rs. 1,97,477 in connection with the Calcutta and Eastern Canals and the Madaripur Bhil Route owing to postponement of works not considered essential in view of financial stringency, partly counterbalanced by larger expenditure of Rs. 57,223 on account of (1) repairs to dredgers "Foyers" and "Ronaldshay", the exact amount for which could not be anticipated at the time of framing the estimate and (2) larger payment for acquisition of land (Rs. 39,987) in connection with Hetalia dredging which could not be effected in 1929-30 as was anticipated. The ultimate saving was due to (1) credits afforded for materials transferred from the lying up estimates for 1923-30 to those for 1930-31 of the dredgers "Foyers," "Alexandra" and "Cowley" (Rs. 21,000), (2) non-payment during the year of compensation for crops damaged in dredging operations (Rs. 12,000), (3) strictest economy effected in certain works (Rs. 11,000) and (4) petty savings in several estimates. <i>Vide paragraphs 2 and 3 of the Review.</i>					
<b>B.-3. Establishment—</b>					
<i>Non-voted</i> . . . . .	1,02,000	1,43,067	—48,933	...	—48,933
<i>Voted</i> . . . . .	3,47,000	3,44,918	—2,082	...	—2,082
<i>Vide paragraph 94, Chapter V.</i>					

Major Head and Sub-head,	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Savings—	Net modification by re-appro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head " XIII.—Irrigation, etc. Working Expenses"—<i>contd.</i></b>						
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>						
B-4—Tools and Plant . . . . .	53,000	46,911	—4,089	...	—4,089	
<i>Vide paragraph 94, Chapter V.</i>						
B-5— <i>Deduct</i> —English cost of Stores	—12,480	—7,752	+4,728	...	+4,728	
This head exhibits the figures due to book-keeping adjustment of cost of stores purchased in England shown under B-7 and B-8 by debit to the sub-head B-1. A sum of Rs. 4,680 was surrendered out of the grant under B-7 without corresponding decrease under this head. This accounts for the ultimate excess.						
B-6— <i>Deduct</i> —Recoveries on Revenue Account . . . . .	—1,01,000	—83,070	+17,930	...	+17,980	
The amount of recoveries fell short of expectation as all the dredging works anticipated at the time of framing the estimate could not be undertaken owing to financial stringency and in consequence the dredgers "Foyeis", "Alexandra" and "Burdwan" were out of commission for a longer period than anticipated.						
B-7—Cost of Stores purchased in England . . . . .	12,480	7,645	—4,835	—4,680	—155	
All the stores forecasted at the time of preparing the budget were not required at the time of actual repairs to the dredgers.						
B-8—Loss or Gain by Exchange . . . . .	...	107	+107	...	+107	
Represents difference between the flat rate and the average rate of exchange for which no provision was made.						
For rounding . . . . .	225	...	—225	...	—225	
<hr/>						
<b>Total—XIII—Working Expenses—</b>						
<i>Non-voted</i> . . . . .	2,12,000	1,67,520	—44,480	...	—44,480	
Voted {	Gross . . . . .	18,59,000	14,45,625	—4,13,375	—2,59,049	—1,24,326
	Recoveries . . . . .	—1,01,000	—83,393	+17,607	...	+17,607
	Net . . . . .	17,58,000	13,62,232	—3,95,768	—2,89,049	—1,06,719

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "15—Other Revenue Expenditure financed from Ordinary Revenues".</b>					
<b>C-A—IRRIGATION WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.</b>					
C-1—Works . . . . .	18,500	4,600	—14,500	—12,488	—2,012
<i>Vide items 13 and 14 of Annexure A. The ultimate saving of Rs. 2,012 was due to the fact that the amount provided for payment to a contractor for stone work in connection with Salbundh Weir could not be spent as the case lodged by the contractor was not decided before March 1931. Vide also paragraph 2 of the Review.</i>					
C-2—Maintenance and Repairs . . . . .	37,000	24,075	—12,925	—12,350	—575
<i>Due to curtailment of works owing to financial stringency. Vide paragraph 2 of the Review.</i>					
<b>C-3 — Establishment—</b>					
<i>Non-voted</i> . . . . .	12,000	7,512	—4,488	...	—4,488
Voted . . . . .	29,000	17,200	—11,800	...	—11,800
<i>Vide paragraph 94, Chapter V.</i>					
C-4—Tools and Plant . . . . .	1,500	784	—716	...	—716
<i>Vide paragraph 94, Chapter V.</i>					
<b>Miscellaneous Expenditure—</b>					
<b>C-5— Establishment—</b>					
<i>Non-voted</i> . . . . .	2,000	1,006	—994	...	—994
Voted . . . . .	4,000	1,903	—2,097	...	—2,097
<i>Vide paragraph 94, Chapter V.</i>					
C-6—Tools and Plant . . . . .	...	119	+119	...	+119
<i>Vide paragraph 94, Chapter V.</i>					
C-7—Other charges . . . . .	12,000	3,973	—8,027	—7,600	—427
<i>Mainly due to curtailment of Survey Works owing to financial stringency. Vide paragraph 2 of the Review.</i>					
<b>D-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
<b>Works for which neither Capital nor Revenue Accounts are kept—</b>					
D-1—Works . . . . .	1,88,780	1,36,558	—52,222	—35,307	—16,915
<i>Vide items 15 to 22 of Annexure A, also paragraphs 2 and 3 of the Review.</i>					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "15—Other Revenue Expenditure, etc."—contd.</b>					
<b>D-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.</b>					
D.-2—Maintenance and Repairs . . . . .	7,21,100	5,49,055	—1,72,045	—1,51,892	—20,153
Due mainly to curtailment of all repair works owing to financial stringency and partly to absence of high floods and serious erosions by rivers. <i>Vide</i> paragraph 2 of the Review.					
D.-3 Establishment—					
	<i>Rs.</i>				
Non-voted . . . . .	{ O. 1,50,000 } { S.(a)—15,500 }	1,34,500	1,62,330	+ 27,830	... + 27,830
Voted . . . . .		3,25,000	3,27,681	+ 2,681	—10,150 + 12,881
<i>Vide</i> paragraph 94, Chapter V.					
D.-4—Tools and Plant . . . . .	29,500	25,099	—4,401	—4,875	+ 174
<i>Vide</i> paragraph 94, Chapter V.					
D.-5—Suspense—					
Non-voted . . . . .	...	—13	—13	...	—13
Voted . . . . .	...	—36,738	—36,738	...	—36,738
<i>Vide</i> Annexure B.					
For rounding . . . . .	—380	...	+ 380	...	+ 380
Miscellaneous Expenditure —					
D.-6—Establishment—					
Non-voted . . . . .	1,000	1,074	+ 74	...	+ 74
Voted . . . . .	3,000	2,734	—266	...	—266
<i>Vide</i> paragraph 94, Chapter V.					
D.-7—Tools and Plant . . . . .	...	242	+ 242	...	+ 242
<i>Vide</i> paragraph 94, Chapter V.					
D.-8—Other charges . . . . .	19,000	5,344	—13,656	—11,731	—1,924
Mainly due to curtailment of survey works owing to financial stringency. <i>Vide</i> paragraphs 2 and 3 of the Review.					
D.-9—Grant-in-aid { O. Nil } { S. (b) 1 }		1	15,000	+ 14,999	+ 15,000 —1

Due to payment of contribution of Rs. 8,000 to the Noakhali Municipality and Rs. 7,000 to the Noakhali District Board for construction of a bund across Noakhali Khal which was not foreseen at the time of framing the budget. The assent of the Legislative Council was, however, obtained in August 1930 by means of a token grant of Re. 1.

Rs.  
(a) 11,000 sanctioned on 16th August 1930.  
4,500 " " 17th February 1931.  
15,500

(b) Voted by the Legislative Council in the August 1930 session.

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

Major Head "15—Other Revenue Expenditure," etc.—*concl.*

D.—B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*concl.*

Miscellaneous Expenditure—

D-10.—*Deduct*—English cost of Establishment—

*Non-voted* . . . . . —72,000 —44,319 +27,681 ... +27,681

Payment of leave salary, etc., appearing in the accounts of the High Commissioner, was adjusted under "Establishment" by credit to this head.

D-11.—*Deduct*—Amount financed from Famine Relief Grant.

—2,000 —697 +1,303 +1,000 +303

The cost of preparation of programmes of Famine Relief Works was adjusted under sub-head E by credit to this head.

Total—15—Other Revenue Expenditure, etc.—

		<i>Rs.</i>				
<i>Non-voted</i> .	{ O. . . . .	93,000	77,600	1,27,590	+50,090	... +50,090
	{ S. . . . .	—15,500				
<i>Voted</i> .	{ O. . . . .	13,86,000	13,86,001	10,76,337	—3,09,664	—2,30,394 —79,270
	{ S. . . . .	1				

Major Head "15 (1)—Other Revenue Expenditure financed from Famine Relief Grant."

E.—B.—Navigation, Embankment and Drainage Works . . . . .

2,000 697 —1,303 —1,000 —303

*Vide* remarks below sub-head D. 11.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "16—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>					
<i>Non-voted</i> . . . . .	16,000	14,812	—1,188	...	—1,188
Due to smaller expenditure under Establishment.					
Voted—Gross . . . . .	1,51,000	1,28,236	—22,764	—16,000	—6,764
Owing to financial stringency, expenditure was curtailed as far as practicable and in consequence, Rs. 4,000 provided for works in the Calcutta and Eastern Canals remained unspent. The expenditure on works in the Madaripur Bhill Route also fell short by Rs. 25,490 and that on Tools and Plant by Rs. 477. The saving was, however, partly counter-balanced by larger expenditure under Establishment (Rs. 7,203). <i>Vide</i> also remarks under sub-heads H. 5, H. 6 and H. 7.					
<i>Deduct—Recoveries</i> . . . . .	—37,000	—12,259	+ 24,741	...	+ 24,741
Due to the reasons mentioned below sub-head B. 6.					
<hr/>					
<b>Total—16—Construction of Irrigation, etc., Works—</b>					
<i>Non-voted</i> . . . . .	16,000	14,812	—1,188	...	—1,188
<b>Voted—</b>					
Gross . . . . .	1,51,000	1,28,236	—22,764	—16,000	—6,764
Recoveries . . . . .	—37,000	—12,259	+ 24,741	...	+ 24,741
Net . . . . .	1,14,000	1,15,977	+ 1,977	—16,000	+ 17,977
<hr/>					
<b>Major Head "55—Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue."</b>					
<b>G-A—IRRIGATION WORKS—</b>					
<b>Productive—</b>					
G-1.—Works . . . . .	17,40,000	16,58,373	—81,627	—59,000	—22,627
<i>Vide</i> items 23 and 24 of Annexure A. The ultimate saving was due to unfavourable weather conditions.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —.)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "55—Construction, etc."</b>					
<b>Not charged to Revenue—<i>contd.</i></b>					
<b>G.-A.—IRRIGATION WORKS—<i>contd.</i></b>					
<b>Productive—<i>contd.</i></b>					
<b>G.-2.—Establishment—</b>					
	<i>Rs.</i>				
Non-voted . . . . .	{ O. 1,35,000 S. (a) —2,045 }	1,32,955	1,12,802	—20,153	... —20,153
Voted . . . . .		1,85,000	1,61,222	—23,778	... —23,778
		<i>Vide paragraph 94, Chapter V.</i>			
<b>G.-3.—Tools and Plant . . . . .</b>		9,000	13,033	+ 4,033	+ 7,000 — 2,967
		<i>Vide paragraph 94, Chapter V.</i>			
<b>G.-4.—Suspense . . . . .</b>		...	20,857	+ 20,857	+ 21,090 —143
		<i>Vide Annexure B.</i>			
<b>G.-5.—Interest on capital—</b>					
	<i>Rs.</i>				
Non-voted . . . . .	{ O. 2,39,000 S. (b) —4,000 }	2,85,000	2,65,660	—19,340	... —19,340
		Due to change in the rate of interest from 5.78 per cent. to 5.36 per cent. and to smaller outlay during 1930-31.			
<b>G.-6.—Deduct—Receipts and Recoveries on Capital Account . . . . .</b>		...	—7,019	—7,019	... —7,019
		Due to miscellaneous recoveries which could not be foreseen.			
<b>H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.</b>					
<b>Productive—</b>					
<b>H.-1.—Works . . . . .</b>		3,500	2,862	—638	—500 —138
		<i>Vide item 25 of Annexure A, also paragraph 2 of the Review.</i>			

(a) Sanctioned on 5th October 1930.

Rs.

(b) —7,000 sanctioned on 3rd February 1931.

3,000 " " 28th March 1931.

—4,000



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "55—Construction, etc." Not charged to Revenue—<i>contd.</i></b>					
<b>H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>					
Productive— <i>contd.</i>					
H.-2.—Establishment—					
Non-voted . . . . .	...	5,878	+ 5,878	...	+ 5,878
Voted . . . . .	2,000	5,133	+ 3,133	...	+ 3,133
<i>Vide</i> paragraph 94, Chapter V.					
H.-3.—Tools and Plant . . . . .	...	10	+ 10	...	+ 10
<i>Vide</i> paragraph 94, Chapter V.					
H.-4.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	—15,000	—11,652	+ 3,348	...	+ 3,348
The recoveries fell short of expectation owing to the fact that there was no purchaser for the acquired buildings at Baranagore and for tools and plant. Some of the buildings also remained vacant for want of tenants.					
For rounding . . . . .	500	...	—500	...	—500
Unproductive—					
H.-5.—Works . . . . .	1,24,000	94,510	—29,490	—16,000	—13,490
<i>Vide</i> items 26 to 29 of Annexure A. The ultimate saving was due to credits amounting to Rs. 13,330 having been afforded to two works (Items 28 and 29 of Annexure A) which was not foreseen. <i>Vide</i> also paragraphs 2 and 3 of the review.					
H.-6.—Establishment—					
Non-voted . . . . .	16,000	14,812	—1,188	...	—1,188
Voted . . . . .	21,000	28,203	+ 7,203	...	+ 7,203
<i>Vide</i> paragraph 94, Chapter V.					
H.-7.—Tools and Plant . . . . .	6,000	5,523	—477	...	—477
<i>Vide</i> paragraph 94, Chapter V.					
H.-8. <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	—4,95,000	—5,03,351	—8,351	...	—8,351
Mainly due to the dredgers "Ronaldshay" and "Cowley" (Terminal Pontoon) having earned more hire than was anticipated, as they were employed for a longer period in the Andamans.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal by surrender.	Remainder unadjusted (+ or -)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"55 Construction, etc., not charged to Revenue"—contd.</b>					
<b>I.—Deduct—Amount financed from Ordinary Revenues.</b>					
Non-voted . . . . .	—16,000	—14,812	+1,188	...	+1,188
Voted . . . . .	—1,14,000	—1,15,977	—1,977	+16,000	—17,977
<i>Vide explanation below sub-head F.-2.</i>					
<b>Total 55—Construction of Irrigation, etc., works not charged to Revenue.</b>					
Non-voted	{ O. 4,24,000 S. —6,045	4,17,955	3,84,340	—33,615	... —33,615
Voted	Gross . . . . .	19,40,000	18,61,490	—78,510	—31,500 —47,010
	Recoveries . . . . .	—4,73,000	—5,09,763	—36,763	... —36,763
	Net . . . . .	14,67,000	13,51,727	—1,15,273	—31,500 —83,773
<b>Total Grant No. 8—Irrigation.</b>					
Non-voted	{ O. 7,45,000 S. —21,545	7,23,455	6,94,263	—29,193	... —29,193
Voted	Gross { O. 53,38,000 S. 1	53,38,001	45,12,885	—8,25,616	—5,67,943 —2,57,673
	Recoveries . . . . .	—6,11,000	—6,05,415	+5,585	... +5,585
	Net { O. 47,27,000 S. 1	47,27,001	39,06,970	—8,20,031	—5,67,943 —2,52,088

REVIEW.

*Administration of Grant.*

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

	Original Grant or Appropriation.	Expenditure.	Percentage of saving in 1930-31.	Percentage of saving —or excess +in	
				1929-30.	1928-29.
	Rs.	Rs.			
Voted . . . . .	53,38,000	45,12,385	15.5	—13.4	—13.9
Non-voted . . . . .	7,45,000	6,94,263	6.8	+45.7	—4.8
Total . . . . .	60,83,000	52,06,647	14.4	—9.1	—13.2

	Ultimate Appro- priation.	Expenditure.	Percentage of saving in 1930-31.	Percentage of saving —or excess + in	
				1929-30.	1928-29.
	Rs.	Rs.			
Voted . . . . .	47,70,058	45,12,385	5.4	—4	—0.1
Non-voted . . . . .	7,23,455	6,94,262	4	+35.8	—4.2
Total . . . . .	54,93,513	52,06,647	5.2	—7	—8.7

The above figures tend to indicate a distinct improvement in budgeting under “non-voted”. It was explained that the large saving in the year under review was due mainly to curtailment and postponement of avoidable expenditure on works and repairs in view of financial stringency.

2. The bulk of the saving occurred under the following sub-heads. The percentage of saving in the year under review is compared with that in the preceding year :—

Sub-heads.	Original grant.	Expenditure.	Percentage of saving in 1930-31.	Percentage of saving —or excess + in
				1929-30.
	Rs.	Rs.		
<b>XIII. Irrigation, etc.—Working Expenses.</b>				
A.-2. Maintenance and Repairs . . . . .	75,000	41,725	44.4	—1.4
B.-1. Extensions and Improvements . . . . .	4,09,275	1,62,240	60.3	—26.8
B.-2. Maintenance and Repairs . . . . .	8,40,500	6,99,786	16.7	—4
<b>15. Other Revenue Expenditure, etc.</b>				
C.-1. Works . . . . .	18,500	4,000	78.4	...
C.-2. Maintenance and Repairs . . . . .	37,000	24,075	31.0	—12.1
C.-7. Other Charges . . . . .	12,000	3,973	66.9	—6.3
D.-1. Works . . . . .	1,88,780	1,36,558	27.6	+21.9
D.-2. Maintenance and Repairs . . . . .	7,21,100	5,49,055	23.8	—16.9
D.-8. Other Charges . . . . .	19,000	5,344	71.8	—26.7
<b>55. Construction of Irrigation, etc. Works.</b>				
H.-1. Works . . . . .	3,500	2,862	11.2	—17.3
H.-5. Works . . . . .	1,24,000	94,510	23.7	—25

3. The variations in expenditure as compared with the ultimate appropriation are shown by sub-heads in the following table. From the percentage of variations, it would seem that the control of expenditure in these cases was not quite effective.

Sub-heads.	Ultimate Appropriation.	Expenditure.	Percentage of saving in 1930-31.	Percentage of saving —or excess + in 1929-30.
	Rs.	Rs.		
XIII. Irrigation, etc.—Working Expenses.				
B-2. Maintenance and Repairs . . . . .	7,49,113	6,99,786	6.6	— 1.9
D.-1. Works . . . . .	1,53,474	1,36,558	11	+ .4
D.-8. Other charges . . . . .	7,268	5,314	26.5	—16.9
55. Construction of Irrigation, etc.—Works.				
H.-5. Works . . . . .	1,08,000	94,510	12.5	—3

It may perhaps be investigated whether large savings under the sub-heads mentioned above could not be surrendered during the year under review.

4. No provision was made under the sub-head "H. 2. Establishment" subordinate to the major head "55 Construction of Irrigation, etc.—Works Not charged to Revenue—B. Navigation, etc.—Works—Productive" to meet the  $\frac{1}{3}$ rd share of the cost of the Chief Engineer's Establishment. This mainly caused an excess of Rs. 5,878 under *Non-voted* and of Rs. 3,133 under *Voted*. The appropriation and expenditure under this sub-head for the year under review and the preceding two years are exhibited below.

Year.	Original and ultimate appropriation.	Expenditure.
	Rs.	Rs.
<i>Non-voted.</i>		
1928-29 . . . . .	<i>nil</i>	5,112
1929-30 . . . . .	<i>nil</i>	7,339
1930-31 . . . . .	<i>nil</i>	5,878
<i>Voted.</i>		
1928-29 . . . . .	1,500	5,865
1929-30 . . . . .	2,000	6,053
1930-31 . . . . .	2,000	5,133

It may perhaps be investigated why necessary provision was not made under the above sub-head.

5. The following statement exhibits the percentage of establishment charges to the outlay on Irrigation Works for the last three years. The figures for the two Irrigation Circles (*viz.* the Southern and the South-Western) have been shown separately in the statement. The charges in connection with the Damodar Canal and the Grand Trunk Canal Projects for which special establishments are entertained and the charges in connection with the Irrigation Committee have not been taken into account in calculating the percentage. 25 per cent. of the Special Revenue establishment has been added to the works outlay in order to make allowance for the cost of supervision of that establishment. It is observed that the percentage of establishment charges continues to be high and that there is marked difference between the percentages of supervision charges in the two circles. The large increase in the percentages of establishment charges in the year under review as compared with those of previous years appears to be due to the fact that while, in view of financial stringency, the works expenditure had to be curtailed considerably, the establishment charges could not be reduced correspondingly. In view of the high percentage of establishment charges, it is for consideration whether the establishment should not be reduced.

Circles.	Total outlay on works.	Establish- ment Charges.	Percentage.
<b>Southern Circle.</b>			
1928-29 . . . . .	15,01,352	4,86,492	32.4
1929-30 . . . . .	13,82,604	5,41,417	39.2
1930-31 . . . . .	10,97,119	4,96,598	45.3
<b>South-Western Circle.</b>			
1928-29 . . . . .	9,52,764	6,13,690	64.4
1929-30 . . . . .	9,03,463	6,11,068	67.6
1930-31 . . . . .	8,16,424	6,12,159	74.9
<b>Total.</b>			
1928-29 . . . . .	24,54,116	11,00,182	44.8
1929-30 . . . . .	22,86,067	11,52,485	50.4
1930-31 . . . . .	19,13,543	11,08,757	57.9

## ANNEXURE A.

## Statement of expenditure on important works in progress.

Serial No.	Name of work.	Grant.	Expenditure.	Balance.	
				Un-expended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>XIII. A.—IRRIGATION WORKS—</b>					
<b>A. 1. Extensions and Improvements—</b>					
II.—Other Major Works for which specific provision was made in the budget.					
1	All works collectively . . . .	10,000	34,158	...	24,158
	The excess was due to the cost of fixing a Stoney's shutter in the under-sluice of the Midnapur weir, the provision for which was made in the estimates for 1929-30. The supplying firm having failed to deliver the gate and fittings in time, the provision made in 1929-30 remained unspent. The excess in 1930-31 was covered by reappropriation.				
IV.—Minor Works—					
2	All works collectively . . . .	7,150	2,286	4,864	...
	Allotments for several minor works were withdrawn to provide for the additional amount required for major works ( <i>vide</i> item 1 of the Statement).				
	Total . . . . .	17,150	86,444	4,864	24,159
				Net Excess . . . . .	19,294
<b>XIII. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
<b>B. 1. Extensions and Improvements—</b>					
I. Major Works above Rs. 1 lakh for which specific provision was made in the budget.					
3	Reconstruction of the Ultadanga Bridge over the New Cut Canal . . . .	30,000	...	30,000	...
	Estimate Rs. 1,21,475. The work was not taken up during 1930-31 owing to financial stringency.				
4	Reconstruction of the Alipore Bridge . . . . .	1,25,000	17,196	1,07,804	...
	Estimate Rs. 1,94,000 (Government's share); expenditure to end of 1930-31 Rs. 29,918; balance Rs. 1,64,082; in progress. The Calcutta Improvement Trust could not proceed with the work as expeditiously as was anticipated. This accounts for the saving.				
5	Reconstruction of the Narkeldanga Bridge . . . . .	1,50,000	1,11,816	38,184	...
	Estimate Rs. 3,48,200; expenditure to end of 1930-31 Rs. 1,89,884; balance Rs. 1,58,316; in progress. The saving was due to the reason explained below item 4.				

## Statement of expenditure on important works in progress—contd.

Serial No.	Name of work.	Grant.	Expenditure.	Balance.		
				Un-expended.	Excess.	
		Rs.	Rs.	Rs.	Rs.	
<b>XIII. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.</b>						
6	Reconstruction of the Manicktola Bridge . . . . .	2,500	3,350	...	850	
	Estimate Rs. 3,11,416 (Government's share); expenditure to end of 1930-31 Rs. 2,91,523; balance Rs. 19,893; in progress. The excess was covered by reappropriation.					
7	Reconstruction of the Beliaghata Bridge . . . . .	12,500	16,249	...	3,749	
	Estimate Rs. 2,94,680 (Government's share); expenditure to end of 1930-31 Rs. 2,57,446; balance Rs. 37,234; in progress. The excess which was due to certain extra works was covered by reappropriation.					
8	Reconstruction of the Chitpur Bridge . . . . .	50,000	1,743	48,257	...	
	Estimate Rs. 1,32,000 (Government's share); expenditure to end of 1930-31 Rs. 1,743; balance Rs. 1,30,257; in progress. The work was not pushed on owing to financial stringency.					
9	5 per cent. adjustment on previous expenditure of the Narkeldanga, Manicktola and Beliaghata bridges. . . . .	20,000	...	20,000	...	
	The adjustment was made in the previous year (1929-30). The provision proved unnecessary.					
II.—Other Major Works for which specific provision was made in the Budget—						
10	All works collectively . . . . .	10,000	...	10,000	..	
	Work abandoned owing to financial stringency.					
III.—Major works for which specific provision was not made in the budget—						
11	Reconstruction of the Garia Bridge over the Tolly's Nullah . . . . .	...	186	...	186	
	Estimate Rs. 63,213; expenditure to end of 1930-31 Rs. 60,621; balance Rs. 2,592; in progress. Excess covered by reappropriation.					
IV.—Minor Works—						
12	All works collectively . . . . .	9,275	11,700	...	2,425	
	Due to larger expenditure on construction of certain quarters. The entire allotment of the previous year could not be spent in 1929-30 as there was delay in getting possession of the land. The excess was covered by reappropriation.					
		Total	4,09,275	1,62,240	2,54,245	7,210
				Net saving	Rs. 2,47,035	
<b>15-A—IRRIGATION WORKS—</b>						
C. I. Works—						
II.—Other major works for which specific provision was made in the budget—						
13	All Works collectively . . . . .	11,000	...	11,000	...	
	Work in connection with Salbunth weir was held in abeyance, as the people did not agree to pay the water rates fixed by Government.					

## Statement of expenditure on important works in progress—contd.

Serial No.	Name of work.	Grant.	Expenditure.	Balance.	
				Un-expended.	Excess.
		Rs.	Rs.	Rs.	Rs.
IV.—Minor Works—					
14	All works collectively . . . .	7,500	4,000	8,500	...
Certain work was held in abeyance owing to financial stringency.					
Total		18,500	4,000	14,500	...
15-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
D. I. Works—					
I.—Major Work above Rs. 1 lakh for which specific provision was made in the budget—					
15	Flushing Gobranala in the Murshidabad District including rebuilding the tail weir . . . .	15,000	30,310	...	15,310
Estimate Rs. 3,30,729; expenditure to end of 1930-31 Rs. 3,24,157; balance Rs. 6,572; in progress. The excess was due to additional expenditure for rebuilding the tail weir which failed in October 1929, that is, after the budget demand for 1930-31 had been submitted by the local officer. The excess was covered by reappropriation.					
16	Serajgunj Mattress . . . . .	1,12,000	83,317	28,683	...
Estimate Rs. 2,61,758; expenditure to end of 1930-31, Rs. 1,90,884; balance Rs. 70,874; in progress. The saving was due to a portion of the expenditure (Rs. 34,177) having been met from contribution deposit. The Superintending Engineer explains that it was originally intended that recoveries on account of contribution would be credited to revenue and the entire expenditure on the work would be debited to "15-B". A portion of the expenditure was, however, debited to contribution deposit according to the rules.					
17	Amta project . . . . .	22,500	15,701	6,799	...
Estimate Rs. 1,89,000; expenditure to end of 1930-31 Rs. 1,80,705; balance Rs. 8,295; in progress. It has been explained by the Superintending Engineer that losses on materials at site for which provision of Rs. 6,344 was made had actually been debited to work in 1928-29. The provision thus proved unnecessary and was surrendered.					
II.—Other Major Works for which specific provision was made in the budget—					
18	All works collectively . . . . .	10,000	2,265	7,735	...
Due to certain works having been held in abeyance and expenditure on others curtailed as far as possible owing to financial stringency.					
III.—Major Works for which specific provision was not made in the budget—					
19	Flushing Bhairab in the Meherpur sub-division . . . . .	...	—375	375	...
Estimate Rs. 1,51,358; expenditure to end of 1930-31, Rs. 1,45,726; balance Rs. 5,632; completed.					



## Statement of expenditure on important works in progress—contd.

Serial No.	Name of work.	Grant.	Expenditure.	Balance.	
				Un-expended.	Excess.
		Rs.	Rs.	Rs.	Rs.
15 B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.					
20	Protecting the right bank of the Bagoonbari Khal . . . .	...	—1,287	1,287	...
	Estimate Rs. 29,224; expenditure to end of 1930-31, Rs. 22,217; balance Rs. 7,007; completed.				
21	Remodelling the Hoorhoora Khal . . . .	...	360	...	360
	Estimate Rs. 12,84,906; expenditure to 31st March 1931 Rs. 10,59,877; balance Rs. 1,75,029; in progress. Excess covered by reappropriation.				
IV.—Minor Works—					
22	All works collectively . . . .	29,280	6,267	28,018	...
	<i>Vide</i> explanation below item 18 above.				
Total		1,88,780	1,86,558	67,892	15,670
				Net saving	Rs. 52,222

## 55.—A. IRRIGATION WORKS—

## G. I. Works—

I. Major works above Rs. 1 lakh for which specific provision was made in the budget—

23	Damodar Canal Project . . . .	16,00,000	15,41,599	58,401	...
	Estimate Rs. 63,41,638; expenditure to end of 1930-31 Rs. 48,24,333; balance Rs. 15,17,305; in progress. Due to unforeseen flood in the Damodar river and the unusually unfavourable and unsettled condition of weather in the latter part in the year, which having continued longer than the anticipated period considerably retarded the progress of the work.				
24	Bakreswar Project . . . .	1,40,000	1,16,774	23,226	...
	Estimate Rs. 3,94,995; expenditure to end of 1930-31, Rs. 3,17,172; balance Rs. 77,823, in progress. It was stated that the progress in earth work did not come up to expectation owing to the contractors demanding higher rates and soil proving unsuitable for brick burning.				
Total		17,40,000	16,58,373	81,627	...

## 55.—B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

I. Major works above Rs. 1 lakh for which specific provision was made in the budget—

## Productive—

## H. I. Works—

25	Grand Trunk Canal . . . .	3,500	2,862	638	...
	Estimate Rs. 2,15,87,600; expenditure to end of 1930-31, Rs. 12,29,844; balance Rs. 2,03,57,756; construction held in abeyance. The saving was due to only urgent works having been done owing to financial stringency.				

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

Serial No.	Name of work.	Grant.	Expenditure.	Balance.	
				Un-expended.	Excess.
		Rs.	Rs.	Rs.	Rs.
Unproductive—					
II.—5 Works—					
I. Major Works above Rs. 1 lakh for which specific provision was made in the budget—					
26	Construction of locks and sluices in the Lower Kumar river and the Madaripur Bhil Route . . . . .	1,20,000	1,07,840	12,160	...
Estimate Rs. 7,50,000; expenditure to end of 1930-31 Rs. 7,27,486; balance Rs. 22,514; in progress. Owing to financial stringency certain items of work were held in abeyance.					
II. Other Major Works for which specific provision was made in the budget—					
27	All works collectively . . . . .	4,000	...	4,000	...
The demarcation of Government lands along Tolly's nullah was held in abeyance owing to financial stringency.					
III. Major works for which specific provision was not made in the budget—					
28	Excavating sidings in the 12th and 14th miles of the Madaripur Bhil Route . . . . .	..	—5,855	5,855	...
Estimate Rs. 70,280; expenditure to end of 1930-31 Rs. 52,242; balance Rs. 18,028; completed.					
29	Dredging the Lower Kumar River between Takerhat and Char-mugoria . . . . .	...	—7,475	7,475	...
Estimate Rs. 10,85,956; expenditure to end of 1930-31 Rs. 8,39,243; balance Rs. 2,46,713; completed.					
Total . . . . .		1,24,000	94,510	29,490	...

## ANNEXURE B.

*Suspense.*

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

2. Final Appropriation.—No appropriation was originally sanctioned under this sub-head. An allotment of Rs. 21,000 was sanctioned by re-appropriation to cover the net debit of Rs. 20,857 under the head "55—Construction of Irrigation, etc., Works". No provision was, however, made for the net credit of Rs. 36,746 under the head "15—Other Revenue expenditure financed from ordinary Revenues".

The transactions under each unit of suspense during 1930-31 are exhibited below :

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>15. Other Revenue Expenditure, etc.</b>					
Purchases . . . . .	—4,519	2,92,096	2,96,607	—4,511	—9,060
Stock . . . . .	19,735	407	18,772	—18,365	1,370
Miscellaneous P. W. Advances . . . . .	21,059	7,342	21,212*	—18,870*	11,089
London Stores . . . . .	...	7,753	7,753	...	...
<b>Total "15" . . . . .</b>	<b>40,145</b>	<b>3,07,598</b>	<b>3,44,344</b>	<b>—36,746</b>	<b>3,399</b>
<b>55. Construction of Irrigation, etc., Works—</b>					
Purchases . . . . .	—49,291	4,56,859	4,40,553	+16,306	—32,985
Stock . . . . .	39,502	33,837	29,826	+4,011	43,513
Miscellaneous P. W. Advances . . . . .	40	5,199	4,659	+540	589
<b>Total "55" . . . . .</b>	<b>—9,740</b>	<b>4,95,895</b>	<b>4,75,037</b>	<b>+20,857</b>	<b>11,117</b>
<b>Total Irrigation . . . . .</b>	<b>30,405</b>	<b>8,03,493</b>	<b>8,19,381</b>	<b>—15,889</b>	<b>14,516</b>

\* Includes 13 under *Non-voted.*

Details of Store Account (Stock) by divisions are furnished below :—

*Store Account (Stock) by of the Irrigation Department for 1930-31.*

Divisions.	Opening balance.	Receipts during the year.	Utiliza- tions, sales and other disposals during the year.	Deple- tion, shortage, etc., written of during the year.	Closing balance.	Sanc- tioned limit.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia Rivers . . . . .	...	...	...	...	...	...
Canals . . . . .	1,329	407	1,087	..	046	1,500
Cassye . . . . .	1,142	.	591	...	551	1,000
Damodar . . . . .	16,063	...	15,893	...	170	3,700
Dredger . . . . .	1,201	...	1,201	...	...	2,500
Damodar Canal . . . . .	39,502	33,837	29,826	..	42,513	40,000
<b>Total . . . . .</b>	<b>59,237</b>	<b>34,244</b>	<b>48,598</b>	<b>...</b>	<b>44,833</b>	<b>...</b>

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

See also Report on the Account.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—
1	2	3	4	5	6
<b>Major Head " 19 Interest on Ordinary Debt."</b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—INTEREST PAYABLE TO PROVINCIAL LOANS FUND ON—</b>					
(b) Advances in respect of Irrigation Capital Expenditure up to 19:0-21.	4,27,000	4,26,543	—457	...	—457
(c) Other Advances—					
	Rs.				
O. . . . . 8,19,000	} 9,26,000	9,24,553	—1,447	...	—1,447
S. . . . . (a) 1,07,000					
The appropriation was increased in view of the advances taken during the year from the Provincial Loans Fund in connection with the Damodar Canal, the New Council Chamber and the Bally Bridge.					
<b>B.—Deduct—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>					
O. . . . . —21,05,000	} —20,86,000	—20,03,181	+82,819	...	+82,819
S. . . . . (a) 19,000					
The credit under this head represents adjustment of the amount shown as expenditure under " 14—Interest on works for which Capital Accounts are kept " and under " 55—Construction of Irrigation, etc. " on account of interest charges for the Damodar Canal Project. (Vide Appropriation No. 7—Sub-heads A and B and Grant No. 8—Sub-head G. 5.)					
<b>C.—Deduct—Interest on Forest Capital Outlay.</b>					
O. . . . . —50,000	} —45,000	—47,602	—2,602	...	—2,602
S. . . . . (a) 5,000					
Vide Grant No. 4—Sub-head D.					
<hr/>					
<b>Total—</b>					
O. . . . . —9,09,000	} —7,78,000	—8,99,637	+78,313	...	+78,313
S. . . . . 1,31,000					

(a) Sanctioned on 17th March 1931.

See also Report on the Accounts.

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by re-appropriation) withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 20 Interest on Other Obligations—Reserved".</b>					
Interest on Miscellaneous Accounts .	5,000	451	-4,549	-4,500	-49
The lump provision which was made for payments to be made in accordance with court's decree was not required in full.					
Total .	5,000	451	-4,549	-4,500	-49

**Appropriation No. 10—Reduction or Avoidance of Debt—Reserved—Non-voted.**

See also Report on the Accounts.

**Major Head—" 21 Appropriation for Reduction or Avoidance of Debt".**

A.—Other Appropriations . . .	7,23,000	7,22,702	-298	...	-298
Total . . .	7,23,000	7,22,702	-298	...	-298

**REVIEW**

The amount provided for expenditure under this head represents the appropriation from revenue for repayment of loans which are compulsorily repayable and is credited to the provincial part of the deposit head "Appropriation for Reduction or Avoidance of Debt". The actual payment to the Central Government towards the principal of the advances taken from the Provincial Loans Fund, however, appears as expenditure under "Appropriation No. 31—Repayment to the Government of India of advances from the Provincial Loans Fund—Reserved—Non-voted".

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 22 General Administration "</b>					
<b>A.—Salary of the Governor—Reserved—</b>					
Rs.					
<i>Non-voted</i> { <i>O.</i> . 1,22,300 } { <i>S.</i> . (a) —2,000 }	1,20,300	1,20,000	—300	...	—300
<b>B.—Sumptuary allowance of the Governor—Reserved—</b>					
<i>Non-voted</i> . . . . .	25,084	25,083	—1	...	—1
<b>C.—Staff and Household of the Governor—Reserved—</b>					
<b>C.-1—Pay of officers—</b>					
<i>Non-voted</i> { <i>O.</i> . 1,22,080 } { <i>S.</i> . (a) —551 }	1,21,529	1,10,567	—10,962	..	—10,962
Due mainly to vacancies caused by the Commandant of the Body Guard and an Aide-de-Camp having gone on leave out of India, ( <i>vide</i> paragraph 3(i) (a) of the Review).					
Voted . . . . .	13,883	12,803	—1,080	—1,080	...
Due to provision having been made for the pay of an Indian Aide-de-Camp of a rank higher than that of the officer actually employed.					
<b>C.-2—Pay of Establishment . . . . .</b>	1,52,171	1,37,539	—14,632	—4,145	—10,487
Due to smaller expenditure mainly under "Band Establishment" owing to the full strength not having been entertained and to the provision for allowances of the establishment having been included under this sub-head. ( <i>vide</i> C-3 voted.)					
<b>C.-3—Allowances, honoraria, etc.—</b>					
<i>Non-voted</i> { <i>O.</i> 19,150 } { <i>S.</i> (b)—2,810 }	16,340	13,722	—2,618	...	—2,618
The appropriation was reduced in view of curtailment of expenditure. The ultimate saving was mainly due to less expenditure under travelling allowance owing to less touring during the year than anticipated ( <i>vide</i> paragraph 3(i) (b) of the review).					

(a) Sanctioned on 24th February 1931.

(b) Rs.  
—3,000 sanctioned on 23rd February 1931.  
—810 " " 24th February 1931.  
1,000 " " 19th March 1931.

—2,810

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "22—General Administration."—<i>contd.</i></b>					
<b>C.—Staff and Household of the Governor—Reserved—<i>contd.</i></b>					
<b>C.-3—Allowances, honoraria, etc.—<i>contd.</i></b>					
Voted . . . . .	24,994	34,790	+9,796	+586	+9,210
The excess was due mainly to the adjustment under this sub-head of (1) Rs. 9,460 on account of allowances of Band Establishment, the provision for which was included under C.-2 and (2) rail fare, kit money and clothing charges of Indian ranks for which a re-appropriation of Rs. 5,900 was made from the sub-head C.-5 voted. The excess was partly counterbalanced by less expenditure under (1) travelling allowance (Rs. 4,611) and (2) Hill and Dacca allowances (Rs. 1,680) due to shorter stay in Darjeeling.					
<b>C.-4—Supplies and Services—</b>					
	Rs.				
<i>Non-voted</i> { O. . 63,092 } { S. (a)—67 }	63,025	59,917	-3,108	...	-3,108
Mainly due to the non-delivery of carpet for the Throne Room from Agra Jail in time.					
Voted . . . . .	2,500	2,392	-108	-78	-30
<b>C.-5—Contingencies—</b>					
<i>Non-voted</i> { O. . 3,000 } { S. (b)—2,939 }	61	...	-61	...	-61
The appropriation represented grant of savings.					
Voted . . . . .	1,81,863	1,61,141	-20,719	-13,460	-7,259
Mainly due to smaller expenditure on (1) water-rates and tax on public vehicles and servants (Rs. 7,686), (2) miscellaneous contingencies (Rs. 13,741) and (3) maintenance charges of the Barrackpore Park (Rs. 1,087), partly counterbalanced by larger expenditure under "Band Establishment" (Rs. 1,098) which was covered by reappropriation. A sum of Rs. 5,900 representing rail fare, kit money and clothing allowances of Indian ranks of the Body Guard Establishment was reappropriated from this sub-head to the sub-head C.-3—Voted on account of change in classification. The remainder of the saving was mainly due to curtailment of expenditure.					
<b>C.-6—Grants-in-aid, Contributions, etc.—</b>					
<i>Non-voted</i> . . . . .	2,400	2,511	+111	...	+111
Due to larger debits to Military Secretary's Office (Rs. 711), partly set off by savings under Body Guard Establishment (Rs. 600).					
For rounding—					
<i>Non-voted</i> . . . . .	278	...	-278	...	-278
Voted . . . . .	-411	...	+411	...	+411
<b>D. Expenditure from Contract Allowance-Reserved—</b>					
<i>Non-voted</i> { O. . 1,10,000 } { S. (b) 6 }	1,10,006	1,09,984	-22	...	-22

Rs.  
(a) 2,938 sanctioned on 26th November 1930.  
-3,000 " " 22nd December 1930.

(b) Sanctioned on 26th November 1930.



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

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

**E. Tour Expenses-Reserved—**

*Non-voted* . . . . . 1,16,000 1,04,323 —11,677 ... —11,677

Due to the cancellation of certain tours which His Excellency intended to make during the year and for which provision had to be made in the budget.

**F. Executive Council-Reserved—**

	<i>Rs.</i>				
<i>Non-voted</i> {	<i>O.</i> . . . . . 2,78,000	2,70,800	2,68,603	—2,197	... —2,197
{	<i>S.</i> . . . . . (a) —7,200				

The appropriation was reduced in view of anticipated savings mainly under "Allowances, honoraria, etc." due to (1) less touring done by the Hon'ble Members and (2) non-utilisation of the provision of Rs. 2,200 for cost of passages.

*Voted* . . . . . 22,000 18,730 —3,270 —2,000 —1,270

Mainly due to smaller expenditure under (1) "Allowances, honoraria, etc." (Rs. 597) and (2) "Contingencies" (Rs. 2,470) as a result of economy.

**G. Ministers-Transferred . . . . . 2,16,000 2,02,858 —13,142 —12,100 —1,042**

Due mainly to the post of one Minister having remained vacant for three months (Rs. 16,253), partly counterbalanced by excess expenditure under (1) "Contingencies" (Rs. 2,789) and (2) travelling allowance (Rs. 539) as the Hon'ble Ministers did larger touring than budgeted for. The excess under (1) remained uncovered to the extent of Rs. 289.

**H. Legislative Council-Reserved—**

<i>Non-voted</i> {	<i>O.</i> . . . . . 77,500	72,900	72,178	—722	.. —722
{	<i>S.</i> . . . . . (b) —4,600				

The appropriation was reduced in view of anticipated savings under "Allowances, honoraria, etc.," owing mainly to (1) the absence of any touring by the Hon'ble President to Delhi and Simla in connection with the Presidents' Conference (Rs. 1,600), (2) non-drawal of house rent allowance by an officer whose wife was living in the United Kingdom (Rs. 1,000), and (3) non-utilisation of the provision for cost of passages as the officer did not proceed on leave to England as originally anticipated (Rs. 2,000).

*Voted* . . . . . 1,97,500 1,78,652 —18,848 —17,471 —1,377

The saving occurred under (1) "Contingencies" (Rs. 11,824) due mainly to the assessment of the New Council House not having been settled during the year, (2) "Allowances, honoraria, etc.," (Rs. 7,327) due to observance of strict economy and (3) "Pay of Establishment" (Rs. 1,922), partly counterbalanced by larger expenditure under (4) "Pay of Officers" (Rs. 2,375), which was covered by reappropriation.

*Rs.*

(a) —2,200 sanctioned on 22nd December 1930,  
 —5,000 " " 23rd February 1931.  
 —7,200

(b) Sanctioned on 23rd February 1931.

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

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

I. Elections for Indian and Provincial Legislatures—Reserved . . . 30,000 8,728 —21,272 —20,800 —1,272

It was explained that the saving was due to the fact that almost all the elections to the Legislative Assembly and the Council of State were uncontested.

J.—Civil Secretariat—

J. I.—Reserved—

J. I.—(1) Pay of Officers—

	Rs.					
Non-voted { O. . . . . 2,82,100	2,51,260	2,48,961	—2,999	—1,600	—799	
{ S. (a)—30,840						

The saving as compared with the original appropriation was due to the provision (Rs. 48,800) for two Special Officers for Reforms work and for the training of two Indian Civil Service Officers in the Secretariat not having been utilised. There was, however, larger expenditure under "Other Gazetted Officers" in the Finance and Judicial, Political and Appointment Departments (Rs. 8,637) and under "Officer on special duty" in the Revenue Department (Rs. 2,956) due chiefly to the appointment of a senior officer. The excess expenditure was covered by reappropriation.

Voted . . . . . 98,300 78,953 —10,347 —17,802 —1,545

There was a saving of Rs. 28,713 due to non-utilisation of the provision for the appointment of two Special Officers for Reforms work and a Bengal Civil Service Officer for Secretariat training and to the deputation of one officer instead of two to the Legislative Assembly. Leave salary drawn by an officer for a portion of the year and the appointment of two Special Officers, one for Secretariat training and the other in connection with cess work, for which no provision was made in the original estimate, partly counter-balanced the saving.

J. I.—(2) Pay of Establishment.

{ O. . . . . 6,84,976	6,84,977	6,79,034	—5,943	—1,385	—4,558	
{ S. . . . . (b)1						

J. I.—(3) Allowances, honoraria, etc.—

Non-voted { O. . . . . 27,000	28,050	31,133	+ 3,083	+ 1,500	+ 1,583	
{ S (c). . . . . 1,050						

The excess as compared with the original appropriation was due to larger expenditure under cost of passages (Rs. 5,071) and house allowance (Rs. 991) which was partly counter balanced by savings under travelling allowance (Rs. 1,929). The ultimate excess was due mainly to the adjustment in March 1931 of a sum of Rs. 1,987 on account of the cost of passage of an officer, which could not be covered by reappropriation.

Rs.	
(a) —11,840	sanctioned on 16th August 1930.
— 4,000	" " 22nd December 1930.
— 8,000	" " 5th February 1931.
—13,000	" " 23rd " 1931.
1,000	" " 25th March 1931.
—30,840	

(b) Voted by the Legislative Council in August 1930 *postibus*.

Rs.	
(c) —250	sanctioned on 22nd December 1930.
—2,500	" " 23rd February 1931.
1,500	" " 25th March 1931.
2,300	" " 30th March 1931.
1,050	

Minor Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—“22—General Administration”.—<i>contd.</i></b>					
<i>J.—Civil Secretariat—contd.</i>					
<i>J-I.—Reserved—concl'd.</i>					
<i>J-I.—(3) Allowances, honoraria, etc.—concl'd.</i>					
Voted . . . . .	41,500	43,075	+ 1,575	+ 1,530	+ 45
Mainly due to larger expenditure under travelling allowance (Rs. 2,090) and hill allowance (Rs. 1,588), partly counter-balanced by less expenditure under house-rent and other allowances (Rs. 1,602).					
<i>J-I.—(4) Contract contingencies .</i>	275	275	...	...	...
<i>J-I.—(5) Other contingencies .</i>	80,250	1,03,497	+ 23,247	+ 24,415	—1,168
Due mainly to larger expenditure under (1) “Postage and telegram charges” (Rs. 8,059) on account of the abnormal political situation and under (2) “Office expenses and miscellaneous” (Rs. 17,447) representing the contingent expenditure incurred by the Press Officer who was appointed during the year. The excess was partly counter-balanced by small savings under other heads.					
<i>J-I.—(6) Deduct—Recoveries from other Governments, Departments, etc.</i>					
	Rs.				
<i>Non-voted</i> { <i>O.</i> . . . —11,000 } { <i>S.</i> . . . (a)5,000 }	—6,000	—5,555	+ 445	...	+ 445
The smaller recovery as compared with the original estimate was mainly due to the share of the pay of the Deputy Secretary, Marine Department, recoverable from the Government of India having been reduced from one-third to two-ninths on account of the centralisation of the Bengal Pilot Service.					
Voted . . . . .	—17,000	—10,200	+ 6,800	+ 7,000	—200
Mainly due to the share of the cost of the Marine Department recoverable from the Government of India having been reduced from half to one-third for the reason stated under J. 1 (6) - <i>Non-voted</i> .					
<b>For Rounding.</b>					
<i>Non-voted</i> . . . . .	400	...	—400	...	—400
Voted . . . . .	198	...	—198	...	—198

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

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

J.—Civil Secretariat—*contd.*

J-2—Transferred—

J-2(1)—Pay of Officers.

	Rs.				
Non-voted	$\left\{ \begin{array}{l} O. \quad . \quad . \quad 99,000 \\ S. \quad . \quad . \quad (a) 5,126 \end{array} \right\}$	1,04,126	1,08,678	-453	...
					-453

The original appropriation was supplemented in view of increased expenditure caused by the creation for short periods of a temporary post in the Local Self Government Department for special work and of another in the Agriculture and Industries Department for enquiry into the failure of Jute Sale Societies.

Voted	36,771	33,952	-2,819	-388	-2,481
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The saving occurred (1) in the Local Self Government Department (Rs. 3,047) due mainly to the classification of the pay of a special officer in the Medical Department under the sub-head J-2 (2), provision for which was included under this sub-head and (2) in the Librarian's Department (Rs. 2,796) owing to the appointment of an officiating librarian on lower pay in place of the permanent incumbent on deputation. There was, however, excess expenditure in the Education and Agriculture and Industries Departments (Rs. 3,024) consequent on the revision of the time scale of pay of Assistant Secretaries. The excess was covered by reappropriation.

J.-2(2)—Pay of Establishment	1,98,451	1,97,892	+3,941	+6,765	-2,824
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The excess occurred in the Local Self Government Department (Rs. 6,266 due mainly to the appointment of a special officer in the Medical Department) for which a provision of Rs. 3,000 only was made under J.-2 (1) (voted) and was partly counter-balanced by savings in other Departments (Rs. 2,325). The excess was covered by reappropriation.

J.-2(3)—Allowances, honoraris, etc.—

Non-voted	$\left\{ \begin{array}{l} O. \quad 14,000 \\ S. \quad (b) -6,126 \end{array} \right\}$	7,874	7,337	-537	...
					-587

The appropriation was reduced in view of less expenditure mainly under (1) "House-rent and other allowances" (Rs. 5,210) due to less Calcutta house allowance drawn by officers who lived with their families for very short periods and (2) "Cost of passages" (Rs. 1,438).

	Rs.
(a)	3,000 sanctioned on 5th February 1931.
	2,126 " " 23rd February 1931.
	5,126
(b)	-4,000 sanctioned on 22nd December 1930
	-2,126 " " 23rd February 1931.
	-6,126

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"22—General Administration"—<i>contd.</i></b>					
<b>J.—Civil Secretariat—<i>contd.</i></b>					
<b>J.-2—Transferred—<i>contd.</i></b>					
<b>J-2(3)—Allowances, honoraria, etc.—<i>contd.</i></b>					
Voted . . . . .	14,000	10,577	—3,423	—3,000	—423
Due mainly to two officers having ceased to draw Calcutta house allowance on electing the new time scale of pay which was not known at the time of framing the estimates.					
J.-2(4)—Supplies and Services . . . . .	..	42	+42	..	+42
J.-2(5)—Contract contingencies . . . . .	690	690	..	..	..
J.-2(6)—Other contingencies . . . . .	21,080	18,265	—2,815	—3,762	+947
The saving was due mainly to smaller expenditure under (1) "Office expenses and miscellaneous" (Rs. 1,921) owing to observance of economy and (2) "Postage and telegram charges" (Rs. 887). The ultimate excess was due to heavy expenditure in March 1931 which was not foreseen.					
For rounding . . . . .	1,008	..	—1,008	..	—1,008
<b>K.—Board of Revenue—Reserved—</b>					
<i>Non-voted</i> . . . . .	Rs. 68,000 { O. (a) 1,600	69,600	69,499	—101	..
The appropriation was increased as larger expenditure was anticipated under "Allowances, honoraria, etc."					
Voted . . . . .	81,000	73,773	—7,227	—6,414	—813
The saving occurred mainly in the Board's Office under (1) "Pay of Establishment" (Rs. 5,289) due chiefly to non-utilisation in full of the provision for officiating arrangements as fewer assistants went on leave and (2) under other units (Rs. 1,988) owing to retrenchment of expenditure.					
<b>L. Local Fund Audit Establishment—</b>	2,61,000	2,48,587	—12,413	—9,300	—3,113
<b>Reserved.</b>					
Mainly due to smaller expenditure under "Temporary Establishment" (Rs. 12,840) due to non-entertainment of temporary staff for the special audit of the accounts of the Chittagong Wards' Estates.					
<b>M. Commissioners—Reserved—</b>					
<i>Non-voted</i> . . . . .	Rs. 1,59,000 { O. (b) 771	1,59,771	1,59,808	+87	..
Voted . . . . .	2,88,000	2,79,998	—8,002	—2,986	—5,016

(a) Rs.  
500 sanctioned on 17th January 1931.  
1,100 " " 30th March 1931.  
1,600

(b) Sanctioned on 28th February 1931.

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

Major Head—“ 22—General Administration ”—*contd.*

N. General Establishments—Reserved.

N. 1.—Pay of Officers.

	<i>Rs.</i>					
<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad 7,67,000 \\ S. (a) \quad -20,000 \end{array} \right\}$	7,47,000	7,38,175	-18,825	...	-18,825

The saving as compared with the original appropriation was due mainly to some *non-voted* officers having been on leave and voted officers having officiated in their places.

Voted . . . . .	31,00,000	31,61,288	+ 61,288	+ 55,018	+ 6,215
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The provision proved inadequate.

N. 2.—Pay of Establishment.

<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad 68,000 \\ S. (b) \quad -5,346 \end{array} \right\}$	62,654	62,950	+ 296	...	+ 296
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The appropriation was reduced in view of smaller expenditure mainly under “ Clerks ” and “ Temporary Establishment ”. The reduction of appropriation proved slightly high.

Voted . . . . .	19,65,900	18,73,603	-92,295	-60,331	-11,964
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The saving was due to (1) retirement of some assistants, (2) entertainment of less temporary establishment and (3) reduction in the number of process-serving peons in some districts.

N. 3.—Allowances, honoraria, etc.

<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad 1,48,300 \\ S. (c) \quad -4,833 \end{array} \right\}$	1,43,467	1,20,018	-23,449	-560	-22,889
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Chiefly due to less expenditure under (1) “ Cost of passages ” (Rs. 27,063) as fewer officers went on leave. (*vide* paragraph 3 (ii) of the Review.)

(a) Sanctioned on 24th February 1931.

<i>Rs.</i>
(b) —75 sanctioned on 1 <sup>st</sup> January 1931.
—4,500 “ “ 24th February 1931.
—771 “ “ 2 <sup>nd</sup> February 1931.
—5,846

<i>Rs.</i>
(c) 177 sanctioned on 18th August 1930.
150 “ “ 1 <sup>st</sup> January 1931.
—500 “ “ 17th January 1931.
—3,500 “ “ 24th February 1931.
—1,100 “ “ 30th March 1931.
—4,833

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

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

**N.—GENERAL ESTABLISHMENTS—RESERVED—*contd.***

**N-3.—Allowances, honoraria, etc.—*contd.***

Voted . . . . . 10,20,500 9,62,493 — 58,007 — 31,925 — 26,082

Mainly due to less expenditure under (1) "Remuneration to copyists" (Rs. 48,015) owing to fewer applications having been made for copies of documents, under (2) "Diet and travelling allowance to witnesses" (Rs. 18,597) owing to fewer witnesses having been called to give evidence, partly counter-balanced by larger expenditure mainly under (3) "Travelling allowance" (Rs. 9,634) in connection with the Civil Disobedience Movement. The excess under (3) was covered by reappropriation.

**N-4 —Supplies and Services—**

	Rs.					
Non-voted	{ O. . . . . 550	450	905	+ 455	+ 660	— 105
	{ S. . . . . (a) —100					

The excess was due mainly to an expenditure of Rs. 396 on account of process-serving charges not provided for in the budget and partly to larger expenditure on account of diet and hospital expenses of wounded persons.

Voted . . . . . 4,12,650 3,73,037 — 39,613 — 15,228 — 24,385

Mainly under "Land Lords' Fee Establishment" (Rs. 39,238) due to (1) the provisions of the Bengal Tenancy Act not having been utilised to the extent anticipated and (2) land lords not having taken steps to withdraw the full amount of transfer fees lying in deposit. Addition of Rs. 9,552 to the original provision was made by reappropriation to cover the anticipated excess due to the adjustment of charges on account of rounding up of the Chittagong Armoury raiders. These charges were, however, finally debited to other heads. This contributed partly to the ultimate saving.

**N-5.—Contract contingencies—**

Non-voted	{ O. . . . . 12,300	11,758	11,278	— 480	..	— 480
	{ S. . . . . (b) —542					

Voted . . . . . 3,26,273 3,43,123 + 16,850 + 15,865 + 982

Due to expenditure in connection with propaganda work sanctioned by the Political Department and heavy expenditure incurred to cope with the Civil Disobedience Movement. The reappropriation proved slightly low.

(a) Sanctioned on 24th February 1931.

Rs.	
(b) —117	sanctioned on 13th August 1930.
—75	" " 16th January 1931.
—350	" " 24th February 1931.
—	
—542	

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

**Major Head—“22—General Administration” —*contd.***

**N—GENERAL ESTABLISHMENTS—RESERVED—*contd.***

**N-6.—Other contingencies—**

<i>Non-voted</i> . . . . .	6,880	5,712	—968	...	—9 48
Voted . . . . .	1,48,600	1,19,888	—28,712	—27,377	—1,335

Savings occurred mainly under “Land Lords’ Fee Establishment” due to the reasons stated under N-4. voted. Postponement of all avoidable expenditure in view of financial stringency also contributed to the saving. The savings were partly counter-balanced by an expenditure of Rs. 7,125 incurred at the close of the year to recoup the salaries of the staff of a certain collectorate stolen from the peon.

<b>N-7.—Deduct—Recoveries from other Governments, Departments, etc.</b>	—26,500	—26,388	+ 112	...	+112
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**For rounding—**

<i>Non-voted</i> . . . . .	170	...	—170	...	—170
Voted . . . . .	577	...	—577	...	—577

**O.—SUB-DIVISIONAL ESTABLISHMENTS.**

**O.-1—Establishment—**

<i>Non-voted</i> . . . . .	18,400	17,380	—1,020	...	—1,020
Voted . . . . .	6,07,600	5,99,746	—7,854	—7,320	—534

Due to (1) retirement of some assistants and (2) entertainment of less temporary establishment.

**O.-2.—Allowances—**

<i>Non-voted</i> . . . . .	{ O.           Rs. S. (a) —250 }	3,150	2,764	—386	...	—386

Due to less expenditure on travelling allowance and less drawal of house allowance, etc. than provided for.

Voted . . . . .	29,600	29,842	+ 242	+ 1,320	—1,076
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The excess was due to larger expenditure incurred under “Travelling Allowance” in connection with the Civil Disobedience Movement. The reappropriation proved high.

**For Rounding—**

<i>Non-voted</i> . . . . .	200	...	—200	...	—200
Voted . . . . .	—200	...	+ 200	...	+ 200



Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head—“ 22—General Administration”—concl.</b>						
<b>P.—Other Establishments—</b>						
Non-voted . . . . .	1,000	905	—95	...	—95	
Voted . . . . .	32,000	26,909	—5,091	—3,290	—1,801	
Mainly due to non-utilisation in full of the provision of Rs. 5,000 for furnishing Circuit Houses in connection with His Excellency's visit owing to curtailment of tour programme and to observance of economy on Staging Bungalow charges (Rs. 1,205), partly counter-balanced by an unforeseen payment of arrear water-tax for seven years for the Dacca Circuit House (Rs. 1,926).						
<b>Q.—Discretionary Grants by Heads of Provinces, etc.—</b>						
Non-voted . . . . .	$\left. \begin{array}{l} \text{O. } 3,000 \\ \text{S. (a) } -650 \end{array} \right\}$	2,350	1,848	—502	...	—502
Voted . . . . .		1,39,000	71,358	—67,642	—65,476	—2,166
The savings were due to withdrawal of allotments in view of financial stringency.						
<b>R.—Miscellaneous—Reserved</b> . . . . .	2,000	1,510	—490	...	—490	
<b>For Rounding—</b>						
Non-voted . . . . .		—384	...	+384	...	+384
<b>Total—</b>						
<b>Reserved—</b>						
Non-voted . . . . .	$\left. \begin{array}{l} \text{O. } 24,93,000 \\ \text{S. } -74,301 \end{array} \right\}$	24,18,699	23,47,569	—71,030	...	—71,030
Voted . . . . .	$\left. \begin{array}{l} \text{O. } 99,00,999 \\ \text{S. } 1 \end{array} \right\}$	99,01,000	95,88,126	—3,12,874	—2,21,331	—91,543
<b>Transferred—</b>						
Non-voted . . . . .	$\left. \begin{array}{l} \text{O. } 1,13,000 \\ \text{S. } -1,000 \end{array} \right\}$	1,12,000	1,11,010	—990	..	—990
Voted . . . . .		4,83,000	4,63,776	—19,224	—12,435	—6,789
<b>Grand Total—</b>						
Non-voted . . . . .	$\left. \begin{array}{l} \text{O. } 26,06,000 \\ \text{S. } -75,301 \end{array} \right\}$	25,30,699	24,58,679	—72,020	...	—72,020
Voted . . . . .	$\left. \begin{array}{l} \text{O. } 1,08,83,999 \\ \text{S. } 1 \end{array} \right\}$	1,08,84,000	1,00,51,902	—8,32,098	—2,33,766	—98,332

## REVIEW.

## Administration of Grants—

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

Year.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of saving compared with	
				Original Appropriation.	Ultimate Appropriation.
	Rs.	Rs.	Rs.		
<i>Non-voted.</i>					
1928-29 . . . .	26,54,000	26,61,897	25,72,114	3.0	3.3
1929-30 . . . .	28,20,000	26,29,454	25,01,075	11.3	4.9
1930-31 . . . .	26,06,000	26,30,699	24,55,679	5.6	2.8
<i>Voted.</i>					
1928-29 . . . .	97,48,000	95,86,255	94,82,962	2.7	1.0
1929-30 . . . .	1,08,58,900	1,00,67,678	99,25,687	8.5	1.4
1930-31 . . . .	1,03,83,999	1,01,50,234	1,00,51,902	3.1	.9

2. Considerable improvement is noticeable in the year under review in respect of the estimate for both voted and *non-voted* expenditure.

Closer estimate under "Landlords' Fee Establishment" mainly accounts for the improvement in the position of the voted grant for the year under review. The improvement noticeable in the position of the *non-voted* appropriation was mainly due to closer estimates under "General Establishment" and "Commissioners".

3. There were considerable savings in *non-voted* expenditure as compared with the original or the ultimate appropriation in the cases noted below. Relevant figures for 1928-29 and 1929-30 are also given for facility of comparison.

## (i) Staff and House-hold of the Governor.

(a) Pay of officers (C-1.—*Non-voted*).

Year.	Original Appropriation.	Expenditure.	Saving.	Percentage of Saving.
	Rs.	Rs.	Rs.	
1928-29 . . . .	1,36,680	1,63,222	23,458	18.5
1929-30 . . . .	1,22,440	1,16,479	5,961	4.8
1930-31 . . . .	1,22,080	1,10,567	11,513	9.4

REVIEW—*concl'd.*

## (i) Staff and House-hold of the Governor.

(a) Pay of officers (C.-1.—*Non-voted*).

Year.	Ultimate	Expenditure.	Saving.	Percentage of Saving.
	Appropriation.			
	Rs.	Rs.	Rs.	
1928-29 . . . . .	1,09,474	1,03,222	6,252	5.7
1929-30 . . . . .	1,28,845	1,16,479	10,166	8.0
1930-31 . . . . .	1,21,529	1,10,567	10,962	9.0

(The expenditure is under the control of four different officers, *viz.*, the Private Secretary, the Military Secretary, the Surgeon to His Excellency the Governor and the Commandant of His Excellency the Governor of Bengal's Bodyguard.)

(b) Allowances, honoraria, etc. (C.-3.—*Non-voted*) under the control of the four officers mentioned under (a) above.

Year	Ultimate	Expenditure.	Saving.	Percentage of Saving.
	Appropriation.			
	Rs.	Rs.	Rs.	
1928-29 . . . . .	17,005	14,834	2,171	12.7
1929-30 . . . . .	18,434	16,698	1,736	9.4
1930-31 . . . . .	16,340	13,722	2,618	16.0

## (ii) General Establishments—

Under the control of the Revenue Secretary.

Allowances, honoraria, etc. (N.-3.—*Non-voted*).

Year.	Ultimate	Expenditure.	Saving.	Percentage of Saving.
	Appropriation.			
	Rs.	Rs.	Rs.	
1928-29 . . . . .	1,38,528	1,26,299	12,229	8.8
1929-30 . . . . .	1,62,271	1,49,887	12,384	7.6
1930-31 . . . . .	1,42,907	1,20,018	22,889	16.0

It may be considered whether it was not possible to relinquish the surplus funds which could not be utilised during the year.

## See also Report on the Accounts.

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

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

## A.—High Court—

## A-1.—Pay of Officers—

	Rs.					
<i>Non-voted</i> .	{ O. . 9,67,530 }	9,39,083	9,38,744	-339	-1,223	+884
	{ S. (a)—23,447 }					

The appropriation was reduced in view of certain leave and deputation vacancies not having been filled up and a Special Officer for the Appellate Side not having been entertained. The ultimate excess was mainly due to the pay of a Judge for a part of the month of March 1931 having been drawn in 1930-31 before His Lordship proceeded on leave.

## A-2.—Pay of Establishment—

<i>Non-voted</i> .	{ O. . 6,36,775 }	6,34,350	6,34,357	+7	+1,107	-1,100
	{ S. . (b)—2,425 }					

The original appropriation was reduced in view of retirement of some senior assistants in the Original Side. The reappropriation of Rs. 1,107 which was sanctioned on 31st March 1931 from sub-head A-1 to cover larger expenditure on temporary establishment in the Appellate Side, proved high.

## A-3.—Allowances, honoraria, etc.—

<i>Non-voted</i> .	{ O. . 23,750 }	14,429	7,881	-6,548	-39	-6,509
	{ S. . (c)—9,321 }					

The appropriation was reduced in view of smaller expenditure mainly on cost of passages and travelling allowance. The provision proved high (*vide* paragraph 2 of the Review).

A-4.—Supplies and Services . . . 32,000 31,050 -941 ... -941

A-5.—Contingencies . . . 1,25,570 1,05,408 -20,162 -15,882 -4,480

The saving occurred mainly under "Purchase of books and office expenses and miscellaneous" (Rs. 20,055) owing to the suspension of various items of expenditure which were not considered immediately essential in view of financial stringency.

Rs.		Rs.	
(a) —13,056	sanctioned on 4th December 1930.	(c) —675	sanctioned on 31st August 1930.
—5,400	" 9th March 1931.	—1,000	" 26th December 1930.
—800	" 21st " 1931.	—485	" 4th February 1931.
—545	" 30th " 1931.	—3,000	" 6th " 1931.
—8,946	" 31st " 1931.	—500	" 11th " 1931.
		—671	" 18th " 1931.
		—40	" 2nd March 1931.
		—4,000	" 31st " 1931.
—23,447		—9,321	
(b) 675	sanctioned on 31st August 1930.		
—3,100	" 31st March 1931.		
—3,425			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head—"24—Administration of Justice"—<i>contd.</i></b>						
<b>A.—High Court—<i>contd.</i></b>						
<b>A-6—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>						
<i>Non-voted</i> . . . . .	—71,000	—71,000	...	...	...	
Voted . . . . .	—8,000	—8,000	...	...	...	
<b>For rounding—</b>						
<i>Non-voted</i> . . . . .	—155	...	+ 155	+ 155	...	
Voted . . . . .	530	...	—530	...	—530	
<b>B.—Law Officers—</b>						
<b>B-1—Pay of Officers—</b>						
	Rs.					
<i>Non-voted</i> .	{ O. . . . . 72,720	73,326	73,044	—282	+718	—1,000
	{ S. . . . . (d) 606					
The reappropriation proved high.						
Voted . . . . .	1,61,700	1,67,937	+6,237	+7,055	—818	
The excess was mainly due to the appointment of a voted officer in February 1931 to the post of Legal Remembrancer in place of a <i>non-voted</i> officer gone on leave and to officiating arrangements in place of certain other Law Officers on leave.						
<b>B-2—Pay of Establishment—</b>						
<i>Non-voted</i> .	{ O. . . . . 4,667	5,402	5,337	—65	...	—65
	{ S. . . . . (e) 785					
The supplementary appropriation was required to meet increased establishment allowance of the Advocate General on account of increase of office rent and charge for electric current.						
Voted . . . . .	31,308	29,712	—1,596	—381	—1,215	
Due to smaller amount of establishment allowance drawn by Government Pleaders (Rs. 887) and small savings in the Legal Remembrancer's establishment (Rs. 709).						

(d) Sanctioned on 31st March 1931.

(e) Sanctioned on 7th August 1930.

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

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

B.—Law Officers—contd.

B-3—Allowance, honoraria, etc.—

	Rs.				
Non-voted . { O . . . . . 5,600	9,100	8,005	- 1,095	...	- 1,095
{ S . . . . . 3,500					

The supplementary appropriation was sanctioned to cover increased expenditure under "Travelling allowance" and under "Fees to pleaders in criminal cases". The ultimate saving was due to non-utilisation of the provision of Rs. 500 for fees to pleaders in civil suits and small savings under other units.

Voted . . . . .	2,58,631	2,40,553	- 18,078	- 4,911	- 13,167
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Mainly due to less expenditure on (1) pleaders' fees in the High Court (Rs. 36,044) and on (2) fees to pleaders in civil suits in mufassil (Rs. 1,987), partly counter-balanced by larger expenditure on (3) fees to pleaders in criminal cases (Rs. 20,605). The excess was covered by reappropriation. The expenditure under these heads is very fluctuating depending on the number of cases instituted or heard.

B-4.—Supplies and Services—

Non-voted . . . . .	500	220	- 580	- 240	- 340
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Mainly due to non-utilisation of the provision (Rs. 500) for "Fees to pleaders in criminal cases" in the excluded area.

Voted . . . . .	1,39,000	1,90,836	+ 51,336	+ 58,539	- 7,253
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The excess was mainly due to the provision for fees to outside pleaders in criminal cases in the mufassal establishment and fees to pleaders for defence of paupers having proved insufficient. The excess which was partly counter-balanced by saving under other heads was fully covered by reappropriation (vide last sentence of the explanation under B-3—voted).

B-5.—Contingencies . . . . .	5,175	4,585	- 590	- 433	- 157
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B-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—

Non-voted . . . . .	- 3,000	- 3,000	...	...	...
Voted . . . . .	- 56,000	- 52,814	+ 3,186	...	+ 3,186

Due to the recoveries from Central Government on account of law charges incurred by the Government of Bengal in connection with the acquisition of land for the Gun and Shell Factory at Cossipora having been credited as revenue receipts (Rs. 3,000) and to less expenditure on law charges (Rs. 186) incurred by the Legal Remembrancer, Bengal.

Rs.  
 (f) 1,000 sanctioned on 14th October 1930.  
 2,000 " " 6th February 1931.  
 500 " " 11th " "  
 —————  
 3,500

Major Head and Sub-head.	Final Grant or Appropriation,	Actual Expenditure,	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —.)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Heads—“24—Administration of Justice”—<i>contd.</i></b>					
<b>B.—Law Officers—<i>contd.</i></b>					
For rounding—					
	Rs.				
Non-voted. {	O. . 1,213	478	...	-478	-478
	S. . (g) -735				
Voted . . . . .	-814	...	+814	+814	...
<b>C.—Administrator General and Official Trustee—</b>					
Non-voted . . . . .	5,000	4,868	-132	..	-132
Voted . . . . .	1,30,000	1,40,757	+1,757	+1,780	-23
The excess was due to larger expenditure under (1) “Pay of Officers” (Rs. 506) owing to acting increments drawn by certain officers and under (2) “Pay of Establishment” (Rs. 1,691) owing to officiating pay allowed to unpaid apprentices, partly counter-balanced by Rs. 440 for “rounding”.					
D.—Coroner’s Court . . . . .	8,000	7,480	-520	-188	-332
<b>E.—Presidency Magistrates’ Courts—</b>					
	Rs.				
Non-voted {	O. . 24,000	25,206	25,162	-44	...
	S. . (h) 1,206				
Voted . . . . .	2,00,000	1,93,938	-6,062	-2,937	-3,125
Due to smaller expenditure under (1) “Pay of Establishment” (Rs. 623) owing mainly to non-utilisation of the provision for leave salaries, under (2) “Allowances, honoraria, etc.” (Rs. 10,104) owing to fewer demands for copies and absence of any occasion for requisitioning the services of the lady doctor in the children court and to less expenditure on diet and travelling allowance of witnesses, under (3) “Contract contingencies” (Rs. 1,283) owing to curtailment of expenditure as a measure of retrenchment, partly counter-balanced by larger expenditure under (4) “Pay of Officers” (Rs. 3,227) owing to leave arrangement and under (5) “Other contingencies” (Rs. 751). There was also smaller recovery from the Calcutta Municipality on account of the pay and allowance of the Municipal Magistrate (Rs. 1,824). The excess expenditure under (4) remained uncovered.					

(g) Sanctioned on 7th August 1930.

Rs.	
(h) 435	sanctioned on 9th February 1931.
671	“ on 18th “ 1931.
100	“ on 31st March 1931,
<u>1,206</u>	

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

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

F.—Civil and Sessions Courts—

F.-1.—Pay of Officers—

	Rs.						
<i>Non-voted</i> .	{	<i>O.</i> 5,06,240	5,32,396	5,33,691	+ 1,295	+ 5,900	— 4,605
	{	<i>S.</i> (1) 26,156					

The original provision was increased owing to the constitution of a number of Special Tribunals and to the posting of a larger number of Indian Civil Service Officers as District and Sessions Judges.

Voted . . . . . 25,40,000 25,21,107 —18,893 +19,978 —38,866

Due mainly to smaller expenditure under Munsiffs and Subordinate Judges. The reappropriation was sanctioned to cover the pay of Commissioners of the Special Tribunals not originally provided for.

F.-2.—Pay of Establishment—

*Non-voted* . . . . . 7,700 6,455 —1,245 —50 —1,195

Due mainly to (1) smaller expenditure under "Clerks" (Rs. 647) owing to the death of a Peshkar and (2) non-utilisation of the provision for temporary establishment (Rs 420) in the excluded areas.

Voted . . . . . 35,19,005 33,98,899 —1,20,106 —89,918 —30,188

The bulk of the saving (Rs. 74,965) was due to the gradual reduction in the number of process-serving peons by not filling up vacancies caused by retirement or leave.

F.-3.—Allowances, honoraria, etc.—

*Non-voted* . { *O.* . 42,800 } 48,585 38,413 —10,172 —5,900 —4,272  
 { *S.* . (j) 5,785 }

Mainly due to considerably smaller expenditure under "Cost of passages" which could not be anticipated.

Rs.	
(i) 13,056	sanctioned on 4th December 1930.
—1,900	" on 24th February 1931.
15,000	" on 31st March 1931.
<u>26,156</u>	

Rs.	
(j) —1,000	sanctioned on 24th February 1931.
5,400	" 10th March 1931.
800	" 31st "
545	" 28th "
240	" 31st "
<u>5,785</u>	



Major Head and Sub-head.	Final Grant or Appropriation.	Actual expendi- ture.	Excess + Savings—.	Net modifi- cation by reappropri- ation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head—"24—Administration of Justice—<i>contd.</i></b>						
<b>F.—Civil and Sessions Courts—<i>contd.</i></b>						
<b>F.-3.—Allowances, honoraria, etc.—<i>contd.</i></b>						
Voted . . . . .	8,05,435	7,18,777	—86,658	—52,612	—34,046	
Mainly due to smaller expenditure under "Remuneration to copyists" (Rs. 69,926) owing to less demand for copies of judgments, etc., by parties in consequence of economic distress.						
F.-4.—Supplies and Services . . . . .	1,000	302	—698	...	—698	
Due to curtailment and postponement of all avoidable expenditure in view of financial stringency.						
<b>F.-5.—Contract contingencies—</b>						
	Rs.					
Non-voted . . . . .	$\left. \begin{array}{l} O. \quad 200 \\ S. \quad (k) 40 \end{array} \right\}$	240	222	—18	...	—8
Voted . . . . .	1,77,200	1,70,472	—6,828	—4,000	—2,828	
<b>F.-6.—Other Contingencies—</b>						
Non-voted . . . . .	700	532	—168	+50	—218	
Voted . . . . .	1,99,600	1,71,651	—27,949	—11,390	—16,559	
<i>Vide</i> explanation under F.-4.						
<b>For rounding—</b>						
Non-voted . . . . .	360	...	—360	...	—360	
Voted . . . . .	—340	...	+340	...	+340	
G.—Courts of Small Causes . . . . .	3,49,000	3,40,812	—8,188	—1,400	—6,788	

Mainly due to smaller expenditure under (1) "Pay of Officers" (Rs. 4,075) owing to appointment of two officers on lower rates of pay in consequence of retirement of two Judges drawing higher pay and under (2) "Contingencies" (Rs. 2,635) owing to curtailment of expenditure.

Major Head and sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Savings —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"24.—Administration of Justice"—<i>contd.</i></b>					
<b>H.—Criminal Courts—</b>					
<i>Non-voted</i> . . . . .	100	80	—70	...	—70
Voted . . . . .	29,900	29,478	+ 573	+1,758	—1,180
The excess which was covered by reappropriation was mainly due to larger expenditure under "Contingencies" owing to increased grant to the Salvation Army for Karwal Nat Settlement and payment of arrear rent of the abolished House of Detention at Howrah.					
1.—Muktearship Examination charges	12,000	10,668	—1,382	—500	—832
Mainly due to smaller expenditure under (1) "Supplies and Services" (Rs. 1,053) and under (2) "Contingencies" (Rs. 259) owing to a fall in the number of candidates.					
<hr/>					
Total Grant No. 12—					
	Rs.				
<i>Non-voted</i> { O. . . . . 22,86,000 S. . . . . —2,900	22,23,100	22,02,971	—20,129	...	—20,129
Voted . . . . .	86,68,000	84,13,112	—2,54,888	—94,388	—1,60,500

## REVIEW.

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

## Voted.

Year.	Grant voted by the Council.	Net appropriation.	Expenditure.	Percentage of saving	
				as compared with the grant voted by the Council.	as compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . . .	85,34,000	85,11,782	84,26,430	1·2	1
1929-30 . . . . .	86,31,000	86,31,000	85,23,536	1·2	1·2
1930-31 . . . . .	86,68,000	85,73,612	84,13,112	2·9	1·8

REVIEW—*contd.*

## Non-voted.

Year.	Original Appropriation.	Net appropriation.	Expenditure.	Percentage of saving	
				as compared with original appropriation.	as compared with net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . .	24,15,000	23,40,730	22,19,099	8.1	5.2
1929-30 . . . .	23,06,000	22,03,800	21,75,094	5.6	1.3
1930-31 . . . .	22,26,000	22,23,100	22,02,971	1	.9

The increase in the percentage of saving in the voted grant for the year under review was mainly due to curtailment of expenditure in view of financial stringency. Out of savings aggregating Rs. 2,54,888, a sum of Rs. 94,338 was surrendered, leaving Rs. 1,60,500, *i.e.*, 63 per cent. of the total saving, to lapse. Great improvement is noticeable in the original estimate for *non-voted* expenditure in the year under review. The control over *non-voted* expenditure was also satisfactory. The case mentioned in the following paragraph, however, seems to require investigation.

2. The expenditure under the sub-head "A.-3.—Allowances, honoraria, etc., *Non-voted*" amounted to Rs. 7,881 only against the original and the ultimate appropriations of Rs. 23,750 and Rs. 14,390 respectively; in other words, over 66 per cent. of the original appropriation and over 45 per cent. of the net appropriation could not be utilised. The original provision was high and the control over expenditure would seem to be inadequate. Relevant figures for the preceding two years are given below for facility of comparison:—

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of saving	
				as compared with the original appropriation.	as compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . .	23,000	16,453	15,683	31.8	4.6
1929-30 . . . .	25,000	23,000	16,943	32.2	26.3

It may, however, be added that in dealing with the Appropriation Accounts for 1929-30, the question of over estimation under this sub-head was considered by the Public Accounts Committee which accepted the conclusion of the Finance Department that unless specific grounds could be given for increased provision, a normal provision of Rs. 17,000 to Rs. 18,000 should suffice under this head.

*Financial Irregularity.*

3. *Fraud.*—In the course of the verification of the cash balance with the Nazir of a Court, the District Judge noticed a shortage of Rs. 1,275 due to defalcation by the Nazir which had remained undetected for about eighteen

## REVIEW—contd.

months. The amount was made good by the Nazir. The defalcation was facilitated by the failure of the Judge in charge of accounts to check the cash balance in the hands of the Nazir regularly. The verification of the balance was done only occasionally and even that when the Nazir took the cash to the Judge in charge. The Nazir succeeded in hiding the fact of the defalcation from the Judge by deliberately omitting to enter, in the cash book, receipts from the treasury, till after the verification had taken place and producing, before the Judge, the cash so received but not accounted for, to make up for the balance in the cash book. Had it not been for the fact that the verification of the District Judge was made without any previous warning, the defalcation would apparently not have been detected. The District Judge reported that besides the Judge in charge of accounts, other officers also had failed in their duties. The Accountant was found responsible for failure to keep the bill register properly and the Sheristadar for negligence in checking the accounts and other registers. The Naib Nazir of the Court was found responsible for entering fictitious dates in the cash book and the bill register.

The Judge in charge of accounts, the Accountant and the Sheristadar were warned by the District Judge and the warning was approved by Government. Government also ordered the dismissal of the Nazir and the degradation of the Naib Nazir.

4. *Suggestions by audit for development of revenue.* (1) During the examination of the accounts of a department of a court, it was noticed that the cost of printing daily about 200 copies of daily and weekly cause lists amounted to Rs. 18,922 during the year 1928-29. Some of the copies printed were supplied during the year to subscribers, numbering on an average 100, on payment of an annual subscription of Rs. 30 each. Certain copies of the daily and weekly lists were also sold to casual purchasers at annas two and four respectively. The receipts from the sale of, and subscriptions to, the lists amounted to about Rs. 3,200 during the year 1928-29. It was observed, however, that the cost of printing was abnormally high and the rate of subscription too low in comparison with those charged for similar lists issued by another department of the court, where the cost of printing of 125 copies amounted to Rs. 2,500 only, and the subscription was fixed at Rs. 70 per annum.

These facts were brought to the notice of the Court and Government, and they were requested to consider whether the rate of subscription might not be increased and the cost of printing substantially reduced so that the expenditure might not disproportionately exceed the receipts. The suggestion for the enhancement of the rate of subscription has been accepted by Government and they have raised the rate for the daily and weekly lists from Rs. 30 to Rs. 50 while the rate per copy of both the categories of lists sold to casual purchasers has been enhanced from annas two and four to annas four and six respectively. These orders are likely to result in an annual increase of Government revenue to the extent of about Rs. 2,000.

(2) During the inspection of the accounts of a court in 1929-30, it was observed that certain vendors, who sold articles within the compound of the court, did not pay any rent. According to the suggestion made in audit,

## REVIEW—contd.

the Court fixed two rates of rent, *viz.*, Re. 1 and Rs. 3 per month for different classes of vendors. It was observed during the next inspection of the accounts of the court that as a result of the above suggestion there was an annual increase of about Rs. 400 in the rent receipts of the court.

5. *Loss of revenue due to failure to observe rules.*—The local inspection of the accounts of a district civil court disclosed the loss of a total sum of Rs. 437 due to failure to observe the rules and notifications issued by the High Court and the provisions of the Court Fees Act. Out of the sum of Rs. 437, a sum of Rs. 81 was due to the payment to the probate clerk of the court of the full amount of copying fees realised from certain parties instead of only half the amount admissible under the rules. A sum of Rs. 254 was lost on account of delay of one month in giving effect to a notification of the High Court enjoining the levy of a certain amount of court fees on petitions for service of summons in certain law suits. The balance of Rs. 152 was due to recovery of court fees at a lower rate than that prescribed in the Court Fees Act.

The Local Government, to whom the above cases were reported, directed the recovery of Rs. 81 from the probate clerk and ordered that the clerks in the office of the District Judge, found guilty of systematic neglect of duty in the matter of realising fees, should be suitably dealt with. A sum of Rs. 81 has been recovered from the probate clerk and out of the balance of Rs. 406, a sum of Rs. 172 has been recovered from the parties from whom full recovery had not been effected and Rs. 234 from the clerks through whose negligence fees at the correct rates were not recovered.

See also Report on the Accounts.

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

Major Head "25 Jails and Convict Settlements".

A. Jails—

A-1.—Pay of Officers—

	Rs.					
Non-voted	$\left\{ \begin{array}{l} \text{O. . } 87,050 \\ \text{S. (a)—10,889} \end{array} \right\}$	76,161	76,295	+ 134	...	+ 184

The appropriation was reduced in view of voted officers having been posted in place of non-voted officers in certain jails. The ultimate excess was mainly due to the pay for March 1931 having been drawn in 1930-31 by an officer who proceeded on leave out of India.

Voted	$\left\{ \begin{array}{l} \text{O. . } 72,900 \\ \text{S. (b) 18,750} \end{array} \right\}$	91,650	99,931	+ 8,281	+ 6,902	+ 1,379
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The supplementary grant was taken under "District Jails" to meet additional expenditure owing to an abnormal increase in the number of persons committed to custody in jail and to the application of new rules for the classification and treatment of under-trial and convicted prisoners. The reappropriation of Rs. 6,902 was made up of additions of (1) Rs. 1,965 under "Presidency Jail," (2) Rs. 4,887 under "Central Jails", (3) Rs. 400 under "Sub-jails" and (4) Rs. 712 under "Borstal Institution and deduction of Rs. 1,062 from the voted provision under "District Jails". The ultimate excess was due to larger expenditure under (1) Central Jails (Rs. 454) under (2) Presidency Jails (Rs. 870) and under (3) District Jails (Rs. 415). *Vide* paragraphs 3 and 4 (i) of the Review.

A-2.—Pay of Establishment—

Non-voted	$\left\{ \begin{array}{l} \text{O. . } 36,250 \\ \text{S. (c)—2,100} \end{array} \right\}$	24,150	32,883	—1,267	—434	—333
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The appropriation was reduced in view of smaller expenditure owing to transfer to the Darjeeling Jail of executive staff drawing less pay than provided for.

Rs.	
(a)—10,000	sanctioned on 27th February 1931.
—780	31st March 1931.
—100	" 30th March 1931.
—10,889	

(b) Voted by the Legislative Council in August 1930.

(c) Sanctioned on 27th February 1931.

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

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

A. Jails—*contd.*

A-2.—Pay of Establishment—*contd.*

Rs.					
Voted	{ O. . 8,55,259 } { S. (d)1,07,603 }	9,62,862	10,26,237	+63,375	+58,095 +5,280

The supplementary grant which was taken under (1) "Superintendence" (Rs. 700), under (2) "Presidency Jail" (Rs. 680), under (3) "Central Jails" (Rs. 1,260), under (4) "District Jails" (Rs. 97,148), and under (5) "Sub-Jails" (Rs. 7,870) for the reasons stated in the note under A. 1. voted, proved inadequate. Reappropriations were sanctioned to cover the excess under (1) "Superintendence" (Rs. 714), under (2) "Presidency Jail" (Rs. 6,077), under (3) "District Jails" (Rs. 19,863), under (4) "Central Jails" (Rs. 35,819) and under (5) Sub-jails (Rs. 2,571). The ultimate excess was due to larger expenditure under "District Jails" (Rs. 11,248) and under "Sub-jails" (Rs. 2,399), partly counter-balanced by smaller expenditure under "Superintendence" (Rs. 177), under "Presidency Jail" (Rs. 1,103), under "Central Jails" (Rs. 6,956) and under "Borstal Institution" (Rs. 131). *Vide* paragraph 3 of the Review.

A-3.—Allowances, honoraria, etc.

Rs.					
Non-voted	{ O. . 7,500 } { S. (e)3,049 }	10,549	10,097	—452	—193 —259

The supplementary appropriation was sanctioned mainly to meet expenditure under "Cost of passages under the Superior Civil Service Rules 1924" not originally provided for.

Rs.					
Voted	{ O. . 57,040 } { S. (d) 22,600 }	79,640	82,894	+3,254	—2,424 +5,678

The supplementary grant was taken to cover increased expenditure on account of allowances of the additional staff for District Jails (Rs. 21,500) and Sub-Jails (Rs. 1,100). The reappropriation of Rs. 2,424 from this sub-head was the net result of additions amounting to Rs. 5,678 under Presidency and Central Jails and Borstal Institution and deductions amounting to Rs. 550, Rs. 7,376 and Rs. 271 from the provision under "Superintendence," "District Jails" and "Sub-jails" respectively. The ultimate excess was mainly due to larger expenditure under (1) "Central Jails" (Rs. 1,291), (2) "Presidency Jail" (Rs. 2,458) and (3) "District Jails (Rs. 2,713)." *Vide* paragraphs 3 and 4 (ii) of the Review.

(d) Voted by the Legislative Council in August 1930.

Rs.	
(e)—700	sanctioned on 27th February 1931.
789	21st March 1931.
2,860	" 27th "
100	" 30th "
<hr/>	
3,049	

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

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

A.—Jails—*contd.*—

A.-4.—Supplies and Services—

<i>Non-voted</i>	.	.	.	16,700	16,437	—263	+ 644	—907
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Due to restricted expenditure under almost all the heads. The reappropriation of Rs. 644 sanctioned in March 1931 proved unnecessary.

Rs.

Voted	{	O.	16,72,316	25,40,224	25,85,746	+ 45,522	— 33,835	+ 79,357
		S.	( <i>g</i> ) 8,68,008					

The supplementary grant of Rs. 8,68,007 was taken to meet increased expenditure for the reason stated in the note under A. I. voted and a token grant of Rs. 1 was obtained for guarding excess population in some of the Special Jails. The reappropriation of Rs. 33,835 was the net result of deduction of Rs. 1,34,105 from Central Jails and addition of (1) Rs. 42,350 under Presidency Jail, (2) Rs. 26,698 under District Jails, (3) Rs. 16,189 under Sub-jails and (4) Rs. 15,033 under Borstal Institution. The ultimate excess was due to larger expenditure under (1) "Presidency Jail" (Rs. 30,425), (2) "Central Jails" (Rs. 9,076), (3) "District Jails" (Rs. 30,061), (4) "Sub-jails" (Rs. 8,723) and (5) "Borstal Institution" (Rs. 1,072). The deduction of Rs. 1,34,105 from the appropriation for Central Jails proved excessive and the addition to the appropriation for other jails proved low. *Vide* paragraphs 3 and 4 (*iii*) of the Review.

A.-5.—Contingencies—

<i>Non-voted</i>	{	O.	3,900	2,790	2,824	+ 34	— 17	+ 51
		S.	( <i>h</i> ) —1,110					

Rs.

(*g*) 8,68,007 voted by the Legislative Council in August 1930.  
1 Certified by H. E. the Governor in March 1931.

8,68,008

Rs.

(*h*) —410 sanctioned on 25th February 1931.  
—700 " 27th " "

—1,110



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

Major Head "25 Jails and Convict Settlements"—*concl.*

A.—Jails—*concl.*—

A.-5.—Contingencies—*concl.*—

		Rs.					
Voted	O.	1,47,873	1,74,413	1,72,668	-1,745	+4,844	-6,589
	S.	(f) 26,540					

The supplementary grant was taken under (1) "Presidency Jail" (Rs. 1,125), under (2) "Central Jails" (Rs. 4,390), under (3) "District Jails" (Rs. 11,000), under (4) "Sub-jails" (Rs. 1,125) and under (5) "Charges for Police Custody" (Rs. 9,000) for the reason stated in the note under A. I.—voted. The reappropriation of (Rs. 4,844) is the net result of addition of (1) Rs. 10,000 under "Charges for police custody," (2) Rs. 1,700 under "Superintendence," (3) Rs. 1,811 under "Sub-jails" and (4) Rs. 840 under "Charges for the distribution of quinine by the jail" and deduction of (1) Rs. 3,537 under "Presidency Jail," (2) Rs. 3,648 under "Central Jails," (3) Rs. 1,189 under "District Jails" and (4) Rs. 1,133 under "Borstal Institution." The ultimate saving was mainly due to smaller expenditure under Central Jails (Rs. 3,936) and under "Charges for the distribution of quinine by the jail" (Rs. 1,901). *Vide* paragraph 4 (v) of the Review.

A.-6.—*Debit*—Establishment charges recoverable from other Governments, Departments, etc. . . . . -2,000 -4,147 -2,147 ... -2,147

Due to larger recoveries on account of cost of maintenance of prisoners of other Governments confined in the jails of this province.

For rounding—

Non-voted . . . . .	-400	...	+400	...	+400
Voted . . . . .	712	...	-712	...	-712

B. Jail Manufactures—

B.-1. Pay of Officers . . . . .	6,000	5,340	-651	-400	-251
B.-2. Pay of Establishment; . . . . .	36,400	33,420	-2,980	-1,000	-1,980

Mainly due to provision for leave not having been required in full. The provision was high.

B.-3. Allowances, honoraria, etc. . . . .	2,500	2,599	+99	+56	+43
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B.-4.—Supplies and Services—

Non-voted	O.	3,800	2,700	3,288	+588	+100	+488
	S. (f)	-1,100					

The appropriation was reduced in view of larger adjustment of jail supplies and less purchase of raw materials in District Jails in the excluded area. The ultimate excess was mainly due to larger freight charges in District Jails. *Vide* paragraph 3 of the Review.

(f) Voted by the Legislative Council in August 1930.  
(f) Sanctioned on 27th February 1931.

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

**Major Head "25 Jails and Convict Settlements"—*conold.***

**B. Jail Manufactures—*conold.***

**B-4.—Supplies and Services—*conold.***

Voted . . . . .	5,22,800	2,92,185	-2,80,615	-1,75,288	-55,327
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The large saving was due to smaller outlay on the purchase of raw materials consequent on the fall in the demand for jail-made articles presumably on account of the prevailing trade depression and uneasy political situation. The ultimate saving was mainly due to heavy adjustment of jail supplies after the close of the year. *Vide* paragraph 4 (iv) of the Review.

**B-5.—Contingencies—**

*Rs.*

<i>Non-voted</i> .	{ O. . 1,200 }	800	745	- 55	-100	+45
	{ S. (k)-400 }					

The appropriation was reduced in view of restricted expenditure.

Voted . . . . .	9,200	8,270	-970	+350	-1,820
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The reappropriation was sanctioned to meet larger expenditure anticipated in Central Jails. The saving was mainly due to smaller expenditure incurred by Manager, Jail Deptt. *Vide* paragraph 4 (vi) of the Review.

<b>C. Cost of Stores purchased in England</b>	7,560	7,304	-356	-280	-76
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Due to reduction in prices.

<b>D. Loss or Gain by Exchange . . . . .</b>	...	100	+100	..	+100
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For rounding . . . . .	440	...	-440	...	-440
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**Total Grant No. 13.**

<i>Non-voted</i> .	{ O. 1,46,000 }	1,33,450	1,32,569	-881	...	-881
	{ S. -12,550 }					
Voted . . . . .	{ O. 33,88,900 }	44,82,401	43,12,416	-1,19,985	-1,42,980	+22,995
	{ S. 10,42,501 }					

REVIEW.

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

*Voted.*

Year.	Grant voted by the Council.	Net Appropriation.	Expenditure.	Percentage of Saving (—) or excess (+)	
				As compared with the grant voted by the Council.	As compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29	{ O. 33,07,000	33,00,592	31,71,126	—6	—3.9
	{ S. 68,592				
1929-30	33,82,000	33,37,000	33,07,323	—1.6	—9
1930-31	{ O. 33,88,500	42,89,421	43,12,416	—2.7	+5
	{ S. 10,43,501				

*Non-voted.*

Year.	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of Saving (—) or excess (+)	
				As compared with the original appropriation.	As compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29	1,76,000	1,37,178	1,36,249	—22.6	—7
1929-30	1,58,000	1,87,125	1,45,669	—7.8	—7.3
1930-31	1,46,000	1,33,450	1,32,569	—9.2	—7

2. The estimate for voted expenditure of the year under review was entirely upset by the abnormal conditions prevailing in the year under report (*vide* note under sub-head A. 1. voted). The supplementary grant of Rs. 10,43,501 obtained to cover the increased expenditure was adequate, but the surrender of Rs. 1,42,980 which was made in February 1931 resulted in an excess expenditure of Rs. 22,995. On the whole, the percentage of excess over the net appropriation was small.

As regards *non-voted* expenditure, the increase in the percentage of saving as compared with the original appropriation appears to have been mainly due to unforeseen causes as stated in the note under A. 1. *Non-voted*. The ultimate appropriation for *non-voted* expenditure was remarkably close.

As compared with the previous year, there was an increase of Rs. 10,05,083 in the voted expenditure in the year under review, while there was a decrease of Rs. 13,100 in *non-voted* expenditure. On the whole, the net increase amounted to Rs. 9,91,983.

REVIEW—*contd.*

3. The control of expenditure in the year under review does not, however, appear to be quite satisfactory as there were ultimate excesses under several sub-heads. Important cases are mentioned below. For facility of comparison the relevant figures for the previous year are noted against each sub-head.

Name of Sub-head.	Year.	Ultimate	Expenditure.	Saving — or
		Appropriation.		Excess +
		Rs.	Rs.	Rs.
<i>Voted.</i>				
A. 1. Pay of officers . . . . .	1929-30	82,116	79,875	—2,241
	1930-31	98,552	99,981	+1,379
A. 2. Pay of Establishment . . . . .	1929-30	8,53,505	8,42,758	—10,747
	1930-31	10,20,957	10,26,277	+5,280
A. 3. Allowances, honoraria, etc. . . . .	1929-30	64,789	59,366	—5,423
	1930-31	77,216	82,894	+5,678
A. 4. Supplies and Services . . . . .	1929-30	16,04,421	16,07,844	+3,423
	1930-31	25,06,389	25,85,746	+79,357
<i>Non-voted.</i>				
B. 4. Supplies and Services . . . . .	1929-30	5,660	3,611	—2,049
	1930-31	2,800	3,288	+488

4. The following cases seem to require consideration :—

- (i) The expenditure under “ Pay of Officers ” in District Jails (included in the sub-head A. 1. Voted) amounted to Rs. 32,103 against the voted appropriation of Rs. 32,750, but reappropriation of Rs. 1,062 (net) therefrom resulted in an excess expenditure of Rs. 415 in District Jails. In view of the ultimate excess of Rs. 1,379 under the sub-head as a whole, the reappropriation was not justified.
- (ii) The expenditure on “ Allowances, honoraria, etc. ”, in District Jails (included in the sub-head A. 3 Voted) amounted to Rs. 43,977 against the voted appropriation of Rs. 48,540, but reappropriation of Rs. 7,276 (net) therefrom resulted in an excess expenditure of Rs. 2,713 in District Jails. In view of the ultimate excess of Rs. 5,678 under the sub-head as a whole, the reappropriation was not fully justified.
- (iii) The expenditure under “ Supplies and Services ” in Central Jails (included in the Sub-head A. 4. Voted) amounted to Rs. 6,50,236 against the voted appropriation of Rs. 7,75,265, but reappropriations to the extent of Rs. 1,34,105 therefrom resulted in an excess expenditure of Rs. 9,076 in Central Jails. In view of the ultimate excess of Rs. 79,357 under the sub-head as a whole, the reappropriations were not fully justified,

REVIEW—*conold.*

(iv) As compared with the ultimate appropriation, the percentage of savings in the year under review, under the sub-head " B.-4.—Supplies and Services, Voted " was high. The figures under the sub-head for the last three years are given below :—

Year.	Original grant.	Ultimate appropriation.	Expenditure.	Percentage of saving	
				as compared with the original grant.	as compared with the ultimate appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . .	5,77,300	5,00,372	4,20,251	27.2	16
1929-30 . . . .	5,69,800	5,32,339	5,21,874	8.4	1.9
1930-31 . . . .	5,22,800	3,47,512	2,92,185	44.1	15.9

It appears that the large savings were due to heavy adjustments made after the close of the year. It may, however, be considered whether it was not possible to foresee the approximate recoveries on account of jail supplies in the course of the year and to re-appropriate the savings to meet excesses under other sub-heads.

(v) The original appropriation for " Contingencies " under Central Jails included in the sub-head A.-5—Voted amounted to Rs. 25,185 while the expenditure amounted to Rs. 21,891 only, that is, the expenditure fell short of the original appropriation by 13 per cent. The supplementary grant of Rs. 4,290 taken in August 1930 under " Central Jails " proved unnecessary. Reappropriations to the extent of Rs. 3,648 were, however, made from the provision under Central Jails leaving a saving of Rs. 3,936 unadjusted. The reappropriation of Rs. 840 sanctioned in March 1931 under " Charges for the distribution of quinine by the jail " also proved unnecessary. It may be considered whether the savings could not be anticipated and utilised in the course of the year to meet excesses under other sub-heads.

(vi) The expenditure under the sub-head " B.-5.—Contingencies, voted " amounted to Rs. 8,230 against the original appropriation of Rs. 9,200. The reappropriation of Rs. 350, which was made from other sub-heads to meet increased expenditure in Central Jails, raised the saving from Rs. 970 to 1,320. The reappropriation from other sub-heads was not justified.

NOTE.—The following cases of loss amounting to Rs. 1,632 were written off under orders of competent authority.

	Rs.
Depreciation of stores through normal causes and fair wear and tear (consisting of 100 items) . . . . .	1,188
Incidental losses due to causes beyond control (consisting of 26 items) . . . . .	228
Physical loss of cash due to theft . . . . .	216
Total . . . . .	<u>1,632</u>

See also Report on the Accounts.

Major-head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	Net modi- fication by reapprop- riation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

**Major Head—"26—Police."****A.—Presidency Police—****A-1.—Pay of Officers—**

		Rs.						
<i>Non-voted</i>	{	<i>O.</i>	1,37,030	1,42,749	1,42,669	—87	...	—87
	<i>S.</i>	(a) 5,719						

The supplementary appropriation was sanctioned mainly to meet (1) personal pay granted to an officer, (2) arrear pay of a deceased officer and (3) part pay for March 1931 of several officers proceeding on leave out of India.

Voted . . . . . 67,000      64,913      —2,087      —2,000      —87

**A-2.—Pay of Establishment—**

<i>O.</i>	30,28,904	30,33,884	30,21,855	—12,029	—4,234	—7,795
<i>S.</i>	(b) 4,980					

The supplementary grant which was taken to meet the charges on account of the pay of two clerks and a typist in the Special Branch and drivers for new lorries in connection with the Civil Disobedience and allied movements proved unnecessary. (*Vide* paragraph 3 (a) of the Review).

**A-3.—Allowances, honoraria, etc.—**

<i>Non-voted</i>	{	<i>O.</i>	30,000	36,786	35,528	—1,268	...	—1,268
	<i>S.</i>	(c) 6,786						

The supplementary appropriation was sanctioned to meet the cost of passages of certain officers who went on leave out of India with their families.

Rs.	
(a)	479 sanctioned on 14th February 1931.
3,000	" " 28th " "
2,240	" " 31st March 1931.
<u>5,719</u>	
(b)	Voted by the Legislative Council in August 1930.
(c)	560 sanctioned on 14th February 1931.
6,230	" " 31st March 1931.
<u>6,786</u>	

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

**Major Head—" 26—Police"—*contd.*****A.—Presidency Police—*contd.*****A-3.—Allowances, honoraria, etc.—*contd.***

		Rs.				
Voted	{ O. . . 1,58,040 } { S. . . (d) 14,970 }	1,73,010	1,99,803	+ 26,793	+ 26,535	+ 288

The supplementary grant was taken to meet increased expenditure on account of compensatory allowances and rewards to Police officers in connection with the Civil Disobedience movement. (*Vide* paragraph 3 (b) of the Review). The provision, however, proved insufficient and the excess expenditure was almost covered by reappropriation.

**A-4.—Supplies and Services—**

<i>Non-voted</i>	. . . . .	500	...	—500	...	—500
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The provision which was made for inspection of arms by Ordnance experts was not utilised.

Voted	{ O. . . 4,28,848 } { S. . . (d) 51,575 }	4,80,423	4,45,423	—35,000	—32,162	—2,838
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The supplementary grant was taken for purchase, repair and running expenses of motor lorries and payment of extra "Secret Service Money" in connection with the Civil Disobedience and similar movements. (*Vide* paragraph 3 (a) of the Review). The reappropriation from this sub-head was effected by restriction of expenditure mainly under clothing charges.

**A-5.—Contract Contingencies—**

O. . . 1,05,452	} 1,06,572	1,07,504	+ 982	+ 1,101	—169
S. . . (d) 1,120					

The supplementary grant was taken to cover extra electric charges and pay of cleaners for new lorries purchased in connection with the Civil Disobedience and allied movements. (*Vide* paragraph 3 (b) of the Review). The reappropriation was sanctioned mainly to cover the extra expenditure incurred on account of the additional staff sanctioned for the Special Branch of the Calcutta Police.

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

Major Head—" 26 -Police"—*contd.*A.—Presidency Police—*contd.*

## A-6.—Other Contingencies—

Rs.						
O. . .	4,59,788	} 4,71,251	4,56,305	-14,946	-13,435	-1,511
S. . .	(g) 11,463					

The supplementary grant was taken to cover additional expenditure in connection with the measures adopted to cope with the political situation. The saving was mainly due to less expenditure on rents, rates and taxes, as quarters were not hired in some cases on account of vacancies in the ranks. (*Vide* paragraph 3 (a) of the Review).

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

O. . .	nil.	} 72,360	1,40,457	+ 68,097	+ 58,640	+ 9,457
S. . .	(g) 72,360					

The supplementary grant was taken to meet the cost of Assam Rifles employed in dealing with the Civil Disobedience movement. (*Vide* paragraph 3 (b) of the Review). The reappropriation was sanctioned in view of retention of the detachment for a longer period than anticipated. The ultimate excess was due to the Assam Government not having intimated their final demand within the year.

A-8.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.

. . . . .	-1,39,000	-1,23,870	+15,130	...	+15,130
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The excess was due mainly to recoveries on account of leave charges having been adjusted as revenue receipts owing to change in classification. (*Vide* page 5, paragraph 7 (f) of the Report).

## For rounding—

Non-voted . . . . .	570	...	-570	...	-570
Voted . . . . .	-132	...	+132	...	+132

## B.—Superintendence—

Non-voted .	} O. . 2,13,200 S (i) -4,000	} 2,09,200	2,02,726	-6,474	...	-6,474

The original appropriation was reduced in view of smaller expenditure under "Pay of Officers". The ultimate saving was mainly due to smaller expenditure under (1) "Cost of passages under the Superior Civil Service Rules, 1924" (Rs. 4,732) and under (2) "Travelling allowance" (Rs. 1,215) owing to the Conference of Deputy Inspectors-General at Darjeeling not having been held during the year.

(g) Voted by the Legislative Council in August 1931.

(i) Sanctioned on 30th March 1931.



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

Major Head—"26—Police"—*contd.*B.—Superintendence—*contd.*

Voted . . . . . 1,60,800 1,57,806 —2,994 ... —2,994

Mainly due to curtailment of expenditure under "Contract Contingencies" (Rs. 2,187) and "Other Contingencies" (Rs. 695) in view of financial stringency.

## C.—District Executive Force—

## C.1.—Pay of Officers—

	Rs.					
Non-voted .	{ O. 5,79,000 }	5,43,950	5,34,954	—8,996	...	—8,996
	{ S. (j) —35,050 }					

Due to vacancies and more officers drawing leave allowance in England than was expected.

Voted . . . . . 1,71,000 1,71,310 +310 +4,600 —4,290

There was excess expenditure under Superintendents (Rs. 24,527) due to voted officers having officiated in the place of non-voted officers gone on leave, partly counterbalanced by smaller expenditure under Deputy Superintendents and Temporary Officer (Rs. 24,217).

## C.2.—Pay of Establishment—

Non-voted .	{ O. 2,54,800 }	2,55,100	2,45,611	—9,489	...	—9,489
	{ S. (k) 300 }					

The saving mainly occurred under "Constables" (Rs. 10,099) the provision for which proved high.

Voted .	{ O. 90,05,752 }	91,63,599	90,52,777	—1,10,822	—50,400	—60,422
	{ S. (l) 1,57,847 }					

The supplementary grant was taken for the appointment of a temporary additional force to cope with the Civil Disobedience and similar movements. (*Vide* paragraph 3 (a) of the Review). The saving was mainly due to some posts remaining vacant as constables for the temporary force had to be recruited from outside the Province which took some time.

Rs.

(j) —3,000 sanctioned on 26th February 1931.

—32,060 " " 30th March 1931.

—35,050

(k) Sanctioned on 30th March 1931.

(l) Voted by the Legislative Council in August 1930.

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

Major Head—"26—Police"—*contd.*

C.—District Executive Force—*contd.*

C-3.—Allowances, honoraria, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	
Non-voted.	$\left. \begin{array}{l} \text{O. } 1,91,010 \\ \text{S. (m) } 4,037 \end{array} \right\}$	1,95,047	1,89,384	- 5,663	...	-5,663

The supplementary appropriation was sanctioned to meet larger expenditure under "Cost of passage" under the Superior Civil Service Rules 1924". The ultimate saving was mainly due to smaller expenditure under "Travelling Allowance" as Superintendents of districts did less touring owing to the Civil Disobedience movement.

Voted	$\left. \begin{array}{l} \text{O. } 15,46,612 \\ \text{S. (n) } 2,44,969 \end{array} \right\}$	17,91,581	17,98,890	+ 2,309	+ 31,542	-29,288
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The supplementary grant was taken to meet conveyance and other allowances of the staff employed in connection with the Civil Disobedience and allied movements. (*Vide* paragraph 3 (b) of the Review). The reappropriation was made mainly to meet increased expenditure under "Escort charges" and "Cost of Railway Warrants" owing to frequent move of forces from place to place. The ultimate saving was chiefly due to non-utilisation of the bulk of (1)-Rs. 13,400 ear-marked for rewards offered in connection with the Chittagong raid case and (2) Rs. 19,000 ear-marked for payment of compensatory allowance (Batta allowance) for November to March as the payment of the allowance was restricted by Government to two districts only.

C-4.—Supplies and Services.

Non-voted.	$\left. \begin{array}{l} \text{O. } 82,350 \\ \text{S. (o) } -300 \end{array} \right\}$	82,050	28,780	-3,320	...	-3,320
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Due mainly to smaller expenditure under (1) Clothing charges (Rs. 957) owing to curtailment of expenditure and under (2) "Other charges" (Rs. 2,590) owing chiefly to the provision for inspection of arms by Ordnance expert not having been required in full.

Voted	$\left. \begin{array}{l} \text{O. } 8,80,200 \\ \text{S. (s) } 80,350 \end{array} \right\}$	9,10,550	8,73,075	-37,475	-12,617	-24,858
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The supplementary grant was taken to meet increased expenditure on account of Arms, Accoutrements, etc. (Rs. 5,460) and Clothing charges for the temporary additional force (Rs. 24,950). The saving was mainly due to restricted expenditure under "Clothing charges" (Rs. 40,210) and smaller expenditure under "Arms, Accoutrements and Ordnance Stores," (Rs. 2,488) owing to the inability of Arsenal authorities to supply ammunition, partly counterbalanced by larger expenditure under "Rewards to private persons" (Rs. 6,631). (*Vide* paragraph 3 (a) of the Review).

Rs.	
(m) -1,035	sanctioned on 11th February 1931.
73	" " 17th " "
-13,000	" " 24th " "
18,000	" " 30th March 1931."
<u>4,037</u>	

(n) Voted by the Legislative Council in August 1930.  
(o) Sanctioned on 30th March 1931.

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

Major Head—"26—Police"—*contd.*C.—District Executive Force—*contd.*C.-5—Contract Contingencies—*contd.*

Rs.						
Non-voted .	{ O. . 12,000 }	11,000	10,900	—100	...	—100
	{ S. (g) —1,000 }					

The appropriation was reduced in view of curtailment of expenditure.

Voted .	{ O. . 5,85,100 }	6,06,680	5,89,541	—17,139	—14,000	—3,139
	{ S. (r) . 21,580 }					

The supplementary grant was taken for increased expenditure in consequence of appointment of additional force. (*Vide* paragraph 3 (a) of the Review). A sum of Rs. 14,000 was surrendered in February 1931 in view of curtailment of expenditure due to financial stringency.

## C.-6—Other Contingencies—

Non-voted .	{ O. . 23,000 }	21,928	19,567	—2,361	...	—2,361
	{ S. (s) —1,072 }					

The appropriation was reduced in view of curtailment of expenditure due to financial stringency. The ultimate saving was mainly due to smaller expenditure under "Rents, rates and taxes" (Rs. 1,538) owing to the sanctioned rent not having been required in full.

Voted .	{ O. . 6,54,000 }	7,28,393	6,97,606	—30,787	—38,100	+ 7,313
	{ S. (r) . 74,898 }					

The supplementary grant was taken to meet additional expenditure on rents, rates and taxes (Rs. 17,893), hire of motor buses (Rs. 54,534) for rapid movement of men and officers in areas affected by Civil Disobedience Movement and hire of an aeroplane in search for the insurgents in the Chittagong District (Rs. 1,966). The withdrawal of Rs. 38,100 was made from the sub-head in view of smaller expenditure under "Petty Construction" and "Other non-contract charges" owing to curtailment of expenditure. The ultimate excess was mainly due to adjustment of expenditure incurred in connection with the Chittagong raid case on receipt of orders of Government after the close of the financial year.

(g) Sanctioned on 24th February 1931.

(r) Voted by the Legislative Council in August 1930.

(s) Rs. —1,000 sanctioned on 24th February 1931.

—72 " 17th " "

—1,072

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

## Major Head—"26—Police"—contd.

## C.—District Executive Force—contd.

## C-7.—Grant-in-aid contribution, etc.—

Non-voted .	O.	Rs. Nil	460	460	...	...	...
	S.	(u) 460					

C-8.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. —24,700 —30,478 —5,778 ... — 5,778

Due to (1) recoveries from the Assam Government on account of the cost of a police force deputed to that province in connection with the visit of His Excellency the Viceroy (Rs. 2,773), (2) recoveries from the Customs Department for police supplied to the Chittagong Customs House (Rs. 831) and (3) larger recoveries from the other Departments (Rs. 2,174).

## For rounding—

Non-voted . . . . .	—160	...	+ 160	...	+ 160
Voted . . . . .	36	..	—36	...	—36

## D.—Police Training School .

## D-1.—Charges—

Non-voted .	O.	Rs. 16,000	15,000	13,952	—1,648	...	—1,048
	S.	(v) 1,000					

The sum of Rs. 1,000 was surrendered in view of smaller expenditure under "Travelling Allowance." The ultimate saving was mainly due to non-utilisation of the provision of Rs. 600 for cost of passage.

Voted . . . . .	2,55,000	2,32,382	—24,618	—15,000	—9,618
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Rs. 15,000 was withdrawn mainly in view of curtailment of expenditure. The ultimate saving was mainly due to smaller expenditure in the training school for District Police under (1) Pay of officers (Rs. 1,140) owing to change of incumbents, under (2) Pay of establishment (Rs. 3,072) owing to the provision for leave salary not having been required in full, under (3) Allowances, honoraria, etc., (Rs. 1,223) owing to the provision for outside lectures not having been utilised, under (4) Supplies and services (Rs. 721) owing to non-utilisation of the provision for purchase of ammunition, under (5) Contract Contingencies (Rs. 1,007) and under (6) Other contingencies (Rs. 1,891) owing to restriction of expenditure.

D-2.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. —12,000 —13,599 —1,599 ... —1,599

Due to larger recoveries from the Assam Government on account of the cost of training of probationers.

(u) Sanctioned on 30th March 1931.  
(v) Sanctioned on 24th February 1931.



Major Head and Sub-head,	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "28—Police"—<i>contd.</i></b>					
<b>E.—Special Police—<i>contd.</i></b>					
<b>E.-6. - Other Contingencies—</b>					
	Rs.				
<i>Non-voted</i> { O. . . 1,000 } { S. . . (y) 700 }	300	259	—41	...	—41
Voted . . . . .	21,500	19,007	—2,493	—1,000	—1,493
Mainly due to less expenditure on fire wool owing to the fall of prices.					
<b>E.-7.—Grants-in-aid Contributions, etc.—</b>					
<i>Non-voted</i> . . . . .	2,100	2,398	—2	...	—2
<b>E.-8.—Establishment charges Payable to other Governments, Departments, etc.—</b>					
O. . . . .	nil				
S. . . . .	(z) 3,898	3,893	9,998	+6,105	+6,376
					—271
The supplementary grant and the reappropriation was sanctioned to cover the expenditure incurred in making payment to the Government of Assam for a detachment of the Assam Rifles employed in Chittagong.					
<b>For Rounding—</b>					
<i>Non-voted</i> . . . . .	—180	...	+180	...	+180
Voted . . . . .	—50	...	+50	...	+50
<b>F.—Railway Police—</b>					
<b>F.-1—Pay of Officers—</b>					
<i>Non-voted</i> . { O. . . 55,000 } { S. . . (z <sub>1</sub> ) 700 }	55,700	54,809	—891	...	—891
The saving was due to the appointment of an Assistant Superintendent of Railway Police as additional Superintendent of Police in a district. The supplementary appropriation proved unnecessary.					
<b>F.-2—Pay of Establishment</b> . . . . .	5,40,000	5,09,115	—30,885	...	—30,885
Mainly due to casualties, etc., in the staff.					

(y) sanctioned on 26th February 1931.

(z) Voted in August 1930.

(z<sub>1</sub>) sanctioned on 30th March 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Not modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head "26—Police"—*contd.*F.—Railway Police—*contd.*

## F.-3—Allowances, honoraria, etc.—

	Rs.				
<i>Non-voted</i> .	7,700	7,000	4,778	-2,227	..
{ O. .					
{ S. . (s <sub>1</sub> )—700					-2,227

Due to (1) smaller expenditure under "Travelling Allowance" (Rs. 1,022) owing mainly to the Superintendent of Police, A. B. Railway, having been detained at Headquarters in connection with the Chittagong Armoury raid case and (2) to non utilisation of the provision of Rs. 1,900 for "Cost of passages under the Superior Civil Service Rules 1924".

Voted . . . . . 57,600 51,179 - 6,421 -3,357 -3,064

Due to smaller expenditure under (1) "Travelling Allowance" (Rs. 1,102), (2) House Rent and other Allowances (Rs. 2,913) owing to leave and vacancies, (3) Cost of Railway Warrants (Rs. 1,250), (4) Rewards (Rs. 962) and (5) Escort Charges paid in cash (Rs. 194). The ultimate saving was mainly due to certain house and local allowances sanctioned for European Inspectors, Sergeants and constables not having been required in full.

F.-4—Supplies and Services .	18,930	19,173	+ 243	+650	- 407
F.-5—Contract Contingencies .	13,300	13,252	-47	...	-47
F.-6—Other Contingencies . .	1,22,600	1,21,167	-1,333	+ 2,707	- 4,040

The bulk of the reappropriation was sanctioned to meet arrear charges on account of the maintenance of the saloon of a Superintendent of Railway Police. The ultimate saving was mainly due to smaller expenditure on taxes of certain Railway Buildings.

F.-7—Establishment charges payable to other Governments, Departments, etc. 55,000 55,142 + 142 ... + 142

F.-8—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. ... -2,550 -32,550 ... -32,550

Due to change in classification of recoveries from the Bihar and Orissa Government on account of East Indian and Eastern Bengal Railway Police which were in previous years adjusted as receipts under "XIX—Police". *Vide* page 4, paragraph 7 (c) of the Report.

For rounding . . . . . -30 .. + 30 .. + 30

## G.—Criminal Investigation Department—

## G.-1—Pay of Officers—

<i>Non-voted</i> .	61,710	79,300	78,631	- 669	...
{ O. .					
{ S. (s <sub>1</sub> ) 17,590					-669

The supplementary appropriation was sanctioned mainly to meet increased expenditure in connection with the Civil Disobedience and allied movements.

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

Major Head "26—Police"—*contd.*

G.—Criminal Investigation Department—*contd.*

G.-1—Pay of Officers—*contd.*

Voted	{ O.      Rs. 55,000 { S. (z <sub>4</sub> ) 3,100 }	58,100	18,434	—9,666	...	—9,666

The supplementary grant which was taken to meet increased expenditure under "Temporary Officer" proved unnecessary.

G.-2.—Pay of Establishment—

Voted	{ O.      5,76,880 { S. (z <sub>4</sub> ) 65,450 }	6,42,330	6,33,261	—9,069	...	—9,069

The supplementary grant was taken to provide for the cost of an additional temporary establishment and force for the Central Intelligence Branch (Rs. 31,150) and of an additional temporary protective staff for the officers (Rs. 19,000) and guards for the barracks of the Intelligence Branch (Rs. 15,000). The ultimate saving was due to casualties, leave and change of incumbents.

G.-3.—Allowances, honoraria, etc.—

Non-voted	.	.	.	.	20,200	19,299	—901	...	—901
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Mainly due to smaller expenditure under "Travelling allowance" as no expenditure was incurred in connection with interviewing detenus.

Voted	{ O.      1,56,600 { S. (z <sub>4</sub> ) 12,600 }	1,69,200	1,67,336	—1,864	—654	—1,210

The supplementary grant was taken for travelling, house rent and other allowances of the additional staff referred to in the note under G.-2. The saving was mainly due to the reasons stated under "G.-3 Non-voted."

G.-4.—Supplies and Services—

O.	.	.	.	1,30,000	1,57,050	1,79,940	+22,890	+23,002	—112
S. (z <sub>4</sub> )	.	.	.	27,050					

The supplementary grant was taken to meet additional expenditure in consequence of the civil disobedience and allied movements. (*Vide* paragraph 3(b) of the Review.) The reappropriation was sanctioned mainly to cover increased expenditure under "Secret Service Money".

G.-5. Contract Contingencies	.	6,000	5,994	—6	...	—6
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Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head "26—Police"—<i>concl.</i></b>						
G.—Criminal Investigation Department— <i>concl.</i>						
G.-6.—Other Contingencies—						
	Rs.					
O. . . . .	1,45,000	2,09,300	1,77,221	-32,079	-29,179	
S. (s) . . . . .	64,300					
The supplementary grant was taken to meet increased charges on account of rents, rates and taxes, cost of improvements to new premises hired for the use of C. I. D. officers and other non-contract charges. The saving was mainly due to a transfer of expenditure of Rs. 1,900 for certain construction and repair works to sub-head "H.—Works—voted".						
For rounding—						
Non-voted . . . . .	90	...	-90	...	-90	
Voted . . . . .	-480	...	+480	...	+480	
H.—Works—						
Non-voted . . . . .	8,000	8,000	...	...	...	
Voted . . . . .	90,000	1,05,702	+15,702	+19,531	-3,829	
<i>Vide last sentence of the note under (1.-6).</i>						
Total—Grant No. 14.	Non-voted { O. 18,50,000 } { S.    -8,350 }	18,41,650	17,95,073	-46,577	..	-46,577
	Voted { O. 1,96,53,000 } { S.    8,78,000 }	2,05,71,000	2,02,88,862	-2,82,138	-52,470	-2,29,668

## REVIEW.

1. *Administration of Grant.*—The percentages of savings (voted and *non-voted*) as compared with Grant or Appropriation in the year under review and those in the preceding two years are exhibited in the statement below :—

Year.	Grant voted by the Council.	Net appropriation.	Expenditure.	Percentage of saving (-) or excess (+)	
				as compared with the grant voted by the Council.	as compared with the net appropriation.
Voted.	Rs.	Rs.	Rs.		
1925-29	{ O. . . . . 1,76,20,000 } { S. . . . . 5,37,000 }	1,81,00,200	1,78,18,607	-1.8	-1.5
1929-30	. . . . . 1,94,55,000	1,94,23,000	1,91,60,959	-1.5	-1.3
1930-31	{ O. . . . . 1,96,93,000 } { S. . . . . 8,78,000 }	2,05,18,580	2,02,88,862	-1.3	-1.1

(s.) Voted in August 1930.

## REVIEW—contd.

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of savings (—) or excess (+) as compared with	
				original appropriation.	ultimate appropriation.
<i>Non-voted.</i>					
	Rs.	Rs.	Rs.		
1928-29 . . . .	17,55,000	18,20,543	17,70,076	+·8	—2·7
1929-30 . . . .	18,10,000	18,14,000	17,51,065	—3·7	—3·4
1930-31 . . . .	18,50,000	18,41,650	17,95,073	—2·9	—2·5

At the time of framing the original estimate for voted expenditure in the year under review, it was not possible to foresee the need for increased expenditure in connection with the Civil Disobedience and similar movements for which a supplementary grant of Rs. 8,78,000 under the various sub-heads was voted by the Council in August 1930. The ultimate appropriation was, however, reasonably close.

Compared with the percentages of variations in the preceding two years marked improvement in estimating and control over *non-voted* expenditure is noticeable in the year under review. The administration of the grant was on the whole satisfactory.

2. The estimate for expenditure under the minor heads "Police Training School" and "Railway Police" was rather high. For facility of comparison, the relevant figures under these two minor heads for the year under report and the preceding year are given below :—

Minor Head.	Controlling Officer.	Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
						original appropriation.	ultimate appropriation.
			Rs.	Rs.	Rs.		
<b>D. Police Training School—</b>							
1. Calcutta Police.	Commissioner of Police.	1929-30	60,000	50,900	54,375	—9·3	—4·4
		1930-31	61,000	55,000	51,683	—10·3	—6
2. District Police.	Inspector General of Police.	1929-30	2,04,000	2,04,000	1,82,573	—10·5	—10·5
		1930-31	1,98,000	1,88,000	1,76,072	—11	—6·3
F. Railway Police	Ditto	1929-30	8,78,000	8,82,650	8,42,167	—4	—4·5
		1930-31	8,70,000	8,70,000	7,96,061	—8·4	—8·4

It may be considered whether it was not possible to frame the original estimate more accurately and whether the large savings under "Police Training School—District Police" and "Railway Police" could not be surrendered.

REVIEW—*contd.*

3. (a) The whole or a portion of the supplementary grant taken under each of the sub-heads noted below proved unnecessary.

Sub-head.	Original grant.	Supplementary grant.	Expenditure.	Savings as compared with the final grant.
	Rs.	Rs.	Rs.	Rs.
A.-2. Pay of Establishment . . . . .	30,28,904	4,980	30,21,855	12,029
A.-4. Supplies and Services . . . . .	4,28,848	51,575	4,45,423	35,000
A.-6. Other Contingencies . . . . .	4,59,788	11,463	4,56,305	14,946
C.-2. Pay of Establishment . . . . .	90,05,752	1,57,847	90,52,777	1,10,822
C.-4. Supplies and Services . . . . .	8,80,200	30,350	8,73,075	37,475
C.-5. Contract Contingencies . . . . .	5,85,100	21,580	5,89,541	17,139

(b) In the following cases the supplementary grant proved inadequate.

Sub-head.	Original grant.	Supplementary grant.	Expenditure.	Excess as compared with the final grant.
	Rs.	Rs.	Rs.	Rs.
A.-3. Allowances and honoraria, etc. . . . .	1,58,040	14,970	1,99,803	26,793
A.-5. Contract Contingencies . . . . .	1,05,452	1,120	1,07,504	932
A.-7. Establishment charges payable to other Governments, Departments, etc. . . . .	Nil	72,360	1,40,457	68,097
C.-3. Allowance, honoraria, etc. . . . .	15,46,612	2,44,969	17,93,890	2,309
G.-4. Supplies and Services . . . . .	1,30,000	27,050	1,79,940	22,890

It was explained that the demand for the supplementary grant was made in August 1930 on the information then available. It was subsequently found that the requirements under certain sub-heads had been overestimated while those under other sub heads had been underestimated. Necessary redistribution of the grant was, however, made by reappropriation.

*Financial Irregularity.*

4. *Money drawn from the treasury although not required for immediate payment.*—Moneys drawn from the treasury were not promptly disbursed by the Superintendent of Police of a certain district and the irregularity having been noticed in an inspection report on the accounts of his office, the Head of the Department directed that steps should be taken by the Superintendent to avoid such delays in payment. The subsequent inspection of the accounts of the same office in 1929, however, disclosed that an unusual delay occurred in disbursing a sum of Rs. 836 drawn on account of travelling allowance of the subordinate staff in March 1929. The money so drawn was not fully disposed of even on the 30th June 1929. The action of the Superintendent contravened the rule in paragraph 317 of the Bengal Financial Rules which

lays down that no money should be withdrawn from the treasury unless it is required for immediate payment.

Further, it appeared that although the amount so drawn was not disbursed or adjusted by short drawal from the next travelling allowance bill, the certificate of disbursement of amounts drawn on previous bills was regularly signed by the Superintendent on each bill subsequently drawn by him. The certificate was apparently signed by him as a matter of form without reference to the cash book and the acquittance roll. The Superintendent of Police explained that the delay in the disbursement of the money was unavoidable as small sums had to be paid to a large number of payees, some of whom had retired on pension, or been discharged or dismissed, while some had gone on transfer to other districts. Much time was spent in finding out the whereabouts of these payees, some of whom were paid in office, some in mufassil thanas and some by money orders and some by Remittance Transfer Receipts. As these difficulties should have been foreseen before the drawal of money from the treasury and as no satisfactory explanation could be given by the Superintendent of Police regarding the misleading disbursement certificates given by him on subsequent bills, as stated above, the matter was reported to the Government for orders.

The Local Government accepted the explanation of the Superintendent regarding the delay in the disbursement of the moneys but observed that it was irregular on the part of the Superintendent of Police to have signed, as a matter of form, the printed certificates on the travelling allowance bills, without reference to the cash book and the acquittance roll. They drew the attention of the Superintendent to this irregularity, so that there may not be similar omission in the future, and ordered that no further action need be taken in the matter.

5. *Irregular drawal of "petty construction" charges*.—The local inspection of the accounts of a Police Office revealed that substantial additions and alterations to certain thana buildings were carried out departmentally at a cost of about Rs. 2,129. The charges on these accounts were met out of the contract contingent allotment for the office under the head "Petty repairs" whereas under the rules the major part of the expenditure should have been charged under the head "Petty construction" subordinate to "Other contingencies", after obtaining necessary sanction of the head of the department to the original works done in connection with the buildings. The officer-in-charge adopted the irregular procedure of meeting the expenditure from the contract contingent allotment on the ground that the allotment under the head "Petty construction" had proved inadequate.

The case was brought to the notice of Government who observed that the practice adopted by the local officer was irregular and, if his allotment for "Petty construction" was likely to prove inadequate, he should have moved the head of the department for an extra grant. They further observed that no money allotted for "Contract contingencies" can be reappropriated to meet excess expenditure on items of "Other Contingencies" by a disbursing officer, without specific sanction of Government, as the power to vary the grant for contract contingencies was not delegated to subordinate authorities.

See also Report on the Accounts.

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

**Major Head "27—Ports and Pilotage".****A. Charges for Pooled Launches—**

	Rs.					
<i>Non-voted</i> {	O. 21,300	26,627	26,391	—236	...	—238
{	S. (a) 5,327					

The original appropriation was supplemented in view of the increase in the grade pay of an Engineer Superintendent who continued to draw till the end of the year his Royal Indian Marine pay at Rs. 1,200 a month instead of the basic pay of Rs. 725 a month provided for in the estimates.

Voted . . . . .	4,01,300	3,63,181	—35,019	—26,098	—8,921
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Mainly due to smaller expenditure under (1) "Supplies and Services" (Rs. 36,887) owing to the postponement of construction of a motor launch for the Government Dockyard and curtailment of expenditure in view of financial stringency and under (2) "Pay of Establishment" (Rs. 3,705) owing chiefly to less leave allowance having been drawn by crews of launches, partly counter-balanced by larger expenditure under (3) "Contingencies" (Rs. 6,008) owing to less recoveries than anticipated. The excess expenditure under (3) remained uncovered.

**B. Purchase of Marine Stores and Coal for Building, Repair and Outfit of Ships and Vessels . . .**

	20,000	20,076	+ 76	+ 900	—324
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The reappropriation was required to meet increased expenditure on repairs to certain steam launches. The ultimate saving was mainly due to less consumption of coal on account of less touring done by His Excellency.

**C. Ports Establishment—**

<i>Non-voted</i> {	O. 64,600	63,030	65,492	—2,538	...	—2,538
{	S. (a) 3,430					

The supplementary appropriation was sanctioned in view of the appointment of an officer as 5th Engineer and Ship Surveyor, Calcutta, on a higher rate of pay and from a date earlier than that on which it was originally proposed to appoint him. The ultimate saving was mainly due to curtailment of expenditure under "Travelling allowance".

Voted . . . . .	9,900	12,278	+ 2,378	+ 3,721	—1,343
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The reappropriation was sanctioned to meet abnormal expenditure in connection with Marine Courts held under the Indian Steam Vessels Act, for which no provision was originally made. The ultimate saving was mainly due to smaller debit from the Central Government on account of Survey of Steam Vessels at Calcutta.

Major Head and Sub-Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "27—Ports and Pilotage"—<i>conold.</i></b>					
D. Subsidies to Steam-boat Companies.	4,500	4,500	...	...	...
E. State Yacht Establishment .	25,000	16,685	—8,315	—8,180	—135
Mainly due to less touring done by His Excellency and postponement of His Excellency's winter river tour.					
F. Miscellaneous . . . . .	2,000	1,899	—101	—100	—1
G. Cost of Stores purchased in England.	...	117	+117	+167	—50
The expenditure was not anticipated.					
H. Loss or Gain by Exchange . . . . .	...	2	+2	...	+2
For rounding—					
Non-voted . . . . .	100	...	—100	...	—100
Voted . . . . .	400	..	—400	...	—400
<hr/>					
Total Grant No. 15	Rs.				
Non-voted . . . . .	{ O. 86,000 S. 8,757 }	94,757	91,883	—2,874	...
Voted . . . . .		4,63,000	4,21,738	—41,262	—29,590
				—29,590	—11,872

## REVIEW.

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

Voted.

Year.	Grant voted by the Council.	Net Appropriation.	Expenditure.	Percentage of saving (—) or excess (+)	
				as compared with the grant voted by the Council.	as compared with net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . . .	5,90,900	5,51,966	5,21,359	—11.8	—5.5
1929-30 . . . . .	4,90,000	4,48,858	4,28,278	—12.6	—4.6
1930-31 . . . . .	4,63,000	4,33,410	4,21,738	—8.9	—2.7

*Non-voted.*

Year.	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of saving (-) or excess (+)	
				as compared with the original appropriation.	as compared with net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . .	83,000	76,380	74,730	-9.9	-2.2
1929-30 . . .	78,000	79,042	76,638	-1.7	-3.0
1930-31 . . .	86,000	94,757	91,883	+6.8	-3.0

Improvement is noticeable in the estimate of voted expenditure for the year under review. It has been explained that the bulk of the saving in the original grant was mainly due to curtailment of expenditure (*vide* note under A.-voted). The ultimate appropriation was reasonably close.

As regards *non-voted* expenditure, the excess over the original appropriation was mainly due to circumstances which could not be foreseen at the time of framing the budget (*vide* explanation under the sub-heads "A.-Charges for Pooled Launches—*Non-voted*" and "C.-Ports Establishment—*Non-voted*"). The control over expenditure was, on the whole, satisfactory.

See also Report on the Accounts.

Major Head and Sub-Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "30—Scientific Departments"</b>					
A. Inspector of Mines . . .	100	98	—2	...	—2
B. Donations to Scientific Societies—					
<i>Non-voted</i> . . . . .	4,500	4,500	...	...	...
Voted . . . . .	30,800	29,800	—1,000	...	—1,000
The provision included a sum of Rs. 1,500 for grant to the Dacca Museum. As the grant is dependent on the amount of subscriptions raised locally, the actual expenditure varies every year.					
For rounding—					
<i>Non-voted</i> . . . . .	500	...	—500	...	—500
Voted . . . . .	100	...	—100	...	—100
Total Grant No. 16					
<i>Non-voted</i> . . . . .	5,000	4,500	—500	...	—500
Voted . . . . .	31,000	29,898	—1,102	...	—1,102



## See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head " 31—Education".</b>						
<b>A.—GOVERNMENT SECONDARY SCHOOLS—</b>						
<b>A.-1. Pay of Officers—</b>						
	Rs.					
<i>Non-voted</i> {	<i>O.</i> 65,900	71,980	69,653	—2,327	—330	—1,997
{	<i>S.</i> (a) 3,080					
The supplementary appropriation was sanctioned in view of (1) appointment of an officer drawing higher pay in place of an officer drawing less pay for whom provision was made in the budget and (2) payment of subsistence allowance to an officer during the period of his suspension. The ultimate saving was due to resignation of an officer and death of two teachers.						
Voted . . . . .	1,24,760	1,19,018	—5,742	...	—5,742	
The saving was mainly due to (1) suspension of a teacher of a certain school who drew only a subsistence allowance during the period of suspension, (2) adjustment of the pay of two Music Mistresses of a school under sub-head A-2—Voted, instead of under this sub-head where provision was made and (3) absence on leave of some officers out of India.						
<b>A.-2. Pay of Establishment—</b>						
<i>Non-voted</i> . . . . .	2,500	2,634	+ 134	+ 500	—366	
The reappropriation which was sanctioned on the 18th March 1931 to meet the excess expenditure in the excluded area proved high.						
Voted . . . . .	42,580	44,777	+ 2,197	+ 3,036	—839	
Vide item (2) of the note under sub-head A-1.—Voted.						
<b>A.-3. Allowances, honoraria, etc.—</b>						
<i>Non-voted</i> {	<i>O.</i> 10,200	10,500	9,901	—599	+ 63	—662
{	<i>S.</i> (b) 300					
The saving occurred mainly under the head " House rent and other allowances " in the excluded area due to the transfer, deputation and retirement of some officers drawing hill allowance at higher rates.						
Voted . . . . .	5,640	5,515	—125	...	—125	

Rs.	
(a)	980 sanctioned on 26th May 1930.
	—40 " " 4th December 1930.
	—1,980 " " 22nd January 1931.
	4,120 " " 30th March 1931.
	<u>3,080</u>

(b) Sanctioned on 10th March 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "31—Education"—contd.</b>					
<b>A.—GOVERNMENT SECONDARY SCHOOLS—concl'd.</b>					
<b>A.-4. Supplies and Services—</b>					
<i>Non-voted</i> . . . . .	4,100	3,646	—454	—63	—391
<i>Voted</i> . . . . .	87,100	79,348	—7,852	—5,011	—2,841
The saving occurred mainly under "Boarding charges" (Rs. 7,706) due to economy and cheap rates of food stuff.					
<b>A.-5. Contract contingencies—</b>					
<i>Non-voted</i> . . . . .	1,900	1,697	—203	...	—203
<i>Voted</i> . . . . .	22,700	21,500	—1,200	—1,200	...
Due to curtailment of expenditure.					
<b>A.-6. Other contingencies—</b>					
<i>Non-voted</i> . . . . .	2,100	1,707	—393	—170	—223
<i>Voted</i> . . . . .	14,850	12,653	—1,697	—1,600	—97
Due to economy effected in view of financial stringency.					
<b>For rounding—</b>					
<i>Non-voted</i> . . . . .	300	...	—300	...	—300
<i>Voted</i> . . . . .	—130	...	+130	...	+130
<b>B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>					
	Rs.				
<i>Non-voted</i> . . . . .	{ O. . 35,000 } { S.(a) . 4,555 }	39,555	38,807	—748	...
					—748
<i>Voted</i> . . . . .	2,75,000	2,71,121	—3,879	—480	—3,899
There was smaller expenditure under "Non-recurring grants" (Rs. 25,500) due mainly to the postponement of the payment of the building grant of Rs. 25,000 provided for the Jewish Girls' School, Calcutta. This was counterbalanced by larger expenditure under "Recurring grants" (Rs. 21,621) owing mainly to the payment of increased maintenance grants to European Schools on account of larger attendances and to the adjustment of the grant to the Loreto Day School at Dharamtallah, Calcutta, having been changed from "Primary" to "Secondary", vide sub-head C.—Voted.					
	Rs.				
(a) 1,580 sanctioned on 22nd January 1931.	590	"	"	11th February 1931.	
	2,015	"	"	19th March 1931.	
	<u>4,555</u>				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head " 31—Education "—<i>contd.</i></b>					
<b>C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>					
	Rs.				
<i>Non-voted</i> . . . . .	{ O. . . 30,000 S.(a) . . . 500 }	29,440	29,137	—303	... —303
<i>Voted</i> . . . . .		4,95,000	4,67,937	—27,063	—24,520 —2,543
Mainly due to the change in adjustment of the grant of Rs. 12,616 to the Loreto Day School at Dharamtallah, Calcutta, from this sub-head to the sub-head B.—Voted and to the temporary reduction of fixed grants to primary schools for European and Anglo-Indian Education (Rs. 11,904).					
<b>D.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—</b>					
<i>Non-voted</i> . . . . .	{ O. . . 26,000 S.(b) . . . 500 }	26,500	26,269	—231	... —231
<b>E.—GOVERNMENT SPECIAL SCHOOLS —</b>					
E-1. Pay of Officers . . . . .		30,240	23,660	—6,580	—3,400 —3,180
Due to the retirement and leave of some members of the teaching staff and the appointment of their successors at lower rates of pay. ( <i>Vide</i> paragraph 5 of the Review.)					
E-2. Pay of Establishment . . . . .		10,828	10,308	—520	... —620
E-3. Allowances, honoraria, etc. . . . .		505	451	—54	... —54
E-4. Supplies and Services . . . . .		25,400	27,982	+1,982	+2,400 —418
The excess, which was due to increased dietary charges in the Reformatory and Industrial School at Alipore, was covered by reappropriation.					
E-5. Contingencies . . . . .		12,850	11,474	—876	... —876
Due to observance of economy in view of financial stringency.					
E-6. Establishment charges payable to other Governments, Departments, etc.		78,000	63,638	—14,362	—6,000 —8,362
The share of the cost of the maintenance of the Hazaribagh Reformatory School paid to the Government of Bihar and Orissa proved lower than anticipated. The provision was too high ( <i>vide</i> paragraph 4 of the Review).					
For rounding . . . . .		—323	...	+323	... +323

(a) Sanctioned on 11th February 1931.

(b) " " 11th March 1931.

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

Major Head "31—Education"—*contd.*

## F.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—

	Rs.					
<i>Non-voted</i>	{ O. 11,300 } { S.(a) —2,715 }	8,585	8,526	—59	...	—59

The saving, as compared with the original appropriation, was due to the payment of a reduced grant on account of the absence of the European trained teacher of the Kalimpong Training School.

Voted . . . . .	3,700	3,680	—20	...	—20
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## G.—INSPECTION—

## G-1. Pay of Officers—

<i>Non-voted</i>	{ O. 29,200 } { S.(b) —600 }	28,600	28,796	+196	...	+196
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The excess occurred in the excluded area.

## G-2. Pay of Establishment—

<i>Non-voted</i> . . . . .	1,900	1,870	—30	+200	—230
Voted . . . . .	8,695	8,707	+12	+100	—83

## G-3. Allowances, honoraria, etc.—

<i>Non-voted</i> . . . . .	10,100	9,287	—813	—200	—613
----------------------------	--------	-------	------	------	------

Mainly due to the house-rent of an officer having been provided at an increased rate in view of his increment which, however, was not sanctioned.

Voted . . . . .	1,165	996	—169	—100	—89
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## G-4. Contract contingencies—

<i>Non-voted</i> . . . . .	500	425	—75	...	—75
Voted . . . . .	900	857	—43	...	—43

## G-5. Other contingencies—

<i>Non-voted</i> . . . . .	{ O. 300 } { S.(c) 40 }	340	280	—60	...	—60
Voted . . . . .	6,052	5,942	—110	...	—110	
For rounding . . . . .	188	...	—188	...	—188	

Rs.  
(a) —600 sanctioned on 11th March 1931.  
—2,015 " " 19th " "  
—200 " " 30th " "  
—2,715

(b) Sanctioned on 30th March 1931.

(c) Sanctioned on 4th December 1930.

Major Head and Sub-Head.	Final Grant of Approp- riation.	Actual- Expendi- ture.	Excess + Saving—.	Net modification by reapprop- riation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

Major Head " 31—Education "—*contd.*

## II. SCHOLARSHIPS—

Non-voted . . . . .	2,600	2,355	—245	...	—245
Voted . . . . .	30,000	28,890	—1,110	...	—1,110

Chiefly due to the unexpected resignation or absence of holders of scholarships and stipends.

## I. MISCELLANEOUS—

Non-voted	$\left. \begin{array}{l} O. \\ S. (a) \end{array} \right\}$	Rs.	2,600	1,241	—1,359	...	—1,359
		8,100					
		—500					

The saving as compared with the original appropriation was mainly due to non-utilisation of the provision for rewards for proficiency in oriental language and smaller expenditure on the committee appointed to review Nepali text-books.

Voted . . . . .	4,300	2,580	—1,770	+ 975	—2,745
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The saving occurred mainly under the head " Examination charges " due to the sanction of Government to the payment of honoraria or fees not having been obtained before the close of the year. The reappropriation of Rs. 975 which was sanctioned from another minor head (*viz.*, A. Government Secondary Schools) proved unnecessary, *vide* paragraph 6 of the Review.

## Total Grant No. 17.

Non-voted	$\left\{ \begin{array}{l} O. \\ S. \end{array} \right.$	2,40,000	2,44,100	2,36,231	—7,869	...	—7,869
		4,100					
Voted . . . . .		12,79,000	12,10,184	—68,816	—35,800	—33,016	

Rs.	
(a) —300	Sanctioned on 10th March 1931.
—300	" " 27th March 1931.
—500	

## REVIEW.

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

Year.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of saving as compared with	
				Original appropriation.	Ultimate appropriation.
	Rs.	Rs.	Rs.		
<i>Voted.</i>					
1928-29 . . . .	12,89,000	12,89,000	12,29,660	4.6	4.6
1929-30 . . . .	12,25,000	12,25,000	11,92,143	2.6	2.6
1930-31 . . . .	12,79,000	12,43,200	12,10,184	5.3	2.6
<i>Non-voted.</i>					
1928-29 . . . .	2,26,000	2,34,670	2,23,598	1.6	4.6
1929-30 . . . .	2,22,000	2,22,000	2,18,395	1.6	1.6
1930-31 . . . .	2,40,000	2,44,100	2,36,231	1.5	3.2

2. In the year under report, a sum of Rs. 35,800 was surrendered from the voted provision of Rs. 12,79,000 under this Grant. Out of the total amount surrendered, savings to the extent of Rs. 32,400 were due partly to retrenchment and partly to postponement of payment of a building grant of Rs. 25,000 (*vide* note under sub-head B—voted). Excluding Rs. 32,400, the percentage of saving in the year under report was 2.0, which is almost the same as in the preceding year. The control over voted expenditure was therefore, on the whole, satisfactory. The *non-voted* expenditure was well within the original appropriation but the supplementary appropriation of Rs. 4,100 sanctioned during the year by transfer of funds from “31 Education—Transferred” to “31 Education—Reserved” raised the saving from 1.5 per cent. to 3.2 per cent.

3. There appears to be a tendency to underestimate the requirements under the sub-head “B-Direct Grants to non-Government Secondary Schools—*Non-voted*” as shown below. The circumstances in which the original estimate for the year under review could not be framed accurately may perhaps be investigated.

Year.	Original Appropriation.	Expenditure.	Percentage of Excess.
1928-29 . . . . .	22,000	24,192	9.9
1929-30 . . . . .	22,000	27,449	24.7
1930-31 . . . . .	35,000	38,807	10.8

4. As in previous years, the provision under the sub-head “E. Government Special Schools—E.-6. Establishment Charges payable to other Government,

## REVIEW—concl'd.

Departments, etc.”, on account of contribution payable to the Bihar and Orissa Government for the Hazaribagh Reformatory School, proved too high, the percentage of saving under the sub-head in the year under review being 18 as against 19 and 15 in the preceding two years. The estimate for the current year (1931-32) has, however, been placed at a lower figure, *viz.*, Rs. 62,500, as against the estimate of Rs. 78,000 for the year under report.

5. The expenditure under the sub-head “ E. Government Special Schools— E. I.—Pay of Officers—Voted ” fell short of the original appropriation of Rs. 30,240 and the ultimate appropriation of Rs. 26,840 by Rs. 6,580 and Rs. 3,180 respectively. It may be investigated whether it was not possible to frame the estimate more accurately and to surrender the ultimate savings towards the close of the year. The original appropriation, the ultimate appropriation and the expenditure under this sub-head for the last three years are noted below :—

Years	Original Appropriation.	Ultimate Appropriation	Expenditure.	Percentage of saving (—) or excess (+) as compared with	
				Original Appropriation.	Ultimate Appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . .	21,520	21,570	17,508	—18.6	—18.8
1929-30 . . . .	27,918	21,598	21,867	—21.6	+ 1.2
1930-31 . . . .	30,240	26,840	23,660	—21.7	—11.8

6. In view of large savings in the original appropriation under the sub-head I.—Miscellaneous (Voted), the reappropriation of Rs. 975 sanctioned on 19th March 1931 from another minor head, *viz.*, “ Government Secondary Schools ”, was not fully justified.

## See also Report on the Accounts.

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

## Major Head "31—Education".

## A. GRANTS TO UNIVERSITIES—

Non-voted . . . . .	5,50,000	5,50,600	...	...	...
Voted . . . . .	9,06,000	10,08,762	+1,02,762	+1,05,488	-2,678

The excess was due to the payment of an additional grant of Rs. 1,57,000 to the Calcutta University towards its recurring expenditure during the year 1930-31, partly counter-balanced by smaller expenditure on non-recurring grants to the Dacca University on account of furniture for the Muslim Hall (Rs. 40,000) and construction of Muslim Hall (Rs. 11,562).

## B. GOVERNMENT ARTS COLLEGES—

## B-1. Pay of Officers -

	Rs.				
Non-voted . . . . .	2,68,040	2,50,536	-17,504	...	-17,504
$\left. \begin{array}{l} O. \quad . \quad 2,85,300 \\ S.(a) \quad . \quad -17,260 \end{array} \right\}$					

The saving as compared with the original appropriation was mainly due to (1) three officers having gone on leave out of India for some time during the year, (2) retirement of an officer from 16th June 1930 and (3) deputation of an officer to the Aligarh University from 15th February 1931 (*vide* paragraphs 3 and 4 (i) of the Review).

Voted . . . . .	11,46,000	10,78,170	-72,280	-52,100	-20,180
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Mainly due to non-recruitment of three Professors from England for the Presidency College, Calcutta, for whom a sum of Rs. 31,200 was provided and to retirement of a highly paid officer from 1st July 1930. The budget provision proved excessive (*vide* paragraph 3 of the Review).

B-2. Pay of Establishment . . . . .	1,02,304	1,01,701	-603	...	-603
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## B-3. Allowances, honoraria, etc.—

Non-voted . . . . .	17,000	13,840	-3,160	...	-3,160
$\left. \begin{array}{l} O. \quad 18,000 \\ S.(b) \quad -1,000 \end{array} \right\}$					

Saving accrued mainly under "House rent and other allowances" due to the transfer from Calcutta of, and grant of leave to, some officers admitted to the Calcutta House Allowance Scheme. There was no possibility of forecasting the absence of those officers at the time of framing the estimates. (*Vide* paragraph 4 (ii) of the Review).

Rs.
(a) -14,000 sanctioned on the 26th February 1931.
-3,200 " " 30th March 1931.
<hr/> -17,200
(b) Sanctioned on the 26th February 1931.



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

**Major Head "31—Education"—*contd.*****B. GOVERNMENT ARTS COLLEGES—*consolid.*****B-3. Allowances, honoraria, etc.—*consolid.***

Voted . . . . .	16,000	12,371	—3,629	..	—3,629
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There was smaller expenditure under "House rent and other allowances" due to non-recruitment from England of 3 Professors for the Presidency College, Calcutta, for whom provision was made in the budget, *vide* B-1, Voted. (Paragraph 4 (iii) of the Review).

B-4. Supplies and Services . . . . .	28,200	30,841	—7,359	—4,500	—2,859
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Mainly due to smaller expenditure under (1) "Boarding charges" (Rs. 4,565) owing to the observance of rigid economy and under (2) "Customs duty on imported stores" (Rs. 1,280) owing to smaller quantity of stores having been imported. (*Vide* paragraph 4 (iv) of the Review)

B-5. Contract contingencies . . . . .	23,950	21,534	—2,416	—2,000	—416
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Due to economy effected in view of financial stringency.

B-6. Other contingencies . . . . .	1,58,214	1,48,725	—9,489	—4,735	—4,754
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*Vide* note under B-5.

**For rounding—**

Non-voted . . . . .	—300	..	+300	..	+300
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Voted . . . . .	332	..	—332	..	—332
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**C. Grants to non-Government Arts**

Colleges . . . . .	4,20,000	2,73,001	—1,46,999	—1,37,652	—9,347
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A sum of Rs. 1,29,000 provided for payment of grants to non Government Arts Colleges was reappropriated to sub-head A, voted and recurring and non-recurring grants to the extent of Rs. 8,652 were surrendered in view of financial stringency. The ultimate saving was mainly due to non-utilisation of a building grant of Rs. 7,933 for the Edward College, Pabna, as the authorities of the college failed to take up the work during the year.

**D. GOVERNMENT PROFESSIONAL COLLEGES—**

	Rs.						
Non-voted	{	O. 69,000	62,700	60,294	—2,406	..	—2,406
	{	S. (a) —6,300					

The saving occurred under "Pay of Officers" (Rs. 13,907) owing mainly to the appointment of officers on lower rates of pay in place of highly paid officers on leave or deputation. This was partly set off by larger expenditure under "Allowances, honoraria, etc." (Rs. 5,201) due to the payment of cost of passages of certain officers. Out of the excess expenditure of Rs. 5,201 a sum of Rs. 879 remained uncovered under "Bengal Engineering College."

(a)	Rs.	
	—1,300	sanctioned on the 22nd December 1930.
	—5,000	" " 26th February 1931.
	— 6,300	

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

## Major Head "31—Education"—contd.

## D. GOVERNMENT PROFESSIONAL COLLEGES—contd.

Voted . . . . . 3,84,000 3,28,252 —55,748 —11,500 —44,248

A sum of Rs. 23,965 representing recoveries effected from other Governments, etc., for training of students in Government Professional Colleges, was adjusted by reduction of expenditure owing to a change in classification, (*vide* paragraph 7(d) of the Report). The balance of the saving accrued mainly under "Bengal Engineering College"—(1) "Pay of Officers" (Rs. 8,410) owing to the appointment of officers on lower rates of pay in places of highly paid officers on leave or deputation and under (2) "Contingencies" (Rs. 12,633) due to observance of rigid economy.

## E. GOVERNMENT SECONDARY SCHOOLS—

## E.-1. Pay of Officers—

	Rs.					
<i>Non-voted</i> {	<i>O.</i> . . . . . 9,000	6,521	6,520	—1	...	—1
	<i>S. (a)</i> —2,479					

The original appropriation was reduced in view of an officer having been appointed for some time during the year in a school for European and Anglo-Indian Education.

Voted . . . . . 10,70,000 10,71,602 +1,002 +12,000 —10,308

A reappropriation of Rs. 9,031 which was sanctioned towards the end of March 1931 proved unnecessary.

E.-2. Pay of Establishment . . . . . 64,500 65,116 +616 +2,500 —1,884

The reappropriation which was sanctioned on 27th March 1931 proved high.

## E.-3. Allowances, honoraria, etc.—

<i>Non-voted</i> {	<i>O.</i> . . . . . nil.	140	137	—3	...	—3
	<i>S. (b)</i> . . . . . 140					

Voted . . . . . 8,000 10,832 +2,832 +1,300 +1,532

Due mainly to (1) larger expenditure on travelling allowance of officers on transit (Rs. 748) for which a reappropriation of Rs. 1,300 was sanctioned and (2) cost of passages for an officer's family (Rs. 2,170) which was not anticipated.

E.-4. Supplies and Services . . . . . 59,100 54,840 —4,260 —900 —3,360

Mainly due to smaller expenditure on boarding charges on account of the decrease in the number of admissions in the hostels and to less purchase and repair of appliances in view of financial stringency. The provision proved high. (*Vide* paragraph 4 (v) of the Review).

Rs.	
(a) —930 sanctioned on the 26th May 1930.	
—1,499 " " 12th March 1931.	
—2,479	
(b) Sanctioned on the 30th March 1931.	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
<b>Major Head "31—Education"—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>E. GOVERNMENT SECONDARY SCHOOLS</b>					
<b>—<i>contd.</i></b>					
E.-5. Contract contingencies . . . . .	44,618	43,697	—716	...	—716
E.-6. Other contingencies . . . . .	98,400	80,262	—18,138	—18,400	+ 262
The saving was due to economy effected in view of financial stringency. The ultimate provision proved slightly low.					
For rounding . . . . .	387	...	—387	...	—387
F. Direct Grants to non-Government Secondary Schools . . . . .	15,77,000	14,48,713	—1,28,287	—84,059	—44,228
There was smaller expenditure mainly under "Non-recurring grants" (Rs. 1,20,966) due to curtailment of expenditure which was not considered essential in view of financial stringency. The saving would have been larger but for the payment of a recurring grant of Rs. 13,200 to the Binapani Purdah Girls' School, the provision for which was made under the sub-head H. Provision on this account for the year 1931-32 has, however, been made correctly under this sub-head.					
G. Government Primary Schools . . . . .	8,000	8,247	+ 247	+ 500	—253
H. Direct Grants to non-Government Primary Schools . . . . .	4,33,000	3,92,214	—40,786	—33,712	—7,074
Mainly due to (1) the provision for a grant of Rs. 13,200 to the Binapani Purdah Girls' School having been made under this sub-head instead of under the sub head F, (2) fluctuations in the number of primary schools and teachers and (3) surrender of the provision for a building grant to Chetla Girls' School (Rs. 13,212) in view of postponement of all expenditure not considered essential.					
I. Grants to Local Bodies for Primary Education . . . . .	22,88,000	21,73,129	—1,14,871	—89,458	—25,413
Due to smaller expenditure under (1) "Recurring grants" (Rs. 58,193) in view of (i) curtailment of expenditure on construction of Panchayati Union Schools, (ii) non-materialisation of certain schemes and (iii) fluctuations in the number of primary schools and teachers and under (2) "Non-recurring grants" (Rs. 56,678) owing to postponement of expenditure in view of financial stringency.					
<b>J. GOVERNMENT SPECIAL SCHOOLS—</b>					
<b>J-1.—Pay of Officers—</b>					
	Rs.				
Non-voted { O. . . . .	17,800	2,200	2,100	—100	...
{ S. (a) . . . . .	—15,600				—100
The provision of Rs. 12,600 under "Madrasas" was surrendered in view of an officer having been appointed as Inspector of Schools. A sum of Rs 3,000 was also surrendered from the provision under "Engineering and Survey Schools" as an officer who went on leave out of India from an Engineering School joined as Officiating Principal of the Bengal Engineering College on expiry of his leave.					
Rs.					
(a)—12,600 sanctioned on the 22nd December 1930.					
—3,000 " " " 26th February 1931.					
—15,600					

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "31—Education"—<i>contd.</i></b>					
<b>J. GOVERNMENT SPECIAL SCHOOLS</b>					
<i>—conold.</i>					
<b>J-1.—Pay of Officers—<i>conold.</i></b>					
Voted . . . . .	3,59,900	3,53,269	—6,631	+4,000	—10,681
The reappropriation of Rs. 4,000 which was sanctioned on 27th March 1931 to meet anticipated excess expenditure under "Madrasas" proved high.					
J.-2. Pay of Establishment . . . . .	2,98,642	2,92,442	—6,200	+1,968	—8,168
<b>J-3.—Allowances, honoraria, etc.—</b>					
<i>Non-voted</i> . . . . .	2,300	125	—2,175	...	—2,175
Due to smaller expenditure on account of the passage of the Principal of an Engineering School (Rs. 1,715) and non-utilisation of the provision for travelling allowance (Rs. 460). ( <i>Vide</i> paragraph 4 (vi) of the Review).					
Voted . . . . .	2,80,100	2,24,352	—5,748	+1,654	—7,402
A reappropriation of Rs. 1,458 which was sanctioned on 81st March 1931 to meet anticipated excess expenditure on stipends to pupils in Guru Training Schools proved unnecessary.					
J.-4. Supplies and Services . . . . .	15,015	9,089	—5,976	—3,557	—2,419
Due to smaller expenditure mainly on "purchase and repair of appliances" and "other charges" in Guru Training Schools (Rs. 2,516) and in the School of Art (Rs. 2,243) consequent on the instructions issued to incur only obligatory expenditure. ( <i>Vide</i> paragraph 4 (vii) of the Review).					
J.-5. Contract Contingencies . . . . .	18,215	15,733	—2,482	—1,200	—1,282
Due to smaller expenditure mainly under "Madrasas" (Rs. 1,819) and "Training Schools for Masters and Mistresses" (Rs. 464) owing to observance of rigid economy ( <i>vide</i> paragraph 4 (viii) of the Review).					
J.-6. Other contingencies . . . . .	1,43,702	1,33,887	—9,815	—6,234	—3,581
There was smaller expenditure under "Rents, Rates and Taxes" in Training Schools for Masters and Mistresses (Rs. 1,459) and in Madrasas (Rs. 1,747) chiefly due to the provision for house rent allowance of the Principal, Calcutta Madrasa having been wrongly included under this sub-head. The remaining saving was mainly due to smaller expenditure on purchase of books and other contingencies as a result of economy effected in view of financial stringency.					
J.-7. Establishment charges recoverable from other Governments, Departments, etc. . . . .	...	—2,239	—2,239	...	—2,239
Represents recoveries from other Governments, etc., on account of training of students in the Ashannullah School of Engineering, Dacca. The recoveries were credited as revenue receipts in previous years ( <i>vide</i> paragraph 7 (d) of the Report).					
For rounding—					
<i>Non-voted</i> . . . . .	900	...	—900	...	—900
Voted . . . . .	426	...	—426	...	—426
<b>K. Direct Grants to non-Government Special Schools . . . . .</b>					
	3,44,000	3,23,532	—20,468	—19,903	—565
Mainly due to smaller expenditure under (1) "Other Miscellaneous Schools" (Rs. 6,597) and under (2) "Building Grants" (Rs. 14,037) due to postponement of expenditure in view of financial stringency, partly neutralised by larger expenditure under (3) "Training Schools for Masters and Mistresses" (Rs. 1,471) and under (4) "Sanskrit Tols" (Rs. 1,061) owing to the provision having fallen short of actual liabilities. The excesses under (3) and (4) remained uncovered.					

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving--.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or --.	
1	2	3	4	5	6	
<b>Major Head "31—Education"—contd.</b>						
<b>L. Direction—</b>						
<i>Non-voted</i>	Rs. O. . 80,000 S. (a)—8,400	76,600	76,484	-116	...	-116
The original appropriation was reduced in view of the appointment of an officer on a rate of pay lower than that provided for in the estimate. The saving as compared with the final appropriation was due to smaller expenditure of Rs. 679 under "Pay of Officers" set off by larger expenditure of Rs. 563 under "Allowances, honoraria, etc." on account of the cost of passage of an officer's wife, which was not anticipated.						
<i>Voted</i>		1,52,000	1,44,976	-7,024	-1,400	-5,624
There was smaller expenditure mainly under (1) "Pay of Establishment" (Rs. 3,746) due to the appointment of an Assistant in the office of the Director of Public Instruction, Bengal, as a District Inspector of Schools and under (2) "Allowances, honoraria, etc." (Rs. 2,496) due to curtailment of expenditure, specially under travelling allowance.						
<b>M. Inspection—</b>						
<b>M-1. Pay of Officers—</b>						
<i>Non-voted</i>	O. 34,300 S. (b) -2,800	31,400	28,486	-2,964	-1,400	-1,564
Provision for the pay of an officer was made for four months, but he went on leave out of India from 14th April 1930 and joined as Assistant Director of Public Instruction, Bengal, on 29th January 1931 on expiry of his leave. Hence the saving. ( <i>Vide</i> paragraph 4 (xi) of the Review).						
<i>Voted</i>		8,20,000	8,17,625	-2,375	...	-2,375
<b>M-2. Pay of Establishment</b>		1,57,000	1,55,703	-1,297	...	-1,297
<b>M-3. Allowances, honoraria, etc.—</b>						
<i>Non-voted</i>	O. 5,200 S. (a) 1,700	6,900	7,893	+ 993	+ 1,400	-407
The excess, as compared with the original appropriation, was due to increased travelling expenses of the inspecting staff (Rs. 1,513) and to the payment of cost of passages (Rs. 2,180), set off by non-utilisation of the provision under "House rent and other allowances" (Rs. 1,000).						
<i>Voted</i>		1,98,000	1,97,223	-777	...	-777

(a)	Rs. -2,400 -1,000 -3,400	sanctioned on the 22nd December 1930. " " 26th February 1931.
(b)	-1,200 -600 -800 -800 -3,800	sanctioned on the 10th November 1930. " " 23rd December 1930. " " 7th January 1931. " " 20th February 1931.
(c)	1,200 500 1,700	sanctioned on the 10th November 1930. " " 7th January 1931.

Major Head and Sub-Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "31—Education"—<i>concl'd.</i></b>					
<b>M.—INSPECTION—<i>concl'd.</i></b>					
M. 4. Contract contingencies . . . . .	34,047	33,591	—456	—800	+ 844
The ultimate excess was due to certain expenditure having been incurred by some inspecting officers who wrongly interpreted the Government orders sanctioning certain amounts for remittance of Primary Scholarships as orders sanctioning addition to their contract grants.					
M. 5. Other contingencies . . . . .	38,500	30,555	—1,945	—400	—1,545
Due to economy effected in view of financial stringency.					
For rounding—					
Non-voted . . . . .	—400	...	+ 400	...	+ 400
Voted . . . . .	—547	...	+ 547	...	+ 547
N.—Scholarships . . . . .	3,08,000	3,02,166	—5,834	—8,000	+ 2,166
The saving was due to smaller payment of scholarships (1) in Arts Colleges (Rs. 7,848) and (2) in Secondary Schools (Rs. 1,748), partly counterbalanced by larger payment of scholarships (3) in Professional Colleges (Rs. 141), (4) in Primary Schools (Rs. 968) and (5) in Special Schools other than Training Schools (Rs. 2,655). Out of the total withdrawal of Rs. 8,000, the sums of Rs. 2,000, Rs. 1,000 and Rs. 3,000 were surrendered from the provision under (2), (3) and (5) thereby causing ultimate excess expenditure of Rs. 252, Rs. 1,141 and Rs. 5,655 respectively.					
O.—Miscellaneous . . . . .	3,98,000	3,14,701	—83,299	—46,308	—36,591
Savings accrued mainly under (1) "Examination charges" (Rs. 12,217) due to the sanction of Government to the payment of honoraria, etc., not having, in some cases, been obtained before the close of the year, under (2) "Board of Intermediate and Secondary Education, Dacca" (Rs. 8,276), under (3) "Allowances, honoraria, etc." (Rs. 17,851) chiefly due to the expenditure on allowance to medical officers for attending boardings, hostels, etc., having been substantially curtailed, under (4) "Grants-in-aid, contributions, etc." (Rs. 25,266) mainly due to smaller expenditure on grants to hostels attached to colleges and schools (Rs. 18, 115) and to less payment of grant to the Indian Society of Oriental Art (Rs. 5,000) and under (5) "Other Items" (Rs. 18,832) due to curtailment of expenditure which was not considered necessary. ( <i>Vide</i> paragraph 4 (x) of the Review).					
P. Works . . . . .	34,000	35,000	+ 1,000	+ 1,100	—100
The original appropriation was increased by reappropriation to meet the cost of re-wiring the hostels and residential quarters of the Bengal Engineering College, Sibpur.					
Q. Cost of Stores purchased in England . . . . .	5,000	6,271	+ 1,271	+ 1,520	—249
Due to payments brought forward from 1929-30.					
R. Loss or Gain by Exchange . . . . .	...	82	+ 82	...	+ 82
Due to fluctuation in the rate of exchange.					
<b>Total Grant No. 18—</b>					
	Rs.				
Non-voted { O. 10,71,000 } . . . . .	10,24,001	9,96,365	—27,636	...	— 27,636
{ S. —46,999 } . . . . .					
Voted . . . . .	1,24,00,000	1,17,41,717	—6,58,283	—3,94,838	—2,63,445

## REVIEW.

*Administration of grant.*—The percentages of variations in expenditure, as compared with the original and the ultimate appropriation, in the year under report and the preceding two years are shown below :—

Year.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of saving as compared with Original Appropriation.	Percentage of saving as compared with Ultimate Appropriation.
	Rs.	Rs.	Rs.		
<i>Non-voted.</i>					
1928-29 . . . .	11,49,000	10,78,800	10,54,552	8·2	2·2
1929-30 . . . .	10,92,000	10,73,000	10,68,355	2·1	·4
1930-31 . . . .	10,71,000	10,24,001	9,96,365	6·9	2·6
<i>Voted.</i>					
1928-29 . . . .	1,16,16,000	1,16,16,000	1,15,34,643	·7	·7
1929-30 . . . .	1,19,51,000	1,20,08,000	1,18,96,497	·4	·9
1930-31 . . . .	1,24,00,000	1,20,05,162	1,17,41,717	5·3	2·1
Grand total for 1930-31 ( <i>Non-voted and voted.</i> )	1,34,71,000	1,30,29,163	1,27,38,082	5·4	2·2

2. The saving of Rs. 7,32,918 in the expenditure as compared with the original appropriation was due mainly to retrenchment and postponement of all expenditure not considered essential in view of financial stringency. The provision under "Pay of Officers" as a whole proved somewhat high (*vide* paragraph 3 below). Savings to the extent of Rs. 3,94,838 and Rs. 42,899 were surrendered from the voted and the non-voted appropriation of Rs. 1,24,00,000 and Rs. 10,71,000 respectively. A sum of Rs. 4,100 was also reappropriated from "31 Education—Transferred—*Non-voted*" to "31 Education—Reserved—*Non-voted*". The estimate for the year under report would apparently have been closer but for the abnormal conditions prevailing in the year.

3. From the annexure appended to this Grant, it will be seen that the actual expenditure under "Pay of officers" as a whole fell short of the original appropriation of Rs. 41,02,300 by Rs. 1,66,266. In view of the fact that the estimate for the year 1929-30 under this head had been reasonably close, it may perhaps be investigated whether it was not possible to frame the estimate for the year under report more accurately.

REVIEW—*contd.*

4. The ultimate appropriation proved high in the cases mentioned below. It may perhaps be investigated whether it was not possible to surrender the bulk of the ultimate saving under each sub-head :—

Sub-heads.	Original Appro- priation.	Ultimate Appro- priation.	Expenditure.	Percentage of saving as compared with Ultimate Appropriation.
(I)	Rs.	Rs.	Rs.	
<b>B. GOVERNMENT ARTS COLLEGES —</b>				
<b>B.-1. Pay of Officers—</b>				
<i>Non-voted</i> . . . . .	2,85,300	2,68,040	2,50,536	6.5
(II)				
<b>B.-3. Allowances, honoraria, etc.—</b>				
<i>Non-voted</i> . . . . .	18,000	17,000	13,840	18.5
(III)				
<b>B.-3. Allowances, honoraria, etc.—</b>				
Voted . . . . .	16,000	16,000	12,371	22.6
(IV)				
<b>B.-4. Supplies and Services</b> . . . . .	38,200	33,700	30,841	8.4
(V)				
<b>E. GOVERNMENT SECONDARY SCHOOLS—</b>				
<b>E.-4. Supplies and Services</b> . . . . .	59,100	58,200	54,840	5.7
(VI)				
<b>J. GOVERNMENT SPECIAL SCHOOLS —</b>				
<b>J.-3. Allowances, honoraria, etc.—</b>				
<i>Non-voted</i> . . . . .	2,300	2,300	125	94.5
(VII)				
<b>GOVERNMENT SPECIAL SCHOOLS , SCHOOL OF ART—</b>				
Supplies and Services (included in sub-head J.-4) . . . . .	4,275	3,123	1,706	42.4



REVIEW—*concl'd.*

Sub-heads.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of saving as compared with Ultimate Appropriation.
(VIII)	Rs.	Rs.	Rs.	
<b>GOVERNMENT SPECIAL SCHOOLS—</b>				
<b>MADRASAS—</b>				
Contract Contingencies (included in sub-head J.-5)	8,661	7,807	6,842	12.3
<b>(IX)</b>				
<b>M. INSPECTION—</b>				
<b>M.-1. Pay of Officers -</b>				
<i>Non-voted</i>	34,200	30,000	28,436	5.2
<b>(X)</b>				
O. Miscellaneous	3,98,000	3,51,692	3,14,701	10.5

*Financial Irregularity.*

5. *Utilisation of a grant for a purpose other than that for which it was specifically sanctioned:*—Since 1929 a sum of Rs. 1,152 is being annually allotted by the Head of the Department to the Governing Body of a Madrassa for the award of full or half-free boarderships and such other concessions as may be decided by the Governing Body towards the remission of boarding charges of deserving poor students reading in the institution.

The local audit of the accounts of the Madrassa for the year 1929-30, disclosed that the Governing Body of the institution awarded out of the amount so placed at their disposal, two full free boarderships at Rs. 3 p.m. each and thirty-four half-free boarderships at Re. 1-8 each p.m. involving a monthly expenditure of Rs. 57 during the session 1929. Thirty-eight half-free boarderships at Re. 1-8 each p.m. were also similarly awarded by them during the session 1930. Although therefore the amount of the award for full or half-free boardership during the sessions 1929 and 1930, recoverable from Government, came to only Rs. 57 p.m., a sum of Rs. 96, equivalent to the monthly share of the allotment of Rs. 1,152, was drawn every month from the treasury, of which the aforesaid sum of Rs. 57 was distributed to the students according to the award made by the Governing Body and the balance *viz.* Rs. 39 p.m. (or Rs. 468 a year) was added to the mess fund "for the general benefit of the boarders of the hostel", during each of the above sessions. The grant was intended for helping poor deserving students and it was irregular to credit the sum of Rs. 468 to the mess fund during each of the above years.

The matter was reported to Government who observed that the practice of payment of lump contribution to the mess fund was irregular. It is understood that the practice has since been stopped.

NOTE.—The following cases of loss amounting to Rs. 2,090 were written off under orders of competent authority.

Depreciation of stores through normal causes and fair wear and tear (consisting of 6 items) . . . . .	616
Incidental losses due to causes beyond control (consisting of 39 items) . . . . .	1,474
Total	<u>2,090</u>

## ANNEXURE.

(Referred to in paragraph 3 of the Review).

	Budget 1929-30.		Actuals 1929-30.		Budget 1930-31.		Actuals 1930-31.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head 31.—Education—Transferred.</b>								
Pay of Officers (Non-voted and Voted).								
Government Arts Colleges . . . . .	2,75,000	10,89,600	2,70,653	10,87,028	2,85,300	11,46,000	2,50,536	10,73,770
Government Professional Colleges . . . . .	54,200	1,73,800	55,766	1,75,017	65,600	1,90,900	51,693	1,81,118
Government Secondary Schools . . . . .	8,700	10,40,000	1,977	10,60,070	9,000	10,70,000	6,520	10,71,602
Government Special Schools . . . . .	8,500	3,46,340	18,000	3,42,860	17,800	3,59,900	2,100	3,53,259
Direction . . . . .	83,000	31,000	79,944	31,512	72,400	31,200	68,762	30,603
Inspection . . . . .	30,400	7,86,000	23,240	7,97,346	34,200	8,20,000	28,436	8,17,605
Total	4,99,400	34,66,440	4,79,610	34,98,833	4,84,300	36,18,000	4,08,047	35,27,987
GRAND TOTAL		89,65,840		89,73,443		41,02,300		39,36,034
Excess Rs. 7,803 or .19 per cent.      Saving Rs. 1,60,266 or 4.05 per cent.								

## Grant No. 19—Medical.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
<b>Major Head—“ 32—Medical ”.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>A.—MEDICAL ESTABLISHMENT.</b>					
<b>A-1—Reserved—Non-voted—</b>					
<b>A-1—(1) Pay of Officers—</b>					
	Rs.				
O. . . . . 44,000	} 89,150	29,353	- 3,297	- 259	- 3,038
S. (a)—10,850					
The saving as compared with the original appropriation was mainly due to (1) smaller expenditure under “ District Medical Establishment ” (Rs. 12,647) owing to the posting of medical officers on lower rates of pay in the excluded area than was provided for and (2) non-utilisation of the provision of Rs. 1,500 under “ Reserve Medical Subordinates ” as no medical officer was on supernumerary duty in Darjeeling and Chittagong Hill Tracts. ( <i>Vide</i> items B and C(ii) of paragraph 7 of the Review.)					
<b>A-1—(2) Pay of Establishment—</b>					
O. . . . . 8,120	} 9,900	9,658	- 242	...	- 242
S. (b) 1,780					
The supplementary appropriation was sanctioned to meet additional expenditure under “ Sub-Assistant Surgeons ” owing to leave arrangements.					
<b>A-1—(3) Allowances, honoraria, etc.—</b>					
O. . . . . 6,050	} 5,550	6,327	+ 777	+ 259	+ 518
S. (c) - 500					
Due to larger expenditure in March 1931 under travelling, house rent and other allowances in the District Medical Establishment which could not be foreseen. The provision of Rs. 500 under “ Reserve Medical Subordinates ” was surrendered for the reason stated in the note under the sub-head A-1—(1).					
<b>A-1—(4) Supplies and Services—</b>					
<b>A-1—(4)(a)—Grants to dispensaries for the supply of medicines to Government officers . . . . .</b>					
	580	590	...	...	...
<b>A-1—(4)(b)—Other Charges . . . . .</b>					
	250	104	- 146	...	- 146

	Rs.
(a)	- 7,850 sanctioned on 16th August 1930.
	- 3,000 sanctioned on 31st March 1931.
	<u>- 10,850</u>
(b)	Sanctioned on 31st March 1931.
	Rs.
(c)	- 150 sanctioned on 16th August 1930.
	- 350 sanctioned on 24th February 1931.
	<u>= 500</u>

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
<b>Major Head—“ 32—Medical ”—contd.</b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—MEDICAL ESTABLISHMENT—contd.</b>					
<b>A-1—Reserved—Non-voted—concd.</b>					
<b>A-1—(5) Contract Contingencies—</b>					
<i>O.</i> Rs. 400	} 320	320	...	...	...
<i>S.</i> (a)—80					
<b>A-1—(6) Other Contingencies</b>	550	160	—190	+ 10	—300
<b>A-1—(7) Grants-in-aid, Contributions, etc.</b>	...	767	+ 767	...	+ 767
Represents contribution for passages of two military officers in temporary civil employ. The expenditure under this head is uncertain.					
<b>For rounding</b>	250	...	—250	—10	—240
<b>A-2.—Transferred—</b>					
<b>A-2(1).—Pay of Officers—</b>					
<i>Non-voted</i> { <i>O.</i> 1,63,000 } { <i>S.</i> (b)8,100 }	} 1,71,100	1,70,202	—898	...	—898
Supplementary appropriation was sanctioned under (1) “ Superintendence ” (Rs. 6,612) to meet the leave salary of an Indian Medical Service Officer and under (2) “ Reserve Medical Subordinates ” (Rs. 7,400) owing to an Indian Medical Service Officer having been placed on general duty at the Medical College, Calcutta, for an unusually long period. A deduction of Rs. 5,912 was made from the appropriation under “ District Medical Establishment ” in view of fewer Indian Medical Service Officers having been actually employed during the year. ( <i>Vide</i> paragraph 5 of the Review.)					
<b>Voted</b>	3,66,120	3,32,692	—33,428	—18,293	—15,135
Due mainly to smaller expenditure under (1) “ District Medical Establishment ” (Rs. 11,977) owing to (i) the appointment of a junior officer as a Civil Surgeon in place of a senior officer posted as Personal Assistant to the Surgeon General and (ii) retirement and death and under (2) “ Reserve Medical Subordinates ” (Rs. 21,712) owing to fewer medical officers having actually performed supernumerary duty during the year as a result of depletion of leave reserve and stoppage of further recruitments.					
<b>A 2(2).—Pay of Establishment</b>	1,84,699	1,79,802	—4,897	—507	—4,390
<b>A-2(3).—Allowances, honoraria, etc.—</b>					
<i>Non-voted</i> { <i>O.</i> 15,000 } { <i>S.</i> —2,400(a) }	} 12,100	7,616	—4,484	...	—4,484

(a) Sanctioned on 30th March 1931.  
(b) Sanctioned on 31st March 1931.

Rs.  
(c) —700 sanctioned on 24th February 1931.  
—2,200 sanctioned on 31st March 1931,  
—2,000

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 32—Medical"—<i>contd.</i></b>					
<b>A.—MEDICAL ESTABLISHMENT—<i>contd.</i></b>					
<b>A-2—Transferred—<i>contd.</i></b>					
<b>A-2(3).—Allowances, honoraria, etc.—<i>contd.</i></b>					
The original appropriation was reduced in view of smaller expenditure on travelling allowance and cost of passages. The ultimate saving was due to smaller expenditure under "District Medical Establishment" mainly on account of cost of passages. ( <i>Vide</i> paragraphs 5 and 7c(i) of the Review.)					
Voted . . . . .	50,000	53,369	+ 3,369	+ 3,304	+ 65
Due to larger expenditure under (1) "District Medical Establishment" (Rs. 6,760) mainly on account of payment of arrear travelling allowances of certain district officers, partly set off by smaller expenditure under (2) "Reserve Medical Subordinates" (Rs. 3,037) in view of fewer Military Assistant Surgeons having been placed on supernumerary duty. The excess expenditure under (1) remained uncovered to the extent of Rs. 114.					
<b>A-2—(4) Supplies and Services—</b>					
<b>A-2—(4) (a) Grants to Dispensaries for the supply of medicines to Government officers.</b>					
	11,000	11,010	+ 10	..	+ 10
<b>A-2—(4) (b) Other charges . . . . .</b>					
	7,000	4,724	—2,276	—2,130	—146
Due to smaller expenditure under "Medical and Surgical requisites" in the district offices owing to the purchase of fewer <i>post-mortem</i> instruments as a measure of retrenchment.					
<b>A-2—(5) Contract Contingencies . . . . .</b>					
	9,900	8,492	—1,408	—1,361	—47
Due to smaller expenditure under (1) "District Medical Establishment" (Rs. 1,872) owing to economy effected in view of financial stringency, partly counterbalanced by larger expenditure under (2) "Superintendence" (Rs. 464) owing to advertisement charges incurred in connection with filling up certain vacancies.					
<b>A-2—(6) Other Contingencies . . . . .</b>					
	6,100	4,096	—2,004	—1,913	—91
Mainly due to non-utilisation of the provision for replacing old and unserviceable typewriters in district offices and to enforcement of strict economy in view of financial stringency.					
<b>A-2—(7) Grants-in-aid, Contributions, etc.—</b>					
<i>Non-voted</i> . . . . .	8,000	2,212	—788	..	—788
The expenditure under this head is uncertain and no accurate forecast is possible.					
<b>A-2—(8) Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>					
	—4,000	—4,825	—825	..	—825
Due to larger recoveries from District Boards, Municipalities, etc., on account of pay of Assistant and Sub-Assistant Surgeons lent to them.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Not modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6

Major Head—"32—Medical"—concl.      Rs.      Rs.      Rs.      Rs.      Rs.

A.—MEDICAL ESTABLISHMENT—concl.

A-2—Transferred—concl.  
For rounding—

Non-voted . . . . .	500	...	-500	...	-500
Voted . . . . .	-320	...	+320	...	+320

B—Hospitals and Dispensaries—

B-1—Reserved—

B-1—(1) Pay of Establishment—

Rs.							
Non-voted	{	O. . . 48,600	44,820	46,541	+ 1,721	+ 280	+ 1,441
	{	S. . . (a)1,220					

The additional appropriation which was sanctioned in February and March 1931 to meet excess expenditure under "Sub-Assistant Surgeons" in view of (1) employment of Medical Officers on higher pay and (2) leave arrangements, proved considerably low (*vide* paragraph 7 A (ii) of the Review).

B-1—(2) Allowances, honoraria, etc.—

Non-voted	{	O. . . 10,000	4,650	10,298	+ 648	...	+ 648
	{	S. . . (b)-850					

Due to larger expenditure on travelling allowance. The expenditure in March 1931 proved larger than anticipated.

B-1—(3) Supplies and Services—

Non-voted	{	O. . . 6,000	4,320	3,548	-762	-350	-403
	{	S. . . (c)-1,680					

Due to smaller expenditure under (1) "Diet, clothing and bedding" (Rs. 360) and under (2) "Medical and surgical requisites" (Rs. 2,076) owing mainly to non-utilisation in full of the grant for outlying dispensaries in Darjeeling.

(a) Sanctioned on 31st March 1931.	Rs.
b) -200 sanctioned on 24th February 1931.	
-150 sanctioned on 30th March 1931.	
-----	
-350	
-----	
Rs.	
(c) -1,200 sanctioned on 24th February 1931.	
-265      "      17th March 1931.	
-195      "      24th      "      "	
-----	
-1,680	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).												
1	2	3	4	5	6												
	Rs.	Rs.	Rs.	Rs.	Rs.												
<b>Major Head—" 32—Medical"—<i>contd.</i></b>																	
<b>B.—HOSPITALS AND DISPENSARIES—<i>contd.</i></b>																	
<b>B-1—Reserved—<i>contd.</i></b>																	
B-1—(4) Contract Contingen- cies —	Contingen- Ra.																
<i>Non-voted</i> { O. . . . . 6,100 } S. . . . . (a)880 }	6,980	6,733	-247	...	-247												
<b>B-1—(5) Other Contingencies—</b>																	
<i>Non-voted</i> . . . . .	600	650	+50	+79	-29												
<b>B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—</b>																	
<i>Non-voted</i> . . . . .	-6,800	-6,840	-40	..	-40												
Due to larger recoveries from District Boards, Municipalities, etc., in the excluded area for the pay of Assistant and Sub-Assistant Surgeons lent to them.																	
<b>B-1—(7) Grants to Hospitals and Dispensaries.</b>																	
<i>Non-voted</i> { O. . . . . 1,08,225 } S. (b)—1,00,000 }	8,225	8,125	-100	...	-100												
The sum of Rs. 1,00,000 was surrendered owing to postponement of the payment of the grant towards the extension of the Victoria Hospital, Darjeeling.																	
Voted . . . . .	1,500	30,640	+29,140	+29,140	...												
The reappropriation was sanctioned for payment of non-recurring grants to the Eden Sanitarium and Hospital, Darjeeling, to enable the Managing Committee to meet outstanding liabilities and to keep open four beds in the institution.																	
For rounding— <i>Non-voted</i>	-225	...	+225	...	+225												
<table style="margin-left: auto; margin-right: auto;"> <tr> <td>Rs.</td> <td></td> </tr> <tr> <td>(a) 170</td> <td>sanctioned on 21st January 1931.</td> </tr> <tr> <td>295</td> <td>" " 17th March 1931.</td> </tr> <tr> <td>195</td> <td>" " 24th " "</td> </tr> <tr> <td>280</td> <td>" " 30th " "</td> </tr> <tr> <td style="border-top: 1px solid black;">880</td> <td></td> </tr> </table>						Rs.		(a) 170	sanctioned on 21st January 1931.	295	" " 17th March 1931.	195	" " 24th " "	280	" " 30th " "	880	
Rs.																	
(a) 170	sanctioned on 21st January 1931.																
295	" " 17th March 1931.																
195	" " 24th " "																
280	" " 30th " "																
880																	
<table style="margin-left: auto; margin-right: auto;"> <tr> <td>Rs.</td> <td></td> </tr> <tr> <td>(b) —40,000</td> <td>sanctioned on 16th August 1930.</td> </tr> <tr> <td>—60,000</td> <td>" " 23rd December 1930.</td> </tr> <tr> <td style="border-top: 1px solid black;">—1,00,000</td> <td></td> </tr> </table>						Rs.		(b) —40,000	sanctioned on 16th August 1930.	—60,000	" " 23rd December 1930.	—1,00,000					
Rs.																	
(b) —40,000	sanctioned on 16th August 1930.																
—60,000	" " 23rd December 1930.																
—1,00,000																	

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

## Major Head—"32—Medical"—contd.

B.—HOSPITALS AND DISPENSARIES—  
contd.

## B-2—Transferred—

## B-2—(1) Pay of Officers.

	Rs.					
Non-voted						
{ O.           85,000 }	79,100	66,895	-22,205	...	-22,205	
{ S.       (a)—5,900 }						

Savings occurred under "Presidency Hospitals and Dispensaries" and were due to (1) certain posts of I.M.S. Resident Medical Officer in the Medical College Hospitals having remained vacant throughout the year or for a greater part of the year and (2) a contract officer, whose pay was votable, having taken charge of the duties of the 2nd Resident Medical Officer in the Presidency General Hospital in January 1931. (*Vide* paragraphs 4 and 5 of the Review.)

Voted . . . . .	3,10,000	2,94,881	-15,169	-15,684	+515
-----------------	----------	----------	---------	---------	------

The saving as compared with the original appropriation was due to smaller expenditure under (1) "Mufassal Hospitals and Dispensaries" (Rs. 18,176) owing mainly to the employment of medical officers on less pay than was provided for and under (2) "Presidency Hospitals and Dispensaries" (Rs. 1,993). A sum of Rs. 4,100 was re-appropriated from (2) on the 11th March 1931 in anticipation of savings due to the posting of two junior Assistant Surgeons in the Presidency General Hospital in place of two I.M.D. Officers, but the actual expenditure exceeded the expectation and the saving was converted into an excess of Rs. 2,107.

B-2—(2) Pay of Establishment . . . . .	3,54,473	3,41,389	-13,084	-11,180	-1,904
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The bulk of the saving (Rs. 12,663) accrued in Presidency Hospitals and Dispensaries due mainly to (1) entertainment of smaller temporary staff in the Campbell Hospital as the prevalence of epidemics was less than in previous years, (2) late employment of the additional staff sanctioned on the 12th June 1930 for the Presidency General Hospital and (3) less expenditure under "Sub-Assistant Surgeons" as medical officers on lower pay were employed.

## B-2—(3) Allowances, honoraria, etc.

Non-voted					
{ O.           5,800 }	800	152	-648	...	-648
{ S.       (b)—4,500 }					

The original appropriation was reduced in view of (1) non-utilisation of the provision of Rs. 1,500 for travelling allowance under "Presidency Hospitals and Dispensaries" as there was no move of I.M.S. officers and (2) smaller expenditure under "Cost of passages". The ultimate saving was mainly due to a certain amount having been earmarked for an officer on account of his deputation to the Lucknow University which, however, was not sanctioned within the year. (*Vide* paragraph 5 of the Review.)

(a) Sanctioned on 31st March 1931.

(b) Sanctioned on 24th February 1931.



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

**Major Head—" 32 - Medical "—*contd.*****B.—HOSPITALS AND DISPENSARIES—*contd.*****B-2—Transferred—*contd.*****B-2—(3) Allowances, honoraria, etc.**

Voted . . . . .	67,000	07,636	+ 36	+ 1,329	- 1,293
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The excess was due to larger expenditure under travelling allowance in Presidency Hospitals and Dispensaries (Rs. 1,717) and in Mofussil Hospitals and Dispensaries (Rs. 2,711) owing mainly to enhanced number of court attendance, partly set off by smaller expenditure under house rent and other allowances (Rs. 4,392). The excess expenditure under "Presidency Hospitals and Dispensaries" remained uncovered to the extent of Rs. 817.

B-2—(4) Supplies and Services . . . . .	7,16,120	7,45,330	+ 29,210	+ 26,796	+ 2,414
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There was larger expenditure in (1) Presidency Hospitals and Dispensaries (Rs. 26,415) mainly due to low provision under "Diet, bedding and clothing" and "Medical and surgical requisites" (Rs. 13,390) and to replacement of the refrigerating plant at Presidency (General Hospital, Rs. 16,730), partly set off by smaller expenditure under "Customs duty on imported stores" (Rs. 3,766). Larger expenditure was also incurred in (2) Mofussil Hospitals and Dispensaries (Rs. 2,795) chiefly on diet, bedding and clothing owing to an increase in the number of patients. The excess expenditure under (2) remained uncovered to the extent of Rs. 2,415. (*Vide* paragraph 7A(i) of the Review.)

B-2—(5) Contract Contingencies . . . . .	4,23,720	3,98,088	- 25,632	- 18,505	- 7,127
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Due to smaller expenditure mainly in Presidency Hospitals and Dispensaries (Rs. 24,221) in view of observance of strict economy, especially in the Medical College Hospitals.

B-2—(6) Other Contingencies . . . . .	1,37,980	1,26,806	- 11,174	- 10,008	- 1,166
---------------------------------------	----------	----------	----------	----------	---------

Due to smaller expenditure in Presidency Hospitals and Dispensaries (Rs. 11,540) mainly under (1) "Rents, rates and taxes" owing to exemption from payment of the occupier's share of taxes for the Albert Victor Hospital for Lepers and under (2) "Other non-contract charges" as a result of economy. The saving was partly counterbalanced by larger expenditure in Mofussil Hospitals and Dispensaries (Rs. 375), which was covered by reappropriation.

**B-2—(7) Grants-in-aid, Contributions, etc.—**

Non-voted . . . . .	2,000	621	- 1,379	...	- 1,379
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*Vide* note under A-2 (7)

B-2—(8) Establishment charges recoverable from other Governments, Departments, etc. . . . .	- 50,630	- 50,652	- 322	...	- 322
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The credit represents recoveries from District Boards, Municipalities, etc., on account of the pay of Assistant and Sub-Assistant Surgeons lent to them.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "32—Medical"—contd.</b>					
<b>B.—HOSPITALS AND DISPENSARIES— contd.</b>					
<b>B-2—Transferred—contd.</b>					
<b>B-2—(9) Grants to Hospitals and Dispensaries . . . . .</b>	<b>3,81,621</b>	<b>2,30,317</b>	<b>-1,51,304</b>	<b>-1,26,805</b>	<b>-24,499</b>
Mainly due to non-utilisation of (1) the grants of Rs. 70,000 for the extension of the Sadar Hospital Building at Comilla and Rs. 50,000 for the Calcutta Medical Institute in view of postponement of expenditure not considered essential and of (2) the "Emergency Grant" of Rs. 14,000 as no expenditure was required for any emergent purposes.					
For rounding—					
Non-voted . . . . .	-300	...	+300	...	+300
Voted . . . . .	-484	...	+484	...	+484
<b>C.—Grants for Medical Purposes—</b>					
<b>C-1.—Reserved . . . . .</b>	<b>7,000</b>	<b>5,000</b>	<b>-2,000</b>	...	<b>-2,000</b>
Due to less payment of grant to the State Medical Faculty, Bengal, and the Bengal Council of Medical Registration.					
<b>C-2.—Transferred . . . . .</b>	<b>3,02,000</b>	<b>2,17,514</b>	<b>-84,486</b>	<b>-82,300</b>	<b>-2,186</b>
Mainly due to postponement of payment of a grant of Rs. 1,00,000 to Jatiya Ayurbijnan Parishad and non-payment of a grant of Rs. 7,300 to Countess Dufferin Fund, partly set off by payment of a supplementary grant of Rs. 25,000 to the Calcutta Hospital Nurses' Institute.					
<b>D.—MEDICAL COLLEGE AND SCHOOLS.</b>					
<b>D-1.—Pay of Officers—</b>					
Non-voted . . . . .	Rs. { 3,09,000 . . . } { S.(a) -1,500 . . . }	3,07,500	2,39,905	-67,595	...
Mainly due to smaller expenditure in (1) the School of Tropical Medicine and Hygiene Institute, Calcutta (Rs. 36,557) owing to an Indian Medical Service Officer having been on the Drug Enquiry Committee for about six months and the post of the Professor of Tropical Medicine having remained vacant throughout the year and in (2) other medical schools (Rs. 27,852) owing to a voted officer having been posted as Superintendent of the Campbell Medical School. The provision proved too high ( <i>vide</i> paragraphs 4 and 5 of the Review).					
Voted . . . . .	5,33,548	5,42,127	+9,579	+13,852	-3,273
The excess was due to larger expenditure under (1) "Medical College" (Rs. 9,303) owing to the appointment of a voted officer as officiating Professor of Ophthalmic Surgery and under (2) "Other Medical Schools" (Rs. 10,747) owing to the appointment of a voted officer as officiating Superintendent of the Campbell Medical School and Hospital, partly set off by smaller expenditure under (3) "School of Tropical Medicine and Hygiene Institute" (Rs. 4,471) owing mainly to an officer having gone on leave out of India.					

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

## Major Head—"32—Medical"—contd.

D.—MEDICAL COLLEGE AND SCHOOLS  
—contd.

## D-2.—Pay of Establishment—

Rs.						
O. 93,022	}	93,023	87,028	—5,995	—2,760	—3,235
S. (a)1						

The token grant was obtained in connection with the opening of a new medical school at Chittagong from 1st July 1930. The bulk of the saving was due to smaller expenditure under (1) "Medical College" (Rs. 3,155) owing mainly to the extra provision on account of reorganisation of College staff not having been required; and under (2) "Other Medical Schools" (Rs. 2,491) owing to the provision for the Jalpaiguri Medical School and for the increased clerical staff for the Campbell and the Dacca Medical Schools not having been required in full.

## D-3.—Allowances, honoraria, etc.—

Non-voted	.	{	O.	Rs.	31,250	31,693	+443	...	+443
			S.	(b)—2,650					

A supplementary appropriation of Rs. 6,463 was obtained under (1) "Medical College" mainly on account of the house allowance of the Principal, which was sanctioned after the budget for 1930-31 had been passed. Deductions amounting to Rs. 9,113 were made from the provision under (2) "Other Medical Schools" (Rs. 400) and under (3) "School of Tropical Medicine and Hygiene Institute" (Rs. 8,713) owing to the reason stated under D-1. Non-voted. There was an ultimate excess of Rs. 828 under (1) owing to larger expenditure on cost of passages which was not foreseen. (*Vide* paragraph 5 of the Review.)

Voted . . . . .	89,120	33,507	—5,613	—3,846	—1,767
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There was smaller expenditure in the "School of Tropical Medicine and Hygiene Institute" (Rs. 9,554) due to (a) non-utilisation of the provision for cost of passages (Rs. 3,800), (b) non-drawal of non-practising allowance at Rs. 500 a month for about six months by an officer who was on leave out of India and (c) non-drawal of the allowance at Rs. 300 a month by the Professor of Public Health who was allowed to draw a consolidated rate of pay from the Public Health Department. The saving was partly set off by larger expenditure in the Medical College (Rs. 672) due to the payment of travelling allowance of an officer transferred from Mymensingh and in "Other Medical Schools" (Rs. 3,269) owing mainly to increased travelling allowance drawn for (i) the members of the Selection Boards of the several Medical Schools, and on account of (ii) the opening of two Medical Schools at Jalpaiguri and Chittagong and (iii) transfers of medical officers.

(a) Token grant voted by the Legislature in August 1930 sessions.

Rs.
(b) 1,500 sanctioned on 12th March 1931.
—4,150 " " 24th February 1931.
—2,050

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

Major Head—"32—Medical"—*contd.*D.—MEDICAL COLLEGE AND SCHOOLS—*concl'd.*

D-4.—Supplies and Services . 1,17,787 1,14,632 —3,155 +1,959 —5,114

The net modification was the result of (i) additions amounting to Rs. 7,610 under "Medical College" due to replacement of old and worn-out apparatus and purchase of microscopes and (ii) deductions amounting to Rs. 5,651 under (1) "School of Tropical Medicine" (Rs. 1,500) due mainly to smaller expenditure on customs duty on imported stores and under (2) "Other Medical Schools" (Rs. 4,151) due mainly to less expenditure on account of transport of dead bodies from Calcutta to Dacca and Mymensingh. The excess expenditure under "Medical College" remained uncovered to the extent of Rs. 394.

D-5.—Contract Contingencies . 80,116 79,228 —888 —583 —305

D-6.—Other Contingencies . 87,258 77,000 —10,258 —8,360 —1,898

The bulk of the saving occurred under "Medical College" (Rs. 8,392) due partly to less expenditure on account of rents, rates and taxes for the messes attached to the College and partly to observance of strict economy.

## D-7.—Grants-in-aid, Contributions, etc.—

*Non-voted* . . . . 3,000 2,400 —600 ... —600

*Vide note under A.-2 (7).*

D-8.—Establishment charges recoverable from other Governments, Departments, etc. . ... —4,601 —4,601 ... —4,601

Represents recoveries from other Governments on account of training of students (*vide* paragraph 7(e) of the Report).

## For rounding—

*Non-voted* . . . . 100 ... —100 ... —100

Voted . . . . —851 ... +851 ... +851

## E.—MENTAL HOSPITAL—

## Transferred—

## E-1.—Pay of Officers—

*Non-voted* . . . . 600 563 —37 ... —37

Voted . . . . 5,100 6,300 +1,200 +1,200 ...

Due to appointment of an officer on a higher rate of pay than provided for.

E-2.—Pay of Establishment . 3,050 3,789 +139 +160 —21

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

Major Head "32—Medical"—*contd.*E.—MENTAL HOSPITAL—*contd.*Transferred—*contd.*

## E-3.—Allowances, honoraria, etc.—

<i>Non-voted</i> . . . . .	400	253	—147	...	—147
Voted . . . . .	1,060	1,473	+ 413	+ 330	+ 83

Due to larger expenditure on travelling allowance of members attending the meeting of the Managing Committee of the Indian Mental Hospital at Ranchi.

E-4.—Supplies and Services . . . . .	3,300	1,512	—1,788	—1,670	—118
--------------------------------------	-------	-------	--------	--------	------

Mainly due to smaller expenditure on diet, bedding and clothing as the number of patients treated was less than in previous years.

E-5.—Contract Contingencies . . . . .	5,300	4,772	—528	— 400	—128
---------------------------------------	-------	-------	------	-------	------

E-6.—Other Contingencies . . . . .	3,030	2,572	—458	—415	—43
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## E-7.—Establishment charges payable to other Governments, Departments, etc.—

<i>Non-voted</i> {	<i>O.</i> 2,50,000	2,30,000	2,27,065	—2,935	. . . . .	—2,935
	<i>S.(a)</i> —20,000					

The original appropriation was reduced in view of smaller payment to the Government of Bihar and Orissa on account of cost of the European Mental Hospital at Ranchi. The estimate, which was based on the suggestions of the Bihar and Orissa Government, was high (*vide* paragraph 6 of the Review).

Voted . . . . .	4,65,560	4,13,388	— 52,172	—28,080	— 24,092
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The share of the cost of the Indian Mental Hospital at Ranchi paid to the Government of Bihar and Orissa proved lower than anticipated; *vide* also note under E-7 *Non-voted* and paragraphs 6 and 7 C(iii) of the Review).

## F.—CHEMICAL EXAMINER—

## Transferred—

<i>Non-voted</i> {	<i>O.</i> 26,000	25,600	879	—24,721	. . . . .	— 24,721
	<i>S.(b)</i> —400					

A voted officer acted as Chemical Examiner for almost the whole of the year whereas provision was made for a *non-voted* officer who proceeded on leave out of India from 21st February 1930. (*Vide* paragraphs 4 and 5 of the Review)

(a) Sanctioned on 10th February 1931.

(b) " 14th " "

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Not modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
<b>Major Head "32—Medical"—concl'd</b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—CHEMICAL EXAMINER—concl'd.</b>					
Transferred—concl'd.					
Voted . . . . .	53,000	63,242	+ 10,242	+ 11,375	—1,133
The excess was due to larger expenditure mainly under "Pay of Officers" (Rs. 8,695) and under "Allowances, honoraria, etc." (Rs. 1,500) owing to the reasons stated under F. Non-voted.					
<b>G.—COST OF STORES PURCHASED IN ENGLAND—</b>					
Transferred . . . . .	88,000	73,479	—14,521	—14,320	—201
Saving due to reduction in prices.					
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>					
Transferred . . . . .	...	950	+ 950	...	+ 950
No provision was made to cover the charge which was due to fluctuations in the rate of exchange.					
For rounding—					
Non-voted . . . . .	500	...	—500	...	—500
Voted . . . . .	—500	...	+ 500	..	+ 500
<b>Total—</b>					
Reserved—					
Non-voted { O. <sup>Rs.</sup> 2,28,000	1,18,420	1,16,834	—1,586	...	—1,586
{ S. —1,09,587					
Voted . . . . .	8,500	35,640	+ 27,140	+ 29,140	—2,000
Transferred—					
Non-voted { O. 8,97,000	8,67,250	7,40,456	—1,26,794	...	—1,26,794
{ S. —29,750					
Voted { O. 48,50,499	48,50,500	44,61,817	—3,88,683	—2,89,815	—98,868
{ S. 1					
<b>TOTAL GRANT No. 19—</b>					
Non-voted { O. 11,25,000	9,85,670	8,57,290	—1,28,380	...	—1,28,380
{ S. —1,39,330					
Voted { O. 48,58,999	48,59,000	44,97,457	—3,61,543	—2,80,675	—1,00,868
{ S. 1					

## REVIEW.

1. The *non-voted* expenditure under the different sub-heads subordinate to "A—Medical Establishment—A-1 Reserved" and "B—Hospitals and Dispensaries—B-1 Reserved" relates to the excluded areas of Darjeeling and Chittagong Hill Tracts.

*Administration of Grant.*

2. The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under report and the preceding two years are shown below:—

Year.	Grant voted by the Council.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Grant voted by the Council.	Ultimate appropriation.
Voted.	Rs.	Rs.	Rs.		
1928-29	48,91,000	48,90,860	45,26,346	7.4	7.4
1929-30	49,61,000	49,60,429	47,20,882	4.8	4.8
1930-31	48,59,000	45,98,325	44,97,457	7.4	2.2

Year.	Original appropriation.	Ultimate appropriation.	Expenditure.	Percentage of saving as compared with	
				Original appropriation.	Ultimate appropriation.
Non-voted.	Rs.	Rs.	Rs.		
1928-29	11,15,000	11,15,000	10,55,356	5.3	5.3
1929-30	11,25,000	11,25,571	9,15,859	18.6	18.6
1930-31	11,25,000	9,55,670	8,57,290	23.8	13.0

3. The large saving in the year under report was due mainly to curtailment of expenditure and postponement of all expenditure not considered essential in view of financial stringency. Excluding Rs. 37,000 surrendered from the provision under "Mental Hospital" on account of smaller contribution paid to the Government of Bihar and Orissa towards the maintenance of the Mental Hospitals at Ranchi, savings to the extent of Rs. 3,63,175 were surrendered from the budget provision of Rs. 59,83,999 under this Grant in pursuance of the orders of Government for curtailment of expenditure. The savings accrued mainly under the sub-heads B-1(7) *Non-voted* (Rs. 1,00,100), B-2 (9) (Rs. 1,51,304), C-2 (Rs. 84,486), D-1 *Non-voted* (Rs. 69,095) and E-7 (Rs. 75,107).

## REVIEW—contd.

4. Compared with the year 1929-30, marked improvement is noticeable in the year under report as regards control over voted expenditure. However, there is room for improvement in respect of the control over *non-voted* expenditure, though the position is slightly better than that in the preceding year. The bulk of the ultimate saving of Rs. 1,28,380 in the *non-voted* appropriation occurred under "Pay of officers" as shewn below :—

- (i) Rs. 22,205 under B-2 (1), (ii) Rs. 67,595 under D-1 and (iii) Rs. 23,721 included in the sub-head F.

The circumstances in which it was not possible to surrender the savings may perhaps be investigated.

5. As in the preceding year, the original estimate for the year under report in respect of *non-voted* expenditure under "Pay of officers" and "Allowances, honoraria, etc." in the Transferred side of the budget proved excessive. Figures in respect of both *non-voted* and voted expenditure are given below :—

		Original estimate.	Expenditure.	Percentage of saving (—) or Excess (+).
		Rs.	Rs.	
<b>Pay of officers*—</b>				
<i>Non-voted</i>	1929-30 . . . . .	6,78,800	5,40,009	—20.4
	1930-31 . . . . .	5,82,200	4,68,441	—19.5
Voted	1929-30 . . . . .	11,73,006	11,73,330	+0.3
	1930-31 . . . . .	12,39,468	12,10,345	—2.3
<b>Allowances, honoraria, etc.*—</b>				
<i>Non-voted</i>	1929-30 . . . . .	64,860	42,478	—34.5
	1930-31 . . . . .	56,000	39,271	—29.8
Voted	1929-30 . . . . .	1,54,010	1,50,329	—2.4
	1930-31 . . . . .	1,57,780	1,57,485	—2

6. From the statement below, it will be seen that the original provision under the sub-head "E—Mental Hospital—E-7, Establishment charges payable to other Governments, Departments, etc." on account of contribution payable to the Government of Bihar and Orissa towards the two Mental Hospitals at Ranchi was, as in the previous years, far in excess of actual requirements.

Year.	Original provision.		Expenditure.		Percentage of saving.	
	<i>Non-voted.</i>	Voted.	<i>Non-voted.</i>	Voted.	<i>Non-voted.</i>	Voted.
	Rs.	Rs.	Rs.	Rs.		
1929-30 . . . . .	2,51,000	5,80,000	1,99,866	4,95,614	20.3	11.4
1930-31 . . . . .	2,50,000	4,65,560	2,27,065	4,13,388	9.1	11.2

\* For details vide Annexure.



REVIEW—*contd.*

It was explained at one of the meetings of the Public Accounts Committee in August 1931 that under the existing arrangement with the Bihar and Orissa Government, the Bengal Government paid 75 per cent. of the cost of the maintenance of the Ranchi Mental Hospital and that the Bihar and Orissa Government had been asked to endeavour to make more accurate estimates. The estimate for voted expenditure for the current year (1931-32) under this sub-head has been placed at a lower figure, that is, Rs. 4,30,000, the effect of which will be observed in the next Appropriation Report.

7. The following cases are brought to notice:—

## A.

*Cases in which the re-appropriation proved low.*

(i) Hospitals and Dispensaries—Mufassal Hospitals and Dispensaries—Transferred—Supplies and services—voted (included in sub-head B-2 (4)).

Original appropriation.	Expenditure.	Net modification.	Ultimate excess.
Rs.	Rs.	Rs.	Rs.
86,000	88,795	+ 350	2,145

The reappropriation of Rs. 350 proved low in view of the ultimate excess of Rs. 2,445. It may be investigated whether additional appropriation could not be obtained to cover the excess.

(ii) Mufassal Hospitals and Dispensaries—Reserved—Pay of Establishment—Non-voted (*Vide* sub-head B-1 (1\*)).

Original appropriation.	Expenditure.	Net modification.	Ultimate excess.
Rs.	Rs.	Rs.	Rs.
43,000	46,541	+ 1,500	1,441

The re-appropriation of Rs. 1,500 proved low in view of the ultimate excess under this sub-head.

## B.

*Case in which the original appropriation in the year under report proved too high. (For facility of comparison, relevant figures for the previous year are given below.)*

Medical establishment—District Medical Establishment—Reserved—Pay of officers—*Non-voted* (included in sub-head A-1 (1\*)).

Year.	Original appropriation.	Expenditure.	Percentage of saving (—) or Excess (+).
	Rs.	Rs.	
1929-30 . . . . .	80,700	85,025	+ 14
1930-31 . . . . .	42,500	29,853	—29.7

\*Relates to the excluded area.

## REVIEW—contd.

## C.

*Cases in which the ultimate appropriation proved too high.* (For facility of comparison, relevant figures for the previous year are given below).

	Year.	Ultimate appropriation.	Expenditure.	Percentage of saving
		Rs.	Rs.	
(i) Medical Establishment—Transferred.				
District Medical Establishment—Allowances, honoraria, etc.— <i>Non-voted</i> (included in sub-head A-2 (3)) . . . . .	1929-30	11,800	4,215	64.2
	1930-31	10,630	5,988	43.7
(ii) Medical Establishment—				
Reserved—				
District Medical Establishment—Pay of officers . . . . .	1929-30	35,500	35,026	1.3
	1930-31	32,241	29,853	7.4
<i>Non-voted</i> (included in sub-head A-1(1))* . . . . .				
(iii) E. Mental Hospital—				
Transferred . . . . .	1929-30	5,56,350	4,95,614	10.9
	1930-31	4,37,480	4,13,388	5.6
E.-7. Establishment charges payable to other Governments, Departments, etc., voted . . . . .				

It may be investigated whether the large savings could not be surrendered.

NOTE.—The following cases of loss amounting to Rs. 2,574 were written off under orders of competent authority :—

	Rs.
Depreciation of stores through normal causes and fair wear and tear (consisting of 1 item) . . . . .	428
Incidental loss due to causes beyond control (consisting of 4 items) . . . . .	2,090
Physical loss of cash due to theft (consisting of 1 item) . . . . .	116
<b>TOTAL</b> . . . . .	<b>2,574</b>

\* Relates to the excluded area.

## ANNEXURE.

(Referred to in paragraph 5 of the Review.)

## 82.—Medical—Transferred.

Year.	Reference to sub-heads in the Appropriation Accounts.	Original estimate.	Expenditure.	Percentage of saving ( - ) or excess ( + )
		Rs	Rs.	
Pay of officers—Non-voted.				
1929-30	A-2(1)	2,24,000	1,52,571	
	B-2(1)	92,000	77,985	
	D-1	3,32,800	2,84,571	
	E-1	600	568	
	Included in F.	29,400	24,014	
	Total	6,78,800	5,40,009	—20·4
1930-31	A-2(1)	1,63,000	1,70,302	
	B-2(1)	85,000	56,898	
	D-1	3,09,000	2,39,905	
	E-1	600	563	
	Included in F.	24,600	379	
	Total	5,82,200	4,68,444	—19·5
Pay of officers—Voted.				
1929-30	A-2(1)	3,76,000	3,15,641	
	B-2(1)	2,77,400	2,98,142	
	D-1	4,88,280	5,31,788	
	E-1	6,900	5,671	
	Included in F.	24,726	22,088	
	Total	11,73,006	11,73,330	+ 0·3
1930-31	A-2(1)	3,66,120	3,32,692	
	B-2(1)	3,10,000	2,94,831	
	D-1	5,33,548	5,43,137	
	E-1	5,100	6,300	
	Included in F.	24,700	83,895	
	Total	12,39,468	12,10,345	—2·3

## ANNEXURE—concl'd.

Year.	Reference to sub-heads in the Appropriation Accounts.	Original	Expenditure.	Percentage saving (—) or excess (+)
		estimate.		
		Rs.	Rs.	
<i>Allowances, honoraria, etc.—Non-voted.</i>				
1929-30	A-2(3)	16,300	5,635	
	B-2(3)	5,300	1,263	
	D-3	41,000	32,240	
	E-3	400	140	
	Included in F	1,860	3,200	
	Total	64,860	42,478	—34·5
<i>Allowances, honoraria, etc.—Voted.</i>				
1930-31	A-2(3)	15,000	7,616	
	B-2(3)	5,300	152	
	D-3	33,900	31,250	
	E-3	400	253	
	Included in F	1,400	...	
	Total	56,000	39,271	—29·8
<i>Allowances, honoraria, etc.—Voted.</i>				
1929-30	A-2(3)	51,100	47,780	
	B-2(3)	71,500	64,654	
	D-3	30,600	35,022	
	E-3	810	1,973	
	Total	1,54,010	1,50,329	—2·4
1930-31	A-2(3)	50,000	53,369	
	B-2(3)	67,600	67,636	
	D-3	39,120	33,507	
	E-3	1,060	1,473	
	Included in F	...	1,500	
	Total	1,57,780	1,57,485	—·2

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
<b>Major Head "33—Public Health."</b>					
<b>A.—PUBLIC HEALTH ESTABLISHMENT.</b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-1—Reserved—Non-voted—</b>					
<b>A-1(1)—Director of Public Health—</b>					
<b>A-1(1) (a) Pay of Establishment .</b>	4,894	4,567	-327	-130	-197
<b>A-1(1) (b) Allowances, honoraria, etc.—</b>					
	Rs.				
O. . . . . 3,680	} 4,680	4,820	+ 140	.	+ 140
S.(a) . . . . . 1,000					
The supplementary appropriation was sanctioned to meet the excess expenditure on account of travelling allowances of the vaccination establishment, especially in the Chittagong Hill Tracts, but it proved slightly low.					
<b>A-1(1)(c)—Supplies and Services—</b>					
<b>A-1 (1) (c) (i)—Contribution towards the pay of Health Officers and Sanitary Inspectors—</b>					
O. . . . . 3,000	} 2,450	2,643	+ 193	...	+ 193
S.(a) . . . . . -550					
The original appropriation was reduced in view of the appointment of a Health Officer in the Darjeeling Municipality during 1930-31 on lower pay than estimated. The reduction of Rs. 550 which was made on the basis of the requirements intimated by the Deputy Commissioner proved slightly high.					
<b>A-1(1) (c) (ii)—Other charges . .</b>	150	150	...	...	...
<b>A-1 (1) (d) Contract contingencies .</b>	150	150	...	..	...
<b>A-1 (1) (e) Other contingencies . .</b>	300	330	+ 30	+ 130	-100
<b>For rounding . . . . .</b>	-174	...	+ 174	...	+ 174
<b>A-1 (2) Chief Engineer, Public Health Department.</b>					
<b>A-1 (2) (a) Pay of Establishment . .</b>	4,932	4,932	...	...	..?
<b>A-1 (2) (b) Allowances, honoraria, etc. { O. 500 } (S. (b) 168 }</b>	668	694	+ 26	+ 50	-24

(a) Sanctioned on the 31st March 1931.

(b) Sanctioned on the 30th October 1930.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 33—Public Health "</b> <i>—contd.</i>					
<b>A.—PUBLIC HEALTH ESTABLISHMENT</b> <i>—contd.</i>					
<b>A-1.—Reserved—Non-voted—<i>concl'd.</i></b>					
<b>A-1 (2) Chief Engineer, Public Health Department—<i>concl'd.</i></b>					
<b>A-1 (2) (c) Contingencies—</b>					
	Rs.				
O. 1,240	1,360	1,240	-120	-50	-70
S. (a) 120					
For rounding . . . . .	328	...	-328	...	-328
<b>A-2.—Transferred.</b>					
<b>A-2 (1) Director of Public Health.</b>					
<b>A-2 (1) (a) Pay of Officers . . . . .</b>	1,45,000	1,48,355	+3,355	+3,000	+355
Due to leave arrangements for which no provision was made in the budget. The reappropriation proved slightly low.					
<b>A 2 (1) (b) Pay of Establishment . . . . .</b>	1,54,160	1,54,626	+466	...	+466
Due to leave arrangements.					
<b>A-2 (1) (c) Allowances, honoraria, etc. . . . .</b>	66,742	45,343	-21,399	-21,050	-349
In view of stringent orders of Government issued during the year to effect economy, inspection tours of officers were considerably curtailed and a sum of Rs. 20,900 was withdrawn from the provision of Rs. 50,900 for travelling allowance against which an expenditure of Rs. 29,923 only was incurred.					
<b>A-2 (1) (d) Supplies and Services—</b>					
<b>A-2 (1) (d) (i) Contribution towards the pay of Health Officers and Sanitary Inspectors . . . . .</b>	74,000	80,610	+6,610	...	+6,610
Due to certain local bodies having drawn their contribution in March 1931, although provision was made for the drawal of contribution for the calendar year.					
<b>A-2 (1) (d) (ii) Other charges . . . . .</b>	21,089	18,651	-2,438	-1,889	-549
Due to smaller expenditure under (1) "Medical and surgical requisites" (Rs. 1,425) as the scheme for the medical inspection of schools outside Calcutta was abandoned and under (2) "Customs duty on imported stores" (Rs. 1,013).					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
<b>Major Head—"33—Public Health"—<i>contd.</i></b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i></b>					
<b>A-2.—Transferred—<i>contd.</i></b>					
A-2 (1) Director of Public Health— <i>contd.</i>					
A-2 (1) (e) Contract contingencies . . . . .	14,050	13,498	-552	...	-552
					Due to observance of strict economy.
A-2 (1) (f) Other contingencies . . . . .	35,300	32,077	-3,223	-300	-2,923
					<i>Vide</i> note under A-2. (1) (e).
For rounding . . . . .	-341	...	+341	...	+341
A-2—(2) Chief Engineer, Public Health Department—					
A-2—(2) (a) Pay of Officers—					
<i>Non-voted</i> . . . . .	22,232	22,229	-3	...	-3
<i>Voted</i> . . . . .	69,190	68,743	-447	-500	+53
A-2—(2) (b) Pay of Establishment . . . . .	1,05,881	98,316	-7,565	-7,234	-331
					Due to smaller expenditure on temporary establishment (Rs. 10,289) owing to postponement of expenditure on new works, partly counterbalanced by larger expenditure of Rs. 2,724 on account of officiating arrangements in leave vacancies.
A-2—(2) (c) Allowances, honoraria, etc.—					
					<i>Rs.</i>
<i>Non-voted</i> {					
<i>O.</i> . . . . .	5,767				
<i>S.</i> . . . . . (a)—1,767		4,000	4,000	...	...
					The original appropriation was reduced in view of non-drawal of house allowance by an officer whose family did not reside with him.
<i>Voted</i> . . . . .	19,338	22,904	+3,566	+1,627	+1,939
					Due to larger expenditure under (1) house rent and other allowances (Rs. 1,571) mainly on account of payment of house allowance of an officer not originally provided for and under (2) cost of passages (Rs. 1,973) which was not anticipated. The excess under (2) remained uncovered.
					<i>Rs.</i>
					(a)—288 sanctioned on the 30th November 1930.
					-1,479 " " 22nd December 1930.
					<u>-1,767</u>

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender,	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "33—Public Health"</b> <i>—concl.</i>					
<b>A—PUBLIC HEALTH ESTABLISHMENT</b> <i>—concl.</i>					
<b>A-2—Transferred—concl.</b>					
A-2—(2) Chief Engineer, Public Health Department— <i>concl.</i>					
A-2 (2) (d) Contingencies . . . . .	10,000	8,844	-1,656	-1,100	-556
Due to certain water works not having been started as a result of the orders of Government for the postponement of new expenditure.					
For rounding—					
Non-voted . . . . .	1	...	-1	...	-1
Voted . . . . .	-409	...	+409	...	+409
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>					
<b>B-1—Reserved—Non-voted.</b>					
<b>B-1—(1) Grants-in-aid towards Water Works Schemes—</b>					
O. . . . . Ra. 2,000	1,500	1,500	...	...	...
S. . . . . (a)—500					
<b>B-1—(2) Other Schemes—</b>					
O. . . . . 16,000	11,718	11,718	...	...	...
S. . . . . (b)—4,282					
Against the budget provision of Rs. 14,000 for augmentation grant to the Darjeeling District Board, a sum of Rs. 9,918 only was sanctioned. The balance was surrendered.					
<b>B-2—Transferred—</b>					
<b>B-2—(1) Grants-in-aid towards Water Works Schemes . . . . .</b>	4,41,000	3,24,718	-1,16,282	-1,03,450	-12,832
Due mainly to general retrenchment of expenditure during the financial year. ( <i>Vide Annexure A</i> ).					
<b>B-2—(2) Grants-in-aid towards Sewerage Schemes . . . . .</b>	73,000	71,773	-1,227	-500	-727
<i>Vide Annexure A.</i>					
<b>B-2—(3) Other Schemes . . . . .</b>	23,17,000	20,49,958	-2,67,042	-2,62,436	-4,606
<i>Vide note under B-2—(1) and Annexure A.</i>					

(a) Sanctioned on the 19th September 1930.  
 (b) „ „ 22nd February 1931.



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

**Major Head "33—Public Health"—*contd.***

**C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.**

**C-1—Reserved—**

*Non-voted* . . . . . 1,000 750 —250 ... —250

**C-2—Transferred** . . . . . 3,50,000 2,98,488 —51,512 —51,071 —441

Out of the provision of Rs. 2,20,000 under (1) "Malaria charges," Rs. 1,00,000 under (2) "Kala szar survey-charges" and Rs. 30,000 under (3) "Other epidemics-charges," Rs. 10,000, Rs. 12,000 and Rs. 29,071 respectively were surrendered in view of curtailment of expenditure and absence of epidemics. There was, however, an ultimate excess of Rs. 488 under (1) due to fluctuations in the price of drugs, etc.

**D.—BACTERIOLOGICAL LABORATORIES —TRANSFERRED.**

*Non-voted* . . . . . 4,000 1,471 —2,529 ... —2,529

Due mainly to an officer having proceeded on leave out of India from 29th July 1930. (*Vide* paragraph 3 of the Review).

*Voted* . . . . . 1,06,000 1,06,798 + 798 + 2,000 —1,202

The excess was due to larger expenditure under "Supplies and Services" under the control of the Director of Public Health, of which a sum of Rs. 578 remained uncovered. The reappropriation of Rs. 2,000 was sanctioned in February 1931 to meet additional requirements on account of hire of calves and cost of cattle food for the Bengal Vaccine Depot. The ultimate saving was composed of small amounts under several primary units.

**E.—PASTEUR INSTITUTE—**

*Transferred* . . . . . 66,000 69,579 + 3,579 + 5,420 —1,841

The excess was mainly due to larger expenditure under (1) "Supplies and Services" (Rs. 5,083) on account of increase in the number of indigent patients coming for treatment and withdrawal of certain concessions previously granted to them by the Assam Bengal and the Eastern Bengal Railways, partly counterbalanced by smaller expenditure under (2) "Contingencies" (Rs. 1,816) owing to curtailment of expenditure.

**F.—WORKS—**

**F-1.—Reserved—**

*Non-voted* . . . . . 16,000 15,981 —19 .. —19

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 33—Public Health"—<i>concl'd.</i></b>					
<b>F.—WORKS—<i>concl'd.</i></b>					
F-2.—Transferred . . . . .	3,000	36,812	+ 33,812	+ 35,000	—1,188
The excess was due to debit amounting to Rs. 36,812 under "Suspense" ( <i>vide</i> details in Annexure B) for which a sum of Rs. 35,000 was provided by reappropriation, partly counterbalanced by a saving of Rs. 3,000 as a result of non-utilisation of the provision for Salboni trial boring.					
<b>G. COST OF STORES PURCHASED IN ENGLAND—</b>					
Transferred . . . . .	21,360	20,375	—985	—160	—825
<b>H. LOSS OR GAIN BY EXCHANGE—</b>					
Transferred . . . . .	...	271	+ 271	..	+ 271
Due to fluctuations in the rate of exchange.					
For rounding . . . . .	—360	...	+ 360	...	+ 360
<b>Total—</b>					
<b>Reserved—</b>					
<i>Rs.</i>					
<i>Non-voted</i> { <i>O.</i> . . . . . 54,000 } . . . . .	49,956	49,375	—581	...	—581
{ <i>S.</i> . . . . . —4,044 } . . . . .					
<b>Transferred—</b>					
<i>Non-voted</i> { <i>O.</i> . . . . . 32,000 } . . . . .	30,233	27,700	—2,533	...	—2,533
{ <i>S.</i> . . . . . —1,767 } . . . . .					
Voted . . . . .	40,91,000	36,70,239	—4,20,761	—4,02,643	—18,118
<b>TOTAL GRANT No. 20—</b>					
<i>Non-voted</i> { <i>O.</i> . . . . . 86,000 } . . . . .	80,189	77,075	—3,114	...	—3,114
{ <i>S.</i> . . . . . —5,811 } . . . . .					
Voted . . . . .	40,91,000	36,70,239	—4,20,761	—4,02,643	—18,118

## REVIEW.

The expenditure under different sub-heads subordinate to (i) "A-1.—Reserved—*Non-voted*", (ii) "B-1.—Reserved—*Non-voted*", (iii) "C-1.—Reserved—*Non-voted*" and (iv) "F-1.—Reserved—*Non-voted*" relates to the excluded areas of Darjeeling and Chittagong Hill Tracts.

REVIEW—*concl'd.*  
*Administration of Grant.*

2. The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under report and the preceding two years are shown below:—

Year.	Original Appropriation.	Ultimate Appropriation.	Expenditure.	Percentages of Saving (—) or Excess (+) as compared with	
				Original Appropriation.	Ultimate Appropriation.
	Rs.	Rs.	Rs.		
<i>Non-voted.</i>					
1928-29	90,000	81,203	78,468	—12·8	—3·8
1929-30	53,000	56,495	54,890	+ 3·5	—2·8
1930-31	86,000	80,189	77,075	—10·3	—3·8
<i>Voted.</i>					
1928-29	37,14,000	36,70,111	32,85,724	—11·5	—10·5
1929-30	37,60,900	36,29,868	35,07,419	—6·7	—3·3
1930-31	40,91,000	36,88,357	36,70,239	—10·2	—5

3. Due to the general retrenchment of expenditure in view of financial stringency, savings to the extent of Rs. 4,07,954 were surrendered during the year under report out of the total budget provision of Rs. 41,77,000 under this grant. The control over voted expenditure was, on the whole, satisfactory and shows remarkable improvement over the results achieved in the preceding two years. Slight deterioration is, however, noticeable in regard to the control over *non-voted* expenditure as compared with the previous year. It is observed that more than 81 per cent. of the ultimate saving of Rs. 3,114 in *non-voted* appropriation occurred under the sub-head "D.—*Non-voted*—Bacteriological Laboratories—Transferred (under the control of the Surgeon General with the Government of Bengal). It may be investigated whether it was not possible to surrender the unspent amount.

### ANNEXURE A.

(Referred to in the note under sub-heads B. 2(1) and B. 2 (2) and B. 2 (3)).

Major Head and Sub-head.	Original Appropriation.	Actual expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>33—Public Health—</b>			
<b>GRANTS FOR PUBLIC HEALTH PURPOSES— TRANSFERRED.</b>			
(i) Grants-in-aid towards Schemes—			
Rural Water Supply . . . .	2,50,000	2,37,749	—12,251
Asansol Water Supply . . . .	50,000	45,000	—5,000

## ANNEXURE A—contd.

Major Head and Sub-head,	Original Appropriation.	Actual expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>33—Public Health— contd.</b>			
<b>GRANTS FOR PUBLIC HEALTH PURPOSES— TRANSFERRED—contd.</b>			
<b>(i) Grants-in-aid towards Water Works Schemes—concl'd.</b>			
Bansberia Water Supply . . . .	32,000	32,000	...
Chandpur Water Supply . . . .	27,000	6,000	—21,000
Satkhira Water Works Extension . .	3,969	3,969	...
Tamluk Water Supply . . . .	7,700	...	—7,700
English Bazar Water Supply . . . .	27,000	...	—27,000
Brahmaubaria Water Supply . . . .	22,266	...	—22,266
Barisal Water Works Extension . . .	10,000	...	—10,000
Jangipur Water Supply . . . .	1,000	...	—1,000
Jalpaiguri Water Supply . . . .	10,000	..	—10,000
For rounding . . . .	65	...	—65
<b>TOTAL . . . .</b>	<b>4,41,000</b>	<b>3,24,718</b>	<b>—1,16,282</b>
<b>(ii) Grants-in-aid towards Sewerage Schemes—</b>			
Murshidabad Conservancy . . . .	4,000	3,600	—400
Calcutta Fringe Area Drainage . . .	43,500	43,173	—327
Titagarh Sewerage Extension . . . .	25,000	25,000	...
For rounding . . . .	500	...	—500
<b>TOTAL . . . .</b>	<b>73,000</b>	<b>71,773</b>	<b>—1,227</b>
<b>(iii) Other Schemes—</b>			
Improvement of Hastings . . . .	5,000	4,772	—228
Free vaccination grant . . . .	65,000	48,000	—17,000
Maternity and Child Welfare . . . .	40,000	27,500	—12,500
Augmentation grant . . . .	9,32,000	9,46,222	+ 14,222 (a)
Rural Public Health Units . . . .	12,00,000	9,39,461	—2,60,539
Grants to District Boards for Vaccination Inspecting Staff . . . .	65,000	69,084	—5,916

(a) Due to larger payment of augmentation grant to the District Boards of Hooghly and Howrah than was originally estimated. The excess was covered by reappropriation.

## ANNEXURE A—concl'd.

Major Head and Sub-head.	Original Appropriation.	Actual expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>33—Public Health</b> <i>concl'd.</i>			
<b>GRANTS FOR PUBLIC HEALTH PURPOSES — TRANSFERRED—concl'd.</b>			
(iii) Other Schemes— <i>concl'd.</i>			
Grants to District Boards for establishment of Public Health Laboratories at district head quarters . . . . .	10,000	7,500	—2,500
Indian Research Association . . . . .	...	10,000	+ 10,000(b)
British Empire Leprosy Relief Association . . . . .	..	6,490	+ 6,490(b)
Expenditure in connection with sanitary arrangements for the embarkation and disembarkation of pilgrims during the Ganga Sagor Mela . . . . .	...	929	+ 929(b)
<b>TOTAL</b> . . . . .	<b>23,17,000</b>	<b>20,49,958</b>	<b>—2,67,042</b>

(b) Covered by reappropriation.

## ANNEXURE B.

(Referred to in the note under sub-head F. 2).

The nature of the transactions under "Suspense" is explained in paragraph 8 of the Appendix to the Memorandum of the Public Accounts Committees in India.

Details of the transactions for the year 1930-31 under the Head "33—Public Health—Works—Transferred—Suspense" are given below :—

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases . . . . .	— 38,389	2,21,935	1,85,207	36,728	—1,661
Miscellaneous Advances (Sanitary Works Advan- ces) . . . . .	450	534	450	84	534
<b>TOTAL</b> . . . . .	<b>—37,939</b>	<b>2,22,469</b>	<b>1,85,657</b>	<b>36,812</b>	<b>—1,127</b>

The credit balance of Rs. 1,661 shown in column 6 against "Purchases" represents the value of stores received but not paid for during the year and the debit balance of Rs. 534 represents the balance recoverable from local or other bodies on account of sanitary works done for them.

See also the Report on the Accounts.

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

Major Head "34—Agriculture".

A.—AGRICULTURE.

A-1 Reserved—

A-1—(1) Pay of Officers—

	<i>Rs.</i>					
<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad . \quad 12,100 \\ S. \quad (a) - 2,165 \end{array} \right\}$	9,935	9,928	-7	..	-7

The original appropriation was reduced in view of the appointment of an officer in the Lloyd Botanic Garden on lower pay in place of the permanent incumbent gone on leave out of India.

A-1—(2) Pay of Establishment—

<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad . \quad 11,021 \\ S. \quad (b) - 318 \end{array} \right\}$	10,703	9,951	-752	+16	-768
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Mainly due to smaller expenditure in the excluded area under "Other supervising staff" owing to stoppage of increment in the pay of a District Agricultural Officer and a vacancy caused by the resignation of a Demonstrator. The provision for leave allowance was also not utilised.

A-1 (3) Allowances, honoraria, etc.—

<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad . \quad 3,600 \\ S. \quad (c) 3,074 \end{array} \right\}$	6,674	6,829	+155	+157	-0
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The supplementary appropriation was required to meet the cost of passage of an officer of the Lloyd Botanic Garden and his family who proceeded to England on 26th March 1930. The bill for the passage was paid in 1930-31.

A-1—(4) Supplies and Services—

<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad . \quad 4,355 \\ S. \quad (d) - 910 \end{array} \right\}$	3,445	2,724	-721	-125	-596
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The saving as compared with the original appropriation was due mainly to smaller expenditure (1) on feed of cattle in Experimental Farms (Rs. 670), as farm-grown grain and fodder were utilised and (2) on purchase of seeds, implements, etc. and other charges in the Botanical and other public gardens in the excluded area (Rs. 894).

<i>Rs.</i>	
(a) -2,100	Sanctioned on 3rd January 1931.
-65	" " 23rd February 1931.
<u>-3,165</u>	
(b) -288	Sanctioned on 29th October 1930.
-30	" " 23rd February 1931.
<u>-318</u>	

<i>Rs.</i>	
(c) 3,358	Sanctioned on 3rd January 1931.
-170	" " 23rd February 1931.
-100	" " 26th " "
<u>3,074</u>	
(d) -490	Sanctioned on 22nd December 1930.
-300	" " 3rd January 1931.
-80	" " 23rd February 1931.
-30	" " 26th " "
<u>-910</u>	

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

**Major Head "34—Agriculture"—*contd.*****A.—AGRICULTURE—*contd.*****A-1—Reserved—*contd.*****A-1—(5) Contingencies—***Rs.*

<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad . \quad 81,400 \\ S. \quad (e) - 1,702 \end{array} \right\}$	29,698	29,553	-145	-40	-105
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The surrender was made in view of curtailment of expenditure on petty construction and repairs and other contingencies in "Experimental Farms" in the excluded area.

**A-1—(6) Grants-in-aid, contributions, etc.—**

<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad . \quad 2,240 \\ S. \quad (f) - 350 \end{array} \right\}$	1,890	1,740	-150	...	-150
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For rounding— <i>Non-voted</i>	.	284	...	-284	-8	-276
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**A-2—Transferred—****A-2—(1) Pay of Officers—**

<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad . \quad 91,215 \\ S. \quad (g) 4,410 \end{array} \right\}$	95,625	93,248	-2,377	-1,473	-904
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The supplementary appropriation was sanctioned in view of the appointment of a *non-voted* officer in the Royal Botanic Garden to act in place of a voted officer on study leave out of India. The ultimate saving was mainly due to smaller expenditure under "Other Supervising Staff" owing to the absence on leave of two officers out of India.

Voted	.	1,61,954	1,47,968	-13,991	-12,239	-1,752
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Due mainly to smaller expenditure (1) in the Zoological Garden (Rs. 6,238) owing to the post of the 2nd Assistant Superintendent having remained vacant, (2) in the Royal Botanic Garden (Rs. 4,991) owing to the posting of a *non-voted* officer in place of a voted officer and (3) under "Superintendence" (Rs. 4,176) owing to non-utilisation of the provision for preparation of Agriculture Department Manual. The savings were partly counter-balanced by excess expenditure of Rs. 533 and Rs. 685 under "Sericulture" and "Agriculture Schools" respectively owing to officiating arrangement and payment of arrear increments. The excess expenditure was amply covered by reappropriation.

<b>A-2—(2) Pay of Establishment</b>	.	3,84,547	3,77,916	-6,631	-359	-6,272
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Due mainly to change of incumbents and vacancies not filled up.

<i>Rs.</i>	
(e) 288 Sanctioned on 29th October 1930.	-1,680
" " " 22nd December 1930.	-100
" " " 3rd January 1931.	-210
" " " 26th February 1931.	
	<u>-1,702</u>

<i>Rs.</i>	
(f) 500 Sanctioned on 22nd December 1930.	180
" " " 9th March 1931.	
	<u>-360</u>
(g) Sanctioned on 6th November 1930.	

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

Major Head "24—Agriculture"—*contd.*A—AGRICULTURE—*concl'd.*A-2—Transferred—*cont'd.*

## A-2—(3) Allowances, honoraria, etc.—

Non-voted	O.	Rs.	17,150	19,250	+2,100	+1,473	+627
		(h)—850					

Mainly due to larger expenditure under "Other Supervising Staff" owing to payment of cost passages of officers not provided for in the budget.

Voted	1,16,000	1,16,085	—915	—914	—1
A-2—(4) Supplies and Services	98,385	76,801	—21,584	—12,355	—9,229

Due to fall in prices and observance of strict economy. There were savings under (1) "Experimental Farms" (Rs. 7,877), (2) "Divisional Seed Stores" (Rs. 7,869), (3) "Sericulture" (Rs. 4,442), (4) "Botanical and other Public Gardens" (Rs. 851) and (5) "Agricultural experiments" (Rs. 883) owing to smaller expenditure on purchase and feed of cattle and on seeds, implements, etc. The savings were partly counterbalanced by larger expenditure of Rs. 338 under "Other Supervising Staff—Machinery and equipment" which was covered by reappropriation. It has been explained that the ultimate saving of Rs. 6,077 in the experimental farms and Rs. 2,369 in the Divisional Seed Stores could not be surrendered as purchases were made in February and March in many cases and the margin kept by the respective officers was small in view of book adjustments likely to be made for the year.

A-2—(5) Contract contingencies	50,950	51,210	+200	+570	—310
A-2—(6) Other contingencies	3,27,242	2,63,867	—13,375	—32,889	—10,486

Due to curtailment of expenditure as a measure of economy. The ultimate saving was due to smaller expenditure (1) in the Agricultural farms (Rs. 4,713) owing mainly to non-receipt of materials within the currency of the financial year and cheaper rate of labour charges, (2) in the sericultural nurseries (Rs. 2,193) owing mainly to smaller purchase of mulberry leaves from private parties on account of increased production at Government nurseries and (3) under Agricultural Experiments (Rs. 1,874) owing mainly to the stoppage of datepalm work towards the close of the year. It has been explained that there was also small margin with various officers and it was too late to surrender the savings.

A-2—(7) Grants-in-aid, contribution, etc.	48,420	41,241	—7,179	—5,040	—2,139
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The saving of Rs. 5,040 was due to curtailment of expenditure under "Agricultural Experiments" (Rs. 4,250) and under "Public Exhibitions and Fairs" (Rs. 790). The ultimate saving was mainly due to smaller payment of contribution for the purchase of bulls and non-payment of contribution to Asansol School.

## For rounding—

Non-voted	—215	...	+215	...	+215
Voted	502	...	—502	...	—502

(h)—800 Sanctioned on 22nd December 1930.

—50 " " 3rd January 1931.

—850



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving --.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "34—Agriculture"—contd.</b>					
<b>B—VETERINARY CHARGES.</b>					
<b>B-1—Reserved—</b>					
<b>B-1—(1) Pay of Establishment—</b>					
<i>Non-voted</i> . . . . .	5,070	5,190	+120	+120	...
<b>B-1—(2) Allowances, honoraria, etc.—</b>					
	Rs.				
<i>Non-voted</i> . { <i>O.</i> . 1,150 } . . . . .	1,110	1,065	-45	...	-45
{ <i>S. (a)</i> . -40 } . . . . .					
<b>B-1—(3) Supplies and Services—</b>					
<i>Non-voted</i> . { <i>O.</i> . 360 } . . . . .	180	162	-18	...	-18
{ <i>S. (a)</i> . -180 } . . . . .					
<b>B-1—(4) Contingencies—</b>					
<i>Non-voted</i> . { <i>O.</i> . 190 } . . . . .	100	95	-5	...	-5
{ <i>S. (b)</i> . -80 } . . . . .					
<b>B-1—(5) Grants-in-aid, contributions, etc.</b> . . . . .	1,20,000	1,20,000	...	...	...
For rounding— <i>Non-voted</i> . . . . .	240	...	-240	-120	-120
<b>B-2—Transferred—</b>					
<b>B-2—(1) Pay of Officers—</b>					
<i>Non-voted</i> . { <i>O.</i> . 39,400 } . . . . .	35,997	34,224	-1,773	...	-1,773
{ <i>S. (b)</i> . -3,408 } . . . . .					
<b>Voted</b> . . . . .	51,930	52,261	+331	+448	-117
<p>The original provision under "Veterinary Instruction" was reduced in view of transfer of an officer to Bihar and Orissa. The ultimate saving was mainly due to smaller expenditure under "Superintendence" owing to pay for part of March 1931 of an officer proceeding on leave out of India having been paid in April 1931 instead of in March 1931.</p>					

(a) Sanctioned on 25th February 1931.

Rs.

(b) —803 Sanctioned on 20th December 1930.

—2,600     "     "     25th February 1931.

—3,403

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

## Major Head—"34 Agriculture"—contd.

## B—VETERINARY CHARGES—contd.

## B-2—Transferred—contd.

B-2—(2) Pay of Establishment . . . . .	1,86,949	1,88,273	+1,324	+908	+416
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There was larger expenditure of (1) Rs. 1,897 under "Veterinary Instruction" and "Glanders & College Staff" due mainly to reversion of an officer from Provincial to Subordinate Service and (2) Rs. 1,574 under "Hospitals and Dispensaries" owing to (a) the adjustment of the pay of the leave reservists who were transferred from "Subordinate Establishment" to act in the mofussils and (b) to the return of a veterinary assistant from deputation out of India. The excess was partly counterbalanced by savings of Rs. 1,818 and Rs. 329 under "Other (Subordinate) Establishment" and "Superintendence" respectively. The excess expenditure under (2) remained uncovered to the extent of Rs. 937.

## B-2—(3) Allowances, honoraria, etc.—

Non-voted	O. . . . .	Rs. 9,292	8,892	4,519	+ 627	...	+ 627
	S. (a) . . . . .	—5,400					

The surrender which was made from the original provision under "Veterinary Instruction" owing to transfer of an officer of the Veterinary College to Bihar and Orissa proved high. (*Vide* paragraph 3 (viii) of the Review.)

Voted . . . . .	27,540	27,380	—160	...	—160
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B-2—(4) Supplies and Services . . . . .	1,06,100	51,760	—53,340	—44,803	—8,537
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Due mainly to smaller expenditure of (1) Rs. 7,001 under "Veterinary Instruction" on account of savings chiefly effected in the purchase and keep of cattle and (2) Rs. 46,378 under "Hospitals and Dispensaries—Medical and Surgical requisites" owing to less outbreak of cattle disease during the year. (*Vide* paragraph 3 (vii) of the Review.)

B-2—(5) Contingencies . . . . .	62,393	52,099	—10,354	—10,134	—220
---------------------------------	--------	--------	---------	---------	------

Due mainly to postponement of all avoidable expenditure in pursuance of the general instructions of Government.

For rounding	Non-voted . . . . .	—692	...	+ 692	...	+ 692
	Voted . . . . .	88	...	—88	...	—88

## C—CO-OPERATIVE CREDIT.

## C-1—Reserved—

## C-1—(1) Pay of Establishment—

Non-voted	O. . . . .	5,448	5,098	4,747	—351	...	—351
	S. (b) . . . . .	—350					

(a) Sanctioned on 25th February 1931.

Rs.  
(b) —500 sanctioned on 16th August 1930.  
+150 " " 9th March 1931.

—350

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"34 Agriculture"—contd.</b>					
<b>O—Co-OPERATIVE CREDIT—contd.</b>					
<b>O-1—Reserved—contd.</b>					
<b>O-1—(2) Allowances, honoraria, etc.—</b>					
	<i>Rs.</i>				
<i>Non-voted</i> { <i>O.</i> . . . 3,720	3,538	3,534	—4	...	—4
{ <i>S. (a)</i> . . . —182	...	...	...	...	...
<b>O-1—(3) Contingencies—</b>					
<i>Non-voted</i> . . . . .	150	150	...	...	...
For rounding— <i>Non-voted</i> . . . . .	—318	...	+ 818	...	+ 818
<b>C-2—Transferred—</b>					
<b>C-2—(1) Pay of officers . . . . .</b>	70,670	82,308	+11,638	+11,500	+138
Due to payment of leave salary of an officer.					
<b>C-2—(2) Pay of Establishment . . . . .</b>	4,98,208	4,79,450	—18,753	—17,739	—1,019
Due mainly to (1) non-entertainment of two Inspectors and some auditors (Rs. 7,935) and (2) late appointment and non-entertainment of some servants and temporary establishment (Rs. 9,718) owing to general retrenchment and postponement of all avoidable expenditure.					
<b>C-2—(3) Allowances, honoraria, etc.</b>	1,53,912	1,36,151	—17,761	—17,189	—592
Mainly due to smaller expenditure under travelling allowance owing to curtailment of expenditure (Rs. 15,599) and non-utilisation in full of the provision for house rent and other allowances (Rs. 2,162).					
<b>C-2—(4) Contingencies . . . . .</b>	24,260	20,986	—3,294	—2,550	—744
Due mainly to observance of economy.					
<b>C-2—(5) Grants-in-aid, contributions, etc.</b>	26,431	25,479	—952	—767	—185
Due mainly to smaller payment of grant to Bengal Co-operative Organisation Society and to Poor Societies (Rs. 1,200), partly counterbalanced by larger payment of grant to Bengal Co-operative Silk Union, Malda (Rs. 433).					
For rounding . . . . .	—481	...	+481	...	+481
<b>D-Works—Transferred— . . . . .</b>	35,000	6,786	—28,214	—28,211	—3
Due to curtailment of expenditure on additions and alterations to Cattle Farm Buildings at Rungpur (Rs. 8,211) and Royal Botanic Garden, Sibpore (Rs. 20,000).					
<b>E—Cost of Stores purchased in England—</b>					
<b>E-1—Reserved—</b>					
<i>Non-voted</i> { <i>O.</i> . . . . . nil	287	269	—18	...	—18
{ <i>S.</i> . . . . . (b)287					

(a) Sanctioned on 25th February 1931.  
 Rs.  
 (b) 300 sanctioned on 8th May 1930.  
 —13                   "                   25th February, 1931.  
 —287

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 24 Agriculture "—<i>contd.</i></b>					
<b>E—Cost of stores purchased in England—<i>contd.</i></b>					
<b>E-2—Transferred—</b>					
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad . \quad . \quad . \quad . \\ \text{S.} \quad . \quad . \quad . \quad . \quad . \end{array} \right\} \begin{array}{l} \text{Rs.} \\ 800 \\ (a) - 800 \end{array}$	..	...	...	..
<i>Voted</i>	. . . . .	5,000	4,556	-444	-40
<i>For rounding—Non-voted</i>	. . . . .	-800	...	+300	+300
<b>F—Loss or Gain by Exchange—</b>					
<b>F-1—Reserved—</b>					
<i>Non-voted</i>	. . . . .	..	4	+4	..
<b>F-2—Transferred</b>	. . . . .	..	55	+55	..
<b>Total—</b>					
<b>Reserved—</b>					
<i>Non-voted</i>	$\left\{ \begin{array}{l} \text{O.} \quad . \quad 81,000 \\ \text{S.} \quad . \quad -2,916 \end{array} \right\}$	78,084	75,941	-2,143	..
<i>Voted</i>	. . . . .	1,20,000	1,20,000	..	..
<b>Transferred—</b>					
<i>Non-voted</i>	$\left\{ \begin{array}{l} \text{O.} \quad . \quad 1,57,000 \\ \text{S.} \quad . \quad -5,543 \end{array} \right\}$	1,51,457	1,51,241	-216	..
<i>Voted</i>	. . . . .	24,35,000	22,21,547	-2,13,453	-1,71,783
<b>GRAND TOTAL—</b>					
<i>Non-voted</i>	$\left\{ \begin{array}{l} \text{O.} \quad . \quad 2,38,000 \\ \text{S.} \quad . \quad -8,459 \end{array} \right\}$	2,29,541	2,27,182	-2,359	..
<i>Voted</i>	. . . . .	25,55,000	23,41,547	-2,13,453	-1,71,783

(a) Sanctioned on 8th May 1930.

## REVIEW.

*Administration of Grant.*

The expenditure under this grant covers the transactions of the Agricultural, Veterinary and Co-operative Departments, both reserved and transferred. The expenditure in the excluded areas of Darjeeling and Chittagong Hill Tracts as well as that for "Grants to Calcutta Society for the Prevention of Cruelty to Animals" under the minor head "Veterinary Charges" is "Reserved". All other expenditure is "Transferred".

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

Year.	Original Estimate.	Net Appropriation.	Expenditure.	Percentage of saving— — or excess +.		
				As compared with the original estimate.	As compared with the net appropriation.	
	Rs.	Rs.	Rs.			
Voted . . .	1928-29 . . .	23,81,000	23,22,424	22,65,545	-2.8	-2.4
	1929-30 . . .	23,90,899	23,88,584	23,18,473	-3	-2.9
	1930-31 . . .	25,55,000	23,83,217	23,41,547	-8.3	-1.7
Non-voted . . .	1928-29 . . .	2,50,000	2,55,996	2,53,113	+1.2	-1.1
	1929-30 . . .	2,24,000	2,26,513	2,17,946	-2.7	-3.8
	1930-31 . . .	2,38,000	2,29,541	2,27,182	-4.5	-1

It is observed that the large savings as compared with the original appropriation were due mainly to curtailment of expenditure in the year under review. On the whole, marked improvement in control is noticeable in the year under report.

3. In accordance with the recommendation made by the Public Accounts Committee on the Appropriation Accounts for 1929-30, the percentages of variations in expenditure under the control of the different controlling officers as compared with the original and the net appropriations are exhibited below with a view to assess more easily the administration of the grants by different officers:—

Under the control of	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of saving— — or excess +.	
				As compared with the original appropriation.	As compared with the net appropriation.
	Rs.	Rs.	Rs.		
(i) Director of Agriculture— Minor Head A.—Agriculture (except Botanical and other Public Gardens).	...	...	...	...	..
Voted—(The expenditure is included in the sub-heads under "A-2—Transferred").					
1929-30 . . . . .	9,80,199	9,77,955	9,53,605	-2.7	-2.5
1930-31 . . . . .	10,22,500	9,75,738	9,45,498	-7.5	-3.1
Non-voted—(The expenditure is included in the sub-heads under "A-1—Reserved", A-2(1) Non-voted and A-2(3) Non-voted).					
1929-30 . . . . .	1,21,225	1,23,610	1,21,064	-1	-2
1930-31 . . . . .	1,37,500	1,34,560	1,32,617	-3.5	-1.4

## REVIEW—contd.

Under control of	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of saving—	
				As compared with the original Appropriation.	As compared with the net Appropriation.
<b>(i) Director of Agriculture—</b>					
Minor Head, Works.					
Voted—(Sub-head D.).					
	Rs.	Rs.	Rs.	...	...
1929-30 . . . . .	...	800	800	...	...
1930-31 . . . . .	35,000	0,789	6,786	-80.6	...

The large saving as compared with the original appropriation for the year under review was due to curtailment of expenditure. The control over expenditure was satisfactory.

**(ii) Superintendent, Royal Botanic Garden—**

Minor Head A.—Agriculture (Botanical and other public gardens except "Pay of officers, Zoological Garden", "Grants to the Zoological Garden and Agrihorticultural Society" and "Birch Hill and Lebong Park").

Voted—(The expenditure is included in all the sub-heads under "A-2—Transferred" except sub-head A-2(7)).

1929-30 . . . . .	1,29,945	1,26,045	1,27,241	-2.1	+ .2
1930-31 . . . . .	1,26,387	1,16,216	1,15,710	-8.4	- .4

Non-voted—(The expenditure is included in (1) all the sub-heads under "A-1—Reserved" except sub-head A-1 (6), (2) Sub-head A-2 (1) *Non-voted* and (3) sub-head A-2 (3) *Non-voted*).

1929-30 . . . . .	37,155	39,668	35,770	-3.7	-9.8
1930-31 . . . . .	33,900	38,021	38,006	+12.1	...

The excess as compared with the original appropriation (*non-voted*) was due mainly to unforeseen payment on account of cost of passages (*vide* sub-head A-1 (3) *Non-voted*). Great improvement is noticeable in the control over expenditure in the year under review.

**(iii) Secretary, Agriculture and Industries Department—**

Minor Head A.—Agriculture (Botanical and other public gardens—(a) "Pay of Officers—Zoological Gardens", (b) "Grants to the Zoological Garden and Agrihorticultural Society").

Voted—(The expenditure is included in Sub-heads "A-2 (1) Voted" and "A-2 (7)").

1929-30 . . . . .	38,555	38,555	38,519	-1	-1
1930-31 . . . . .	38,913	32,620	32,675	-16	+1

The large saving as compared with the original appropriation was due to the reason stated in the note under A-2 (1) Voted. The ultimate appropriation proved slightly low.

## REVIEW—contd.

Under the control of	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of saving— or excess +.	
				As compared with the original Appropriation.	As compared with the net Appropriation.
	Rs.	Rs.	Rs.		
<b>(iv) District Judge, Pabna—</b>					
Minor Head A.—Agriculture (Botanical and other Public Gardens—Pabna Garden).					
Voted—(The expenditure is included in Sub-head A-(8)).					
1929-30 . . . . .	200	200	200	..	...
1930-31 . . . . .	200	200	200	...	.
<b>(v) Conservator of Forests—</b>					
Minor Head A.—Agriculture (Botanical and other Public Gardens—Birch Hill and Lebong Park).					
<i>Non-voted</i> —(The expenditure is included in Sub-heads A-1 (2) and A-1 (5)).					
1929-30 . . . . .	2,620	2,620	2,617	—'1	—'1
1930-31 . . . . .	2,600	2,608	2,600	...	—'8
<b>(vi) Chief Secretary :—</b>					
Minor Head B.—Veterinary charges—Reserved— <i>voted</i> . Sub-head B-1(5).					
1929-30 . . . . .	1,20,000	1,20,000	1,20,000	...	...
1930-31 . . . . .	1,20,000	1,20,000	1,20,000	...	...
<b>(vii) Veterinary Adviser :—</b>					
Minor Head B.—Veterinary charges (excluding Veterinary Instruction and Glanders and College Staff).					
Voted—(The expenditure is included in the sub-heads under B-2.—Transferred).					
1929-30 . . . . .	2,51,180	2,52,951	2,41,860	—3'7	—4'4
1930-31 . . . . .	2,45,810	2,05,487	1,97,764	—19'4	—3'7
The original estimate for 1930-31 was too high. The provision under the sub-head "B-2(4) Supplies and Services" was mainly responsible for the large saving. In this connection, a reference is invited to item (Z10) of paragraph 99 of this report.					
<i>Non-voted</i> —(Sub-heads B-1 (1), B-1 (2), B-1 (3), B-1 (4) and part of the expenditure included in the sub-heads B-2 (1) <i>Non-voted</i> and B-2 (3) <i>Non-voted</i> ).					
1929-30 . . . . .	28,000	28,000	25,868	.. 7'6	—7'6
1930-31 . . . . .	27,000	27,924	26,447	—2	—5'3
The original appropriation was increased by reappropriation to cover the pay for part of March 1931 of an officer proceeding on leave out of India. As, however, the payment was actually made in April 1931, the reappropriation proved unnecessary ( <i>vide</i> last sentence of the note under B-2(1) <i>non-voted</i> ).					

## REVIEW—contd.

Under the control of	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of saving- or excess +.	
				As compared with the original Appropriation.	As compared with the net Appropriation.
	Rs.	Rs.	Rs.		
(viii) Principal, Bengal Veterinary College :—					
Minor Head B.—Veterinary charges—(Veterinary Instruction, Glanders and Staff):—					
Voted—(The expenditure is included in the sub-heads under B-2—Transferred).					
1929-30 . . . . .	1,93,820	1,88,299	1,49,850	—22.7	—18.2
1930-31 . . . . .	1,88,690	1,74,982	1,73,949	—7.8	—6
<i>Non-voted</i> —The expenditure is included in the sub-heads B-2 (1) <i>Non-voted</i> and B-2 (3) <i>Non-voted</i> .					
1929-30 . . . . .	26,000	23,575	23,739	—8.7	+7
1930-31 . . . . .	28,000	17,973	18,808	—32.8	+4.6

Improvement is noticeable in respect of estimating and control of voted expenditure. As regards *non-voted* expenditure, the large saving as compared with the original appropriation under "Veterinary Instruction" was due mainly to the reasons stated in the notes under B-2 (1) *non-voted* (first sentence) and B-2 (3) *non-voted*.

The surrender of a sum of Rs. 5,400 from the original appropriation under B-2 (3) *non-voted*, however, converted the saving into an excess. This would seem to indicate inadequate knowledge of the progress of expenditure.

(ix) Registrar of Co-operative Societies :—  
Minor Head—Co-operative Credits :—

Voted :—(Sub-heads under "C-2—Transferred").					
1929-30 . . . . .	6,72,000	6,82,133	6,81,290	+1.4	—1
1930-31 . . . . .	7,78,000	7,46,275	7,44,354	—3.7	—2
<i>Non-voted</i> —(Sub-heads under C-1—Reserved).					
1929-30 . . . . .	9,000	9,000	8,664	—3.7	—3.7
1930-31 . . . . .	9,000	8,468	8,431	—6.3	—4

The control over expenditure during the year 1930-31 was, on the whole, satisfactory.

*Financial Irregularity.*

4. *Loss due to obtaining inadequate security from a contractor.*—In a Government cattle farm an agreement was entered into with a contractor for the disposal of surplus milk of the farm. The agreement provided *inter alia* that the contractor should furnish a security deposit of Rs. 750, that the price of the milk supplied every month should be paid within the 10th of the following month and that on default by the contractor of any of its



## REVIEW—conold.

terms the agreement was liable to be cancelled on seven days' notice. The contract was for a period of 1 year with effect from the 1st April 1930 and the rate fixed was 7 lbs. per rupee. The contractor lodged the security deposit, but as he failed to make payment for milk supplied in April 1930 on the 10th May 1930, further supplies to him were stopped on the 17th May 1930, on which date the contractor owed Rs. 2,196 for the milk which had already been supplied. On the suggestion of the Head of the Department, the Government accepted a compromise with the contractor under which a sum of Rs. 1,281 at the rate of 12 lbs. per rupee was recoverable from the contractor. If recovery had been made at the rate provided for in the agreement, a sum of Rs. 915 more would have been recovered. The Head of the Department reported that the contractor was unduly optimistic in offering too high a price which subsequently became unfavourable to him on account of competition from cultivators, who were selling milk at prices ranging from 12 to 16 lbs. to the rupee, and of certain other circumstances which were beyond his control. The rate of 12 lbs. per rupee adopted for the compromise was fixed with reference to the prevailing market rate at the time of the termination of the contract.

The loss of Rs. 915 was due mainly to the failure to fix the security deposit of the contractor at a figure which would have been adequate to cover the full value of the supply up to the date of realisation. It has been ordered by Government that when sales are made in future through a contractor, a substantial cash deposit should be taken in advance and supplies stopped as soon as the dues amount to the cash deposit made.

NOTE.—The following cases of loss amounting to Rs. 17,428 were written off under orders of competent authority.

	Rs.
Depreciation of stores through normal causes and fair wear and tear (consisting of 41 items) . . . . .	7,258
Incidental loss due to causes beyond control (consisting of 103 items) . . . . .	10,153
Physical loss of cash due to theft . . . . .	17
Total . . . . .	<u>17,428</u>

See also Report on the Accounts.

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"35 Industries."</b>					
<b>A—INDUSTRIES—</b>					
<b>A. I.—Reserved—</b>					
A-1 (1) Pay of Officers . . . . .	27,390	23,908	—3,392	—3,290	—102
Due to the absence of the Electrical Advisor on deputation as officiating Superintending Engineer, Electrical Circle.					
A-1 (2) Pay of Establishment . . . . .	10,500	9,864	—636	—300	—336
Due to temporary wiremen having been paid at rates lower than the sanctioned rates.					
A-1 (3) Allowances, honoraria, etc. . . . .	10,100	7,577	—2,523	—2,938	+ 415
Due to (1) anticipated touring for the Assam Government not having materialised because of the appointment of their own Electric Inspector, (2) touring for Bengal having been done with one officer short and (3) curtailment of tour to effect economy. The ultimate excess was mainly due to payment in March 1931 of cost of passage (Rs. 383) which was not provided for in the budget.					
A-1 (4) Supplies and Services . . . . .	700	392	—308	...	—308
A-1 (5) Contingencies . . . . .	6,860	6,900	+ 40	+ 646	—608
The ultimate saving was mainly due to smaller expenditure on repairs to battery of Electrical Adviser's Office Laboratory and non-payment of some charges within the year owing to late submission of bills by the parties concerned.					
<b>A-1 (6) Grants-in-aid, Contribution, Donation, etc.—</b>					
<i>Non-voted</i> . . . . .	6,000	6,000	...	...	...
<b>A-1 (7) Deduct—E s t a b l i s h m e n t</b>					
charges recoverable from other Governments, Departments, etc. . . . .					
	—2,000	—2,000	..	...	...
For rounding . . . . .	450	...	—450	...	—450
<b>A-2—Transferred—</b>					
<b>A-2 (1) Pay of Officers—</b>					
	<i>Rs.</i>				
<i>Non-voted</i> {	<i>O.</i> . 26,610	25,810	25,354	—256	..
{	<i>S. (a)</i> . —1,000				
					—356
The saving as compared with the original provision was mainly due to the absence of an officer on leave for four months.					
Voted . . . . .	1,76,080	1,75,036	—1,044	+ 180	—1,224

(a) Sanctioned on 24th February 1931.

Major-head and Sub-head.	Vinal Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 35 Industries "—contd.</b>					
<b>A—INDUSTRIES—contd.</b>					
<b>A-2—Transferred—contd.</b>					
A-2 (2) Pay of Establishment . . . . .	1,41,679	1,34,825	—6,854	—2,341	—4,518
Due mainly to (i) smaller expenditure under " Industrial Development " (Rs. 2,770) and " Technical and Industrial Schools " (Rs. 1,527) as all works in progress were slowed down in view of financial stringency, and (ii) certain vacancies in the Director's Office not having been filled in (Rs. 2,557).					
A-2 (3) Allowances, honoraria, etc.,					
Ra.					
Non-voted { O . . . . . 6,000	4,000	3,261	—789	..	—739
{ S. (a) . . . . . —2,000					
Mainly due to the absence on leave out of India of a non-voted officer for about four months during the year ; the ultimate saving was mainly due to the provision for cost of passages having proved high.					
Voted . . . . .	23,820	17,573	—6,247	—4,452	—1,795
Mainly due to restricted expenditure under travelling allowance owing to non-participation in demonstrations and exhibitions in mofussil and slowing down of the progress of all works at the Technical and Industrial Schools.					
A-2—(4) Supplies and Services . . . . .	41,281	34,971	—6,313	—3,919	—2,394
Due mainly to slowing down of the progress of all works at the Technical and Industrial Schools and suspension of the purchase of apparatus, implements, etc. not considered vitally essential.					
A-2—(5) Contract contingencies . . . . .	6,380	6,703	+ 323	+ 787	—464
The excess was due to purchase of furniture for a Weaving Institute. The reappropriation sanctioned in October 1930 to cover the cost proved high.					
A-2—(6) Other contingencies . . . . .	1,08,227	84,686	—19,541	—16,978	—2,563
Savings occurred under (1) " Industrial Development " (Rs. 11,868), (2) " Technical and Industrial School " (Rs. 4,704) and (3) " Direction " (Rs. 2,969) due mainly to slowing down or stoppage of all items of expenditure not considered essential in pursuance of the general policy of economy.					
A-2—(7) Scholarships . . . . .	53,000	43,484	—9,516	—6,800	—2,916
Due mainly to (1) absence of stipendiaries in Technical and Industrial Schools owing to the fact that in many cases the full number of scholarships was not awarded, as the conditions laid down were not fulfilled (Rs. 7,671) and (2) shortage in the number of stipendiaries in the school of Mines at Dhanbad (Rs. 1,600).					
A-2—(8) Grants-in-aid to Technical and Industrial Schools . . . . .	2,73,000	2,35,327	—42,673	—40,730	—1,943
Due to curtailment of grants to some schools and withholding of all new grants owing to financial stringency. Also certain projects for development of technical and industrial schools by local bodies with grants-in-aid failed to mature during the year.					
A-2—(9) Miscellaneous . . . . .	28,000	25,340	—2,660	—325	—2,335
Mainly due (1) to less expenditure on " Examination charges " (Rs. 1,798) owing to a fall in the number of examinees during the year, and also non-payment of a claim for examiner's fees, the claimant having been out of India, (2) to change in classification of charges for Durbarday Celebration in Technical and Weaving Schools (Rs. 500) and					

Rs.  
(a)—1,000 Sanctioned on 16th August 1930.  
—1,000 Sanctioned on 24th February 1931,  
= 2,000

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head—"35 Industries"—contd.</b>						
<b>A.—INDUSTRIES—contd.</b>						
<b>A. 2—Transferred—contd.</b>						
<b>A-2(9)—Miscellaneous—contd.</b>						
(3) to nondrawal of allowances by a medical officer (Rs. 302) for attending hostels attached to a certain Weaving Institute.						
<b>A-2(10) Deduct—</b> Establishment charges recoverable from other Governments, Departments, etc.	—6,000	—3,182	+2,818	...	+2,818	
The estimate of recovery from the Bihar and Orissa Government for the share-cost of the Bengal Tanning Institute proved too high.						
<b>For rounding—</b>						
<i>Non-voted</i> . . . . .	390	...	—390	...	—390	
<i>Voted</i> . . . . .	530	...	—530	...	—530	
<b>B—CINCHONA PLANTATION—</b>						
<b>Reserved—</b>						
	Rs.					
<i>Non-voted</i> . . . . .	{ O. . . . . 50,000 S.(a) . . . . . —6,450	43,550	42,399	—1,151	...	—1,151
The original provision was reduced as no expenditure on cost of passages was incurred.						
<i>Voted</i> . . . . .	3,36,000	3,35,157	—843	—9,500	+8,657	
The ultimate excess was mainly due to the expenditure of Rs. 13,117 in connection with survey and preparation of a record of rights of the Cinchona Plantation at Mungpoo having been debited to this sub-head by an adjustment made after the close of the year 1930-31.						
<b>C—COST OF STORES PURCHASED IN ENGLAND.</b>						
<b>C. 1—Reserved</b> . . . . .	31,840	26,677	—5,163	—4,440	—723	
Due to reduction in indents.						
<b>C-2—Transferred</b> . . . . .	280	378	+98	+80	+18	
<b>D—Loss or gain by Exchange—</b>						
<b>D-1—Reserved</b> . . . . .	...	371	+371	...	+371	
Due to fluctuation in the rate of Exchange.						
<b>D-2—Transferred</b> . . . . .	...	5	+5	...	+5	
<b>For rounding</b> . . . . .	—120	...	+120	...	+120	

Rs.  
(a) —3,200 sanctioned on 16th August 1930.  
—1,850 " 22nd December 1930.  
—1,400 " 24th February 1931,  
—6,450

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
<b>Total—</b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Reserved—</b>	Rs.				
<i>Non-voted</i> . { <i>O.</i> . . . 56,000 } { <i>S.</i> . . . —6,450 }	49,550	48,399	—1,151	...	—1,151
<i>Voted</i> . . . . .	4,21,840	4,08,036	—13,904	—19,822	+ 6,918
<b>Transferred—</b>					
<i>Non-voted</i> . { <i>O.</i> . . . 33,000 } { <i>S.</i> . . . —3,000 }	30,000	28,615	—1,385	...	—1,385
<i>Voted</i> . . . . .	8,51,160	7,59,146	—92,014	—74,498	—17,716
<b>Grand Total—</b>					
<i>Non-voted</i> . { <i>O.</i> . . . 89,000 } { <i>S.</i> . . . —9,450 }	79,550	77,014	—2,536	...	—2,536
<i>Voted</i> . . . . .	12,73,000	11,68,082	—1,04,918	—91,120	—10,798

## REVIEW.

*Administration of Grant.*

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

Year.	Original Appropriation.	Net Appropriation.	Expenditure.	As compared with the original Appropriation.	As compared with the net Appropriation.
	Rs.	Rs.	Rs.		
<b>Voted—</b>					
1928-29 . . . . .	12,36,000	12,13,704	11,38,136	—7.9	—6.2
1929-30 . . . . .	12,77,099	12,42,191	11,81,919	—7.5	—4.8
1930-31 . . . . .	12,73,000	11,78,880	11,68,082	—8.2	—9
<b>Non-voted—</b>					
1928-29 . . . . .	97,000	1,05,469	1,03,697	+6.9	—1.7
1929-30 . . . . .	84,000	86,025	83,037	—1.1	—3.5
1930-31 . . . . .	69,000	79,550	77,014	—13.5	—4.3

## REVIEW—concl'd.

2. The expenditure under the minor head "Industries" is under the control of two different officers, *viz.*, the Electrical Adviser and the Director of Industries, and that under the minor head "Cinchona Plantations" is under the control of the Superintendent, Cinchona Plantations. The administration of the Grant by the different controlling officers is exhibited separately in the comparative statement furnished below:—

Year.	Original Appropriation.	Net Appropriation.	Expenditure.	Percentage of saving — or Excess + .	As compared with the original Appropriation.	As compared with the net Appropriation.
Under the control of:—						
(1) Electrical Adviser:—						
Minor Head—A. Industries—Reserved—Voted. (Sub-heads under "A1-Reserved" except sub-head "A1-(6).")						
	Rs.	Rs.	Rs.			
1929-30 . . . . .	45,000	45,000	43,444	—3.4	—3.4	
1930-31 . . . . .	54,000	48,118	46,731	—13.4	—2.9	
(2) Director of Industries:—						
Minor Head—A. Industries—Transferred (Sub-heads under "A-2. Transferred")—Voted.						
1929-30 . . . . .	8,50,999	8,14,564	7,77,395	—8.6	—4.6	
1930-31 . . . . .	8,51,000	7,76,622	7,58,763	—10.8	—2.3	
Minor Head—A. Industries—Reserved and Transferred—Non-voted—(Sub-heads "A1-(6)" Non-voted, "A 2-(1) Non-voted" and "A 2-(8) Non-voted").						
1929-30 . . . . .	37,000	39,025	38,005	+2.7	—2.6	
1930-31 . . . . .	39,000	36,000	34,615	—11.2	—3.8	
(3) Superintendent, Cinchona Plantations:—						
Minor Head B—Cinchona Plantations Reserved—(Sub-head B).						
Voted.						
1929-30 . . . . .	3,36,000	3,36,000	3,28,653	—2.2	—2.2	
1930-31 . . . . .	3,36,000	3,26,500	3,35,157	—2	+2.6	
Non-voted.						
1929-30 . . . . .	53,000	53,000	51,032	—3.7	—3.7	
1930-31 . . . . .	50,000	43,550	42,399	—15.2	—2.6	

From the above statement it appears that the control over expenditure was, on the whole, satisfactory. The excess of 2.6 per cent. under "Cinchona Plantations—Reserved—Voted" was due to an unforeseen adjustment made after the close of the year, as explained in the note under "Sub-head B—Cinchona Plantation—Reserved—Voted."

NOTE.—The following cases of loss amounting to Rs. 2,579 were written off under orders of competent authority:—

	Rs.
Depreciation of stores through normal causes and fair wear and tear (consisting of 6 items)	92
Incidental loss due to causes beyond control (consisting of 14 items)	2,487
Total	2,579

See also Report of the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"37 Miscellaneous Departments"—</b>					
<b>A—INSPECTOR OF FACTORIES—</b>					
Reserved—					
Non-voted	Rs. { O. 8,960 S. (a) —180 }	3,770	3,714	—56	—56
Voted . . . . .		1,60,050	1,48,160	—11,890	—11,845
Savings occurred mainly under (1) "Pay of Officers" (Rs. 2,821) due to non-entertainment of an Inspector in the vacancy caused by the leave of the Chief Inspector preparatory to retirement, under (2) "Allowances, etc." (Rs. 8,078) due to curtailment of expenditure under orders of Government and under (3) "Contingencies" (Rs. 924) for the reasons stated against (2).					
<b>B—Provincial Statistics—</b>					
<b>B1—Reserved—Non-voted—</b>					
	{ O. 60 S. (b) —80 }	20	...	—20	—20
<b>B2—Transferred . . . . .</b>		950	500	—450	—240
Mainly due to smaller expenditure under "Travelling allowance" as Muhammadan Registrars were rarely employed in making preliminary enquiries into complaints of offences relating to marriages.					
<b>C—Preservation and Translation of Ancient Manuscripts—Reserved . . . . .</b>					
		6,200	6,200	...	...
<b>D—Examinations—Reserved—</b>					
Non-voted	{ O. . . . . 4,000 S. (c) . . . . . 407 }	4,407	4,408	—2	—2
Voted . . . . .		10,000	9,666	—334	+73
<b>E—Miscellaneous—Reserved . . . . .</b>		65,000	63,859	—1,341	—214
The sum of Rs. 1,127 was surrendered from the appropriation under "Smoke Nuisance Commission" as a measure of economy.					

Rs.	
(a)—100	sanctioned on 16th August 1930.
—80	" 25th February 1931.
—180	
(b)	Sanctioned on 23rd February 1931.
Rs.	
(c)	255 sanctioned on 12th March 1931.
151	" 27th " "
—	
407	

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	Net modification by reappro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—<sup>m</sup> 37 Miscellaneous Departments"—<i>contd.</i></b>					
F—Administration of the Trade Dis- putes Investigation Act—Reserved .	2,000	...	—2,000	—2,000	...
The saving was surrendered as no expenditure was incurred in connection with trade disputes occurring during the year.					
G—Inspection of Motor Vehicles— Reserved . . . . .	...	8	+ 8	...	+ 8
For rounding—Reserved . . . . .	—200	...	+ 200	...	+ 200
<b>TOTAL</b>					
<b>RESERVED—</b>					
	Rs.				
Non-voted . { O. . 8,000 } { S. . 197 }	8,197	8,119	—78	...	—78
Voted . . . . .	2,43,050	2,27,693	—15,357	—14,879	—478
Transferred . . . . .	950	500	—450	—210	—240
<b>GRAND TOTAL—</b>					
Non-voted . { O. . 8,000 } { S. . 197 }	8,197	8,119	—78	...	—78
Voted . . . . .	2,44,000	2,28,193	—15,807	—15,089	—718



See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head— "41 Civil Works."</b>					
<b>A—Original Works—Buildings—</b>					
<b>A-1—Land Revenue—</b>					
Transferred . . . . .	56,700	37,355	—19,345	—19,227	—118
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					
<b>A-2—Excise—</b>					
<b>A-2—(1)—Reserved—</b>					
<i>Non-voted</i> . . . . .	Rs. { 0 . . . 500 S(a) . . . —224 }	276	278	+ 2	+ 2
A-2—(2)—Transferred . . . . .	23,000	14,615	—9,285	—9,000	—285
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					
<b>A-3—Registration—</b>					
Transferred . . . . .	85,700	62,184	—23,516	—23,452	—64
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					
<b>A-4—General Administration—</b>					
<b>A-4(1)—Reserved—</b>					
<i>Non-voted</i> . . . . .	{ 0 . . . 4,300 S(b) . . . —2,417 }	1,883	1,330	—553	—553
Voted . . . . .	50,000	34,355	—15,645	—14,852	—793
A-4—(2)—Transferred . . . . .	4,78,100	4,61,191	—16,909	—11,097	—5,812
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					
<b>A-5—Administration of Justice—</b>					
<b>A-5—(1)—Reserved—</b>					
<i>Non-voted</i> . . . . .	{ 0 . . . 500 S(a) . . . —500 }	...	...	...	...
A-5—(2)—Transferred . . . . .	2,05,500	99,974	—1,05,526	—1,03,115	—2,411
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					

(a) Sanctioned on 13th February 1931.

Rs.	
304	sanctioned on 23rd February 1931.
18	" " 28th " " 1931.
2,100	" " 28th March 1931.
3,417	

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

Major Head—"41—Civil Works"—*contd.*

A—Original Works—Buildings—*contd.*

A-6—Jails and Convict Settlements—

A-6—(1)—Reserved—

*Non-voted* .. . . . 2,500 1,818 -682 ... -682

	Rs.					
A-6—(2)—Transferred.	{ O. . 1,41,800 }	1,41,802	7,15,766	+5,73,964	+5,78,890	-4,926
	{ S.(c) . 2 }					

*Vide* Annexure A ; also paragraph 3 of the Review.

A-7—Police—

A-7—(1)—Reserved—

*Non-voted* . { O. . . 13,500 } 12,119 11,769 -350 ... -350  
 { S. (d) . -1,381 }

A-7—(2) Transferred . . . . 6,82,900 6,74,673 -8,227 -4,035 -4,192

*Vide* Annexure A ; also paragraphs 2 and 3 of the Review.

A-8—Ports and Pilotage—

Transferred . . . . . 8,000 126 -7,874 -7,516 -358

*Vide* Annexure A ; also paragraphs 2 and 3 of the Review.

A-9—Education—

A-9—(1)—Reserved—

*Non-voted* . { O. . . 2,600 } 1,836 1,690 -146 ... -146  
 { S.(a) . -764 }

Voted . . . . . 5,060 2,485 -2,515 -2,026 -489

A-9—(2)—Transferred . . . . 2,65,300 1,81,177 -84,123 -83,139 -964

*Vide* Annexure A ; also paragraphs 2 and 3 of the Review.

(c) Re. 1 voted by the Legislative Council in August 1930.  
 " 1 " " " in March 1931.

Rs. 2  
 (d) Sanctioned on 28th February 1931.  
 (a) Sanctioned on 13th February 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—" 41—Civil Works"—<i>contd.</i></b>					
<b>A.—Original Works—Buildings—<i>contd.</i></b>					
<b>A-10—Medical—</b>					
<b>A-10-(1)—Reserved—</b>					
<i>Non-voted</i>	Rs.				
{ O. . . . .	9,600	5,140	4,989	—151	..
{ S. (e) . . . . .	—4,460				—151
A-10-(2)—Transferred . . . . .	2,57,400	1,83,914	—73,486	—70,581	—2,955
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					
<b>A-11—Public Health—</b>					
Transferred . . . . .	..	50	+ 50	+ 50	..
<b>A-12—Agriculture—</b>					
<b>A-12-(1)—Reserved—</b>					
<i>Non-voted</i> . . . . .	100	78	—27	..	—27
A-12-(2)—Transferred . . . . .	71,500	29,561	—41,939	—41,375	—564
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					
<b>A-13—Industries—</b>					
Transferred . . . . .	1,41,500	82,275	—59,225	—58,061	—564
<i>Vide Annexure A ; also paragraphs 2 and 3 of the Review.</i>					
<b>A-14—Civil Works—</b>					
<b>A-14-(1)—Reserved—</b>					
<i>Non-voted</i>	Rs.				
{ O. . . . .	5,000	5,331	5,398	+ 67	..
{ S. (f) . . . . .	331				+ 67

Rs.	
(e) 3,840	sanctioned on 13th February 1931.
495	" " 23rd " "
125	" " 28th " "
<u>4,460</u>	
(f) 25	sanctioned on 27th August 1930.
1,431	" " 20th October "
—672	" " 13th February 1931.
—179	" " 23rd " "
—274	" " 28th " "
<u>331</u>	

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

Major Head—“41—Civil Works”—contd.

A.—Original Works—Buildings—  
contd.

A-14.—Civil Works—contd.

A-14-(1)—Reserved—

Voted . . . . . 158 +158 +187 —34

A-14-(2)—Transferred . . . 58,200 69,067 +15,867 +15,660 +207

Vide Annexure A; also paragraph 3 of the Review.

A-15.—Stationery and Printing—

Transferred . . . . . 1,000 576 —424 —412 —12

Vide Annexure A.

A-16.—Miscellaneous Departments—

A-16-(1)—Reserved—

Non-voted	$\left\{ \begin{array}{l} O. \\ S. (g) \end{array} \right.$	Rs.	...	...	...	...	...
		400					
		—400					

A-16-(2)—Transferred . . . 17,500 75,942 +58,442 +56,363 +2,079

Vide Annexure A; also paragraph 3 of the Review.

B.—Original Works—Communica-  
tions—

B-1.—Reserved—

Non-voted	$\left\{ \begin{array}{l} O. \\ S. (h) \end{array} \right.$	Rs.	8,488	1,697	—6,591	...	—6,591
		2,20,500					
		—2,12,012					

B-2—Trans- ferred—	$\left\{ \begin{array}{l} O. \\ S. (i) \end{array} \right.$	Rs.	5,25,500	5,17,019	—8,481	—6,954	—1,527
		50,500					
		4,75,000					

Vide Annexure A.

(g) Sanctioned on 14th January 1931.  
Rs.  
(h) 1,60,500 sanctioned on 16th August 1930.  
5,000 " " 6th September 1930.  
10,000 " " 4th December 1930.  
15,400 " " 14th January 1931.  
12,270 " " 26th " " "  
7,500 " " 23rd February 1931.  
230 " " 28th " " "  
1,112 " " 28th March 1931.

3,12,012

(i) Voted by the Legislative Council in the August 1930 Sessions.

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

Major Head—"41—Civil Works"—  
contd.

C.—Repairs—

C-1—Reserved—

	<i>Rs.</i>				
Non-voted	{ O. . 7,40,300 }	7,86,815	7,86,708	--107	...
	{ S. (j) . —8,385 }				
Voted		8,58,500	8,86,585	--18,915	—9,110
					—7,805

Due partly to savings effected in carrying out repair work and partly to reductions made in view of the retrenchment orders of Government.

C-2—Transferred	40,18,000	39,01,033	—1,11,967	—88,872	—43,295
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*Vide remarks above.*

D.—Establishment—

D.-1--Reserved—

Non-voted	{ O. . 1,40,000 }	1,00,260	1,09,397	+9,137	...	+9,137
	{ S. (k) . —39,740 }					

The original appropriation was reduced in view of (1) recovery of Rs. 19,740 anticipated on account of departmental charges in connection with the construction of the Victoria Hospital at Darjeeling, (2) non-utilisation in full of the provision of Rs. 13,160 provided under reserve to meet unforeseen expenditure, (3) restricted expenditure under travelling allowance and (4) smaller expenditure anticipated under "Pay of Establishment" caused by the transfer of subordinates. The excess was due partly to expenditure in England (Rs. 8,217) for which no provision was made and partly to larger expenditure during the closing months of the year. (*Vide* paragraphs 6 and 7 of the Review.)

Voted	71,000	68,798	—2,202	—6,000	+3,798
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The saving was due mainly to restricted expenditure under travelling allowance (Rs. 992) and Supplies and Services (Rs. 985). The ultimate excess was partly due to the payment of passage of an officer (Rs. 2,613) and partly to expenditure in England on account of leave salary of an officer (Rs. 2,781) which was not provided for. The surrender of Rs. 6,000 which was made in March 1931 was not justified. (*Vide* paragraphs 6 and 7 of the Review.)

Rs.	
(j) 1,200	sanctioned on 14th January 1931.
900	" " 23rd February 1931.
1,385	" " 28th " "
<u>3,385</u>	

(k) 5,000	sanctioned on 28th February 1931.
15,000	" " 6th March 1931.
19,740	" " 28th " "
<u>39,740</u>	

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

Major Head "41—Civil Works"—  
contd.

## D.—Establishment—contd.

## D-2—Transferred—

Non-voted	O.	Rs. 3,10,000	3,25,000	3,37,317	+ 12,317	...	+ 12,317
	S. (l)	15,000					

The supplementary appropriation was sanctioned in view of the reduction of the rate of supervision charges in connection with the Council Chamber work from 13½ per cent. to 4½ per cent. The excess was due to the revised method of accounting for recoveries under which the bulk of the recoveries was adjusted under "Voted" instead of under "Non-voted". (Vide paragraphs 6 and 7 of the Review.)

Voted . . . . . 11,48,306 11,78,256 + 29,950 + 38,604 — 8,744

The excess was due mainly to smaller recovery of establishment charges in view of the fact that the supervision charges for the Bengal Council Chamber was calculated at 4½ per cent. instead of at 18½ per cent adopted in the estimate. (Vide paragraphs 6 and 7 of the Review.)

## E.—Tools and Plant—

## E-1—Reserved—

Non-voted . . . . . 11,800 8,307 — 3,493 ... — 3,493  
Vide paragraph 7 of the Review.

Voted . . . . . 4,500 3,085 — 1,415 — 500 — 915

Mainly due to curtailment of expenditure not considered essential. (Vide paragraph 7 of the Review.)

E-2—Transferred . . . . . 94,500 89,782 — 4,718 — 10,300 + 5,582

Saving was anticipated in view of curtailment of expenditure not considered essential. The ultimate excess was due to no recoveries having been made for Council Chamber Works, which was not taken into account in fixing the ultimate appropriation. (Vide sub-head M.—also paragraph 7 of the Review.)

## F.—Grants-in-aid—

## F-1—Reserved—

Non-voted	O.	7,000	22,452	28,340	— 1,112	...	— 1,112
	S. (m)	22,452					

The supplementary appropriation was sanctioned to meet the departmental charges for the construction of the Darjeeling Victoria Hospital (Rs. 21,840) and for payment of Rs. 1,112 to the Darjeeling District Board on account of 1½ per cent. collections from Government Estates. The grant of Rs. 1,112 to the Darjeeling District Board, which was sanctioned on the 27th March 1931, remained unspent.

(l) Sanctioned on 6th March 1931.

Rs.	
(m) — 500	sanctioned on 23rd February 1931.
21,840	" 28th March 1931.
1,112	" 27th " 1931.
<u>23,452</u>	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).								
1	2	3	4	5	6								
	Rs.	Rs.	Rs.	Rs.	Rs.								
<b>Major Head "41—Civil Works"—contd.</b>													
F.—Grants-in-aid— <i>conold.</i>													
F-2—Transferred . . . . .	2,53,000	2,51,241	—1,750	+4,661	—6,420								
The reappropriation was sanctioned mainly for payment of the charges in connection with the Howrah Bridge Committee. The ultimate saving was due to non-utilization in full of the provision for payment of grants to District Boards.													
G.—Suspense—													
G-1—Reserved—													
	<i>Rs.</i>												
Non-voted	{ O. Nil		—1,456	—4,706	—3,250								
	{ S. (n) —1,456		...	...	—3,250								
Voted . . . . .	...	85	+85	...	+85								
G.—2—Transferred . . . . .	...	—46,739	—46,739	—16,126	—30,613								
<i>Vide Annexure B.</i>													
H.— <i>Deduct</i> —English Cost of Stores and Establishment—													
H-1—Reserved—													
Non-voted . . . . .	...	—3,217	—3,217	...	—3,217								
Voted . . . . .	...	—3,780	—2,780	..	—2,780								
H-2—Transferred—													
Non-voted . . . . .	...	—1,76,000	—1,00,115	+15,885	+15,885								
Voted . . . . .	...	—20,000	—13,962	+6,088	+6,088								
This head exhibits the figures due to the book-keeping adjustments of the expenditure appearing under the sub-head R under Grant No. 29—Expenditure in England and sub-head "D" under "Grant No. 24—Civil Works".													
For rounding—													
Non-voted . . . . .	...	—500	...	+500	+500								
Voted . . . . .	...	—306	...	+306	+306								
<b>Total—</b>													
Reserved—													
Non-voted	{ O. 11,53,000	9,14,044	9,04,071	—9,973	—9,973								
	{ S. —2,43,956			...									
Voted . . . . .	...	4,84,000	4,42,766	—41,234	—32,931								
<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">Rs.</td> <td></td> </tr> <tr> <td style="text-align: right;">(n) —25 sanctioned on 27th August 1930,</td> <td></td> </tr> <tr> <td style="text-align: right;">—1,431</td> <td style="text-align: right;">" " 28th October 1930.</td> </tr> <tr> <td style="text-align: right;">—1,456</td> <td></td> </tr> </table>						Rs.		(n) —25 sanctioned on 27th August 1930,		—1,431	" " 28th October 1930.	—1,456	
Rs.													
(n) —25 sanctioned on 27th August 1930,													
—1,431	" " 28th October 1930.												
—1,456													

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).		
1	2	3	4	5	6		
	Rs.	lts.	Rs.	Rs.	lts.		
<b>Major Head " 41—Civil Works "—<i>contd.</i></b>							
Transferred—							
Non-voted	O. . . . .	Rs. 1,94,000	2,09,000	2,37,202	+ 28,202	...	+ 28,202
	S. . . . .	16,000					
Voted	O. . . . .	80,29,000	85,04,002	85,65,076	+ 61,074	+ 1,60,706	- 99,632
	S. . . . .	4,75,002					
<b>Total—41—Civil Works—</b>							
Non-voted	O. . . . .	13,52,000	11,23,044	11,41,273	+ 18,229	...	+ 18,229
	S. . . . .	- 2,28,956					
Voted	O. . . . .	85,13,000	89,88,002	90,07,842	+ 19,840	+ 1,28,405	- 1,08,565
	S. . . . .	4,75,002					
<b>Major Head " 60—Civil Works not charged to Revenue "—</b>							
Transferred—							
<b>J.—Original Works—Buildings—</b>							
J-1—General Administration	. . . . .	12,45,000	10,72,358	- 1,72,642	- 1,74,000	+ 1,358	
<i>Vide Annexure A ; also paragraph 4 of the Review.</i>							
J-2—Police	. . . . .	2,000	1,817	- 183	- 60	- 123	
<i>Vide Annexure A.</i>							
<b>K.—Original Works—</b>							
Communications	. . . . .	14,90,000	9,71,915	- 5,18,085	- 5,18,000	- 85	
<i>Vide Annexure A ; also paragraph 5 of the Review.</i>							
<b>L.—Establishment—</b>							
Non-voted	O. . . . .	35,000	10,000	...	- 10,000	...	- 10,000
	S. (o) . . . . .	- 25,000					

The original appropriation was reduced owing to change in the rate of supervision charges for the Council Chamber Works from 13½ to 4½ per cent. in accordance with the subsequent decision of Government. The saving was due to the adjustment of entire supervision charges under "voted". (*Vide* paragraph 7 of the Review.)



Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head—"60.—Civil Works not charged to Revenue—Transferred"—<i>conold.</i></b>						
<b>L.—Establishment—<i>conold.</i></b>						
Voted . . . . .	1,67,000	79,060	—87,940	—91,194	+ 3,254	
The saving was mainly due to the calculation of the supervision charges for the Council Chamber Works at 4½ per cent. instead of at 13½ per cent. adopted in the estimates. The ultimate excess was due to the adjustment of the entire supervision charges under voted. ( <i>Vide</i> paragraph 7 of the Review.)						
M.—Tools and Plant . . . . .	19,000	356	—18,644	—2,600	—16,044	
No percentage charge was levied on the outlay for the construction of a new Council Chamber at Calcutta, which mainly accounts for the saving. ( <i>Vide</i> paragraph 7 of the Review.)						
O.— <i>Deduct</i> English Cost of Stores and Establishment. . . . .	..	—1,503	—1,503	...	—1,503	
This head exhibits the figures due to the book-keeping adjustment of the expenditure appearing under sub-head X under "Grant No. 29—Expenditure in England" and sub-head L under this grant.						
<hr/>						
<b>Total—60.—Civil Works not charged to Revenue—Transferred.</b>						
	Rs.					
Non-voted { O. . . 35,000 } { S. . . —25,000 }	10,000	...	—10,000	...	—10,000	
Voted . . . . .	29,23,000	21,24,003	—7,98,997	—7,85,854	—13,143	
<hr/>						
<b>Total—Grant No. 24.</b>						
Non-voted { O. . . 18,87,000 } { S. . . —2,53,956 }	11,33,044	11,41,273	+ 8,229	...	+ 3,229	
Voted { O. . . 1,14,86,000 } { S. . . 4,75,002 }	1,19,11,002	1,11,81,845	—7,79,157	—6,57,440	—1,21,708	
<hr/>						

## REVIEW.

1. *Administration of Grant.*—The percentages of variations in expenditure as compared with the original and the ultimate grant or appropriation in the year under review and in the preceding two years are shown in the table below :—

	Original Grant or Appropriation.	Expenditure.	Percentage of Saving (—) or excess (+) in the year under review.	Percentage of Saving (—) or excess (+) in	
				1929-30	1928-29
	Rs.	Rs.			
<i>Non-voted</i> . . . . .	13,87,000	11,41,273	—18.4	+9.1	—7.7
<i>Voted</i> . . . . .	1,14,36,000	1,11,31,845	—2.7	—5.9	—10.7
<b>Total</b>	<b>1,28,23,000</b>	<b>1,22,73,118</b>	<b>—4.3</b>	<b>—4.4</b>	<b>—10.3</b>
	Ultimate Appropriation.	Expenditure.			
	Rs.	Rs.			
<i>Non-voted</i> . . . . .	11,33,044	11,41,273	+7	—1.4	+3.7
<i>Voted</i> . . . . .	1,12,53,553	1,11,31,845	—1.1	—2.6	—1.2
<b>Total</b>	<b>1,23,86,597</b>	<b>1,22,73,118</b>	<b>—9</b>	<b>—2.4</b>	<b>—6</b>

Improvement in budgeting as well as control over expenditure in respect of voted services is noticeable in the year under review. The control over *non-voted* expenditure was, however, less effective.

2. The following statement exhibits the percentage of savings as compared with the original grant (voted) in respect of works expenditure for the last three years. It was explained that the high percentage during the year under review was mainly due to curtailment of expenditure and to postponement of new works owing to financial stringency. Marked improvement in budgeting is noticeable in respect of the sub-heads A. 4 (2) and A. 7 (2).

Sub-heads.	Original Grant.	Expenditure.	Percentage of Saving in the year under review.	Percentage of Saving (—) or Excess (+) in	
				1929-30.	1928-29.
<b>41.—Civil Works.</b>	Rs.	Rs.			
<b>A.—Original Works—Buildings—</b>					
<b>A. 1.—Land Revenue—</b>					
Transferred . . . . .	56,700	37,355	84.1	—75.9	+67.5
<b>A. 2.—Excise—</b>					
A. 2 (2) Transferred . . . . .	23,900	14,815	38.8	—51.2	—17.0

REVIEW—*contd.*

Sub-heads.	Original Grant.	Expenditure.	Percentage of Saving in the year under review.	Percentage of Saving (—) or Excess (+) in	
				1929-30.	1928-29.
	Rs.	Rs.			
<b>41.—Civil Works—<i>contd.</i></b>					
<b>A.—Original Works—Buildings—<i>contd.</i></b>					
<b>A. 3.—Registration—</b>					
Transferred . . . . .	85,700	62,184	27·4	-1·4	-30·5
<b>A. 4.—General Administration—</b>					
A-4 (1) Reserved . . . . .	50,000	34,355	31·3	-·6	+3·4
A-4 (2) Transferred . . . . .	4,78,100	4,61,191	3·5	+11·1	+24·3
<b>A-5.—Administration of Justice—</b>					
A-5 (2) Transferred . . . . .	2,05,500	99,974	84·9	-28·7	+15·1
<b>A-7—Police—</b>					
A-7 (2) Transferred . . . . .	6,82,900	6,74,673	1·2	-6·2	-21·3
<b>A-8.—Ports and Pilotage—</b>					
Transferred . . . . .	8,000	126	98·4	-21·1	-21·8
<b>A-9.—Education—</b>					
A-9 (1) Reserved . . . . .	5,000	2,485	50·3	-37·6	-24·6
A-9 (2) Transferred . . . . .	2,65,300	1,81,177	31·7	-31·9	+·6
<b>A-10.—Medical—</b>					
A-10 (2) Transferred . . . . .	2,57,400	1,83,914	28·5	-14·9	-40·3
<b>A-12.—Agriculture—</b>					
A-12 (2) Transferred . . . . .	71,500	29,561	58·9	-20·8	+6·7
<b>A-13.—Industries—</b>					
Transferred . . . . .	1,41,000	82,275	41·8	-·3	-20·6

3. The control over voted expenditure under the sub-heads noted below (except sub-heads A-8 and A-9 (1)) was generally satisfactory as will be seen from the table below :—

Sub-heads.	Ultimate Appropriation.	Expenditure.	Percentage of Saving (—) or excess (+) in the year under review.	Percentage of Saving (—) or excess (+) in	
				1929-30.	1928-29.
	Rs.	Rs.			
<b>41.—Civil Works.</b>					
<b>A.—Original Works—Buildings—</b>					
<b>A-1—Land Revenue—</b>					
Transferred . . . . .	37,473	37,355	-·3	-2·8	+3
<b>A-2—Excise—</b>					
A-2(2)—Transferred . . . . .	14,990	14,615	-1·9	-12·4	-17·9
<b>A-3—Registration—</b>					
Transferred . . . . .	62,248	62,184	-·1	-1·4	-1·8

REVIEW—*contd.*

Sub-heads.	Ultimate Appropriation.	Expenditure.	Percentage of Saving (—) or excess (+) in the year under review.	Percentage of Saving (—) or excess (+) in	
				1929-30.	1928-29.
	Rs.	Rs.			
<b>41.—Civil Works—<i>contd.</i></b>					
<b>A.—Original Works—Buildings—<i>contd.</i></b>					
<b>A-4—General Administration—</b>					
A-4(1)—Reserved . . . . .	35,148	34,355	-2.2	-2.3	-1.8
A-4(2)—Transferred . . . . .	4,67,003	4,61,191	-1.2	-7.2	-4.4
<b>A-5—Administration of Justice—</b>					
A-5(2)—Transferred . . . . .	1,02,385	99,974	-2.3	-7.4	-1.2
<b>A-6—Jails and Convict Settlements—</b>					
A-6(2)—Transferred . . . . .	7,20,692	7,15,766	-.7	-12.6	-6.7
<b>A-7—Police—</b>					
A-7(2)—Transferred . . . . .	6,78,865	6,74,673	-.6	-.7	-1.3
<b>A-8—Ports and Pilotage—</b>					
Transferred . . . . .	434	126	-73.9	-7.4	-.6
<b>A-9—Education—</b>					
A-9(1)—Reserved . . . . .	2,974	2,485	-16.5	-37.6	-24.6
A-9(2)—Transferred . . . . .	1,82,161	1,81,177	-.5	-1.2	-.3
<b>A-10—Medical—</b>					
A-10(2)—Transferred . . . . .	1,86,869	1,83,914	-1.6	-1.9	-6.8
<b>A-12—Agriculture—</b>					
A-12(2)—Transferred . . . . .	30,125	29,561	-1.9	-3.1	-.4
<b>A-13—Industries—</b>					
Transferred . . . . .	82,889	82,275	-.7	-1.2	...
<b>A-14—Civil Works—</b>					
A-14(2)—Transferred . . . . .	68,860	69,067	+3	-1.3	-16.2
<b>A-16—Miscellaneous Departments—</b>					
A-16(2)—Transferred . . . . .	73,863	75,912	+2.8	-56.2	-1.5

4. The expenditure under the head "60.—Civil Works—not charged to Revenue—J.—Original Works—Buildings—J. 1.—General Administration" fell short of the original provision of Rs. 12,45,000 by Rs. 1,72,642, *i.e.*, by 13.8 per cent. of the original provision. The surrender of a sum of Rs. 1,74,000 converted the saving to an excess of Rs. 1,358. The original provision was high and the control also proved defective.

5. The expenditure under the head "60.—Civil Works—not charged to Revenue—K.—Original Works—Communications" fell short of the original provision of Rs. 14,90,000 by Rs. 5,18,085, *i.e.*, by 34.7 per cent of the original provision. The provision included Rs. 14,50,000 for payment of contribution to the East Indian Railway for construction of roadways and footpaths on the Bally Bridge against which Rs. 9,50,000 only was paid. A sum of Rs. 40,000 was provided for the construction of an approach road to

## REVIEW—contd.

the Bally Bridge against which Rs. 21,915 only was spent. It may perhaps be ascertained whether a more accurate forecast was not possible.

6. Considerable variations between expenditure and appropriation under the sub-heads "Establishment" and "Tools and Plant" are noticeable in the year under review. The variations were partly due to the change in the method of adjustment of recoveries introduced with effect from 1929-30 and partly to the orders issued by Government in August 1930 that the supervision charges on the construction of the Council Chamber at Calcutta should be levied at  $4\frac{1}{2}$  per cent. of the cost of work, the budget provision which had been made at  $13\frac{1}{2}$  per cent. for "establishment (under "Voted" and "Non-voted") and at  $1\frac{1}{2}$  per cent. for tools and plant charges. In view of the ultimate savings and excesses under the sub-heads in the year under report, it may be investigated whether it was not possible to provide funds to cover the excesses and to surrender the savings under the respective sub-heads within the financial year.

7. The position in respect of the total "Establishment" and "Tools and Plant" under "41.—Civil Works" and "60.—Civil Works not charged to Revenue" is exhibited in the table below:—

		Original Grant or Appropriation.	Ultimate Appropriation.	Expenditure.	Percentage of Saving (-) or excess (+) as compared with	
					Original Grant or Appropriation.	Ultimate Appropriation
Establishment—		Rs.	Rs.	Rs.		
Reserved	Non-voted	1,40,000	1,00,260	1,09,397	-6.5	+0.1
	Voted	71,000	65,000	68,798	-3.1	+5.8
Transferred	Non-voted	3,45,000	3,35,000	3,37,317	-2.2	+0.7
	Voted	18,15,306	12,62,806	12,57,316	-4.4	-0.4
Total		18,71,306	17,63,066	17,72,828	-5.5	+0.6
Tools and Plant—						
Reserved	Non-voted	11,800	11,800	8,307	-29.6	-29.6
	Voted	4,500	4,000	3,085	-31.4	-22.9
Transferred—						
Voted		1,13,500	1,00,600	90,138	-20.6	-10.4
Total		1,29,800	1,16,400	1,01,530	-21.8	-12.8

## REVIEW—contd.

On the whole, the provision was high. The control also appears to have been defective.

8. The percentages of Establishment and Tools and Plant charges to the outlay on works (including repairs) in the year under report are compared with those of the preceding two years in the table below :—

*Establishment.*

	Outlay on works and repairs.	Establish- ment charges.	Percentage in		
			1930-31	1929-30	1928-29
	Rs.	Rs.			
41.—Civil Works—					
Reserved . . . . .	11,39,528	1,78,195	15·6	15·7	15·4
Transferred . . . . .	71,06,498	15,15,573	21·3	25·1	21·3
60.—Civil Works not charged to revenue . . . . .	10,96,090*	79,060	7·2	8·1	24·9
Total . . . . .	93,42,116	17,72,828	19	21·6	20·6

\* Excludes Rs. 9,50,000 on which establishment charge was not leviable.

*Tools and Plant.*

	Outlay on works and repairs.	Tools and Plant charges.	Percentage in		
			1930-31	1929-30	1928-29
	Rs.	Rs.			
41.—Civil Works—					
Reserved . . . . .	11,39,528	11,392	1	1·1	·7
Transferred . . . . .	71,06,498	89,782	1·3	1·8	1·4
60.—Civil Works not charged to revenue—Transferred . . . . .	23,782*	356	1·5	·2	1·2
Total . . . . .	82,69,758	1,01,530	1·2	1·5	1·2

\* Excludes Rs. 20,23,358 on which tools and plant charge was not leviable.

*Financial Irregularity.*

9. *Irregular acceptance of tender.*—It was noticed during the local inspection of a Divisional Office that the Executive Engineer had increased some of the rates in an agreement executed by his predecessor in 1925-26

## REVIEW—contd.

by accepting a supplementary tender in 1927-28. A comparative statement of rates, as provided for in the original agreement and as revised later, is given below :—

Items of works.	Rate per hundred c.ft. as per original agreement.	Revised rate per hundred c.ft.	Difference per hundred c.ft.
	Rs.	Rs.	Rs.
(1) Brick work in foundation and plinth . . . . .	30	41-8	11-8
(2) Brick work in superstructure, ground floor . . . . .	32	46	14
(3) Brick work in superstructure, 1st floor . . . . .	34	46	12

The contract was for finished items of work and there was no provision in it for issue of materials to the contractor. The rates, originally tendered by the contractor, were based on the prevailing market rate in the locality, of Rs. 16 per thousand bricks. Bricks were, however, collected departmentally at a much higher rate, viz., Rs. 22-8 per thousand, and the contractor was required to use them on the work and pay for them at this rate. Although he had the option of refusing to agree to the purchase of bricks from the Department, he did not do so, but made a claim for the enhancement of the rate of brick work by Rs. 8 per hundred c.ft. The Executive Engineer, however, allowed the higher rates as shown in the above statement. As a result of the objection raised by audit to the payment at these rates, the Superintending Engineer reduced the enhancement of the rate to Rs. 7-12 per hundred c.ft. for all brick work and a sum of Rs. 2,196, being the difference between the amounts calculated at the rates allowed by the Executive Engineer and the Superintending Engineer, was recovered from the contractor.

Had the bricks not been collected departmentally and forced on the contractor at high rates, it would not have been necessary to allow the contractor even the excess rate of Rs. 7-12 per hundred c.ft. over the rates of his original contract and the contractor would have been paid at the original rates Rs. 4,755 less than what he was actually paid at the rates settled by the Superintending Engineer.

The case was brought to the notice of Government who held (1) that the Executive Engineer was responsible for the collection of bricks, but no action could be taken against him as he had retired from service and (2) that the increase in the rates was justifiable in order to avoid injustice to the contractor. Regarding the action of the Executive Engineer in allowing higher rates than those actually demanded by the contractor, Government did not propose to take any action, the officer having admitted that the excess payment, which has since been recovered, was made through oversight.

## ANNEXURE A.

Detailed statement of expenditure on important works in progress.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works.</b>					
A.—Original Works—Buildings—					
A. I.—Land Revenue—Transferred—					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—					
1	Construction of Settlement Buildings at Chinsura . . .	37,500	17,418	20,082	...
Estimate Rs. 51,845; expenditure to end of 1930-31 Rs. 28,325; balance Rs. 23,520; in progress. Due to curtailment of expenditure not considered essential owing to financial stringency. The supplementary works were not undertaken.					
II. Other Major Works for which specific provision was made in the budget—					
2	All works collectively . . .	19,200	17,817	1,383	...
Due to curtailment of expenditure not considered essential. Construction of a record room for Settlement records at Mulda was completed with a saving in the estimate.					
III. Major Works for which specific provision was not made in the budget—					
3	Constructing a residence for the Civil Surgeon now to be occupied by the Settlement Officer at Malda . . . . .	...	141	...	141
Estimate Rs. 31,375; expenditure to 31st March 1931 Rs. 29,611; balance Rs. 1,764; completed. Excess covered by reappropriation.					
IV. Minor Works—					
4	All works collectively . . .	...	1,949	...	1,949
Excess covered by reappropriation.					
Total .		56,700	37,355	21,435	2,090
		Net Saving Rs. 19,345			



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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41. — Civil Works—<i>contd.</i></b>					
A. — Original Works—Buildings— <i>contd.</i>					
A-2—Excise—					
II.—Other Major Works for which specific provision was made in the budget—					
5	All works collectively (Transferred)	14,400	11,637	2,763	...
Due to curtailment of expenditure not considered essential.					
6	IV.—Minor Works collectively—				
Reserved—					
	Non-voted . . . . .	276	278	...	2
	Transferred . . . . .	9,500	2,978	6,522	...
Due to curtailment of expenditure not considered essential and to postponement of new works.					
	Total {				
	Non-voted . . . . .	276	278	...	2
	Voted . . . . .	23,900	14,615	9,285	...
A-3.—Registration—Transferred—					
II.—Other Major Works for which specific provision was made in the budget—					
7	All works collectively . . . . .	65,700	49,667	16,033	...
Due to curtailment of expenditure not considered essential.					
IV.—Minor Works—					
8	All works collectively . . . . .	20,000	12,517	7,483	..
Due to postponement of new works.					
	Total . . . . .	85,700	62,184	23,516	...
A-4.—General Administration—					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—					
Transferred.					
9	Purchase of 5 and 6 Government Place from the Government of India . . . . .	3,72,000	3,72,000	...	...
Estimate Rs. 3,72,000; expenditure to 31st March 1931 Rs. 3,72,000; balance <i>nil</i> ; completed.					

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

Serial No.	Service.	Grant or Appropriation.	Expenditure	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>contd.</i></b>					
<b>A.—Original Works—Buildings—<i>contd.</i></b>					
<b>A.-4.—General Administration—<i>contd.</i></b>					
<b>I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—<i>contd.</i></b>					
<b>Transferred—<i>contd.</i></b>					
10	Construction of Sub-divisional buildings at Alipore Duais—Cross roads and drain and road side trees . . . . .	8,000	2,575	5,425	...
	Estimate Rs. 58,000; expenditure to 31st March 1931 Rs. 45,549; balance Rs. 12,351; in progress. Due mainly to cost of establishment for planting trees not having been required as there was no possibility of completing the work within the next three years.				
11	Construction of certain temporary sheds for use as Sub-divisional office and Court at Sorajgunj . . . . .	1,700	1,608	92	...
	Estimate Rs. 63,720; expenditure to 31st March 1931 Rs. 61,838; balance Rs. 1,882; in progress.				
<b>II.—Other Major Works for which specific provision was made in the budget . . . . .</b>					
12	All works collectively (Transferred) Due to curtailment of expenditure not considered essential.	23,400	16,105	7,295	...
<b>III.—Major Works for which specific provision was not made in the budget.—Transferred—</b>					
13	Constructing a new record room for the Pabna Collectorate . . . . .	..	516	..	516
	Estimate Rs. 49,167; expenditure to 31st March 1931 Rs. 42,514; balance Rs. 6,653; in progress. Excess covered by reappropriation.				
<b>Reserved—</b>					
14	Certain improvements to the roof of temporary Government House, Dacca . . . . .	...	10,206	...	10,206
	Estimate Rs. 12,379; expenditure to 31st March 1931 Rs. 12,325; balance Rs. 54; completed. Provision made in lump under item 16				
15	Constructing Mahomedan clerks' quarters and new garage of Government House, Darjeeling . . . . .	...	205	...	205
	Estimate Rs. 20,725; expenditure to 31st March 1931 Rs. 20,761; completed. Provision made in lump under item 16.				

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>contd.</i></b>					
A.—Original Works—Buildings— <i>contd.</i>					
A.-4.—General Administration— <i>concl'd.</i>					
IV.—Minor Works—					
16	All works collectively				
	Reserved—				
	<i>Non-voted</i> . . . . .	1,883	1,330	553	...
	Due to curtailment of expenditure not considered essential.				
	Voted . . . . .	50,000	23,044	26,056	...
	<i>Vide</i> remarks below items 14 and 15. The balance of the saving was due to postponement of new works.				
	Transferred . . . . .	73,000	68,367	4,613	...
	Due to postponement of new works.				
	Total—Reserved				
	{ <i>Non-voted</i> . . . . .	1,883	1,330	553	...
	{ Voted . . . . .	50,000	31,355	26,056	10,411
				Net saving Rs. 15,645	
	Transferred . . . . .	4,78,100	4,61,191	17,425	516
				Net saving Rs. 16,909	
A.-5. - Administration of Justice—Transferred—					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget.					
17	Construction of a new Civil Court building at Asansol . . . . .	1,04,000	49,809	54,191	...
	Estimate Rs. 1,52,250; expenditure to 31st March 1931 Rs. 50,807; balance Rs. 1,01,443; in progress. Mainly due to curtailment of expenditure by slowing down the work.				
18	Extension of the Civil Court building at Dacca inclusive of electric installation . . . . .	10,000	...	10,000	...
	Estimate Rs. 1,54,592; work not started owing to financial stringency.				
II.—Other Major Works for which specific provision was made in the budget—					
19	All works collectively . . . . .	17,000	...	17,000	...
	Work not started owing to financial stringency.				

## ANNEXURE A—contd.

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—contd.</b>					
A.—Original Works—Buildings—contd.					
A-5.—Administration of Justice—Transferred—contd.					
III.—Major Works for which specific provision was not made in the budget—					
20	Constructing two sets of Munsifs' quarters at Katwa . . . . .	...	96	...	96
Estimate Rs. 33,809; expenditure to 31st March 1931 Rs. 32,409; balance Rs. 900; completed. Excess remained uncovered.					
IV.—Minor Works—					
21	All works collectively . . . . .	74,500	50,069	24,431	...
Due to postponement of new works.					
Total		2,05,500	99,974	1,05,622	96
		Net saving Rs. 1,05,526			
A-6.—Jails and Convict Settlements—Transferred—					
II.—Other Major Works for which specific provision was made in the budget—					
22	All works collectively . . . . .	74,800	65,567	9,233	...
Mainly due to saving in the estimate for extension of Lepor Ward in the Midnapur Central Jail (Rs. 2,488) and curtailment of works in connection with the construction of a new cookshed for Hindu and Mahomedan prisoners in the Dacca Central Jail (Rs. 6,515).					
III.—Major Works for which specific provision was not made in the budget—					
Second Temporary Jail at Dum Dum (North Jail at Dum Dum) including electric installation.					
		2	1,11,849	...	1,11,847
Estimate Rs. 1,16,792; expenditure to 31st March 1931 Rs. 1,11,849; balance Rs. 4,943; in progress. Due to abnormal increase in the number of persons committed to custody in jails. The expenditure on this work as well as that in respect of items 24 to 27 and items 66 and 67 under A-16—Miscellaneous Departments was authorised by means of token grants of Re. 1 in August 1930 and Re. 1 in February 1931. Rs. 82 only remained uncovered.					
24	Necessary additions and alterations to some of the buildings in the Ammunition Factory to convert the same into temporary jail at Dum Dum including electric installation.	...	1,13,618	...	1,13,618
Estimate Rs. 1,17,967; expenditure to 31st March 1931 Rs. 1,13,618; balance Rs. 4,349; in progress. <i>Vide</i> remarks below item 23. Rs. 1,282 remained uncovered.					

## ANNEXURE A—contd.

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—contd.</b>					
<b>A.—Original Works—Buildings—contd.</b>					
<b>A-6.—Jails and Convict Settlements—Transferred—</b>					
III—Major Works for which specific provision was not made in the budget—concl'd.					
25	Constructing a special jail at Hijli	...	64,354	...	64,354
Estimate Rs. 83,628; expenditure to 31st March 1931 Rs. 64,354; balance Rs. 19,274; in progress. <i>Vide</i> remarks below item 23. Rs. 1,954 remained uncovered.					
26	Constructing additional special jail or Camp jail at Hijli.	...	2,61,109	...	2,61,109
Estimate Rs. 2,63,487; expenditure to 31st March 1931 Rs. 2,61,109; balance Rs. 2,378; in progress. <i>Vide</i> remarks below item 23. Rs. 4,184 remained uncovered.					
27	Converting defunct Mental Hospital, Berhampur, into prisoners' ward . . . . .	...	21,181	...	21,181
Estimate Rs. 21,183; expenditure to 31st March 1931 Rs. 21,181; balance Rs. 2; completed. <i>Vide</i> remarks below item 23. Excess covered by reappropriation.					
IV.—Minor Works—					
28	All works collectively—				
	Reserved—Non-voted . . . . .	2,500	1,818	682	...
	Transferred . . . . .	67,000	78,088	...	11,088
Due to reasons stated against item 23. Excess covered by reappropriation.					
Total	{ Reserved—Non-voted . . . . .	2,500	1,818	682	...
	{ Transferred . . . . .	1,41,802	7,15,766	9,233	5,83,197
Net excess Rs. 5,73,964.					

## ANNEXURE A—contd.

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Un-ex-pended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—contd.</b>					
<b>A.—Original Works—Buildings—contd.</b>					
<b>A-7—Police—</b>					
Transferred—					
<b>I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—</b>					
29	Construction of quarters for married officers in the Lalbazar Police compound . . . .	1,500	—900	2,400	...
	Estimate Rs. 4,58,842; expenditure to 31st March 1931 Rs. 4,19,821; balance Rs. 37,021; in progress. The <i>minus</i> expenditure represents write-back of expenditure erroneously charged to works (Rs. 975) and recovery of excess payment made in 1929-30 partly counterbalanced by actual expenditure of Rs. 110 incurred for the work.				
30	Construction of buildings for the accommodation of the Barrabazar Police Station at Mallick Street	74,600	74,565	35	..
	Estimate Rs. 1,84,788; expenditure to 31st March 1931 Rs. 1,15,737 balance Rs. 69,051; in progress.				
81	Construction of barracks for South District Traffic Police at Porabazar . . . . .	1,30,000	1,29,999	1	...
	Estimate Rs. 2,06,182; expenditure to 31st March 1931 Rs. 1,44,997; balance Rs. 61,185; in progress.				
32	Purchase of land with buildings thereon of the Cantonment at Dum-Dum for the accommodation of the Eastern Frontier Rifles . . . . .	25,000	28,933	...	3,933
	Estimate Rs. 68,616; expenditure to 31st March 1931 Rs. 62,342; balance Rs. 4,274; in progress. Excess covered by reappropriation.				
33	Purchase of Military lands and buildings at Dacca . . . . .	2,23,200	2,23,201	..	1
	Estimate Rs. 2,23,201; expenditure to 31st March 1931 Rs. 2,23,201; completed.				
34	Reconstruction of the Reserve Police lines at Barisal . . . . .	1,000	2,450	...	1,450
	Estimate Rs. 4,38,831; expenditure to 31st March 1931 Rs. 4,40,979; excess Rs. 2,139; met by reappropriation; completed.				
85	Construction of buildings for the Police lines at Bogra . . . . .	41,000	34,392	6,008	...
	Estimate Rs. 2,53,300; expenditure to 31st March 1931 Rs. 2,44,167; balance Rs. 9,133; in progress. Due mainly to savings on the work.				

ANNEXURE A—*contd.*Detailed Statement of Expenditure on important works in progress—*contd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Un-expend- ded.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>contd.</i></b>					
<b>A.—Original Works—Buildings—<i>contd.</i></b>					
<b>A.7.—Police—<i>conold.</i></b>					
II.—Other Major Works for which specific provision was made in the budget—					
36	All works collectively . . . .	47,000	47,238	302	...
III.—Major Works for which specific provision was not made in the budget—					
37	Construction of quarters for married sergeants at Calcutta, Kapalitola . . . .	..	632	...	632
Estimate Rs. 1,24,477; expenditure to 31st March 1931 Rs. 1,27,025; excess Rs. 2,548; met by reappropriation. Completed.					
<b>IV.—Minor Works—</b>					
38	All works collectively—				
	Reserved— <i>Non-voted</i> . . . .	12,119	11,769	350	...
	Transferred . . . .	1,39,000	1,34,167	4,843	...
	Due to postponement of new works.				
Total	{ Reserved— <i>Non-voted</i> . . . .	12,119	11,769	350	...
	{ Transferred—Voted . . . .	6,82,900	6,74,673	14,249	6,022
Not saving Rs. 8,227.					
<b>A.8.—Ports and Pilotage—</b>					
III.—Major Works for which specific provision was not made in the budget.					
39	Constructing a slipway at the New Government Dockyard at Naryunganj . . . .	...	—105	105	...
Estimate Rs. 1,21,126; expenditure to 31st March 1931 Rs. 1,15,108; balance Rs. 6,018; completed.					
<b>IV.—Minor Works—</b>					
40	All works collectively . . . .	8,000	231	7,769	...
	Due to postponement of new works.				
<b>Total</b> .		<b>8,000</b>	<b>126</b>	<b>7,874</b>	<b>...</b>

ANNEXURE A—*contd.*Detailed Statement of Expenditure on important works in progress—*contd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>contd.</i></b>					
<b>A.—Original Works—Buildings—<i>contd.</i></b>					
<b>A.-9.—Education—</b>					
<b>Transferred—</b>					
<b>I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—</b>					
41	Construction of a new building for the Moslem Institute . . . . .	1,00,000	36,991	63,009	...
Estimate Rs. 1,23,294; expenditure to 31st March 1931 Rs. 36,991; balance Rs. 86,303; in progress. Due to curtailment of expenditure not considered essential.					
42	Construction of hostels for the Ashanulla School of Engineering, Dacca . . . . .	60,000	56,393	3,607	...
Estimate Rs. 3,99,675; expenditure to 31st March 1931 Rs. 3,81,233; balance Rs. 18,442; in progress. Rs. 1,000 represented savings on sanitary works and the balance of the grant was not required for the work.					
<b>II.—Other Major Works for which specific provision was made in the budget—</b>					
43	All works collectively . . . . .	65,300	35,395	29,905	...
Three new works for which provision of Rs.31,200 was made were postponed owing to financial stringency. The net excess on other works, <i>viz.</i> , Rs. 1,295 was covered by reappropriation.					
<b>III.—Major Works for which specific provision was not made in the budget—</b>					
44	Constructing Government High School Buildings at Bhola . . . . .	...	838	...	838
Estimate Rs. 80,882; expenditure to 31st March 1931 Rs. 78,568; balance Rs. 2,314; completed. Excess covered by reappropriation.					
45	Acquisition of land for the extension of the Dacca Madrassa . . . . .	...	10,810	..	10,810
Estimate Rs. 40,039; expenditure to 31st March 1931 Rs. 36,926; balance Rs. 3,113; in progress. Due to payment of increased award made by court for acquisition of land for which no provision was originally made.					
46	Acquisition of land together with the buildings thereon for the purpose of a hostel for the students of the Bethune College . . . . .	...	24	...	24
Estimate Rs. 2,50,000; expenditure to 31st March 1931 Rs. 2,50,024; excess Rs. 24; remained uncovered. Completed.					
47	Acquisition of land for the play ground, etc., for the students of the Calcutta Madrassa and Islamia College . . . . .	...	3,382	...	3,382
Estimate Rs. 2,12,133; expenditure to 31st March 1931 Rs. 2,17,140; excess Rs. 5,007; completed. As the work was expected to be completed during 1929-30, no provision was made during 1930-31, Rs. 382 remained uncovered.					





## ANNEXURE A—contd.

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Un-ex-pended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—contd.</b>					
A.—Original Works—Buildings—contd.					
A.-10.—Medical—contd.					
II.—Other Major Works for which specific provision was made in the budget—					
54	All works collectively. . .	55,100	49,740	5,360	...
Mainly due to savings on the work and in the estimates.					
IV.—Minor works—					
55	All works collectively—				
	Reserved—Non-voted . . .	5,140	4,989	151	...
	Transferred . . .	36,000	13,253	22,747	...
	Due to curtailment of expenditure.				
Total	{ Reserved—Non-Voted . . .	5,140	4,989	151	...
	{ Transferred . . .	2,57,400	1,83,914	74,801	1,315
Net saving Rs. 73,486					
A.-11.—Public Health.					
IV.—Minor works—					
56	All works collectively . . .	...	50	...	50
Excess covered by reappropriation.					
Total	. . .	...	50	...	50
A.-12.—Agriculture—					
II.—Other Major Works for which specific provision was made in the budget—					
57	All works collectively—Transferred	25,000	8,400	16,600	...
Due to curtailment of expenditure on construction of quarters for the staff and officers attached to the Daeca Farm.					
IV.—Minor Works—					
58	All works collectively—				
	Reserved—Non-voted . . .	100	73	27	...
	Transferred . . .	46,500	21,161	25,339	...
Due to stoppage of new works.					
Total—					
	Reserved—Non-voted . . .	100	73	27	...
	Transferred . . .	71,500	29,561	41,939	...

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		
				Un-expended.	Excess.	
		Rs.	Rs.	Rs.	Rs.	
<b>41.—Civil Works—<i>contd.</i></b>						
<b>A.—Original Works—Buildings—<i>contd.</i></b>						
<b>A.-13—Industries—</b>						
<b>I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—</b>						
59	Construction of a dispensary with quarters for the Principal, etc., and latrine for the Comilla Survey School . . . . .	35,500	32,956	2,544	...	
	Estimate Rs. 55,453; expenditure to 31st March 1931 Rs. 52,974; balance Rs. 2,479; in progress. Mainly due to savings in the estimate.					
60	Construction of additional buildings for the Serampur Weaving Institute . . . . .	1,00,000	43,396	56,604	...	
	Estimate Rs. 2,55,433; expenditure to 31st March 1931 Rs. 2,25,543; balance Rs. 29,890; in progress. Due to curtailment of expenditure.					
<b>IV.—Minor Works—</b>						
61	All works collectively . . . . .	6,000	5,923	77	...	
	<b>Total</b> . . . . .	<b>1,41,500</b>	<b>82,275</b>	<b>59,225</b>	<b>...</b>	
<b>A.-14.—Civil Works—Buildings—</b>						
<b>II.—Other Major Works for which specific provision was made in the budget—</b>						
62	All works collectively—Transferred.	40,200	36,749	3,451	...	
	Mainly due to savings in the estimates.					
<b>IV.—Minor Works—Buildings—</b>						
63	All works collectively—					
...	Reserved {	Non-voted . . . . .	3,875	3,946	...	71
		Excess remained uncovered.				
		Voted . . . . .	...	153	...	153
	Excess covered by reappropriation.					
	Transferred . . . . .	13,000	15,392	...	2,392	
	The original provision proved inadequate. Rs. 874 remained uncovered.					

## ANNEXURE A—contd.

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		
				Un-expended.	Excess.	
		Rs.	Rs.	Rs.	Rs.	
<b>41.—Civil Works—contd.</b>						
<b>A.—Original Works—Buildings—contd.</b>						
<b>A.-14—Civil Works—Buildings—concl'd.</b>						
<b>IV.—Minor Works—</b>						
64	Loss on stock—					
	Reserved—Non-voted . . . . .	1,456	1,452	4	...	
	Transferred . . . . .	...	16,926	...	16,926	
Excess covered by reappropriation.						
<hr/>						
<b>Total—</b>						
	Reserved . . . . .	Non-voted . . . . .	5,331	5,398	4	71
			Net savings Rs. 67.			
	Transferred . . . . .	Voted . . . . .	...	153	...	153
			53,200	69,067	3,451	19,318
Net excess Rs. 15,867.						
<hr/>						
<b>A.-15—Stationery and Printing—</b>						
<b>IV.—Minor Works—</b>						
65	All works collectively . . . . .	1,000	576	424	...	
<b>Total</b> . . . . .		1,000	576	424	...	
<hr/>						
<b>A.-16.—Miscellaneous Departments—</b>						
<b>III.—Major Works for which specific provision was not made in the budget—</b>						
66	Conversion of special jail for housing detenus at Hijli . . . . .	...	37,983	...	37,983	
Estimate Rs. 38,319; expenditure to 31st March 1931 Rs. 37,983; balance Rs. 336; in progress. Due to abnormal increase in the number of detenus under the Bengal Criminal Law Amendment Act of 1930. The assent of the Legislative Council was obtained by means of token grants of Re. 1 in August 1930 and Re. 1 in February 1931. Rs. 783 remained uncovered.						
67	Additions and alterations to Buxa cantonment for housing detenus . . . . .	...	32,822	...	32,822	
Estimate Rs. 37,700; expenditure to 31st March 1931 Rs. 32,822; balance Rs. 4,878; in progress. Vide remarks below item 66 above. Excess covered by reappropriation.						

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

Serial No.	Services.	Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>contd.</i></b>					
A.—Original Works—Buildings— <i>concl'd.</i>					
A.-16. Miscellaneous Departments— <i>concl'd.</i>					
IV. Minor Works—					
68	All works collectively . . . . .		5,137	...	5,137
	Rs. 3,663 was provided by reappropriation. Rs. 1,474 remained uncovered.				
69	General Reserve . . . . .	17,500	...	17,500	...
	Rs. 3,786 was surrendered and the balance allotted for expenditure on works.				
	Total . . . . .	17,500	75,942	17,500	75,942
			Net excess Rs. 58,442		
<b>Total Original Works—Buildings—</b>					
	Reserved {				
	<i>Non-voted</i> . . . . .	29,185	27,345	1,840	...
	<i>Voted</i> . . . . .	55,000	36,993	18,007	...
	Transferred . . . . .	24,90,002	26,83,446	1,98,444	...
<b>B. Original Works—Communications—</b>					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—					
Reserved— <i>Non-voted.</i>					
70	Construction of a Girder bridge over the Tista River.				
		Rs.			
	O. . . . .	2,00,000	1,988	293	1,696
	S. . . . .	-1,98,012			
	Estimate Rs. 3,52,000; expenditure to 31st March 1931 Rs. 293; balance Rs. 3,51,707; in progress. As the estimate was under revision, a very small expenditure was incurred on the work.				
71	Replacing certain wooden bridges on the Terai Road in Darjeeling.				
		Rs.			
	O. . . . .	10,500	...	...	...
	S. . . . .	-10,500			
	Estimate Rs. 54,952. The work was postponed.				

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>contd.</i></b>					
<b>B.—Original Works—Communications—<i>contd.</i></b>					
<b>I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—<i>contd.</i></b>					
Transferred—					
72	Arboricultural operations on some of the roads in the Duars of the Jalpaiguri District . . .	10,000	8,266	1,734	...
	Estimate Rs. 2,21,000; expenditure to 31st March 1931 Rs. 1,55,022; balance Rs. 65,978; in progress. The work was started late.				
73	Replacing certain wooden bridges in the Duars with permanent structures (Tandu Forest Road) . . .	26,000	14,291	11,709	...
	Estimate Rs. 51,095; expenditure to 31st March 1931 Rs. 45,268; balance Rs. 5,827; in progress. The work was started late.				
<b>II.—Other Major Works for which specific provision was made in the budget—</b>					
74	All works collectively . . .	5,500	4,389	1,111	...
	Due mainly to the stoppage of a new work for which Rs. 1,500 was provided.				
<b>III.—Major works for which specific provision was not made in the budget—</b>					
75	Addition to and alteration in the Auckland Road, Government Place West and Northbrooke Road on the Calcutta Maidan . . .	...	24,605	...	24,605
	Estimate Rs. 27,156; expenditure to 31st March 1931 Rs. 24,605; balance Rs. 2,551; in progress. Excess covered by reappropriation.				
76	Widening and improving the metalled portion of the Grand Trunk Road from 7 $\frac{1}{2}$ th mile at Bally to 19 $\frac{1}{2}$ th mile at Palta-ghat . . .	...	7,742	...	7,742
	Estimate Rs. 2,59,940; expenditure to 31st March 1931 Rs. 2,46,812; balance Rs. 6,128; in progress. Excess covered by reappropriation.				
<b>IV.—Minor Works.</b>					
77	All works collectively				
	Reserved— <i>Non-voted</i> .	{			
		O.	10,000		
		S.	—3,500		
			6,500	1,604	4,896 ...

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>contd.</i></b>					
B.—Original Works—Communication— <i>contd.</i>					
IV.—Minor Works— <i>concl'd.</i>					
All works collectively— <i>concl'd.</i>					
	Transferred . . . .	9,000	16,877	...	7,877
Excess covered by reappropriation.					
<hr/>					
Total—					
	Reserved— <i>Non-voted</i> . . . .	8,488	1,897	6,591	...
	Transferred . . . .	50,500	76,170	14,554	40,224
	Net excess . . . .			Rs. 25,670	
<hr/>					
Road Development Works—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
78	Calcutta Jessore Road to Barasat	1,20,000	69,686	50,314	...
	Estimate Rs. 4,99,902, expenditure to 31st March 1931 Rs. 69,686; balance Rs. 4,30,216; in progress. The work was started late.				
79	Diamond Harbour Road . . . .	1,50,000	1,69,988	...	19,988
	Estimate Rs. 6,70,000; expenditure to 31st March 1931 Rs. 1,69,988; balance Rs. 5,00,012; in progress. Excess covered by reappropriation.				
80	Grand Trunk Road . . . .	1,64,950	2,00,156	...	35,206
	Estimate Rs. 8,82,075; expenditure to 31st March 1931 Rs. 2,00,156; balance Rs. 6,81,919; in progress. Excess covered by reappropriation.				
81	Chittagong Aracan Trunk Road . . . .	10	...	10	...
	Estimate Rs. 10,00,000. Work not started during the year.				
82	Illambazar Dubrajpur Road . . . .	10	...	10	...
	Estimate Rs. 3,50,000. Work not started during the year.				
83	Tangail Mymensingh Road . . . .	10	...	10	...
	Estimate Rs. 3,75,000. Work not started during the year.				
84	Dacca Narayangunj Road . . . .	20,000	...	20,000	...
	Estimate Rs. 6,64,000. Work not started during the year.				

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

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>41.—Civil Works—<i>concl'd.</i></b>					
B.—Original Works—Communication— <i>concl'd.</i>					
Road Development Works— <i>concl'd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>concl'd.</i>					
85	Pabna Ishurdi Road . . . .	20,000	1,019	18,981	..
	Estimate Rs. 8,10,000. A very small expenditure was incurred as detailed estimates had not been prepared. The work is in progress.				
86	Magura Jhonida Chuadanga Road	10	..	10	..
	Estimate Rs. 3,00,000. Work not started during the year.				
87	Burdwan Arambagh Road . . .	10	..	10	..
	Estimate Rs. 5,00,000. Work not started during the year.				
<hr/>					
	Total—				
	Road Development Works . . .	4,75,000	4,40,849	80,345	55,104
	Not saving . . . . .			Rs. 34,161.	
<hr/>					
	Total Original Works—Communica- tions—				
	Reserved— <i>Non-voted</i> . . . . .	8,488	1,897	6,591	..
	Transferred . . . . .	5,25,500	5,17,019	8,481	..
<hr/>					
<b>60.—Civil Works not charged to Revenue.</b>					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget.					
J.—Original Works—Buildings.					
J. 1.—General Administration.					
88.	Constructing Bengal Legislative Council Chamber.	12,45,000	10,72,358	1,72,642	..
	Estimate Rs. 27,78,907; expenditure to 31st March 1931 Rs. 25,78,492; balance Rs. 2,00,415; in progress. In view of the enormous amount of checking required to be exercised, the final bill could not be paid before the close of the year. A portion of the bill for the lay-out work also required the certification of the Architect in England. The balance of the saving was due to the price of the cooling plant, which was payable after 3 months' satisfactory operation, not having been paid during the year, as the test of the operation began in February 1931.				



ANNEXURE A—*concl'd.*Detailed statement of expenditure on important works in progress—*concl'd.*

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>60.—Civil Works not charged to Revenue—<i>concl'd.</i></b>					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget— <i>concl'd.</i>					
J.—Original Works—Buildings— <i>concl'd.</i>					
J. 2.—Police.					
89	Constructing Police Section House at Shampukur.	2,000	1,58	453	...
Estimate Rs. 2,02,820; expenditure to 31st March 1931 Rs. 1,94,190; balance Rs. 8,630; in progress.					
Total Original Works—Buildings		12,47,000	10,73,936	1,73,064	...
K.—Original Works—Communications.					
90	Constructing roadways and foot-paths on the Railway Bridge at Bally.	14,50,000	9,50,000	5,00,000	...
Estimate Rs. 31,62,000; expenditure to 31st March 1931 Rs. 29,50,000; balance Rs. 5,12,000; in progress. Saving due to less expenditure incurred on the work by the Railway Authorities owing to alterations in the programme of the work.					
91	Construction of an approach road to Bally Bridge from the Barrackpur Trunk Road to Hastie Road.	40,000	21,915	18,085	...
Estimate Rs. 3,07,206; expenditure to 31st March 1931 Rs. 72,954; balance Rs. 2,34,252; in progress. Due to revision of estimate.					
Total—Original Works—Communications		14,90,000	9,71,915	5,18,085	...

## ANNEXURE B.

## Suspense.

The nature of the transactions recorded under the minor head "Suspense" is fully explained in paragraph 8 of Appendix to the Memorandum on the work of the Public Accounts Committees in India.

The transactions under each unit of suspense during 1930-31 are exhibited below :—

	Opening balance.	Debits.	Credits.	Net Actuals	Closing Balance.
<b>41.—Civil Works.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<i>Reserved—Non-voted—</i>					
Purchase . . . . .	—18	58,293	62,477	—4,184	—4,202
Stock . . . . .	17,677	49,012	47,430	+ 1,582	19,259
Miscellaneous P. W. advances . . . . .	2,192	82,637	84,741	—2,104	88
<b>Total . . . . .</b>	<b>19,851</b>	<b>1,89,942</b>	<b>1,94,648</b>	<b>—4,706</b>	<b>15,145</b>
<i>Reserved—Voted.</i>					
Purchases . . . . .	...	30,394	30,394	...	...
Miscellaneous P. W. advances . . . . .	—326	85	...	+ 85	—241
<b>Total . . . . .</b>	<b>—326</b>	<b>30,479</b>	<b>30,394</b>	<b>+ 85</b>	<b>—241</b>
<i>Transferred—Voted</i>					
Purchases . . . . .	—7,076	7,36,496	7,48,083	—11,587	—18,662
Stock . . . . .	1,92,676	1,84,941	2,12,830	—27,689	1,64,787
Miscellaneous P. W. advances . . . . .	14,062	15,024	22,287	—7,263	6,799
<b>Total . . . . .</b>	<b>1,99,663</b>	<b>9,36,461</b>	<b>9,83,200</b>	<b>—40,739</b>	<b>1,52,924</b>

A statement showing Store Accounts (Stock) by divisions is furnished below :—

**Store Accounts of P. W. Divisions for 1930-31.**

Divisions.	Opening balance.	Receipts during the year.	Utilisation, sales and other disposals during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance	Sanctioned limit.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Western Electrical . . .	8,445	3,115	11,384	176	...	...
Eastern Electrical . . .	...	6,901	3,901	...	3,000	3,500
Workshop Electrical . . .	...	87,572	78,950	...	8,622	15,000
2nd Calcutta . . .	2,306	16,060	10,199	843	7,414	15,000
Rajshahi . . .	3,459	4,553	4,529	115	3,368	14,000
Jalpaiguri . . .	7,097	405	483	26	6,998	8,000
Bakarganj . . .	24,407	5,243	12,390	...	17,260	20,000
Chittagong . . .	1,07,328	24,436	27,736	13,806	90,132	1,15,000
Dacca . . .	14,031	13,060	16,124	447	10,520	20,000
Burdwan . . .	3,442	...	1,004	...	2,438	2,325
Duars Road . . .	5,878	22,860	23,922	160	4,647	12,000
Hijli . . .	16,193	736	5,282	1,254	10,393	17,000
Darjeeling . . .	13,036	49,012	45,978	1,452	14,618	20,000
Chittagong Hill Tracts . . .	4,641	...	...	...	4,641	7,000
<b>Total</b> . . .	<b>2,10,353</b>	<b>2,33,953</b>	<b>2,41,882</b>	<b>18,378</b>	<b>1,84,046</b>	<b>...</b>

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by reapprop- riation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>43.—Famine.</b>					
<b>A—Famine Relief—</b>					
Miscellaneous . . . . .	50,000	35,400	—14,600	—14,600	...
The lump sum provided for test relief work was not required in full.					
Total . . . . .	50,000	35,400	—14,600	—14,600	...

**Grant No. 26.—Superannuation Allowances and Pensions—  
Reserved.**

See also Report on the Accounts.

Major Head and Sub-Head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head—"45-Superannuation Allowances and Pensions".</b>						
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>						
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. } 1,90,000 \\ \text{S. (a) } -40,000 \end{array} \right\}$	1,50,000	1,42,152	-7,848	...	-7,848
Growth of expenditure anticipated in the original estimate did not materialise. The ultimate saving was partly due to some pensions remaining undrawn.						
Voted . . . . .	47,75,000	47,60,467	-14,538	-45,000	+30,467	
The surrender was made on the basis of the actuals for the first nine months of the year. The actual expenditure during the last three months of the year, however, proved larger than anticipated.						
<b>B.—COMPASSIONATE ALLOWANCES—</b>						
<b>B. 1.—Compassionate Allowances (Ordinary)—</b>						
<i>Non-voted</i> . . . . .		1,200	1,100	-100	...	-100
Voted . . . . .		6,000	5,781	-219	+1,000	-1,219
Due to non-drawal of some allowances.						
<b>B-2—Compassionate Gratuity (Compassionate Fund) . . . . .</b>						
		15,000	13,043	-1,957	...	-1,957
Due to non-drawal of some allowances. It has been decided to frame the budget estimate under this sub-head from 1931-32 mainly on the basis of past actuals.						
<b>C.—Covenanted Civil Service Pensions—</b>						
<i>Non-voted</i>	$\left\{ \begin{array}{l} \text{O. } 1,09,000 \\ \text{S. (a) } 9,000 \end{array} \right\}$	1,18,000	1,15,830	-2,170	...	-2,170
<b>D.—Donation to Provident Fund—</b>						
<i>Non-voted</i> . . . . .		4,800	3,948	-852	...	-852
Due to non-payment of bonuses to some subscribers whose accounts were closed owing to death and retirement.						

Grant No. 26—Superannuation Allowances and Pensions—  
Reserved—*contd.*

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Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head—"45.—Superannuation Allowances and Pensions"—<i>contd.</i></b>					
<b>D.—Donation to Provident Fund—<i>concl'd.</i></b>					
Voted . . . . .	46,000	44,542	—1,458	—500	—958
<i>Vide note under D—Non-voted.</i>					
<b>E.—Gratuities</b> . . . . .	26,000	31,990	+3,990	—2,000	+5,990
<i>Vide note under A—Voted. The expenditure is fluctuating and it is difficult to frame an accurate estimate.</i>					
<b>F.—Pensions for distinguished and meritorious services</b> . . . . .	18,000	18,093	+83	..	+83
<b>G.—Deduct—Pensionary Charges at 14 per cent. on the gross establishment charges of the Irrigation Department—</b>					
	Rs.				
<i>Non-voted</i> { <i>O.</i> —65,000 } . . . . .	—63,000	—59,830	+3,170	..	+3,170
{ <i>S.(a)</i> 2,000 } . . . . .					
Voted . . . . .	—1,07,000	—1,05,991	+1,009	..	+1,009
<i>Credit for pensionary charges relating to the Irrigation Department is adjusted under the sub-head G by per contra debit to "Establishment" under Grant No. 8 Irrigation.</i>					
<b>H.—Deduct—Actual amount of pensions recovered from other Governments—</b>					
<i>Non-voted</i> { <i>O.</i> —31,000 } . . . . .	—32,000	—31,935	+65	..	+65
{ <i>S.(a)</i> —1,000 } . . . . .					
Voted . . . . .	—3,71,000	—4,35,240	—64,240	—27,000	—37,240
<i>Due to transfer of more pensions to Bengal than was anticipated.</i>					
<b>Total—45—Superannuation Allowances and Pensions—</b>					
<i>Non-voted</i> { <i>O.</i> 2,09,000 } . . . . .	1,79,000	1,71,865	—7,735	..	—7,735
{ <i>S.</i> —30,000 } . . . . .					
Voted . . . . .	44,10,000	43,32,675	—77,325	—73,500	—3,825

**Grant No. 26—Superannuation Allowances and Pensions—  
Reserved—contd.**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head " 45-A.—Commutation of pensions financed from ordinary Revenues "</b>					
<b>I.—Financed from Ordinary Revenues—</b>					
	Rs.				
<i>Non-voted</i> . { <i>O.</i> . 2,00,000 } .	1,45,000	1,43,592	-1,408	...	-1,408
{ <i>S. (b)</i> . -55,000 } .					
The entire expenditure under the capital head " 60-B.—Payment of commuted value of pensions not charged to Revenue " was transferred to this head as it was met from Ordinary Revenues. The variations have been explained under the respective sub-heads under that head.					
Voted . . . . .	15,07,000	11,63,436	-3,43,564	-93,000	-2,50,564
<i>Vide note under I.—Non-voted.</i>					
Total— <i>Non-voted</i> { <i>O.</i> 2,00,000 } .	1,45,000	1,43,592	-1,408	...	-1,408
{ <i>S.</i> -55,000 } .					
Voted . . . . .	15,07,000	11,63,436	-3,43,564	-93,000	-2,50,564

**Major Head " 60-B.—Payments of commuted value of pensions (not charged to Revenues) "**

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

**J.-1.—To Retired Officer—**

<i>Non-voted</i> . { <i>O.</i> . 2,00,000 } .	1,45,000	1,43,592	-1,408	...	-1,408
{ <i>S. (b)</i> . -55,000 } .					

Voted . . . . .	7,67,000	5,08,529	-2,58,471	-1,75,000	-83,471
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Due to the decision of Government in the latter part of the year to postpone further payment as a measure of retrenchment.

<b>J.-2. To other Governments</b> .	9,70,000	9,96,690	+26,690	+1,10,000	-83,310
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The expenditure represents commuted value of pensions paid to Governments of other provinces for Bengal pensioners drawing pensions in those provinces after retirement. The excess was due to larger debits from other Governments than anticipated. The reappropriation sanctioned to cover the excess expenditure proved excessive.

Rs.	
(b) -80,000 sanctioned on 22nd December 1930.	
-5,000 " " 25th February 1931.	
-85,000	

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

Major Head "60-B.—Payments of commuted value of pensions (not charged to Revenue)"—concl'd.

K.—*Deduct*—Commuted value of pensions recovered from other Governments.

	-2,30,000	-8,41,783	-1,11,788	-28,000	-83,783
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A larger number of pensions was transferred from other provinces than anticipated; consequently the recoveries were high.

L.—*Deduct*—Commuted value of pensions financed from ordinary Revenues—

Rs.							
Non-voted	{	O. -2,00,000	-1,45,000	-1,43,592	+1,408	...	+1,408
	S. (b)	55,000					

The entire expenditure under the capital head "60-B.—Payment of commuted value of pensions not charged to Revenue" was transferred to Sub-head I as it was met from Ordinary Revenues.

Voted		-15,07,000	-11,63,436	+3,43,564	+93,000	+2,50,564
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Vide note below L.—Non-voted.

Total	{	Non-voted	...	...	...	...	...
	Voted	...	...	...	...	...	...

Total Grant No. 26

Non-voted	{	O. 4,09,000	3,24,000	3,14,857	-9,143	...	-9,143
	S.	-85,000					

Voted		59,17,000	54,96,111	-4,20,889	-1,66,500	-2,54,389
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Rs.

(b) 50,000 sanctioned on 22nd December 1930.

5,000

" 26th February 1931.

55,000



## REVIEW.

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

Year.	Voted.			Percentage of Saving or Excess +.	
	Grant voted by the Council.	Net Appropriation.	Expenditure.	As compared with the grant voted by the Council.	As compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . .	50,49,000	50,49,000	50,01,723	—9	—9
1929-30 . .	66,44,000	66,44,000	68,08,262	+2.4	+2.4
1930-31 . .	59,17,000	57,50,509	54,96,111	—7.1	—4.4

*Non-voted.*

Year.	Non-voted.			Percentage of Saving— or Excess +.	
	Original Appropriation.	Net Appropriation.	Expenditure.	As compared with the original appropriation.	As compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . .	3,19,000	3,38,411	3,32,720	+4.3	—1.6
1929-30 . .	4,35,000	4,36,200	3,11,775	—28.3	—28.5
1930-31 . .	4,09,000	3,24,000	3,14,857	—23	—2.8

The control over expenditure in the year under report was, on the whole, satisfactory.

See also Report on the Accounts.

Major-head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "46.—Stationery and Printing".</b>					
<b>A.—Stationery supplied from Central Stores—</b>					
<b>A.-1—Reserved—</b>					
<i>Non-voted</i> . . . . .	4,200	3,986	—314	...	—314
Voted . . . . .	9,17,000	8,72,995	—44,005	—86,600	—7,405
<p>A sum of Rs. 32,000 was surrendered in view of anticipated savings of (1) Rs. 20,632 in the allotment of the Director of Land Records due to observance of strict economy, falling off in the price of rag paper and shorter demand for printing from settlements, (2) Rs. 8,000 in the allotment of the Bengal Government Press due to reduction in the price of paper and binding materials as well as slackness of work and (3) Rs. 3,168 due to a general fall in the price of stationery articles. The remaining saving was chiefly due to the inability of the Deputy Controller of Stationery to supply certain articles indented for by the Press and Forms Manager, Bengal.</p>					
<b>A.-2—Transferred</b> . . . . .	59,000	53,507	—5,493	—3,200	—2,293
<p>A sum of Rs. 4,600 was provided by reappropriation to meet increased expenditure in the Registration Department. Surrender to the extent of Rs. 7,800 was, however, made in view of smaller expenditure on the supply of stationery to Government High Schools for examinations and the general fall in the price of stationery articles. The balance was comprised of small savings in the stationery allotments of the numerous offices in the province.</p>					
<b>B.—Printing work done at Central Government Press for Provincial Governments—</b>					
Reserved . . . . .	21,000	20,008	—992	...	—992
Due to observance of economy.					
<b>C.—Discount on plain paper—Reserved—</b>					
<i>Non-voted</i> . . . . .	100	...	—100	...	—100
Voted . . . . .	17,200	15,151	—2,049	...	—2,049
Due to decrease in the sale of plain paper.					
<b>D.—Purchase of plain paper to be used with Stamps—Reserved</b> . . . . .	1,02,000	1,00,710	—1,290	...	—1,290

Vide note under C—Voted.

Major-head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -)
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "46.—Stationery and Printing"—<i>contd.</i></b>					
<b>E.—Government Presses—Reserved—</b>					
<b>E.-1—Pay of Officers—</b>					
	Rs.				
<i>Non-voted</i> , { <i>O.</i> . . . . . 3,515 } { <i>S.</i> ( <i>a</i> ) . . . . . 219 }	3,734	3,734	...	...	...
Voted . . . . .	46,320	49,174	+2,854	+2,527	+327
Due mainly to the drawal of Indian pay at the old scale up to Sep'tember 1930 by a Superintendent before his initial basic pay in the new scale could be fixed. The ultimate excess was mainly due to part of pay for March 1931 having been drawn by an officer proceeding on leave out of India.					
<b>E.-2—Pay of Establishment</b>	7,62,914	7,49,848	-13,066.	-2,400	-10,666
Mainly due to deaths, dismissal and resignations.					
<b>E.-3—Allowances, honoraria, etc.—</b>					
<i>Non-voted</i> { <i>O.</i> . . . . . 2,636 } { <i>S.</i> ( <i>a</i> ) . . . . . -210 }	2,426	2,426	...	...	...
Voted . . . . .	13,800	7,923	-5,877	-5,447	-430
Due mainly to observance of strict economy and slackness of work and consequent reduction of expenditure on overtime work in the Bengal Government Press.					
<b>E.-4—Supplies and Services</b>	54,200	45,005	-9,195	-4,427	-4,768
Due mainly to slackness of work and less consumption of gas and electric current in consequence.					
<b>E.-5 - Contract contingencies</b>	58,640	51,277	-4,363	-1,992	-2,371
Due to observance of strict economy.					
<b>E.-6—Other contingencies</b>	16,605	16,071	- 534	...	-534
<b>E.-7—Mechanical Section</b>	19,790	24,178	+4,388	+900	+3,468
The excess expenditure which occurred in the Press and Forms Department (Rs. 3,447) due to revision of pay of certain Technical Staff and in the Bengal Government Press (Rs. 41) remained uncovered. ( <i>vide</i> paragraph 3 of the Review.)					

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder as adjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "46.—Stationery and Printing"—contd.</b>					
<b>E.—Government Presses—Reserve!—contd.</b>					
E.-8—Type Foundry Section	7,130	7,299	+169	—827	+796
There was excess expenditure of Rs. 899 due to revision of pay of certain Technical Staff in the Press and Forms Department, which was partly counterbalanced by a saving of Rs. 730 in the Bengal Government Press. A sum of Rs. 627 was reappropriated from this sub-head to other sub-heads. The excess in the Press and Forms Department remained uncovered. ( <i>Vide</i> paragraph 4 of the Review.)					
<b>E.-9—Provision for Depreciation—</b>					
	Rs.				
Non-voted	{ O. 1,64,360 }	1,16,360	1,20,234	+3,874	... +3,874
	{ S. (c) —48,000 }				
<i>(Vide</i> paragraph 2 of the Review.)					
E.-10—Stores . . . . .	35,000	35,589	+589	+1,300	—711
There was excess expenditure in the Press and Forms Department (Rs. 3,850) due mainly to purchase of raw materials for adequately guarding and fencing the machinery, partly counterbalanced by a saving of Rs. 3,295 in the Bengal Government Press due to the general fall of prices and to strict enforcement of economy. The excess expenditure in the Press and Forms Department was covered by reappropriation.					
E.-11—Addition to Plant and Machinery . . . . .	6,000	6,308	+308	+573	—264
E.-12—Establishment charges payable to other Governments, Departments, etc. . . . .	1,02,000	91,477	—10,523	—10,056	—467
The hire of convict labour supplied to the Press and Forms Department is debited to this head by credit to the receipt head "XVIII—Jails and Convict Settlements—Jails". The saving is due to sufficient number of convicts suitable for work in the press not being available.					
E.-13—Renewals and Replacements from Depreciation Fund . . . . .	1,39,800	1,25,341	—14,459	—5,300	—6,159
Due mainly to a fall in the price of Linotype Machines for the Bengal Government Press.					

Rs.  
(c) —34,000 sanctioned on 24th February 1931.  
—14,000 " " 27th " "  
—48,000

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Major Head " 46.—Stationery and Printing "—<i>contd.</i></b>						
<b>E.—Government Presses—Reserved—<i>contd.</i></b>						
<b>E.-14—Deduct—Amount transferred from Depreciation Fund—</b>						
	Rs.					
<i>Non-voted</i> {	<i>O.</i> —1,89,800	—1,31,500	—1,25,341	+6,159	...	+6,159
	<i>S. (d)</i> 8,300					
Credit for the cost of renewals and replacement charged to sub-head E.-13 is given to this sub-head by debit to the deposit head " Depreciation Fund for Government Presses ". ( <i>Vide</i> Appropriation No. 38).						
<b>E.-15—Deduct—English cost of Stores . . . . .</b>						
	—69,400	—68,423	+5,977	..	+5,977	
Credit for the cost of machinery, etc., purchased in England for renewals and replacements from Depreciation Fund is given to this sub-head by debit to the sub-head E.-13.						
For rounding—						
<i>Non-voted</i> . . . . .	—11	...	+11	...	+11	
<i>Voted</i> . . . . .	—499	...	+499	...	+499	
<b>F.—Cost of Stores purchased in England—Reserved . . . . .</b>						
	1,15,500	99,880	—15,670	—14,493	—1,177	
Fall in the price of articles indented for by the presses mainly accounts for the saving.						
<b>G.—Loss or Gain by Exchange . . . . .</b>						
	...	1,194	+1,194	...	+1,194	
Due to fluctuation in the rate of Exchange.						
<b>Total—</b>						
<b>Reserved—</b>						
<i>Non-voted</i> {	<i>O.</i> . 35,000	—4,691	4,939	+9,630	...	+9,630
	<i>S.</i> . —39,691					
<i>Voted</i> . . . . .	23,65,400	22,58,955	—1,06,045	—79,043	—27,002	
<i>Transferred</i> . . . . .	59,000	53,507	—5,493	—3,200	—2,293	
<b>Grand Total—</b>						
<i>Non-voted</i> {	<i>O.</i> . 35,000	—4,691	4,939	+9,630	...	+9,630
	<i>S.</i> . —39,691					
<i>Voted</i> . . . . .	24,24,000	23,12,462	—1,11,538	—82,243	—29,295	

Rs.  
 (d) 7,800 sanctioned on 25th February 1931.  
 500 " 27th " "  
 8,300

## REVIEW.

*Administration of Grant.*

The following statement exhibits the percentages of variations in expenditure as compared with the original estimate and the ultimate appropriation for the year under review and the preceding two years :—

Year.	Original Estimate.	Net appropriation.	Expenditure.	Percentage of saving— or Excess+.	
				as compared with the original estimate.	as compared with the net appropriation.
<i>Voted.</i>					
	Rs.	Rs.	Rs.		
1928-29 . . . .	20,53,000	20,68,000	20,85,894	+1.6	+.8
1929-30 . . . .	24,20,999	23,84,456	23,21,942	-4.1	-2.6
1930-31 . . . .	24,24,000	23,41,757	23,12,462	-4.6	-1.2
<i>Non-voted.</i>					
1928-29 . . . .	25,000	25,000	24,126	-3.5	-3.5
1929-30 . . . .	60,000	76,344	68,719	+14.5	-9.9
1930-31 . . . .	85,000	-4,891	4,939	-85.9	+205.3

The excess over the *non-voted* appropriation in the year under report is more apparent than real, as it was mainly due to smaller credit of Rs. 6,159 under the adjusting head "E-14—Deduct amount transferred from Depreciation Fund, *Non-voted*", the corresponding smaller expenditure under the sub-head "E-13—Renewals and Replacement from Depreciation Fund" being treated in the accounts as "voted".

2. A comparative statement of appropriation and expenditure under the sub-head "E-9—Provision for Depreciation—*Non-voted*" for the last three years is furnished below :—

Year.	Original appropriation.	Net appropriation.	Expenditure.	Percentage of saving— or Excess+.	
				as compared with the original estimate.	as compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . .	1,09,600	1,45,400	1,89,723	+74	+30.4
1929-30 . . . .	1,30,400	1,46,744	1,38,089	+5.9	-5.9
1930-31 . . . .	1,64,860	1,16,360	1,20,234	-28.8	+3.3

In the Report of the Public Accounts Committee on the Appropriation Accounts for 1928-29, it was recommended that the Finance Department should consider the question of the possibility of closer budgeting under this sub-head in consultation with the Accountant General and the Superintendent

## REVIEW—concl'd.

of Government Printing. The matter was referred by the Accountant General to the Examiner, Government Press Accounts who held that it was not possible to estimate accurately the quantity of types likely to be rejected during the year but differences between the estimates and the actuals ought not to vary considerably if sufficient care were exercised in estimating from past experience. The question was considered at length by Government who have taken steps to introduce a system which, it is hoped, will lead to closer estimating in future, although there will be a few uncertain factors. The effect of the new system will be observed in the accounts for future years.

3 The expenditure and the appropriation under the sub-head "E.7—Mechanical Section" for the last three years are compared below. It is observed that the original estimate as well as the net appropriation under this sub-head for the year under report was not sufficiently close. It may be investigated whether it was not possible to frame the original estimate accurately and whether funds could not be provided by reappropriation to cover the excess expenditure incurred under this sub-head during the year under review.

Year.	Original Estimate.	Not appropriation.	Expenditure.	Percentage of Saving— or Excess +.	
				as compared with the original estimate.	as compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . .	20,914	20,817	20,447	-2.2	-1.7
1929-30 . . . .	20,150	20,750	20,100	-2	-3.1
1930-31 . . . .	19,790	20,690	24,178	+23.1	+16.8

4. It may also be considered whether better control of expenditure under the sub-head "E.8—Type Foundry Section" was not possible. The expenditure and the appropriation under the sub-head for the year under review and the preceding two years are exhibited below.

Year.	Original Estimate.	Not appropriation.	Expenditure.	Percentage of Saving— or Excess +.	
				as compared with the original estimate.	as compared with the net appropriation.
	Rs.	Rs.	Rs.		
1928-29 . . . .	9,816	9,315	7,674	-21.8	-17.6
1929-30 . . . .	9,094	7,880	6,719	-26.1	-14.7
1930-31 . . . .	7,130	6,503	7,299	+2.3	+12.2

See also Report on the Accounts.

Major-head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Not modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head.—“ 47.—Miscellaneous ”.</b>					
<b>A. Travelling allowance of officials and non-officials attending durbars—</b>					
reserved . . . . .	..	85	+ 85	+ 85	..
The small expenditure was not foreseen.					
<b>B. Donations for Charitable Purposes—</b>					
Reserved—					
	<i>Rs.</i>				
<i>Non-voted</i> { <i>O.</i> . 1,000 }	850	786	—64	..	—64
{ <i>S.</i> (a) —150 }					
Voted . . . . .	1,08,500	82,884	—25,616	—24,729	—887
Mainly due to non-utilisation of the provision for Building grant to Calcutta Muhamadan Orphanage as a measure of retrenchment.					
<b>C. Charges on account of European Vagrants—Reserved</b>					
	9,500	7,936	—1,864	—1,250	—614
Due to a fall in the number of cases of deportation of vagrants and foreigners.					
<b>D. Rewards for destruction of wild animals—Reserved—</b>					
<i>Non-voted</i> { <i>O.</i> . 500 }	450	329	—121	..	—121
{ <i>S.</i> (b) —50 }					
Voted . . . . .	3,000	1,858	—1,141	—540	—601
Fewer wild animals were killed and produced for rewards. An accurate forecast under this head is not possible.					
<b>E.—Petty Establishment—</b>					
Reserved . . . . .	19,000	19,014	+ 14	+ 266	—252
<b>F.—Special Commissions of Enquiry—</b>					
Reserved—					
<i>Non-voted</i> { <i>O.</i> . 2,000 }	6,285	6,028	—257	..	—257
{ <i>S.</i> (c) 4,285 }					
The supplementary appropriation was sanctioned by surrender of an equivalent amount under F. Voted to meet the expenditure incurred in connection with the appointment of a <i>non-voted</i> officer for the Dacca Disturbances Enquiry Committee.					

(a) Sanctioned on 11th March 1931.

(b) " " 24th February 1931.

Rs.

(c) 3,988 sanctioned on the 28th November 1930.

302 " " 10th January 1931.



Major head and Sub-head,	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.	Net modi- fication by reapprop- riation, withdrawal by surrender.	Remainder undrawn (+ or -).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head.—"47—Miscellaneous."—<i>concl.</i></b>					
<b>F.—Special Commission of Enquiry— Reserved—<i>concl.</i></b>					
Voted . . . . .	14,000	8,072	-5,928	-5,255	-111
( <i>Vide</i> note under F.— <i>Non-voted.</i> )					
<b>G.—Irrecoverable temporary loans written off—Reserved—</b>					
<i>Non-voted</i> . . . . .	1,000	78	-922	...	-922
The expenditure under this head is very fluctuating and it is not possible to estimate requirements accurately.					
Voted . . . . .	25,000	1,532	-23,468	-15,183	-8,285
<i>Vide</i> note under G. <i>Non-voted.</i>					
<b>II.—Rents, rates and taxes—</b>					
Reserved . . . . .	35,000	36,223	+1,223	+637	+580
Mainly due to increased expenditure on account of municipal taxes on the Secretariat buildings. The reappropriation proved low.					
<b>I.—Contributions—Reserved—</b>					
	Rs.				
<i>Non-voted</i> { <i>O.</i> . . . . . 2,500 { <i>S. (d)</i> . . . . . 494 }	2,994	2,994	...	...	...
Voted . . . . .	42,500	40,740	-1,760	-494	-1,266
<b>J.—Miscellaneous and unforeseen charges—Reserved—</b>					
<i>Non-voted</i> { <i>O.</i> . . . . . 200 { <i>S. (e)</i> . . . . . 4,450 }	4,650	4,411	-239	...	-239
The supplementary appropriation was sanctioned to meet the cost of detenus in internment.					

(d) Sanctioned on 13th October 1930.

Rs.

(e) 80 sanctioned on 24th February 1931.  
 4,360 " " 6th March 1931.  
 180 " " 11th " "  
 4,540

Major-head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head.—" 47—Miscellaneous "—<i>concl'd.</i></b>					
<b>J.—Miscellaneous and unforeseen charges—Reserved—<i>concl'd.</i></b>					
	Rs.				
Voted	{ O. . 84,900 S. (f) . 23,100 }	1,07,900	1,46,605	+38,705	+45,165
					—6,460
					( <i>Vide note under J. Non-voted</i> )
<b>K.—Miscellaneous Durbar charges—</b>					
Reserved . . . . .	7,000	3,219	—3,781	—3,085	—396
It was not possible to forecast accurately the expenditure to be incurred in connection with the Calcutta and Dacca Durbars and the grant of Khillats to the holders of higher Indian titles.					
<b>L.—Miscellaneous charges for the treatment of patients at the Pasteur Institute—</b>					
<b>L.-1—Reserved—</b>					
<i>Non-voted</i> . . . . .	100	70	—30	...	—30
<b>L.-2—Transferred . . . . .</b>	5,900	3,901	—1,999	—366	—1,633
Provision for railway fares for patients who were carried free of charge in previous years by the A. B. Railway was made for the first time and it was difficult to frame an accurate estimate in the absence of any data. ( <i>Vide paragraph 4 of the Review.</i> )					
<b>For rounding—</b>					
<b>Reserved—</b>					
<i>Non-voted</i> . . . . .	—300	...	+300	...	+300
Voted . . . . .	—200	...	+200	...	+200
<b>Total—</b>					
<b>Reserved—</b>					
<i>Non-voted</i> { O. . 7,000 S. . 9,029 }	16,029	14,696	—1,333	...	—1,333
Voted { O. . 3,48,100 S. . 23,100 }	3,71,200	3,47,866	—23,334	—4,413	—18,921
Transferred . . . . .	5,900	3,901	—1,999	—366	—1,633
<b>Total Grant No. 28.</b>					
<i>Non-voted</i> { O. . 7,000 S. . 9,029 }	16,029	14,696	—1,333	...	—1,333
Voted { O. . 3,54,000 S. . 23,100 }	3,77,100	3,51,767	—25,333	—4,779	—20,564

(f) Voted on 30th March 1931.

## REVIEW.

*Administration of Grant.*

This grant covers all transactions of the Civil Department which it is not found possible to bring to account under any of the other descriptive grants.

2. The expenditure under this head in the year under report is compared below with that in the previous two years.

	1928-29	1929-30	1930-31
	Rs.	Rs.	Rs.
Reserved . . . .	2,71,906	2,48,933	3,62,562
Transferred . . . .	676	571	3,901

The large increase in expenditure during the year under report under "Reserved" was mainly due to the maintenance of a larger number of detenus in internment *vide* sub-heads J.—*Non-voted* and *Voted*. The expenditure under "Reserved" would have been larger, but for the change in classification of the contributions of Rs. 8,300 and Rs. 20,000 to the Government of India towards the cost of (1) the Art Section and Art Gallery of the Indian Museum and (2) the upkeep of the Imperial Library, Calcutta (*vide* paragraph 6 (a) of the Report). The increase in expenditure under "Transferred" was due to the reasons stated under sub-head L-2 "Miscellaneous charges for the treatment of patients at the Pasteur Institute".

3. Excluding the provision of Rs. 70,000 as a general reserve for unforeseen charges, the expenditure (Reserved) exceeded the original estimate of Rs. 2,85,100 by 27·17 per cent. There was, however, a saving of 5·29 per cent. in the expenditure as compared with the ultimate appropriation of Rs. 3,82,816. The voted expenditure (Reserved) fell short of the provision of Rs. 3,71,200 (including the general reserve) by 6·2 per cent. The *non-voted* expenditure was in excess of the original estimate of Rs. 7,000 by 109·94 per cent. The large excess over the original *non-voted* appropriation was due to the expenditure on special commission of enquiry (*vide* sub-head F *non-voted*) and charges for detenus (*vide* sub-head J *non-voted*). Compared with the final appropriation of Rs. 16,029 for *non-voted* expenditure, the saving was 8·3 per cent. As the expenditure (Reserved) is under the control of four different officers, and as the charges under several sub-heads (*e.g.* sub-heads G and J) are very fluctuating, it appears that better administration of grant was not possible.

4. The expenditure (Transferred) fell short of the original and the ultimate provision of Rs. 5,900 and Rs. 5,534 by 33·88 per cent. and 29·5 per cent. respectively. (*Vide* note under sub-head L-2 Transferred.)

See also Report on the Accounts.

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A-5.—Land Revenue—Reserved—</b>					
A-1.—High Commissioner—					
Non-voted					
{ O. . . . . 29,800 }	23,800	24,439	+639	+800	—161
{ S. . . . . (a)—6,000 }					
A-2.—Secretary of State; . . . . .	10,000	9,447	—6,563	—3,400	—3,153
Saving caused by the postponement of the hearing of an appeal for which budget provision was made beyond the end of the financial year, by costs of another appeal proving lower than could be foreseen and by the repayments of the costs of the Secretary of State in a third case by the losing party in the appeal. The final appropriation was fixed before it was known that any saving would be made beyond that due to the first of these causes.					
A-3.—Loss or Gain by Exchange—					
Non-voted . . . . .	...	308	+308	...	+308
Voted . . . . .	...	112	+112	...	+112
Vide paragraph 1 of the review.					
<b>B-6.—Excise—Transferred—</b>					
B-1.—High Commissioner . . . . .	3,600	3,577	—23	+720	—743
B-2.—Loss or Gain by Exchange . . . . .	...	46	+46	...	+46
Vide paragraph 1 of the Review.					
<b>C-3.—Forest—Reserved—</b>					
C-1.—High Commissioner—					
Non-voted					
{ O. . . . . 96,200 }	89,360	89,798	—19,562	—14,000	—5,562
{ S. . . . . (a)—6,340 }					
Two officers included in the leave programme did not go on leave, and payments to officers on leave were less than forecasted.					
C-2.—Loss or Gain by Exchange—					
Non-voted . . . . .	...	897	+897	...	+897
Vide paragraph 1 of the Review.					
<b>D-3-A.—Forest capital outlay charged to Revenue—Reserved—</b>					
Amount financed from ordinary Revenues—					
Non-voted . . . . .	...	13	+13	...	+13
Vide sub-head V 3.					
<b>E-9.—Registration—Transferred—</b>					
E-1.—High Commissioner . . . . .	11,480	...	—11,480	—11,480	...
The officer for whom the grant was intended did not go on leave.					

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

**F-15—Other Revenue Expenditure financed from ordinary revenues—Reserved—**

**F-1.—High Commissioner—**

	<i>Rs.</i>					
Non-voted	{ 0. . 42,400 }	35,120	43,760	+ 8,640	- 5,120	+ 13,760
	{ S. . (a)—7,280 }					

The expenditure includes Rs. 16,233 (adjusted under this sub-head for the purpose of *pro-rata* distribution), provision for which was made under "55—Construction of Irrigation, etc., works (sub-head W. 1)". Excluding this amount, there was a saving amounting to Rs. 7,592 which was mainly due to two officers included in the leave programme not having gone on leave, partly set off by payments to an officer provision for whom was included under sub-head W.

**F-2.—Loss or Gain by Exchange—**

Non-voted . . . . .	...	559	+ 559	...	+ 559
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*Vide* paragraph 1 of the Review.

**G-22.—General Administration—**

**G-1.—High Commissioner—**

**G-1.—(1)—Reserved—**

Non-voted . . . . .	5,86,040	4,97,680	- 88,160	- 18,680	- 19,480
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Mainly due to smaller payments of sterling overseas pay. (*Vide* paragraph 2 of the Review.)

Voted . . . . .	1,45,320	1,79,731	+ 34,411	+ 26,680	+ 7,731
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Due to larger expenditure under (1) "Leave and Deputation Salaries" (Rs. 13,398) owing to payments to officers on unforecasted leave, under (2) "Share of the cost of High Commissioner's Establishment" (Rs. 17,547) in consequence of the increased fractional share of the cost of the Education Department and share of the Provincial Government in (a) the additional cost of office expenses and establishment for the occupation of "India House" and (b) the interest on the capital outlay on the building and under (3) "Allowances, etc., of selected candidates for the Indian Civil Service" (Rs. 3,466) owing to more candidates having been allotted to Bengal than allowed for in the grant. The increases due to (a) and (b) were not fully allowed for in the final grant.

**G-1.—(2)—Transferred—**

Non-voted . . . . .	6,400	28,595	+ 22,195	+ 22,520	- 325
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Mainly due to payment of leave salary of an officer [originally provided for under "Reserved" and of another officer not forecasted.



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	Net modification by reapprop- riation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>I-25.—Jails and Convict Settlements— Reserved.</b>						
<b>I-1.—High Commissioner—</b>						
<i>Non-voted</i> . . . . .	19,690	19,128	—557	+1,200	—1,757	
Due to smaller expenditure under "Sterling Overseas Pay" (Rs. 6,000) owing mainly to cessation of payments to two officers, partly counterbalanced by larger expenditure under "Leave and Deputation Salaries" (Rs. 5,452) owing mainly to adjustment under Civil Rules of leave salary of an officer in respect of leave granted to him in 1928 under Military Rules.						
Voted . . . . .	7,960	7,579	—381	+680	—1,061	
<b>I-2.—Loss or Gain by Exchange—</b>						
<i>Non-voted</i> . . . . .	...	281	+281	...	+281	
Voted . . . . .	...	98	+98	...	+98	
<i>Vide</i> paragraph 1 of the Review.						
<b>J-26.—Police—Reserved.</b>						
<b>J-1.—High Commissioner—</b>						
<i>Non-voted</i> . . . . .	4,06,520	4,00,836	—7,684	+16,240	—23,924	
Mainly due to smaller payment of "Sterling Overseas Pay". The final saving represented mainly provision for contingencies based on the Revised Estimate advised by Government.						
Voted . . . . .	6,680	8,922	—2,758	—2,680	—78	
Forecast cabled by Government was not utilised in full.						
<b>J-2.—Secretary of State—</b>						
	<i>Rs.</i>					
<i>Non-voted</i> {	<i>O.</i> . . . . . 400	4,900	400	—4,400	..	—4,400
	<i>S.</i> . . . . . (a) 4,400					
Provision was made for leave allowances of officers in accordance with a leave programme received from India. The officers concerned did not take leave within the year.						
<b>J-3.—Loss or Gain by Exchange—</b>						
<i>Non-voted</i> {	<i>O.</i> . . . . . Nil	3,000	5,109	+2,109	...	+2,109
	<i>S.</i> . . . . . (b) 3,000					
Voted . . . . .	...	52	+52	...	+52	
<i>Vide</i> paragraph 1 of the Review.						

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by reapprop- riation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K-27.—Ports and Pilotage—Reserved—</b>					
K-1.—High Commissioner—					
					<i>Rs.</i>
Non-voted . . . . .	{ O. 4,800 S.(a) —4,800 }	...	...	...	...
Voted . . . . .	...	...	...	+800	—800
Appropriation was based on Revised Estimate advised by Government, but no authority for payment was received.					
<b>L-31.—Education.</b>					
L-1.—High Commissioner—					
L-1-(1)—Reserved—					
Non-voted . . . . .	8,800	10,013	+1,213	+1,720	—807
Voted . . . . .	84,280	32,973	—1,307	+680	—1,987
L-1.—(2)—Transferred—					
Non-voted . . . . .	1,40,000	1,33,156	—6,844	+1,040	—7,884
Mainly due to smaller expenditure under "Sterling Overseas Pay" (Rs. 15,700) owing to officers having been on leave, partly counterbalanced by larger expenditure under "Leave and Deputation Salaries" (Rs. 8,912) which, however, was covered by reappropriation.					
Voted . . . . .	88,940	56,970	—31,870	—30,000	—1,870
Mainly due to smaller expenditure under "Sterling Overseas Pay" owing to no new case having been authorised during the year.					
L-2.—Loss or Gain by Exchange—					
L-2.—(1)—Reserved—					
Non-voted . . . . .	..	122	+122	...	+122
Voted . . . . .	...	432	+432	...	+432
L-2.—(2)—Transferred—					
Non-voted . . . . .	{ O. Nil S. (b)1,000 }	1,000	1,693	+693	+693
Voted . . . . .	...	722	+722	...	+722
Vide paragraph I of the Review.					

(a) Sanctioned on 21st February 1931.

(b) Sanctioned on 25th March 1931.



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Savings—.	Net modification by reapprop- riation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>M-32.—Medical.</b>					
<b>M-1.—High Commissioner—</b>					
<b>M-1—(1)—Reserved—</b>					
<i>Non-voted</i> . . . . .	4,800	4,488	—312	...	—312
<b>M-1—(2)—Transferred—</b>					
<i>Non-voted</i> . . . . .	2,25,360	2,08,105	—17,255	—10,360	—6,895
Due to smaller expenditure under (1) "Leave and Deputation Salaries" (Rs. 10,437), the forecast cable by Government not having materialised in full and (2) "Sterling Overseas Pay" (Rs. 6,816).					
<i>Vide</i> paragraph 2 of the Review.					
Voted . . . . .	21,040	34,710	+13,670	+15,600	—1,980
Mainly due to larger expenditure under (1) "Leave and Deputation Salaries" (8,804) owing mainly to payment of salary of an officer on unforeseen leave and (2) "Sterling Overseas Pay" (Rs. 4,800) owing to an officer having been re-employed after retirement.					
<b>M-2.—Secretary of State—</b>					
Transferred . . . . .	3,840	...	—3,840	—3,840	...
Provision made for leave salary of officers in accordance with a leave programme received from India. The officers concerned did not take leave within the year.					
<b>M-3.—Loss or Gain by Exchange—</b>					
<b>M-3—(1)—Reserved—</b>					
<i>Non-voted</i> . . . . .	...	56	+56	...	+56
<b>M-3—(2)—Transferred—</b>					
<i>Non-voted</i> . . . . .	...	2,617	+2,617	...	+2,617
Voted . . . . .	...	450	+450	...	+450
<i>Vide</i> paragraph 1 of the Review.					
<b>N-33.—Public Health—Transferred.</b>					
<b>N-1.—High Commissioner—</b>					
<i>Non-voted</i> . . . . .	2,160	2,982	+122	+160	—82
Voted . . . . .	33,840	29,807	—4,033	—2,760	—1,273
<b>N-2.—Loss or Gain by Exchange—</b>					
<i>Non-voted</i> . . . . .	...	20	+20	...	+20
Voted . . . . .	...	370	+370	...	+370
<i>Vide</i> paragraph 1 of the Review.					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>O-34.—Agriculture—</b>					
O-1.—High Commissioner—					
O-1—(1)—Reserved—					
<i>Non-voted</i> . . . . .	7,720	4,208	—3,512	+520	—4,032
The officer's salary for part of the period was chargeable to the Central Government.					
O-1—(2)—Transferred—					
<i>Non-voted</i> . . . . .	64,000	56,537	—7,463	—1,480	—5,983
Voted . . . . .	3,560	4,498	+938	+960	—22
O-2.—Loss or Gain by Exchange—					
O-2—(1)—Reserved—					
<i>Non-voted</i> . . . . .	...	53	+53	...	+53
O-2—(2)—Transferred—					
<i>Non-voted</i> . . . . .	...	716	+716	...	+716
Voted . . . . .	...	60	+60	...	+60
<b>P-35.—Industries—</b>					
P-1.—High Commissioner—					
P-1—(1)—Reserved—					
<i>Non-voted</i> $\left\{ \begin{array}{l} O. \quad . \quad 7,920 \\ S. (a) . \quad 2,000 \end{array} \right\}$	5,920	4,600	—1,120	—1,120	...
Government forecast did not materialise.					
Voted . . . . .	8,800	8,083	—717	—640	—77
P-1—(2)—Transferred—					
<i>Non-voted</i> . . . . .	2,160	2,567	+407	+1,200	—798
Voted . . . . .	30,680	30,390	—290	+680	—970
P-2.—Loss or Gain by Exchange—					
P-2—(1)—Reserved—					
<i>Non-voted</i> . . . . .	...	61	+61	...	+61
Voted . . . . .	...	101	+101	...	+101
P-2—(2)—Transferred—					
<i>Non-voted</i> . . . . .	...	83	+83	...	+83
Voted . . . . .	...	380	+380	...	+380
<i>Vide paragraph 1 of the Review.</i>					

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Q-37.—Miscellaneous Departments—Reserved—</b>					
Q-1.—High Commissioner—					
	<i>Rs.</i>				
Non-voted { O. . . 29,520 S. (a) . . . —1,640 }	27,880	18,675	—9,205	+920	—10,195
Due to smaller expenditure under (1) "Leave and Deputation Salaries" (Rs. 8,190) owing mainly to a transfer to the Central Government in the final accounts of the salary of an officer of the Bengal Pilot Service, and (2) "Sterling Overseas Pay" (Rs. 3,935) owing to allowance in the grant for a substitute during the absence of the permanent incumbent not having been utilised.					
Voted . . . . .	29,360	27,480	—1,880	—1,720	—160
Q-2.—Loss or Gain by Exchange—					
Non-voted . . . . .	...	268	+263	...	+263
Voted . . . . .	...	348	+348	..	+348
<i>Vide</i> paragraph 1 of the Review.					
<b>R-41.—Civil Works—</b>					
R-1.—High Commissioner—					
R-1—(1)—Reserved—					
Non-voted . . . . .	...	8,174	+8,174	+8,200	—26
Originally provided for under "Transferred", charge to this head having commenced from 3rd July 1930 only.					
Voted . . . . .	...	2,744	+2,744	+4,000	—1,256
Officer on unforecasted leave partly chargeable here.					
R-1—(2)—Transferred—					
Non-voted { O. . . 1,16,000 S. (a) . . . —12,000 }	1,04,000	58,844	—5,156	—4,000	—1,156
Due mainly to smaller payment of "Sterling Overseas Pay". Decrease in expenditure noticed in 1929-30 was not fully allowed for, the expenditure this year showing a further decrease of about Rs. 11,000.					
Voted . . . . .	19,880	13,782	—6,098	—3,320	—2,778
Due mainly to smaller expenditure under (1) "Sterling Overseas Pay" (Rs. 4,017) owing to a transfer and to the reduction in the rate for another officer and under (2) expenses connected with recruitment (Rs. 2,522) owing to an appointment having been made in India instead of in England, partly counterbalanced by larger payment under "Leave Salaries" (Rs. 441).					

Major Head and Sub-head.	Final Grant of Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net modification by reappro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
<b>R-41.—Civil Works—<i>contd.</i></b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>R-3.—Loss or Gain by Exchange—</b>					
<b>R-3—(1)—Reserved—</b>					
<i>Non-voted</i> . . . . .	...	43	+43	...	+43
<i>Voted</i> . . . . .	...	86	+36	...	+36
<b>R-3—(2)—Transferred—</b>					
<i>Non-voted</i> . . . . .	...	1,271	+1,271	...	+1,271
<i>Voted</i> . . . . .	...	180	+180	...	+180
<i>Vide</i> paragraph 1 of the Review.					
<b>S-45.—Superannuation Allowances and Pensions—Reserved—</b>					
<b>S-1.—High Commissioner—</b>					
	<i>Rs.</i>				
<i>Non-voted</i> { <i>O.</i> 10,81,360 } { <i>S.</i> (a) —66,640 }	10,14,720	10,21,798	+7,078	...	+7,078
<i>Voted</i> . . . . .	2,16,000	1,84,018	—31,982	—30,840	—1,142
Grant was based on the Revised Estimate for 1929-30 with an addition of Rs. 24,000 for expected annual increase in payments. The saving is made up of overestimate in 1929-30 (Rs. 19,000) and annual increase (Rs. 13,000) less than anticipated.					
<b>S-2.—Secretary of State—</b>					
<i>Non-voted</i> { <i>O.</i> 1,69,000 } { <i>S.</i> (a) . . 17,000 }	1,86,000	1,85,269	—731	...	—731
<i>Voted</i> . . . . .	4,000	16,784	+12,784	+12,800	—16
Excess due to a charge unforeseen when the budget was framed, for the Bengal share of the pension of two departmental officers, in one case involving arrears from 1924. The charge was raised as the result of particulars of the service of these officers having been received from India during the year.					
<b>S-3.—Loss or Gain by Exchange.</b>					
<i>Non-voted</i> { <i>O.</i> . . Nil } { <i>S.</i> . . (b) 9,000 }	9,600	15,316	+6,316	...	+6,316
<i>Voted</i> . . . . .	...	2,571	+2,571	+1,000	+1,571
<i>Vide</i> paragraph 1 of the Review.					

(a) Sanctioned on 21st February 1931.

(b) Sanctioned on 25th March 1931.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by appropriation, withdrawal or surrender.	Remainder unadjusted (+ or—).
1	2	3	4	5	6
<b>T-46.—Stationery and Printing—Reserved—</b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>T-1.—High Commissioner—</b>					
<i>Non-voted</i> . . . . .	6,960	6,476	—484	...	—484
<i>Voted</i> . . . . .	5,280	4,754	—526	—520	—6
<b>T-2.—Loss or Gain by Exchange—</b>					
<i>Non-voted</i> . . . . .	...	86	+ 86	...	+ 86
<i>Voted</i> . . . . .	...	65	+ 65	...	+ 65
<b>U-47.—Miscellaneous—Reserved—</b>					
<b>U-1.—High Commissioner—</b>					
<i>Non-voted</i> . . . . .	...	1,000	+ 1,000	+ 1,000	...
Pay of an officer of the Indian Police Service charged here from 1st October 1930.					
<i>Voted</i> . . . . .	400	421	+ 21	...	+ 21
<b>U-2.—Loss or Gain by Exchange—</b>					
<i>Non-voted</i> . . . . .	...	10	+ 10	...	+ 10
<i>Voted</i> . . . . .	...	6	+ 6	...	+ 6
<b>V-52A.—Capital outlay on Forests not charged to Revenue Reserved—</b>					
<b>V-1.—High Commissioner—</b>					
<i>Non-voted</i> . . . . .	...	1,200	+ 1,200	+ 1,200	...
Due to payment of an honorarium advised during the year.					
<b>V-2.—Loss or Gain by Exchange—</b>					
<i>Non-voted</i> . . . . .	...	13	+ 13	..	+ 13
<i>Vide</i> paragraph 1 of the Review.					
<b>V-3.—Deduct—Amount financed from Ordinary Revenue—</b>					
<i>Non-voted</i> . . . . .	...	—13	—13	...	—13
<i>Vide</i> sub-head D.					

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>W-55.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue—Reserved—</b>						
W-1.—High Commissioner—						
Non-voted . . . . .	29,400	...	— 29,400	— 9,960	— 20,440	
Expenditure amounting to Rs. 16,233 was adjusted under sub-head F.-1 (15—Other Revenue Expenditure, etc.) for the purpose of <i>pro-rata</i> distribution. The balance of the saving, <i>viz.</i> , Rs. 13,167 was due partly to salary of an officer forecasted under this head having been adjusted under “15—Other Revenue Expenditure, etc.” (Rs. 9,054) and partly to provision for substitutes for officers forecasted to be on leave not having been fully utilised (Rs. 4,113).						
<b>X-60.—Civil Works not charged to Revenue—</b>						
Transferred—						
X-1.—High Commissioner . . . . .	...	1,482	+ 1,482	+ 1,640	— 168	
Expenditure not forecasted.						
X-2.—Loss or Gain by Exchange . . . . .	...	21	+ 21	...	+ 21	
<i>Vide</i> paragraph I of the Review.						
<b>Total—</b>	<hr/>					
Reserved—						
	Rs.					
Non-voted . . . . .	$\left. \begin{array}{l} O. \quad 28,23,040 \\ S. \quad -48,920 \end{array} \right\}$	27,74,120	27,01,880	— 72,240	— 9,080	— 63,160
Voted . . . . .		4,97,280	5,03,459	+ 6,179	+ 5,640	+ 539
Transferred—						
Non-voted . . . . .	$\left. \begin{array}{l} O. \quad 5,56,080 \\ S. \quad -11,000 \end{array} \right\}$	5,45,080	5,36,901	— 8,279	+ 9,080	— 17,359
Voted . . . . .		2,16,760	1,77,454	— 39,306	— 31,800	— 7,506
For rounding						
Non-voted . . . . .		— 120	...	+ 120	..	+ 120
Voted . . . . .		— 40	...	+ 40	...	+ 40
<b>Total Grant No. 29—</b>	<hr/>					
Non-voted . . . . .	$\left. \begin{array}{l} O. \quad 23,79,000 \\ S. \quad -59,920 \end{array} \right\}$	33,19,080	32,38,681	— 80,399	...	— 80,399
Voted . . . . .		7,14,000	6,80,913	— 33,087	— 26,160	— 6,927

## REVIEW.

The expenditure incurred in England by the High Commissioner and the Secretary of State on behalf of the Government of Bengal was converted into Indian Currency at the flat rate of exchange, *viz.*, Rs. 13-5-4 to the pound at which rate the estimates were also framed. The small expenditure shown against "Loss or Gain by Exchange" represents the difference between the average market rate and the flat rate of exchange for which no provision was originally made. In a few cases, provision was made by reappropriation which, however, proved inadequate in all cases, *vide* sub-heads G.-3. (1)—*Non-voted* and Voted, H.-3—*Non-voted*, J.-3—*Non-voted*, L.-2 (2)—*Non-voted* and S.-3—*Non-voted* and Voted.

2. The original grants for "Leave and Deputation Salaries, etc.," were based mainly on leave programme furnished to the High Commissioner in the preceding year by the several Departments and Administrations of the Government, those for "Sterling Overseas Pay" mainly on figures proposed by the High Commissioner based on the average expenditure in past years. During the year revised programmes of leave for the second half of the year were furnished on which, together with information available regarding the progress of expenditure, the revised estimates submitted by the High Commissioner were based. The budget allotments were generally modified by the Finance Department in conformity with the Revised Estimates. In certain cases forecasts cabled by Government were substituted in the Estimates for the Budget and revised forecasts proposed by the High Commissioner and in these cases details of the expenditure covered by the forecasts were not known in England. Variations between expenditure and grant are, therefore, mainly due to deviations from the leave programmes or to alterations in classification.

3. The following statement compares the percentage of variations between expenditure and grant or appropriation for the last two years :—

	Original grant or Appropriation.	Expenditure.	Percentage of saving in the year under Review.	Percentage of saving— or excess + in 1929-30.
	Rs.	Rs.		
<i>Non-voted</i> . . . . .	33,79,000	32,38,681	4.1	+5.0
Voted . . . . .	7,14,000	6,80,913	4.6	-5.4
Total . . . . .	40,93,000	39,19,594	4.2	+3.8
	Ultimate Appropriation.	Expenditure.		
	Rs.	Rs.		
<i>Non-voted</i> . . . . .	33,19,080	32,38,681	2.4	-1.2
Voted . . . . .	6,87,840	6,80,913	1.0	-2.5
Total . . . . .	40,06,920	39,19,594	2.2	-1

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
<b>Major Head—" R. - Loans and Advances by Provincial Governments."</b>	Rs.	Rs.	Rs.	Rs.	Rs.
A. Loans to Mofussil Municipalities .	3,06,000	1,80,000	—1,26,000	—1,26,000	...
Due to non-payment of loans to certain municipalities as a measure of curtailment of expenditure.					
B. Loans to Port Funds . . . . .	4,50,000	1,25,000	—3,25,000	—3,25,000	...
The provision made for payment of loan to the Commissioners for the new Howrah Bridge for preliminary expenses was not required in full.					
C. Loans to District and other Local Fund Committees . . . . .	6,00,000	1,45,202	—4,54,738	—4,54,000	—738
As a measure of retrenchment the amount provided in lump for payment to the District Boards for improvement of rural water supply was not spent in full.					
D. Advances to cultivators.					
	<i>Rs.</i>				
Non-voted	{ O. 10,000 S. (a)—9,991 }	9	...	—9	...
The amount provided for payment of loan in the excluded area was not required.					
Voted . . . . .	4,80,000	8,86,455	+ 4,08,455	+ 4,11,000	—2,545
Owing to the difficulties of cultivators larger advances were given to them.					
E. Advances under Special Laws . . . . .	78,000	26,281	—51,719	..	—51,719
Mainly due to non-acceptance by the Collectors of the completion certificates in respect of certain works, as noted below :—					
					<i>Rs.</i>
(1) Kolatola Khal in the District of Howrah . . . . .					22,836
(2) Taravi Works in the District of 24-Parganas . . . . .					11,608
(3) Gumti Embankment in the District of Tipperah . . . . .					17,270
<i>vide</i> paragraph 2 of the Review.					
F. Miscellaneous Loans and Advances . . . . .	4,000	13,935	+9,935	+10,000	—65
Due to the grant of an advance of Rs. 10,000 to the Salvation Army to carry on the industries of the Karwal Nat Settlement at Saidpur for which no provision was originally made.					
Total . . . . .					
	<i>Rs.</i>				
Non-voted	{ O. 10,000 S. —9,991 }	9	...	—9	...
Voted . . . . .	19,18,000	13,78,933	—5,39,067	—4,84,000	—55,067

(a) Sanctioned on 10th February 1931.



## REVIEW.

*Administration of Grant.*

The percentages of variations in expenditure as compared with the original and the ultimate appropriation in the year under review and in the preceding year are exhibited in the table below :—

	Original Grant or Appropriation in the year under review.	Expenditure in the year under review.	Percentage of saving in the year under review.	Percentage of saving — or excess + in 1929-30.
	Rs.	Rs.		
Voted . . . . .	19,18,000	13,78,933	28.1	+18.0
Non-voted . . . . .	10,000	Nil	100	-79.3
<b>Total</b> . . . . .	<b>19,28,000</b>	<b>13,78,933</b>	<b>27.0</b>	<b>+16.7</b>

	Ultimate Grant or Appropriation	Expenditure.	Percentage of saving in 1930-31.	Percentage of saving in 1929-30.
	Rs.	Rs.		
Voted . . . . .	14,34,000	13,78,933	3.8	2.3
Non-voted . . . . .	9	..	100	79.3
<b>Total</b> . . . . .	<b>14,34,009</b>	<b>13,78,933</b>	<b>3.8</b>	<b>3.9</b>

The saving as compared with the original grant or appropriation in the year under review was mainly due to curtailment of expenditure. The control over expenditure was satisfactory except in the case of the expenditure under sub-head E.—Advances under Special Laws. This has been dealt with in the following paragraph.

2. The expenditure under "Advances under Special Laws" amounted to Rs. 26,281 against the original provision of Rs. 78,000. The estimate under this head is framed on the basis of the expenditure on takavi works likely to be accepted by the Collectors after completion of the works. It is observed that non-acceptance of the expenditure by the Collectors within the year results in large savings under this head. It may therefore be investigated whether it is not possible to obtain certificates of acceptance promptly in these cases. The control of expenditure also appears to be defective as large savings were not surrendered during the year under review. The esti-

mates and actuals under the head for the three years from 1928-29 to 1930-31 are shown in the statement below :—

Year.	Original	Ultimate	Expendi- ture.	Percentage of saving as compared with original appropriation.	Percentage of saving— or excess + as compared with ultimate appropriation.
	Appropriation.	Appropriation.			
	Rs.	Rs.	Rs.		
1928-29 . . . . .	57,380	40,497	42,946	25.1	+0.0
1929-30 . . . . .	38,000	34,700	23,561	32.6	—32.1
1930-31 . . . . .	78,000	78,000	26,281	66.3	—66.3

3. The transactions in connection with "Loans and Advances by the Provincial Government" for the years 1921-22 to 1930-31 are shown in the statement below :—

Year.	Opening	Total	Total	Closing
	Balance.	Disbursement.	Recoveries.	Balance.
	Rs.	Rs.	Rs.	Rs.
1921-22 . . . . .	1,22,75,763	6,25,082	49,09,208	79,91,637
1922-23 . . . . .	79,91,637	12,09,444	10,00,622	82,00,459
1923-24 . . . . .	82,00,459	6,13,388	11,80,217	76,33,630
1924-25 . . . . .	76,33,630	4,32,394	12,71,381	67,94,643
1925-26 . . . . .	67,94,643	18,64,410	8,18,197	78,40,856
1926-27 . . . . .	78,40,856	7,09,871	7,51,971	77,98,756
1927-28 . . . . .	77,98,756	7,99,188	8,59,270	77,08,674
1928-29 . . . . .	77,38,674	17,56,398	27,23,656	67,71,416
1929-30 . . . . .	67,71,416	13,36,749	11,28,029	69,80,136
1930-31 . . . . .	69,80,136	13,78,933	6,35,459	77,23,610

The nature of the transactions relating to the head during the year under review is given in paragraph 27, Chapter III of the present report.

318 **Appropriation No. 31 -Repayment to the Government of India of  
Advances from the Provincial Loans Fund—Reserved—Non-voted.**

**See also Report on the Accounts.**

Major head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	Net modification by reappro- priation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>" Advances from the Provincial Loans Fund."</b>					
<b>A.—Provincial—</b>					
Other Advances . . . . .	7,23,000	7,22,702	—298	...	—298
<i>Vide</i> Review under " Appropriation No. 10—Reduction or Avoidance of Debt".					
Total . . . . .	7,23,000	7,22,702	—298	...	—298

Appropriation No. 32—Famine Relief Fund—Reserved—Non-voted. 319

See also Report on the Accounts.

Major head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
<b>" Famine Relief Fund."</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
	Rs.				
Transfers to the Revenue Account	{ O. . 50,000 } S. (a)—13,600	36,400	36,097	—303	... —303
<p>The expenditure under this head depends on the charges incurred on account of famine relief. The saving as compared with the original provision was due to the fact that the amount provided for test relief work was not required in full. (Vide Grant No. 25 Famine Relief.)</p>					
	Rs.				
Total	{ O. . 50,000 } S. —13,600	36,400	36,097	—303	... —303

Rs.	
(a)—23,600	sanctioned on 28rd February 1931.
+10,000	" " 23rd March 1931.
—13,600	

320 Appropriation No. 33—Depreciation Fund for Government Presses—  
Reserved—Non-voted.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head " Depreciation Fund "</b>					
Government Presses.	Rs. 1,40,000	1,31,700	1,25,341	-0,359	-6,359
	{ O. . 1,40,000 } { S. (a)—8,300 }				
Due to less expenditure of Rs. 5,295 in the Bengal Government Press and Rs. 864 in the Press and Forms Department. Rs. 209 added to the original estimate for rounding off lapsed ( <i>vide</i> Review and note under sub-head E.-13 under Grant No. 27—Stationery and Printing).					
Total	{ O. . 1,40,000 } { S. . —8,300 }	1,31,700	1,25,341	-6,359	... -6,359

REVIEW.

The expenditure incurred on renewals and replacements of machinery, etc., in Government Presses is charged to this head by corresponding reduction of expenditure under "46—Stationery and Printing—Government Presses". The expenditure from the Fund is accounted for in the first instance under "46—Stationery and Printing—Government Presses—Renewals and Replacements from Depreciation Fund". At the end of the year an equivalent sum is debited to the deposit head "Depreciation Fund for Government Presses" by credit to the head "4-6—Stationery and Printing—Deduct—Amount transferred from Depreciation Fund". The receipts of the Depreciation Fund consist of—

(a) the amount of depreciation calculated on the value of the plant, machinery and furniture on the books at the beginning of the year and in use during the course of the year, and

(b) the book value of plant, machinery and furniture written off and removed from the Register of Dead Stock during the period from 1st November of the previous year to 31st October of the year to which the transactions relate.

Credit is given to the deposit head "Depreciation Fund for Government Presses" by debit to the head "46—Stationery and Printing—Government Presses—Provision for Depreciation Fund".

2. The transactions of the Fund for 1930-31 are exhibited in the table below :—

Rs.
(a) —7,800 sanctioned on 25th February 1931.
—500 " " 27th February 1931.
—8,300

Bengal Government Press.		Rs.	Rs.
Opening balance . . . . .			1,48,749
Credit on account of depreciation on the value of plant in use . . . . .	68,095		...
Book value of plant, etc. disposed of . . . . .	11,395		80,390
		Total	2,29,139
Debit on account of renewals and re- placements from Depreciation Fund . . . . .			79,035
		Closing balance	1,50,104

Press and Forms Department.			
Opening balance . . . . .			1,32,480
Credit on account of depreciation on the value of plant in use . . . . .	29,951		...
Book value of plant, etc., disposed of . . . . .	9,893		39,844
		Total	1,72,324
Debit on account of renewals and replacements from Depreciation Fund . . . . .			46,306
		Closing balance	1,26,018

## See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head.—“Suspense Accounts”.</b>					
	Rs.				
Provincial					
{ O. . . . . 6,84,000 }					
{ S. (a) . . . . . —58,000 }	6,26,000	6,48,315	+22,315	...	+22,316
The ultimate excess was mainly due to larger adjustments of amounts of cess collections for other districts during the closing months of the year. This was not foreseen when the surrender of Rs. 58,000 was made.					
Total					
{ O. . . . . 6,84,000 }	6,26,000	6,48,315	+22,315	...	+22,315
{ S. . . . . —58,000 }					

## REVIEW.

The amounts adjusted under this head mainly represent road and public works cess collections of other districts, *i.e.*, cesses collected in one district but not remitted to others within the month and so kept in suspense pending adjustment. The transactions under this head in the year under review are exhibited below.

	Rs.
Opening balance on 1st April 1930 . . . . .	82,928
Receipts . . . . .	6,45,262
Total . . . . .	7,28,190
Expenditure . . . . .	6,48,315
Closing balance on 31st March 1931 . . . . .	79,875

(a) Sanctioned on 17th February 1931.

See also Report on the Accounts.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted (+ or —).
1	2	3	4	5	6
<b>A.—V.—Land Revenue—Reserved—</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
Deduct—Refunds	{ O. . 69,000 } S. (a) 21,000	90,000	81,117	—8,883	... —8,883
The final appropriation was fixed on the basis of past actuals and the progress of the actuals for the first nine months of the year. The expenditure during the closing months, however, proved smaller than anticipated. The expenditure is very fluctuating and it is difficult to frame an accurate estimate.					
<b>B.—VI.—Excise—</b>					
Deduct—Refunds—					
B-1.—Reserved	{ O. . 1,000 } S. (a) . —1,000	...	23	+23	... +23
B-2.—Transferred.	. . . . .	30,000	40,391	+1,391	... +1,391
Due to larger expenditure during the closing months of the year which could not be foreseen.					
<b>C.—VII.—Stamps—Reserved—</b>					
Deduct—Refunds—					
C-1.—Non-Judicial	{ O. . 6,63,000 } S. (b) . —7,370	6,55,630	6,43,143	—12,487	.. —12,487
Vide note under sub-head A.					
C-2.—Judicial	. . . . .	2,10,000	2,12,802	+2,802	... +2,802
Vide note under sub-head B-2.					
<b>D.—VIII.—Forest—Reserved—</b>					
Deduct—Refunds—					
	{ O. . . . . 63,000 } S. (a) . . . . . —1,800	61,200	60,627	—573	... —573
<b>E.—IX.—Registration—</b>					
Deduct—Refunds—					
E-1.—Reserved	{ O. . 200 } S. (a) . —200	...	...	...	... ..
E-2.—Transferred—	{ O. . . . . 4,800 } S. . . . . (a) 200	5,000	4,855	—145	... —145

(a) Sanctioned on 19th February 1931.

Rs.	
1,500	20 sanctioned on 8th November 1930.
3,850	" " 19th January 1931.
2,000	" " 24th March 1931.
2,000	" " 28th " "
7,370	

(c) —4,250 sanctioned on 0th March 1931.

2,450	" " 24th " "
—1,600	



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	Net modification by re-appropriation, withdrawal or surrender.	Remainder unadjusted (+ or —)
1	2	3	4	5	6
<b>F.-IXA—Scheduled Taxes—</b>					
Reserved—					
Deduct—Refunds	Rs. 400	100	15	—85	—85
	{ O. . . . . S. . (a)—300 }			...	
<b>G.-XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</b>					
Reserved—					
Deduct—Refunds	Rs. 1,500	1,315	799	—516	—516
	{ O. . . . . S. . (b)—185 }			...	
<b>H.-XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—</b>					
Reserved—					
Deduct—Refunds	Rs. 1,000	3,230	3,210	—20	—20
	{ O. . . . . S. . (c)2,230 }			...	
<b>I.-XVI—Interest—Reserved—</b>					
Reserved—					
Deduct—Refunds	Rs. Nil	1,500	1,458	—42	—42
	{ O. . . . . S. . (d)1,500 }			...	
<b>J.-XVII.—Administration of Justice—</b>					
Reserved—					
Deduct—Refunds	Rs. 1,00,000	68,871	60,788	—8,083	—8,083
	{ O. . . . . S. . (e)—31,129 }			..	
	Vide note under sub-head A.				
<b>K.-XVIII.—Jails and Convict Settlements—Reserved—</b>					
Reserved—					
Deduct—Refunds	Rs. 6,000	4,500	3,906	—594	—594
	{ O. . . . . S. . (f)—1,500 }			...	
<b>L.-XIX.—Police—Reserved—</b>					
Reserved—					
Deduct—Refunds	Rs. 15,000	17,000	16,315	—685	—685
	{ O. . . . . S. . (g)2,000 }			...	
<b>M.-XX.—Ports and Pilotage—Reserved—</b>					
Reserved—					
Deduct—Refunds	Rs. Nil	100	514	+414	+414
	{ O. . . . . S. (n) . . . . . 100 }			...	
	Vide note under sub-head B-3.				

(a) Sanctioned on 19th February 1931.  
Rs.  
(d) 20 " " 8th November 1930.  
80 " " 19th February 1931.  
1,400 " " 24th March " "  
1,500  
(e) 31,000 " " 19th February " "  
129 " " 19th March " "  
31,129

(b) Sanctioned on 22nd December 1930.  
Rs.  
(c) 2,045 sanctioned on 5th October 1930.  
185 " " 22nd December 1930.  
2,230  
(f) 1,000 sanctioned on 19th February 1931.  
500 " " 14th March " "  
1,500  
(g) —1,000 " " 19th February " "  
3,000 " " 28th March " "  
2,000