

(12/5A)
GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1956-57

AND

THE AUDIT REPORT

1958



4
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EX

ERRATA

TO THE

Government of West Bengal Appropriation Accounts for 1956-57 and the Audit Report, 1958

Page 5	Paragraph 6—Grant No 46- Civil Works—Col. 7.	Read '98 8' for '98·3'.
Page 8	1955-56 (Voted)—Col. 4.	Read '18·5' for '16·1'.
Page 9	I-Cases of non-surrender of savings—Sl. No. 1—Col. 5.	Read '2,39,534' for '2,39,554'.
Page 9	I-Cases of non-surrender of savings—Sl. No. 2—Col. 5.	Read '64,650' for '64,950'.
Page 10	Sl. Nos. 19 & 20—Col. 2.	Read '109' for '119'.
Page 11	III-Cases of defective budget- ing Sl. No. 1—Col. 2.	Read '153' for '154'.
Page 16	Paragraph 19—sub-para. I(1)— 9th line.	Read 'an' for 'and'.
Page 18	Paragraph 24—Sub-para. I—2nd line.	Insert 'two' before 'Jeep cars'.
Page 22	Paragraph 30—Last sub-para.— Line 1.	Read '@' for 'at'.
Page 24	Col. 2—opposite page reference 158.	Read 'Audit Comments' for 'Audit men'.
Page 27	Col. 4—page reference 369.	Insert '1' opposite '13,807' in col. 5.
Page 29	Table below (ii)—N.E.S.	Read 'year' for 'yedr'.
Page 29	Table below (ii)—N.E.S.—1955- 56—Col. 5.	Read '-9,12,810' for '-9,12,310'.
Page 34	Item 4(iii)—line 2.	Read 'not' for 'no'.
Page 41	Paragraph 48(b)—Sub-para. 2— line 9.	Read 'paragraph 42(b) on page 41' for 'paragraph 48(b) on page 49'.
Page 47	Sub-head A.-1—Col. 4.	Read '-517' for '517'.
Page 47	Sub-head A.-2—Col. 4.	Read '+3,207' for '-3,207'.
Page 50	Sub-head B.-3—Col. 1.	Insert 'Rs.'.
Page 50	Sub-head D.-1—Col. 1.	Delete 'Rs.'.
Page 51	Sub-head D.-6—Col. 1.	Insert 'Rs.'.
Page 51	Sub-head D.-6—Col. 4.	Read '-147' for '147'.
Page 51	Sub-head D.-6—Heading.	Read 'recoverable' for 'overable
Page 51	Sub-head F(b)—Col. 4.	Read '-451' for '-45 I'.
Page 51	Sub-head F(e)—Col. 1.	Delete 'Rs.'.
Page 52	Sub-head F-2.—Col. 1.	Insert 'Rs.'.
Page 52	Sub-head G (Stores in India)— Col. 3.	Read '1,062' for '+1,062'.
Page 53	R. Deductions (Voted)—Col. 4.	Read '+11,850' for '11,850'.
Page 58	Sub-head 5. Stock Account of Excise Opium for 1956-57.	Read 'Opening balance' for 'Cpening balance'.
Page 63	Sub-head F(b)—V.	Read '-1,07,048' for '-1,07,c48'.

Page 68	Audit Certificate—Third line.	Read 'required' for 'Inquired'
Page 69	Heading 1956-57—in the 5th line—opposite 5,88,694.	Read 'Rs.' for 's'
Page 71	Sub-head 'for rounding'.	Read '+ 165' for '165'.
Page 79	Sub-head D-8(2)—Col. 3.	Read '9,29,786' for '9,29,780'.
Page 87	Review—Paragraph 4—line 5.	Read 'Expenditure' for 'Expenditure'.
Page 87	Review—Paragraph 3—line 3.	Read 'F.5(1)' for 'F.5(2)'.
Page 89	Paragraph 5—5th sub-para.—last line.	Read '2,34,68,189' for '2,44,68,189'.
Page 91	Sub-head C-10—foot-note.	Read 'Closing balances' for 'closing balances'.
Page 93	Annexure B—Sl. No. 1—Col. 6.	Read '72,145' for '72,146'.
Page 93	Annexure B—Sl. No. 6—Col. 6.	Read '3,25,072' for '3,35,072'.
Page 93	Annexure B—2nd line—below table.	Read 'verification' for 'verification'.
Page 98	Sl. No. 24—Cols. 8 & 9.	Read '1,54,204' for '1,45,204'.
Page 99	Heading between Sl. Nos. 30 and 31.	Read 'Spill over from the First Five Year Plan' for the existing one.
Page 100	Sl. No. 46—Col. 9.	Read '-1,31,323' for '-1,31,22'.
Page 102	Paragraph 1—sub-para. 2—line 2.	Read '3'48' for '3'49'.
Page 102	Paragraph 1—sub-para. 2—line 3.	Insert 'was' after 'D.4'.
Page 105	Sub-head Surrenders or withdrawals etc. (R. Gross)—Col. 4.	Read '+63,96,800' for '63,96,800'.
Page 107	Sub-head A-9(2)—Col. 4.	Read '-160' for '-10'.
Page 109	Sub-head D-1(2)—Col. 4.	Read '+6,972' for '+6,973'.
Page 112	Sub-head F-1(5) (Charged)—Col. 4.	Read '+373' for '+337'.
Page 114	Heading of Col. 2.	Read 'appropriation' for 'appropriation'.
Page 115	Sub-head H-4—Col. 1.	Read 'charges' for 'charge'.
Page 117	Paragraph 5—sub-para. 2—line 7.	Read 'appellate' for 'appellate'.
Page 124	Sub-head D-3—Col. 3.	Read '3,21,990' for '5,21,990'.
Page 130	Heading.	Read 'Jails' for 'Jail'.
Page 131	Sub-head A-4—Col. 3.	Read '6,50,370' for '6,50,37'.
Page 131	Sub-head A-5—Col. 3.	Read '50,50,206' for '50,50,200'.
Page 153	Sub-head T(1)—Col. 4.	Read 'Paragraphs 2 and 6' for 'Paragraph 2'.
Page 160	Designation of the Officer signing the Audit Certificate.	Read 'Outside' for 'outside'.
Page 167	Sub-head K(a)-8—Col. 3.	Read '-2,60,400' for '-2,60,40c'.
Page 186	Annexure—1st line.	Read 'Sub-head "J-Suspense" for "head—39-Public Health-Suspense"'. Read '39-Public Health-Suspense'.
Page 187	Sub-head C—Col. 4.	Read '-2,897' for '2,897'.
Page 188	Sub-head D-2(ii)—Col. 4.	Read '-2,09,788' for '-2,09,0788'.
Page 199	Sub-head C(ii)-1—Cols. 2 and 3.	Read '3,540' and '3,504' for the existing figures.

Page 199	Sub-head C-(ii)-2—Col. 3.	Read '2,114' for the existing one.
Page 206	Page reference.	Read '206' for '06'.
Page 210	Sub-head F-(a)-4—Col. 4.	Read '+2,09,985' for '+2,69,985'.
Page 210	Foot-note—line 1.	(1) Read 'is' after 'figure'.
		(2) Read 'Rs. 77,147' for 'Rs. 77.147'.
		(3) Read 'to' for 'tc'.
Page 214	Para. 4(iv)—Line 3.	Insert 'that' after 'stated'
Page 219	Bottom.	Insert 'Chief' before 'Electrical Engineer'.
Page 221	Foot-note.	Insert '(C) This figure represents the total of all the fixed assets at Book Value' below foot-note 'B'.
Page 233	Sub-head C.	Read 'of' for 'for'.
Page 236	Heading of cols. 7 and 8.	Read 'Utilisation, issues and Sales etc.' for the existing heading.
Page 237	Note below table—line 2.	Read '@ Rs. 25-0-0' for '@ 26-00'.
Page 248	Table—col. 1—line 3.	Read 'new' for 'now'.
Page 251	Sub-head A-3.	Read ',' for 'and'.
Page 251	Sub-head B—col. 4—line 3.	Read 'for' for 'from'.
Page 253	Sub-head D—col. 4	Read '-522' for '-532'.
Page 267	Paragraph 4(a)—line 4, Remarks col.	Read 'April 1957' for 'March, 1957'.
Page 267	Paragraph 4(a)—line 7, Remarks col.	Read '(i)' for '(a)'.
Page 267	Paragraph 4(a)—line 9, Remarks col.	Read 'let off' for 'left off'.
Page 270	Col. 1—item I—line 2.	Read 'works' for 'ork's'.
Page 270	Col. 5—Item 1(4).	Read '-1,601' for '1,601'.
Page 271	Col. 9—Item 111(9).	Read '-1,32,146' for '-32,146'.
Page 272	III—line 3.	Read 'was not made' for 'was ot m dé'.
Page 275	Sl. No. in Col. I.	Read '29' for '9'.
Page 278	Col. 10—III (52).	Insert 'In progress' above 'See sub-head B'.
Page 285	Heading above col. 3.	Read 'Expenditure' for 'Expenditures'.
Page 287	Foot-note (C)—line 1.	Read 'This' for 'The'.
Page 288	Heading—line 2.	Read 'Rulers' for 'Rules'.
Page 289	Heading—line 2.	Read 'Pensions' for 'Pension'
Page 290	Sub-head 'I'—col. 4.	Read 'Col. 4' for 'Cal-4'.
Page 291	Heading—line 1.	Read 'Major Head' for 'Major'.
Page 291	Sub-head J(a)—'R'.	Read '-4,25,000' for '-4,35,000'.
Page 300	Table—Issue Side—Item 1(i).	(1) Read 'c' for 'e' after 'Stores'.
		(2) Read '33,47,357' for '33,47,375'.
Page 300	Table—Issue side—Item 3(1).	Read 'd' for 'e' after 'Stores'.

Page 300	Foot-note 1(a)—line 2.	Delete 'a' before 'Rubber & Stamps'.
Page 312	Sub-head G-19—col. 3.	Read '9,806' for '9,06'.
Page 317	Sub-head P-12—col. 3.	Read '2,16,981' for '2,16,9'.
Page 320	Sub-head Surrenders etc.—col. 1.	Delete 'Rs.'.
Page 338	Sub-heads W to Z—col. 4.	Insert '3' after 'See paragraph
Page 347	Sub-head A1(e)-B—col. 4.	Read '+3,865' for '+3-865'.
Page 351	Sub-head (G)—cols. 2, 3, 4.	Insert '-' before the figures in cols. 2, 3 and 4.
Page 353	Heading of Major Head 82-B.— line 2.	Insert 'Schemes' after 'Trans- port'.
Page 354	Heading A-Development Schemes—line 2.	Delete 'AREAS'.
Page 355	Sub-head B—col. 4.	Read '-24,39,000' for '-24,39,300'.
Page 358	Sub-head 'B'—cols. 3 and 4.	Read '7,46,819' and '2,46,181' for the existing figures in cols. 3 and 4 respectively.
Page 358	Total—col. 4.	Read '-3,52,808' for '-3,52,803'.
Page 360	Page reference.	Read '360' for '60'.
Page 363	Sub-head A-8 (Voted)—col. 4.	Read '-11,26,685' for the exist- ing figure.
Page 363	Sub-head A-9—col. 4.	Read '-1,11,449' for '1,11,449'.
Page 378	Item 63—Explanation.	Read 'Col. 6' for 'Col. 5'.
Page 385	Item No. 115—col. 6.	Read '-22,827' for '22,827'.
Page 386	Item No. 131—col. 2.	Read '2,00,000' for '2,00,00'.
Page 390	Item No. 179.	Delete 'Col. 6 etc.'.
Page 391	Item No. 184.	Delete 'Col. 6'.
Page 393	Item No. 210—col. 3.	Read '50,000' for '50,00'.
Page 393	Item No. 213—col. 8.	Delete the '+' sign.
Page 396	Item 264.	Delete 'Col. 6'.
Page 417	Last line—last word.	Read 'Charges' for 'changes'.
Page 420	Review—Paragraph (c)— Paddy.	Read '30,366' for '30365'.
Page 420	Review—Paragraph (c)— Total.	Read '38,516' for '38,515'.
Page 421	Table—last line.	Read 'Transit Shortages' for 'Transit Shortings'.
Page 431	Col. I—Item (C).	Read 'Gunnies' for 'Guhnies'.
Page 437	Line 2—below table.	Read 'information' for 'informa- tions'.
Page 441	Sub-head—Surrenders etc.— col. 4.	Read '-1,06,83,101' for '-1,06,83,11'.
Page 441	Total—col. 4.	Read '-1,32,17,662' for '-1,32,176'.
Page 447	Heading.	Insert the heading— 'APPENDIX—contd. Profit and Loss Appropriation Account relating to the Profit and Loss Account for the period ended 31st March, 1957'.

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AND

THE AUDIT REPORT

1958



सत्यमेव जयते

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on 1.6.60 vide letter to
Mr. [redacted] 17.11.59
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PART I.

AUDIT REPORT, 1958.

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

CHAPTER I.—INTRODUCTORY.

The original budget (Rs. 108·19 crores) and supplementary estimates (Rs. 15·37 crores) for 1956-57 together provided for a total expenditure of Rs. 123·56 crores out of the Consolidated Fund of the State as against Rs. 111·66 crores in the preceding year. The increase of Rs. 11·9 crores was the net effect of increase under certain heads and decrease under others.

The following are the important items of increases :—

- (i) Education (Rs. 1·26 crores).—Increase is mainly due to the provision for payment of arrear grant to the Calcutta University to compensate the loss sustained by it for entrusting the Board of Secondary Education, West Bengal to hold the Matriculation Examination in 1952 and for implementation of the development schemes.
- (ii) Agriculture (Rs. 1·58 crores). Mainly due to increased provision under development schemes.
- (iii) Famine Relief (Rs. 2·81 crores).—The increase is due to large scale relief operations in areas affected by flood and other natural calamities.
- (iv) Miscellaneous—Other Miscellaneous Expenditure.—(Rs. 5·97 crores).—The increase is mainly due to augmenting the Contingency Fund of the State in terms of the Contingency Fund of West Bengal (Amendment Act, 1957).

2. *Original Grants and Appropriations.*—Fortythree demands for grants aggregating Rs. 101,39,25,001 were placed before the Legislature which voted them without any reduction. This amount as well as a further sum of Rs. 6,79,58,000 required to meet expenditure charged on the Consolidated Fund of the State of West Bengal was included in the Schedule of the West Bengal Appropriation Act, 1956 (West Bengal Act VIII of 1956) which was assented to by the Governor on the 29th March, 1956.

The grants and appropriations specified in the Schedule appended to the original Appropriation Act are summarised below :—

	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.
Expenditure on Revenue Account	1,72,21,000	61,18,73,000	65,90,94,000
Capital Expenditure outside the Revenue Account.	25,000	29,10,53,001	29,10,78,001
Disbursement under Public Debt and Loans and Advances.	2,07,12,000	11,09,99,000	13,17,11,000
Total	6,79,58,000	101,39,25,001	108,18,83,001

The number and arrangement of the Demands were the same as in the previous year.

3. *Supplementary Grants and Appropriations during the year.*—During the year under report one Supplementary Appropriation Act—West Bengal Appropriation Act, 1957 (West Bengal Act V of 1957)—was enacted under Article 205 of the Constitution of India to meet additional expenditure aggregating Rs. 15,37,47,237 which is about 14·2 per cent. of the original demands. The schedule to the Act assented to by the Governor on the 29th March, 1957 comprised 25 supplementary grants and 11 supplementary appropriations amounting to Rs. 15,31,06,800 and Rs. 6,40,437 respectively.

The amounts authorised in the Supplementary Appropriation Act are summarised below :—

	<i>Charged.</i>	<i>Voted.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
Expenditure on Revenue Account	1,49,000	13,39,45,800	13,43,94,800
Capital Expenditure outside the Revenue Account.	1,91,437	10,67,000	12,58,437
Disbursement under Public Debt and Loans and Advances.	..	1,80,94,000	1,80,94,000
Total	6,40,437	15,31,06,800	15,37,47,237

CHAPTER II.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

4. *General Results of Appropriation Audit.*—The following statement compares the total grants and appropriations for the year under report with the total disbursements :—

Particulars.	<i>Charged.</i>	<i>Voted.</i>	<i>Total</i>
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	101,39,25,001	101,39,25,001
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	6,79,58,000	..	6,79,58,000
2. Supplementary schedule to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	15,31,06,800	15,31,06,800
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State.	6,40,437	..	6,40,437
3. Net aggregate grant or appropriation	6,85,98,437	116,70,31,801	123,56,30,238
4. Aggregate disbursements	5,57,37,058	97,91,34,536	103,48,65,594
5. Less (—) or more (+) than granted	-1,28,67,379	-18,78,97,265	-20,07,64,644
6. Percentage of 5 to 3	18·75	16·1	16·2

5. *Savings on voted grants.*— Savings occurred in 40 out of 43 voted grants. A list of the more important cases is given below :—

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
2. Land Revenue . . .	4,89,88	..	4,89,88	3,52,34	1,37,54	28.07
10. Irrigation . . .	4,65,63	23,88	4,88,51	4,30,30	58,21	11.9
21. Public Health . . .	2,13,28	.	2,13,28	1,45,19	68,09	31.0
22. Charges on account of Agriculture.	3,62,53	1,61,39	5,23,92	4,55,47	68,45	13
23. Agriculture—Fisheries	34,84		34,84	16,56	18,28	52.4
24. Charges on account of Veterinary.	37,66	.	37,66	28,56	9,10	24.1
25. Charges on account of Co-operative Credit.	39,96		39,96	22,35	16,61	42.6
26. Industries—Industries	86,74	..	86,74	52,64	34,10	39.3
27. Industries — Cottage Industries.	81,92	8,09	90,01	60,35	30,56	33.6
32. Miscellaneous Departments—Excluding Fire Services.	92,19	6,82	99,01	76,25	22,76	22.98
33. Civil Works . . .	3,92,79	..	3,92,79	3,47,73	45,06	11.4
41. Miscellaneous—Expenditure on Displaced Persons.	9,45,92	..	9,45,92	7,19,36	2,26,56	23
42. Community Development Projects.	2,57,67	..	2,57,67	1,95,58	62,09	24.09
43. Extra-ordinary Charges	4,16,04	23,51	4,39,55	2,92,85	1,46,70	32.7
45. Multipurpose River Schemes.	11,66,71	..	11,66,71	9,32,62	2,34,09	20
46. Civil Works . . .	5,93,23	..	5,93,23	4,60,39	1,32,84	22.39
51. Loans and Advances by State Government.	3,93,48	1,80,94	5,74,42	4,42,21	1,32,18	23

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

2. *Land Revenue*.—Less expenditure on commission payable on the collection of rents in view of smaller rent collections due to flood, non-receipt of payments by the intermediaries within the year and smaller number of cases maturing for payment of compensation under the Estate Acquisition Scheme.

10. *Irrigation*.—Mainly smaller expenditure on the construction of a dam across the river Mayurakshi at Messanjore.

21. *Public Health*. - Slower progress of work under National Urban Water Supply Scheme due to non-availability of materials and non-implementation and delay in implementation of various development schemes.

22. *Charges on account of Agriculture*. Mainly slower progress of work on Greater Calcutta Milk Supply Scheme and other development schemes.

23. *Agriculture—Fisheries*.—Slower progress of work under development schemes and non-execution of the scheme for expansion of sea-fishing under the Second Five-Year Plan.

24. *Charges on account of Veterinary*. Slower progress of work under development schemes.

25. *Charges on account of Co-operative Credit*. Slower progress of work under development schemes.

26. *Industries—Engineering Industries*.—Mainly due to delay in the implementation of the scheme for development of Engineering Industries at Howrah.

27. *Industries—Voltage Industries*.—Mainly due to non-implementation of certain development schemes, such as Development of Handmade Paper Industry, setting up of a Washery for China Clay, Industrial Training and Production Centre at Kalyani.

32. *Miscellaneous Departments—Excluding Fire Services*.—Mainly due to slower progress of certain development schemes and owing to expenditure on Employment Exchanges being met from Grant No. 40—Miscellaneous—Other Miscellaneous Expenditure instead of from this grant due to change in classification.

33. *Civil Works*.—Explanations not received.

41. *Miscellaneous—Expenditure on Displaced Persons*.—Mainly due to smaller payments of loans and advances to displaced persons under various schemes for their relief and rehabilitation.

42. *Community Development Projects*.—Smaller loans and advances for National Extension Service Programme and also slower progress of work therefor.

43. *Extraordinary Charges*.—Explanations not received.

45. *Multipurpose River Schemes*.—Final requirement by the Damodar Valley Corporation being less than anticipated.

46. *Civil Works*.—Mainly due to slower progress of works and non-execution of various development schemes.

51. *Loans and Advances by State Government*.—Explanations not received.

6. *Savings on charged appropriations*.—Savings occurred in 19 out of 22 charged appropriations. The more important of these are detailed below :—

Number and Name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
9. Interest on Works for which Capital Accounts are kept.	20,30	..	20,30	16,77	3,53	17.37
10. Irrigation	61,39	.	61,39	53,80	7,59	12.3
36. Superannuation Allowances and Pensions.	2,78	..	2,78	1,86	92	33.13
41. Miscellaneous — Expenditure on Displaced Persons.	15,60	..	15,60	7,05	8,55	54.79
42. Community Development Projects.	15,59	..	15,59	12,85	2,74	17.5
46. Civil Works . . . .	..	1,31	1,31	1	1,30	98.3
40. Public Debt. . . .	1,83,21	..	1,83,21	1,00,31	82,90	45.2

The following are the principal reasons for savings under each of the above appropriations :—

9. *Interest on Works for which Capital Accounts are kept*.—Mainly due to smaller expenditure in 1955-56 under '68.—Construction of Irrigation, Navigation, Embankment and Drainage Works'.

10. *Irrigation*.—Mainly due to smaller expenditure on interest on expenditure booked under Mayurakshi Reservoir Project during 1955-56.

36. *Superannuation Allowances and Pensions*.—Explanations not received.

41. *Miscellaneous-Expenditure on Displaced Persons*.—Due to smaller repayments of outstanding loans to the Union Government owing to smaller recoveries from the displaced persons.

42. *Community Development Projects.*—Due to smaller expenditure on interest on loan received from the Union Government during 1955-56 on the basis of the progress of expenditure in that year and smaller repayment of loans to the Union Government.

46. *Civil Works.*—Non-utilisation of the provision for payment of compensation awarded by the Arbitrator in connection with the acquisition of land for the establishment of the Police Wireless Headquarters.

49. *Public Debt.*—Explanations not received.

7. *Excesses over voted grants.*—The voted grant was exceeded in the following three cases which require regularisation under Article 205 of the Constitution :—

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Excesses.	Percentage of excesses.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4. Stamps	4,27,000	32,000	4,59,000	8,96,674	37,674	4.38
18. General Administration General Administration	3,18,34,000	..	3,18,34,000	3,29,27,597	10,93,597	3.4
18. Scientific Departments	71,000	9,000	80,000	80,340	340	.42

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

4. *Stamps.*—Mainly due to adjustment of unanticipated debit at the end of the year on account of cost of stamps supplied from the Central Stamp Store.

13. *General Administration General Administration.*—Mainly due to non-provision of adequate funds for meeting the charges on account of preparation and printing of electoral rolls.

18. *Scientific Departments.*—The excess is small.

8. *Excesses over charged appropriations.* Charged appropriation was exceeded by a small amount in the following case which requires regularisation :—

Number and Name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
40. Miscellaneous— Other Miscellaneous Expenditure.	1,000	4,000	5,000	5,363	363	7.26

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

Year.	Number		Amount	
	Voted	Charged	Voted	Charged
1	2	3	4	5
			Rs.	Rs.
1952-53	3	3	71,777	34,99,404
1953-54	5	6	3,38,51,572	9,07,00,174
1954-55	6	4	4,40,39,543	7,17,742
1955-56	5	5	25,56,405	19,88,293
1956-57	3	1	11,31,611	363

The above table shows that there was definite improvement as compared with the preceding year.

10. *Savings or excesses on voted grants and charged appropriations (separately and combined) as compared with previous years :—*

The statement below compares the savings or excesses on grants and appropriations in the year under report with those in the four preceding years :—

Year.	Final Appropriations and Grants.	Savings (—) Excesses (+)	Percentage of Savings or excesses.
1	2	3	4
<i>Charged—</i>			
1952-53	3,14,06	+21,90	7
1953-54	13,44,35	+3,90,22	48.2
1954-55	14,40,41	—3,76,07	26.1
1955-56	10,23,64	—26	—0.2
1956-57	6,85,98	—1,28,67	18.75

Year.	Final Appropriations and Grants.	Savings (—) Excesses (+)	Percentage of Savings or excesses.
1	2	3	4
Voted—			
1952-53	74,02,00	—17,59,33	23.8
1953-54	78,43,17	—10,70,19	13.6
1954-55	85,11,84	—10,24,91	12
1955-56	101,42,40	—18,80,23	16.1
1956-57	116,70,32	—18,78,97	16.1
Charged and Voted taken together			
1952-53	77,16,06	17,37,42	22.5
1953-54	96,88,02	—1,79,97	1.85
1954-55	99,52,25	—14,01,58	14.1
1955-56	111,66,04	—18,79,97	16.8
1956-57	123,56,30	—20,07,64	16.2

In the Charged section there was increase in the amount as well as in the percentage as compared with the preceding year.

In the Voted section there is slight improvement in the position as compared with the preceding year.

The amount of savings during the year under the voted and the charged sections taken together was the highest in the quinquennium. The percentage of savings was, however, less than that of the previous year.

CONTROL OVER EXPENDITURE.

11. The object of control over expenditure is to ensure that the money expended has been applied to the purpose or purposes for which the grants and appropriations specified in the Schedule to an Appropriation Act are intended to provide and that the amount of expenditure against each grant or appropriation does not exceed the amount included in that Schedule. Each grant or appropriation is divided into several units and placed at the disposal of one or more controlling officers whose duty is to secure as close an approximation as possible between the actual expenditure and the final grant or appropriation as the case may be. The effectiveness of the control exercised by the Controlling Officers depends, to a large extent, upon the accuracy of the departmental accounts and the degree of check exercised over the expenditure incurred by the departments.

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

I.—Cases of non-surrender of savings.

Serial No.	Page No.	Number and Name of Grant.	Sub-head	Amount of saving.
1	2	3	4	5
				Rs.
1	168	20.—Medical	K-(b)-6	2,39,554
2	200	23.—Agriculture-Fisheries	C-(ii)-4	64,950
3	258	32.—Miscellaneous Departments—Excluding Fire Services	O—(ii) (b)-2	60,069
4	259	Do.	O—(iii) (a)	80,319
5	259	Do.	O—(iii) (b)	50,119

II.—Cases of unremedied or uncovered excesses.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
1	59	4.—Stamps	A-3	44,924
2	73	8.—Other Taxes and Duties	A-(iii)-2	88,016
3	73	Do.	A-(iii) 3	50,371
4	73	Do.	A-(iii)-4	51,180
5	76	10.—Irrigation	B-2(2)	5,00,686
6	78	Do.	C-11	3,17,045
7	78	Do.	D-4	31,66,933
8	79	Do.	D-5(2)	3,28,782
9	79	Do.	D-7	2,62,443
10	81	Do.	D-14	1,17,254
11	83	Do.	K-1(a)-3	1,26,995
12	84	Do.	K-1(b)-4	4,83,587
13	84	Do.	K-1(c)	9,22,313
14	85	Do.	K-2(4)	8,18,931
15	85	Do.	L-4	1,13,656

II.—Cases of unremedied or uncovered excesses.—contd.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
16	103	11.—Interest on Ordinary Debt.	A-4	1,90,600
17	104	Do.	D-1-(1)	2,43,530
18	105	Do.	D-1-(2)	1,56,232
19	119	13.—General Administration—General Administration.	C-2(a)	14,30,916
20	119	Do.	C-(2)(d)	5,01,665
21	114	Do.	H-(2)-A-(4)	94,740
22	132	16.—Police	C-3	1,49,162
23	153	19.—Charges on account of Education	T-(f)(i)	7,79,856
24	153	Do.	T-(g)	1,09,328
25	153	Do.	T-(h)(i)	2,37,770
26	156	Do.	W-(i)-7	1,97,000
27	161	20.—Medical	B-2	49,682
28	161	Do.	B-3	49,881
29	162	Do.	B-5	3,22,667
30	166	Do.	K-(a)-3	76,549
31	167	Do.	K-(a)-6	2,12,380
32	169	Do.	L-1	1,46,328
33	179	21.—Public Health	A-(b) 3	31,442
34	154	Do.	I-(a)-6	24,190
35	188	22.—Charges on account of Agriculture	D-(2)-(ii)	1,53,239
36	188	Do.	E-(b)-2	1,50,570
37	193	Do.	L-(c)	27,72,424
38	209	26.—Industries-Industries	A-10-(i)	6,52,265
39	209	Do.	A-10-(ii)	1,03,751
40	210	Do.	A-11-(iii)	85,206
41	210	Do.	E	76,555
42	210	Do.	F-(a)-4	2,09,985

II.—Cases of unremedied or uncovered excesses—conold.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Amount of excess.
1	2	3	4	5
				Rs.
43	229	27.—Industries—Cottage Industries	D-(b)-3	43,794
44	230	Do.	D-(b)-4	2,56,008
45	255	32.—Miscellaneous Departments—Excluding Fire Services.	Doduct head under I-8	4,67,343
46	255	Do.	I-9-(5)	61,127
47	265	33.—Civil Works	J-2	7,65,219
48	265	Do.	J-4	72,413
49	285	34.—Famine	A-2(3)	3,75,997
50	309	40.—Miscellaneous— Other Miscellaneous Expenditure.	G-4-(iii)	2,19,613
51	315	Do.	O-6	60,988
52	316	Do.	P-1	2,78,381
53	316	Do.	P-2(a)	1,34,096
54	316	Do.	P-6	1,76,940
55	318	Do.	P-14(d)	59,762
56	319	Do.	Q 3	2,73,868
57	325	41.—Miscellaneous — Expenditure on Displaced Persons.	D-(ii)-Voted	1,95,758
58	325	Do.	D-(viii)(a)	1,70,925
59	326	Do.	D-(xiii)	1,31,031
60	327	Do.	G-(ii)	1,49,222
61	328	Do.	J	16,27,916
62	328	Do.	K-(vii)	89,624
63	341	42.—Community Development Projects	B-1(ii)(b)	1,10,856
64	353	47.—Road and Water Transport Schemes	A-(1)(a)	22,00,219
65	364	46.—Civil Works	A-11	3,40,338
66	367	Do.	F-(i)(g)	38,68,083

III.—Cases of defective budgeting.

Serial No.	Page No.	Number and Name of Grant.	Sub-head.	Nature of defects.
1	2	3	4	5
1	154	19.—Charges on account of Education	T(I)	Absence of provision.
2	316-20	40.—Miscellaneous—Other Miscellaneous Expenditure.	Grouphead P and Q	Lump Provision.
3	338	42.—Community Development Projects	U—Z	Lump provision.

**GENERAL COMMENTS ON THE ACCURACY OF BUDGETING AND CONTROL
OVER EXPENDITURE.**

12. (a) *Voted*.—The original budget estimate for 1956-57 provided for a total sum of Rs. 101,39.25 lakhs against which the actuals amounted to Rs. 97,91.35 lakhs causing a saving of Rs. 3,47.9 lakhs, *i.e.*, 3.43 per cent. of the original grant as compared with 13.29 per cent. in the preceding year. A supplementary grant of Rs. 15,31.07 lakhs increased the saving to Rs. 18,78.97 lakhs which was 16.1 per cent. of the final grant as compared with the corresponding percentage of 18.5 per cent. in the previous year.

The final saving was the result of savings aggregating Rs. 18,90.29 lakhs under 40 grants and excesses of Rs. 11.32 lakhs under three grants.

The grants which contributed to the major portion of the savings and excesses are specified below :

Savings—Grants Nos. 2, 10, 21, 22, 33, 41, 42, 43, 45, 46 and 51.

Excesses—Grants Nos. 4 and 13.

A sum of Rs. 12,82.92 lakhs was surrendered to the Finance Department by the various controlling authorities. This had the effect of reducing the saving to Rs. 5,96.05 lakhs which was 5.71 per cent. of the final modified grant.

• (b) *Charged*.—Against the original appropriation of Rs. 6,79.58 lakhs the actuals amounted to Rs. 5,57.31 lakhs causing a saving of Rs. 1,22.27 lakhs or 17.99 per cent. of the original appropriation as compared with 101.68 per cent. in the preceding year. A supplementary appropriation of Rs. 6.4 lakhs increased the saving to Rs. 1,28.67 lakhs which was 18.75 per cent. of the final appropriation.

The final saving was the result of savings aggregating Rs. 1,28.68 lakhs under 19 heads and excess of Rs. .004 lakhs under one head. The surrender of Rs. 1,23.45 lakhs reduced the savings to Rs. 5.22 lakhs which was .92 per cent. of the final modified appropriation.

The following appropriations contributed to the major portion of the savings :—

Savings—Appropriations. Nos. 9, 10, 41 and 49.

(c) *Both Voted and Charged*.—Out of 47 grants and appropriations, 22 showed a variation of above 10 per cent., 7 between 5 and 10 per cent., 12 between 1 to 5 and 4 below 1 per cent. In two cases there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 7, 8 and 9 *ante*.

Cases of defective control over expenditure have been mentioned in the Review of Appropriation Accounts and in paragraph 11 *ante*. They show that in quite a large number of cases the control exercised was not up to the mark.

13. *Verification of Accounts figures with the Departmental Accounts.*—Accounts are compiled in the Accountant General's Office on the basis of vouchers paid at its counters and at treasuries. The Departmental Accounts are kept by drawing officers on the basis of office copies of bills and the Controlling Officers are required, under orders of Government, to consolidate the accounts of their subordinate offices. To ensure the correct booking of expenditure in the accounts of the Accountant General and to enable the drawing and Controlling Officers to exercise effective control over expenditure *vis-a-vis* grants and appropriations, it is essential that the two sets of figures, *viz.*, Accounts Office figures and Departmental figures, should be compared and differences reconciled every month. For this purpose each Controlling Officer is required to depute an assistant every month to the Accountant General's Office. But during the year under review the reconciliation was not done in a large number of cases in spite of repeated reminders issued to the Controlling Officers. In the following cases the accounts were neither reconciled nor the figures finally accepted by the Controlling Officers as correct even by the end of March, 1958.

Serial No.	Number of Controlling Officers.	Number of months for which reconciliation works is not done.
I	1	4 months.
II	1	8 months.
III	1	10 months.
IV	3	12 months each.
V	1	1 month.
VI	1	6 months.

14. *Delay in submission of materials for the Appropriation Accounts.*—Full explanations for variations between the final grant and actual expenditure were not furnished by the Controlling Officers in time in spite of repeated reminders. All such cases have been mentioned in the reviews below the respective Appropriation Accounts of the grants concerned.

CHAPTER III.—FINANCIAL IRREGULARITIES, LOSSES, ETC.

15. This Chapter deals with the important financial irregularities noticed in the course of audit of the accounts for the year 1956-57. It includes a few irregularities pertaining to earlier years which came to notice late or which could not be included in earlier reports. It also includes matters relating to a later year. Irregularities in respect of which adequate remedial measures including suitable disciplinary action, where necessary, have been taken by Government, have been excluded from this Chapter.

Other cases of losses and writes-off are mentioned in the notes under the respective grants or appropriations, a summary of which is given in para. 33.

LAND AND LAND REVENUE DEPARTMENT.

16. *Defalcation and temporary misappropriation.*—The special audit of the accounts of an office conducted between April, 1957 and July, 1957 disclosed the following irregularities :—

In as many as 731 cases acknowledgment receipts of the payees in respect of a total sum of Rs. 40,293-2-0 remitted to them during the period from January, 1951 to May, 1955 on account of rents, etc., deposited by the tenants in their favour by money orders were not available. The Authorities took up the matter with the Postal Authorities in 1956-57 when they were informed that 208 money orders amounting to Rs. 17,416-5-0 were duly returned to the remitter. As regards the remaining 523 cases, it was stated that an enquiry of the parties concerned was being made, as the Postal Authorities could not furnish any information as to whether the money orders had actually been delivered to the parties concerned or returned to the remitter, owing to their records having been destroyed after the prescribed period of preservation. The amount (*viz.* Rs. 17,416/5) relating to 208 money orders, which were returned to the remitter, had not been accounted for in the cash book and other records of the office, and thus proved to be a loss to Government. Cases were also noticed where the amount relating to returned money orders had been accounted for long after the dates of receipts. It so happened in some cases that the amount so received was kept out of account for more than a year.

The matter is stated to be under police investigation, the result of which is awaited (August, 1957).

HOME (POLICE) DEPARTMENT.

17. *Misappropriation of Government money and Stores.*—After a surprise check of the Cash Book and Store Accounts of a departmental ration store (now defunct) in October, 1952 a detailed departmental investigation of the accounts was conducted during the period from 12th February, 1953 to 28th

April, 1953. This disclosed a misappropriation of stock and cash aggregating Rs. 1,03,366 over a period of more than two years (September 1950 to February 1953) as detailed below :—

	Rs.
(i) Shortage of food-stuff, viz., Rice, Atta, Flour, Ghee, etc. including value of containers.	87,766
(ii) Sale-proceeds defalcated	10,050
(iii) Value of food-stuff alleged to have been sold on credit to unauthorised persons.	5,550
TOTAL .	1,03,366

The details of the loss were, however, furnished to Audit only in August 1957.

Misappropriation to this extent and over so long a period could not have continued had proper supervision been exercised.

Criminal cases were instituted against three Government servants on this account. One of them was convicted and sentenced to rigorous imprisonment for two months and to pay a fine of Rs. 250 and in default, to undergo rigorous imprisonment for one month more. Of the remaining two, one was acquitted of the charge and the other discharged for want of sufficient evidence. Departmental proceedings were drawn up against one of them resulting in reduction of his pay for one year from Rs. 102 to Rs. 98 per month. No departmental proceedings could be drawn up against the other in the absence of any evidence against him.

It was stated in July, 1957 that the question of assessment of responsibility of the supervisory officers was under the consideration of Government.

HOME (PUBLICITY) DEPARTMENT.

18. *Extra expenditure incurred on the production of a film due to the delay in payment of advances agreed upon and non-availability of account records regarding the collections from the distributors.*—(a) In April, 1954 the State Government decided to purchase the production right of a partly done feature film, at the producers' cost of Rs. 35,800 and to complete the film. The task of completion of the film was entrusted to its erstwhile Producer—Director who, under an agreement entered into with him in May 1954, was to complete the remainder on a lump remuneration basis—the time limit for completion being August, 1954 and the cost estimated at Rs. 45,000. The estimated cost was subsequently raised to Rs. 61,200 and the time limit extended upto September, 1954. The arrangement was that advances would be given to the Director from time to time towards meeting the cost of the production.

The film was completed in January, 1955 at a cost of Rs. 1,04,964 as against the estimate of Rs. 61,200. The excess expenditure of Rs. 43,764 over the estimate was ascribed to the belated receipt (November, 1954) of an advance of Rs. 12,000 asked in September, 1954 for meeting the cost of the remaining 15 days' shootings required for its completion. As a result of this delay, the technicians and the artists mostly remained idle during this intervening period and the work had to be undertaken and completed in winter which provided lesser working hours than those in the earlier months. Thus 12 additional out-door shooting days, over and above the 15 days, became necessary for the completion of the film. Apart from the direct cost involved in the additional 12 days' shooting, payment had to be made to the technicians, artists etc. and on other incidentals during this extended period as also for the period from September to November during which they remained mostly idle.

(b) No records showing the distribution of the film, the details of shows, the amount due to Government and the amounts actually realised, could be made available to audit.

HOME (TRANSPORT) DEPARTMENT.

19. *Loss in the disposal of an Aircraft.*—It was mentioned in paragraph 23(iv) at page 19 of the Audit Report, 1952 that the aircraft "Dove" which was purchased in January, 1948 at a cost of Rs. 2,52,717 became unserviceable in March, 1948 due to damages sustained in course of a flight, while in the custody of the firm entrusted with its supervision and operation. After some repairs it was put into flying condition and it had actually performed 42 flights upto 31st December, 1951. Since then it had been lying idle and was ultimately disposed of in September, 1955 for Rs. 30,000. Apart from the cost of its purchase, Government had to incur and expenditure to the extent of Rs. 3,35,411 for the maintenance and supervision of the plane.

Although it was decided by the State Cabinet on the 3rd April, 1952 to dispose of the aircraft, it was considered necessary by the department to carry out an overhaul of the aircraft before it was put to sale with a view to disposing it of in a perfect flying condition and at the most advantageous price. The two engines of the aircraft were accordingly, sent for overhauling in April, 1952, but the work order was issued in September, 1952. It has been stated that this delay in issuing the work orders was due to the delay in settling the cost of overhaul through correspondence.

The engines, after overhaul, were received back in July, 1953 but the installation of the engines was taken up as late as in December, 1953 (i.e. 5 months after the date of receipt) when it was found that two of the accessories were not received although payment for the same had been made in November, 1953. The repairing firm, however, supplied them in June, 1954 (i.e. 6 months after the detection). Thus, only the overhauling of the machine took more than 2 years (from the date of despatch to the date of receipt back of the accessories).

Even when the engines of the aircraft were overhauled after such a long time and at a cost of Rs. 35,493 the parts could not be fitted in and for the matter of that the aircraft was not brought into flying condition as originally contemplated. It had been stated by Government that as the chance of disposing it of at a reasonable price was quite uncertain till the date of its final disposal, it was thought unwise to incur extra recurring charges for maintenance by complete installation of the engines. The result was that, when it was put to sale it could not attract the bidders. The highest offer that was made by the firm entrusted with its supervision and operation, was for Rs. 15,000 only and this amount was subsequently raised to Rs. 30,000 by negotiation. Thus the total expenditure of Rs. 85,493 (Rs. 35,493 for overhauling of the engines and Rs. 50,000 for supervision charges) for the period from April, 1952 to September, 1955 which was incurred by Government for the purpose of bringing the aircraft into the flying condition in order to improve its selling value proved to be infructuous.

20. *Avoidable expenditure.*—Imported spare parts for “A.E.C.” Vehicles were purchased through a local firm, instead of from the manufacturer direct, at a total cost of Rs. 5,54,125 during 1955-56 and 1956-57. No tenders were even invited for the purchase. As per agreement, the firm charged 15 per cent. extra on the “landed cost of the articles upto 23rd August, 1956 and 12½ per cent. thereafter and a total sum of Rs. 64,000 (approximately) was thus paid to the firm during the above mentioned period. The department, however, began to purchase the articles direct from the manufacturers abroad from February, 1957.

The Directorate could have saved Rs. 64,000 by importing the spare parts direct from the manufacturer right from the beginning.

21. *Acquisition of stores in excess of requirements.*—In course of scrutiny of the closing stock of some items of stores as on 31st December, 1956 the following irregularities were noticed :—

(a) Spare parts for “Leyland” Vehicles worth Rs. 28,000, Rs. 24,000 and Rs. 36,000 were lying unused in store for more than 3 years, 2 years and one year respectively.

(b) In July, 1950, a “Massy Hammer” was purchased at a cost of Rs. 24,973 and the same remained unpacked in the store upto September, 1956, when it was resold to the supplier for a sum of Rs. 23,855. The total loss to Government in this transaction amounted to about Rs. 7,000 (Rs. 1,118 on account of difference between the cost and selling price and about Rs. 5,882 on account of interest on Capital).

(c) In May-June, 1954, mild Steel Channel was purchased at a total cost of Rs. 63,000 for the purpose of constructing sheds. Upto December, 1957 articles worth Rs. 3,000 could be utilised in the work and articles worth Rs. 14,000 were disposed of by transfer to some other department and the balance was lying unused in store.

22. *Extraexpenditure due to non-acceptance of lowest tenders.*—In March, 1955, open tenders for the retreading of tyres for 1955-56 were invited by the department. The rates quoted by the firm, which was doing the work in 1954-55, were accepted although they were not the lowest, on the ground that the Department did not like to make 'experiment' with new firms as the work would soon be taken over departmentally by installing a retreading plant.

In April, 1956, however, tenders for the work for 1956-57 were again invited and this time also the rates quoted by the same firm were accepted although they were not the lowest, on the same ground. The retreading plants of the Department actually started operation in February, 1957—the capacity of the plants being only 25 per cent. of the actual requirements of the Department. The reason given by authorities for rejecting the lowest tenders in both the years was not, therefore, convincing and resulted in an extra-expenditure of Rs. 60,300 upto February, 1957.

Government in December, 1957 stated that the 'work was given to the firm which had the highest reputation in this field in India at a slightly higher cost than run the risk of fatal accidents by using retreaded tyres done by a less competent firm'.

AGRICULTURE DEPARTMENT.

23. *Misappropriation.*—A clerk of an agricultural office realised a total sum of Rs. 7,729-6-0 on different dates during the period from 3rd January, 1952 to 17th April, 1955 from 9 persons on account of instalments due for pumping plants sold to them on credit. The entire amount in question was not accounted for in the Cash Book nor deposited into the Treasury. In 4 cases, the amount was realised by the said clerk by granting "Katcha" receipts to the parties concerned, while in the remaining 5 cases, he acknowledged the receipt of the amount on the back of the loan bonds, which were in the custody of the head of the office, but were suspected to be taken out by some unfair means by the clerk during his absence and returned the same to the parties concerned.

No action could be taken against the clerk concerned as he died on the 1st August, 1955 before the detection of the misappropriation. The clerk entrusted with the realisation of the dues was not required to furnish any security deposit.

It was stated in April, 1957 that the Head of the office concerned did not exercise any check whatsoever on the realisation of Government dues during this long period of 3 years and that lack of supervision on the part of superior officers was responsible for this misappropriation.

Final orders of Government are still (August, 1957) awaited.

24. *Injudicious purchase of trucks etc. to avoid lapse of budget grant.*—(a) Sanction for the purchase of Jeep cars with breakdown service units fitted with crane for a total cost of Rs. 50,000 was accorded by Government in January, 1950. Against this sanction the Department, however, invited tenders for three sets of truck mounted with breakdown service units fitted with crane

and full equipments along with some tractors, implements and excavator on the 19th January, 1950 (published in the papers on the 22nd January, 1950 and 23rd January, 1950) and the last date for receiving the tenders was fixed as 1st February, 1950. Further, a restrictive clause was also stipulated in the tender notice that none need quote who would not be in a position to supply the tractors and implements and the excavator.

Due to this restrictive clause and also due to the short notice no tenders for the breakdown service units were received. The department thereupon purchased the following sets of trucks, etc. in March, 1950 on negotiation. The supplying firms, it transpired, had purchased the items from the Disposals Stock of the Government of India.

	Rs.
(i) 2 tractor vans	16,000
(ii) 1 motor truck, fitted with crane and 1 trailer, 26 ft. long . .	15,000
(iii) 1 crawler fitted with crane	16,000
(iv) 1 motor truck	3,000
TOTAL .	50,000

In November, 1956 Government issued orders regularising the above purchase. It was also observed by them that the purchase had to be made in a hurry in order to avoid lapse of budget grant. But it was noticed that one of the trucks with its equipments at item (ii) did not render any service at all since their purchase but remained idle in the Store. These were declared surplus in November, 1954 and sold in auction in July, 1957 along with other articles in a lot at a sum of Rs. 17,101 against the book value of Rs. 1,60,035.

(b) In another case tender for the purchase of two mobile workshop vans and necessary workshop equipments was invited on 3rd January, 1951, the last date of submission being the 10th January, 1951. A restrictive clause that a tenderer was to quote both for the vans and equipments and not for any part of the requirements, was also stipulated in the tender notice.

Only two tenders were received within 10th January, 1951 and the purchase of 2 vans and 2 sets of workshop equipments was immediately finalised by accepting the lowest of the two tenders at a cost of Rs. 71,700 of which Rs. 25,000 represented the cost of 2 vans. A third tender which quoted Rs. 20,000 for 2 vans could not be accepted as it was received on 15th January, 1951.

That there was no real hurry in the purchase will be borne out by the fact that the date of supply initially fixed on 31st January, 1951 could be extended to 10th March, 1951 without any apparent disadvantage and that the vans had to be kept idle for eight months since the date of their supply for want of sanction for entertainment of running staff.

In condoning the irregularity "as a fait accompli" Government observed in January, 1957 "that there was no urgency in purchasing the vans, etc. in a hurry allowing tenderers barely a week's time resulting in an avoidable expenditure of Rs. 5,000".

FISHERIES DEPARTMENT.

25. *Recurring loss in deep sea fishing.*—The scheme of deep sea fishing was started in 1949-50 with the help of 2 Danish Trawlers. 3 Japanese Trawlers in addition were brought into commission in 1955-56. The scheme has been running at a loss. The statement below sets forth the figures available relating to the earnings and the expenses on the working of the scheme during 3 years ending with 1955-56 :—

Year of Account.	Revenue realised.	Working expenses	Surplus (+) Deficit (—).
1	2	3	4
	Rs.	Rs.	Rs.
1953-54	1,38,903	3,92,000	(—)2,53,097
1954-55	82,199	3,13,000	(—)2,30,801
1955-56	2,05,562	8,28,812	(—)6,23,250

The figures given above do not disclose the real deficit as they do not take account of interest on capital, depreciation and overheads. The *pro forma* accounts on commercial basis have not yet been prepared by the administration, though the absence of such accounts had been mentioned in earlier Audit Reports.

WORKS AND BUILDINGS DEPARTMENT.

26. *Irregular maintenance of Stores Accounts.*—The following irregularities were noticed in the stores accounts of a Divisional Office :—

(i) The quantity accounts are in arrears from 1950-51 while the value accounts have not been prepared at all.

(ii) The stores were not subjected to physical verification during the period from August, 1947 to the end of 1951-52.

(iii) The physical verification conducted in 1952-53 with reference to the statement of balances disclosed a shortage of materials worth about Rs. 2 lakhs. Subsequent verification conducted in April, 1955 raised this shortage to Rs. 2.5 lakhs.

(iv) Surplus stock of the value of Rs. 13,300 has been lying in stock since April, 1955.

The above state of affairs was brought to the notice of Government through successive inspection reports.

In August, 1957 Government issued orders directing the opening of a new Stock Register from 1st April, 1957, based on the quantities actually in hand at the close of 31st March, 1957, to be valued for the time being at the current market rates. It was stated in November, 1957 that steps had been taken

for the gradual clearance of the arrear accounts as expeditiously as possible and that it would not be possible to fix the responsibility of the officers concerned for the actual shortages, if any, until the clearance of arrear accounts. It was further stated that the question of disposal of surplus stock would be taken after pulling up the arrear work.

REFUGEE, RELIEF AND REHABILITATION DEPARTMENT.

27. *Irregularities in connection with the payment of an advance to a concern.*—Sums aggregating Rs. 8,40,000 were advanced during the period from September, 1949 to March, 1950 to a company, registered under the Indian Companies Act, for the purpose of rehabilitation of 318 displaced families. The following irregularities were noticed in connection with the payment of the above amount.

(i) No mortgage deeds or loan bonds for the above amount were executed.

(ii) No terms and conditions prescribing any detailed scheme of utilisation were imposed in the Government Orders at the time of payment of the amount to the Company.

(iii) There was no record to show that the accounts of the Company had been audited by its own registered auditor. It could not, therefore, be ascertained for what purposes, etc., the amount had been utilised.

(iv) In February, 1952 the Company intimated that its working had almost come to a standstill, as 238 out of 318 families deserted the place. In April, 1953 Government directed the Company to wind up its business voluntarily and make over the assets to Government. But it did not comply with the above order and started disposing of the assets.

The above irregularities were pointed out by Audit in October, 1953 and again in June, 1954. It was stated by Government in September, 1957 that an account suit had since been filed against the Company and that the extent of loss in this deal could not be correctly estimated before the conclusion of the suit.

28. *Extra expenditure on hire of cars.*—In May, 1954 in course of local inspection of the accounts of a Transit Camp it was noticed that hire charges at the rate of Rs. 650 per month for each of the two ambulance cars were being paid to a private organisation from March, 1950 and April, 1950 onwards. Obviously for such long term requirements purchase would have been more economical than hiring. On the matter being pointed out by audit, it was stated by Government in December, 1956 that out of the two cars, one car had been returned to its owner in April, 1956 after purchasing one in March, 1956 at a sum of Rs. 15,506. Thus for a car worth Rs. 15,506 Government had to spend previously a sum of Rs. 47,000 approximately in the shape of hire charges.

The question of purchasing a car to replace the second hired car is stated to be under the consideration of Government; in the meantime, the payment of hire charges continues.

29. *Non-maintenance of accounts records.*—An expenditure of Rs. 1,91,73,192 was incurred between April, 1948 and July, 1955 on the purchase of building materials for their distribution among the refugees on recovery of cost.

But no account records were maintained so far (August, 1957) to show—

- (i) the cost of materials issued to different district officers through whom such distribution was made ;
- (ii) the amounts realised by them and credited to Government ; and
- (iii) the balance due ;

although the necessity of maintaining such an account was brought to notice through successive Inspection Reports, issued in April, 1953, October, 1954, February, 1955 and November, 1955.

It was stated in May, 1957 that the postings in the ledgers had fallen into arrears as there was shortage of staff and that steps had since been taken to complete the work as quickly as possible with additional staff.

30. *Nugatory expenditure on Fire-fighting.*—A fire-fighting station was opened at a Refugee Camp in March, 1951, with a staff complement of 7 firemen (subsequently reduced to 6), 2 leaders and 2 drivers. The fire-station was provided with three damaged trailer pumps obtained from another Refugee Camp but of these only one could be made serviceable after repeated repairs. Even this repaired trailer pump could not be put to use since no vehicle was provided to carry it to the place of fire as and when the need arose and no arrangement existed for supplying water to the static tanks for the purpose of extinguishing fire.

In March, 1952, the Administrator of the Camp reported to Government that neither the above equipment nor the staff would be useful in any emergency and suggested that the staff might be discharged and re-employed afterwards when full equipment became available. Actually when a fire broke out in the camp on the 30th January, 1953, the pumps were of little avail and it was put out by other means.

In June, 1954, Government stated that the existing fire-fighting staff would be able to cope with emergent situation if better arrangements for storage of water were made and that steps were being taken for effective use of the fire-fighting organisation in case of emergency.

After further enquiries by audit Government have, in January, 1957, reported as follows :—

“Stop gap arrangements were made for the utilisation of the existing fire fighting staff and organisation of the camp till the defects in the system were removed and arrangements were made for necessary equipments. The defects in the system have since been removed and the fire fighting arrangement is now in working condition with staff and equipments since the month of October, 1956”.

Thus the expenditure on pay of the staff at Rs. 810 p.m. from March, 1951 upto September, 1956 amounting Rs. 54,270 was infructuous.

DEVELOPMENT DEPARTMENT.

31. *Residential buildings constructed for sale to the public lying unsold and vacant and rent in respect of those let out to Government servants and the public in arrears.*—In a township laid out in the neighbourhood of Calcutta the State Government have constructed 526 residential houses of different types at a total cost of Rs. 55,32,000. The houses were intended for sale to the public

and the construction work was completed in October, 1955. Upto the end of July, 1957, however, only 13 houses were sold, 6 rented out to private parties, 121 occupied by some of the Government Offices and their staff since shifted there, while the remaining 386 houses were wholly un-occupied and un-utilised for any purpose whatever.

The calculation of the cost of some types of houses has not been finalised so far. The standard rent chargeable in respect of them has also, therefore, remained un-fixed all this while. However, recovery of rent from Government servants for occupation of such residences, as of others in that township, has been ordered to be made @ 10 per cent. of their emoluments, while *ad-hoc* rents are being fixed and recovered from the private parties. But even such recoveries are, in a number of cases, considerably in arrears—in some cases since November, 1955, itself. The total amount of rent thus outstanding upto October, 1957 was Rs. 1,37,000. The matter was brought to the notice of the departmental authorities in the Inspection Report issued in November, 1956. No reply was received upto the end of September, 1957.

32. *Unnecessary blocking up of capital.*—A Trench-Excavator was purchased by a Public Works Division in March, 1951 at a cost of Rs. 67,742 for speedy execution of earthwork in alignment of sewers and waterlines in connection with a town development scheme. Subsequently, in March, 1952 spare parts for it at an additional cost of Rs. 14,487 (including freight and insurance charges) were also purchased. The excavator had not so far (June, 1958) been utilised for the purpose for which it was purchased. During this long period over seven years it was hired out to some Contractors occasionally for which a total sum of Rs. 8,957 had been recovered from them as hire charges.

It was stated in June, 1958 that when the machine was purchased the whole scheme was under the control of the Public Health Engineering Department, which could have arranged work for the machine but owing to subsequent division of control of works between two departments this could not be done, as the movements and operation of the machine had to be restricted due to simultaneous excavation of all the works and roads, sewers and water lines. It was further stated that there are two more blocks to be developed in the township and that the machine might be utilised there.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.

33. Other cases of loss, irregularity, etc. have been mentioned in the Reviews of the respective grants. The following table gives the reference :—

Page.	Paragraph.	No. and Name of the Grant.	Total no. of losses, irregularities, etc. under each grant.	Total amount of losses, etc. under each grant.	Brief subject.
1	2	3	4	5	6
57	3(a)(i)	3.—State Excise Duties.	1	Rs. 930	Misappropriation of Government money.
57	3(a)(ii)	Ditto	..	1,481	Loss of revenue.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.
—contd.

Page.	Paragraph.	No. and Name of the Grant.	Total No. of losses, irregularities, etc. under each grant.	Total amount of losses, etc. under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
58	3(b)	3.—State Excise Duties.	..	[21,435	Misappropriation of Government properties.
58	4	Ditto . . .	5	6,143	Remission of revenue.
65	4(a)	5.—Forest . . .	2	1,093	Misappropriation of Government money.
65	4(b)	Ditto . . .	1	3,267	Faked treasury chalans.
75	4	8.—Other Taxes and Duties.	3	9,142	Remission of revenue.
89	7	10.—Irrigation . . .	1	3,366	Loss due to long storage.
90	8	Ditto . . .	1	562	Loss in transit.
		Ditto . . .	1		340	Theft.
116	3	13.—General Administration-General Administration.	..	14,450	Loss by fire
116	4	Ditto . . .	..	24,770	Misappropriation of Government money.
117	5	Ditto . . .	1	12,000	Infuctuous expenditure.
127	3	14.—Administration of Justice.	2	15,500	Remission of revenue.
130	2	15.—Jails and Convict Settlements.	1	824	Loss due to deterioration.
136	3	16.—Police . . .	1	11,571	Theft.
158	8(i) of the Audit men	19.—Charges on account of Education.	1	1,211	Theft of Government properties.
158	8(ii) ..	Ditto . . .	1	1,608	Misappropriation of Government money.
159	9 ..	Ditto . . .	1	19,059	Excessive expenditure on repairs to leased buildings.
170	3(i)	20.—Medical . . .	1	740	Theft of a microscope.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.
—*contd.*

Page.	Paragraph.	No. and Name of the Grant.	Total No. of losses, irregularities, etc. under each grant. 4	Total amount of losses, etc. under each grant. 5	Brief subject. 6
1	2	3		Rs.	
170	3(ii)	20.—Medical . . .	1	762	Loss of Government money from the custody of a compounder.
170	3(iii)	20.—Ditto . . .	1	4,370-8	Misappropriation of Government money.
171	6(a)	Ditto . . .	..	1,98,626	Stores found short.
172	7(c)	Ditto . . .	..	21,397	Unserviceable stores.
185	3	21.—Public Health . .	1	368	Replacement of a serviceable tyre and tube of a Government vehicle by unserviceable ones.
195	4(i)	22.—Charges on account of Agriculture.	1	25,871	Theft of 1,617 bags of Canadian Oats.
195	4(ii)	Ditto . . .	1	12,052	Missing of Government properties.
195	5	Ditto . . .	1	4,457	Misappropriation of Government money and stores.
231	3(a)	27.—Industries—Cottage Industries.	1	5,928	Silk goods found missing from the counter of a Government Sales Emporium.
231	3(b)	Ditto . . .	1	10,000	Burglary in the Government Sales Emporium.
232	4	Ditto . . .	..	32,000	Loss in the running of a Government Sales Emporium.
234	2(b)	29.—Industries—Cinchona.	..	5,252	Stores found short.
235	4(d)	Ditto . . .	..	3,398	Ditto.
260	4	32.—Miscellaneous Departments—Excluding Fire Services.	1	2,500	Ex-gratia payment.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.
—*contd.*

Page.	Paragraph.	No. and Name of the Grant.	Total No. of losses, irregularities, etc. under each grant.	Total amount of losses, etc. under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
267	3	33.—Civil Works . . .	1	4,752	Loss due to excess acquisition of bricks.
267-8	4	Ditto . . .	5	20,277	Theft.
			1	1,753	Damage caused by private truck.
			1	2,60,970	Non-recovery of machineries in time from East Pakistan Government.
			1	78,225	Non-recovery of machineries, etc. from Defence Department in time.
287	4	34.—Famine . . .	3	8,806	Shortage of Clothing (Rs. 344).
					Misappropriation of Cash (Rs. 266).
					Due to deterioration (Rs. 8,286).
			1	1,355	Unauthorised disposal of paddy.
321	3	40.—Miscellaneous Other Miscellaneous Expenditure.	Not known.	28,275	Irrecoverable temporary loans and advances written-off.
322	6(b)	Ditto . . .	1	254	Defalcation of Government money. Out of Rs. 799 defalcated Rs. 545 was recovered.
322	7(a)	Ditto . . .	2	522	Theft of Government properties.
322	7(b)	Ditto . . .	1	3,894	Loss in weight.

SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.
—concld.

Page.	Paragraph.	No. and Name of the Grant.	Total no. of losses, irregularities, etc. under each grant.	Total amount of losses, etc. under each grant.	Brief subject.
1	2	3	4	5	6
				Rs.	
332	5 of the Audit Comments.	41—Miscellaneous—Expenditure on displaced persons.	1	2,78,223	Loss in the disposal of surplus stock of yarns.
333	6 ,,	Ditto . . .	3	6,444	Avoidable expenditure.
356	3	47.—Road and Water Transport Schemes.	6	832-2	<i>Ex-gratia</i> payments.
356	4	Ditto . . .	1	7,000	Avoidable expenditure.
369	4	46.—Civil Works . .	2	6,969	Loss of materials by flood.
				13,807	Shortage of coal (Rs. 12,582) and bricks (Rs. 1,225).
419	4	48.—Capital Outlay on Schemes of State Trading.	1	7,268	Misappropriation of Government money.
419-20	5	Ditto . . .		49,901	Shortage in transit.
				23,122	Shortages in Depot.
				38,516	Shortages in physical verification.
				13,336	Loss due to deterioration.
442	3(a)	51.—Loans and Advances.	1	9,905	Misappropriation of Government money.
442	3(b)	Ditto . . .	1	1,927	Misappropriation of Government money.
TOTAL .			67	13,42,896-10	

CHAPTER IV.—OTHER TOPICS OF INTEREST.

34. *Important change in classification of expenditure from Revenue to Capital.*—Hitherto expenditure incurred with the object of either increasing assets of a material and permanent character or of reducing recurring liabilities was being classified as Capital expenditure. But from this year a new procedure in line with the one adopted by the Centre has been adopted by the State Government in defining Capital expenditure and in framing the budget estimate. Under the new procedure expenditure on temporary or kutchha construction works normally having a life of 15 years or more and the grants to local bodies with the object of creating assets not belonging to the authorities incurring the expenditure but adding to the Capital wealth of the country is to be debited to Capital provided that the works are so vital that they cannot be avoided, postponed or distributed over a series of years and the amount involved is too great to be met from the current revenues and that adequate arrangements are made to writeoff such capital expenditure to revenue over a number of years. Again, original works on buildings and roads each costing Rs. 20,000 or above has been classified under the Capital head, 81-Capital Account of Civil Works outside the Revenue Account which were previously booked under the Revenue head 50—Civil Works.

No monetary limit for the capitalisation of the temporary works and grants-in-aid expenditure nor the time limit for the write-back to revenue has yet (October, 1957) been fixed by Government. Full particulars of the expenditure, so capitalised, if any, during 1956-57 together with the arrangement for write-back to revenue have not yet (October, 1957) been received from Government.

35. *Community Development Projects, National Extension Service and Local Development Works.* - As in the previous year, a number of development schemes which aim at the upliftment of the rural life with active participation of local people, were in operation during the year under review also. Some of the schemes were operated within the Second Five Year Plan while others remained outside the plan. The position under each category of schemes is shown below :—

(i) *Community Development Projects.*—The year started with the work relating to fourteen Community Development Project Blocks of which eleven were ab-initio Community Development Blocks and three converted Community Development Blocks. Eight more National Extension Service Blocks were converted into Community Development Project Blocks during the year. Another Block was also taken over from Purulia during the year. The Programme in the ab-initio Community Development Blocks was completed during the year except for certain specific items of works for the completion of which further extension of time was stated to have been allowed by the Government of India. The system of finance and accounting was the same as in the previous year.

The table below compares the provision and expenditure during the year under report with those in the preceding years :—

Year.	Original Grant.	Final Grant.	Actual Expenditure.	More + Less —.
	Rs.	Rs.	Rs.	Rs.
1952-53	1,55,69,000	5,96,758	4,54,273	—1,42,486
1953-54	2,17,17,000	39,76,300	33,74,168	—6,02,132
1954-55	2,58,01,000	93,43,000	83,58,831	—9,84,169
1955-56	1,66,16,000	1,23,02,800	1,04,24,568	—18,78,232
1956-57	1,07,14,000	1,52,50,800	1,30,16,779	—22,34,021

(ii) *National Extension Service*.— Twenty nine Blocks had been carried over from the previous year of which eight were converted to Community Development Project Blocks during the year. Thirty six new Blocks (including two for Purulia) were also taken up. In addition, there were twelve post-intensive National Extension Service—Expired Blocks. Thus there were seventy one Blocks in operation when the year closed. The system of finance and accounting was the same as in the previous year.

The following table shows the provision and actual expenditure compared with those in the preceding years :—

Year.	Original Grant.	Final Grant.	Actual Expenditure.	More + Less —.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1954-55	65,18,000	4,05,200	3,33,328	—71,872
1955-56	1,04,37,000	27,04,100	17,91,290	—9,12,310
1956-57	1,19,96,000	41,64,000	44,89,880	+3,26,880

(iii) *Local Development Works*.— Schemes of Rural Water Supply, Village Roads, etc., constituted the Local Development Works. There was no State-aided Scheme in operation during the year. Government of India financed the entire expenditure on the execution of the schemes proper while the supervision charges were financed by the State Government. Contributions from the local people received, if any, remained outside the Government account.

The following table shows the yearwise provision and expenditure upto the end of 1956-57 :—

Year.	Original Grant.	Final Grant.	Actual Expenditure.	More + Less —.	
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
1953-54	Centrally aided works.	..	15,11,500	11,37,273	—3,74,227
	State aided works.	..	3,27,000	1,77,596	—1,49,404
1954-55	Centrally aided works.	54,80,000	84,10,303	68,47,556	—15,62,747
	State aided works.	..	5,86,681	5,04,955	—81,726
1955-56	Centrally aided works.	..	56,87,400	53,88,082	—2,99,318
1956-57	Centrally aided works.	37,25,000	29,70,000	26,00,348	—3,69,652

36. *Scheme of abolition of the Zamindari System.*—In the second year of the above mentioned Scheme, the gross receipts from *Ex-Zamindari Estates* was about Rs. 313 lakhs and the total expenditure was about Rs. 288 lakhs as against Rs. 216 lakhs and Rs. 178 lakhs for the preceding year. The main items of receipts and expenditure during these two years are indicated below :—

	1955-56	1956-57
	1st year.	2nd year.
	Rs.	Rs.
(i) Receipts—		
Land Revenue received from <i>Ex-Zamindari Estates</i>	2,16,15,000	3,12,69,312
(ii) Expenditure—		
(a) Cost of management of <i>Ex-Zamindari Estates</i> and collection of Revenue.	29,70,656	67,68,758
(b) Staff employed for calculation of ad-interim compensation.	9,73,110	25,93,192
(c) Payment of ad-interim compensation to intermediaries including Annuities to Debottar Estates, etc.	3,27,479	42,77,381
(d) Expenditure on major settlement operations in connection with Estates Acquisition Scheme.	1,35,71,891	1,51,14,515
(e) Expenditure under Administration of Chapter III of West Bengal Land Reforms Act, 1955 relating to Bargadars.	..	23,983
	1,78,43,136	2,87,77,829

Due to the non-completion of the survey and settlement operation of all the districts and in the transferred territories of Purulia and Kishengunj, the final payment of compensation to the intermediaries had not yet been started and the entire compensation payable cannot be estimated at this stage. As in the previous year, compensations by way of ad-interim payment to the intermediaries have been continued to be made in this year. The West Bengal Land Reforms Act, 1955, which has been enacted with the object of fixing revenue rates, redistribution and consolidation of lands, etc., has not been fully implemented during the year.

37. *Multipurpose River Projects.* (a) *Damodar Valley Project.*—The Government of West Bengal are participating in the Damodar Valley Corporation along with the Governments of India and Bihar. The accounts of the Corporation with the Audit Report thereon are laid before the State Legislature separately under Section 45(5) of the Damodar Valley Corporation Act, 1948 (Act XIV of 1948).

(b) *Mayurakshi Reservoir Project.*—The Audit Comments on the accounts of the Mayurakshi Reservoir Project have been given in para. 5 of the Review under Grant No. 10, pages 88-89.

38. *Expenditure on Refugee Relief and Rehabilitation.*—Expenditure incurred during 1956-57 on the (i) Relief and Rehabilitation of displaced persons, (ii) Dispersal of displaced college students from Calcutta, (iii) Administration of Rehabilitation of displaced persons in unauthorised occupation of land and (iv) Administration of Fulia Township amounted to Rs. 11,70,84,620 including the expenditure on officers and staff. Of this amount, a total sum of Rs. 7,99,87,458 was reimbursed by the Government of India. The expenditure incurred on Relief and Rehabilitation proper amounted to Rs. 6,71,69,278 and Rs. 3,55,73,414 respectively. In addition, a total sum of Rs. 3,51,02,082 was advanced to the displaced persons on account of various kinds of loans during the year. Rs. 31,35,81,602 was the sum total of balances of loans as on 31st March, 1957. The amount and the number of cases in which recoveries were due upto 31st March, 1957 and also the yearwise break up of the outstandings could not be indicated as the same were not furnished by the State Government.

The expenditure incurred on account of pay and allowances of officers and establishment at Head Quarters as well as in the districts and camps and also on account of staff connected with the administration of different schemes amounted to Rs. 1,20,87,301 as shown below :—

	Rs.
Staff at Head Quarters (Calcutta)	18,91,459
Staff in Districts	27,05,377
Staff in camps	50,12,555
Staff on account of different schemes	24,77,910
TOTAL	1,20,87,301

Expenditure on staff works out at 8.8 per cent. of the amount spent on relief and rehabilitation proper including the amount advanced as loans. Corresponding percentages in the previous four years were as follows :—

Year.	Percentage.
1952-53	9.1
1953-54	7.2
1954-55	8.5
1955-56	7.3

39. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on Secret Service are not subjected to scrutiny by the audit. The Administrative Officers furnish periodical certificates of disbursement in this regard to the Audit Office in the prescribed form. The expenditure incurred on this account during the year amounted to Rs. 3,35,448 and was booked under Grant No. 3—State Excise Duties (Rs. 23,120), Grant No. 16—Police (Rs. 2,98,578) and Grant No. 43—Extra-ordinary charges (Rs. 13,750). Out of this total amount, requisite certificates of disbursement were received in respect of Rs. 3,21,696. Certificates for the balance (Police—Rs. 2 and Extra-ordinary charges Rs. 13,750) have not so far (October, 1957) been received in audit.

40. *Outstanding Audit Objection.*—45,418 items of objections relating to the accounts for the period upto March, 1957 were outstanding in the books of the Audit Office on the 31st July, 1957. Their money value amounts to Rs. 3,890-50 lakhs. Some of these items date back to periods as far back as 1947-48 (Post-partition) and include the following types of irregularities :—

- (a) Want of estimates.
- (b) Excess over estimates.
- (c) Want of detailed bills in final adjustment of advance payments.
- (d) Want of disbursement certificates, payees' receipts, etc.
- (e) Want of stock certificates.

The following are the departments or Major heads which have comparatively heavy outstandings :—

Serial No.	Department.	No. of items.	Value in lakhs of Rupees.
1	2	3	4
1.	General Administration	3,301	105-71
2.	Famine	2,428	289-38
3.	Food	652	412-87
4.	Home Transport	5,159	133-26
5.	Agriculture	983	77-20
6.	Development Department	2,028	718-20
7.	Department of Health	656	226-39
8.	Works and Buildings	8,297	764-16
9.	Irrigation and Waterways	1,602	474-13
10.	Development (Roads)	477	130-46
11.	Education	3,566	65-93
12.	Refugee, Relief and Rehabilitation Department	9,915	248-85

Special measure may be taken by Government to clear up the outstanding objections by furnishing the Audit Office with necessary sanctions, explanations, countersigned bills, payee's receipts and other documents.

41. *Local Audit and Inspection.*—During the year under review, the initial accounts of 791 offices and institutions, stated below, were test-audited :—

(a) Public Works Department Offices	66
(including Construction Board Divisions and Irrigation Divisions)	
(b) Treasuries	12
(including Sub-Treasuries)	
(c) Other Civil Offices	713

The more important types of common irregularities, some of which are still persisting inspite of the steps reported to have been taken by the Departments of Government, are briefly indicated below :—

(a) *Public Works Department*—

- (i) Abnormal delay in the settlement of remittance and suspense transactions.
- (ii) Delay in according sanctions to estimates and also in regularising excesses over estimates.
- (iii) Arrears in stock accounts.
- (iv) Materials at site accounts not written up completely or not closed properly, *e.g.*, successive receipts and issues of materials of considerable value collected at the site of works have remained unrecorded and unused balances have not been worked out in some cases.
- (v) Register of Major Works not written up completely, or not closed properly, *e.g.*, the column for Appropriations for the year was not filled in, or the estimated quantities and costs were not mentioned under each sub-head, or the entries made were not attested by the Divisional Officer in token of his review.
- (vi) Contractors' ledgers not maintained properly, *e.g.*—
 - (a) Outstanding balances of the previous year have not been brought forward in many cases ;
 - (b) Ledger accounts were not balanced monthly in many cases.

(b) *Treasuries*—

- (i) Rules for safe custody of non-treasury pad-locks and keys were not observed in some cases.
- (ii) Register of Government Promissory Notes was not properly maintained in some cases.
- (iii) Register of Gazetted Officers' salary was not maintained properly in accordance with rules.
- (iv) In some cases there had been delay ranging from three to ten days in incorporation of sub-treasury daily sheets in the accounts of the district treasury.
- (v) Register of retrenchment orders was not maintained in some cases, and the retrenchment orders issued by the Accountant General were not acted upon in a number of cases.
- (vi) Rules regarding maintenance of the register of pension payment orders and verification of pensioner's signature on the vouchers with the specimen signature were not observed in some cases.
- (vii) Rules regarding attestation of entries in the Receipt Register and Repayment Register of revenue deposits and quarterly review of these registers were not observed in some cases.

(c) *Other Civil Offices—*1. *Land and Lanā Revenue—*

- (i) In some offices entries in the Cash Book were not attested in token of check with counterfoils of receipts, bill registers, etc. There were overwritings and unattested corrections in the Cash Book.
- (ii) Rents due from the occupiers of requisitioned premises were found to be in arrears in many cases both in Calcutta and in the districts. In Calcutta alone the arrears of rent due on 31st March, 1956 from Government servants and private persons stood at Rs. 43,814 and Rs. 78,725 respectively.

2. *Education—*

- (i) As mentioned in previous report, this year also sums were drawn in several cases, from the treasuries though not required for immediate disbursement, apparently to avoid lapse of budget grant.
- (ii) Grants were paid to some schools, although the prescribed conditions were not fulfilled.

3. *Health—*

- (i) In several hospitals and health centres stores were not periodically verified, as required under the rules.

4. *Agriculture—*

- (i) Amounts advanced to departmental officers for meeting contingent expenditure remained unadjusted for a long time. In one district alone, the amount of such unadjusted advances on the 31st October, 1956 stood at Rs. 30,244, out of which Rs. 9,996 related to the year 1955-56. Again, a sum of Rs. 19,050 was lying unadjusted against one Departmental Officer only.
- (ii) Heavy outstanding dues on account of sale of pumping plants, hire charges of tractors, big grower's loan, fertiliser loan, cost of seeds and manures etc., issued by the Demonstration centres continued to remain unrealised for a long time. In one district alone, the outstanding dues as on the 31st March, 1957 amounted to Rs. 11,73,312.
- (iii) In some districts, damaged articles and such surplus stores as were not expected to come to any further use (*e.g.*, Persian wheels, etc.) were lying in stores without necessary action for their disposal to the best advantage of Government.
- (iv) Handling or godown shortages, in excess of permissible limits, were noticed in some of the district stores, the value of shortages being neither recovered nor written off in some cases.

5. *Fisheries—*

- (i) In some cases, there was no record to show whether the loans were utilised for the purpose for which they had been sanctioned.
- (ii) No appreciable progress had been made in the recoveries of outstanding loans. In one district alone, a sum of Rs. 25,780 was outstanding against the loanees on the 31st March, 1958.
- (iii) Stock Balance of Stores, etc., was not physically verified.

6. *Famine Relief*—

- (i) In many offices entries in the Cash Book were not attested by the Officer-in-Charge in token of check with counterfoils of receipts, etc. In some cases the Cash Books were not closed daily.
- (ii) Master rolls in support of distribution of relief (both in cash and kind) were wanting in many cases.

7. *Development*—

- (i) Security deposit was not taken in many cases from persons handling cash and stores.
- (ii) There were huge outstandings in the recoveries of various kinds of loans in the C. D. P. and N. E. S. blocks. In one case only, the outstanding dues amounted to Rs. 37,172 on the 30th November, 1957.
- (iii) In several cases, there were no records to show that the loans were utilised for the purpose for which they were granted.
- (iv) Neither any stock account of the stores nor any inventory register for articles of dead stock was maintained in many of the C. D. P. and N. E. S. blocks.

8. *Refugee, Relief and Rehabilitation*—

- (i) Departmental officers were found to retain cash in excess of the normal requirement.
- (ii) In many cases, payment of loan was made either without any loan bonds or against incomplete or defective loan bonds.
- (iii) Amounts, exceeding the limit prescribed by Government were advanced at one time to some non-gazetted officers for disbursement of loan.
- (iv) In many cases, no attempt was made to ascertain whether the loans were utilised for the purpose for which they were given.
- (v) No appreciable progress had been made in the recoveries of outstanding loans over what was mentioned in the last report. To cite one instance, out of a total sum of Rs. 1,01,14,738 due for recovery on the 31st July, 1955 in one sub-division only a sum of Rs. 80,865 had been recovered upto 31st August, 1956.

9. *Industries*—

- (i) Employment of labourers in excess of requirements for cultivation of land.
- (ii) Irregular payment of cash allowance to *Sardars*.
- (iii) Security Deposits were not taken from the *Sardars*, Cashier, Manager and Store-keepers.

42. *Disposal of Inspection Reports.*—All important irregularities and defects in accounts noticed during local audit and inspection are included in Inspection Reports and sent to Departmental Officers for necessary action. The points mentioned therein should receive their special attention and are to be settled expeditiously so that the irregularity may not persist or recur. That this was not done to the required extent is indicated by the fact that as many as 3,013 Inspection Reports with 16,843 items some of which date back to periods as far back as 1948-49 still remain outstanding upto the end of July, 1957. The names of the departments with comparatively heavy out-standings are shown in the table below :—

Serial No.	Department	No. of Inspection Reports	No. of Items
1	2	3	4
1.	Refugee, Relief and Rehabilitation Department	1,042	6,737
2.	Education	298	1,463
3.	Food	205	1,177
4.	Agriculture	176	1,087
5.	Medical	140	724

43. *Audit of Grants-in-aid.*—The Examiner, Local Audit Department, who conducted the audit of grants-in-aid paid to District School Boards, District Boards and Municipalities, has certified that the grants which have been paid to the end of 1955-56 and audited by him were found to have been utilised properly in accordance with the prescribed conditions subject to the following exceptions :—

- (i) In the cases of 134 grants relating to the District School Boards aggregating Rs. 1,63,99,443, unspent balances to the extent of Rs. 73,54,278 remained outstanding at the end of the year. The above figures, however, exclude cases where the unspent balances fell below 10 per cent. of the total amount of each individual grant.
- (ii) A sum of Rs. 19,959 was paid to one District Board as augmentation grant during the year on condition that the District Board would make substantial contributions to the Union Boards out of the grant. But it was noticed that no amount had been paid to the Union Boards during the year.

44. *Delays in the submission of Returns and Accounts to the Audit Office—*

(i) *Annual Establishment Returns.*—Under the rules a detailed statement of the non-gazetted establishment (known as Annual Establishment Return) as on the 1st April of each year should be prepared by the Heads of Offices and transmitted to the Accountant General not later than the 15th May of that year. As these Returns are essential for proper audit of the pay bills of non-gazetted establishments, for the check of their increments and for verifica-

tion of service for pension, delays in their submission seriously affect the work of the audit office. It is, therefore, essential that the returns should be submitted to the audit office punctually on the due dates.

Although delays in the submission of this return on the due date have been mentioned in the successive reports, improvement has not been achieved to the desired extent.

(ii) *Accounts by Treasuries and Divisional Offices.*—Out of 16 treasuries and 89 Public Works and Irrigation Divisional Offices under the different departments of Government which furnished monthly accounts to the Audit Office during the year, 9 Treasuries and 4 Divisional Offices made delays over five days in the despatch of their accounts. The delay exceeded even 15 days in some cases. Delay in submission of the returns adversely affect the progress of work in the Accounts and Audit Office.

45. *Wanting Proforma Accounts and Store Accounts.*—The importance of furnishing the *Proforma* Accounts and Stores Accounts for incorporation in the Appropriation Accounts of the year has been stressed in the previous reports. The details given below would show the position as on the 15th April, 1958. Special measures to bring the undermentioned accounts up-to-date may be taken by Government.

1. State Transport Services, Calcutta	The accounts for 1955-56 were received in January, 1958 but due to non-receipt of replies to Audit Query Statements issued for rectification of errors and omissions detected in course of scrutiny the accounts could not be certified by the end of April, 1958. The accounts for 1956-57 have not been received.
2. Barraokpore Baraset Electric Supply	The accounts for 1954-55 and onwards have not been received as yet.
3. North Calcutta Rural Electrification Scheme and Diesel Electric Pool.	The accounts for 1953-54 and onwards have not been received.
4. Cooch Behar Electric Supply	Do.
5. Scheme for the production of Shark Liver Oil, etc.	The accounts for 1950-51 to 1952-53 were received ; but as they were not in proper form, these have been returned for resubmission after due completion. The accounts for 1953-54 onwards have not yet been received.
6. State Transport Service, Cooch Behar.	Accounts for 1952-53 were received but as they were not in proper form these have been returned for resubmission after due completion. Accounts for 1953-54 onwards have not been received.
7. Scheme for sea-fishing with the help of Danish and Japanese cutter.	As reported in the previous year, no accounts have been submitted to audit since the inception of the scheme in 1949-50.
8. Scheme for supply of Toned milk.	} The revised accounts for the period upto 1954-55 have not yet been received. The accounts for 1955-56 and 1956-57 since submitted were not also in proper form. The revised accounts are still awaited.
9. Scheme for manufacture of butter and ghee.	
10. Livestock Research-cum-Breeding Station at Haringhata.	
11. Brooklyn Ice Plant and Cold Storage.	The accounts for 1950-51 and onwards have not yet been submitted by the Department in proper form.
12. Silk Reelers' Cooperative Organisation.	As reported in the previous year no <i>proforma</i> accounts have been received.
13. Scheme for Industrial Centres	Do.

14. **Kanchrapara Area Development Scheme.** As reported in the previous year the *Proforma* accounts have not yet been received as the question of the form of accounts and the office which should maintain them are under the consideration of Government.
15. *Proforma* Accounts for State Trading on Rice and Paddy. The accounts for 1955-56 and 1956-57 are in arrears and have not yet been submitted to audit.
16. **Manufactory Department of the Presidency and Central Jails in West Bengal.** The accounts for 1955 submitted by the Department have been returned to them for rectification of certain mistakes. The accounts for 1956 since received are under scrutiny and awaiting certification pending finalisation of the accounts for 1955.
17. *Proforma* Accounts of "huts" under State management. In spite of repeated reminders, the accounts have not been submitted to audit as yet.
18. **Land Mortgage Banks** The accounts for the year ending June, 1957 have not yet been received.

Store Accounts.

19. **Consolidated Store Accounts of the Intensive Food Production Schemes under the Directorate of Agriculture.** The Accounts for 1955-56 and 1956-57 which were received in December, 1957, have been returned to the Department for resubmission after amending the defects.
20. **Consolidated Store Accounts of the Principal State Hospitals in West Bengal.** The accounts for 1956-57 have not yet been received.
21. **Store Accounts of Home Publicity Department.** The accounts for the year 1956-57 have not been received.
22. **Store Accounts of the Jail Depot** The accounts for 1956 have recently been received and are under scrutiny.

46. *Debt position of Government.*—The debt position of the Government of West Bengal at the end of the year under review is referred to in detail in paragraph 12 on pages 24-26 of the Audit Report on the Finance Accounts for 1956-57. It will be seen therefrom that the net liability of the State Government at the end of the year amounted to Rs. 1,46,59.58 lakhs as shown below as against Rs. 1,19,87.23 lakhs in the preceding year.

	In lakhs of Rupees
Liabilities	
1. Permanent Debt	22,05.42
2. Floating Debt . . . . .	..
3. Loans from the Central Government	1,62,95.64
4. Unfunded Debt	6,83.14
Total Liability	1,91,84.20
<i>Deduct—</i>	
5. Loans and Advances by the State Government	45,24.62
Net Liability	1,46,59.58

Item 1.—Permanent Debt.—This represents the open market loans raised by the State Government to finance projects involving capital expenditure. Of this amount, a loan (4 per cent. West Bengal Loans, 1968) for Rs. 7,11.47 lakhs was raised from the open market during the year under review.

For the redemption of all these loans a sum equal to $1\frac{1}{2}$ per cent. of the total nominal amount of the loans is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation. In addition to the Depreciation Fund, an annual contribution is made to the Sinking Fund for amortisation of the loans at such rates as the Government may deem necessary from time to time. During the year under review a sum of Rs. 22.40 lakhs was adjusted to the Depreciation Fund and a sum of Rs. 84.72 lakhs to the Sinking Fund. A sum of Rs. 8.55 was also received as interest on the investments made previously.

Interest on these loans is paid out of the current revenues and the amount paid during the year was Rs. 67.33 lakhs.

Item 2.—Floating Debt.—There was no transaction during the year under review.

Item 3.—Loans from the Central Government.—The details of the loans taken from the Central Government appear in paragraph 11 (Part B) of the Finance Accounts for 1956-57. Government did not consider any amortisation arrangement necessary for the repayment of these loans.

The total repayment of principal actually made during the year was Rs. 1,12.87 lakhs. Certain instalments due on loans for Rehabilitation of Displaced Persons, for Grow More Food Schemes relating to Chemical Fertilisers and for Handloom and Khadi industries were, however, not paid during the year.

The interest charges on these loans paid by the State Government during the year out of the current revenues amounted to Rs. 4,73.04 lakhs.

Item 4.—Unfunded Debt.—This is the sum total of the balances outstanding under the various Provident Funds. A sum of Rs. 24.37 lakhs was paid as interest on the balances.

Item 5.—Loans and Advances by the State Government.—The details of the loans and advances granted by the State Government to local bodies, cultivators and private individuals, etc., are given in statement No. 5 (Part B) of the Finance Accounts for 1956-57. The interest received by Government in respect of such loans and advances amounted to Rs. 21.16 lakhs.

The total net charge on the revenues of the State during the year on account of service of debt is Rs. 6,52·07 lakhs, as shown below :—

	(In Lakhs of Rupees)
Contribution to Sinking Fund	1,07·12
Interest on Permanent Debt	67·33
Management of Debt, etc.	1·37
Interest on Floating Debt . . . . .	..
Interest on loans taken from the Central Government	4,73·04
Interest on State Provident Fund Balances	24 37
	<hr/>
TOTAL	6,73·23
Deduct—Interest realised by Government on State Loans and Advances	21·16
	<hr/>
NET CHARGE	6,52·07
	<hr/>

This works out to 11·3 per cent. of the revenues of the State for the period.

47. *Division of the Assets and Liabilities of Undivided Bengal between East and West Bengal.*—During the year under report no further progress was made towards the implementation of the Awards made by the Arbitral Tribunal which had been set up in accordance with the Arbitral Tribunal Order, 1947, dated the 12th August, 1947.

48. *Investment.*—(a) The State Government invested a total amount of Rs. 1,70,000 for purchasing shares of a Joint Stock Company known as “ The Bengal Salt Company ” during the years 1950-53. Since then no further investment therein has been made so far.

During the year 1956-57, the State Government participated in the Share Capital of some Co-operative Societies for rendering financial assistance for their expansion and invested Rs. 2,60,000 with Messrs. Mecawo Co-operative Industrial Society Limited, Madhyamgram, 24-Parganas, Rs. 2,16,178 with a number of Agricultural Marketing Co-operative Societies situated on the various parts of the State and Rs. 12,500 with the West Bengal Central Fishermen's Co operative Limited. The details of the above investments have been shown in Appendix I at pages 443-445.

(b) *West Bengal Financial Corporation.*—The accounts of the Corporation for the year 1956-57 have been audited as required under the *proviso* to section 37(6) of the State Financial Corporation Act, 1951 (LXIII of 1951). The Profit and Loss Account, Profit and Loss Appropriation Account and the Balance Sheet have been set forth in Appendix II (Pages 446-450).

The gross earnings of the Corporation for the year came to Rs. 4,19,502 as against Rs. 3,45,173 in the preceding year out of which a sum of Rs. 2,68,681 represented the interest earned at rates ranging from 2-7/16 per cent. to 4 per cent. per annum on short-term deposits, Treasury Bills and Government securities, etc. The balance of Rs. 1,50,822 was the interest at 6 per cent. per annum, earned on loan-investment. Of this, Rs. 37,922 roundly, represented the interest on fresh loans disbursed in the year under audit; and the rest on loan-investments of the previous year.

The net profit for the year after deduction of a sum of Rs. 1,30,000 on account of provision for taxation, came to Rs. 1,63,965. From this, the sums of Rs. 14,000 and Rs. 19,000 respectively were transferred to the "General" and "Investment" Reserve, leaving a balance of Rs. 1,30,965 available for distribution as dividend. As this sum proved insufficient to meet the guaranteed dividend of Rs. 3,50,000 at 3½ per cent. per annum, the State Government made good the deficiency of Rs. 2,19,035 as against Rs. 2,53,552 in the preceding year under Section 6 of the Act. As already stated in paragraph 43(b) on page 49 of the Government of West Bengal, Appropriation Accounts, 1955-56 and the Audit Report, 1957, there still remains the urgency of intensifying loan-investments and other remedial measures, so as to eliminate this element of recurring liability to the State.

In reply to the above comments the Government stated in December, 1957 as follows :—

"The State Government are keenly alive to the fact that the Corporation is lagging considerably behind the target of self-sufficiency and that the present large annual subvention may not be withdrawn, unless the Corporation's volume of loan transactions, the velocity of turn-over as well as the rate of investment, are raised to the requisite level. The Corporation has already approached this Government for permission to augment its resources by raising a Debenture loan of Rs. 1 crore and the matter is being finalised in consultation with the Central Government. Once this additional capital is secured and fruitfully invested, the profit-earning capacity of the Corporation will increase substantially, thereby reducing the need of the present heavy rate of subvention. The State Government have also felt that the recurring annual administrative charges (Rs. 1.5 lakhs) are too heavy, regard being had to the volume of current business and the velocity of investment and recovery. They propose to issue a suitable directive to the Corporation to make an all-out effort to reduce their administrative and overhead expenses substantially."

The
CALCUTTA ;
28 NOV 1958

A. K. MUKHERJI, -
Accountant General, West Bengal.
Countersigned.

The
NEW DELHI ;
28 NOV 1958

A. K. CHANDA,
Comptroller and Auditor General of India.

PART II.

Appropriation Accounts of sums expended during the year ending on the 31st March, 1957 compared with several sums specified in the schedules of the West Bengal Appropriation Acts (West Bengal Acts VIII of 1956 and V of 1957) passed by the Legislature under Articles 204 (1) and 205 (1) of the Constitution of India.

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

(b) In the Accounts—

‘ O ’ stands for the original grant or appropriation.

‘ S ’ stands for the supplementary grant or appropriation.

‘ R ’ stands for residual modifications in the grant or appropriation as may have been sanctioned by a competent authority (i.e., reappropriations, withdrawals or surrenders).

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

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

(b) The detailed Appropriation Accounts of expenditure incurred in England have been furnished by the Chief Accounting Officer to the High Commissioner for India. They have been included in the individual Appropriation Accounts of the Grants concerned.

(c) Expenditure incurred in England was converted into Indian Currency at the flat rate of exchange, viz., Rs. 13-5-4 to the pound at which rate also the estimates were framed. The figures shown against “ Loss or Gain by exchange ” represent the difference between the average market rate of exchange and the flat rate. “ The loss or gain by exchange ” in respect of transaction of Commercial Department and Capital Major Heads are taken in the minor head “ Loss or gain by exchange ” under the relevant major heads concerned while such loss or gain in respect of transactions of all revenue and service heads are adjusted in lump under the minor head “ Loss or gain by exchange ” subordinate to the major head 57/XLVI—Miscellaneous.

NOTE 3.—No explanation is given for variations between the original grant and the final appropriation under individual sub-heads. The note under a sub-head mainly explains divergencies between the final figures in column 2 and the actual expenditure in column 3, the difference between which appears in column 4. No amounts or percentages are prescribed for explaining those divergencies. Explanations of variations in respect of those cases only which are likely to be required by the Public Accounts Committee are included.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.

Page	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
47	1.—Taxes on Income other than Corporation Tax—				
	Voted . . .	5,44,000	5,33,653	10,347	..
	Charged . . .	1,000	399	601	..
49	2.— Land Revenue—				
	Voted . . .	4,89,88,000	3,52,33,833	1,37,54,167	..
	Charged . . .	500	..	500	..
55	3.—State Excise Duties . . .	40,97,000	40,33,377	63,623	..
59	4.—Stamps	8,59,000	8,96,674	..	37,674
61	5.—Forest	94,43,000	94,31,481	11,519	..
71	6.—Registration	21,56,000	21,30,028	25,972	..
73	8.—Other Taxes and Duties . . .	27,78,000	26,95,434	82,566	..
76	10.—Irrigation—				
	Voted . . .	4,88,51,000	4,30,30,183	58,20,867	..
	Charged . . .	61,39,000	53,79,968	7,59,032	..
103	11.—Interest on Ordinary Debt—				
	Voted . . .	1,000	..	1,000	..
	Charged . . .	1,97,57,000	1,79,38,283	18,18,717	..
106	13.—General Administration— General Administration—				
	Voted . . .	3,18,34,000	3,29,27,597	..	10,93,597
	Charged . . .	10,65,600	10,46,618	18,982	..
124	14.—Administration of Justice—				
	Voted . . .	88,29,000	84,47,292	3,81,708	..
	Charged . . .	27,79,000	27,57,035	21,965	..
128	15.—Jails and Convict Settle- ments.	89,90,000	85,62,399	4,27,601	..
131	16.—Police	7,16,81,000	7,13,36,065	3,44,935	..
137	17.—Ports and Pilotage . . .	8,57,000	7,74,139	82,861	..
138	18.—Scientific Departments . .	80,000	80,340	..	340
139	19.—Charges on account of Educa- tion	10,24,85,000	10,07,87,820	16,97,180	..
161	20.—Medical—				
	Voted . . .	4,36,14,000	3,99,34,212	36,79,788	..
	Charged . . .	60,000	35,345	24,655	..

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

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
178	21.—Public Health	2,13,28,000	1,45,18,569	68,09,431	..
187	22.—Charges on account of Agriculture.	5,23,92,000	4,55,46,638	68,45,362	..
198	23.—Agriculture—Fisheries . .	34,84,000	16,55,787	18,28,213	..
201	24.—Charges on account of Veterinary.	37,66,000	28,56,353	9,09,647	..
204	25.—Charges on account of Co-operative Credit.	38,96,000	22,35,358	16,60,642	..
208	26.—Industries—Industries . .	86,74,000	52,63,772	34,10,228	..
228	27.—Industries—Cottage Industries.	90,91,000	60,34,979	30,56,021	..
233	29.—Industries—Cinchona . .	34,67,000	31,68,341	2,78,659	..
251	31.—Miscellaneous Departments—Fire Services.	40,90,000	38,40,422	2,50,178	..
252	32.—Miscellaneous Departments—Excluding Fire Services.	99,01,000	76,25,066	22,75,994	..
261	33.—Civil Works—				
	Voted	3,92,79,000	3,47,72,976	45,06,024	..
	Charged	13,25,000	13,17,056	7,944	..
284	34.—Famine—				
	Voted	6,90,97,000	6,65,43,505	25,53,495	..
	Charged	5,000	4,800	200	..
288	35.—Privy Purses and Allowances of Indian Rulers.	1,74,000	1,54,287	19,713	..
289	36.—Superannuation Allowances and Pensions—				
	Voted	1,45,01,000	1,38,32,640	6,68,360	..
	Charged	2,78,000	1,85,886	92,114	..
293	37.—Charges on account of Stationery and Printing.	69,37,200	63,27,315	6,09,885	..
305	39.—Miscellaneous Contributions—				
	Voted	1,21,81,000	1,20,06,197	1,74,803	..
	Charged	19,00,000	17,26,233	1,73,767	..

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

Page	Number and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
307	40.—Miscellaneous — Other Miscellaneous Expenditure— Voted	8,90,74,000	8,13,45,094	77,28,066	..
	Charged	5,000	5,363	..	363
324	41.—Miscellaneous— Expenditure on Displaced Persons— Voted	9,45,02,000	7,19,35,821	2,26,56,379	..
	Charged	15,60,000	7,05,260	8,64,720	..
334	42.—Community Development Projects— Voted	2,57,67,000	1,95,58,662	62,68,658	..
	Charged	15,59,000	12,85,059	2,73,941	..
357	43.—Extra-ordinary Charges— Voted	4,39,55,000	2,92,84,810	1,46,70,190	..
	Charged	10,900	4,112	6,788	..
349	44.—Pre-Partition Payments	32,00,000	31,99,839	161	..
350	47.—Road and Water Transport Schemes— Voted	2,86,62,000	2,78,84,941	7,77,059	..
	Charged	4,49,000	4,12,095	36,905	..
357	7.—Charges on account of Motor Vehicles Acts— Charged	4,50,000	4,50,000	..	..
358	9.—Interest on Works for which Capital Accounts are kept— Charged	20,30,000	16,77,192	3,62,808	..
359	12.—Appropriation for Reduction or Avoidance of Debt— Charged	1,07,12,000	1,07,12,000	..	..
360	49.—Public Debt— Charged	1,83,21,000	1,00,31,206	82,89,794	..
361	45.—Multipurpose River Schemes.	11,66,71,000	9,32,62,000	2,34,69,000	..

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

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation	
				Less than Granted.	More than Granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
362	46.—Civil Works—				
	Voted . . .	5,93,23,000	4,60,38,544	1,32,84,456	..
	<i>Charged</i> . . .	1,31,437	1,436	1,30,001	..
414	48.—Capital Outlay on Schemes of State Trading—				
	Voted . . .		1—2,48,36,235	2,48,36,236	..
	<i>Charged</i> . . .	60,000	55,692	4,308	..
440	51.—Loans and Advances by State Government.	5,74,42,000	4,42,24,338	1,32,17,662	..
	Totals—				
	Voted . . .	116,70,31,801	97,91,34,536	18,90,28,876	11,31,611
				Net Saving .	18,78,97,265
	<i>Charged</i> . . .	6,85,98,437	5,57,31,058	1,28,67,742	363
				Net Saving .	1,28,67,379
	GRAND TOTAL	123,56,30,238	103,48,65,594	20,18,96,618	11,31,974
	Amounts of excess—				
	Voted (<i>See</i> paragraph 7 of the Audit Report)				11,31,611
	<i>Charged</i> (<i>See</i> paragraph 8 of the Audit Report)				363

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947 read with Article 149 of the Constitution of India. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information I certify that the account above is correct, subject to the observations in the report.

NEW DELHI ;

A. K. CHANDA,

The

} *Comptroller and Auditor General of India.*

28 NOV 1958

See also the Audit Report.

Major Head and Sub-head.	Final Grant or appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "4.—Taxes on Income other than Corporation Tax and Estate Duty".			
A.1.—Pay of Officers—			
O	1,47,200		
S	3,800		
R	-1,040		
		1,49,960	1,49,443
			517
A.2.—Pay of Establishment—			
O	1,48,000		
S	1,100		
R	-7,410		
		1,41,690	1,44,897
			-3,207
A.3. Allowances, honoraria, etc.—			
O	1,55,000		
S	12,300		
R	750		
		1,68,050	1,65,672
			-2,378
A.4.—Contingencies—			
<i>Charged—</i>			
S	1,000		
R	-600		
		400	399
			-1
<i>Voted—</i>			
O	74,800		
S	1,800		
R	-1,000		
		75,600	73,641
			-1,959
Surrounders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R	600	600	..
			-600
<i>Voted—</i>			
R	8,700	8,700	..
			-8,700
TOTALS—			
<i>Charged</i>	1,000	399	-601
<i>Voted</i>	5,44,000	5,33,653	-10,347

**Grant No. 1.—Taxes on Income other than Corporation
Tax—concl'd.**

REVIEW.

In the charged section, a supplementary appropriation of Rs. 1,000 was obtained to meet certain Court decrees. A sum of Rs. 600 was surrendered reducing the saving to Re. 1 in the final modified appropriation. In the voted section, the original grant of Rs. 5,25,000 was augmented to Rs. 5,44,000 by the supplementary grant of Rs. 19,000. The saving of Rs. 10,347 was reduced to Rs. 1,647 by the surrender of Rs. 8,700.

2. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, *e.g.*, the Public Works Department and Stationery and Printing.

Year.	In Thousand: of Rupees.	
	Receipts.	Expenditure.
1952-53	7,47,24	3,43
1953-54	7,63,69	3,55
1954-55	7,94,12	4,52
1955-56	8,12,25	5,16
1956-57	8,35,70	5,34

See also the Audit Report.

Major Head and Sub-head.	Final Grant or appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue".			
A.—CHARGES OF ADMINISTRATION—			
A.1.—Pay of Officers—			
	Rs.		
O.	2,65,000	} 2,46,000	2,45,167
R.	—19,000			—833
A.2.—Pay of Establishment—			
O.	10,31,200	} 11,17,816	11,22,309
R.	86,616			+4,493
A.3.—Allowances, honoraria, etc.—			
O.	9,28,900	} 10,40,456	10,33,921
R.	1,11,556			—6,535
A.4.—Contingencies—			
O.	1,43,000	} 1,72,280	1,69,060
R.	29,280			—3,220
A.5.—Establishment charges payable to other Governments, Departments, etc.			
		14,900	1,711
			—13,189
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—1,51,300	} —1,39,050	—1,75,123
R.	12,250			—36,073
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B.1.—Pay of Officers			
		54,500	20,744
			—33,756
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.2.—Pay of Establishment—			
O.	38,68,250	} 33,63,482	21,73,035
R.	—5,04,768			—11,90,447
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—contd.			
B.—MANAGEMENT OF GOVERNMENT ESTATES—concl'd.			
B.-3.—Allowances, honoraria, etc.—			
O. 22,77,600	} 15,78,012	} 15,90,387	} +14,375
R. —7,01,588			
B.-4.—Contingencies—			
<i>Charged—</i>			
S. 500	} 442	} ..	} —442
R. —58			
<i>Voted—</i>			
O. 60,74,350	} 59,34,334	} 64,31,964	} +4,97,630
R. —1,40,016			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.-5.—Establishment charges payable to other Governments, Departments, etc.	8,800	19,845	+11,045
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D.—SURVEY, SETTLEMENT AND RECORD OPERA- TIONS—			
D.-1.—Pay of Officers—			
	Rs.		
O. 2,83,600	} 2,47,185	} 2,44,797	} —2,388
R. —36,415			
D.-2.—Pay of Establishment—			
O. 81,48,600	} 77,24,466	} 76,84,327	} —40,139
R. —4,24,134			
D.-3.—Allowances, honoraria, etc.—			
O. 65,59,400	} 63,86,648	} 63,37,550	} —49,098
R. —1,72,752			
D.-4.—Contingencies—			
O. 14,66,900	} 11,80,349	} 11,51,254	} —29,095
R. —2,86,551			

Major Head and Sub-head.	Final Grant or appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs .
Major Head "7.—Land Revenue"—contd.			
D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—concl'd.			
D.-6.—Deduct—Establishment charge recoverable from other Governments, Departments, etc.—			
O.	-3,000	-3,400	-3,547
R.	-400		
E.—LAND RECORDS—			
O.	80,000	68,333	67,482
R.	-11,667		
F.—ASSIGNMENTS AND COMPENSATIONS—			
F.-(a).—Pension in lieu of resumed lands—			
O.	1,500	200	200
R.	-1,300		
F.-(b).—Malikana—			
O.	1,100	897	446
R.	-203		
F.-(c). Miscellaneous Land Revenue Compensation (Sayer Compensation)—			
R.	4,340	4,340	4,375
F.-(d).—Annuities for religious and charitable units on account of acquired lands—			
O.	14,00,000	5,48,120	4,27,200
R.	-8,51,880		
<i>Col 4.—Non-receipt of payments by intermediaries within the year.</i>			
F.-(e).—Payments to Union Boards on account of resumed Chowkidary Chakran lands acquired under the Estate Acquisition Act—			
	Rs.		
R.	2,80,263	2,80,263	2,42,295
<i>Col. 4.—Mainly due to claims not being preferred by Union Boards within the year.</i>			
F.-(f).—Compensation in lieu of lands acquired under the Estate Acquisition Scheme—			
Temporary Establishment and other charges—			
F.-(i).—Ad-interim compensation—			
F.-1.—Pay of Officers—			
O.	1,07,500	74,889	68,866
R.	-32,611		

-6,023

Major Head and Sub-head.	Final Grant or appropria- tion.	Actual Expendi- ture.	Excess + [Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—concl'd.			
F.—ASSIGNMENTS AND COMPENSATIONS—concl'd.			
F.-2.—Pay of Establishment—			
O. 16,82,500	} 12,41,553	12,59,644	+18,091
R. -4,40,947			
F.-3.—Allowances, honoraria, etc.—			
O. 13,29,000	} 9,75,821	9,95,174	+19,353
R. -3,53,179			
F.-4.—Contingencies—			
O. 9,89,000	} 2,83,589	2,69,508	-14,081
R. -7,05,411			
(ii).—Final Compensation—			
O. 50,00,000	} 1	..	-1
R. -49,99,999			
G.—CHARGES IN ENGLAND—			
High Commission of India—			
Stores for India—			
O. 26,200	} 1,080	+1,062	-18
R. -25,120			
For rounding	500	..	-500
Total—Major Head "7.—Land Revenue"—			
Charged—			
S. 500	} 442	..	-442
R. -58			
Voted—			
O. 4,15,88,000	} 3,24,04,364	3,13,83,653	-10,20,711
R. -91,83,636			
Major Head "65.—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System"—			
H.—COMPENSATION—			
H.- (i).—Ad-interim compensation in lieu of acquired lands—			
O. 74,00,000	} 38,82,105	38,50,180	-31,925
R. -35,17,895			

Major Head and Sub-head.	Final Grant or appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head*, "65.—Payment of Compensation to Land Holders, etc., on the Abolition of the Zamindari System"—concl'd.			
H.—COMPENSATION—concl'd.			
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
<i>Charged—</i>			
<i>R. Gross</i>	58	58	.. —58
<i>Voted—</i>			
<i>R. Gross</i>	1,27,13,381	1,27,13,381	.. —1,27,13,381
<i>R. Deductions</i>	—11,850	—11,850	.. 11,850
Totals—			
<i>Charged</i>		500	.. —500
<i>Voted—</i>			
<i>Gross</i>	4,91,42,300	3,54,12,503	—1,37,29,797
<i>Deductions</i>	—1,54,300	—1,78,670	—24,370
<i>Net</i>	4,89,88,000	3,52,33,833	—1,37,54,167

REVIEW.

There was a supplementary appropriation of Rs. 500 in the charged section against which no expenditure was incurred. The saving was reduced to Rs. 442 by a surrender of Rs. 58. In the voted section the original grant was Rs. 4,89,88,000 against which the expenditure amounted to Rs. 3,52,33,833 resulting in a saving of Rs. 1,37,54,167, which was reduced to Rs. 10,52,636 by the surrender of Rs. 1,27,01,531.

2. The explanations of variations in respect of the sub-heads A.-5, A.-6, B.-1, B.-2, B.-4 (Voted), and B.-5 could not be incorporated as the same were not furnished by the controlling officers.

3. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing. The expenditure also excludes the major portion of the charges of collection of land revenue which is debited to "25.—General Administration".

REVIEW—concl'd.

Year.	In Thousands of Rupees.	
	Receipts.	Expenditure.
1952-53	2,04,60	39,92
1953-54	2,17,30	47,59
1954-55	1,20,02	1,39,86
1955-56	3,89,85	2,41,30
1956-57	4,44,23	3,52,34

4. *Delay in the recoupmnt of permanent advance and refund of the amount held in excess.*—The local audit of a certain office conducted in April, 1957 revealed the following irregularities in connection with the permanent advance held by it :—

(i) As the permanent advance of Rs. 1,000 was found to be much in excess of requirement Government in May, 1955 reduced this amount to Rs. 100 and ordered the department to refund the balance of Rs. 900. The authorities, however, refunded only a sum of Rs. 400 on 30th March, 1957. The balance of Rs. 500 still (April, 1958) remains to be refunded.

(ii) Advances granted as far back as 1945-46, to the Government pleaders and others remained unadjusted and unrecouped to the extent of Rs. 419-2-0 even after the lapse of 11 years. In spite of the previous advances remaming unadjusted and unrecouped, further advances were granted to the same persons.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—State Excise Duties".			
A.—SUPERINTENDENCE—			
A.-1.—Pay of Officers—			
	Rs.		
O.	1,12,000	} 94,900	91,868
R.	—17,100		
A.-2.—Pay of Establishment—			
O.	1,72,580	} 1,68,380	1,63,803
R.	—4,200		
A.-3.—Allowances, honoraria, etc.—			
O.	2,52,600	} 2,56,820	2,41,732
R.	4,220		
A.-4.—Contract Contingencies—			
O.	14,120	} 13,000	12,566
R.	—1,120		
A.-5.—Other Contingencies—			
O.	84,300	} 74,700	66,932
R.	—9,600		
<i>Col. 4.—Mainly due to belated sanction to expenditure on certain items and non-submission of bills by suppliers.</i>			
A.-6.—Secret Service Expenditure			
	11,000	10,800	—200
B.—DISTRICT CHARGES—			
B.-(i).—District Charges—			
B.-(i)-1.—Pay of Officers			
	3,10,000	3,06,416	—3,584
B.-(i)-2.—Pay of Establishment—			
O.	9,84,900	} 9,99,400	9,85,548
S.	17,000		
R.	—2,500		
B.-(i)-3.—Allowances, honoraria, etc.—			
O.	13,91,300	} 14,59,300	14,68,437
S.	41,000		
R.	27,000		
B.-(i)-4.—Contract Contingencies—			
O.	83,000	} 88,500	86,360
R.	5,500		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—State Excise Duties"—contd.			
B.—DISTRICT CHARGES—concl'd.			
B (i)—District Charges—concl'd.			
	Rs.		
B.-(i)-5.—Other Contingencies—			
O	2,63,200	2,34,100	2,44,631
R	—29,100			+10,531
B.(i) 6.—Secret Service Expenditure—			
O	16,000	13,300	12,032
R	—2,700			—1,263
B. (i)-7.—Losses—			
R	930	930	930
			..
B.(ii)—District Charges in Chandernagore—			
B.-(ii)-1.—Pay of Officers—			
O	3,100	..	..
R	—3,100		
B.-(ii)-2.—Pay of Establishment—			
O	8,500	7,600	7,432
R	—900			—168
B.-(ii)-3.—Allowances, honoraria, etc.—			
O	8,200	14,200	10,489
R	6,000			—3,711
<i>Col. 4.—Adjustment made under sub head B.-(i) 3 owing to non-segregation of expenditure pertaining to Chandernagore.</i>			
B.-(ii)-4.—Contract Contingencies—			
O	100	300	266
R	200			—34
B.-(ii)-5.—Other Contingencies—			
O	2,200	3,700	2,253
R	1,500			—1,447
B.-(ii)-6.—Secret Service Expenditure—			
O	100	400	288
R	300			—112
D.—COST PRICE OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT—			
O	3,19,000	3,19,470	3,20,594
R	470			+1,124

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—State Excise Duties"—concl'd.			
F.—WORKS—			
			Rs.
O.			3,000
R.			—3,000
For rounding—			
O.			—200
R.			200
Surrenders or withdrawals within grant—			
R.	27,000		—27,000
TOTAL	40,97,000	40,33,377	—63,623

REVIEW.

The original grant of Rs. 40,39,000 was augmented to Rs. 40,97,000 by a supplementary grant of Rs. 58,000 against which the expenditure was Rs. 40,33,377 resulting in a saving of Rs. 63,623. The surrender of Rs. 27,000 reduced the saving to Rs. 36,623.

2. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other departments, e.g., the Public Works Department and Stationery and Printing :—

Year.	In Thousands of Rupees.	
	Receipts.	Expenditure.
1952-53	5,75.86	38.58
1953-54	5,14.69	42.66
1954-55	5,03.67	39.26
1955-56	5,04.16	40.66
1956-57	5,05.27	40.33

3. Losses, writes off, etc.—

(a) The following cases of loss were reported to audit :—

Serial No.	Particulars.	Amount.	Remarks.
1	2	3	4
		Rs.	
(i)	In November, 1949 it was reported that money used to be received by a clerk from the licensees on account of fees and other Government dues was misappropriated by him for several years from 1944-45.	930	It was stated in March, 1957 that the clerk concerned was convicted by the Court and dismissed from Government service. The loss was written off in March, 1957.
(ii)	In February, 1951 it was reported that 154 excise cases were disposed of by a Sub-Inspector of a Circle stating that the accused were convicted by the Court but the relevant records of the Courts concerned showed that the cases were not sent upto Court at all. It was further reported that if the Sub-Inspector had dealt with the cases in accordance with the practice and procedure of the Department, Government would have derived a revenue of Rs. 1,481.	1,481	It was stated in December, 1953 that the Sub-Inspector concerned was acquitted by the Court. It was further stated in October, 1954 that necessary instructions had been issued to all officers to prevent recurrence of such losses. The loss was finally written off by Government in May 1957.

REVIEW—concl'd.

(b) The departmental inspection of the accounts of a foreign liquor licensee conducted in May, 1952 disclosed that in a number of cases the licensee did not enter in his accounts the stock received from different foreign liquor licensees and thereby defrauded Government to the extent of Rs. 23,385. Thereupon the licensee was criminally prosecuted and sentenced to pay a fine of Rs. 450. It was stated in July, 1955 that a sum of Rs. 1,950 had been realised by the sale of the stock seized from his shop. As regards the balance it was stated in September, 1957 that attempts were still being made for realisation of the dues through certificate proceedings.

Just after the detection of loss, the Directorate issued an executive instruction with a view to preventing recurrence of similar losses.

4. *Remission of Revenue.*—Remission of revenue aggregating Rs. 6,143 was sanctioned by the competent authorities during the year on the following grounds :—

(i) Non-realisation of Government dues from the assets not having sufficient assets in spite of legal steps taken against them (four cases)	Rs. 5,351
(ii) Abandonment of demand in respect of an Excise shop near the Pakistan border following introduction of the passport system leading to loss of customers for the shop (one case)	792
TOTAL	6,143

The above figure excludes individual remission below Rs. 500.

5. *Stock Account of Excise Opium for 1956-57*—

	Mds.	Srs.	Ch.
Opening balance as on 1st April, 1956	53	28	8
Receipt during the year 1956-57	121	13	8
Issues during 1956-57	161	16	8
Closing balance on 31st March, 1957	13	25	8

The stock account is based on audited treasury accounts and the figures therein agree with those shown in the half yearly certificates of verification of opium in stock furnished by the District Officers for the half year ending 31st March, 1957.

See also the Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "9.—Stamps".			
A.—NON-JUDICIAL—			
A.-1.—Superintendence—			
	Rs.		
O.	77,700	82,970	32,027
S.	6,000		
R.	—730		
A.-2.—Charges for the sale of stamps—			
O.	3,47,000	3,73,000	3,69,444
S.	26,000		
A.-3.—Cost of stamps supplied from Central Stamp Stores	1,41,000	1,85,024	+44,924
<i>Col. 4.—Mainly due to adjustment of unanticipated debit at the end of the year.</i>			
B.—JUDICIAL—			
B.-1.—Superintendence—			
O.	38,750	41,480	41,013
R.	2,730		
B. 2.—Charges for the sale of stamps	63,500	50,580	—12,920
<i>Col. 4.—Mainly due to smaller payment of discount to stamp vendors.</i>			
B.-3.—Cost of stamps supplied from Central Stamp Stores—			
O.	1,59,000	1,57,000	1,67,686
R.	—2,000		
For rounding		50	—50
TOTAL	8,59,000	8,96,674	+37,674

REVIEW.

The original grant of Rs. 8,27,000 was augmented to Rs. 8,59,000 by a supplementary grant of Rs. 32,000 against which the expenditure amounted to Rs. 8,96,674 resulting in an excess of Rs. 37,674.

2. The total net receipt and expenditure of the department of the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

Year.	In Thousand of Rupees.	
	Receipts.	Expenditure.
1952-53	2,84,85	7,10
1953-54	2,72,44	7,83
1954-55	2,93,19	7,75
1955-56	3,03,55	8,38
1956-57	3,08,07	8,97

REVIEW—*cont'd.**Annual Stock Account of Stamps (State) for the year 1956-57.*

Particulars of Stamps.	Opening balance.	Receipts during the year.	Total.	Issues.	Closing balance on 31st March, 1957.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial . . .	1,35,10,521	2,11,14,220	3,46,24,741	1,96,45,300	1,49,79,441
B.—Judicial . . .	1,42,79,766	1,15,33,847	2,58,13,613	1,11,61,370	1,46,52,243
TOTAL . . .	2,77,90,287	3,26,48,067	6,04,38,354	3,08,06,670	2,96,31,684

The Stock Account is based on the audited treasury accounts and the figures therein agree with those in the half yearly certificates of verification of balances furnished by the District and Treasury Officer for the half year ending 31st March, 1957.

Grant No. 5.—Forest.

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See also the Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest".			
A.—CONSERVANCY AND WORKS—			
A.-I.—Timber and other produce removed from the forests by Government Agency—			
	Rs.		
O.	12,00,000	13,78,780	13,68,258
S.	2,90,000		
R.	—1,11,220		
			—10,522
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
O.	3,37,000	3,79,240	3,78,660
R.	42,240		
			—571
A.-III.—Construction, purchase and maintenance, etc.—			
O.	4,74,420	6,35,740	6,20,508
S.	1,25,000		
R.	36,320		
			—15,232
A.-IV.—Conservancy and Regeneration—			
O.	4,23,000	3,77,780	3,77,279
R.	—45,220		
			—501
A.-V.—Miscellaneous—			
O.	11,80,850	17,62,968	17,38,664
R.	5,82,118		
			—24,304
A.-VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
O.	—9,00,000	—15,42,600	—15,13,035
R.	—6,42,600		
			+29,565
B.—ESTABLISHMENT—			
B.-1.—Pay of Officers—			
O.	3,15,000	3,02,136	3,02,034
R.	—12,864		
			—102

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 10.—Forest "—contd.				
B.—ESTABLISHMENT—concl'd.				
B.-2.—Pay of Establishment—				
	Rs.			
O.	12,50,000	} 13,00,440	12,87,758	
R.	50,440			} —12,682
B.-3.—Allowances, honoraria, etc.—				
O.	14,49,300	} 15,25,190	15,20,302	
S.	45,000			} —4,888
R.	30,890			
B.-4.—Contingencies—				
O.	2,97,000	} 3,00,719	2,97,198	
R.	3,719			} —3,521
B.-6.—Grants-in-aid, etc.—				
O.	1,200	} 1,160	1,160	
R.	—40			} ..
B.-8.—Establishment charges payable to other Governments				
		17,500	17,500	
B.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
O.	—93,000	} —29,320	—28,563	
R.	63,680			} +757
D.—CHARGES IN ENGLAND—				
High Commission of India—				
O.	8,430	} 11,267	11,259	
R.	2,837			} —8
F.—DEVELOPMENT SCHEMES—				
F.-(a).—First Five Year Plan—				
F.-(a)-IV.—Conservancy and Regeneration—				
O.	1,87,000	} 2,52,700	2,52,120	
R.	65,700			} —580

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 10.—Forest "—contd.			
F.—DEVELOPMENT SCHEMES—concl'd.			
F.-(b).—Second Five Year Plan—			
F.-(b)-II.—Timber and other produce removed from the forests by consumers and purchasers—			
	Rs.		
O.	2,00,000	}	.. .. ..
R.	—2,00,000		
F.-(b)-III.—(Construction, purchase, maintenance, etc.—			
O.	6,33,000	}	6,08,500 6,08,635 —865
R.	—23,500		
F.-(b)-IV.—Conservancy and Regeneration—			
O.	15,02,000	}	9,90,070 11,04,356 +1,14,286
R.	—5,11,930		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.-(b)-V.—Miscellaneous—			
O.	5,00,000	}	1,48,600 41,552 —1,07,148
R.	—3,51,400		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.-(b)-(i).—Spill over from the First Five Year Plan—			
F.-(b)-(i)-IV.—Conservancy and Regeneration—			
R.	10,21,130	10,21,130	10,45,827 +24,697
For rounding—			
O.	300	}	.. .. ..
R.	—300		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 10.—Forest "—concl.			
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross	—5,78,920	—5,78,920	.. +5,78,920
R. Deductions	5,78,920	5,78,920	.. —5,78,920
TOTALS			
Gross	1,04,36,000	1,09,73,079	+5,37,079
Deductions	—9,93,000	—15,41,598	—5,48,598
Net	94,43,000	94,31,481	—11,519

REVIEW.

In the voted section the original grant of Rs. 89,83,000 was augmented to Rs. 94,43,000 by a supplementary grant of Rs. 4,60,000 against which the expenditure was Rs. 94,31,481 resulting in a saving of Rs. 11,519.

2. The reasons for the variation in respect of Sub-heads F.-(b)-IV and F.-(b)-V in col. 4 could not be incorporated as the same were not furnished by the controlling authority.

3. The total net receipt and expenditure of the department during the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and the Stationery and Printing Department.

Year.	In thousand of Rupees.	
	Receipt.	Expenditure.
1952-53	47,02	55,46
1953-54	61,49	62,04
1954-55	73,45	68,65
1955-56	1,00,87	82,70
1956-57	1,40,34	94,31

REVIEW—concl'd.

4. *Losses, writes-off, etc.*—

(a) Two cases of misappropriation of Government money amounting to Rs. 734 and Rs. 359 by a Government servant in charge of cash came to light in a departmental office in July, 1952. The accused (since dismissed from service) was tried in a Court and found guilty of criminal breach of trust in respect of Rs. 624 and Rs. 359 only and was convicted for each charge with a sentence of 3 years' R. I. running concurrently, and a fine of Rs. 1,000 (subsequently set aside by the Hon'ble High Court on appeal) and of Rs. 500 respectively and in default R. I. for six months more.

Information regarding the recovery or write-off of the loss involved is still (September, 1957) awaited.

(b) In January, 1951 it came to the knowledge of a departmental officer that the remittance of Rs. 3,267 purported to have been made by a Co-operative Multipurpose Society into a treasury on 24th June, 1948 in payment of the value of the articles supplied by the Department to the said Society during the period from 27th May, 1948 to 13th June, 1948, was not a genuine one.

In August, 1951 the investigating Police Officer declared the case to be a non-cognizable one. A civil suit was instituted against the Co-operative Society concerned in January, 1954 (gone into liquidation) and an *ex-parte* decree for the entire amount with cost of Rs. 414—*plus* interest @ 10 per cent. per annum thereon was awarded by the Court in August, 1954 in favour of the State Government. It is not known whether any recovery has been made up till now (August, 1957) from the Liquidator of the Co-operative Society. The report of departmental investigation has also not been made available to Audit.

5. *Band Saw Mills, Siliguri* —

No regular books of account as prescribed in the commercial system of accounts were maintained so as to exhibit an accurate working results. The *Pro forma* Accounts for the year were compiled from various abstracts and working sheets.

Extraction, Manufacturing, Profit and Loss Account of the Sitiguri Band Saw Mills for the year ended 31st March, 1957.

Dr.	1955-56.	1956-57.	1955-56.	1956-57.	Cr.
	Rs.	Rs.	Rs.	Rs.	Rs.
To Opening stock of logs and sawn timber	3,28,203	2,17,614	By Sale of sawn timber	10,08,816	9,62,087
„ Royalty on logs and sawn timber	3,69,889	4,17,552	„ Sale of <i>Saf</i> slab and Fire wood	4,492	1,091
„ Extraction charges	1,85,637	1,72,430	„ Miscellaneous receipts	9,361	13,460
„ Audit fee	1,800	2,300	„ Value of logs sold	28	231
„ Milling expenses	1,50,429	1,57,325	„ Adjustment of value of stores found in excess	319	6,734
„ Administration expenses	43,390	45,287	„ Closing balance of logs and sawn timber	2,17,614	1,67,198
„ Miscellaneous selling expenses	8,764	5,826			
„ Interest on Capital Outlay	19,391	41,148			
„ Amount written off due to over valuation of Sundry Debtors Account.	747	3,793			
„ Loss due to written-off stores and building	7,231	170			
„ Loss on revaluation of plants and Machineries	49,693	..			
„ Net profit for the year	75,456	87,356			
TOTAL	12,40,630	11,50,801	TOTAL	12,40,630	11,50,801

} *SITIGURI ;*
} *The 14th September, 1957.*

} *B. C. MUKHERJEE,*
} *Manager,*
} *Sitiguri Band Saw Mills.*

Balance Sheet of the Suliguri Band Saw Mills, as at 31st March, 1957.

Capital and Liabilities.	1955-56.		1956-57.		1955-56.		1956-57.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government Capital—								
As per last Balance Sheet	5,68,351	5,51,074	Property and assets less depreciation	2,07,288	1,94,590			
Add—withdrawals during the year	7,37,975	7,98,655						
	-----	-----	Sundry debtor	1,10,291	51,351			
	13,06,326	13,49,729						
Less—remittances during the year	9,95,209	10,60,849	Oil, Stores and spare parts	27,598	25,885			
	-----	-----						
	3,11,117	2,88,880	Stock in trade—					
Add—adjustment during the year	1,64,501	33,367						
	-----	-----	Logs	92,061	86,426			
	4,75,618	3,22,247						
Add—Profit during the year	75,466	87,356	Sawn timber	1,25,553	78,772			
	-----	-----						
	5,51,074	4,09,603						

Balance Sheet of the Siliguri Band Saw Mills, as at 31st March, 1957—concd.

	Capital and Liabilities.		Property and Assets.	
	1955-56.	1956-57.	1955-56.	1956-57.
Liabilities—				
Royalty payable	Rs.	Rs.	Rs.	Rs.
Audit Fees	2,313	6,990		
Leave and pension contribution	1,800	2,300		
Sundry Creditors	6,610	6,896		
	994	13,235		
GRAND TOTAL	5,62,791	4,39,024	5,62,791	4,39,024

Certified correct according to the books of the Siliguri Band Saw Mills.

SILIGURI ;

The 14th September, 1957. }

L. N. CHATTERJI,

Accountant.

B. C. MUKHERJEE,

Manager,
Siliguri Band Saw Mills.

AUDIT CERTIFICATE

I have examined the Extraction, Manufacturing, Profit and Loss Account, Comparative Cost Sheet for the year 1956-57 and the Balance Sheet, as on the 31st March, 1957 of the Siliguri Band Saw Mills. I have obtained all the information and explanations that I have inquired and subject to the observations in the separate audit comments, in para. 5 of the Review, I certify, as a result of my audit, that in my opinion, the accounts and the Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA ;

The 26th November, 1957. }

R. K. CHOWDHURY,

Assistant Accounts Officer,
West Bengal.

Comparative Cost Sheet of the Siliguri Band Saw Mills, for the year 1956-57.

	1955-56.	1956-57.
1. Logs sawn	2,27,304.13 c.ft.	2,16,534.81 c.ft.
2. Outturn of Sawn Timber	1,68,915.45 c.ft.	1,54,621.73 c.ft.
3. Loss in conversion	58,388.68 c.ft.	61,913.08 c.ft.
4. Percentage of loss	25.68% c.ft.	28.59% c.ft.
5. Cost of Logs sawn	Rs. 5,77,006@54.46 as.	Rs. 5,88,694 Average 60.92 as.
Miscellaneous—	Rs.	Rs.
Direct charges and Miscellaneous expenses	99,043	1,13,795
Depreciation	10,640	8,310
Supervising establishment	34,746	35,220
Administration expenses	43,390	43,287
Miscellaneous Expenses—		
On selling including interest	28,155	46,974
All in cost	7,98,980	8,38,280
Sale of Sawn Timber	10,08,816	9,62,067
Average rate of cost.	Rs. A. P.	Rs. A. P.
	Average rate	Average rate
	of cost.	of cost.
	realised.	realised.
Teak	8 14 10	8 1 5
'A' Class	5 5 2	5 14 1
Camp	6 9 8	6 1 8
'B' Class	4 0 0	5 11 1
'C' Class	4 2 10	5 5 10
'D' & 'E' Class	2 14 11	6 10 8
(Others)		4 6 7
Chukrassi		3 9 5
'C' Class		3 0 4
'D' Class		2 5 11
'E' Class		4 11 9
		3 14 9
		2 14 3
		3 1 1

Certified correct according to the books of the Siliguri Band Saw Mills.

L. N. CHATTERJEE,
Accountant.K. R. KAYAL,
Store Forester.B. C. MUKHERJEE,
Manager,
Siliguri Band Saw Mills.SILIGURI;
The 14th September, 1957.

Financial Review of Siliguri Band Saw Mills, for the year 1956-57.

In presenting herewith the profit and loss accounts and Balance Sheet of the Government Saw Mills at Siliguri for the year 1956-57, I have to report that the profit of the year under review amounted to Rs. 87,356 as against a profit of Rs. 66,968 in 1954-55 and a profit of Rs. 75,456 in 1955-56.

The working of the year under report was satisfactory on the whole. The Saw Mills was closed for 39 days (for annual overhauling and stock taking, etc.) apart from Sundays and Mill holidays.

Timbers were sold to the Railways in considerable quantities in the form of sleepers and to various other departments of this State. Timbers were also sold to casual purchasers at scheduled rates and the balance at public auctions which were conducted thrice a month starting from the 1st April, 1956.

The Mill worked in single shift during the year and outturn of the sawn timber was 1,54,622 c.ft. as against 1,68,915 c.ft. in 1955-56 and 1,64,718 c.ft. in 1954-55.

Total volume of the timber sold during the year was 1,68,323 c.ft. as against 1,92,446 c.ft. in 1955-56.

B. C. MUKHERJEE,
Manager,
Siliguri Band Saw Mills.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "11.—Registration".				
A.—SUPERINTENDENCE—				
	Rs.			
O.	1,03,600	1,00,179	99,379	
R.	—3,421			— 800
B.—DISTRICT CHARGES—				
B.1.—Pay of Officers—				
O.	3,22,000	3,26,520	3,23,715	
S.	8,000			—2,805
R.	—3,480			
B.2.—Pay of Establishment—				
O.	7,15,040	7,68,352	7,57,844	
S.	56,000			—10,508
R.	—2,688			
B.3.—Allowances, honoraria, etc.—				
O.	5,94,100	6,94,850	6,83,740	
S.	92,000			—11,110
R.	8,750			
B.4.—Contract Contingencies—				
O.	1,22,400	1,44,571	1,44,821	
S.	25,000			+ 250
R.	—2,829			
B.5.—Other Contingencies—				
O.	1,14,325	1,24,993	1,23,850	
S.	7,000			—1,134
R.	3,668			
B.7.—<i>Deduct</i>—Establishment charges recoverable from Other Governments, Departments, etc. .				
	—3,300	—3,330	—30	
For rounding				
	—165	..	165	
TOTALS—				
Gross	21,59,300	21,33,358	—25,942	
Deduction	—3,300	—3,330	—30	
Net	21,56,000	21,30,028	—25,972	

REVIEW.

The original grant of Rs. 19,68,000 was augmented to Rs. 21,56,000 by a supplementary grant of Rs. 1,88,000 against which the expenditure amounted to Rs. 21,30,028 resulting in a saving of Rs. 25,972.

2. The total net receipt and expenditure of the department of the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, *e.g.*, the Public Works Department and Stationery and Printing.

Year.	In thousand of Rupees.	
	Receipt.	Expenditure.
1952 53	44,93	17,96
1953 54	45,72	18,66
1954 55	50,83	19,16
1955 56	51,21	20,45
1956 57	54,23	21,30

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 13.—Other Taxes and Duties ".			
A.—COLLECTION CHARGES—			
A.-(i).—Entertainment Tax—			
	Rs.		
O.	72,000	81,000	1,15,704 +34,704
R.	9,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.-(ii).—Betting Tax	10,000	10,000	..
A.-(iii).—Taxes under Bengal Finance (Sales Tax) Act, 1941—			
A.-(iii)-1.—Pay of Officers—			
O.	5,49,000	5,04,000	5,29,760 +25,760
R.	-45,000		
A.-(iii)-2.—Pay of Establishment—			
O.	5,53,000	5,66,000	6,54,016 +88,016
R.	13,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.-(iii)-3.—Allowances, honoraria, etc.—			
O.	6,15,000	6,12,000	6,62,371 +50,371
R.	-3,000		
A.-(iii)-4.—Other Contingencies—			
O.	2,95,000	3,08,000	3,57,180 +51,180
R.	11,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.-(iv).—Tax on entry of goods in local areas—			
O.	3,50,000	3,26,786	69,993 -2,56,793
R.	-23,214		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.—CHARGES UNDER ELECTRICITY ACT—			
B.-(i).—Electric Inspector—			
O.	2,77,000	2,30,395	2,26,907 -3,488
R.	-46,605		
B.-(ii).—Electric Inspector, Chandernagar . . . . .	..	177	+177

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 13.—Other Taxes and Duties—concl'd.			
B.—CHARGES UNDER ELECTRICITY ACT—cont'd.			
B.-(iii).—Charges connected with the examina- tion of Electrical Supervisors' Certificates and Workmen's permits—			
	Rs.		
O.	11,000	} 12,500	12,253
R.	1,500		
			—247
B.-(iv).—Charges connected with the adminis- tration of the West Bengal Lifts and Escala- tors Act, 1955—			
O.	13,000	} 3,350	3,263
R.	—9,650		
			—87
B.-(v).—Charges connected with the Adminis- tration of the Bengal Electricity Duty Act, 1935—			
S.	33,000	} 1,25,969	53,810
R.	92,969		
			—72,159
<i>Col. 4.</i> —Non-payment of rebates to the electrical licensees within the year as majority of staff entrusted with the work of passing the bills were out on election duty.			
TOTAL—Grant No. 8	27,78,000	26,95,434	—82,566

REVIEW.

The original grant of Rs. 27,45,000 was augmented to Rs. 27,78,000 by a supplementary grant of Rs. 33,000 against which the expenditure amounted to Rs. 26,95,434 resulting in a saving of Rs. 82,566.

2. Explanations under the sub-heads A-(i), A.-(iii)-2, A. (iii)-4, and A.-(iv), have not been furnished by the controlling authorities.

REVIEW—conold.

3. The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes the charges on account of pensions and the cost of services rendered by other service department, *e.g.*, the Public Works Department and Stationery and Printing.

Year	Receipts.	Expendi- ture.
	(In thousand of Rupees.)	
1952-53	9,28,61	50,58
1953-54	9,53,48	16,39
1954-55	10,69,88	17,28
1955-56	12,62,42	21,28
1956-57	17,20,79	26,95

4. *Remission of Revenue.*—Remission of Revenue aggregating Rs. 9,142 was sanctioned by Government during the year on the following grounds :—

(i) Assessees being untraceable (2 cases)	2,693
(ii) Assessee having no assets (1 case)	6,449
Total	9,142

The above figure excludes individual remissions below Rs. 500.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial".)			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—UNPRODUCTIVE WORKS—			
A.-8.—Extensions and Improvements—			
Rs.			
O. 800	} 13,000	8,417	-4,583
R. 12,200			
<i>Col. 4.—See paragraph 3 of the Review. See also items 1-3 of Annexure C.</i>			
A.-9.—Maintenance and Repairs—			
O. 8,50,000	} 10,62,000	10,85,715	+23,715
R. 2,12,000			
A.-10.—Establishment—Revenue Establishment—			
O. 3,23,200	} 3,13,000	3,42,296	+29,296
R. -10,200			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—			
B.-1.—Extensions and Improvements—			
O. 7,000	} 6,300	4,655	-1,645
R. -700			
<i>See item 4 of Annexure C.</i>			
B.-2(1).—Maintenance and Repairs—			
O. 7,34,000	} 13,06,500	6,91,182	-6,15,318
R. 5,72,500			
<i>Col. 4.—See paragraph 3 of the Review.</i>			
B.-2(2).—Maintenance and Repairs—Productive—			
Works . . . . .	..	5,00,686	+5,00,686
<i>Col. 4.—See paragraph 3 of the Review.</i>			
B.-3.—Establishment—Revenue Establishment—			
O. 1,05,000	} 1,14,500	1,23,460	+8,960
R. 9,500			
TOTAL—"XVII.—Irrigation, Navigation, Embankment and Drainage Works, Commercial"—			
<i>Deduct—Working Expenses—</i>			
O. 20,20,000	} 28,15,300	27,56,411	-58,889
R. 7,05,300			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—			
C-A.—IRRIGATION WORKS—			
Works for which no Capital Accounts are kept—			
C.-1.—Works—			
	Rs.		
O.	5,000	25,800	24,197
R.	20,800		
} See items 6 and 12 of Annexure C.			
C.-4.—Maintenance and Repairs—			
O.	12,000	73,800	25,808
R.	61,800		
} Col. 4.—See paragraph 3 of the Review.			
C.-5.—Establishment—			
C.-5(2).—Revenue Establishment—			
O.	33,000	36,000	33,792
R.	3,000		
C.-6.—Development Schemes—			
C.-6(1).—First Five-Year Plan—			
R.	22,000	22,000	77,986
} Col. 4.—See paragraph 3 of the Review. See also items 15-20 of Annexure C.			
C.-6.(2).—Second Five-Year Plan—			
O.	2,40,000	10,000	2,886
R.	—2,30,000		
} Col. 4.—See paragraph 3 of the Review. See also item 21 of Annexure C.			
C.-7.—Other Charges—			
O.	3,31,000	7,72,700	2,86,556
R.	4,41,700		
} Col. 4.—See paragraph 3 of the Review.			
C.-8.—Development Schemes—			
C.-8(1).—First Five-Year Plan—			
R.	2,24,000	2,24,000	2,10,434
} See items 22-23 of Annexure C.			
C.-8(2).—Deduct—Amount recoverable from the Union Government—			
R.	—1,12,000	—1,12,000	—1,97,400
} Col. 4.—See paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.			
C.-A.—IRRIGATION WORKS—concl'd			
Works for which no Capital Accounts are kept—contd.			
C.-8.—Development Schemes—contd.			
C.-8(3).—Second Five-Year Plan—			
	Rs.		
O.	2,80,000	}	
R.	—2,80,000		
C.-9.—Tools and Plant . . . . .	..	15,877	+15,877
<i>Col. 4.—See paragraph 3 of the Review.</i>			
C.-10.—Suspense . . . . .	..	128	+128
<i>See Annexure A.</i>			
C.-11.—Establishment . . . . .	..	3,17,045	+3,17,045
<i>Col. 4.—See paragraph 3 of the Review.</i>			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—			
D.-1.—Works—			
O.	45,700	}	
R.	—14,000		
<i>Col. 4.—See paragraph 3 of the Review. See also items 5 and 8-11 of Annexure C.</i>			
D.-3.—Extensions and Improvements—			
O.	27,400	}	
R.	5,800		
<i>Col. 4.—See paragraph 3 of the Review. See also items 7, 13 and 14 of Annexure C.</i>			
D. 4.—Maintenance and Repairs—			
O.	37,84,000	}	
S.	22,88,000		
R.	4,31,800		
<i>Col. 4.—See paragraph 3 of the Review.</i>			
D.-5.—Establishment—			
D.-5(1).—Revenue Establishment—			
O.	32,000	}	
R.	—4,800		
<i>Col. 4.—See paragraph 3 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—contd.			
D.-5.—Establishment—concl'd.			
D.5.(2).—General Establishment—			
	Rs.		
O.	28,05,000	} 28,13,000	31,42,682
R.	8,900		
			+3,28,782
D.-5(3).—Establishment under Collector for Collection of Revenue on account of Zemin- dary Embankment under the Contract System			
	29,600	11,570	—18,030
<i>Col. 4.—See paragraph 3 of the Review.</i>			
D.-6.—Tools and Plant—			
O.	4,00,000	} 5,20,300	4,40,310
R.	1,20,300		
			—79,990
<i>Col. 4.—See paragraph 3 of the Review.</i>			
D.-7.—Suspense—			
O.	—1,20,000	} 1,77,800	4,40,243
R.	2,97,800		
			+ 2,02,443
<i>Col. 4.—See paragraph 3 of the Review and also Annexure A.</i>			
D.-8.—Development Schemes—			
D.-8(1).—First Five-Year Plan—			
<i>Charged—</i>			
R.	5,726	5,726	.. —5,726
<i>Col. 4.—See paragraph 3 of the Review.</i>			
<i>Voted—</i>			
R.	2,40,600	2,40,600	.. —2,40,600
<i>Col. 4.—See paragraph 3 of the Review.</i>			
D.8(2).—Second Five-Year Plan—			
O.	22,35,000	} 10,27,900	9,20,780
R.	—12,07,100		
			—98,114
<i>See items 24-30 of Annexure C.</i>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—contd.			
D.-8.—Development Schemes—concl'd.			
D.-8(2).—(1)—Spill over from the First Five-Year Plan—			
	Rs.		
O.	8,27,000	} 2,85,900	2,54,549 —31,351
R.	—5,41,100		
<i>Col. 4.—See paragraph 3 of the Review. See also items 31-36 of Annexure C.</i>			
D.-8(3).—Other Schemes—			
O.	4,57,000	} 1,64,100	1,03,681 —60,419
R.	—2,92,900		
<i>Col. 4.—See paragraph 3 of the Review. See also items 37-44 of Annexure C.</i>			
Miscellaneous Expenditure—			
D.-9.—Other Charges—			
O.	53,19,600	} 67,13,600	55,33,798 —11,79,802
R.	13,94,000		
<i>Col. 4.—See paragraph 3 of the Review.</i>			
D.-10.—Grants-in-aid, Contributions, etc.—			
O.	5,000	} 5,900	6,716 +816
R.	900		
D.-11.—Charges in England—			
High Commission of India		4,700	4,632 —68
D.-12.—Development Schemes—			
D.-12(1).—First Five-Year Plan—			
R.	69,000	69,000	53,142 —15,858
<i>Col. 4.—See paragraph 3 of the Review. See also items 45-47 of Annexure C.</i>			
D.-12(2).—Second Five-Year Plan—			
O.	1,78,000	} ..	.. ..
R.	—1,78,000		
D.-13.—Reserve for Maintenance and Repairs—			
O.	1,00,000	} ..	.. ..
R.	—1,00,000		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—concl'd.			
D.B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS, ETC.—cont'd.			
Miscellaneous Expenditure—concl'd.			
D.-14.—Establishment . . . . .	..	1,17,254	+1,17,254
<i>Col. 4.—See paragraph 3 of the Review.</i>			
<hr/>			
Total—"18.—Other Revenue Expenditure financed from Ordinary Revenues"—			
<i>Charged—</i>	Rs.		
R.	5,726	5,726	..
<i>Voted—</i>			
<i>Gross—</i>			
O.	1,70,31,000	1,98,13,500	2,17,95,476
S.	22,88,000		
R.	4,94,500		
<i>Deductions—</i>			
R.	-1,12,000	-1,12,000	-1,97,400
<hr/>			
Major Head "51-A.—Interest on Capital outlay on Multipurpose River Schemes"—			
E.—INTEREST—			
E.-1.—Mayurakshi Reservoir Project—			
<i>Charged—</i>			
O.	60,26,000	54,23,200	52,71,416
R.	-6,02,800		
E.-2.—Kangsabati Reservoir Project	1,13,000	1,08,552	-4,448
<hr/>			
Total—"51-A.—Interest on Capital Outlay on Multipurpose River Schemes"—			
<i>Charged—</i>			
O.	61,39,000	55,36,200	53,79,968
R.	-6,02,800		-1,56,2

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes"—			
F.—MAYURAKSHI RESERVOIR PROJECT—			
F.-1.—Maintenance and Repairs—			
	Rs.		
O.	5,00,000	6,00,000	6,11,163
R.	1,00,000		
F.-2.—Establishment—			
O.	4,92,000	9,31,900	8,65,637
R.	4,39,900		
F.-3.—Tools and Plants—			
O.	15,000	10,000	11,254
R.	-5,000		
F.-4.—Suspense—			
R.	100	100	..
F.-5.—Hydro-electric Installations—			
F.-5(1).—Establishment—			
R.	25,000	25,000	..
<i>Col. 4.—See paragraph 3 of the Review.</i>			
<hr/>			
Total—"51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes"—			
O.	10,07,000	15,67,000	14,88,054
R.	5,60,000		
<hr/>			
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)"—			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
G.—Development Schemes—			
G.-1.—Second Five-Year Plan—			
O.	49,00,000	50,92,000	45,46,664
R.	1,92,000		
<i>Col. 4.—See paragraph 3 of the Review. See also items 48-50 of Annexure C.</i>			
H.—Deduct—Receipts and Recoveries on Capital Accounts			
		..	-9
C.—OTHER WORKS—			
I.—Works—			
O.	22,000	15,000	..
R.	-7,000		
<i>Col. 4.—See paragraph 3 of the Review. See also item 51 of Annexure C.</i>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)"—concl'd.			
C.—OTHER WORKS—concl'd.			
J.—Development Scheme—			
J.-1.—Second Five-Year Plan—			
Rs.			
O. 8,08,000	}	2,00,000	1,51,536
R. —6,08,000			
<i>Col. 4.—See paragraph 3 of the Review. See also items 52-53 of Annexure C.</i>			
Total—" 68.—Construction of Irrigation, Navi- gation, Embankment and Drainage Works (Commercial)"—			
Gross—			
O. 57,30,000	}	53,07,000	46,98,200
R. —4,23,000			
Deductions . . . . .	..	—9	—9
Major Head " 80-A.—Capital Outlay on Multi- purpose River Schemes"—			
Development Schemes—			
Second Five-Year Plan—			
K.—MAYURAKSHI RESERVOIR PROJECT (*)—			
K.-1(a).—Massanjore Dam—			
K.-1(a)-1.—Works—			
O. 83,32,300	}	81,65,500	72,840
R. —1,66,800			
<i>Col. 4.—See paragraph 3 of the Review.</i>			
K.-1(a)-2.—Tools and Plant	200	5,406	+5,206
<i>Col. 4.—See paragraph 3 of the Review.</i>			
K.-1(a)-3.—Establishment—			
O. 84,000	}	..	1,26,995
R. —84,000			
<i>Col. 4.—See paragraph 3 of the Review.</i>			
K.-1(a)-4.—Suspense—			
R. —3,00,000	—3,00,000	—1,91,126	+1,08,874
<i>Col. 4.—See paragraph 3 of the Review and also Annexure A.</i>			

(*) See paragraph 5 of the Review.

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A.—Capital Outlay on Multi- purpose River Schemes"—contd.			
Development Schemes—contd.			
Second Five-Year Plan—contd.			
K.—MAYUBAKSHI RESERVOIR PROJECT—contd.			
K.-1(a).—Massanjore Dam—contd.			
K.-1(a)-5.— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
	Rs.		
R.	—2,60,000	—2,60,000	—2,91,906
			—31,906
<i>Col. 4.</i> —See paragraph 3 of the Review.			
K.-1(b).—Reclamation and Resettlement—			
K.-1(b)-1.—Works—			
O.	8,09,200	7,61,700	5,44,999
R.	—47,500		
			—2,16,701
<i>Col. 4.</i> —See paragraph 3 of the Review.			
K.-1(b)-2.—Tools and Plant	200	81	—119
K.-1(b)-3.—Establishment	38,600	18,105	—20,495
<i>Col. 4.</i> —See paragraph 3 of the Review.			
K.-1(b)-4.—Suspense . . . . .	..	4,83,587	+ 4,83,587
<i>Col. 4.</i> —See paragraph 3 of the Review and also Annexure A.			
K.-1(b)-5.— <i>Deduct</i> —Receipts and Recoveries on Capital Account			
	..	—186	—186
K.-1(c).—Hydro-electric Installation—Works—			
R.	11,71,000	11,71,000	20,93,313
			+9,22,313
<i>Col. 4.</i> —See paragraph 3 of the Review.			
K.-2.—Barrage and Irrigation—			
K.-2(1).—Works—			
O.	59,00,000	42,00,000	34,40,940
R.	—17,00,000		
			—7,59,000
<i>Col. 4.</i> —See paragraph 3 of the Review.			

Major Head and Sub-head	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A.—Capital Outlay on Multi- purpose River Schemes"—contd.			
Development Schemes—contd.			
Second Five-Year Plan—contd.			
K.—MAYURAKSHI RESERVOIR PROJECT—concl'd.			
K.-2.—Barrage and Irrigation—concl'd.			
K.-2(2).—Tools and Plant—			
	Rs.		
O.	68,000	} 80,000	81,914
R.	12,000		
K.-2(3).—Establishment . . . . .	..	38,244	+ 38,244
<i>Col. 4.—See paragraph 3 of the Review.</i>			
K.-2(4).—Suspense—			
O.	72,000	} 1,00,000	9,18,931
R.	28,000		
<i>Col. 4.—See paragraph 3 of the Review and also Annexure A.</i>			
K.-3.—Deduct—Receipts and Recoveries on Capital Account—			
O.	—15,000	} —30,000	—40,663
R.	—15,000		
<i>Col. 4.—See paragraph 3 of the Review.</i>			
K.-4.—Establishment under Administrator—			
O.	1,52,500	} 2,00,000	1,01,618
R.	47,500		
<i>Col. 4.—See paragraphs 2 and 3 of the Review.</i>			
L.—KANGSABATI RESERVOIR PROJECT—			
L.-1.—Works	41,75,000	37,59,885	—4,15,115
L.-2.—Tools and Plant	25,000	59,499	+ 34,499
<i>Col. 4.—See paragraph 3 of the Review.</i>			
L.-3.—Establishment	3,33,000	3,57,402	+ 24,402
L.-4.—Suspense	8,00,000	9,13,656	+ 1,13,656
<i>Col. 4.—See paragraph 3 of the Review and also Annexure A.</i>			

Grant No. 10.—Irrigation—contd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A.—Capital Outlay on Multi- purpose River Schemes"—concl'd.			
Development Schemes—concl'd.			
Second Five-Year Plan—concl'd.			
L.—KANGSABATI RESERVOIR PROJECT—concl'd.			
L-5.—Deduct—Receipts and Recoveries on Capi- tal Account . . . . .	..	—4,133	—4,133
<i>Col. 4.—See paragraph 3 of the Review.</i>			
Total—"80-A.—Capital Outlay on Multipur- pose River Schemes"—			
	Rs.		
Gross—			
O. 2,07,90,000	} 1,97,50,200	1,28,26,289	—69,23,911
R. —10,39,800			
Deductions—			
O. —15,000	} —2,90,000	—3,36,888	—46,888
R. —2,75,000			
Surrenders or withdrawals within grant or appro- priation—			
Charged—			
R. 5,97,074	5,97,074	..	—5,97,074
Voted—			
R. Gross —3,87,000	—3,87,000	..	+3,87,000
R. Deductions 3,87,000	3,87,000	..	—3,87,000
Total—' Grant No. 10—Irrigation '—			
Charged	61,39,000	53,79,968.	—7,59,032
Voted—			
Gross	4,88,66,000	4,35,64,430	—53,01,570
Deductions	—15,000	—5,34,297	—5,19,297
Net	4,88,51,000	4,30,30,133	—58,20,867

REVIEW.

There was a saving of Rs. 7,59,032 in the Charged Appropriation. The surrender of Rs. 5,97,074 reduced the saving to Rs. 1,61,958.

In the Voted section the original grant of Rs. 4,65,63,000 was augmented to Rs. 4,88,51,000 by a supplementary grant of Rs. 22,88,000 against which the expenditure for the year was Rs. 4,30,30,133, resulting in a saving of Rs. 58,20,867.

2. The charges on account of Establishment under the Administrator, Mayurakshi Reservoir Project were initially booked in the accounts for the year 1956-57 under the sub-head K. 4. After the close of the year, the charges were distributed equally to sub-heads K.-1(a)-3 and K.2(3) under orders of the Government.

3. The reasons for the final variations under sub-heads A. 8, B. 2⁽¹⁾, 1.2⁽²⁾, C. 4, C. 6(1), C. 6(2), C-7, C. 8(2), C. 9, C. 11, D. 1, D. 3, D. 4, D. 5(1) D. 5(3), D. 6, D. 7, D. 8(1), D.8(2)(I), D. 8(3), D. 9, D. 12(1), D. 14, F. 5(2), G. 1, I, J(1), K. 1(a)1, K. 1(a)2, K. 1(a)3, K. 1(a)4, K. 1(a)-5, K. 1(b)1, K. 1(b)3, K. 1(b)4, K. 1(c), K. 2(1), K. 2(3), K. 2(4), K. 3, K. 4, L-2, L-4 and L-5 have not yet been received from the controlling officers.

4. *Establishment, tools and plant charges and charges in England of the Irrigation and Waterways Department.*—The charges for general establishment including the establishment charges of the River Research Institute, ordinary tools and plant and charges in England were initially booked in the accounts for 1956-57 under the Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues". After the close of the year, share of expenditure on account of establishment of the Chief Engineer for supervision of the Mayurakshi Reservoir Project was debited to the Major Head "80-A.—Capital Outlay on Multipurpose River Schemes" and the balances (excluding the establishment charges of the River Research Institute not being distributable on *pro rata* basis) distributed to the different irrigation projects under the Major Heads "XVII. —Irrigation, etc.—Working Expenses", "18.—Other Revenue Expenditure, etc.", "68.—Construction of Irrigation, etc., Works" in proportion to the Outlay on works under those heads. This allocation is technically called *pro rata* distribution. No provision for these charges is, however, made in the budget separately under the different major heads as the expenditure varies in proportion to the works Outlay under the system of *pro rata* distribution and consequently no effective control is possible. On the recommendations of the Public Accounts Committee it was, therefore, decided by Government that the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-heads. The provision for charges in the budget was accordingly made as follows :—

Charges.	Major Head and Sub-head.
General Establishment	18.—Other Revenue Expenditure, etc.—Sub-head D.-5(2).
Tools and plant	18.—Other Revenue Expenditure, etc.—Sub-head D-6.
Charges in England	18.—Other Revenue Expenditure, etc.—Sub-head D.-11.

REVIEW—contd.

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

Major Heads.	General Establish- ment (Sub-head D. 5-2).	Tools and Plant (Sub-head D. 6).	Charges in England (Sub-head D. 11).
	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.—			
<i>Deduct—Working Expenses</i>	4,30,511	69,683	1,241
18.—Other Revenue Expenditure, etc.	26,42,657	3,76,065	3,391
68.—Construction of Irrigation, etc., Works	—20,266	—5,208	..
80-A.—Capital Outlay on Multipurpose River Schemes.	89,780	—230	..
Total	31,42,682	4,40,310	4,632

5. *Mayurakshi Reservoir Project.*—The Mayurakshi Reservoir Project is a multipurpose River Scheme financed from loans sanctioned by the Government of India. It comprises mainly (1) a dam across the river Mayurakshi at Massanjore, (2) a reservoir in the Santal Pargana, in Bihar, (3) Barrage across the rivers Mayurakshi at Tilpara Ghat, Kopai at Kultore, Dwaraka at Deucha and Brahmani at Baidara, (4) Canals and distributaries in the district of Birbhum, Murshidabad and Burdwan, (5) a plant for the generation of hydro-electric power at the Dam site at Masanjore.

The construction works have not yet been fully completed in respect of Barrage and Canals. As regards the Dam although major construction has been completed some appurtenant works still remain to be done. The major portion of the installation of the plant for the generation of hydro-electric power was completed during 1955-56. The power house was put into operation from 1956-57.

The acreage under canal irrigation in the Mayurakshi Project area was further extended during the year 1956-57. New lands measuring 1,038 acres were voluntarily brought under canal irrigation during 1956-57 as against 66,573 acres during 1955-56, 49,485 acres during 1954-55, and 6,560 acres during 1953-54. In addition 1,00,869 acres of land were compulsorily brought under Canal Irrigation during 1956-57 as against 1,43,361 acres during 1955-56 and 3,223 acres during 1954-55 by applying to them the Bengal Development Act which makes it obligatory for the cultivators to pay for the Canal water made available to them; resort to this measure was considered necessary by the State Government to secure adequate utilisation of available supplies of Canal water and a proper monetary return therefor.

REVIEW—contd.

The expenditure incurred on the project during the year 1956-57 amounted to Rs. 74,70,642 and the upto date expenditure from the commencement of the project during the period from 1945-46 to the end of 1956-57 is Rs. 12,77,68,635 thereby exceeding the original estimate by Rs. 2,98,72,783. The revised estimates of the project were sanctioned in 1953 and contemplate a total expenditure of Rs. 16,11,24,316.

The project as a whole is expected to fetch from the seventh year after its completion a net revenue return of 4.14 per cent. exclusive of interest charges on capital outlay and is classified as a productive project. The revenue account of the project was opened in 1951-52, during the period 1951-52 to 1956-57, the revenue receipts amounted to Rs. 5,38,850 as against the revenue expenditure of Rs. 36,85,328 and interest charges of Rs. 2,44,68,189.

In the revised budget estimates for the year 1956-57, Rs. 35,60,000 were provided for as revenue on account of the project against which the actual realisations were Rs. 1,86,880. At the beginning of the year 1956-57 Rs. 5,65,879 were outstanding as water rates and at the end of the year the figure of outstanding water rates was Rs. 3,80,952. Further no assessment and recoveries of water rates appear to have been made in respect of land irrigated during 1954-55 and 1955-56 under the Bengal Development Act 1935. Special attention is necessary to ensure prompt assessment and collection of revenue each year.

6. The gross establishment charges of the Department of Irrigation and Waterways during the year 1956-57, excluding those incurred on special establishment entertained for River Research, the Mayurakshi Reservoir Project and the Kansabati Reservoir Project as well as for collection of revenue, amounted to Rs. 37.92 lakhs, i.e., 16.28 per cent. of the total works outlay of Rs. 232.98 lakhs.

An aggregate sum of Rs. 0.66 lakhs was recovered during the year on account of establishment charges for work done on behalf of private bodies etc. The net establishment charges amounted to Rs. 37.26 lakhs and were 15.99 per cent. of the works outlay.

7. *Loss of cement due to long storage.*—About 329 tons of cement were acquired and stocked in an Irrigation Sub-Division during 1950. Instead of consuming in the first instance the earlier stock of 1950, the Sub-Division used large quantities of cement from the later consignments obtained by it during the years 1951-52 to 1953-54 with the result that 54.65 tons of cement of the earlier stock of 1950 were found badly damaged and were declared unserviceable in November, 1953. The damaged stock worth about Rs. 3,826 was sold by public auction in April, 1954 for Rs. 460 and the resultant loss amounted to Rs. 3,366 approximately.

In April, 1955 it was stated that the bags containing the cement were stacked in a very small godown almost to the roof level thus rendering difficult any subsequent inspections of the stock to ensure that it did not deteriorate with the passage of time.

REVIEW—concl.

In 1956, the Department stated that "it is not reasonable to expect that stocks of cement will be stacked and restacked just to prevent damage. The damage necessarily or even materially is not due to stacking. The heavy fruitless expenditure and the loss of volume during the process would weigh out the little loss of 49 (should be 55) tons and would not have been commensurate with the anticipated theoretical gain".

Write off orders of Government are awaited (March, 1958).

8. *Losses, Writes off, etc.*—The following cases of loss reported to audit :—

Particulars.	Amount.	Remarks.
	Rs.	
(a) 21 drums of calcium carbide booked from Bombay in June, 1947 were lost in transit by railway.	562	Write off order was issued in November, 1956 upon the refusal of the railway authorities to entertain the claim which arose on a consignment booked more than eight years ago.
(b) In November, 1956 a <i>Barkandaz</i> of a Divisional Office after the encashment of a bill for Rs. 340, absconded.	340	The culprit could not be arrested. The write-off order is awaited still (August, 1957).

ANNEXURE—A.

Suspense.

The minor head "Suspense" accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1956-57 under this minor head were under three detailed heads; (i) Purchases, (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below :—

- (i) *Purchases*.—When materials are received from a supplier, from another division or department for a specific work or for stock, their value is credited to "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores, received but not paid for.
- (ii) *Stock*.—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold or otherwise disposed of and the balance of the accounts represents the book value of the materials in stock *plus* the unadjusted charges, etc., connected with manufacture.

ANNEXURE A.—contd.

Suspense—contd.

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

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

Broadly speaking, the head is debited with all sums which are, eventually to be recovered. The balance under this head represents recoverable amounts.

The transactions under each unit of suspense during the year 1956-57 are exhibited below :—

(See Sub-head C-10.)

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases	—12,123	65,623	65,496	127	—11,996
Miscellaneous P. W. Advances.	..	285	284	1	1
Total	—12,123*	65,908	65,780	128	—11,995*

*The opening and closing balances are subject to final verification.

(See Sub-head D-7.)

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases	—7,78,357	23,08,432	23,47,055	51,377	—7,26,980
Miscellaneous P. W. Advances.	5,23,023	4,46,543	3,05,139	1,41,404	6,64,427
Stock	2,86,382	8,29,885	5,82,423	2,47,462	5,33,844
Total	31,048	36,74,860	32,34,617	4,40,243	4,71,291

ANNEXURE A.—contd.
 Suspense—contd.
 (See Sub-head K. 1(a)4.)

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay, etc.—					
Purchases	—23,40,510	4,74,064	7,58,982	—2,84,918	—26,25,428
Miscellaneous Advances. P. W.	27,01,631	18,301	7,452	10,849	27,12,480
Stock	—1,14,660	3,10,169	2,27,226	82,943	—31,717
Total	2,46,461*	8,02,534	9,93,660	—1,91,126	55,335*

(See Sub-head K. 1(b)4.)

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay, etc.—					
Purchases . . . . .	..	..	..	..	..
Miscellaneous Advances. P. W.	..	5,20,062	36,475	4,83,587	4,83,587
Stock . . . . .	..	..	..	..	..
Total . . . . .	..	5,20,062	36,475	4,83,587	4,83,587

(See Sub-head K. 2(4)).

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital Outlay, etc.—					
Purchases	—40,37,937	13,40,597	1,72,110	11,68,487	—28,69,450
Miscellaneous Advances. P. W.	14,69,468	4,713	45,992	—41,979	14,28,189
Stock	17,41,900	8,55,882	10,64,159	—2,08,277	16,33,623
Total	—8,26,569*	22,01,192	12,82,261	9,18,981	92,362*

*The opening and closing balances are subject to final verification.

ANNEXURE A—concl'd.

Suspense—concl'd.

(See Sub-head L-4.)

Detailed Units.		Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
80-A.—Capital etc.—	Outlay,					
Purchases			30,63,651	34,58,633	—3,94,982	—3,94,982
Miscellaneous Advances.	P. W. ..		6,03,923	1,25,090	4,78,833	4,78,833
Stock			10,68,254	2,38,449	8,29,805	8,29,805
Total			47,35,828	38,22,172	9,13,656	9,13,656

ANNEXURE B.

Store Accounts of the Department of Irrigation and Waterways for the year 1956-57.

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation or sales during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Damodar Canal	80,135	26,049	34,039		72,146
2. Canals	34,726	1,266	71,810		—35,818
3. East Midnapore	19,074	55,800	60,596		14,278
4. Hooghly Irrigation	2,005	2,258	2,605		1,658
5. Bankura Irrigation	219	2,91,411	2,09,809		81,821
6. Jalpaiguri (Construction) Irrigation.	4,50,223	3,47,533	1,72,684		3,35,072
7. Cooch Behar (Construction) Irrigation.		1,05,568	30,880		74,688
Total	2,86,382	8,29,885	5,82,423		5,33,844

Stock accounts are received from the Executive Officers of the Irrigation and Waterways Department with certificates of verification of balances. They are consolidated in the Accounts Office in the above form. The yearly registers of stock are examined at the time of local inspection. The increase in closing balances in the Divisions at 5 and 6 is due to less issue of materials.

Certificates of balances have not been received from any of the Divisions.

ANNEXURE C.
Detailed statement of expenditure on important new works.

Description of work	OUTLAY COMPARED WITH										Remarks
	Original appropriation.	Modified appropriation	Expenditure	Original appropriation + Less—	Modified appropriation + More—	Sanctioned estimate	Expenditure up to 31-12-57	Difference between Col 7 and 8 Excess + Balance—.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	Rs.	Rs.	10
XVII—IRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)— <i>Deduct—Working Expense—</i>											
II—Other Major works for which specific provision was made in the budget—											
A—Irrigation Works—											
1 Collectively	800	1,000	..	--800	--1,000	..	..	..	Rs.	Rs.	See sub-head A-8
IV—Other Major Works for which no specific provision was made in the budget—											
A—Irrigation Works—											
2. Collectively	12,000	8,203	8,203	+3,203	--3,797	..	..	..	Rs.	Rs.	Duties
V.—Minor Works—											
A—Irrigation Works—											
3 Collectively	..	..	214	+214	+214	..	..	..	Rs.	Rs.	Ditto
B—Navigation, Embankment and Drainage Works—											
4 Collectively	7,000	6,300	4,655	--2,345	--1,645	..	..	..	Rs.	Rs.	See sub-head B-1.
Total—XVII—Irrigation, etc—Deduct—Working Expense.	7,800	10,300	13,072	+5,272	--6,228	..	..	..	Rs.	Rs.	

(C' 6—See paragraph 3 of the Review)

IV.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES

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

B—Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—

15,000	—15,000	.	5,13,000	4,54,449	—59,551	In progress. D-1.	See sub-head
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5 Re-excavation of the lower reaches of the Nonagong & river

II—Other Major Works for which specific provision was made in the budget—

A.—Irrigation Works for which no Capital Accounts are kept

B.—Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—

5,000	17,200	10,868	+11,898	—302	..	.	.	See sub-head C-1
49,300	27,500	21,563	—27,112	—5,912	..	.	.	See sub-head D-1 and D-3.

7. Collectively
Col. 6.—See paragraph 3 of the Review.

III.—Major Works above Rs. 50,000 for which no specific provision was made in the budget—

B.—Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—

8. Constructing Hamilton type bridge at Kolachat

9. Construction of permanent office and staff quarters for the Executive Engineer, Jalpaiguri Irrigation Division and Sub-divisional Officer, Jalpaiguri Irrigation sub-division No. 1

600	548	+548	—52	1,12,000	1,00,640	—11,960	In progress D-1	See sub-head
21,000	16,044	+16,044	—4,956	2,44,000	2,30,879	—6,879	Ditto	

Col. 6—See paragraph 3 of the Review.

ANNEXURE C—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										Remarks.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.	Expenditure up to and including 1956-57.	Difference between Col. 7 and 8 Excess + Balance—.	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10		
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.											
III.—Major Works above Rs. 50,000 for which no specific provision was made in the budget—contd.											
B.—Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—contd.											
10. Constructing a retired bundh by the side of Dombhul Barnes Railway Embankment.	..	..	835	+835	+835	2,01,148	1,44,226	-56,922	1a progress. D-1.	See sub-head	
11. Improvement of Kamathiya Khal and Ratar Bil area district Burdwan.	..	..	19,399	+19,399	+19,399	2,28,910	2,20,475	-8,435		Ditto.	
IV.—Other Major Works for which no specific provision was made in the budget—											
A.—Irrigation Works for which no Capital Accounts are kept—											
12. Collectively . . . .	..	8,800	7,299	+7,999	-1,801	..	..	..	..	See sub-head C-1.	

Col. 6.—See paragraph 3 of the Review.

B.—Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—										
13. Collectively	..	..	..	26	+26	+96	..	..	See sub-heads D.-1 and D.-8.
V.—Minor Works—										
B.—Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—										
14. Collectively	..	9,300	15,800	14,869	+5,569	-911	..	..	Ditto.
Development Schemes—										
A.—Irrigation Works for which no Capital Accounts are kept—										
First Five Year Plan—										
15. Mole Bundh Irrigation Scheme	21,000	16,943	+16,943	-3,057	2,57,717	2,09,675	-54,044	In progress. See sub-head C.-6(1).
16. Beri Canal Irrigation Project.	34,272	+34,272	-34,272	14,04,033	16,09,960	+2,05,947	Ditto.
17. Suvankar Danva Irrigation Scheme.	15,967	+15,967	+15,967	13,54,739	11,45,757	-2,08,982	Ditto.
18. Patruangi Irrigation Scheme	1,130	+1,130	+1,130	2,28,563	2,16,333	-12,230	Ditto.
19. Jhargram Irrigation Scheme	8,450	+8,450	+8,450	6,52,041	6,28,482	-23,559	Ditto.
20. Schemes costing less than Rs. 1 lakh Collectively.	2,000	1,224	+1,224	-776	See sub-head C.-6(1).
21. Schemes costing less than Rs. 1 lakh Collectively.	..	2,40,000	10,000	2,886	-2,37,114	-7,114	Ditto.
Col. 6.—See paragraph 3 of the Review.										

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

Description of work	OUTLAY COMPARED WITH										Remarks.								
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate	Expenditure to end of 1956-57.	Difference between Cols 7 and 8 Excess— Balance—.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.				
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.																			
Development Schemes—contd.																			
A—Irrigation, Works for which no Capital Accounts are kept—contd.																			
First Five Year Plan—contd.																			
22. Investigation in connection with the Ganga Barrage Scheme	..	2,24,000	2,10,431	-2,10,431	-13,569	24,66,500	12,00,871	-12,65,629	..	..	..	..	..	..	..	..	..	See sub-head C-8(1).	
23. Schemes costing less than Rs 1 lakh Collectively	..	..	3	+3	+3	..	..	..	..	..	..	..	..	..	..	..	..	See sub-head C-8(1).	
B—Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—																			
Second Five Year Plan—																			
24. Re-excavation of Eteberia, Kabarna Khals,	3,75,000	1,58,500	1,54,204	-2,29,798	-13,298	..	1,45,204	+1,45,204	..	..	..	..	..	..	..	..	..	..	In progress See sub-head D-8(2)
25. Re-excavation of Chote Bhatra or Rati river, district Murshidabad,	50,000	40,000	9,056	-40,944	-30,944	1,94,000	9,056	-184,944	..	..	..	..	..	..	..	..	..	..	Ditto.
26. Re-excavation of Prataphalli Khal, district Midnapore	2,00,000	2,00,000	1,97,005	-2,995	-2,995	9,30,919	1,97,005	-7,33,914	..	..	..	..	..	..	..	..	..	..	Ditto.
27. Kumarkhali Khal Drainage Scheme, district 24-Parganas	50,000	40,000	39,957	-10,043	-43	1,38,000	39,957	-98,043	..	..	..	..	..	..	..	..	..	..	Ditto.

Col 6—See paragraph 3 of the Review

28. Re-excavation of Sankarana Khal, district Midnapore.	8,00,000	1,20,000	1,80,505	-1,10,496	+60,505	..	1,80,505	+1,80,505	Ditto.
29. Re-excavation of outfall of Nonagong River, district 24-Parganas.	1,75,000	1,50,000	1,63,811	-11,189	-13,811	..	1,63,811	+1,63,811	Ditto.
30. Schemes costing less than Rs. 1 lakh. Collectively.	10,85,000	3,10,400	1,94,248	-8,90,752	-1,25,152	..	..	..	See sub-head D.-8(2).
Spill over from Year the First Five Plan—									
31. Reuscitation of Nonagong Khal.	..	..	23,345	+23,345	-23,345	..	23,345	+23,345	In progress. See sub-head D.-6(2)I.
32. Soadghi-Ganga Khali Drainage Scheme.	2,04,000	95,000	1,01,544	-1,02,456	-6,544	24,07,798	23,41,411	-66,387	Ditto.
33. Trans-Damodar Drainage Scheme in the districts of Hooghly and Howrah.	54,000	10,000	14,832	-39,168	-4,832	4,28,604	3,88,233	-88,371	Ditto.
34. Saraswati Scheme . . .	85,000	20,000	8,547	-76,453	-11,453	25,12,004	5,05,446	-19,16,558	Ditto.
35. Silt Clearance of Dunia Khal .	..	..	6,918	+6,918	-6,918	5,53,538	2,70,186	-2,83,352	Ditto.
36. Schemes costing less than Rs. 1 lakh. Collectively.	4,84,000	1,60,900	99,363	-3,84,637	-61,537	..	..	..	See sub-head D.-8(2)I.
37. Anlia Reservoir Scheme, district Midnapore.	70,000	6,000	9,894	-60,106	-3,894	1,31,000	1,71,646	+40,646	In progress. See sub-head D.-8(3).
38. Ichapur Khal Drainage Scheme.	9,000	9,000	..	-9,000	-9,000	1,64,000	1,22,610	-41,390	See sub-head D.-8(3).

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

Description of work	OUTLAY COMPARED WITH										Remarks
	Original appropriation	Modified appropriation	Expenditure	Original appropriation— More— Less—	6 Modified appropriation— More— Less—	7 Sanctioned estimate	8 Expenditure to end of 1956-57	9 Difference between Cols 7 and 8 Excess— Balance—	10		
18—OTHER REVENUE EXPENDITURE INCURRED FROM ORDINARY REVENUES—contd.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.			
39 Drainage of Gobri and Chand Bil district Nadia Spill over from the First Five Year Plan—contd.	14,000	8,000	5,143	-8 857	-2 957	1 60 436	1,16 267	-44 143	In progress D 3(3)	See sub head C 1 C 4(1), C 4(2), C 8(1), D 1 D 3, D 8(2), D 8(2)I, D 8(3), D 12(1)	
40 Kodakati Kata Khal Khal scheme, district Murshidabad	41 000	40 000	14,357	Col 6—See paragraph 3 of the Review—25 643	25 643	2 55 968	1,27 882	-1,57 084	Initio		
41 Bhora Khal Irrigation Scheme, district Bankura	12 000	7 000	-1,322	Col 6—See paragraph 3 of the Review—14,322	8 322	2 56,210	1 93,073	-6,127	Ditto		
42 Silt clearance of Jugalkuchi Khal district 24-Pargana	30 000			Col 6—See paragraph 3 of the Review—30 000	2,18,156		1 31 704	-78,432	See sub head D 8(9).		
43 Improvement of Barabi and (hota Bil, district) Burdwan Scheme costing less than Rs 1 lakh Collectively	25 000			-25,000	2 04 650		1 03 566	-1 01,034	Ditto.		
44 Schemes costing less than Rs 1 lakh Collectively	2 34,000	94,100	75,609	-1,58,391	-18,491				Ditto.		
B.—NAVIGABLE, EMBANKMENT and Drainage Work—Miscellaneous Expenditure—				Col 6—See paragraph 3 of the Review							
45 Preparation of a Master Plan		31,000	29,455	+29,455	-3 615	13 93,254	12 90 751	-83 533	In progress D 2(1)	See sub head D 12(1)	
46 Development of River Research Institute		3,000	28	+28	-2 972	12 31,410	11 00 087	-1,31,322	Initio		
47 Schemes costing less than Rs 1 lakh Collectively		33,000	23 629	+23,629	-9 371				See sub head D 12(1)		
TOTAL—18—Other Revenue Expenditure, etc	38,37,100	18,93,600	17 29 990	-21,07,110	-1,67,610						

See sub heads C 1 C 4(1), C 4(2), C 8(1), D 1 D 3, D 8(2), D 8(2)I, D 8(3), D 12(1)

68. CONSTRUCTION OF IRRIGATION,
NAVIGATION, EMBANKMENT AND
DRAINAGE WORKS—(COMMERCIAL)—

B.—Navigation, Embankment and
Drainage Works—

Development Schemes—

Second Five Year Plan—

48. Sonarpur-Arapanoh-Matla Scheme (Part I).	2,00,000	4,00,000	2,89,507	+ 89,507	-1,10,493	55,30,491	52,90,472	- 2,40,019	In progress. See sub-head J(1).
49. Sonarpur-Arapanoh-Matla Scheme (Part II).	17,00,000	17,94,000	16,95,012	-4,988	-98,988	71,00,000	50,64,240	-20,35,760	Ditto.
51. Barjola-Ghani-Jatragaculi Drainage Scheme.	30,00,000	24,93,000	25,62,145	-4,37,855	-1,35,355	1,04,00,000	60,44,300	-43,55,700	Ditto.

Col. 6.—See paragraph 3 of the Review.

C.—Other Works—

II.—Other Major Works for which
specific provision was made in
the budget—

51. Collectively	22,000	15,000	4,464	-17,536	-10,536	..	..	..	See sub-head I
52. Karatwa-Palma Irrigation Scheme.	6,00,000	2,00,000	1,47,072	-4,52,928	-52,928	..	1,47,072	+1,47,072	In progress See sub-head J(1)
53. Further Development of River Research Institute.	1,08,000	..	..	..	..	..	..	..	See sub-head J(1).

TOTAL—68.—Construction, etc.,	57,30,000	53,07,000	46,98,200	-10,31,800	-6,08,800	See sub-heads G, I, J and J(1).
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ANNEXURE C—conclud.

REVIEW.

Expenditure on Works, Maintenance and Repairs appears under sub-heads A-8, A-9, B-1, B-2(1), B-2(2), C-1, C-4, C-6(1), C-6(2), C-7, C-8(1), D-1, D-3, D-4, D-8(1), D-8(2), D-8(2)I, D-8(3), D-9, D-12(1), F-1, G-1, I and J(i) of this grant. The figures of grant and expenditure for the year were as follows :—

	In thousands of rupees.
Original Grant	2,11,06
Final Grant	2,44,99
Expenditure	2,48,47

The expenditure was in excess of the original and final grant by 37.41 and 3.49 respectively. The excess over the final grant contributed by sub-head D-4 partly set off by the savings occurring mainly under sub-heads B-2(1), D-9 and items 48, 49, 50 and 52 of the Annexure.

2. The number of major works in progress (included in the Annexure) during the year was 65. Out of these, expenditure on 4 works exceeded the sanctioned estimate (*vide* items 9, 16, 37 and 47 of the Annexure) and expenditure on 11 works was incurred. Without sanctioned estimate (*vide* items 24, 28, 29, 31, 44, 52, 3 works under item 30 and 2 works under item 36 of the Annexure). Expenditure on 11 works was incurred for which there was no provision during the year (*vide* items 10, 11, 16, 17, 18, 19, 31, 35, 36, and 2 works under item 13 of the Annexure)

3. The reasons for the final variations under items 2, 7, 9, 11, 15, 16, 17, 19, 21, 25, 28, 30, 31, 33-41, 44, 46, 47, 48 and 50-52 were not received from the controlling officers.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other obligations."			
A.—INTEREST ON ORDINARY DEBT— RUPEE DEBT—PERMANENT LOANS—			
A.-1.—Interest on Permanent Loans—			
<i>Charged—</i>			
O 68,89,000	} 73,11,500	67,33,339	- 5,78,161
S 97,000			
R 3,25,500			
A.-2.—Interest on loans taken from Union Government—			
<i>Charged—</i>			
O 4,06,18,000	} 4,65,78,900	4,65,74,906	- 3,994
R 59,60,900			
A.-3.—Other Items—			
<i>Charged—</i>			
O 95,000	} 1,37,400	1,37,337	- 63
R 42,400			
A.-4.—Deduct—Interest realised on investment of Cash balance—			
<i>Charged—</i>			
R -1,90,600	-1,90,600	..	+1,90,600
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.—INTEREST ON UNFUNDED DEBT— STATE PROVIDENT FUNDS—			
B.-1.—Interest on General Provident Fund—			
<i>Charged—</i>			
O 22,05,000	} 21,85,000	21,80,488	- 4,512
R -20,000			
B.-2.—Interest on Indian Civil Service Provident Fund—			
<i>Charged—</i>			
O 76,200	} 77,000	78,540	+ 1,540
R 800			
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
<i>Charged—</i>			
O 34,000	} 35,000	35,700	+ 700
R 1,000			

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

Major Head and Sub head. 1	Final Grant or Appropriation. 2	Actual Expendi- ture. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other obligations"—contd.			
B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS—contd.			
B 4—Interest on Contributory Provident Fund—			
<i>Charged</i>	1,60,000	1,20,056	—39,944
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.5.—Interest on other Miscellaneous Provident Fund—			
<i>Charged—</i>	Rs.		
O	100		
R.	—100	..	..
B.6.—Interest on All India Service Provident Fund—			
<i>Charged—</i>			
R.	22,000	22,440	+ 440
C.—INTEREST ON OTHER OBLIGATIONS—			
C.-1.—Interest on depreciation Reserve Fund of State Buses—			
<i>Charged—</i>			
O	90,700		
R.	61,300	1,45,779	—9,371
C.-2.—Other items—			
Voted—			
O	1,000		
R.	—1,000	..	..
D.—TRANSFERS TO OTHER ACCOUNTS—			
D 1.—Deduct—Interest transferred to Commercial Department—			
D.-1.(1).—Irrigation Department—			
<i>Charged—</i>			
O	—8,22,000		
R.	1,10,000	—4,69,461	+2,42,539
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 22.—Interest on Debt and other obligations "—concl'd.			
D.—TRANSFERS TO OTHER ACCOUNTS—concl'd.			
D.-1.—Deduct—Interest transferred to Commercial Department—concl'd.			
D.-1-(2).—Multipurpose River Scheme—			
<i>Charged—</i>	Rs.		
O.	—61,39,000		
R.	6,02,800		
	—55,36,200	—53,79,968	+1,56,232
D.-2.—Deduct—Interest transferred to Transport Department for State Buses—			
<i>Charged</i>			
D.-3.—Deduct—Interest on Capital Advances to the Damodar Valley Corporation—			
<i>Charged—</i>			
O.	—2,30,98,000		
R.	—87,30,800		
	—3,18,28,800	—3,18,28,779	+21
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
R. Gross	—63,96,800	—63,96,800	.. 63,96,800
R. Deductions	82,08,600	82,08,600	.. —82,08,600
Voted—			
R.	1,000	1,000	.. —1,000
TOTALS—			
<i>Charged—</i>			
<i>Gross</i>	5,02,65,000	5,60,28,585	+57,63,585
<i>Deductions</i>	—3,05,08,000	—3,80,90,302	—75,82,302
<i>Net.</i>	1,97,57,000	1,79,38,283	—18,18,717
Voted	1,000	..	—1,000

REVIEW.

In the charged section the original appropriation of Rs. 1,96,60,000 was augmented to Rs. 1,97,57,000 by supplementary appropriation of Rs. 97,000 against which the actual expenditure was Rs. 1,79,38,283 resulting in a saving of Rs. 18,18,717. The surrender of Rs. 18,11,800 reduced the saving to Rs. 6,917.

The voted grant of Rs. 1,000 remained unutilised.

2. The explanations of variations in respect of Sub-heads A.-4, B.-4 and D.-1-(1) in Col. 4 could not be included as the same were not furnished by the controlling authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25. —General Administration".			
A.—HEADS OF STATES AND MINISTERS—			
A. 1.—Emoluments of the Governor—			
<i>Charged—</i>	Rs.		
O.	26,000	9,871	39,871
S.	13,900		
R.	—29		
A. 2.—Sumptuary Allowance of the Governor—			
<i>Charged—</i>			
O.	22,500	..	..
R.	—22,500	..	..
A. 3.—Staff and Household of the Governor—			
<i>Charged—</i>			
O.	1,86,900	1,82,850	1,81,058
R.	—4,050			[—1,792
A. 4.—Secretarial staff of the Governor—			
<i>Charged—</i>			
O.	1,67,000	1,61,820	1,61,346
R.	—5,180			—474
A. 5.—Expenditure from Contract Allowance—			
<i>Charged—</i>			
O.	1,34,000	1,35,000	1,35,575
R.	1,000			+575
A. 6.—Tour Expenses—			
O.	54,000	58,832	47,389
R.	4,832			—11,443

Col. 4.—Less debits from railways than estimated as also curtailment of district tours.

Grant No. 13.—General Administration—General Administration—contd.

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Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25. General Administration"—contd.			
A.—HEADS OF STATES AND MINISTERS—			
<i>concd.</i>			
A.-7.—Other charges—			
<i>Charged</i>	1,660	1,660	..
A.-8.—State Hospitality Organisation—			
<i>Charged—</i>			
	Rs.		
<i>S.</i>	10,100		
<i>R.</i>	25,900	36,000	36,000
			..
A.-9.—Ministers—			
A.-9(1).—Pay of Officers—			
<i>O.</i>	3,94,000		
<i>R.</i>	9,000	4,03,000	4,04,911
			+1,911
A.-9(2).—Pay of Establishment—			
<i>O.</i>	₹1,97,000		
<i>R.</i>	4,000	2,01,000	2,00,840
			—160
A.-9(3).—Allowances, honoraria, etc.—			
<i>O.</i>	4,58,000		
<i>R.</i>	—13,000	4,45,000	4,38,224
			—6,776
A.-9(5).—Other Contingencies		70,000	69,267
			—733
B.—STATE LEGISLATURES—			
B.-1.—Legislative Assembly—			
B-1(1).—Pay of Officers—			
<i>Charged</i>		21,000	21,000
<i>Voted</i>		5,04,000	4,93,774
			—10,226
B-1(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
<i>O.</i>	14,000		
<i>S.</i>	1,000		
<i>R.</i>	2,351	17,351	17,798
			+447
<i>Voted—</i>			
<i>O.</i>	2,75,000		
<i>R.</i>	—39,500	2,35,500	2,40,631
			+5,131

**Grant No. 13.—General Administration—General
Administration contd.**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess, Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—contd.			
B.—STATE LEGISLATURES—contd.			
B.-2.—Legislative Council—			
B.-2(1).—Pay of Officers—			
<i>Charged—</i>			
O	Rs. 21,000	20,278	20,277
R	-722			-1
<i>Voted—</i>			
O	1,08,000	1,01,500	1,00,262
R	-6,500			-1,238
B.-2(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O	18,000	16,398	16,398
R	-1,602		
<i>Voted—</i>			
O	30,000	25,700	24,173
R	-4,300			-1,527
B.-3.—State Legislature Secretariat—			
B.-3(1).—Pay of Officers—			
O	58,000	58,450	58,422
R	450			-28
B.-3(2).—Pay of Establishment—			
O	1,94,000	1,73,550	1,76,412
R	-20,450			+2,862
B.-3(3).—Allowances, honoraria, etc.—			
O	1,40,350	1,35,800	1,35,125
R	-4,550			-675
B.-3(5).—Other Contingencies—			
O	1,81,500	1,60,500	1,67,834
R	-12,000			-1,066
B.-3(6).—Grants-in-aid, Contribu- tions, etc.—			
O	150	134	..
R	-16		

**Grant No. 13.—General Administration—General
Administration—contd**

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Major Head and Sub head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs	Rs.	Rs
Major Head "25.—General Administration"—contd			
C.—ELECTIONS—			
C-2.—Other Election Charges—			
C. 2(a).—Preparation and printing of electoral rolls—			
	Rs.		
O	1,05,000	} 3,03,000	17,42,916 +14,39,916
R	1,98,000		
<i>Col. 1.—See paragraph 2 of the Review.</i>			
C.-2(b).—Expenditure on Elections—			
O	37,40,000	} 26,34,600	19,89,911 —6,44,689
R	—11,05,400		
<i>Col. 4—See paragraph 2 of the Review.</i>			
C.-2(c).—Bye election—			
O	61,000	} 65,600	87,623 +2,023
R	4,600		
C.-2(d).—Miscellaneous—			
O	79,000	} 1,46,800	6,48,465 +5,01,665
R	67,800		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
C.-2(f) —Deduct—Recoveries from the Union Government—			
O	—16,96,000	} —14,85,000	—14,85,000 ..
R	2,11,000		
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—			
D.-1.—Civil Secretariat—			
D.-1(1)—Pay of Officers—			
O	18,72,500	} 18,43,282	18,38,446 —4,836
R	—29,218		
D.-1(2).—Pay of Establishment—			
O	42,18,200	} 41,36,097	41,43,069 +6,973
R	—82,103		

**Grant No. 13.—General Administration—General
Administration—contd.**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—contd.			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—contd.			
D.-1.—Civil Secretariat—contd.			
D.-1(3).—Allowances, honoraria, etc.—			
	Rs.		
O.	27,71,800	} 28,38,146	28,36,557
R.	66,346			} —1,589
D.-1(4).—Contract Contingencies—			
O.	68,900	} 91,030	93,114
R.	22,130			} +2,084
D.-1(5).—Other Contingencies—			
<i>Charged—</i>			
S.	14,100	14,100	14,124
<i>Voted—</i>			
O.	22,39,600	} 22,07,786	22,29,631
R.	-31,814			} +21,845
D.-1(6).—Grants-in-aid, Contributions, etc.—			
R.	12,750	12,750	12,750
D.-1(7).—Establishment charges payable to other Governments, Departments, etc.—			
O.	4,500	} 17,920	11,220
R.	13,420			} —6,700
Col. 4.—Non-submission of bills by the Board Authorities before the close of the year.			
D.-1(8).—Deduct—Establishment Charges recoverable from other Governments, Departments, etc.—			
O.	-2,60,000	} ..	-97
R.	2,60,000			} -97

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—contd.			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—concl'd.			
D.—1.—Civil Secretariat—concl'd.			
D.-1(9).—Secret Service Expenditure—			
O	Rs. 500		
R	—500	..	..
D.-2.—Public Service Commission—			
<i>Charged—</i>			
O	3,23,000		
S	3,500	3,56,500	3,49,809
D.-3.—Board of Revenue—			
O	4,71,000		
R	[8,300	[4,79,300	[4,80,529
D.-4.—Local Fund Audit Establishment—			
O	[4,80,000		
R	[3,000	[4,83,000	[4,81,444
E.—COMMISSIONERS—			
O	[3,78,000		
R	[12,685	[3,90,685	3,84,276
F.—DISTRICT ADMINISTRATION—			
F.-1.—General Establishment—			
F.-1(1).—Pay of Officers—			
O	25,12,500		
R	—1,57,400	[23,55,100	[22,93,075
F.-1(2).—Pay of Establishment—			
O	[24,82,500		
R	[1,38,617	26,19,117	[25,19,090
F.-1(3).—Allowances, honoraria, etc.—			
O	27,89,500		
R	—53,262	27,36,238	28,36,839
F.-1(4).—Contract Contingencies—			
O	11,57,500		
R	—1,02,472	10,55,028	10,43,303

**Grant No. 13.—General Administration—General
Administration—contd.**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—contd.			
F.—DISTRICT ADMINISTRATION—contd.			
F.-1.—General Establishment—concl'd.			
F.-1(5).—Other Contingencies—			
	Ra.		
<i>Charged</i>	4,000	4,373	+ 337
Voted—			
O. 10,01,000	9,27,947	9,39,589	+ 11,642
R. —73,053			
F.-1(6).—Grants-in-aid, Contributions, etc.—			
O. 2,30,000	7,85,800	7,14,260	—71,540
R. 5,55,800			
F.-1(7).—Establishment charges payable to other Governments, Departments, etc.—			
R. 3,900	3,900	3,900	..
F.-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O. —35,000	—52,210	—14,075	+ 38,135
R. —17,210			
<i>Col 4.—See paragraph 2 of the Review.</i>			
F.-2.—Sub-divisional Establishment—			
F.-2(2).—Pay of Establishment—			
O. 12,42,000	11,99,037	12,77,945	+ 78,908
R. —42,963			
F.-2(3).—Allowances, honoraria, etc.—			
O. 9,95,000	9,94,640	10,34,587	+ 39,947
R. —360			
F.-2(4).—Contract Contingencies—			
R. 8,000	8,000	1,210	—6,790
<i>Col 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—contd.			
F.—DISTRICT ADMINISTRATION—concl'd.			
F.-2.—Sub-divisional Establishment—concl'd.			
F.-2(5).—Other Contingencies—			
	Rs.		
O	25,000		
R	25,848		
	50,848	41,814	-9,034
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.-3.—Other Establishment—			
O	68,000		
R	9,540		
	77,540	65,713	-11,827
<i>Col. 4.—See paragraph 2 of the Review.</i>			
<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</i>			
O	-7,000		
R	223		
	-6,777	-6,800	-23
G.—WORKS—			
G.-1.—Original Works—			
O	60,000		
R	1,75,000		
	2,35,000	2,58,800	+23,800
<i>Col. 4.—See paragraph 2 of the Review.</i>			
H.—MISCELLANEOUS—			
H.-1.—Discretionary grants by Heads of States, etc.—			
O	71,000		
R	-300		
	70,700	67,648	-3,052
H.-2.—Miscellaneous—			
H.-2-A.—Maintenance of Government Aircraft and Motor Vehicles—			
H.-2-A(1).—Pay of Officers—			
O	15,000		
R	-250		
	14,750	6,050	-8,700
<i>Col. 4.—See paragraph 2 of the Review.</i>			

**Grant No. 13.—General Administration—General
Administration—contd.**

Major Head and Sub-head.	Final Grant or appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—contd.			
H.—MISCELLANEOUS—contd.			
H.-2.—Miscellaneous—contd.			
H.-2-A.—Maintenance of Government Aircraft and Motor Vehicles—concl'd.			
H.-2-A(2).—Pay of Establishment—			
O.	2,24,000	} 2,31,995	2,17,467
R.	7,995			} 1,71,677	1,56,511
H.-2-A(3).—Allowances, hono- raria, etc.—			
O.	1,60,000	} 1,71,677	1,56,511
R.	11,677			} 7,51,568	8,46,317
H.-2-A(4).—Contingencies—			
O.	7,21,000	} 7,51,568	8,46,317
R.	30,568			+94,749
<i>Col. 1.—See paragraph 2 of the Review.</i>			
H.-2-B.—Expenditure in connection with the maintenance of completed C. D. P. and N. E. S. Blocks—			
O.	6,000	} ..	..
R.	—6,000		
H.-2-C.—Charges for registration under the Citizenship Act and Rules—			
R.	3,11,651	3,11,651	2,08,107
<i>Col. 4.—See paragraph 2 of the Review.</i>			
H.-2-C(1).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
R.	—3,11,651	—3,11,651	..
<i>Col. 1.—See paragraph 2 of the Review.</i>			
H.-3.—Rehabilitation Programme—Headquarters and Muffasil Establishments—			
H.-3(i).—Pay of Officers—			
O.	1,15,000	} 1,20,500	1,20,261
R.	5,500		

**Grant No. 13.—General Administration—General
Administration—contd.**

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Major Head and Sub-head.	Final Grant or Appropria- tion	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.— General Administration"—contd.			
H. MISCELLANEOUS—concl'd.			
H.-3.—Rehabilitation Programme—Headquarters and Mufasil Establishments—concl'd.			
H.-3(ii).—Pay of Establishment—			
O.	Rs. 2,27,000		
R.	1,000	2,28,000	2,27,775 —225
H.-3(iii).—Allowances, honoraria, etc.—			
O.	1,25,000		
R.	25,000	1,50,000	1,51,083 +1,983
H.-3(v).—Other Contingencies—			
O.	15,000		
R.	500	15,500	15,322 —178
H.-3(vii).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—2,41,000		
R.	—16,000	—2,57,000	—2,56,098 +2
H.-4.—Charge in England—High Commission of India—			
H.-4(i).—Salaries and expenses of High Commissioner's Department—			
O.	4,000		
R.	3,600	7,600	7,600 ..
H.-4(ii).—Other items—			
O.	27,000		
R.	—10,213	16,787	16,750 —37
I.—DEVELOPMENT SCHEMES—SECOND FIVE YEAR PLAN—			
O.	7,00,000		
R.	—5,26,300	1,73,700	1,43,823 —29,877
Col. 4.—Due to non-completion of the construction of the body on the chassis of motor vans during the year.			

**Grant No. 13.—General Administration—General
Administration—contd.**

Major Head and Sub-head.	Final Grant or Appropria- tion	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—concl'd.			
Surrenders or withdrawals within grant or appropriation—			
Voted—	Rs.		
R. Gross	5,87,267	5,87,267	.. —5,87,267
R. Deductions	—1,26,362	—1,26,362	.. +1,26,362
TOTALS—			
Charged	10,65,600	10,46,618	—18,982
Voted—			
Gross	3,40,73,000	3,46,90,567	+ 6,17,567
Deductions	—22,39,000	—17,62,970	+ 4,76,030
Net	3,18,34,000	3,29,27,597	+10,93,597

REVIEW.

The original appropriation of Rs. 9,93,000 in the charged section was augmented to Rs. 10,65,600 by the supplementary appropriation of Rs. 72,600 against which the expenditure amounted to Rs. 10,46,618 resulting in a saving of Rs. 18,982. In the voted section the expenditure exceeded the original grant of Rs. 3,18,34,000 by Rs. 10,93,597. The bulk of the excess was mainly contributed by the minor head 'C' and the sub-head F.-(1)-6. The surrender of Rs. 4,60,905 increased the excess further to Rs. 15,54,502.

2. The reasons for variations in respect of the sub-heads, C.-(2)-(a), C.-(2)-(b), C.-(2)-(d), F.-(1)-8, F.-(2)-4, F.-(2)-5, F.-(3), G.-(1), H.-(2)-A(1), H.-(2)-A(4), H.-(2)-C and H.-(2)-C(1) could not be incorporated as the same were not furnished by the controlling officers.

3. *Losses, writes-off, etc.*—One publicity van including cinema paraphernalia of an Audio-Visual Unit was destroyed by an accidental outbreak of fire on 21st September, 1954. The loss of Rs. 14,450 on this account was written-off by Government in December, 1956.

4. *Misappropriation of Government money.*—Misappropriation of Government money amounting to Rs. 24,770 by the Treasurer of a departmental office was detected in February, 1953. The misappropriation was committed during the period from July, 1951 to February, 1953. Two criminal cases were instituted against the accused. He was sentenced in one case to undergo R. 1. for two years and to pay fine of Rs. 3,500 or in default to suffer

REVIEW—*concl'd.*

R. I. for one year more. In another case he was sentenced to R. I. for 5 years and to a fine of Rs. 15,000 or in default R. I. for two years more. The convict preferred appeals in both the cases before the High Court. The High Court confirmed the orders passed by the original courts in respect of the fines. No fine could, however, be realised from the accused. Orders for the forfeiture of the Security Deposit of Rs. 3,000 furnished by him and also for the recovery of Rs. 6,000 from his two personal sureties were stated to have been issued in June, 1957.

It appears that non-observance of the following rules has facilitated the misappropriation :—

- (i) The chest was not provided with double locks of different patterns.
- (ii) Cash was not verified by the Officer-in-Charge by actual count.

As the Officer-in-Charge has since retired from Government service his pension has been reduced by Rs. 5 per month.

5. *Infructuous expenditure.*—An appointing authority dismissed a permanent Government servant with effect from 1st August, 1950 without giving him a reasonable opportunity of showing cause against the action proposed to be taken in regard to him as required under Art. 311(2) of the Constitution. Thereupon the Government servant filed a suit in the High Court against the State claiming Rs. 16,250-2-0 for damages. On the advice of the Advocate General who was of the opinion that the case was likely to be decreed as the usual procedure for dismissing a Government servant had not been followed, the case was amicably settled for Rs. 12,000 and the payment therefor was made in August, 1956.

It was stated by Government in November, 1957 that the second "show cause" notice prior to passing the orders dismissing the Government servant was not served because the punishing authority felt that no useful purpose would be served by giving him a fresh opportunity in view of his earlier avowal in reply to first 'show cause' notice that he would abstain from taking part in the proceedings. It was further stated that neither the punishing authority nor the appellate authority could be held responsible for having caused loss to Government of the amount for which the suit was compromised as they did what they considered best in the exercise of their individual judgment.

6. *Audit Comments on the Store Accounts of the Publicity Branch of the Home Department for 1954-55.*

184 Radio sets and 189 Dry batteries valued Rs. 33,844 were found to have not been entered in the Stock Register during 1954-55 and consequently their value was not included in the Store Accounts.

Store Account of Publicity Stores for the year 1953-54

Description of articles.	Opening Balance.		Receipts.		Total of Cols. 2 and 3.		Issues.		Depreciation or Damage.		Total of Cols. 5 and 6.		Closing Balance.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Projector and Accessories	Rs. 22,062	Rs. 8,437	Rs. 30,499	Rs. 8,216	Rs. ..	Rs. 38,715	Rs. 22,283							
2. Amplifier, Radio and Accessories	13,037	64,421	77,458	15,945	..	93,403	61,513							
3. Storage Battery	1,894	8,671	10,565	7,970	..	18,535	2,535							
4. Gramophones and Accessories	7,653	4,577	12,230	7,207	..	19,437	5,023							
5. Bulbs and Valves	1,721	3,114	4,835	2,454	..	7,289	2,381							
6. Tools	951	2,867	3,818	224	..	4,042	3,594							
7. Electrical Goods	3,303	2,075	5,378	3,746	..	9,124	1,632							
8. Generating Plants and Accessories	1,002	10,756	11,758	2,747	..	14,505	9,011							
9. Motorvans and Accessories	26,029	10,889	36,918	25,708	..	62,626	11,210							
10. Miscellaneous	12,141	16,259	28,400	9,613	..	38,013	18,787							
11. Negatives and positive prints of documentary and other films.	3,87,614	1,12,003	4,99,787	34,200	..	5,33,987	4,65,587							
TOTAL	4,77,427	2,44,159	7,21,586	1,18,090	..	8,44,722	6,03,536							

This is certified that the figures in the Store Accounts represent a substantially true account of affairs and that they agree with the figures recorded in the registers. The closing balance of the stock was not in excess of the requirements. The stores were physically verified by the Assistant Electrical Engineer and maintenance Superintendent.

CALCUTTA;

G. BRAHMIK,
Assistant Director of Publicity,
Home (Publicity) Department.

P. S. MATHUR,
Director of Publicity,
Government of West Bengal.

The 25th October, 1957.

AUDIT CERTIFICATE.

The Store Accounts of the Publicity Branch of the Home Department for the year 1953-54 were locally test-audited under my supervision with reference to local records and I certify that the accounts are correct according to the best of my information and on consideration of the explanation given to me.

CALCUTTA ;

The 21st December, 1957.

}

T. N. DUTT,
for Deputy Accountant General,
Outside Audit, West Bengal.

Grant No. 13.—General Administration—General Administration—contd.

Store Account of Publicity Stores for the year 1954-55.

Description of articles.	Opening Balance.		Receipts.		Total of Cols. 2 and 3.		Issues.		Depreciation or Damage.		Total of Cols. 5 and 6.		Closing Balance.	
	1	2	3	4	5	6	7	8						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Projector and Accessories	22,283	4,112	26,395	6,282	2	6,284	20,111							
2. Amplifier, Radio and Accessories	61,513	3,01,151	3,62,664	2,38,971	2	2,38,973	1,23,691							
3. Storage Battery	2,535	..	2,535	2,333	..	2,333	202							
4. Gramophones and Accessories	5,023	1,304	6,327	4,169	..	4,169	2,158							
5. Bulbs and Valves	2,381	8,619	11,000	5,354	..	5,354	5,646							
6. Tools	3,594	240	3,834	2,171	..	2,171	1,663							
7. Electrical Goods	1,632	1,753	3,385	2,172	12	2,184	1,201							
8. Generating plants and Accessories	9,011	8,781	17,792	14,501	..	14,501	3,291							
9. Motorvans and Accessories	11,210	5,627	16,837	5,045	..	5,045	11,792							
10. Miscellaneous	18,787	7,175	25,962	7,718	32	7,750	18,212							
11. Negatives and positive prints of documentary and other films.	4,65,587	80,540	5,46,127	25,478	..	25,478	5,20,649							
TOTAL	6,03,556	4,19,302	10,22,858	3,14,194	48	3,14,242	7,08,616							

This is certified that the figures in the Store Accounts represent a substantially true account of affairs and that they agree with the figures recorded in the registers. The closing balance of the stock was not in excess of the requirements. The stores were physically verified by the Assistant Electrical Engineer and Maintenance Superintendent.

CALCUTTA;

G. BHOWMIK,
Assistant Director of Publicity,
Home (Publicity) Department.

P. S. MATHUR,
Director of Publicity,
Government of West Bengal.

The 25th October, 1957.

AUDIT CERTIFICATE.

The Store Accounts of the Publicity Branch of the Home Department for the year 1954-55 were locally test-audited under my supervision with reference to local records and I certify that subject to the audit comments (*vide* para. 6 of the review), the accounts are correct according to the best of my information and on consideration of the explanation given to me.

CALCUTTA ;

T. N. DUTT,
for Deputy Accountant General,
Outside Audit, West Bengal.

The 21st December, 1957.

Store Account of Publicity Stores for the year 1955-56

Description of articles.	Opening Balance.		Receipts.		Total of Cols. 2 and 3.		Issues.		Depreciation or Damage.		Total of Cols. 5 and 6.		Closing Balance.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Projector and Accessories	20,111	9,333	29,444	8,407	..	8,407	21,037				8,407	21,037		
2. Amplifier, Radio and Accessories	1,23,691	2,35,812	3,59,503	1,44,182	..	1,44,182	2,15,321				1,44,182	2,15,321		
3. Storage Battery	202	8,663	8,865	7,180	..	7,180	1,685				7,180	1,685		
4. Gramophones and Accessories	2,158	5,621	7,779	2,754	..	2,754	5,025				2,754	5,025		
5. Bulbs and Valves	5,646	4,977	10,623	4,595	..	4,595	6,028				4,595	6,028		
6. Tools	1,663	659	2,322	426	..	426	1,896				426	1,896		
7. Electrical Goods	1,201	564	1,765	778	..	778	987				778	987		
8. Generating plants and Accessories	3,291	151	3,442	2,789	..	2,789	653				2,789	653		
9. Motorvans and Accessories	11,792	18,037	29,829	17,886	..	17,886	11,943				17,886	11,943		
10. Miscellaneous	18,212	7,581	25,793	10,650	..	10,650	15,143				10,650	15,143		
11. Negatives and positive prints of documentary and other films.	5,30,649	94,343	6,14,992	17,955	..	17,955	5,97,037				17,955	5,97,037		
TOTAL	7,08,616	3,85,741	10,94,357	2,17,602	..	2,17,602	8,76,755				2,17,602	8,76,755		

This is certified that the figures in the Store Accounts represent a substantially true account of affairs and that they agree with the figures recorded in the registers. The closing balance of the stock was not in excess of requirement. The Assistant Electrical Engineer and Maintenance Superintendent has taken up physical verification of the store which is expected to be completed soon.

CALCUTTA;

G. BRAUMIK,
Assistant Director of Publicity,
Home (Publicity) Department.

P. S. MAHUR,
Director of Publicity,
Government of West Bengal.

The 25th October, 1957.

AUDIT CERTIFICATE.

The Store Accounts of the Publicity Branch of the Home Department for the year 1955-56 were locally test-audited under my supervision with reference to local records and I certify that the accounts are correct according to the best of my information and on consideration of the explanation given to me.

CALCUTTA ;

}
The 21st December, 1957.

T. N. DUTT,
for *Deputy Accountant General,*
Outside Audit, West Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice".			
A.—HIGH COURT—			
<i>Charged—</i>			
A.-1.—Pay of Officers—	Rs.		
O.	11,24,000	} 11,03,700	11,03,003
R.	—20,300		
A.-2.—Pay of Establishment—		} 8,61,400	8,60,913
O.	8,69,200		
R.	—7,800		
A.-3.—Allowances, honoraria, etc.—		} 5,81,600	5,81,289
O.	5,75,000		
R.	6,600		
A.-4.—Contingencies—		} 1,83,700	1,83,879
O.	1,82,400		
R.	1,300		
B.—OFFICIAL ASSIGNEE—		} 96,577	1,02,224
O.	1,04,510		
R.	—7,033		
C.—OFFICIAL RECEIVER, CALCUTTA—		} 1,56,096	1,57,954
O.	1,53,000		
R.	3,096		
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—		} 2,45,760	2,42,770
O.	2,18,100		
S.	32,000		
R.	—4,340		
D.-2.—Pay of Establishment—		} 37,850	38,112
O.	34,900		
S.	3,000		
R.	—50		
D.-3.—Allowances, honoraria, etc.—		} 3,22,510	5,21,990
O.	3,12,500		
S.	32,000		
R.	—21,990		
D.-4.—Contingencies—		} 2,82,530	2,67,062
O.	2,65,450		
S.	22,000		
R.	—4,920		
D.-5.— <i>Deduct</i> —Establishment charges Recoverable from other Governments, Departments, etc. . . . .	..	—12,424	—12,424

Col. 4.—See paragraph 2 of the Review.

Major Head and Sub-head.	Final Grant or appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—contd.			
E.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEES—			
	Rs.		
O.	2,95,300	3,02,300	3,03,070
S.	52,000		
R.	-45,000		
			+770
F.—CORONER'S COURT—			
O.	9,100	9,000	9,242
R.	-100		
			+242
G.—PRESIDENCY MAGISTRATES' COURTS—			
G.-1.—Pay of Officers—			
O.	1,66,000	1,52,400	1,51,080
R.	-13,600		
			-1,320
G.-2.—Pay of Establishment—			
O.	1,65,300	1,62,100	1,63,585
R.	-3,200		
			+1,485
G.-3.—Allowances, honoraria, etc.—			
O.	1,84,400	1,80,290	1,83,796
R.	-4,110		
			+3,506
G.-4.—Contract Contingencies—			
O.	23,900	20,500	20,335
R.	5,600		
			-165
G.-5.—Other Contingencies—			
O.	1,13,750	1,18,944	1,20,163
R.	5,194		
			+10,219
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers—			
O.	13,21,700	12,48,200	12,47,305
S.	2,000		
R.	-75,500		
			-895
H.-2.—Pay of Establishment—			
O.	18,65,200	19,06,260	18,83,921
S.	27,000		
R.	14,060		
			-22,339

Major Head and Sub-head.	Final Grant or appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 27.—Administration of Justice—contd.			
[C]			
H.—CIVIL AND SESSIONS COURTS—concl'd.			
H.-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	18,23,300	18,69,370	18,51,625
S.	43,000		
R.	3,070		
			-17,745
H.-4.—Contract Contingencies—			
O.	2,85,000	3,48,820	3,56,399
S.	45,000		
R.	18,820		
			+1,579
H.-5.—Other Contingencies—			
O.	4,09,500	5,35,550	4,77,345
S.	1,25,000		
R.	1,050		
			-58,205
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.—COURTS OF SMALL CAUSES—			
O.	4,37,200	4,23,550	4,25,491
R.	-13,650		
			+1,941
J.—CRIMINAL COURTS—			
O.	35,300	35,399	32,922
R.	99		
			-2,477
K.—PLEADERSHIP AND MUKTARSHIP EXAMINATION CHARGES—			
O.	8,200	6,721	6,724
R.	-1,479		
			+3
L.—SHERIFF AND REPORTER—			
<i>Charged—</i>			
O.	23,000	27,619	27,506
R.	-381		
			-113
<i>Voted—</i>			
O.	89,200	87,000	84,601
R.	-2,200		
			-2,399

Major Head and Sub-head.	Final Grant or appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice—concl'd.			
M.—CHARGES IN ENGLAND—			
HIGH COMMISSION OF INDIA—			
<i>Charged—</i>			
O.	Rs. 400	520	445
R.	120		
N.—WORKS—			
S.	1,25,000	1,25,000	.. —125,000
<i>Col. 4.—See paragraph 2 of the Review.</i>			
For rounding		190	.. —190
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	20,461	20,461	.. —20,461
<i>Voted—</i>			
R. Gross	1,47,083	1,47,083	.. —1,47,083
TOTALS—			
<i>Charged</i>	27,79,000	27,57,035	—21,965
<i>Voted—</i>			
Gross	88,29,000	84,59,716	—3,69,284
Deductions . . . . .	..	—12,424	—12,424
Net	88,29,000	84,47,292	—3,81,708

REVIEW.

Out of the saving of Rs. 21,965 in the charged appropriation a sum of Rs. 20,461 was surrendered reducing the saving to Rs. 1,504. In the voted section the original grant of Rs. 83,21,000 was augmented to Rs. 88,29,000 by a supplementary grant of Rs. 5,08,000 against which the expenditure amounted to Rs. 84,47,292 resulting in a saving of Rs. 3,81,708. The surrender of Rs. 1,47,083 reduced the saving to Rs. 2,34,625.

2. Reasons for variations in Col. 4 in respect of the sub-heads D.-5, H.-5 and N could not be incorporated as the same were not furnished by the controlling authorities.

3. *Remission of Revenue.*—Sums of Rs. 64 and Rs. 15,436 representing respectively the amounts of Government decrees and decrees for Court fees in pauper suits were found irrecoverable and written off during the calendar year 1956 by the competent authorities.

Grant No. 15.—Jails and Convict Settlements.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements".			
A.—JAILS—			
A.-1.—Pay of Officers—			
	Rs.		
O	1,26,800	1,35,060	1,32,809
R.	8,260			-2,251
A.-2.—Pay of Establishment—			
O	18,16,250	18,39,670	18,36,717
R.	23,420			-2,953
A.-3.—Allowances, honoraria, etc.—			
O	11,27,150	11,45,645	11,51,062
R.	18,495			+5,417
A.-4.—Contingencies—			
O	55,49,000	51,94,615	52,23,828
R.	-3,54,385			+29,213
A.-5.—Grants-in-aid, Contributions, etc.—			
O	1,000	9,200	9,200
R.	8,200		
A.-6.—Establishment charges payable to other Governments, Departments, etc.			
		100	427
			+327
A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-11,800	-12,835	-12,835
R.	-1,035		
B.—JAIL MANUFACTURES—			
B.-1.—Pay of Officers—			
O	9,700	10,113	10,257
R.	413			+144

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—concl'd.			
B.—JAIL MANUFACTURES—concl'd.			
B.-2.—Pay of Establishment—			
	Rs.		
O.	50,300	44,207	43,480
R.	—6,093			—727
B.-3.—Allowances, honoraria, etc.—			
O.	27,650	27,822	27,029
R.	172			+107
B.-4.—Contingencies—			
O.	9,44,200	7,34,366	7,19,016
R.	—2,00,834			—15,350
B.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—6,50,000	—5,77,400	—5,93,237
R.	72,600			—15,837
C.—WORKS—			
R.	13,060	13,060	13,746
For rounding		—350	..
			+350
Surrenders or withdrawals within grant—			
R. Gross	4,98,292	4,98,292	..
R. Deductions	—71,565	—71,565	..
			—4,98,292
			+71,565
TOTALS—			
Gross		96,51,800	91,68,471
Deductions		—6,61,800	—6,06,072
Net		89,90,000	85,62,399
			—4,83,329
			+55,728
			—4,27,601

REVIEW.

The saving of Rs. 4,27,601 was reduced to Rs. 874 by the surrender of Rs. 4,26,727.

2. *Losses, writes-off, etc.*—A stock of 102 mds. 35 srs. of rice obtained by the Jails Department through the Food and Supplies Department in February, 1955 at a cost of Rs. 1,581-11-3 was found unfit for human consumption at the time of taking delivery. Out of 102 mds. 35 srs., 19 mds. 11 srs. were found short on 9th June, 1956 and this shortage was stated to be due to dry-age and destruction by weevils, and the balance of 83 mds. 24 srs. of rice was sold for Rs. 757-10-0 in June, 1956. The resultant loss of Rs. 824-1-3 was written off by Government in August, 1956.

It transpires that the bad quality was accepted only on provisional basis pending decision by higher authorities and that the supplying department did not agree to take it back later on.

Grant No. 16.—Police.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police".			
A.—PRESIDENCY POLICE—			
A.-1.—Pay of Officers—			
O	Rs. 3,97,200	} 4,27,140	4,27,762
R	29,940			+622
A.-2.—Pay of Establishment—			
O	1,14,51,500	} 1,10,32,494	1,10,38,086
R	—4,19,006			+5,592
A.-3.—Allowances, honoraria, etc.—			
O	63,45,700	} 64,78,652	64,29,514
R	1,32,952			—49,138
A.-4.—Contract Contingencies—			
O	7,50,000	} 6,39,000	6,50,37
R	—1,11,000			+11,37c
A.-5.—Other Contingencies—			
O	51,79,200	} 51,57,785	50,50,206
R	—21,415			—1,07,579
A.-6.—Secret Service Expenditure—			
O	72,000	} 81,833	81,833
R	9,833		
A.-8.—Establishment charges payable to other Governments, Departments, etc.			
	1,11,300		1,11,300
A.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—3,51,500		—3,35,024
			+ 16,476
B.—SUPERINTENDENCE—			
B.-1.—Pay of Officers—			
O	2,04,000	} 1,94,200	1,94,199
R	—9,800			—1
B.-2.—Pay of Establishment—			
O	2,17,700	} 2,12,600	2,11,607
R	—5,100			—993

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 29.—Police"—contd.				
B.—SUPERINTENDENCE—concl'd.				
B.-3.—Allowances, honoraria, etc.—				
O.	Rs. 1,30,200	} 1,32,900	1,32,907	+7
R.	2,700			
B.-4.—Contract Contingency	18,000	17,998	—2	
B.-5.—Other Contingencies—				
O.	40,200	} 52,600	64,870	+ 12,270
R.	12,400			
<i>Col. 4.—See paragraph 2 of the Review.</i>				
C.—DISTRICT EXECUTIVE FORCE—				
C.-1.—Pay of Officers—				
O.	5,33,300	} 5,30,300	5,27,972	—2,328
R.	—3,000			
C.-2.—Pay of Establishment—				
O.	2,01,52,900	} 1,98,91,700	1,99,21,826	+ 30,126
S.	1,49,000			
R.	—4,10,200			
C.-3.—Allowances, honoraria, etc.—				
O.	1,28,20,200	} 1,29,38,000	1,30,87,162	+ 1,49,162
R.	1,17,800			
C.-4.—Contract Contingency—				
O.	13,58,000	} 14,69,400	14,69,663	+ 263
R.	1,11,400			
C.-5(1).—Petty Construction—				
O.	65,000	} 48,000	48,288	+ 288
R.	—17,000			
C.-5(2).—Other Contingencies—				
O.	60,45,000	} 63,64,200	61,68,824	—1,95,376
R.	3,19,200			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—	
1	2	3	4	
Major Head " 29—Police"—contd.		Rs.	Rs.	Rs.
C.—DISTRICT EXECUTIVE FORCE—concl'd.				
<i>C.-5(3).—Loss—</i>				
R.	Rs. 1,600	1,600	1,540	—60
<i>C.-7.—Grants in aid and contributions—</i>				
O.	30,500	33,000	33,186	+186
R.	2,500			
<i>C.-8.—Establishment charges payable to other Governments, Departments, etc.</i>				
		1,49,000	1,49,025	+25
<i>C.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>				
		—67,800	—63,563	+4,237
D.—POLICE TRAINING SCHOOLS—				
<i>D.-1.—Pay of Officers—</i>				
O.	29,600	22,906	22,012	+6
R.	—6,694			
<i>D.-2.—Pay of Establishment—</i>				
O.	3,88,100	3,67,530	3,62,415	—5,115
R.	—20,570			
<i>D.-3.—Allowances, honoraria, etc.—</i>				
O.	2,05,100	1,66,660	1,65,394	—1,266
R.	—38,440			
<i>D.-4.—Contract Contingency—</i>				
O.	65,000	68,800	68,797	—3
R.	3,800			
<i>D.-5.—Other Contingencies—</i>				
O.	1,21,200	1,41,600	1,41,286	—314
R.	20,400			
E.—VILLAGE POLICE—				
<i>E.-2.—Pay of Establishment—</i>				
R.	47,000	47,000	46,259	—741
<i>E.-3.—Allowances, honoraria, etc.—</i>				
R.	12,300	12,300	11,680	—620
<i>E.-5.—Other Contingencies—</i>				
R.	10,000	10,000	82	—9,918

Col. 4.—See paragraph 2 of the Review.

Grant No. 16.—Police—contd.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 29.—Police "—contd.			
F.—SPECIAL POLICE—			
F.-1.—Pay of Officers	32,000	31,972	—28
F.-2.—Pay of Establishment—			
O.	4,24,100	4,22,100	4,23,050
R.	—2,000			+950
F.-3.—Allowances, honoraria, etc.—			
O.	5,08,500	5,14,100	5,16,694
R.	5,600			+2,594
F.-4.—Contract Contingencies—			
O.	53,000	58,500	54,418
R.	3,500			—4,082
F.-5.—Other Contingencies—			
O.	1,60,100	1,68,500	1,71,341
R.	8,400			+2,841
F.-8.—Establishment charges payable to other Governments, Departments, etc.			
	400	..	—400
G.—RAILWAY POLICE—			
G.-1.—Pay of Officers—			
O.	42,000	39,100	39,149
R.	—2,900			+49
G.-2.—Pay of Establishment—			
O.	9,07,100	8,57,500	8,57,521
R.	—49,600			+21
G.-3.—Allowances, honoraria, etc.—			
O.	5,44,500	5,39,700	5,39,788
R.	—4,800			+88
G.-4.—Contract Contingencies			
	35,000	34,058	—942
G.-5.—Other Contingencies—			
O.	1,67,500	1,81,800	1,81,710
R.	14,400			—190
G.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—8,74,700	—8,73,760	+940

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 29.—Police"—contd.			
H.—CRIMINAL INVESTIGATION DEPARTMENT—			
H.1.—Pay of Officers—			
	Rs.		
O	1,48,900	1,42,200	1,44,128
R	-6,700			+1,928
H.2.—Pay of Establishment—			
O	12,23,300	11,90,600	11,89,686
R	-32,700			-914
H.3.—Allowances, honoraria, etc.—			
O	6,92,000	7,35,000	7,44,549
R	43,000			+9,549
H.4.—Contract Contingencies—			
O	54,000	56,000	55,996
R	2,000			-4
H.5.—Other Contingencies—			
O	3,44,500	3,71,700	3,77,011
R	27,200			+5,311
H.6.—Secret Service Expenditure—			
O	1,95,000	2,17,000	2,16,745
R	22,000			-255
I.—WORKS—			
O	3,85,000	3,98,000	3,78,411
R	13,000			-19,589
J.—CHARGES IN ENGLAND—			
High Commission of India—			
O	27,200	15,600	15,222
R	-11,600			-378

Grant No. 16.—Police—concl'd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 29.—Police "—concl'd.			
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross	1,99,600	1,99,600	.. —1,99,600
TOTALS—			
Gross	7,29,75,000	7,26,08,412	—3,66,588
Deductions	—12,94,000	—12,72,347	+21,653
Net	7,16,81,000	7,13,36,065	—3,44,935

REVIEW.

The original grant of Rs. 7,15,32,000 was augmented to Rs. 7,16,81,000 by supplementary grant of Rs. 1,49,000 against which expenditure was Rs. 7,13,36,065 resulting in a saving of Rs. 3,44,935. The surrender of Rs. 1,99,600 reduced the saving to Rs. 1,45,335.

2. Explanations in respect of sub-heads B.-5 and E.-5 could not be included as the same were not received from the controlling authorities.

3. *Losses, writes off, etc.*—A sum of Rs. 11,571 representing the undisbursed pay, etc. of the staff and one revolver were stolen from a police armoury in April, 1953.

Departmental proceedings were drawn up against the four suspected constables as also against the two sentries who were on duty in the armoury at the time of the theft. The pay of the two sentries was subsequently reduced.

It was reported in August, 1957 that one of the four constables was dismissed from service, the increment of another was withheld for one year and the rest were found not guilty.

Government orders regarding the write-off of the loss are still (September, 1957) awaited.

4. *Sub-head C.-5(3).*—A loss of Rs. 1,540 has been written off during the year. The details of the loss were mentioned at Page 27 and Page 129 of the Appropriation Accounts for 1955-56.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 30.—Ports and Pilotage".			
A.—CHARGES FOR POOLED LAUNCHES—			
	Rs.		
O.	3,82,200	3,91,118	3,84,786
S.	72,000		
R.	—63,082		
			—6,332
B.—PORTS ESTABLISHMENT—			
O.	90,800	88,657	79,859
R.	—2,143		
			—8,998
D.—MISCELLANEOUS—			
O.	3,05,600	3,03,624	3,02,372
R.	—1,976		
			—1,252
E.—WORKS—			
O.	6,000	6,600	7,322
R.	600		
			+722
For rounding—			
O.	400	..	..
R.	—400		
			..
Surrenders or withdrawals within grant—			
R.	67,001	67,001	..
			—67,001
TOTAL	8,57,000	7,74,139	—82,861

REVIEW.

The original grant of Rs. 7,85,000 was augmented to Rs. 8,57,000 by supplementary grant of Rs. 72,000 against which the expenditure amounted to Rs. 7,74,139 resulting in a saving of Rs. 82,861. The surrender of Rs. 67,001 reduced the saving to Rs. 15,860.

Grant No. 18.—Scientific Departments.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3:	4
	Rs.	Rs.	Rs.
Major Head " 36.—Scientific Departments."			
A. GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES—			
	Rs.		
O.	71,000	80,000	80,340
S.	9,000			- 340
TOTAL	80,000	80,340	+ 340

REVIEW.

The original grant of Rs. 71,000 was augmented to Rs. 80,000 by a supplementary grant of Rs. 9,000 against which there was an expenditure of Rs. 80,340 resulting in an excess of Rs. 340.

Certified as correct.

CALCUTTA ;
The 3rd September, 1957.

CALCUTTA ;
The 20th November, 1957.

R. K. A. SUBRAHMANYA,
Pay and Accounts Officer (Education),
West Bengal.

D. M. SEN,
Secretary to the Government of West
Bengal, Education Department.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37.—Education".—				
UNIVERSITY.				
A.—GRANTS TO UNIVERSITIES—				
	Rs.			
O.	21,66,000	27,18,000	27,18,000	
S.	5,52,000			..
B.—GOVERNMENT ARTS COLLEGES—				
B. 1.—Arts Colleges for Men—				
B. 1(1).—Pay of Officers—				
O.	14,74,000	14,31,022	13,94,267	
R.	—42,978			—36,755
B. 1(2).—Pay of Establishment—				
O.	1,53,100	1,48,600	1,48,633	
R.	—4,500			+33
B. 1(3).—Allowances, honoraria, etc.—				
O.	5,17,700	5,16,017	5,06,013	
S.	7,400			—10,004
R.	—9,083			
B. 1(4).—Contract Contingencies—				
O.	60,500	72,227	69,878	
R.	11,727			—2,349
B. 1(5).—Other Contingencies—				
O.	3,12,400	3,34,434	3,26,533	
R.	22,031			—7,898
B. 1(6).—Lump Provision for research grant to Government Colleges—				
O.	75,000	71,004	71,572	
R.	—3,996			+568
B. 2.—Arts Colleges for Women—				
B. 2(1).—Pay of Officers—				
O.	2,95,200	2,95,000	2,91,280	
R.	—200			—3,711

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs
Major Head " 37—Education "—contd.			
UNIVERSITY—contd.			
B.—(GOVERNMENT ARTS COLLEGES—concltd.			
B.-2.—Arts Colleges for Women—concltd.			
B.-2(2).—Pay of Establishment—			
O.	Rs. 37,100	} 36,300	35,802
R.	—800		
B.-2(3).—Allowances, honoraria, etc.—			
O.	1,11,500	} 1,10,206	1,09,653
S.	4,400		
R.	—5,694		
B.-2(4).—Contract Contingencies—			
O.	50,300	} 47,837	50,740
R.	—2,463		
B.-2(5).—Other Contingencies—			
O.	1,10,400	} 1,22,021	1,24,708
S.	8,800		
R.	2,821		
B.-3.—Arts Colleges (in Chandernagore)—			
B.-3(1).—Pay of Officers—			
O.	1,64,600	} 1,44,000	1,41,203
R.	—20,600		
B.-3(2).—Pay of Establishment—			
O.	17,600	} 20,000	20,389
R.	2,400		
B.-3(3).—Allowances, honoraria, etc.—			
O.	29,700	} 32,450	32,158
R.	2,750		
B.-3(4).—Contract Contingencies—			
O.	6,600	} 7,150	6,408
R.	550		
B.-3(5).—Other Contingencies—			
O.	37,900	} 38,150	38,375
R.	250		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
UNIVERSITY—contd.			
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C.-1.—Arts Colleges for Men—			
	Rs.		
O.	13,49,300	} 13,63,310	13,77,750
S.	35,000		
R.	-20,990		
			+14,440
C.-2.—Arts Colleges for Women—			
O.	1,51,800	} 1,65,900	1,41,018
R.	14,100		
			-24,882
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
D.-1.—Pay of Officers—			
O.	3,74,000	} 3,40,550	3,26,721
R.	-33,450		
			-13,829
D.-2.—Pay of Establishment—			
O.	94,050	} 98,500	93,877
R.	4,450		
			-4,623
D.-3.—Allowances, honoraria, etc.—			
O.	1,53,000	} 1,49,862	1,43,780
R.	-3,138		
			-6,082
D.-4.—Contract Contingencies—			
O.	20,600	} 19,800	19,218
R.	-800		
			-582
D.-5.—Other Contingencies—			
O.	1,74,700	} 1,82,395	2,31,307
R.	7,695		
			+48,912
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
D.-6.—Grants-in-aid, contributions, etc.	750	540	-210

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head " 37.—Education"—contd.	Rs.	Rs.	Rs.
UNIVERSITY—concl'd.			
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
Rs.			
O. 52,300	49,600	47,666	—1,934
R. —2,700			
SECONDARY.			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F.-(i)-(a).—Secondary Schools for Boys—			
F.-(i)-(a).-1.—Pay of Officers—			
O. 9,10,000	9,20,500	8,99,903	—20,597
R. 10,500			
F.-(i)-(a).-2.—Pay of Establishment—			
O. 48,400	47,896	49,970	+2,074
R. —504			
F.-(i)-(a).-3.—Allowances, honoraria, etc.—			
O. 4,40,600	4,74,541	4,62,064	—12,477
S. 32,000			
R. 1,941			
F.-(i)-(a).-4.—Contract Contingencies—			
O. 74,000	89,010	90,146	+1,136
R. 15,010			
F.-(i)-(a).-5.—Other Contingencies—			
O. 91,200	1,05,189	99,127	—6,062
R. 13,989			
F.-(i)-(b).—Secondary Schools for Girls—			
F.-(i)-(b).-1.—Pay of Officers—			
O. 1,67,000	1,68,802	1,59,800	—9,002
R. 1,802			
F.-(i)-(b).-2.—Pay of Establishment—			
O. 12,800	13,775	13,088	—687
R. 975			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—contd.			
SECONDARY—contd.			
F.—GOVERNMENT SECONDARY SCHOOLS—contd.			
F.-(i)-(b).—Secondary Schools for Girls—concl'd.			
F.-(i)-(b).-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	82,600	} 88,899	81,372
R.	6,299		
			—7,527
F.-(i)-(b).-4.—Contract Contingencies—			
O.	25,200	} 28,719	27,093
R.	2,519		
			—1,626
F.-(i)-(b).-5.—Other Contingencies—			
O.	57,100	} 74,617	71,894
R.	17,517		
			—2,723
F.-(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—			
F.-(ii). 1.—Pay of Officers—			
O.	1,27,000	} 1,11,500	1,15,270
R.	—15,500		
			+3,770
F.-(ii).-2.—Pay of Establishment—			
O.	53,400	} 46,100	38,169
R.	—7,300		
			—7,931
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
F.-(ii).-3.—Allowances, honoraria, etc.—			
O.	52,500	} 46,959	44,999
R.	—5,541		
			—1,960
F.-(ii).-5.—Other Contingencies—			
O.	1,95,700	} 2,07,685	2,06,076
R.	11,985		
			—1,609

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 37.—Education " —contd.				
SECONDARY—contd.				
F.—GOVERNMENT SECONDARY SCHOOLS—concl'd.				
F.-(iii).—Secondary Schools (in Chandernagore)—				
F.-(iii).-1.—Pay of Officers— Rs.				
O.	82,000	} 66,700	69,701	
R.	-15,300			+3,001
F.-(iii).-2.—Pay of Establishment—				
O.	7,000	} 5,650	5,495	
R.	-1,350			-155
F.-(iii).-3.—Allowances, honoraria, etc.—				
O.	30,000	} 24,400	[24,227	
R.	-5,600			-173
F.-(ii).-4.—Contract Contingencies—				
O.	2,500	} 2,450	841	
R.	-50			-1,609
F.-(iii).-5.—Other Contingencies—				
O.	3,400	} 5,300	171	
R.	1,900			-5,129
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>				
G.—DIRECT GRANTS TO NON-GOVERNMENT SECOND- ARY SCHOOLS—				
G.-(i)-(a).—Secondary Schools for Boys—				
O.	41,40,100	} 46,86,590	44,43,220	
S.	5,60,000			-2,43,370
R.	-13,510			
G.-(i)-(b).—Secondary Schools for Girls—				
O.	8,60,000	} 9,77,000	8,75,997	
S.	1,60,000			-1,01,003
R.	-43,000			
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>				

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—contd.			
SECONDARY—concl'd.			
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—concl'd.			
G.-(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—			
	Rs.		
O.	2,79,200	2,87,147	2,62,281
R.	7,947		
G.-(iv).—Secondary Schools (in Chandernagore)—			
O.	10,000	2,40,500	2,15,006
S.	2,05,500		
R.	25,000		
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—			
O.	50,18,000	51,18,000	51,19,035
S.	1,00,000		
PRIMARY.			
I.—GOVERNMENT PRIMARY SCHOOLS—			
I.-(a).—Government Primary Schools—			
O.	3,38,000	3,86,500	3,78,749
S.	29,300		
R.	19,200		
I.-(b).—Government Primary Schools (in Chandernagore)—			
O.	35,300	27,100	19,584
R.	--8,200		
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
J.-(i).—Primary Schools for Boys and Girls—			
O.	10,81,000	12,23,000	11,35,569
S.	1,42,000		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4 }	
	Rs.	Rs.	Rs.	
Major Head "37.—Education"—contd.				
PRIMARY—concl'd.				
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—concl'd.				
J.-(ii).—Primary Schools for Boys and Girls (Anglo-Indian)—				
O	Rs. 3,86,000	} 3,88,256	3,30,884	
R	2,256			—57,372
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>				
J.-(iii).—Primary Schools (in Chandernagore)—				
O	27,700	} 1,03,300	1,04,292	
S	85,700			+992
R	—10,100			
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—				
O	47,67,000	} 50,60,000	49,68,069	
R	2,93,000			—91,931
SPECIAL.				
L.—GOVERNMENT SPECIAL SCHOOLS—				
L.-(i).—Special Schools and Training Schools for Masters—				
L.-(i)-1.—Pay of Officers—				
O	1,37,000	} 1,31,300	1,49,998	
R	—5,700			+18,698
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>				
L.-(i)-2.—Pay of Establishments—				
O	1,16,750	} 1,22,036	99,187	
R	5,286			—22,849
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>				
L.-(i)-3.—Allowances, honoraria, etc.—				
O	1,12,900	} 1,15,923	1,14,891	
R	3,023			—1,032

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
SPECIAL—contd.			
L.—GOVERNMENT SPECIAL SCHOOLS—concl'd.			
L.-(i).—Special Schools and Training Schools for Masters—concl'd.			
L.-(i)-4.—Contract Contingencies—			
Rs.			
O. 16,200	} 17,149	15,368	—1,761
R. 949			
L.-(i)-5.—Other Contingencies—			
O. 3,02,030	} 2,92,904	2,84,747	—8,157
R. —9,126			
L.-(i)-6.—Establishment Charges payable to other Governments—			
O. 2,07,300	} 11,511	11,806	+295
R. —1,95,789			
L.-(i)-7.—Deduct—Amount payable from the provision for Development Schemes . .			
	—1,43,000	—1,32,000	+8,000
For rounding			
	20	..	—20
L.-(ii).—Training Schools for Mistresses—			
L.-(ii)-1.—Pay of Officers—			
O. 23,000	} 22,800	22,847	+47
R. —200			
L.-(ii)-2.—Pay of Establishment—			
O. 4,100	} 4,050	3,486	—564
R. —50			
L.-(ii)-3.— Allowances, honoraria, etc.—			
O. 11,800	} 11,450	11,138	—312
R. —350			
L.-(ii)-5.—Other Contingencies—			
O. 41,100	} 41,117	42,274	+1,157
R. 17			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37.—Education"—contd.				
SPECIAL—concl'd.				
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—				
M.-(i)-(a).—Special Schools for Boys and Masters—				
O.	Rs. 6,64,000	6,90,100	6,41,951	
R.	26,100			—48,149
M.-(i)-(b).—Special Schools for Girls and Mistresses—				
O.	1,54,000	1,26,200	1,17,152	
R.	—27,800			—9,048
M.-(ii).—Special Schools (Anglo-Indian)				
	1,900	1,320	—580	
M.-(iii).—Special Schools (in Chandernagore)—				
O.	1,000	2,700	743	
R.	1,700			—1,957
GENERAL—				
N.—DIRECTION—				
O.	4,07,600	4,39,600	4,29,706	
S.	23,800			—9,894
R.	8,200			
O.—INSPECTION—				
O.-(i)-(a).—Men's Branch—				
O.-(i)-(a)-1.—Pay of Officers—				
O.	3,73,000	3,71,150	3,57,061	
S.	2,600			—14,089
R.	—4,450			
O.-(i)-(a)-2.—Pay of Establishment—				
O.	1,96,500	2,06,000	2,03,073	
S.	6,200			—5,927
R.	6,300			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—contd.			
GENERAL—contd.			
O.—INSPECTION—contd.			
O.-(i)-(a).—Men's Branch—concl'd.			
O.-(i)-(a)-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	3,99,000	} 4,23,632	4,15,410
S.	11,300		
R.	13,332		
			—8,222
O.-(i)-(a)-4.—Contract Contingencies—			
O.	40,000	} 45,158	39,824
S.	9,000		
R.	—3,842		
			—5,534
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
O.-(i)-(a)-5.—Other Contingencies—			
O.	23,300	} 27,558	23,455
R.	4,258		
			—4,103
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
O.-(i)-(b).—Women's Branch—			
O.-(i)-(b) 1.—Pay of Officers—			
O.	39,000	} 34,983	34,008
R.	—4,017		
			—975
O.-(i)-(b)-2.—Pay of Establishment—			
O.	16,300	} 14,834	12,496
R.	—1,466		
			—2,338
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
O.-(i)-(b)-3.—Allowances, honoraria, etc.—			
O.	24,900	} 24,502	21,880
R.	—398		
			—2,622
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—contd.			
GENERAL—contd.			
O.—INSPECTION—contd.			
O.-(i)-(b).—Women's Branch—concl'd.			
O.-(i)-(b)-4.—Contract Contingencies—			
	Rs.		
O.	8,500	8,733	8,188
R.	233		
			—545
O.-(i)-(b)-5.—Other Contingencies—			
O.	2,700	2,740	2,473
R.	40		
			—267
O.-(ii).—Inspection (Anglo-Indian)—			
O.-(ii)-1.—Pay of Officers—			
O.	9,300	9,750	9,732
R.	450		
			—18
O.-(ii)-2.—Pay of Establishment			
	11,000	11,000	10,798
			—202
O.-(ii)-3.—Allowances, honoraria, etc.—			
O.	13,400	12,841	12,676
R.	—559		
			—165
O.-(ii)-4.—Contract Contingencies—			
O.	1,200	2,200	2,155
R.	1,000		
			—45
O.-(ii)-5.—Other Contingencies—			
O.	3,000	3,534	3,529
R.	534		
			—5
O.-(iii).—Inspection (in Chandernagore)—			
O.-(iii)-1.—Pay of Officers			
	2,700	2,700	2,236
			—464

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education"—contd.			
GENERAL—contd.			
O.—INSPECTION—concl.			
O.-(iii).—Inspection (in Chandernagore)—concl.			
O.-(iii)-2.—Pay of Establishment—			
	Rs.		
O. ₹	550	510	420
R.	—40			—90
O.-(iii)-3.—Allowances, honoraria, etc.—			
O.	1,150	1,070	920
R.	—80			—141
O.-(iii)-5.—Other Contingencies—			
O.	100	20	13
R.	—80			—7
P.—SCHOLARSHIPS—			
P.-(i).—Scholarships—			
O.	5,57,500	5,71,300	5,00,561
R.	13,800			—70,739
<i>Col. 4.—See paragraph 2 of the Audit Comments</i>			
P.-(ii).—Scholarships (Chandernagore)			
	..	854	+854
Q.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES			
	11,50,000	11,50,000	..
R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	11,50,000	10,91,000	12,00,005
R.	—59,000			+1,09,005
S.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	—11,50,000	—10,91,000	—11,50,000
R.	59,000			—59,000

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—contd.			
GENERAL—contd.			
T.—MISCELLANEOUS—			
T.-(a).—Youth Welfare Works under Physical Director—			
	Rs.		
O.	2,51,200	2,58,950	2,53,770
R.	7,750			—5,180
T.-(b).—Expenses of the State Text Book Committee—			
O.	16,700	15,236	14,197
R.	—1,464			—1,039
T.-(c).—Bangiya Sanskrit Association—			
O.	49,700	47,775	45,369
R.	—1,925			—2,406
T.-(d).—State Council for Engineering and Technical Education—			
O.	15,700	11,823	11,325
R.	—3,877			—498
T.-(e).—National Cadet Corps			
	16,08,100	15,10,559	—97,541
T.-(e)-(i).—Deduct—Recovery from Union Government for Camp expenses of National Cadet Corps.			
	—2,06,700	..	+2,06,700

Col. 4.—See paragraph 2 of the Audit Comments.

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

Major Head " 37.—Education "—contd.

GENERAL—contd.

T.—MISCELLANEOUS—contd.

T.-(f).—Expansion of Education and Welfare Services to relieve educated unemployment—

	Rs.			
O.	1,67,71,000	}	1,61,65,785	1,56,66,276
R.	—6,05,215				—4,99,509

T.-(f) (i).—Deduct—Amount payable from the provision for Development Schemes . . . —1,08,78,000 —1,00,98,144 + 7,79,856

T.-(g).—Establishment of Day Students' Homes—

O.	10,30,000	}	10,21,972	11,31,300	+1,09,328
R. }	—8,028				

Col. 4.—Mainly adjustment of liabilities of the past year provision for which could not be made due to non-receipt of report from the local offices.

T.-(h).—Establishment of Multipurpose Schools—

O.	11,44,000	}	27,70,519	24,72,068	—2,98,451
S.	23,89,000				
R.	—7,62,481				

Col. 4.—See paragraph 2 of the Audit Comments.

T.-(h)-(i).—Deduct—Amount payable from the provision for Development Schemes (State's Share). —8,58,000 —6,20,230 +2,37,770

Col. 4.—See paragraph 2 of the Audit Comments.

T.-(i).—Secondary Education Enquiry Commission 22,982 +22,982

Col. 4.—See paragraph 2 of the Audit Comments.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—contd.			
GENERAL—contd.			
T.—MISCELLANEOUS—concl'd.			
T.-(j).—Other Charges—			
T.-(j)-1.—Examination Charges—			
	Rs.		
O.	1,00,000	} 75,838	98,653
R.	—24,162		
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
T.-(j)-2.—Grants for the encouragement of literature—			
O.	47,300	} 56,000	41,674
R.	8,700		
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
T.-(j)-3.—Training abroad of Students	6,000	223	—5,777
Col. 4.—Provision for incidental expenses of some scholars remained unutilised due to delay in their final selection by the Government of India.			
T.-(j)-4.—Allowances, honoraria, etc.	16,000	14,448	—1,552
T.-(j)-5.—Contingencies	29,900	26,400	—3,500
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
T.-(j)-6.—Grants-in-aid, contributions, etc.—			
O.	3,24,100	} 4,28,391	4,13,379
R.	1,04,291		
T.-(j)-7.—Grants for the encouragement of historical research	1,000	648	—352
T.-(j)-8.—Other items—			
O.	2,98,400	} 1,77,000	2,13,378
R.	—1,21,400		
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
T.-(k).—Anglo-Indian Education	20,600	13,049	—7,551
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head, "37.—Education"—contd.			
GENERAL—contd.			
U.—WORKS—			
R.	Rs. 27,840	27,840 ..	—27,840
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>			
V.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	1,24,400	*1,46,295	**1,36,285
S.	86,000		
R.	—64,105		
W.—DEVELOPMENT SCHEMES—			
W.-(i).—First Five-Year Plan—			
W.-(i)-1.—Pay of Officers—			
O.	7,60,000	7,33,074	7,25,208
R.	—26,926		
W.-(i)-2.—Pay of Establishment—			
O.	1,64,000	2,11,500	2,21,914
R.	47,500		
W.-(i)-3.—Allowances, honoraria, etc.—			
O.	3,47,000	3,70,263	3,58,443
R.	23,263		
W.-(i)-4.—Contingencies—			
O.	11,42,000	11,56,152	11,23,053
R.	14,152		
W.-(i)-5.—Grants-in-aid, contributions, etc.—			
O.	2,98,82,000	2,84,83,949	2,77,40,623
R.	—13,98,051		
W.-(i)-6.—Scholarships—			
O.	1,26,000	1,80,900	1,78,530
R.	54,900		

* The High Commissioner's final grant is Rs. 1,49,160. The difference is due to certain re-appropriations not being noted by him.

** Against this, the High Commissioner's figure is Rs. 1,22,040. The discrepancy is under reconciliation with the High Commissioner's Office.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 37.—Education "—concl'd.				
GENERAL—concl'd.				
W.—DEVELOPMENT SCHEMES—concl'd.				
W.-(i).—First Five-Year Plan—concl'd.				
W.-(i)-7.—Deduct—Amount met from General Reserve Fund, Cooch-Bihar.				
	—1,97,000	..	+1,97,000	
<i>Col. 4.—See paragraph 2 of the Audit Comments.</i>				
W.-(ii).—Second Five-Year Plan—				
W.-(ii)-1.—Pay of Officers—				
O.	Rs. 2,72,000	} 18,000	17,779	
R.	—2,54,000			—221
W.-(ii)-2.—Pay of Establishment—				
O.	2,36,000	} 52,000	51,433	
R.	—1,84,000			— 567
W.-(ii)-3.—Allowances, honoraria, etc.—				
O.	2,89,000	} 42,878	46,026	
R.	—2,46,122			+3,148
W.-(ii)-4.—Contingencies—				
O.	23,30,000	} 13,20,942	12,86,411	
R.	—10,09,058			—34,531
W.-(ii)-5.—Grants-in-aid, contributions, etc.—				
O.	1,40,36,000	} 2,31,63,061	2,26,10,386	
S.	64,08,000			—5,52,675
R.	27,19,061			
W.-(iii).—Schemes outside the state plan—centrally Sponsored Schemes—				
W.-(iii)-5.—Grants-in-aid, contributions, etc.—				
R.	16,47,815	16,47,815	16,04,515	
			—43,300	
Surrenders or withdrawals within grant—				
R. Gross	59,000	59,000	..	
R. Deductions	—59,000	—59,000	..	
			+59,000	
TOTAL—Grant No. 19.—				
Gross	11,59,14,700	11,27,88,194	—31,26,506	
Deductions	—1,34,29,700	—1,20,00,374	+14,29,326	
Net	10,24,85,000	10,07,87,820	—16,97,180	

REVIEW.

The original grant of Rs. 9,16,27,000 was augmented to Rs. 10,24,85,000 by a supplementary grant of Rs. 1,08,58,000 against which the expenditure for the year amounted to Rs. 10,07,87,820 resulting in a saving of Rs. 16,97,180.

2. *Fund for Promotion of Education amongst Educationally Backward Classes.*—The Fund was created by the Government of West Bengal in 1947-48 for the purpose of providing special educational facilities to members of scheduled castes as well as other educationally backward classes including Muslims. The receipt side represents the amounts of contribution paid by Government and debited to sub-head Q. The expenditure is booked under sub-head R and at the end of the year an amount to the extent of Rs. 11,50,000 (which was available under the Fund during the year 1956-57) is debited to the Fund by reduction of expenditure, under sub-head S. Closing balance of the Fund on 31st March, 1957 thus comes to nil. The transactions of the Fund during 1956-57 are shown below :—

	* Rs.
Opening Balance on the 1st April, 1956 . . . . .	..
Receipt during 1956-57	11,50,000
Expenditure during 1956-57	12,00,005
Available Amount debited to the Fund during 1956-57	11,50,000
Closing Balance on the 31st March, 1957 . . . . .	..

N.B.—Actual expenditure exceeds the available balance by Rs. 50,005.

3. *Deposit Account of the Grant made by the Indian Central Jute Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the conduct of experimental work on the Census of Jute Crops in the State. The expenditure on the scheme is booked under this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is debited to this deposit account by corresponding credit to the revenue head, viz., "XXVI.—Education". An account of the transactions during the year 1956-57 is given below :—

	Rs.
Opening Balance	18,156
Receipts . . . . .	..
Charges . . . . .	..
Closing Balance	18,156

Certified as correct.

CALCUTTA :
 The 3rd September, 1957: }

R. K. A. SUBRAHMANYA,
 Pay and Accounts Officer (Education),
 West Bengal.

AUDIT COMMENTS.

The Appropriation Accounts duly signed by the Secretary to the Government of West Bengal, Education Department had not so far (August 1958) been received in audit. On the 20th November, 1957, the Secretary returned the accounts with the remarks that figures under certain sub-heads need further scrutiny as no departmental verification in respect of the same was made during the year. But the result of the scrutiny was not communicated to audit even as late as 30th August, 1958.

2. Although considerable variations occurred under sub-heads C-2, D-5, F(ii)2, F(iii)5, G(i)(b), G(iv), I(b), J(ii), L(i)1, L(i)2, O(i)(a)4, O(i)(a)5, O(i)(b)2, O(i)(b)3, P(i), T(e)(i), T(h), T(h)(i), T(i), T(j)1, T(j)2, T(j)5, T(j)8, T(k), U and W(i)7 in comparison with the final grants fixed thereunder, no explanations for the variations have been furnished by the Controlling Officer.

3. The heavy savings under sub-heads B-1(3) and J(i) indicate that the supplementary grants obtained under these sub-heads were excessive.

4. Sub-heads J(ii), M(i)(a), P(i) and W(i)4.—The final savings under these sub-heads show that the increase in the original provisions made by re-appropriation was injudicious.

5. The final excesses under sub-heads R and T(j)1 show that the reductions made in the original provisions were injudicious or in excess of requirement.

6. Expenditure incurred under sub-head T(i) without any provision of funds indicate defective budgeting and control.

7. *Splitting up of purchase orders in order to avoid the necessity of obtaining sanction of higher authorities.*—In a certain Engineering Institution, about 8½ tons of C. P. Teak logs were purchased at a total cost of Rs. 6,764-3-6 inclusive of Sales Tax by splitting up of the purchase order in eight different batches with a view to keeping each purchase within the financial power of the Principal (the financial power being Rs. 1,000 for each item) and thereby avoiding the necessity of obtaining Government sanction.

8. *Losses, Writes off, etc.*—The following cases of loss were reported to audit :—

Serial No.	Particulars.	Amount.	Remarks.
(i)	Theft of some Government properties from a State Orphanage in May-June, 1952.	Rs. 1,211	It was stated in October, 1954 that the staff concerned had been severely warned to be more alert and careful in future. Orders of write-off are still awaited (August, 1957).
(ii)	Consequent on the detection of a case of misappropriation of Government money by a clerk of a District Inspector of Schools in June, 1951, a thorough scrutiny of the accounts by the departmental authorities disclosed that the clerk concerned used to receive undelivered money orders from the Post Offices without any authority and did not enter them in the Cash Book.	1,608	It was stated in November, 1956 that the clerk concerned had been acquitted by the Court and that steps to regularise the loss would be taken after the completion of departmental enquiry. Further report is still awaited (August, 1957).

AUDIT COMMENTS—*concl'd.*

9. *Excessive expenditure on repairs to a leased building.*—A building belonging to an official, was taken over by Government with effect from, 7th January, 1948 at a monthly rental of Rs. 128 (inclusive of Municipal Tax) for starting a Hostel for the students of a College. From 1st April, 1951 the said tenancy was converted into a leasehold right for ten years and the rent was increased to Rs. 155 per month (including Municipal Tax). One of the terms and conditions of the lease was that the cost of all repairs to the building would be borne by the lessee although such charges were previously borne by the owner.

As per this agreement, Government had to spend a sum of Rs. 19,059 during the period from April, 1951 to July, 1953 towards repairs, such as cement plastering, mending of cracks in the roof, replacement of broken doors and windows, repairs to electric installations and compound walls, white washing, etc..

It was stated in November, 1955 that due to acute shortage of accommodation caused by a large concentration of refugees in that locality Government had to accept the condition (*viz.* undertaking of all repairs to the building at Government cost) laid down by the owner as they had no other choice then owing to influx of refugee students.

It is not clear why the existing tenancy had been converted into a leasehold right on terms and conditions disadvantageous to Government. The authorities could have easily requisitioned the house under the West Bengal Premises Requisition and Control Act and got such repair work done by the owner at his cost under section 4 of the Act.

10. Audit comments on the Store Accounts of the Bengal Engineering College, Sihpur, for the year 1956-57.

Purchases in excess of requirement.—

- (i) Although the opening balances of tools and timber were sufficient to meet the requirement of the year as also a major part of the following year, heavy purchases were made during the year thereby causing unnecessary blocking up of capital.
- (ii) The balance under 'Miscellaneous Stores' is very heavy and indicates that purchases were made far in excess of requirement of the year.

Store Accounts of the Bengal Engineering College, Sibpur for the year, 1956-57.

	Oil, Coal, Grease.		Timber.		Tools.		Machine.		Chemicals.		Electrical Stores.		Miscellaneous Stores.	
	Rs.	2	Rs.	3	Rs.	4	Rs.	5	Rs.	6	Rs.	7	Rs.	8
Opening Balance as on 1st April, 1956	3,429		20,738		11,371		4,227		1,501		2,650		59,048	
Receipts—														
(a) By local purchase	12,787		9,833		16,072		4,436		6,234		4,882		93,802	
(b) From other Governments, Departments, etc.	..		..		..		..		..		..		..
(c) From overseas	..		157		..		..		..		..		..
(d) From other sources	..		1		..		..		..		..		..
Issues—														
(a) Issue	11,636		11,061		8,476		8,125		6,899		4,117		68,716	
(b) Loss, shortages, etc.	..		..		13		..		..		..		103	
Closing Balance as on 31st March, 1957	4,581		19,687		18,938		538		836		3,503		88,070	

I. Certified that these figures represent a substantially true accounts of affairs and they agree with the figures recorded in the departmental register and also that the closing balance of the stock was not in excess of requirement.

2. Certified that the stores were verified by the Lecturer, Mechanical Department in May to August, 1957 for 1956-57.

SIBPUR, } B. R. KAR CHOUDHURY, } N. MITTER, } A. K. SANAYAL, } A. C. ROY,
 The 25th September, 1957. } Accountant, } Chief Store-Keeper, } Superintendent of Workshops, } Principal,
 B. E. College. } B. E. College. } B. E. College. } B. E. College.

AUDIT CERTIFICATE.

The Store Accounts of the Bengal Engineering College, Sibpur, for the year, 1956-57 were test-audited under my supervision with reference to local records and I certify that subject to the remarks in paragraph 10 of the Audit Comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;

T. N. DUTT,

for Deputy Accountant General, Outs de
Audit, West Bengal.

The 24th December, 1957.

See also the Audit Report.

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
A.-1.—Pay of Officers—			
O	Rs. 3,22,100	} 3,16,560	3,07,049
R	—5,540			—9,511
A 2.—Pay of Establishment—			
O	4,52,600	} 4,35,700	4,37,543
R	—16,900			+ 1,843
A.-3.—Allowances, honoraria, etc.—			
O	3,47,600	} 3,71,910	3,59,898
R	24,310			—12,012
A. 4.—Contract Contingencies—			
O	43,000	} 48,500	47,960
R	5,500			—540
A.-5.—Other Contingencies—			
O	28,700	} 55,090	40,447
R	26,390			—14,643
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A. 6.—Establishment charges payable to other Governments, Departments, etc. . . . .		..	1,404
			+ 1,404
B.—HOSPITALS AND DISPENSARIES—			
B 1.—Pay of Officers—			
O	5,72,000	} 4,96,510	5,00,290
R	—75,490			+ 3,780
B.-2.—Pay of Establishment—			
O	18,88,400	} 19,30,700	19,80,382
R	42,300			+ 49,682
B.-3.—Allowances, honoraria, etc.—			
O	22,38,300	} 23,55,500	24,05,381
R	1,17,200			+ 40,881

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
B.—HOSPITALS AND DISPENSARIES—concl'd.			
B.-4.—Contract Contingencies—			
	Rs.		
O.	12,66,000	} 10,36,600	10,17,199
R.	—2,29,400			—19,401
B.-5.—Other Contingencies—			
O.	67,22,300	} 74,94,200	78,16,867
R.	7,71,900			+3,22,667
B.-6.—Grants-in-aid—			
<i>Charged—</i>			
O.	60,000	} 44,493	29,493
R.	—15,507			—15,000
Col. 4.—Amount erroneously adjusted under voted section due to misclassification.			
<i>Voted—</i>			
O.	21,66,000	} 24,37,000	24,29,601
R.	2,71,000			—7,399
B.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	14,000	} 15,860	15,859
R.	1,860			—1
B.-9.—Deduct—Amount payable from provision for Development Schemes—			
O.	—19,30,000	} —18,92,000	—21,79,666
R.	38,000			—2,87,666
Col. 4.—See paragraph 2 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
C.—GRANTS FOR MEDICAL PURPOSES—			
	Rs.		
O.	7,79,500	7,90,000	7,86,426
R.	10,500			-3,574
D.—MEDICAL COLLEGE AND SCHOOLS—			
D.-1.—Pay of Officers—			
O.	5,54,000	5,42,000	5,40,500
R.	-12,000			-1,500
D.-2.—Pay of Establishment—			
O.	1,57,600	1,55,500	1,44,943
R.	-2,100			-10,557
D.-3.—Allowances, honoraria, etc.—			
O.	2,52,500	2,53,000	2,54,980
R.	500			+1,980
D.-4.—Contract Contingencies—			
O.	74,000	58,700	56,922
R.	-15,300			-1,778
D.-5.—Other Contingencies—			
O.	2,85,000	4,45,500	4,49,970
R.	1,60,500			+4,470
D.-6.—Grants-in-aid, etc.			
		1,000	1,823
D.-7.—Deduct—Establishment charges recoverable from other Governments, Departments etc.—			
O.	-8,400	..	..
R.	8,400		
E.—MENTAL HOSPITALS—			
E.-1.—Pay of Officers—			
O.	500	480	160
R.	-20			-320
E.-2.—Pay of Establishment			
		15,900	15,852
			-48

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
F.—MENTAL HOSPITALS—concl'd.			
E.-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	13,300	13,600	13,755
R.	300			+155
E.-4.—Contract Contingencies—			
O.	20,000	20,500	20,426
R.	500			—74
E.-5.—Other Contingencies	27,500	21,781	—5,719
<i>Col. 4.—See paragraph 2 of the Review.</i>			
E.-6.—Establishment charges payable to other Governments, Departments—			
O.	10,40,000	10,37,500	10,37,428
R.	—2,500			—72
F.—CHEMICAL EXAMINER—			
F.-1.—Pay of Officers—			
O.	8,000	6,953	6,323
R.	—1,047			—630
F.-2.—Pay of Establishment—			
O.	30,000	29,500	28,919
R.	—500			—581
F.-3.—Allowances, honoraria, etc.	23,300	22,763	—537
F.-4.—Contract Contingencies—			
O.	8,000	8,635	8,306
R.	635			—239
F.-5.—Other Contingencies—			
O.	14,100	14,212	14,392
R.	112			+180
G.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	66,700	33,147	32,507
R.	—33,553			—640

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—			
H.-1.—Pay of Officers	1,10,000	1,13,409	+3,409
H.-2.—Pay of Establishment—			
O.	8,74,000	8,13,876	+3,876
R.	—64,000		
H.-3.—Allowances, honoraria, etc.	6,01,000	6,00,459	—541
H.-4.—Contract Contingencies—			
O.	8,34,000	9,30,000	8,30,566
R.	96,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
H.-5.—Other Contingencies—			
O.	18,59,200	22,60,000	19,74,071
R.	4,00,800		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
H.-6.— <i>Deduct</i> —Amount payable from Development Schemes—			
O.	—2,32,000	—92,660	—73,923
R.	1,39,340		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.—MISCELLANEOUS—			
I.-1.—Pay of Officers—			
O.	6,000	3,360	3,863
R.	—2,640		
I.-2.—Pay of Establishment—			
O.	1,27,000	53,000	51,933
R.	—74,000		
I.-3.—Allowances, honoraria, etc.—			
O.	1,25,000	47,000	43,760
R.	—78,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
I.—MISCELLANEOUS—concl'd.			
I.-4.—Contract Contingencies—			
	Rs.		
O.	18,000	7,000	13,328
R.	-11,000		
			+6,328
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.-5.—Other Contingencies—			
O.	1,51,000	41,000	12,664
R.	-1,10,000		
			-28,336
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.-6.—Works—			
O.	3,82,000	..	..
R.	-3,82,000		
			..
J.—WORKS—			
O.	1,03,000	90,000	1,16,512
R.	-13,000		
			+26,512
<i>Col. 4.—See paragraph 2 of the Review.</i>			
K.—DEVELOPMENT SCHEMES—			
K.-(a).—First Five-Year Plan—			
K.-(a)-1.—Pay of Officers—			
O.	10,94,000	9,87,420	9,81,725
R.	-1,06,580		
			-5,695
K.-(a)-2.—Pay of Establishment—			
O.	38,44,000	36,41,100	36,06,285
R.	-2,02,900		
			-34,815
K.-(a)-3.—Allowances, honoraria, etc.—			
O.	37,94,000	36,69,950	37,46,499
R.	-1,24,050		
			+76,549

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
K.—DEVELOPMENT SCHEMES—contd.			
K.-(a).—First Five-Year Plan—concl'd.			
K.-(a)-4.—Contingencies—			
<i>Charged—</i>	Rs.		
R.	5,889	5,889	5,862 —37
<i>Voted—</i>			
O.	77,12,400	75,59,400	65,88,638 —9,70,762
R.	—1,53,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
K.-(a)-5.—Grants-in-aid—			
O.	40,000	43,100	3,088 —40,012
R.	3,100		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
K.-(a)-6.—Works—			
O.	85,000	65,790	2,78,170 +2,12,380
R.	—19,210		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
K.-(a)-7.—Establishment charges payable to other Governments—			
O.	15,000	2,11,200	2,04,652 —6,548
R.	1,96,200		
K.-(a)-8.—Deduct—Establishment Charges re- coverable from other Governments, etc.—			
O.	—2,67,400	—2,64,600	—2,60,400 —4,200
R.	2,800		
K.-(b).—Second Five-Year Plan—			
K.-(b)-1.—Pay of Officers—			
O.	1,50,000	8,000	.. —8,000
R.	—1,42,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
K.—DEVELOPMENT SCHEMES— contd.			
K.—(b).—Second Five-Year Plan—concld.			
K.—(b)-2.—Pay of Establishment—			
	Rs.		
O.	5,58,000	1,01,800	16,298
R.	-4,56,200			-85,502
<i>Col. 4.—See paragraph 2 of the Review.</i>			
K.—(b)-3.—Allowances, honoraria, etc.—			
O.	6,60,000	1,23,500	15,608
R.	-5,36,500			-1,07,892
<i>Col. 4.—See paragraph 2 of the Review.</i>			
K.—(b)-4.—Contingencies—			
<i>Charged—</i>			
R.	200	200	-200
<i>Voted—</i>			
O.	28,50,000	16,06,300	12,46,844
R.	-12,43,700			-3,59,456
<i>Col. 4.—See paragraph 2 of the Review.</i>			
K.—(b)-5.—Grants-in-aid—			
O.	2,80,000	2,47,000	2,45,000
R.	-33,000			-2,000
K.—(b)-6.—Works—			
O.	3,47,000	2,48,400	8,866
R.	-98,600			-2,30,534
<i>Col. 4.—Slow progress of constructional works due to non-availability of building materials.</i>			
K.—(c).—Cooch Behar Development—			
K.—(c)-1.—Provision of 25 maternity Beds in the M.E.S. building at Cooch Behar as an annexe of the Sadar M. J. N. Hospital—			
O.	19,000	19,600	13,222
R.	600			-6,378
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—concl'd.			
K.—DEVELOPMENT SCHEMES—concl'd.			
K.(c).—Cooch Behar Development—concl'd.			
K.(c).-2.—Deduct—Amount met from "General Reserve Fund, Cooch Behar"—			
	Rs.		
Q.	-19,000	-19,600	-13,222
R.	-600			+6,378
<i>Col. 4.—See paragraph 2 of the Review.</i>			
L.—SUSPENSE—			
L.-1.—Gross Charges—			
O.	65,00,000	80,00,000	81,46,328
R.	15,00,000			+1,46,328
<i>See paragraph 4 of the Review.</i>			
L.-2.—Deduct—Issues to other Governments, Departments, etc.—			
O.	-65,00,000	-80,00,000	-80,39,287
R.	-15,00,000			-39,287
For rounding		300	..
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	9,418	9,418	..
Voted—			
R. Gross	21,14,523	21,14,523	..
R. Deductions	-1,87,940	-1,87,940	..
TOTAL "Grant No. 20-Medical"—			
Charged		60,000	36,345
Voted—			
Gross		4,60,70,800	4,24,61,423
Deductions		-24,56,800	-25,27,211
Net		4,36,14,000	3,99,34,212
			-36,70,788

REVIEW.

In the charged section the expenditure was Rs. 35,345 against the original appropriation of Rs. 60,000 resulting in a saving of Rs. 24,655. The surrender of Rs. 9,418 reduced the saving to Rs. 15,237.

In the voted section the expenditure was Rs. 3,99,34,212 against the original grant of Rs. 4,36,14,000 resulting in a saving of Rs. 36,79,788 which was reduced to Rs. 17,53,205 due to the surrender of Rs. 19,26,583. The bulk of the saving was contributed by sub-heads K.-(a)-4, K.-(b)-4 and K.-(b)-6.

2. The explanations of variations in respect of sub-heads A-5, B-9, E-5, H.-4, H.-5, H.-6, I.-4, I.-5, J, K. (a)-4 (voted), K.-(a)-5, K.-(a)-6, K.-(b)-1, K.-(b)-2, K.-(b)-3, K.-(b)-4 (voted), K.-(c)-1, and K.-(c)-2 could not be included as the same were not furnished by the controlling officer.

3. *Losses, writes-off, etc.*—The following cases of loss were reported to audit :—

Serial No.	Particulars.	Amount.	Remarks.
		Rs.	
(i)	Theft of a Microscope from the Clinical Laboratory of a Hospital within office hours on 18th August, 1953.	740	It was stated in November, 1954 that a sum of Rs. 370 would be recovered from 3 Government servants who were held responsible for the loss. Intimation regarding actual recovery and write-off of the balance amount is still awaited (August, 1957).
(ii)	Loss of Rs. 762 on account of pay and allowances of the staff of a Health Centre from the custody of a compounder of that Centre in October, 1951.	762	The matter was reported to audit in July, 1953. It was stated in July, 1955 that the said compounder was acquitted by the Court giving him the benefit of doubt. No reply regarding results of departmental proceedings and issue of write-off order, had so far (August, 1957) been received in Audit.
(iii)	It was reported in July, 1954 that a clerk of a hospital used to realise X-Ray charges from the Radiologist on different dates during 1952-53 and 1953-54 but did not credit the same to the Treasury.	4,370 8 0	It was stated in August, 1954 that a case had already been instituted against the Clerk in the Court of Law and that the matter was under police investigation. The departmental investigation disclosed laxity of control of the supervising officers, which facilitated the loss. Report on further developments of the case is still awaited (August, 1957).

REVIEW—contd.

4. *The minor head L.*—Suspense accommodates the interim transactions for the purchase of medical stores by the Administrative Officer, Central Medical Stores and the supply thereof to different institutions. The adjustments made under the head during the year 1956-57 is as follows :—

	Rs.
L.—Suspense Stock—	
Opening balance	16,04,605
Gross Charge	81,46,328
Deduct—Issues to other Governments, Departments, Institutions, etc.	80,39,287
Closing balance	<u>17,11,646</u>

5. *Audit Comments on the Consolidated Store Accounts of the Principal State Hospitals for 1955-56.*—

(a) As in the previous years, in one hospital, value accounts were not maintained in respect of a large number of articles of considerable quantities received from the defunct Lake Medical College and as such these items of Stores were not included in the Store Accounts.

(b) In another hospital, the value accounts of the Stores were recorded in the Stock Ledgers. The value of stores purchased was arrived at by totalling the amounts of purchase vouchers. Similarly the figures for issues were arrived at by deducting the value of the closing balances from those of the opening balances plus receipts although it was decided by the Director of Health Services as early as in July, 1952 that actual value account for both receipts and issues should be maintained in the Stock Ledgers.

6. *Audit Comments on the value Accounts of the Central Medical Stores, Health Services, West Bengal, 1956-57*—

(a) Stores worth Rs. 1,98,626 were found short during the year as against Rs. 759 in the preceding year. The cause of this huge shortage requires early investigation.

(b) The physical verification of stores disclosed that large quantities of stores became unserviceable. The value thereof is under compilation. This should be finalised at an early date and steps taken for their early disposal.

(c) Physical verification has been made of 90 per cent. of the items of stock. Steps need be taken to ensure a cent per cent. verification of the stock to reduce the chances of errors in the ledgers.

7. *Audit Comments on the Stores Accounts of the Kanchrapara T.B. Hospital for the year 1956-57*—

(a) Out of Stores worth Rs. 46,000 declared surplus in 1953 (*vide* paragraph 6(i) of the Review), Stores worth Rs. 2,586 only had been disposed of during 1956-57. The balance should be disposed of at an early date in order to avoid further deterioration.

(b) As reported in previous year (*vide* paragraph 6(ii) of the Review) the values of 72 items of American Stores are still unknown to the authorities.

REVIEW—*contd.*

(c) Stores worth Rs. 21,397 (approximately) had been declared unserviceable during the year 1956-57 and sanction to the write-off of the value of stores is still pending.

(d) Physical verification of the stores was not conducted by departmental officers during the year 1956-57 and the closing balances, therefore, represent the value of unverified stock.

Consolidated Store Accounts of the Principal State Hospitals (except Kanchrapara T. B. Hospital) in West Bengal for the year 1955-56.

	Instruments and appliances.	Medicines, Drugs and Dressings.	Bedding and clothing.	Crockery.	Miscellaneous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance . . .	5,51,003	1,87,752	92,299	6,032	71,448
Adjustments made . . .	2,027	88	—33	2,281	(a)38
		626	..	..	..
TOTAL	5,53,030	1,88,466	92,266	8,313	71,486
Receipts—					
(a) By local purchase . . .	3,41,955	4,17,124	22,707	3,956	1,20,220
(b) From other Governments, Departments, etc.	10,64,168	14,99,535	1,75,534	4,639	1,10,931
(c) From Overseas . . .	9,783	..	..	..	4,156
(d) From other sources . . .	11,405	..	73	75	..
TOTAL	19,80,341	21,05,125	2,90,580	16,983	3,06,793
Issues during the year . . .	11,18,581	18,91,288	2,06,594	11,877	2,22,431
Depreciation, loss, shortages, etc. written-off.	46	2,082	..	2	1
TOTAL	11,18,627	18,93,370	2,06,594	11,879	2,22,432
Closing Balance . . .	8,61,714	2,11,755	83,986	5,104	84,361

(a) Adjustment of previous years' closing balance.

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

CALCUTTA ;
The 31st July, 1957.

S. N. MITRA.
U. D. Assistant.

S. C. SIL,
for Director of Health
Services, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Medical College Hospital, Seth Sukhlal Karnani Hospital, Nilratan Sarkar Hospital, Sambhunath Pandit Hospital and the Lady Dufferin Victoria Hospital, Calcutta for the year 1955-56 were test-audited under my supervision and I certify that subject to the audit comments (*vide* paragraph 5 of the Review), the accounts are correct according to the best of my information and in consideration of the explanations given to me and as shown by the books of the institutions.

CALCUTTA ;
The 23rd August, 1957. }

P. C. MUKHERJEE,
*Deputy Accountant General, Outside Audit,
West Bengal.*

Value Accounts of the Central Medical Stores, Health Services, West Bengal, for the period from 1st April, 1956 to 31st March, 1957.

	Instruments and Appliances.		Medicines, Drugs and Dressings.		Bedding and Clothing.		Crockery.		Miscellaneous.		Total.
	Rs.		Rs.		Rs.		Rs.		Rs.		
1											7
1. Opening Balance	10,53,514		16,36,550		87,924		12,176		1,17,846		29,08,010
Addition or deduction from the Opening Balance due to correction of Ledger and valuation.	-22,088		-2,08,774		-2,032		+40,958		-11,033		-2,02,969
TOTAL	10,31,426		14,27,776		85,892		53,134		1,06,813		27,05,041
2. Receipts—											
(a) By Local Purchase	21,14,444		72,62,492		8,39,831		1,11,348		2,82,640		1,06,10,755
(b) From Other Departments	1,831		24,295		1,074		..		297		27,497
TOTAL	31,47,701		87,14,563		9,26,797		1,64,492		3,89,750		1,33,43,293
3. Issue during the year	20,93,095		66,83,787		7,77,956		97,890		2,73,316		99,26,044
4. Depreciation, Issue, Shortage, Write-off, etc.	51,028		1,41,426		-151 (Excess)		473		5,850		1,98,626
5. Closing Balance	10,03,378		18,89,350		1,48,992		66,119		1,10,584		32,18,623

Re : Deduction of Rs. 2,02,969 from the closing balance of 1955-56.

	Rs.
1. Due to correction of rate in respect of goods procured from Allahabad Medical Store Depot, Lucknow—Recorded value being at prevailing market rate instead of 20 per cent. of the approximate market value plus 5 per cent. forwarding charges.	21,608
2. Due to separation of Public Health Stock from Central Medical Stock	27,300
3. Due to deduction in respect of mus-calculation closing balance 1955-56.	1,54,061
	<u>2,02,969</u>

Re : *The sum of Rs. 1,98,626 shown under shortage in item 4.*

In accordance with the actual stock found on physical verification, the book balance has been set right (in terms of rule 139 of West Bengal Financial Rules, Part I) and the discrepancy between the book balance and the actual balance (termed "shortage" in item 4 above) is being detailed below :—

Found on verification—	Rs.
Apparent shortage	3,34,758
Apparent excess	1,36,132
	1,98,626
	Net apparent shortage

Certified that the figures incorporated in the Store Account of the Central Medical Store, for the period from 1st April, 1956 to 31st March, 1957 represent a true account of affairs and they agree with the figures recorded in the departmental registers. The Closing Balance of the stock was not in excess of requirements. The figures are on the basis of the Stock Registers. 90 per cent. of the stock was physically verified.

CALCUTTA ; The 19th November, 1957.	MIHIR KANTI DHAR ROY, JIBANANDA CHAKRAVORTY, ABDUL HASHEM, BAIDYANATH KUNDU, <i>Assistant-in-Charge of the Store Accounts.</i>
	R. N. ROY CHOUDHURY, <i>Administrative Officer (Stores), Health Services, West Bengal.</i>

AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores (Medical Branch), West Bengal for the year 1956-57 were locally tested under my supervision with reference to the local records and I verify that subject to the audit comments in paragraph 6 of the Review the accounts are correct according to the best of my information and in consideration of the explanation given to me.

CALCUTTA The 15th January, 1958.	T. N. DUTT, <i>for Deputy Accountant General, Outside Audit, West Bengal.</i>
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*Consolidated Store Accounts of Kanchrapara T. B. Hospital for the year 1956-57
(for General and Surplus Stores.)*

1	Instruments and Appliances.	Medicines, Drugs and Dressings.	Bedding and Clothing.	Crockerics.	Miscella- neous.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance—					
General Stores . . .	41,656	65,570	29,830	4,515	72,826
Surplus Stores . . .	9,885	11,737	412	2,957	20,948
TOTAL . . .	51,541	77,307	30,242	7,472	93,774
2. Receipts—					
(a) By Local purchase . . .	4,797	5,779	5,172	68	9,734
(b) From other Govern- ment.	74,669	2,03,641	67,823	32,949	83,111
TOTAL . . .	1,31,007	2,86,727	1,03,237	40,489	1,86,619
3. Issues—					
General	63,293	1,37,885	45,446	7,710	87,267
Surplus	1,810	422	53	36	204
4. Evaporation, Loss, short, unserviceable, etc.—					
(a) Evaporation . . . . .	..	..	..	..	..
(b) Loss . . . . .	..	103	..	..	..
(c) Short . . . . .	..	..	..	..	..
(d) Unserviceable to be written off. . . . .	..	..	..	..	..
TOTAL . . .	65,103	1,38,410	45,499	7,746	87,471
5. Closing Balance—					
General	57,829	1,37,002	57,379	29,822	78,404
Surplus	8,075	11,315	350	2,921	20,744
TOTAL . . .	65,904	1,48,317	57,738	32,743	99,148

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in Departmental Registers. The closing balance of the stock includes Surplus Stores as mentioned above.

KANCHRAPARA ;	} Prepared by D. N. CHOWDHURY, Asstt. Store-Keeper, Store-Clerk, Kanchrapara T. B. Hospital.	} Checked by N. C. MAZUMDAR, Accounts-Clerk and Store-Keeper, Kanchrapara T. B. Hospital.	} A. BANERJEE, Secretary, Kanchrapara T. B. Hospital.	} N. M. SINHA, Superintendent, Kanchrapara T. B. Hospital.

AUDIT CERTIFICATE.

The Store Accounts of the Kanchrapara T. B. Hospital for the year 1956-57 were test-audited under my supervision and I certify that subject to the audit comments in paragraph 7 of the review the accounts are correct according to the best of my information and on consideration of the explanation given to me and as shown by records of the hospital.

CALCUTTA ;
The 29th November, 1957. } T. N. DUTTA,
for *Deputy Accountant General, Outside Audit,*
West Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health".			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A.-(a).—Director of Health Services—			
A.-(a)-1.—Pay of Officers—	Rs.		
O.	2,02,600	} 2,06,600	2,05,477
R.	4,000			} —1,123
A.-(a)-2.—Pay of Establishment—			
O.	2,50,800	} 2,16,000	2,17,679
R.	—34,800			} +1,679
A.-(a)-3.—Allowances, honoraria, etc.—			
O.	2,35,000	} 2,29,400	2,35,148
R.	—5,600			} +5,748
A.-(a)-4.—Contract Contingencies . . .	28,000		26,633
A.-(a)-5.—Other Contingencies—			
O.	77,800	} 68,200	71,231
R.	—9,600			} +3,031
A.-(a)-6.—Deduct—Amount payable from the provision for Development Schemes—			
O.	—31,000	} ..	..
R.	31,000		
A.-(b).—Public Health Engineering—			
A.-(b)-1.—Pay of Officers—			
O.	1,17,800	} 1,40,300	1,48,564
R.	22,500			} +8,264
A.-(b)-2.—Pay of Establishment—			
O.	2,58,000	} 2,74,600	2,93,283
R.	16,600			} +18,683

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—contd.			
A(b).—Public Health Engineering—concl'd.			
A.-(b)-3.—Allowances, honoraria, etc.—			
O.	Rs. 2,23,500	} 2,54,000	2,85,442
R.	30,500			+31,442
<i>Col. 4.</i> —Non-provision of funds due to absence of estimates from the local officers.			
A.-(b)-5.—Other Contingencies—			
O.	49,000	} 50,425	39,679
R.	1,425			—10,746
<i>Col. 4.</i> —(i) Slow progress of certain schemes, (ii) Non-payment of certain bills for want of Government Orders.			
A.-(c).—Scheme for water-supply in Raniganj Coal Fields—			
A.-(c)-1.—Pay of Officers	3,400	3,500	+100
A.-(c)-2.—Pay of Establishment	3,800	4,579	+779
A.-(c)-3.—Allowances, honoraria, etc.	6,400	5,764	—636
A.-(c)-5.—Other Contingencies	4,100	6,359	+2,259
<i>Col. 4.</i> —Non-receipt of estimate from the local officers.			
A.-(d).—District Charges—			
A.-(d)-1.—Pay of Officers—			
O.	1,66,500	} 1,50,000	1,48,620
R.	—16,500			—1,380
A.-(d)-2.—Pay of Establishment—			
O.	1,94,000	} 1,56,000	1,53,696
R.	—38,000			—2,304
A.-(d)-3.—Allowances, honoraria, etc.—			
O.	2,83,300	} 2,46,000	2,47,809
R.	—17,300			+1,809
A.-(d)-5.—Other Contingencies—			
O.	1,73,200	} 75,000	73,416
R.	—98,200			—1,584

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 39.—Public Health "—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—contd.			
A.-(e).—Public Health Establishment in Chandernagore—			
A.-(e)-1.—Pay of Officers—			
	Rs.		
O.	3,400	}	.. .. .
R.	—3,400		
A.-(e)-2.—Pay of Establishment—			
O.	1,800	}	.. .. .
R.	—1,800		
A.-(e)-3.—Allowances, honoraria, etc.—			
O.	4,400	}	.. .. .
R.	—4,400		
A.-(e)-5.—Other Contingencies—			
O.	500	}	.. .. .
R.	—500		
A.-(f).—Expenses on Family Planning Programme—			
A.-(f)-2.—Pay of Establishment—			
O.	28,700	}	21,000 17,970 —3,030
R.	—7,700		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.-(f)-3.—Allowances, honoraria, etc.—			
O.	19,400	}	14,040 12,304 —1,736
R.	—5,360		
A.-(f)-5.—Other Contingencies—			
O.	4,400	}	5,000 2,782 —2,218
R.	600		
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—concl'd.			
A.(g).—Maternity and Child Welfare Centres in Backward Areas—			
A.(g)-2.—Pay of Establishment—			
Rs.			
O. 32,000	} 25,000	24,345	—655
R. —7,000			
A.(g)-3.—Allowances, honoraria, etc.—			
O. 28,800	} 28,760	23,569	—5,191
R. —40			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.(g)-5.—Other Contingencies—			
O. 45,200	} 20,000	21,262	+1,262
R. —25,200			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards Water-Works Schemes—			
O. 3,200	} 2,64,500	1,89,202	—75,208
R. 2,61,300			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.-2.—Grants-in-aid under National Urban Water-Supply Scheme—			
O. 21,00,000	} 17,93,000	21,11,443	+3,18,443
R. —3,07,000			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.-3.—Flood Relief Schemes—			
Tubewells and Ring-wells—			
R. 1,97,000	1,97,000	69,903	—1,27,097
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.-5.—Grants-in-aid towards sewerage schemes—			
O. 38,700	} 3,600	3,600	..
R. —35,100			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—concl'd.			
B.-6.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors.	50,000	29,295	— 20,705
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.-7.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors in Chandernagore—			
	Rs.		
O.	1,600	}	}
R.	—1,600	}	}
B.-8.—Other Schemes—			
O.	7,37,800	}	}
R.	80,000	}	}
	8,17,800	7,09,716	—1,08,084
<i>Col. 4.—See paragraph 2 of the Review.</i>			
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
O.	9,89,000	}	}
R.	58,330	}	}
	10,47,330	8,62,167	—1,85,163
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D.—BACTERIOLOGICAL LABORATORIES—			
O.	3,29,700	}	}
R.	20,900	}	}
	3,50,600	3,54,225	+3,625
E.—PASTEUR INSTITUTE—			
O.	96,500	}	}
R.	6,000	}	}
	1,02,500	1,03,299	+799
F.—LEPROSY—			
Gross—			
O.	1,78,400	}	}
R.	—86,520	}	}
	91,880	73,571	—18,309
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
F.—LEPROSY—concl'd.			
<i>Deduct</i> —Amount payable from the provision for Development Schemes—			
	Rs.		
O.	—65,000		
R.	65,000	..	..
G.—WORKS—			
O.	3,81,100		
R.	—2,51,500	1,09,600	73,253 —36,347
<i>Col. 4.</i> —Mainly (i) erroneous provision of fund (Rs. 8,995) for meeting the expenditure incurred in 1954-55, (ii) provision for the maintenance of Purulia Water Works proved excessive (Rs. 11,370), (iii) cheaper price of certain machinery (Rs. 3,910) than anticipated and (iv) non-surrender of savings (Rs. 10,522).			
H.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	12,200		
R.	—11,840	360	500 +140
I.—DEVELOPMENT SCHEMES—			
I.-(a).—First Five Year Plan—			
I.(a)-1.—Pay of Officers—			
O.	18,000		
R.	—6,600	11,400	16,960 +5,560
<i>Col. 4.</i> —See paragraph 2 of the Review.			
I.-(a)2.—Pay of Establishment—			
O.	5,54,200		
R.	—74,800	4,79,400	5,49,898 +70,498
<i>Col. 4.</i> —See paragraph 2 of the Review.			
I.(a)-3.—Allowances, honoraria, etc.—			
O.	4,84,200		
R.	—36,600	4,47,600	6,10,075 +1,62,475
<i>Col. 4.</i> —See paragraph 2 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
I.—DEVELOPMENT SCHEMES—contd.			
I.(a).—First Five Year Plan—concl'd.			
I.(a)-4.—Contingencies—			
	Rs.		
O.	5,02,400	4,00,200	3,32,458
R.	—1,02,200		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.(a)-5.—Works—	3,50,200	3,67,474	+17,274
I.(a)-6.—Grants-in-aid, Contributions, etc. . . . .	.. .	24,190	+24,190
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.(b).—Second Five Year Plan—			
I.(b)-1.—Pay of Officers—			
O.	1,26,400	60,000	65,778
R.	—66,400		
I.(b)-2.—Pay of Establishment—			
O.	10,17,280	6,35,000	5,96,074
R.	—3,82,280		
I.(b)-3.—Allowances, honoraria, etc.—			
O.	8,63,560	5,69,100	5,93,257
R.	—2,94,460		
I.(b)-4.—Contingencies—			
O.	38,77,260	20,92,770	18,58,596
R.	—17,84,490		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.(b)-5.—Works—			
O.	51,44,500	38,86,125	40,04,818
R.	—12,58,375		
I.(b)-6.—Grants-in-aid, contributions, etc.—			
R.	61,000	61,000	60,800
			—200

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—concl'd.			
I.—DEVELOPMENT SCHEMES—concl'd.			
I.-(b).—Second Five Year Plan—concl'd.			
I.-(b)-7.—Provincialisation of Public Health Services—			
	Rs.		
O.	11,62,000	..	..
R.	-11,62,000	..	..
J.—SUSPENSE—			
R.	3,46,269	3,46,269	-14,10,984
			-17,57,258
Col. 4.—Mainly due to non-adjustment of bills for purchase of materials. See also the Annexure.			
Surrenders or withdrawals within Grant—			
R.—Gross	50,30,741	50,30,741	..
			-50,30,741
R.—Deductions	-96,000	-96,000	..
			+96,000
TOTALS—			
Gross	2,14,24,000	1,45,18,569	-69,05,431
Deductions	-96,000	..	+96,000
Net	2,13,28,000	1,45,18,569	-68,09,431

REVIEW.

There was a saving of Rs. 68,09,431 in the grant. The surrender of Rs. 49,34,741 reduced the saving to Rs. 18,74,690.

2. The reasons for the variations in column 4 under sub-heads A.-(f)-2, A.-(f)-5, A.-(g)-3, B-1, B-2, B-3, B-6, B-8, C, F.-Gross, I.-(a)-1, I.-(a)-2, I.-(a)-3, I.-(a)-4, I.-(a)-6 and I.-(b)-4, could not be incorporated as the same have not yet been received from the controlling officers concerned.

3. *Losses, writes-off, etc.*—It was reported in January, 1955, that a driver attached to a Malaria Control Unit replaced a serviceable tyre and a tube of a Government Vehicle by unserviceable ones, which resulted in a loss to Government of Rs. 368 approximately. The driver was subsequently removed from service as a result of departmental action.

The loss was written off by Government in December, 1957.

ANNEXURE.

Details of transactions under the head "39.—Public Health—Suspense" for the year 1956-57 are given below :—

Unit of Suspense.	Opening Balance.	Debits.	Credits.	Net Actuals.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Work Purchases . . .	—49,30,974	64,26,120	78,04,278	—13,78,158	—63,09,132
Miscellaneous Public Works Advances.	29,10,224	10,69,255	11,02,081	—32,826	28,77,398
TOTAL . . .	—20,20,750	74,95,375	89,06,359	—14,10,984	—34,31,734

The credit balance of Rs. 63,09,132 in column 6 against 'Purchases' represents the value of materials purchased, but not paid for during the year. The debit balance against "Miscellaneous Public Works Advances" represents (1) expenditure on rural water supply schemes incurred in excess of the contributions made by local funds and awaiting adjustment in the following year and (2) advance payments against purchase of certain controlled materials.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—DIRECTION—			
	Rs.		
O	3,87,300	} 4,14,700	4,15,944
R	27,400			+1,244
B.—SUPERINTENDENCE—			
B.-1.—Pay of Officers—			
O	93,000	} 92,000	93,052
R	—1,000			+1,052
B.-2.—Pay of Establishment—			
O	25,48,000	} 24,48,000	23,73,266
R	—1,00,000			—74,734
B.-3.—Allowances, honoraria, etc.—			
O	24,30,000	} 24,79,000	24,26,021
R	49,000			—52,979
B.-4.—Contingencies—			
O	4,22,000	} 4,68,000	4,80,150
R	46,000			+12,150
C.—EXPERIMENTAL FARMS—			
O	3,71,100	} 3,51,400	3,48,503
R	—19,700			2,897
D.—AGRICULTURAL DEMONSTRATION AND PRO- FAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
D.-(2).—Other Charges—			
D.-(2).-(i)—Gross—			
O	6,15,800	} 4,74,415	4,97,971
R	—1,41,385			+23,556

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—concl'd.			
D.-(2).—Other Charges—			
D.-(2) (ii).—Deduct—Recovery from other Governments, Departments, etc.—			
	Rs.		
O.	—3,44,000	—3,63,027	—2,09,0788
R.	—19,027		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
E.-(a).—Agricultural Experiments and Research—			
E.-(a)1.—Pay of Officers—			
O.	1,19,000	1,07,000	1,07,306
R.	—12,000		
E.-(a)2.—Pay of Establishment—			
O.	1,81,100	1,79,200	1,77,617
R.	—1,900		
E.-(a)3.—Allowances, honoraria, etc.—			
O.	1,80,300	1,86,000	1,85,642
R.	5,700		
E.-(a)4.—Contingencies—			
O.	2,24,100	2,78,200	2,77,223
R.	54,100		
E.-(b).—Research Schemes financed jointly by the State Government and the Central Committees—			
E.-(b)1.—Gross—			
O.	8,61,200	6,72,688	5,06,644
R.	—1,88,512		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
E.-(b)2.—Deduct—Recoveries—			
O.	—3,66,700	—2,91,330	—1,40,760
R.	75,370		
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—contd.			
E.-(c).—Expenses out of the grants from the Central Committees—			
E.-(c)2.—Pay of Establishment—			
	Rs.		
O	23,100	} 8,750	2,981
R	—14,350		
			—5,769
<i>Col. 1.—See paragraph 2 of the Review.</i>			
E.-(c)3.—Allowances, honaria, etc.—			
O	11,700	} 7,030	2,109
R	—4,670		
			—4,921
<i>Col. 4.—See paragraph 2 of the Review.</i>			
E.-(c)4.—Contingencies—			
O	15,800	} 8,720	15,919
R	—7,090		
			+7,199
<i>Col. 4.—See paragraph 2 of the Review.</i>			
E.-(c)5.—Grants-in-aid, contributions, etc.—			
R	29,500	29,500	30,384
			+884
E.-(c)6.—Add—Amounts transferred from the head 'E.-(b).—Research Schemes financed jointly by the State Government and the Central Committees'—			
O	3,06,700	} 2,61,633	1,40,760
R	—1,05,067		
			—1,20,873
<i>Col. 4.— See paragraph 2 of the Review.</i>			
E.-(d).—Marketing Department—			
E.-(d)1.—Pay of Officers			
		32,200	31,834
			—366
E.-(d)2.—Pay of Establishment—			
O	2,52,000	} 2,49,000	2,41,223
R	—3,000		
			—7,777

Major Head and Sub head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "40.—Agriculture"—contd.	Rs.	Rs.	Rs.
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—concl'd.			
E.-(d).—Marketing Department—concl'd.			
E.-(d)3.—Allowances, honoraria, etc.—			
	Rs.		
O.	2,38,000		
R.	12,000		
	}	2,50,000	2,45,026
			-4,374
E.-(d)4.—Contingencies—			
O.	61,000		
R.	19,000		
	}	80,000	83,312
			+3,312
F.—AGRICULTURAL EDUCATION—			
O.	73,400		
R.	2,200		
	}	75,600	76,737
			+1,137
G.—BOTANICAL AND OTHER PUBLIC GARDENS—			
G.-1.—Pay of Officers—			
O.	53,600		
R.	-5,332		
	}	48,203	48,166
			-102
G.-2.—Pay of Establishment—			
O.	1,06,000		
R.	-1,806		
	}	1,04,794	1,03,801
			-993
G.-3.—Allowances, honoraria, etc.—			
O.	1,36,400		
R.	-15,128		
	}	1,21,272	1,20,612
			-660
G.-4.—Contract Contingencies—			
O.	1,63,000		
R.	-1,500		
	}	1,62,100	1,60,953
			-1,147
G.-5.—Other Contingencies—			
O.	55,600		
R.	13,800		
	}	69,400	69,188
			-212
H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—			
O.	1,23,000		
R.	7,000		
	}	1,30,000	1,29,000
			-1,000

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
I.—AGRICULTURAL DEVELOPMENT—			
I. 1.—GROSS—			
	Rs.		
S.	2,90,000	3,00,400	2,11 617
R.	10,400		
Col. 4.—See paragraph 2 of the Review.			
I. 2.—Deduct—Recoveries from other Governments, Departments, etc.—			
	..	—132	—132
J.—WORKS—			
O.	20,500	57,900	67,412
R.	37,400		
Col. 4.—See paragraph 2 of the Review.			
K.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	10,000	7,000	7,012
R.	—3,000		
L.—DEVELOPMENT SCHEMES—			
L.-(a).—First Five-Year Plan—			
L.-(a)-(i).—Intensive Food Production Schemes—			
L.-(a)(i)1.—Pay of Officers—			
O.	85,000	74,500	74,662
R.	—10,500		
L.-(a)-(i)-2.—Pay of Establishment—			
O.	6,67,600	6,52,551	6,63,684
R.	—15,040		
L.-(a)-(i)-3.—Allowances, honoraria, etc.—			
O.	5,87,800	5,90,300	6,12,947
R.	2,500		
L.-(a)-(i)-4.—Contingencies—			
O.	12,58,600	12,10,700	12,69,270
R.	—47,900		

Grant No. 22.—Charges on account of Agriculture --contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
L.—DEVELOPMENT SCHEMES—contd.			
L.—(a).—First Five-Year Plan—contd.			
L.—(a)-(i).—Other Schemes—			
L.—(a)-(i)-1.—Pay of Officers—			
	Rs.		
O	1,22,100	1,23,900	1,25,291
R	1,800		
			+1,391
L.—(a)-(i)-2.—Pay of Establishment—			
O	1,98,900	1,96,000	1,85,315
R	-2,900		
			-10,685
L.—(a)-(i)-3.—Allowances, honoraria, etc.—			
O	1,51,600	1,78,400	1,65,856
R	26,800		
			-12,544
L.—(a)-(i)-4.—Contingencies—			
O	11,26,400	13,48,497	11,88,705
R	2,22,097		
			-1,59,792
<i>Col. 4.—See paragraph 2 of the Review.</i>			
L.—(a)-(i)-5.—Works			
		7,005	+7,005
<i>Col. 4.—See paragraph 2 of the Review.</i>			
L.—(a)-(ii)-6.—Grants-in-aid, contributions, etc.— . .			
		16	+16
L.—(b).—Second Five-Year Plan—			
O	1,26,59,000	62,49,179	89,83,418
S	8,49,000		
R	-72,58,821		
			+27,34,239
<i>Col. 4.—See paragraph 2 of the Review.</i>			
L.—(b)(i) —Spill-over from the First Five-Year Plan—			
L.—(b)(i)2.— Pay of Establishment			
		170	+170
L.—(b)(i)-4.— Contingencies—			
R	5,47,400	5,47,400	2,11,122
			-3,36,278
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—concl'd.			
L.—DEVELOPMENT SCHEMES—concl'd.			
L.-(c).—Schemes outside the Plan—			
O.	Rs. 30,00,000	1,74,00,000	2,01,72,424
S.	1,50,00,000		
R.	- 6,00,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
For rounding	- 400	..	+ 400
TOTAL—Major Head "40.—Agriculture"—			
O.	2,93,22,000	3,80,70,840	4,29,87,190
S.	1,61,39,000		
R.	- 73,90,160		
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research outside the Revenue Account"—			
M —DEVELOPMENT SCHEMES—			
M.-(a).—FIRST FIVE-YEAR PLAN—			
M. (a)1.—Pay of Establishment—	8,000	8,024	+ 24
M.-(a)2.—Allowances, honoraria, etc.—			
O.	5,000	3,300	4,819
R.	-1,700		
M.-(a)3.—Contingencies—	88,000	87,071	- 929
M.-(a)4.—Works—			
R.	5,300	5,300	-5,300
<i>Col. 4.—See paragraph 2 of the Review.</i>			
M.-(b).—SECOND FIVE-YEAR PLAN—			
M.-(b)1.—Pay of Officers—			
R.	2,300	2,300	4,053
M.-(b)2.—Pay of Establishment—			
R.	6,500	6,500	9,333
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research outside the Revenue Account"—concl'd.			
M.—DEVELOPMENT SCHEMES—concl'd.			
M.-(b).—Second Five-Year Plan—concl'd.			
M.-(b)3.—Allowances, honoraria, etc.—			
R.	Rs. 7,300	7,300	10,661 +3,361
<i>Col. 4.—See paragraph 2 of the Review.</i>			
M.-(b)4.—Contingencies—			
R.	4,27,300	4,27,300	6,46,562 +2,19,262
<i>Col. 4.—See paragraph 2 of the Review.</i>			
M.-(b)5.—Works—			
O.	65,50,000	60,51,016	16,63,888 —43,87,128
R.	—4,98,984		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
N.—OTHER SCHEMES—			
O.	2,80,000	1,91,690	1,25,037 —66,653
R.	—88,310		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
TOTAL—Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research outside the Revenue Account"—			
O.	69,31,000	67,90,706	25,59,448 —42,31,258
R.	—1,40,294		
Surrenders or withdrawals within grant—			
R.—Gross	75,86,797	75,86,797	—75,86,797
R.—Deductions	—56,343	—56,343	+56,343
TOTALS—Grant No. 22—			
Gross	5,31,02,700	4,58,97,318	—72,05,382
Deductions	—7,10,700	—3,50,680	+3,60,020
Net	5,23,92,000	4,55,46,638	—68,45,362

REVIEW.

The original grant of Rs. 3,62,53,000 was augmented to Rs. 5,23,92,000 by a supplementary grant of Rs. 1,61,39,000 against which the expenditure amounted to Rs. 4,55,46,638 resulting in a saving of Rs. 68,45,362 in the grant. The surrender of Rs. 75,30,454 converted the saving into an excess of Rs. 6,85,092. Sub-heads L.-(b) and M.-(b)-5 mainly contributed to the saving in the grant.

2. Explanations of variations under the sub-heads D(2)(ii), E(b)-1, E(b)-2, E(c)-2, E(c)-3, E(c)-4, E(c)-6, I-1, J, L(a)(ii)-4, L(a)(ii)-5, L(b), L(b)(i)-4, L(c), M(a)-4, M(b)-2, M(b)-3, M(b)-4, M(b)-5 and N could not be furnished as the same were wanting from the controlling authorities.

3. Provision for the share of expenditure to be borne by the Indian Council of Agricultural Research and other Committees in respect of the agricultural research schemes was made under sub-head E(b)-2—Deduct Recoveries. Identical provision in this regard was also shown under sub-head E(c)-6 in order to exhibit the expenditure exclusively financed by the Council and other Committees. But it is noticed that at the time of fixation of the net grants under the two sub-heads, two different amounts, *viz.* Rs. 75,370 and Rs. 1,05,067 were deducted from the original provision of Rs. 3,66,700 under both the sub-heads thereby resulting in a difference of Rs. 29,697 in the final grants. As the two sub-heads are correlated, identical amounts should have been provided for both of them. The different amounts under the two sub-heads, therefore, indicate defective control.

4. *Losses, writes-off, etc.*—(i) 1,617 bags of Canadian Oats worth Rs. 25,871 were stolen from a Government Godown in June, 1949. Eight persons were arrested by the Police in this connection and a criminal case was instituted against them in May, 1950. It was stated in May, 1952 that no Government servant was held responsible for the loss. The case is still (August, 1957) pending in the Court.

(ii) While taking delivery of possession of the huts and buildings in August, 1949, acquired by a Land Acquisition Collector, the authorities for whom the huts and buildings were acquired found some fixtures and articles missing, although payment for the same had already been made to the owners by the Land Acquisition Collector. The loss sustained by Government on this account was Rs. 12,052. No suit was filed to recover the value of the missing articles.

The loss was not considered to have been caused due to the negligence or carelessness on the part of any Government servant and as such, no departmental investigation was made.

The loss was written off by Government in October, 1957.

5. *Misappropriation of Government money and stores.*—A Government servant while in charge of a Sub-divisional Seed Store was arrested on 29th May, 1950 in connection with the alleged defalcation by him of Government money from a district Seed Store where he had worked prior to 7th December, 1948. At the time of his arrest, misappropriation of different commodities worth Rs. 4,457 by the same Government servant from the Sub-divisional Seed Store also came to light.

REVIEW—contd.

Four criminal cases in respect of the defalcation of Government money and one criminal case relating to the misappropriation of Government Stores were instituted against the officer. The accused was, however, convicted in one case only in connection with the defalcation of Government money and acquitted in the remaining four cases. He was subsequently, dismissed from Government service.

Full particulars of the defalcation case as well as the amount defalcated in the District Seed Store are awaited in audit. Orders regarding write-off of the losses involved are also awaited (October, 1957). It was reported that no security in cash or otherwise was taken from the Government servant concerned.

6. *Deposit Account of the Grant made by the Indian Council of Agricultural Research.*—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to this deposit account. The expenditure incurred on the schemes is booked under Group head E(c) of this Grant, Sub-head A.-11 of Grant No. 23. —Agriculture —Fisheries and Group-heads A and F of Grant No. 26. —Industries—Industries.

At the end of the year, amounts equivalent to the share of expenditure to be met from the grants made by the Council are debited to this deposit account by corresponding credits to the revenue heads “XXIX.—Agriculture” and “XXXII.—Industries and Supplies”.

An account of the transaction during the year 1956-57 are given below :—

	Rs.
Opening balance	2,07,901
Receipts	2,55,711
Charges	1,68,078
Closing balance	2,95,534

7. *Deposit Account of the Grant from Indian Central Sugarcane Committee.*—This deposit account is intended for recording transactions relating to the grants made by the Committee for development of Sugarcane cultivation in West Bengal. The procedure of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 *ante*. The expenditure on the scheme is booked under Sub-head E(c)-6 of this grant.

An account of the transactions during the year 1956 57 is given below —

	Rs.
Opening balance	1,16,183
Receipts	46,645
Charges	45,912
Closing balance	1,16,916

REVIEW—concl'd.

8. *Deposit Account of the Grant made by the Indian Oil-seeds Committee.*—The grants received from the Committee towards the cost of oilseed researches in West Bengal undertaken at their instance are credited to this deposit account. The procedure of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 *ante*. The expenditure on the scheme is booked under Sub-head E(c).6 of this grant.

An account of the transactions during the year 1956-57 is given below :—

	Rs.
Opening balance	24,432
Receipts	78,498
Charges	18,810
Closing balance	84,120

9. *Deposit Account of the Grant made by the Indian Central Coconut Committee.*—This deposit account is intended for recording transaction relating to the grants made by the Committee for the development of cocoanut cultivation and establishment of cocoanut nurseries in West Bengal. The procedure of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 *ante*. The expenditure on the scheme is booked under Sub-head E(c).6 of this grant.

An account of the transactions during the year 1956-57 is given below :—

	Rs.
Opening balance	10,816
Receipts	2,524
Charges	11,186
Closing balance	2,154

10. *Deposit Account of the Grant made by the Indian Central Arecanut Committee.*—This deposit account is intended for recording transaction relating to the grants made by the Committee for the establishment of arecanut nurseries in West Bengal. The procedure of accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 *ante*. The expenditure on the scheme is booked under the Group-head E(c) of this grant.

An account of the transactions during the year 1956-57 is given below :—

	Rs.
Opening balance	15,028
Receipts	37,176
Charges	9,426
Closing balance	42,778

Grant No. 23.—Agriculture—Fisheries

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess— Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—FISHERIES—			
A.(1).—Fisheries—			
A. (1)1.—Pay of Officers—			
	Rs.		
O.	1,35,300	} 1,22,270	1,20,068
R.	—13,030			—2,202
A (1)2.—Pay of Establishment—			
O.	2,07,600	} 2,08,330	2,06,141
R.	730			—2,180
A. (1)3.—Allowances, honours, etc.—			
O.	2,23,500	} 2,48,540	2,41,261
R.	25,040			—7,270
A.(1)4.—Contingencies—			
O.	1,48,060	} 1,54,930	1,36,920
R.	6,870			—18,001
<i>Col. 1</i> —Non-commencement of a work.			
A.(1)5.—Grants-in aid, etc.	1,000	..	—1,000
A.(11).—Expenses out of the grants made by the Indian Council of Agricultural Research	6,540	6,540	..
A.(111).—Expenditure in connection with the maintenance of C D P. and N.E S. Blocks—			
R.	330	330	295
			—35
B.—WORKS—			
R.	16,350	16,350	..
			—16,350
<i>Col. 1</i> —Non execution of works.			
C.—DEVELOPMENT SCHEMES—			
C.(1).—First Five-Year Plan—Intensive Food Production Schemes—			
C.(1)1.—Pay of Officers—			
O.	61,526	} 38,000	38,666
R.	—23,526			+866

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
C.—DEVELOPMENT SCHEMES—contd.			
C.—(1).—First Five-Year Plan—Intensive Food Pro- duction Schemes—concl.			
C.—(1)2.—Pay of Establishment—			
	Rs.		
O.	4,00,256	} 1,77,020	2,11,582
R.	-2,23,236		
			+ 34,562
<i>Col. 4.—Mainly due to unanticipated advances paid to Japanese Technicians.</i>			
C.—(1)3.—Allowances, honoraria, etc.—			
O.	2,93,788	} 1,49,632	1,66,607
R.	-1,44,156		
			+ 16,975
<i>Col. 4.—Same as sub head C.—(1)2.</i>			
C.—(1)4.—Contingencies—			
O.	5,41,430	} 4,31,280	5,05,526
R.	-1,10,150		
			- 74,246
<i>Col. 4.—See paragraph 2 of the Review.</i>			
C.—(1)5.—Grants-in-aid, etc.—			
R.	400	400	765
			+ 365
C.—(1)6.—Deduct—Establishment charges re- coverable from other Governments—			
R.	-2,800	-2,800	..
			+ 2,800
<i>Col. 4.—See paragraph 2 of the Review.</i>			
C.—(11).—Second Five-Year Plan—			
C.—(ii)1.—Pay of Officers—			
O.	9,000	} 3,540	3,504
R.	-5,460		
			-36
C.—(ii)2.—Pay of Establishment—			
O.	47,400	} 19,650	2,114
R.	-27,750		
			-17,536
<i>Col. 4.—Mainly due to vacant posts.</i>			

Major Head and Sub head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs
Major Head "40.—Agriculture"—concl'd.			
C — DEVELOPMENT SCHEMES—concl'd.			
C -(ii).—Second Five-Year Plan—concl'd			
C.-(ii)3.—Allowances, honoraria, etc.—			
	Rs.		
O	39,500	} 20,190	2,704
R	-19,310			} -17,396
<i>Col. 1.—Same as in sub-head C.-(ii)-2.</i>			
C.-(ii)4.—Contingencies—			
O	3,60,100	} 77,415	12,795
R	-2,91,655			} -64,650
C.-(ii)5.—Works—			
O	10,00,000	} ..	.
R	-10,00,000		
Surrenders or withdrawals within grant—			
R.—Gross	18,08,553	18,08,553	-18,08,553
R.—Deductions	2,800	2,800	-2,800
TOTAL	31,81,000	16,55,787	-18,28,213

REVIEW.

There was a saving of Rs. 18,28,213 in the grant. The surrender of Rs 18,11,353 reduced the saving to Rs. 16,860.

2. The explanations of variations in respect of sub-heads C.-(i)-4 and C.-(i)-6 could not be included as the same were not furnished by the controlling authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary".			
A.—SUPERINTENDENCE—			
	Rs.		
O.	2,92,700	2,79,870	2,82,621
R.	—12,884			+2,805
B.—VETERINARY AND RESEARCH—			
B.1.—Pay of Officers—			
O.	1,22,200	96,046	95,676
R.	—26,154			—370
B.2.—Pay of Establishment—			
O.	1,10,500	1,00,167	1,00,925
R.	—10,333			+758
B.3.—Allowances, honours, etc.—			
O.	1,17,200	1,13,330	1,09,850
R.	—3,870			—3,480
B.4.—Contingencies—			
O.	2,59,800	3,02,600	3,10,772
R.	42,500			+8,172
B.5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—24,000	..	+24,000
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.6.—Establishment charges payable to other Governments, Departments, etc.			
	24,000	..	—24,000
<i>Col. 4.—See paragraph 2 of the Review.</i>			
C.—SUBORDINATE ESTABLISHMENT—			
O.	3,73,400	3,24,324	3,20,953
R.	—49,076			—3,371
D.—HOSPITALS AND DISPENSARIES—			
D.2. Pay of Establishment—			
O.	3,71,000	3,59,100	3,81,312
R.	—11,900			22,212

Major Head and Sub head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—contd.			
D.—HOSPITALS AND DISPENSARIES—contd.			
D. 3.—Allowances, honoraria, etc.—			
	Rs.		
O.	4,11,770	4,16,258	4,30,258
R.	4,188			+ 23,000
D. 4.—Contingencies—			
O.	4,24,640	3,61,704	3,84,505
R.	—62,936			+ 22,801
D. 5. Grants-in-aid, Contribution, etc.	1,290	604	— 686
F.—PRIZES—			
O.	1,000	..	..
R.	—1,000		
G.—OTHER CHARGES—			
O.	75,500	..	..
R.	—75,500		
H.—WORKS—			
R.	4,305	4,305	11,028
			| 6,723
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.—CHARGES IN ENGLAND—			
High Commission of India—			
O.	2,700	..	..
R.	—2,700		
J.—DEVELOPMENT SCHEMES—			
J. 1.—Pay of Officers—			
O.	59,500	32,062	32,259
R.	—27,438			+ 197
J. 2.—Pay of Establishment—			
O.	1,75,000	45,217	48,061
R.	—1,29,783			+ 2,844

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—concl'd.			
J.—DEVELOPMENT SCHEMES—concl'd.			
J.-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	1,51,000	64,550	48,680
R.	—86,450		
			—15,870
<i>Col. 1.</i> Non-payment of honoraria to the staff of a Veterinary College for want of sanction.			
J.-4.—Contingencies—			
O.	7,80,500	2,89,565	2,89,849
R.	—4,90,935		
			+284
J.-5.—Grants in-aid, contribution, etc.—			
O.	36,000	..	..
R.	—36,000		
			..
For rounding		300	—300
Surrenders or withdrawals within grant—			
R.—Gross	9,75,366	9,75,366	.. —9,75,366
TOTALS—			
Gross	37,90,000	28,56,353	—9,33,647
Deductions	—24,000	..	+24,000
Net	37,66,000	28,56,353	—9,09,647

REVIEW.

There was a saving of Rs. 9,09,647 in the total Grant. The surrender of Rs. 9,75,366 converted the saving into an excess of Rs. 65,719.

2. Explanations of variations in Col. 4 in respect of the Sub-heads B.-5, B.-6 and H could not be incorporated in the appropriation accounts as the same had not been furnished by the controlling authorities.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation".			
A.—SUPERINTENDENCE—			
A.-1.—Pay of Officers—			
	Rs.		
O.	1,50,500	} 1,41,745	1,41,139
R.	—8,755		
			—606
A.-2.—Pay of Establishment—			
O.	9,10,720	} 8,80,500	8,79,675
R.	—30,220		
			—825
A.-3.—Allowances, honoraria, etc.—			
O.	8,68,400	} 8,31,000	8,20,240
R.	—37,400		
			—10,760
A.-4.—Contingencies—			
O.	75,480	} 1,00,500	89,625
R.	31,020		
			—16,875
<i>Col. 4.—Mainly due to non-purchase of a Jeep Car for non-receipt of Government sanction within the year.</i>			
B.—GRANTS-IN-AID—			
R.	7,550	7,550	6,880
			—670
C.—OTHER CHARGES—			
C.-1.—Expenditure in connection with the scheme for Co-operative Training and Education—			
O.	1,02,400	} 76,300	61,437
R.	—26,100		
			—14,863
<i>Col. 4.—Mainly due to (i) non-utilisation of the provision for stipend to trainees not surrendered for non-receipt of timely reports from the local officers (Rs. 8,000) and (ii) non-payment of rent for want of Government sanction during the year.</i>			
C.-2.—Expenditure in connection with the Orga- nisation of Weavers' Co-operatives and Develop- ment of Handloom Industries—			
O.	1,40,600	} 90,700	85,804
R.	—49,900		
			—4,806

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation"—concl'd.			
C.—OTHER CHARGE—concl'd.			
C.3.—Expenditure in connection with the Low Income Group Housing Scheme—			
	Rs.		
O.	10,000	} 6,170	.. —6,170
R.	—3,830		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D.—DEVELOPMENT SCHEMES—			
Second Five Year Plan—			
O.	16,38,000	} 1,30,815	1,50,468 +19,653
R.	—15,07,185		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
For rounding		—100	.. +100
Surrenders or withdrawals within grant—			
R.	16,24,820	16,24,820	.. —16,24,820
TOTAL	38,96,000	22,35,358	—16,60,642

REVIEW

There was a saving of Rs. 16,60,642 in the grant which was reduced to Rs. 35,822 by the surrender of Rs. 16,24,820.

2. Explanations of variations in Col. 4 in respect of the sub-heads C.(3) and D could not be incorporated as the same were not furnished by the controlling authority.

3. *Land Mortgage Banks.*—For providing long-term credit to the agriculturists, nine Land Mortgage Banks were started in nine districts of the State. The Bank at Jalpaiguri was suspended from the year 1954-55 and was ultimately discontinued during the year as being an uneconomic unit. Thus in all eight Land Mortgage Banks actually functioned during the period under review.

REVIEW—*concl'd.*

The State Government have accepted liability (a) to defray the entire cost of management of the Banks for the first account year and (b) to pay them a subsidy equal to the excess of their management cost over their gross profits for each subsequent account year till they become self-supporting. Besides, all the Banks are allowed to draw advances from Government to meet their management charges pending adjustment at the close of the account year.

The annexed statement prepared from the audited accounts of the Banks, as furnished by Government, indicated the general financial position of the banks for the year ending June, 1956 and the extent of financial assistance received from Government.

Item 5 of the statement would show that out of the eight banks functioning during the year, only two banks at Birbhum and Burdwan worked at a profit and the others at a loss. It would also appear that the management cost of the banks which showed loss was disproportionately high in comparison with the gross profit. In the case of the bank functioning at Malda such cost was nearly 620 per cent. of the gross profit. The Government were requested in 1955 to consider the question of fixing a suitable scale of management charge in proportion to work and gross profit. It was stated by Government that there was no scope for fixing such a scale.

In the cases of the banks at Bankura and Murshidabad, subsidy has been claimed for Rs. 724 and Rs. 20 respectively in addition to the figures shown in item 6 of the statement. As some assets have been purchased out of these amounts, these items cannot be treated as management cost. Necessary adjustment should, therefore, be made in the next account.

Statement showing the financial position of the Land Mortgage Banks for the year ending 30th June, 1956.

	Bankura.	Birbhum.	Burdwan.	Balughat.	Midnapur.	Malda.	Murshidabad.	24-Paraganas.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest earned and other receipt	7,091	25,462	50,497	5,967	11,968	2,892	4,442	11,824
2. Deduct—Interest paid and due	3,058	10,895	24,780	2,968	6,020	1,525	2,003	5,371
3. Gross profit	4,033	14,567	25,717	2,979	5,948	1,367	2,439	6,453
4. Management charges	9,783	9,693	17,813	7,427	10,488	8,472	9,249	11,589
5. Difference—								
(i) Net Profit (+)	—5,750	+4,874	+7,954	—4,548	—4,540	—7,105	—6,810	—5,136
(ii) Net Loss (—)								
6. Subsidy payable by Government for Management charges, etc.	5,750(a)	Nil.	Nil.	4,548	4,540	7,105	6,810(b)	5,136
7. Management charges drawn in advance from Government	9,678	10,233	13,959	7,135	8,728	7,759	8,347	8,970
8. Leave and Provident Fund contributions payable by the banks	229	334	214	Nil.	148	180	151	206
9. Amount recoverable from the banks	4,157	10,467	14,173	2,587	4,336	834	1,688	4,040

(a) In addition, a sum of Rs. 724 representing cost of assets has wrongly been shown in the *pro forma* account as subsidy payable by Government.
(b) In addition, a sum of Rs. 20 representing cost of assets has wrongly been shown in the *pro forma* account as subsidy payable by Government.

Grant No. 26.—Industries—Industries.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—INDUSTRIES—			
A-1.—Pay of Officers—			
O.	Rs. 2,34,400	2,72,303	2,59,121
R.	37,903		
A-2.—Pay of Establishment—			
O.	5,03,140	6,73,575	6,06,093
R.	1,70,435		
A-3 - Allowances, honoraria, etc.—			
O.	4,47,960	6,21,099	5,60,366
R.	1,73,139		
A 4.—Contract Contingencies—			
O.	20,000	21,760	24,785
R.	1,760		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-5.—Other Contingencies—			
O.	7,54,200	10,28,132	11,75,908
R.	8,73,932		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-6.—Scholarships—			
O.	32,000	31,077	24,187
R.	—923		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-7.—Grants-in-aid—			
O.	3,50,700	3,07,569	2,81,23 ^a
R.	—43,131		
A-8.—Miscellaneous—			
O.	16,100	15,924	13,911
R.	—176		
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"			
<i>—contd.</i>			
A.—INDUSTRIES—contd.			
A-9.—Works—			
	Rs.		
R.	14,372	14,372	2,996
			—11,376
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-10-(i).—Deduct—Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O.	—11,000	—0,95,834	—3,43,569
R.	—9,84,834		
			+6,52,265
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-10-(ii).—Deduct—Amount transferred to the head "A-11-(i)—Expenses out of the grants from the Central Silk Board"—			
O.	—51,200	—1,10,751	—7,000
R.	—59,551		
			+1,03,751
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-10-(iii).—Deduct—Amount on account of the scheme for Ergot cultivation transferred to the head "A-11-(ii).—Expenses out of the grant from the Indian Council of Agricultural Research"—			
O.	—6,400	—5,463	+5,463
R.	937		
<i>Col. 4.—See paragraph 2 of the Review</i>			
A-11-(i).—Expenses out of the grants from the Central Silk Board—			
A-11-(i)-(a).—Add—Amount transferred from the head A-10-(ii).—			
O.	51,200	1,10,751	..
R.	59,551		
			—1,10,751
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-11-(ii).—Expenses out of the grants from the Indian Council of Agricultural Research—			
A-11-(ii)(a).—Add—Amount on account of the scheme for Ergot Cultivation transferred from the head A-10-(iii) —			
O.	6,400	5,463	..
R.	—037		
			—5,463
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess ⁺ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"			
<i>—contd.</i>			
A.—INDUSTRIES—<i>conold.</i>			
A-11-(iii).—Establishment charges payable to the other Government, Departments, etc.—			
O	Rs. 3,09,000	1,42,440	2,27,046
R	—1,66,560		
			+85,206
<i>Col. 4.—See paragraph 2 of the Review.</i>			
C.—SALT—			
O	5,100	..	..
R	—5,100		
E.—CHARGES IN ENGLAND—			
High Commission of India—	400	*76,955	+76,555
<i>Col. 4.—Non provision of funds asked for by the High Commissioner for meeting arrear liabilities.</i>			
F.—DEVELOPMENT SCHEMES—			
F-(a).—First Five Year Plan—			
F-(a)-1.—Pay of Officers—			
O	22,100	26,351	32,167
R	4,251		
			+ 5,816
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F-(a)-2.—Pay of Establishment—			
O	2,39,600	2,06,193	1,97,898
R	—33,407		
			—8,295
F (a)-3.—Allowances, honoraria, etc.—			
O	1,78,200	1,60,679	1,54,988
R	—17,521		
			—5,691
F-(a)-4.—Other Contingencies—			
O	1,71,100	2,20,056	4,30,041
R	48,956		
			+ 2,69,985
<i>Col. 4.—See paragraph 2 of the Review.</i>			

*High Commissioner's figure Rs. 77,147. The difference is due to adjustment of an equivalent amount under Sub-head of grant No. 29.—Industries—Cinchona.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"			
<i>—contd.</i>			
F.—DEVELOPMENT SCHEMES—contd.			
F.(a).—First Five Year Plan—concl'd.			
F.(a)-5.—Grants-in-aid, etc. . . . .	..	250	+250
F.(a)-6.— <i>Deduct</i> —Recoveries for analytical work in respect of Gangetic Silt—			
Rs.			
O. —9,000	} —20,171	—19,845	+326
R. —11,171			
F.(b).—Second Five Year Plan—			
F.(b)-1.—Pay of Officers—			
O. 1,09,000	} 44,979	22,997	—21,982
R. —64,021			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.(b)-2.—Pay of Establishment—			
O. 1,94,500	} 1,13,198	59,016	—54,182
R. —81,302			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.(b)-3.—Allowances, honoraria, etc.—			
O. 1,58,900	} 89,852	39,064	—50,788
R. —69,048			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.(b)-4.—Other Contingencies—			
O. 21,46,600	} 27,27,570	2,55,753	—24,71,817
R. 5,80,970			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.(b)-5.—Grants-in-aid, etc.—			
O. 95,000	} 60,000	52,000	—8,000
R. —35,000			
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies—concl'd.			
F.—DEVELOPMENT SCHEMES—concl'd.			
F.(c).—Cooch Behar Development—			
O.	Rs. 97,000	97,153	96,449
R.	153			—704
<hr/>			
TOTAL—Major Head "43.—Industries and Supplies"—			
O.	60,65,000	64,58,677	42,23,413
R.	3,93,677			—22,35,264
<hr/>			
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account "			
G.—DEVELOPMENT SCHEMES—			
G.(1).—Organisation of Silk Reelers' Co-operative—			
O.	4,80,000	2,97,356	2,92,475
R.	—1,82,644			—4,881
G.(2).—Scheme for setting up three Spinning Mills—			
O.	20,00,000	..	..
R.	—20,00,000	..	..
G.(3).—Industrial Estate at Kalyani—			
R.	4,74,740	4,74,740	4,74,739
G.(4).—Acquisition of land by the State Government for the Establishment of Telephone Cable Factory at Mihijam—			
O.	1,00,000	26,700	1,719
R.	—73,300			—24,981
<hr/>			
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess— Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"			
<i>—concl'd.</i>			
G.—DEVELOPMENT SCHEMES—concl'd. *			
G-(5).—Development of Salt Production—			
	Rs.		
O. a.	29,000	12,498	11,426
R.	—16,502		
G-(6).—Investment in shares Messrs. Merawo Co-operative Industrial Society—			
R.	2,60,000	2,60,000	..
TOTAL—Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—			
O.	26,09,000	10,71,294	10,40,359
R.	—15,37,706		
Surrenders or withdrawals within grant—			
R. Gross	89,410	89,410	.. —89,410
R. Deduction	10,54,619	10,54,619	.. —10,54,619
TOTAL—Grant No. 26.—Industries—Industries—			
Gross	87,51,600	56,34,186	—31,17,414
Deductions	—77,000	—3,70,414	—2,92,814
Net	86,74,000	52,63,772	—34,10,228

REVIEW.

The expenditure of Rs. 52,63,772 against the grant of Rs. 86,74,000 resulted in a saving of Rs. 34,10,228. The surrender of Rs. 11,44,029 reduced the saving to Rs. 22,66,199.

2. Explanations of variations in Col. 4 in respect of sub-heads A.4, A. 5, A.6, A.8, A.9, A. 10(i), A.10(ii), A. 10(iii), A.11(i), A.11(ii), A. 11(iii), F. (a)-1, F.(a)-4, F.(b)-1 to F.(b)-5 and G. (4) could not be included as they were not furnished by the controlling officers.

REVIEW—contd.

3. *Deposit Account of grant made by the Central Silk Board.*—This deposit head is intended for recording grants received from the Central Silk Board, India, in connection with the scheme for the establishment of a (silk) Cocoon Market. The expenditure on the scheme is booked under the head "A" of the grant and an equivalent amount is debited to the above deposit account by corresponding credit to the revenue head "XXXII.—Industries and Supplies". An account of the transaction during the year is given below :—

	Rs.
Opening Balance	2,03,335
Receipts	—95,807
Charges	1,07,528
Closing Balance	Nil.

4. *Audit Comments on the Pro forma Accounts of the Barrackpore Electric Supply for the year 1953-54.*—

(i) *Profit of working.*—The profit on working during the year amounted to Rs. 2,69,056 as against Rs. 2,52,829 during the previous year. The receipt from the sale of energy during the corresponding years amounted to Rs. 5,03,776 and Rs. 4,10,994 respectively.

(ii) *Interest on Capital.*—In calculating the interest on Capital Outlay the following amounts were not added to the Government Capital :—

	Rs.
1. Profits accrued upto 31st March, 1953	5,26,798
2. Liabilities for Power Engines	10,000
3. Audit Fee	7,000

As a result the Net Revenue Account has been undercharged to the extent of Rs. 21,752.

(iii) *Contribution for Leave Salary and Pension.*—Leave salary and Pension contribution in respect of Government servants working in the concern have not been charged in the accounts for 1953-54.

(iv) *Audit Fee.*—A sum of Rs. 2,000 was provided for in the accounts but the amount on the basis of the actual number of days would come to Rs. 3,400. It has been stated the amount charged less will be adjusted in the next accounts.

(v) *Fixed Assets.*—No Block Register was maintained for the Fixed Assets and the value of the fixed assets has been shown at the figures as per General Ledger.

REVIEW—concl.

(vi) *Physical Verification of Fixed Assets.*—In the absence of Block Registers it could not be ascertained whether the Fixed Assets were physically verified during the year 1953-54. Thus, it was not possible to ensure whether each individual assets was actually in existence on the date of the Balance Sheet.

(vii) *Depreciation of Motor Vehicle not charged to Revenue Account.*—No depreciation has been charged on motor vehicles worth Rs. 15,840 acquired during the year. Depreciation should have been charged to the Revenue Account from the date of its acquisition.

(viii) *Government Capital.*—The amounts shown in the Government Account under the following heads have not been reconciled with the figures booked by Accountant General, West Bengal :—

	Rs.
53.—Capital Outlay—	
Withdrawal during the year	5,01,344
XII.A.—Receipts from Electricity Schemes—	
Remittance during the years	5,57,577

The corresponding figures in the books of the Accountant General, West Bengal, are Rs. 8,81,759-3 and Rs. 5,79,663 respectively.

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
Revenue Account for the year ending 31st March, 1954.

Dr.

Cr.

Particulars.	Figures for the year ended 31st March, 1953.		Figures for the year ended 31st March, 1954.		Particulars.	Figures for the year for the year ended 31st March, 1954.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Generation—							
To Oil, Waste and Water III-A(2)		86	1,323		By Sale of Energy III-2		3,88,762
„ Proportion of Salaries of Engineers III-A(3)		1,671	1,661		„ Sale of Public Lighting III-5		22,232
„ Wages and Gratuities III-A(4)		14,762	13,395				4,10,994
„ Repairs and Maintenance of—							5,03,776
(a) Building III-A-5(1)		285	1,234				
(b) Plant Machinery III-A-5(2)		782	320		„ Rent of Meters III-6		7,312
(c) Transformer Switchgear III-A-5(3)		90	608		„ Service Connection III-8		91,251
(d) Power House, Internal Wiring III-A-5(4)		345	312		„ Miscellaneous Receipt III-9		372
„ Bulk Supply from Calcutta Electric Supply Co.		1,25,162	1,43,053	1,59,748			1,76,711
Distribution—							
To Proportion of Salaries of Engineers etc. III-B-1		3,809	5,225				
„ Wages and Gratuities III-B-2		7,610	4,251				
„ Repair to Mains III-B-3		10,427	26,576				
„ Repair to Transformer III-B-4		1	366				
„ Repair to Meters III-B-5		11,563	33,610	17,393			53,811
Public Lamps—							
To Attendance and Repair III-C-1		1,456	2,981				
„ Renewals III-C-2		1,390	2,846	1,784			4,765

Rents, Rates and Taxes—

To Rent payable III-D1	1,350	1,560
„ Rates and Taxes III-D2	1,579	2,929
		425
		1,985

Management Expenses—

To Salaries of Engineers Department III-E-1(1)	1,740	2,206
„ Salaries of Clerical Staff III-E-1(2) . . . . .	..	10,044
„ General Establishment Charges III-E-2	32,339	16,696
„ Audit fee	2,000	2,000
„ Postage and Telegrams	710	1,020
„ Stationery and Printing	485	559
„ Telephone	1,027	1,181
		38,301
		33,706

Depreciation—

To Building	2,277	2,419
„ Plant and Machinery	2,916	3,384
„ Mains (Overhead)	10,138	8,798
„ Mains (Underground)	3,445	3,564
„ Service Connection	4,570	6,534
„ Meters	3,362	2,107
„ Furniture	320	99
„ Electric Instruments	77	77
„ Transformer (Distribution)	2,570	3,462
„ Transformer (Generation)	297	297
„ Internal Electric Installation	6	35
„ Street Light Fittings	67	210
„ Tube-well . . . . .	..	126
		36,045
		31,112

Carried over . . .

3,04,090

5,09,929

5,78,178

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL—*contd.*
Revenue Account for the year ending 31st March, 1954—contd.

Cr.

Particulars.	Figures for the year ended 31st March, 1953.		Figures for the year ended 31st March, 1954.		Particulars.	Figures for the year for the year ended 31st March, 1953.		Figures for the year for the year ended 31st March, 1954.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Brought forward		2,56,814		3,04,090	Brought forward		5,09,929		5,73,178
To Loss on Sale of bulbs, etc. III-G-1		236		22					
„ Repair to Furniture III-G-2		50		10					
To Balance Carried Over to Net Revenue Account		2,52,829		2,89,056					
TOTAL		5,09,929		5,73,178	TOTAL		5,09,929		5,73,178

CALCUTTA ; }
 M. BANERJEE, } *Accountant.*
 A. K. SARKAR, } *Chief Accounts Officer.*
 A. K. BHANMIK, } *Chief Electrical Engineer.*
 The 12th December, 1957.

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Dr.

Net Revenue Account for the year ending 31st March, 1954.

Cr.

Particulars.	Figures for the year ended 31st March, 1953.		Figures for the year ended 31st March, 1954.	
	Rs.	Rs.	Rs.	Rs.
To Interest on Capital Outlay	12,734	10,727	By Balance from last Account	2,86,868
" Interest on Consumers' Deposits	400	100	" Balance from Revenue Account	2,62,829
" Balance carried down to Balance Sheet	5,26,798	7,85,073	" Value of Stores found in excess	235
TOTAL	5,39,932	7,95,900	TOTAL	5,39,932

CALCUTTA ;

M. BANERJEE,

A. K. SARKAR,

A. K. BHAUMIK,

The 12th December, 1957.

Accountant.

Chief Accountant Officer

: Electrical Engineer.

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
Balance Sheet as at 31st March, 1954.

Particulars.	Capital and Liabilities.		Properties and Assets.						
	As at 31st March, 1953.		As at 31st March, 1954.		As at 31st March, 1953.		As at 31st March, 1954.		
	Rs.	Ba.	Rs.	Ba.	Rs.	Ba.	Rs.	Ba.	
Government Capital—									
Government Capital as per last Balance Sheet	3,40,361		2,96,288		Fixed Assets—				
<i>Add—Withdrawals during the year</i>	<i>4,46,001</i>		<i>5,01,344</i>		Land as per last Balance Sheet			1,818	
	<u>7,86,362</u>		<u>7,97,632</u>		Additions during the year . . . . .			..
Less Remittances during the year	4,90,074	5,57,577			Less Depreciation written off as per last Balance Sheet . . . . .			..	1,818
	<u>2,96,288</u>		<u>2,40,055</u>		<i>Add—Depreciation during the year</i>			..	1,818
<i>Add—Adjustment during the year</i>	..		<u>7,67,129</u>	<u>10,07,183</u>	Buildings as per last Balance Sheet			53,487	
Reserves—					Additions during the year			3,905	
<i>Reserve for Contingencies—</i>					Less Depreciation written off as per last Balance Sheet		10,791	57,092	
As per last account	48,873	48,873			<i>Add—Depreciation during the year</i>		2,419	13,210	48,882
<i>Add for this year . . . . .</i>	..	..	48,873		Plant and Machinery as per last Balance Sheet			94,005	
Reserve for Replacements and Repairs—					Additions during the year			6,075	
As per last account	21,666	21,666		70,539				1,00,080	
<i>Add for this year . . . . .</i>	..	..	21,666						

Current Liabilities and Provisions—						
Security deposits from Consumers	44,476	51,481			11,357	
Earnest money from P. Ghosh & Sons	172	172			3,384	85,339
Agreement stamp from Consumers	..	51,653	51,662			
<i>Sundry Creditors—</i>		9				
For Goods supplied	72,019	83,578			4,92,795	
For Expenses	33,593	33,882			42,929	
For other Finance	1,434	1,488	1,18,948	1,70,610	94,350	4,29,012
					1,06,712	
Provision—						
For doubtful debt (A)	901				1,53,925	
For Depreciation (A)	1,65,300				22,992	
For Interest on Capital Outlay (B)	328				1,76,517	
For Audit Fees (B)	7,000			20,525		
Surplus as per Net Revenue Account (B)	5,26,798			6,584	27,059	1,49,258
Transformers and Switchgears (Generation and Distribution) as per last Balance Sheet						
Additions during the year					1,04,443	
					1,623	
					1,06,066	
Meters as per last Balance Sheet						
Less Depreciation written off as per last Balance Sheet				3,288		
Add—Depreciation during the Year				3,759	7,047	98,019
					56,585	
Additions during the year					10,739	
					67,324	

(A) The figures for the current year have been shown as deduction from the respective assets detailed in the properties and assets side of the Balance Sheet.
 (B) These figures for the current year have been included in Government Capital under "Add adjustment".

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
Balance Sheet as at 31st March, 1954—contd.

Capital and Liabilities.		Properties and Assets.			
Particulars.	As at 31st March, 1953.	As at 31st March, 1954.	Particulars.	As at 31st March, 1953.	As at 31st March, 1954.
	Rs.	Rs.		Rs.	Rs.
			Less Depreciation written off as per last Balance Sheet . . .	22,219	
			Add—Depreciation during the year	2,107	24,326
			<i>Street Light fittings, Internal Elec- tric Installation and Electrical Instruments as per last Balance Sheet</i>		42,998
			Additions during the year		7,707
					3,578
					11,285
			Less Depreciation written off as per last Balance Sheet	304	
			Add—Depreciation during the year	322	10,659
			<i>Furniture and Fixtures as per last Balance Sheet</i>		4,605
			Additions during the year		642
					5,247
			Less Depreciation written off as per last Balance Sheet	2,466	
			Add—Depreciation during the year	99	2,565
			<i>Trade debts as per last Balance Sheet</i>		700
			Additions during the year		111
					811

Less Depreciation written off as per last Balance Sheet . . . . .	..	126	126	685
Add—Depreciation during the year				
<i>Motor Vehicles as per last Balance Sheet</i> . . . . .	..		
Additions during the year	15,480			
	<u>15,480</u>			
Less Depreciation written off as per last Balance Sheet . . . . .	..		
Add—Depreciation during the year				15,480
Investments—				
<i>Depreciation Reserve Fund Investment—</i>				
As per last account	46,000			
Add during the year . . . . .	..		1,09,300	
			<u>1,09,300</u>	
<i>In National Savings Certificates—</i>				
Account Barrackpore	20,250	25,975		
Account Barrasat	5,540	10,055	36,030	1,45,330
			<u>36,030</u>	
Current Assets—				
Stores and spare parts at cost	1,02,112	1,24,735		
Stores in transit	231	..	1,24,735	
Sundry consumers (Good)	47,030	69,127		
Sundry consumers (Doubtful)	901	901		
Sundry consumers (Bad)	8	8		
		<u>70,036</u>		
Less—				
Reserve for Provision for Doubtful Debts	901			
		<u>69,135</u>		

Cash and Bank Balances—		
Cash in hand—		
At Head Office	3,561	7,192
At Barrackpore	78	501
At Berhampore	31	277
Cheque in transit		72
		8,042
TOTAL	12,16,838	12,48,332

CALCUTTA ; }
The 8th January, 1958. }

M. BANERJEE,
Accountant.

A. K. SARKAR,
Chief Accounts Officer.

A. K. BHAUMIK,
Chief Electrical Engineer.

AUDIT CERTIFICATE.

I have examined the accounts and Balance Sheet of the Barrackpore Electric Supply for the year ended 31st March, 1954. I have obtained all the information and explanations that I have required and subject to the observations in the Audit Comments in Paragraph 4 of the Review, I certify as a result of my audit that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA ; }
The 8th January, 1958. }

R. K. CHOWDHURY,
Assistant Accounts Officer, West Bengal.

FINANCIAL REVIEW OF BARRACKPORE ELECTRIC SUPPLY FOR THE
YEAR 1953-54.

Barrackpore Electric Supply was taken over from Messrs. Kilburn and Co. Ltd., on 2nd December, 1947. After the acquisition of the supply, extension has been made to Barasat, Talpukur, Rahara and Sodepur areas.

Total capital outlay invested upto 31st March, 1954 is Rs. 11,81,153. The total revenue receipts during the year 1953-54 is Rs. 5,73,224 and for the year 1952-53 is Rs. 5,10,165. The total revenue expenditure for 1953-54 is Rs. 3,14,949 and for 1952-53 is Rs. 2,70,235 including depreciation and interest on Capital Outlay. The net profit for 1953-54 is Rs. 2,58,275 and for 1952-53 is Rs. 2,39,930.

The increase in net profit during 1953-54 is on account of increase of consumers and consequent increase of revenue collections.

CALCUTTA ;

The 8th January, 1958.

}
}

A. K. BHAUMIK,

Chief Electrical Engineer.

BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Store Account for the year ending 31st March, 1954.

Description of Articles.	Opening Balance.	Receipts.	Issues.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Oil	858	743	769	832
Meter and Ammeters, etc.	7,627	11,542	11,730	7,439
Poles, Lamps and Fittings	10,670	25,387	17,636	18,421
High Tension and Low Tension Switch Cubicles . . . . .	..	8,011	244	7,767
Transformers and Switches . . . . .	..	565	565	..
Notice Plates and Other Miscellaneous	41,821	34,676	36,171	40,326
Coppers and Cables	41,136	31,166	22,352	49,950
TOTAL.	1,02,112	1,12,090	89,467	1,24,735

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers. The Closing Balance of the Stock was not in excess of requirements. The Stock of Stores was physically verified at the end of the financial year.

CALCUTTA ;
The 11th April, 1957.

} A. K. SARKAR,
Chief Accounts Officer.

A. K. BHAUMIK,
Chief Electrical
Engineer.

Grant No. 27.—Industries—Cottage Industries.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—COTTAGE INDUSTRIES—			
A-1.—Pay of Officers—			
O	Rs. 75,200	75,312	71,572
R	112			-3,740
A-2.—Pay of Establishment—			
O	4,51,540	3,98,700	3,88,835
R	-52,840			-9,865
A-3.—Allowances, honoraria, etc.—			
O	2,57,260	2,84,371	2,63,721
R	27,111			-20,650
A-5.—Other Contingencies—			
O	17,67,000	21,37,981	15,05,575
R	3,70,981			-6,32,406
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-6.—Scholarships—			
O	12,000	10,404	9,302
R	-1,596			-1,102
A-7.—Grants-in-aid, etc.—			
O	2,45,900	1,96,112	2,20,622
R	-49,788			+ 24,510
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-8.—Works—			
R	22,400	22,400	14,748
-7,652			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-9,04,000	..	..
S	8,99,000		
R	5,000		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—contd.			
D.—DEVELOPMENT SCHEMES—			
D-(a).—First Five Year Plan—			
D-(a)-1.—Pay of Officers—			
O	Rs. 6,400	} 6,305	5,515
R.	—95			—790
D-(a)-2.—Pay of Establishment—			
O	61,100	} 54,369	56,233
R.	—6,731			+1,864
D-(a)-3.—Allowances, honoraria, etc.—			
O	42,800	} 40,997	41,021
R.	—1,803			+24
D-(a)-4.—Contingencies—			
O	84,700	} 91,491	75,016
R.	6,791			—16,475
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D-(a)-5.—Grants-in-aid, etc.	1,50,000	1,50,000	..
D-(b).—Second Five Year Plan—			
D-(b)-1.—Pay of Officers—			
O	53,600	} 17,996	14,199
R.	—35,604			—3,797
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D-(b)-2.—Pay of Establishment—			
O	5,63,600	} 96,942	88,592
R.	—4,66,658			—8,350
D-(b)-3.—Allowances, honoraria, etc.—			
O	2,59,400	} 54,182	97,976
R.	—2,05,218			+43,794
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Grant No. 27.—Industries—Cottage Industries—contd.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—			
<i>—concl'd.</i>			
D.—DEVELOPMENT SCHEMES—concl'd.			
D.(b).—Second Five Year Plan—concl'd.			
D.(b)-4.—Contingencies—			
	Rs.		
O.	34,83,900	21,32,457	23,88,465
R.	-13,51,443		
			+2,56,008
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D.(b)-5.—Grants-in-aid, etc.—			
O.	11,54,500	9,20,293	2,30,867
R.	-2,25,207		
			-6,98,426
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D.(c).—Cooch Behar Development—			
O.	1,000	242	909
R.	-758		
For rounding		100	-100
<hr/>			
Total—Major Head "43.—Industries and Supplies"—			
O.	77,66,000	66,99,654	56,23,168
S.	8,99,000		
R.	-19,65,346		
			-10,76,486
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account".			
E.—DEVELOPMENT SCHEME—			
E.(i).—Scheme for Industrial Centre—			
O.	4,26,000	4,14,464	4,11,811
R.	-11,536		
			-2,653

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess or Saving.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within the Grant—			
	Rs.		
R. Gross	19,81,882	19,81,882	.. —10,81,882
R. Deduction	—5,000	—5,000	.. +5,000
<hr/>			
TOTAL—"Grant No. 27"—			
Gross	90,96,000	60,34,979	—30,61,021
Deduction	—5,000	..	+5,000
Net	90,91,000	60,34,979	—30,56,021

REVIEW.

The original grant of Rs. 81,92,000 was augmented to Rs. 90,91,000 by supplementary grant of Rs. 8,99,000 against which the expenditure amounted to Rs. 60,34,979 resulting in a saving of Rs. 30,56,021. The surrender of Rs. 19,76,882 reduced the saving to Rs. 10,79,139.

2. Explanations under the sub-heads A-5, A-7, A-8, D-(a)-4, D-(b)-1, D-(b)-3, D-(b)-4 and D-(b)-5 for variation in Col. 4 could not be included as the same were not furnished by the controlling officers.

3. Losses, writes-off, etc.—

(a) In November, 1952 it was reported that some silk goods worth Rs. 5,928 were found missing from the counter of a Government Sales Emporium. No clue of the missing goods as well as the culprits could be obtained by the Police. It was stated in June, 1956 that no Government servant could be held responsible for the loss. Orders of write-off are still awaited (August, 1957).

(b) In March, 1957, during local inspection of the accounts of the above-mentioned Emporium, it was ascertained that a burglary had taken place in the Main Shop on the night of the 24th February, 1956. The total value of the articles stolen including cash aggregated Rs. 10,000 approximately. But no report of the burglary as required under the rules was sent to the Accountant General. It was reported that there had been no arrangements for night-guards at the Emporium.

REVIEW—*conold.*

It was stated by Government in December, 1957 that the matter had duly been reported to the police but they could not obtain any clue of the burglary and that as a preventive measure against recurrence of such theft a night-guard had since been posted at the Emporium.

1. *Loss in the running of a Government Sales Emporium.*—The *pro forma* accounts of a Government Sales Emporium for the years 1952-53 and 1953-54 which were submitted to audit in March, 1957 revealed a loss of over Rs. 32,000 but due to discrepancies between the accounts figures and those shown in the Profit and Loss Accounts and Balance Sheet, the accounts could not be certified as correct and have been sent back for reconciliation and resubmission.

The accounts for the period from 1954-55 to 1956-57 are in arrears.

5. *Irregularities relating to Stores accounts of a Government Sales Emporium.*—In the Stock Books of the Main Shop of the Emporium no entries were made exhibiting receipts and issues of stores after 31st October, 1956 and 31st March, 1956, respectively. No issues of stores to the Branches during 1956-57 were entered in the Main Shop Stock Books.

In the Stock Books of one Branch Shop, no issues of stores due to sales had been recorded since the opening of the Branch on the 27th September, 1955.

Neither in the Main nor in the Branch Shops, the balances of stock at the close of the month or for the matter of that, at the end of a year were worked out; nor were the balances of previous years brought forward.

In none of these shops stocks were ever subjected to physical verification except that a test-check of certain items of stock-materials at the Main Shop was stated to have been carried out by internal audit staff of the Department. But no report on such verification was available to Audit upto August, 1957.

It was stated by Government in December, 1957 that steps had since been taken for early clearance of the arrears and that the store-keeper and the Manager of a branch of the Emporium had been put under suspension. It was further observed by them that the stocks had been subjected to physical verification between the 27th March, 1957 and 31st March, 1957 but no reconciliation between the verified and book balances could be effected as the books had been seized by the Police.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—CINCHONA PLANTATIONS—			
A-1.—Pay of Officers—			
	Rs.		
O.	1,04,000	94,000	93,035
E.	—10,000		
A-2.—Pay of Establishment—			
O.	1,35,000	1,36,600	1,34,417
R.	1,600		
A-3.—Allowances, honoraria, etc.—			
O.	1,30,500	1,37,700	1,36,467
R.	7,200		
A-4.—Contingencies—			
O.	29,99,800	29,50,000	28,05,320
R.	—49,800		
B—WORKS—			
O.	90,000	15,000	13,908
R.	—75,000		
C.—CHARGES IN ENGLAND—			
High Commission for India—			
O.	8,000	5,760	*5,194
R.	—2,240		
For rounding—			
O.	—300	..	..
R.	+300		
Surrenders or withdrawals within grant—			
R.	1,27,940	1,27,940	..
TOTAL		34,67,000	31,88,341
			—2,78,659

*The High Commissioner's figure is Rs. 5,000. See footnote below Sub-head E of Grant No. 26.—Industries—Industries.

REVIEW.

Against the original grant of Rs. 34,67,000 there was an expenditure of Rs. 31,88,341 resulting in a saving of Rs. 2,78,659. But the surrender of Rs. 1,27,940 reduced the saving to Rs. 1,50,719.

2. *Audit comments on the Store Accounts of the Government Cinchona Plantations for the year 1956-57.*—(a) The aggregate values of the closing stock of Cinchona bark in the different Plantations at the end of the year 1956-57 showed an increase of 14.5 per cent. compared to the corresponding figures of the year 1955-56. The harvest of Cinchona bark during the year 1956-57 was also lower than that of the previous year by 16.3 per cent. The increase in the closing stock at the end of the year 1956-57 was due to lesser utilisation of Cinchona bark.

(b) 4668 lbs. of Cinchona bark (Russian method) valued at Rs. 5,252 @ Rs. 1-2-0 per lb. were found short on physical verification conducted on 1st April, 1957 at the Government Cinchona Plantation, Rango. Sanction of Government to the write-off of the loss was not, however, obtained.

(c) It was observed that the stock of Cinchona bark was verified during the year by the Manager-in-Charge of Plantation, but in the consolidated store accounts necessary certificate in this regard has not been recorded.

3. *Audit Comments on the Stores and Stock Account of the Government Quinine Sales Depot for the year 1956-57.*—The closing balances shown in Stores and Stock Account were valued at the selling rates applicable to retail sale. As the bulk of the quantity of quinine sulphate was, however, sold at a lower rate for bulk supply, it had the effect of inflating the value of the unsold stocks left with the trade.

4. *Audit Comments on the Stores Account of the Mungpoo Quinine Factory for the year 1956-57.*—(a) In the following cases the unsold stock at the end of the year 1956-57 far exceeded the annual consumption:—

Name of the Product.	Unsold stock as on 31st March, 1957.		Total sales during the year 1956-57.	
	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5
	lbs.	Rs.	Lbs.	Rs.
(i) Quinine Sulphate B.P.	91,301	35,25,663	37,459	14,46,526
(ii) Cinchona Febrifuge and other mixed alkaloids.	146,465	20,39,850	2,185	30,273

(b) Several Stores like Hardware Packing Materials, etc. (included within the category of stores—Oil, Chemicals, etc.) valued at Rs. 22,000 approximately were held in stock over more than a year. There had been no issues of these surplus stores during the year 1956-57.

REVIEW—*concl'd.*

(o) Stores as were lying at the transit godown at the end of the year 1956-57 were not physically verified during the year 1956-57 although the values of the respective items were included in the figures of receipts under the category—oil, chemicals, etc.

(d) Stores valued at Rs. 3,398 either lost or found short, were charged off from the Stock Registers during the year but the relevant sanctions to the writes-off of their book-values were not obtained.

(e) Stocks of Quinine Sulphate and Cinchona Febrifuge were not physically verified during the year.

Consolidated Stores Accounts of Cinchona Plantations for the year 1956-57.

Plantation Offices.	Particulars.	Opening Balance.		Receipt or Purchase.		Utilisation issued and acc.		Depreciation, loss, shortage, etc.		Result of stock verification.		Closing Balance		REMARKS.
		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	Lbs.	Rs.	
General Manager, Mungpoo.	Ipecac Radix . . . . .	..	..	1,085	27,125	*1,085	27,125	..	..	..	..	..	..	..
	Stores, tools, etc. . . . .	..	1,085	..	17,068	..	18,512	..	..	..	..	..	241	*Adjustment of last year's discrepancy of 334 lbs. as pointed out by audit.
	TOTAL . . . . .	..	1,085	1,085	44,793	1,085	45,637	..	..	..	..	..	241	
Manager's Office, Mungpoo.	Cinchona Bark.	1,084,652	12,20,254	574,166	6,45,937	420,063	4,72,571	..	..	..	..	1,236,755	13,03,600	**Includes 260½ lbs. baly roots.
	Ipecac Radix	266½	6,656	1,297	32,425	751½	18,781	54	1,350	..	..	**768	18,950	
	Stores, tools, etc. . . . .	..	8,769	..	28,362	..	25,937	..	..	..	..	..	11,144	
	TOTAL	1,084,918½	12,35,659	575,463	7,06,724	420,814½	5,17,339	54	1,350	..	..	1,239,513	14,23,694	
Manager's Office, Munsong.	Cinchona Bark.	995,226	11,19,650	487,482	5,48,417	346,139	3,89,406	..	..	..	..	1,136,569	12,78,641	
	Stores, tools, etc. . . . .	..	5,750	..	19,795	..	19,152	..	..	..	..	..	6,373	
	TOTAL	995,226	11,25,360	487,482	5,68,212	346,139	4,08,558	..	..	..	..	1,136,569	12,85,014	
Manager's Office, Kougo.	Cinchona Bark.	185,463	1,62,396	98,613	1,11,165	100,048	1,12,554	..	..	..	..	134,223	1,51,007	
	Stores, tools, etc. . . . .	..	21,276	..	42,138	..	47,747	..	236	..	..	..	15,431	
	TOTAL	185,463	1,73,672	98,613	1,53,303	100,048	1,60,301	..	236	..	..	134,223	1,66,438	

Assistant Manager- In-Charge's Office, Lalpanchor.	Cinchona Bark.	131,721	1,48,187	178,082	2,00,342	131,721	1,48,187	1,48,187	178,082	2,00,342	
	By adjustment of 1955-56 stock of bark found excess at the end.	..	..	4,084	4,572	4,064	4,572	..	..	..
	Stores, tools, etc.	..	7,259	..	37,761	..	36,143	..	..	6,863
TOTAL		131,721	1,55,446	182,146	2,42,675	185,785	1,90,902	..	14	178,082	2,07,205
GRAND TOTAL		2,347,328½	26,01,222	1,344,989	17,15,707	1,003,871½	13,22,737	54	1,600	2,698,392	30,82,592

N.B.—Bark valued @ Rs. 1-2-0 per lb.
Iperac valued @ 26-0-0 per lb.

CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT

It is certified that the figures in the stores account represent substantially true account of affairs and that they agree with the figures recorded in the departmental registers.

MUNGPOO ;
The 20th September, 1957.]

S. MUKHERJEE.
Director of Cinchona, West Bengal.

AUDIT CERTIFICATE.

Certified that the store account of the Government Cinchona Plantations for the year 1956-57 was test-audited under my supervision and subject to audit comments (*vide* para 2 of the Review) it represents a correct state of affairs, according to the best of my belief and explanations given to me and as shown by the books of the concern.

CALCUTTA; }
The 19th October, 1957. }

B. BARMAN,
Assistant Accounts Officer, West Bengal.

Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta for the year 1956-57.

	Opening Balance.			Receipts			Utilisation, Issues and Sales, etc			
	Quantity.	Value.		Quantity.	Value		Quantity.	Value		
1	2	3		4	5		6	7		
	Lb. oz	Tube No.	Rs.	Lb. oz.	Tube No	Rs.	Lb. oz.	Tube No	Rs.	
1. Quinine Sulphate Powder B. P. 1953	12,670	15	5,70,192 (No value)	25,010	0	4760	11,25,450 (No value)	689	7	30,125 (No value)
2. Quinine Sulphate Tablets (5 ^{grs.} B. P. 1953)	2,480	12	1,06,672	2,500	0	1,07,500	1,10,200	271	0	11,111
3. Quinine Sulphate Tablets (5 ^{grs.} B. P. 1953) in tube of 10 tablets each.								2,900	0	1,10,200
4. Quinine Hydrochloride Powder B. P. 1953	4,456	8	2,92,825 (No value)	6,050	0	4760	3,02,500 (No value)	630	0	28,980
5. Quinine Hydrochloride Tablets (5 ^{grs.} B. P. 1953).	247	0	12,844 (No value)					960	9	48,028 (No value)
								35	4	1,888
								1819		739
								63		28
								60	0	2,850
								105	0	5,145
								6,620	0	2,97,900
								630	0	28,980
								960	9	48,028 (No value)
								35	4	1,888

	Opening Balance.				Receipts.				Utilisation, Issues and Sales, etc.			
	Quantity.		Value.		Quantity.		Value.		Quantity.		Value.	
	Lb. oz.	Tube No.	Rs.		Lb. oz.	Tube No.	Rs.		Lb. oz.	Tube No.	Rs.	
1	2	352	440	4	5	6	7					
6. Quinine Hydrochloride Tablets (5 grs. B. P. 1953) in phials of 25 tablets.												
7. Quinine Bihydrochloride Powder B. P. 1953	1,981 18	1994	1,08,054 (No value)	4,180 0	4760	2,15,800 (No value)	1,039 7	6043	(No value)	54,051		
8. Quinine Bihydrochloride Tablets (5 grs. B. P. 1953).	218 4	2190	11,729 (No value)	25 0	4760	1,375 (No value)	90 8	6043	(No value)	7,087		
9 Quinine Bisulphate Powder, B. P. 1953	1,431 8		61,555	950 0		40,850	633 0			29,600		
10. Quinine Bisulphate Tablets (5 grs. B. P. 1955)	324 12		14,614	450 0	25 tabs	20,250 (No value)	589	25 tabs	(No value)	516		
11. Equinaine (Quinine Ethyl Carbonate B.P.)	4 8		342	65 0		4,940	37 8			2,775		
12. Quinine Treatment (5 grs.) B. P. 1932	2,158 14 0		9,716	2,173 11 0		9,782	*3,559 14 0			16,050		
13. Quinine Treatment (5 grs.) GS.	..		..	Box Tube Tab 681 7 73 lb. oz.		2,216	Box Tube Tab 541 5 72 lb. oz.			1,759		
14. Quinine Hydrobromide Powder BPC, 1949	..		..	2 0		100	2 0			100		

Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta for the year 1956-57—contd.

	Depreciation, Loss shortage and value written off.		Results of stock verification and reevaluation, if any.		Closing Balance.		REMARKS.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	8	9	10	11	12	13	14
6. Quinine Hydrochloride Tablets (5 grs. B. P. 1953) in phials of 25 tablets.					Lb. oz.	Rs.	@ Rs. 1-2-0 per phial of 25 tabs.
					301	376	@ Rs. 1-4-0 per phial of 25 tabs.
							@ Rs. 47 per lb.
							@ Rs. 48 per lb.
							@ Rs. 51 per lb.
7. Quinine Bihydrochloride Powder B. P. 1953				27th			@ Rs. 52 per lb.
(Free issue under G.O. No. 2228-Gin.4 dated July 1956.)					1,304 6	72,508 (No value)	@ Rs. 53 per lb.
8. Quinine Bihydrochloride Tablets (5 grs. B. P. 1953).							@ Rs. 55 per lb.
					78 12	4,331 (No value)	@ Rs. 37 per lb.
							@ Rs. 48 per lb.
9. Quinine Bisulphate Powder, B. P. 1953							@ Rs. 43 per lb.
					304 8	38,464	@ Rs. 40 per lb.
							@ Rs. 43 per lb.
							@ Rs. 45 per lb.
10. Quinine Bisulphate Tablets (5 grs. B. P. 1955).					451 0	20,295	@ Rs. 4-10-0 per oz.
							@ Rs. 4-12-0 per oz.
							@ Rs. 0-4-6 per tube of 9 tabs. each.
11. Equinine (Quinine Ethyl Carbonate B. P.)					19 7	1,477	@ Rs. 0-3-3 per tube of 9 tabs. each.
							@ Rs. 50 per lb.
12. Quinine Treatments (5 grs.) B. P. 1932	Box 6	Rs. 27			Box Tube Tab 706 11 0	3,450	
13. Quinine Treatment (5 grs.) GS					Box Tube Tab 140 2 1	455	
14. Quinine Hydrobromide Powder B.P.C. 1949							

* Out of these issues, stores as per Schedule attached were at different post offices in West Bengal for purposes of sales.

i	Opening Balance.				Receipts				Utilisation, Issues and Sales, etc.			
	Quantity		Value.		Quantity		Value.		Quantity.		Value.	
	Lb. oz.	Tube No.	Rs.		Lb. oz.	Tube No.	Rs.		Lb. oz.	Tube No.	Rs.	
		2		3		4		5		6		7
15.	Quinine Hydrobromide Tablets (5 grs.) B P.C. 1949	3 0		156		210 (of 10 tabs)	78		2 0	210		182
16.	Quinine Bihydrobromide Tablets (5 grs.) B. P. C. 1934.	5 0		290								
17.	Quinine Salicylate B. P. C. 1949	9 8		485								
18.	Quinoidine (MASS)	81 0		486					46 0		276	
19.	Cinchona Febrifuge Powder I. P. L. 1946	3,751 8	75,080		2,050 0		41,000		320 0		3,680	
20.	Cinchona Febrifuge Tablets (5 grs.) I P.L., 1946.	201 0	4,623		125 0		2,875		2,800 0		36,125	
21.	Totasiquina Powder B P 1948	2,771 0	60,962		10 0		220		60 0	6043	2,900	
22.	Totasiquina Tablets (5 grs. B. P. 1948)	975 8	1979 (No value)			4,760 (No value)	391		17 0		126	
23.	Quinidine Sulphate Powder B P 1953	3 0	135		15 0		675		27 0		675	
24.	Cinchonidine Sulphate B. P. C. 1934		..		1 0		50		6 0		204	
									1 0		45	
									1 0		50	

Stores and Stocks Account of the Government Quinine Sales Depot, Calcutta for the year 1956-57—contd.

	Depreciation, Losses shortage and value written off.		Results of stock verification and revaluation, if any.		Closing Balance.		REMARKS.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1							
15. Quinine Hydrobromide Tablets (5 grs.) B. P. C. 1949.							
16. Quinine Bihydrobromide Tablets (5 grs.) B. P. C. 1934.							
17. Quinine Salicylate B. P. C. 1949							
18. Quinidine (MASS)							
19. Cinchona Febrifuge Powder I. P. L. 1946							
20. Cinchona Febrifuge Tablets (5 grs.) I. P. L., 1946.							
21. Totasquina Powder B. P. 1948							
22. Totasquina Tablets (5 grs. B. P. 1948)							
23. Quinidine Sulphate Powder B. P. 1953							
24. Cinchonidine Sulphate B. P. C. 1934							

1	Opening Balance.			Receipts.			Utilisation, Issues and Sales, etc.		
	2	3	4	5	6	7	8	9	10
	Lb. oz.	Tube No.	Rs.	Lb. oz.	Tube No.	Rs.	Lb. oz.	Tube No.	Rs.
25. Cinchona Bark (HIGH)				1,900 0		1,500	250 0		313
26. Cinchona Bark (Succirubra)	914 8	933		2,900 0		2,800	1,100 0		968
27. Cinchona Bark (Medium)				200 0		200	1,964 8		1,965
28. Maize Seeds					1 md.	30		1 md.	30
29. Pyrethrum Root			23		2 mds.	70		2 mds.	70
30. Tung Oil Seeds								1 sr.	1
31. Ipecac Roots					1 md.	20		1 md.	20
32. Crotonaria Seeds					42 mds. 39 srs.	945		42 mds. 27 srs.	939
33. Cinchona Hybrid Seeds				750 0		30,000	500 0		20,000
34. Cinchona Josephiana Seeds					75 mds.	4,125		50 mds.	2,750
35. Cinchona Ledgeriana Seeds					1 oz.	5		1 oz.	5
36. Cinchona Robusta Seeds					1 oz.	5		1 oz.	5
37. Cinchona Robusta Seeds					1 oz.	5		1 oz.	5

Stores and Stocks Account of the Government Quinine Sale Depot, Calcutta for the Year 1956-57—contd.

	Depreciation, Loss shortage and value written off.		Results of stock verification and revaluation, if any		Closing Balance		REMARKS
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	8	9	10	11	12	13	14
25. Cinchona Bark (HIGH)					Lb. oz.	Tube No.	Rs.
					650 0		1,188
							@ Rs 1-4-0 per lb.
26. Cinchona Bark (Succirubra)					650 0		650
							@ Rs. 0-14-0 per lb.
							@ Re. 1 per lb.
27. Cinchona Bark (Medium)					200 0		200
							@ Re. 1 per lb.
							@ Rs. 30 per maund.
28. Maize Seeds							@ Rs. 35 per maund.
							@ Re 1 per seer.
29. Pyrethrum Root					80 Srs.		23
							@ Rs. 30 per maund
30. Tung Oil Seeds	12 Srs.	Rs. 7					@ Rs. 20 per maund.
							@ Rs. 22 per maund.
31. Ipecac Roots					250 0		10,000
							@ Rs. 40 per lb.
32. Crotonaria Seeds						25 mds.	1,375
							@ Rs. 55 per maund.
33. Cinchona Hybrid Seeds							@ Rs. 20 per oz.
34. Cinchona Josephiana Seeds							@ Rs 20 per oz.
35. Cinchona Ledgeriana Seeds							@ Rs. 20 per oz.
36. Cinchona Robusta Seeds							@ Rs. 20 per oz.

N.B.—The amount below As. 0-8-0 (Annas Eight) has been omitted and that of As. 0-8-0 and above has been rounded upto Re. 1.

Certified that the figures in the Store Account represent a substantially true account of affairs and these agree with the figures recorded in the Departmental Registers. The closing balance was not in excess of requirement.

CALCUTTA ;
The 3rd September, 1957. }
}

S. MUKHERJEE,
Director, Cinchona, West Bengal.

The stock was verified by the Manager, Government Quinine Sales Depot, Calcutta.

(1) To this may be added the stock held by the Post Offices as permanent advance as shown in the attached schedule.

CALCUTTA ;
The 3rd September, 1957. }
}

P. R. DUTTA,
Manager, Government Quinine Sales Depot.

AUDIT CERTIFICATE.

Certified that the above store account of the Government Quinine Sale Depot for the year 1956-57 was test-audited under my supervision and subject to the audit comment (*vide* para. 3 of the Review) it presents a correct state of affairs according to the best of belief and explanations given and as shown in the books of the Depot.

CALCUTTA ;
The 21st October, 1957. }
}

B. BARMAN,
Assistant Accounts Officer, West Bengal.

Statement showing stocks of Quinine Treatments (5 grs.) lying at different Post Offices in West Bengal during the year 1956-57.

	Quinine Treatment—5 grs. B. P.			Quinine Treatment—5 grs. G. S.		
	Box	Tube	Tab.	Box	Tube	Tab.
Opening Balance as Advance to Post Offices on 1st April, 1956	7,116	1	0	5,656	8	4
Supply as now Advance in 1956-57	1,364	14	0	..		
TOTAL	8,480	15	0	5,656	8	4
Advance Returned in 1956-57	173	11	0	1,559	13	0
Closing Balance of Advance on 31st March, 1957	8,307	4	0	4,096	11	4

P. R. DUTTA,†

Manager,

Government Quinine Sales Depot.

Stock of Crude Quinine Sulphate and Cinchona Felbrifuge were not verified. Other stores were verified by me. Stock of bark verified according to the Govt. order No. 1412-cin/IM-2/55, dated 23rd May. 1955.

Certified that in respect of Oil, Chemicals, etc., the closing stocks are not in excess of requirements.

MUNGPOO ;

D. K. CHAUDHURI.

The 26th September, 1957. }

Quinologist,

Accountant.

To the Government of West Bengal.

Certificate and remarks of the Head of the Department.

It is certified that the Stores Account represents a substantially true account of affairs and they agree with the figures recorded in the Register.

MUNGPOO ;

S. MUKHERJEE,

The 10th October, 1957. }

Director of Cinchona, West Bengal.

AUDIT CERTIFICATE.

Certified that the Store Accounts of the Mungpoo Quinine Factory for the year 1956-57 were test-audited under my supervision and subject to Audit Comments (*vide* para. 4 of the review) these accounts represent a correct state of affairs, according to the best of my belief and explanations given to me and as shown by the books of the concern.

CALCUTTA ;

B. BARMAN,

The 12th October, 1957. }

Assistant Accounts Officer, West Bengal.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47 -Miscellaneous Departments"			
A.—FIRE SERVICES—			
A-1.—Pay of Officers —			
O.			
R.			
A-2.—Pay of Establishment—			
O.			
R.			
A-3.—Allowances and honoraria, etc.—			
O.			
R.			
A-4.—Contingencies—			
O.			
R.			
B.—WORKS—			
O.			
R.			
<p>Col. 4.—Mainly due to (i) expenditure debitable to this Sub-head misclassified under the Sub-head I-11-4.Contingencies relating to Grant No. 32.Miscellaneous Departments—Excluding Fire Services (Rs. 8,019), (ii) Cost of materials purchased from sinking tubewells for fire fighting purposes being less than originally estimated and also for lower rate of tenders for work (Rs. 32,327) and (iii) non-execution of two works (Rs. 26,771).</p>			
C.—CHARGES IN ENGLAND—			
High Commission of India—			
O.			
S.			
R.			
<p>Col. 4.—Liabilities carried forward due to late delivery of stores.</p>			
Surrenders or withdrawals within Grant—			
R.			
TOTAL			

REVIEW.

The original grant of Rs. 39,30,000 was augmented to Rs. 40,90,600 by supplementary grant of Rs. 1,60,600 against which the total expenditure amounted to Rs. 38,40,422 resulting in a saving of Rs. 2,50,178. The surrender of Rs. 77,000 reduced the saving to Rs. 1,73,178.

See also the Audit Report

Major Head and Sub head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 47.—Miscellaneous Departments ".			
A.—LABOUR—			
A.—1.—Pay of Officers—			
	Rs.		
O.	1,23,000	1,23,170	1,22,540
R.	170			—621
A.—2.—Pay of Establishment—			
O.	86,800	1,44,755	1,43,864
R.	57,953			—891
A.—3.—Allowances, honoraria, etc.—			
O.	1,16,400	1,59,190	1,58,349
R.	42,790			—841
A.—4.—Contingencies—			
O.	37,900	85,285	77,805
R.	47,385			—7,480
A.—6.—Maintenance of Labour Welfare Centres—			
O.	1,70,000	..	..
R.	—1,70,000		
A.—7.—Expenses out of the grant from the Workmen's Benefit Fund of the Government of India Labour Welfare—			
O.	8,500	14,240	11,584
R.	5,740			—2,656
<i>Col. 1.—See paragraph 2 of the Review.</i>			
B.—INSPECTOR OF FACTORIES—			
O.	2,84,700	2,70,020	2,62,640
R.	—14,680		

Grant No. 32.—Miscellaneous Departments.—Excluding Fire Services—contd.

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Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—<i>contd.</i>			
C.—INSPECTOR OF STEAM BOILERS—			
	Rs.		
O.	2,33,100	2,09,140	2,07,539
R.	-23,960			-1,601
D.—STATE STATISTICS—			
O.	40,600	41,050	40,528
R.	450			-532
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS—			
		6,200	6,200
F.—EXAMINATIONS—			
O.	100	..	..
R.	-100		
G.—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932—			
O.	12,000	11,280	11,524
R.	-720			+244
H.—ADMINISTRATION OF THE BENGAL MONEY LENDERS ACT, 1940—			
O.	15,000	14,820	14,718
R.	-180			-102
I.—MISCELLANEOUS—			
I.-1.—Pay of Officers—			
O.	2,37,800	1,98,906	1,97,508
R.	-38,894			-1,398
I.-2.—Pay of Establishment—			
O.	3,71,200	3,74,562	3,72,486
R.	3,362			-2,076

Grant No. 32.—Miscellaneous Departments—Excluding Fire Services—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "47.—Miscellaneous Departments"—contd.				
I.—MISCELLANEOUS—contd.				
I.-3.—Allowances, honoraria, etc.—				
	Rs.			
O.	3,08,500	3,15,830	3,07,834	
R.	7,330			-7,996
I.-4.—Contingencies—				
O.	88,000	92,410	86,805	
R.	4,410			-5,605
I.-5.—Contribution to the National Library, .	16,000	16,000	..	
I.-6.—Employment Exchange—				
O.	2,07,200	..	..
R.	-2,07,200			
I.-7.—Administration of the Societies Registration Act—				
O.	1,100	1,060	1,060	
R.	-40			..
I.-8.—Construction Board—				
I.-8.(1).—Pay of Officers—				
O.	2,40,000	2,32,000	2,21,742	
R.	-8,000			-10,258
I.-8.(2).—Pay of Establishment—				
O.	4,75,000	5,54,000	5,43,949	
S.	1,05,000			-10,051
R.	-26,000			
I.-8.(3).—Allowances, honoraria, etc.—				
O.	4,25,000	4,78,000	4,75,057	
S.	85,000			-2,943
R.	-32,000			
I.-8.(4).—Contingencies—				
O.	1,10,000	1,43,000	1,42,819	
R.	33,000			-181

Grant No. 32.—Miscellaneous Departments—Excluding Fire Services—contd.

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Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—contd.			
I.—MISCELLANEOUS—contd.			
I.-8.—Construction Board—concl'd.			
I.-8-(5).—Cost of tools and plants—			
	Rs.		
O.	80,000	} 4,76,000	} 1,68,956
S.	4,00,000		
R.	-4,000		
			-3,07,044
<i>Col. 4.—See paragraph 2 of the review.</i>			
Deduct—Recoveries from other Governments, Departments, etc.	-20,00,000	-15,32,657	+4,67,343
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.-9.—Implementation of the Employees State Insurance Scheme—			
I.-9-(1).—Pay of Officers—			
O.	24,300	} 6,450	} 6,451
R.	-17,850		
			+1
I.-9-(2).—Pay of Establishment—			
O.	30,400	} 50,570	} 48,785
R.	20,170		
			-1,785
I.-9-(3).—Allowances, honoraria, etc.—			
O.	33,100	} 39,200	} 41,113
R.	6,100		
			+1,913
I.-9-(4).—Contract Contingencies—	25,000	10,259	-14,741
<i>Col. 4.—See paragraph 2 of the Review.</i>			
I.-9-(5).—Other Contingencies—			
O.	29,43,100	} 33,28,560	} 33,89,687
R.	3,85,460		
			+61,127
I.-9-(6).—Works—			
R.	5,400	5,400	3,451
			-1,949
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Grant No. 32.—Miscellaneous Departments—Excluding Fire Services—contd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 47.—Miscellaneous Departments "—				
<i>contd.</i>				
I.—MISCELLANEOUS—concl'd.				
I.-9.—Implementation of the Employees State Insurance Scheme—concl'd.				
I(9)-7.—Deduct—Recoveries from the Employees State Insurance Corporation—				
	Rs.			
O.	-22,94,900	-24,03,512	-24,01,582	
R.	-1,08,612			+1,930
I.-10.—Preservation of Census Slips—				
O.	700	450	371	
R.	-250			-79
I.-11.—Control of Vagrancy—				
I.-11.(1).—Pay of Officers—				
O.	32,500	39,850	35,524	
R.	7,350			-4,326
I.-11.(2).—Pay of Establishment—				
O.	1,50,000	1,94,724	1,75,113	
R.	44,724			-19,611
Col. 4.—Mainly due to posts remaining vacant.				
I.-11.(3).—Allowances, honoraria, etc.—				
O.	1,35,000	1,70,382	1,61,099	
R.	35,382			-9,283
I.-11.(4).—Contingencies—				
O.	5,50,000	8,50,000	6,97,290	
S.	92,000			-1,52,710
R.	2,08,000			
Col. 4.—Mainly due to non-raising of debits by the Food and Supplies Department for supply of rice and by Health Department (Central Medical Stores) for supply of medicines.				
I.-11.(5).—Works—				
O.	10,000	9,035	1,474	
R.	-965			-7,561
Col. 4.—Mainly due to non-execution of some work on account of belated sanction.				

Grant No. 32.—Miscellaneous Departments.—Excluding Fire Services—contd.

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Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—			
<i>contd.</i>			
J.—CONTROLLER OF RENTS—			
	Rs.		
O.	3,17,700	3,34,586	3,33,983
R.	16,886		
			—603
K.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—			
K.-1.—Pay of Officers			
O.	30,100	38,430	38,339
R.	—670		
			—91
K.-2.—Pay of Establishment—			
O.	43,500	50,500	48,859
R.	7,000		
			—1,641
K.-3.—Allowances, honoraria, etc.—			
O.	49,800	62,000	61,576
R.	12,200		
			—424
K.-4.—Contingencies—			
O.	9,500	20,500	28,222
R.	11,000		
			+7,722
<i>Col. 4.—See paragraph 2 of the Review.</i>			
L.—WORKS—			
O.	5,000	..	..
R.	—5,000		
			..
M.—SUSPENSE—			
O.	5,40,000	4,22,000	3,36,226
R.	—1,18,000		
			—85,774
<i>Col. 4.—See paragraphs 2 and 3 of the Review.</i>			
N.—CHARGES IN ENGLAND—			
High Commission of India		10	+10
O.—DEVELOPMENT SCHEMES—			
O.-(i).—First Five-Year Plan—			
O.	4,49,100	2,62,974	2,40,810
R.	—1,86,126		
			—22,164

**Grant No. 32.—Miscellaneous Departments—Excluding
Fire Services—contd.**

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"— contd.			
O.—DEVELOPMENT SCHEMES—contd.			
O.-(ii).—Second Five-Year Plan—			
O.-(ii) (a).—Labour and Labour Welfare—			
O.-(ii) (a)-1.—Model Labour Welfare Centres —			
	Rs.		
O.	46,000	}	.. .. .
R.	—46,000		
O.-(ii) (a)-2.—Employees' State Insurance Scheme—			
O.	66,56,000	}	.. .. .
R.	—66,56,000		
Deduct—Recoveries from the Employees' State Insurance Corporation—			
O.	—49,92,000	}	.. .. .
R.	49,92,000		
O.-(ii) (a)-3.—Manpower and Equipments—			
O.	64,000	}	11,000 2,627 —8,373
R.	—53,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
O.-(ii)-(b).—Welfare of Scheduled Tribes and Castes and other Backward Classes—			
O.-(ii)-(b)-1.—Welfare of Scheduled Tribes—			
O.	21,16,000	}	11,47,582 10,67,803 —79,779
R.	—9,68,418		
O.-(ii) (b)-2.—Removal of Untouchability—			
O.	4,59,000	}	2,83,623 2,23,554 —60,069
R.	—1,75,377		

Col. 4.—Wrong fixation of net grant due to failure of disbursing officers to intimate the final saving in time.

**Grant No. 32.—Miscellaneous Departments—Excluding
Fire Services—contd.**

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Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"— concl'd.			
O.—DEVELOPMENT SCHEMES—concl'd.			
O-(ii).—Second Five year Plan—concl'd.			
O-(ii) (b).—Welfare of Schedule Tribes and Castes and other Backward Classes—concl'd.			
O-(ii) (b)-3.—Spill over cost of uncompleted schemes of the First Five Year Plan—			
R.	4,55,070	4,26,913	—28,157
O-(ii) (b)-4.—Rehabilitation of <i>Ex-ordinal</i> Tribes—			
O.	[83,000	71,666	71,666
R.	—11,334	..	..
O-(ii) (b)-5.—Welfare of Backward Classes—			
R.	9,450	8,820	—630
O-(iii).—Schemes outside the State Plan— Centrally sponsored Schemes—Welfare of Scheduled Tribes and Castes and other Backward Classes—			
O-(iii) (a).—Welfare of Scheduled Tribes—			
R.	4,35,407	4,35,407	3,55,088
Col. 4.—Failure in securing land, buildings and equipments in time and also wrong fix- ation of net grants due to failure of some disbursing officers to intimate the final saving in time.			
O-(iii)-(b).—Welfare of Scheduled Castes—			
R.	1,92,735	1,92,735	1,42,616
Col. 4.—Same as in Sub-head O-(ii)-(b)-2.			
O-(iii)-(c).—Welfare of other Backward Classes—			
R.	10,000	10,000	10,000
Surrenders or withdrawals within Grant—			
R. Gross.	66,99,838	66,99,838	..
R. Deductions.	—48,83,388	—48,83,388	..
TOTAL—"Grant No. 32".			
Gross	1,91,87,900	1,15,59,245	—76,28,655
Deductions	—92,86,900	—39,34,239	+53,52,661
Net	99,01,000	76,25,006	—22,75,994

REVIEW.

The original grant of Rs. 92,19,000 was augmented to Rs. 99,01,000 by the supplementary grant of Rs. 6,82,000 against which the net expenditure during the year amounted to Rs. 76,25,006 resulting in the saving of Rs. 22,75,994. The surrender of Rs. 18,16,450 reduced the saving to Rs. 4,59,544.

2. The reasons for the variations in col. 4 under the sub-heads A-7, I-8(5), I-9(4), I-9(6), K-4, M and O-(ii)(a)-3 could not be included in the Appropriation Accounts as the same were not furnished by the controlling authorities.

3. The transactions under each unit of suspense under the Sub-head "M-Suspense" are exhibited below :—

Detailed units.	Opening	Actuals.	Closing
	Balance.		Balance
	Rs.	Rs.	Rs.
Purchase	—28,38,317	—32,49,699	{—60,88,016
Miscellaneous Public Works Advance.	39,61,338	10,70,524	50,31,862
Stock	21,44,687	| 25,15,401	{ 46,60,088

4. A payment of Rs. 2,500 was made "ex-gratia" to a temporary Superintending Engineer of the Construction Board under the Development Department, who met with a severe motor car accident while on duty and as a consequence was laid up in the Hospital for nearly six months. During the period he was under treatment, the officer did not receive full pay even for a single month, as he had no earned leave due at his credit. The "ex-gratia" payment was made to the officer concerned as an assistance in consideration of the severe hardship experienced by him.

See also the Audit Report.

Major Head and Sub-head.	Final Grant. or Appropriation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works".			
A.—ORIGINAL WORKS—BUILDINGS—			
A.1.—Land Revenue—			
	Rs.		
O.	5,236	} 6,723	11,159
R.	1,487		
<i>Col. 4.—See paragraph 6 of the Review. See also item 16 of Annexure A.</i>			
A.2.—Excise—			
O.	10,000	} 1,735	1,595
R.	—8,265		
<i>See item 16 of Annexure A.</i>			
A.3.—Registration—			
O.	22,100	} 32,700	17,317
R.	10,800		
<i>Col. 4.—See paragraph 6 of the Review. See also items 5, 15 and 16 of Annexure A.</i>			
A.5.—General Administration—			
<i>Charged</i>	26,000	26,247	+247
<i>See item 5 of Annexure A.</i>			
Voted—			
O.	2,91,286	} 2,50,520	3,48,136
R.	—40,766		
<i>Col. 4.—See paragraph 6 of the Review. See also items 1, 2, 5—7, 15 and 16 of Annexure A.</i>			
A.6.—Administration of Justice—			
O.	1,58,876	} 1,40,420	1,34,098
R.	—18,456		
<i>See items 3, 5, 8, 15 and 16 of Annexure A.</i>			
A.7.—Jails and Convict Settlements—			
O.	1,18,100	} 1,12,136	96,183
R.	—5,964		
<i>Col. 4.—See paragraph 6 of the Review. See also items 5, 9, 15 and 16 of Annexure A.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
A.—ORIGINAL WORKS—BUILDINGS—contd.			
A.-8.—Police—			
	Rs.		
O.	1,06,365	1,63,855	1,02,011
R.	-32,510		
			-61,844
<i>Col. 4.—See paragraph 6 of the Review. See also items 4, 15 and 16 of Annexure A.</i>			
A.-9.—Education—			
O.	78,160	69,398	61,041
R.	-8,762		
			-8,357
<i>Col. 4.—See paragraph 6 of the Review. See also items 5, 10, 15 and 16 of Annexure A.</i>			
A.-10.—Medical—			
O.	1,69,584	1,86,272	1,94,186
R.	16,688		
			+7,914
<i>See items 5, 11, 12, 15 and 16 of Annexure A.</i>			
A.-11.—Public Health			
		20,145	+20,145
<i>Col. 4.—See paragraph 6 of the Review. See also items 15 and 16 of Annexure A.</i>			
A.-12.—Agriculture—			
O.	62,251	35,034	-17,048
R.	-27,217		
			-52,082
<i>Col. 4.—See paragraph 6 of the Review. See also items 5, 13 and 16 of Annexure A.</i>			
A.-13.—Veterinary—			
O.	15,500	13,110	7,815
R.	-2,390		
			-5,295
<i>Col. 4.—See paragraph 6 of the Review. See also items 5 and 16 of Annexure A.</i>			
A.-14.—Co-operation—			
O.	10,000	..	..
R.	-10,000		
			..
<i>See item 5 of Annexure A.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 50.—Civil Works "—contd.			
A.—ORIGINAL WORKS—BUILDINGS—concl'd.			
A.-15.—Industries—			
O.	Rs. 17,000	} 10,429	29,465 +19,036
R.	-6,571		
<i>Col. 4.—See paragraph 6 of the Review. See also items 15 and 16 of Annexure A.</i>			
A.-16.—Civil Works—			
O.	63,327	} 31,123	24,086 -7,037
R.	-32,204		
<i>Col. 4.—See paragraph 6 of the Review. See also items 5 and 16 of Annexure A.</i>			
A.-17.—Stationery and Printing—			
O.	26,965	} 22,926	21,687 -1,239
R.	-4,039		
<i>See item 16 of Annexure A.</i>			
A.-18.—Miscellaneous Departments—			
O.	36,100	} 17,182	5,412 -11,770
R.	-18,918		
<i>Col. 4.—See paragraph 6 of the Review. See also items 5, 14 and 16 of Annexure A.</i>			
B.—ORIGINAL WORKS—COMMUNICATIONS—			
O.	87,23,600	} 67,19,163	67,23,306 +4,143
R.	-20,04,437		
<i>See items 17-78 of Annexure A.</i>			
C.—ORIGINAL WORKS—MISCELLANEOUS			
		-6,330	-6,330
<i>Col. 4.—See paragraph 6 of the Review. See also item 79 of Annexure A.</i>			
D.—REPAIRS—			
<i>Charged—</i>			
O.	6,80,000	} 7,87,798	7,82,557 -5,241
S.	1,10,000		
R.	-2,202		
<i>Voted—</i>			
O.	1,87,20,000	} 1,74,00,957	1,80,03,348 +6,02,391
R.	-13,19,043		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 50.—Civil Works "—contd.			
E.—ESTABLISHMENT—			
<i>Charged—</i>			
	Rs.		
O.	1,02,000	} 1,04,202	1,02,834
R.	2,202		
<i>Voted—</i>			
O.	46,00,000	} 43,58,287	44,48,305
R.	-2,41,713		
E.(i) Deduct—Recoveries—			
O.	-4,75,000	} -3,40,904	-5,38,299
R.	1,34,096		
<i>Col. 4.—Unnecessary provision for write back of recoveries adjusted in the previous year from this sub-head to sub-head P2(a) of Grant No. 40—Miscellaneous—Other Miscellaneous Expenditure.</i>			
F.—TOOLS AND PLANT—			
<i>Charged</i>	5,000	3,936	-1,064
<i>Voted—</i>			
O.	8,69,500	} 8,58,802	6,88,476
R.	-10,698		
<i>Col. 4.—See paragraph 6 of the Review.</i>			
F.(i).—Deduct—Recoveries—	-1,00,000	-81,147	+18,853
<i>Col. 4.—See paragraph 6 of the Review.</i>			
G.—GRANTS-IN-AID—			
<i>Charged</i>	4,00,000	4,00,000	..
<i>Voted—</i>			
O.	14,33,204	} 12,23,796	10,79,501
R.	-2,09,408		
<i>Col. 4.—See paragraph 6 of the Review.</i>			
H.—SUSPENSE—			
<i>Charged</i>	2,000	1,482	-518
<i>Voted—</i>			
O.	7,00,000	} 1,55,800	-9,40,113
R.	-5,44,200		
<i>Col. 4.—See paragraph 6 of the Review.</i>			

Major Head and Sub-head.	Final Grant. Appropriation	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 50.—Civil Works"—contd.			
I.—CHARGES IN ENGLAND—			
High Commission of India—			
	Rs.		
R.	2	2	2 ..
J.—DEVELOPMENT SCHEMES—			
J.-2.—Education—			
R.	1,12,667	1,12,667	8,77,886 +7,65,219
<i>Col. 4.—See paragraph 6 of the Review.</i>			
J.-3.—Medical—			
O.	8,13,000	7,37,775	6,83,081 —54,694
R.	—75,225		
J.-4.—Public Health— . . . . .	..	72,413	+72,413
<i>Col. 4.—See paragraph 6 of the Review.</i>			
J.-5.—Agriculture—			
O.	2,11,000	2,36,900	2,76,143 +39,243
R.	25,900		
<i>Col. 4.—See paragraph 6 of the Review.</i>			
J.-6.—Veterinary—			
R.	7,205	7,205	5,445 —1,760
J.-7.—Industries—			
O.	3,000	13,508	6,521 —6,987
R.	10,508		
<i>Col. 4.—See paragraph 6 of the Review.</i>			
J.-8.—Civil Works—			
O.	25,00,000	30,80,740	24,09,899 —6,70,841
R.	5,80,740		
<i>Col. 4.—See paragraph 6 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50—Civil Works"—concl'd.			
J.—DEVELOPMENT SCHEMES—concl'd.			
J.-9.—Cooch Behar Development—			
O.	Rs. 1,10,000	} 49,900	9,171
R.	-60,100		
<i>Col. 4.—See paragraph 6 of the Review .</i>			
J.-9(1) Deduct—Amount transferred from General Reserve Fund, Cooch Behar—			
O.	-1,10,000	} -49,900	-1,920
R.	60,100		
<i>Col. 4.—See paragraph 6 of the Review.</i>			
For rounding—	-154	..	+154
Surrenders or withdrawals within Grant or Appropriation—			
Voted—			
R. Gross	39,15,089	39,15,089	.. -39,15,089
R. Deductions	-1,94,196	-1,94,196	.. +1,94,196
TOTAL—Grant No. 33.			
<i>Charged—</i>	13,25,000	13,17,056	-7,944
Voted—			
Gross	3,99,64,000	3,53,94,342	-45,69,658
Deductions	-6,85,000	-6,21,366	+63,634
Net	3,92,79,000	3,47,72,976	-45,06,024

REVIEW.

In the charged section the original appropriation of Rs. 12,15,000 was augmented to Rs. 13,25,000 by a supplementary appropriation of Rs. 1,10,000 against which expenditure was Rs. 13,17,056 resulting in a saving of Rs. 7,944.

In the voted section saving of Rs. 45,06,024 was reduced to Rs. 7,85,131 by a surrender of Rs. 37,20,893.

2. The gross Establishment charges of the Works and Buildings Department during the year 1956-57 amounted to Rs. 45.51 lakhs against the total works outlay of Rs. 465.77 lakhs, *i.e.*, 9.77 per cent. of the total outlay.

REVIEW—contd.

A sum of Rs. 5.38 lakhs was recovered during the year on account of Establishment charges for work done on behalf of private bodies and other Departments and Governments. The net Establishment charges stood at Rs. 40.13 lakhs, which were 8.62 per cent. of the total works outlay.

3. *Loss due to excess acquisition of bricks.*—In 1951 a certain Public Works Division purchased and collected 9,75,184 first-class bricks for utilisation in the construction of a Welfare Home, comprised of 4 component works, two of which had already been administratively approved and the remaining two of which were still to be so approved. As the construction work progressed, the two component parts which had yet to be administratively approved were, however, decided to be abandoned, with the consequence *inter alia* that as many as 5,75,243 bricks out of the stock collected in advance were rendered surplus to requirements. This surplus stock remained unutilised on any other work for about 4 years thereafter, during which period the Government had to incur a further expenditure on its watch and ward to the extent of Rs. 3,821 and shifting and re-stacking charges amounting to another Rs. 366. There was, besides, pilferage, notwithstanding watch and ward arrangements, of about 20,000 bricks of the value of about Rs. 1,065. The total loss thus occasioned to Government by this pre-mature acquisition of bricks amounted to Rs. 4,752 besides the loss due to deterioration owing to long storage. It had also entailed the unnecessary blocking up of the capital cost involved for about 4 years.

The matter was brought to the notice of Government in March, 1956, for investigation and fixation of responsibility. The result of their investigation is still awaited (August, 1957).

4. *Losses, writes off etc.*—(i) The following cases of loss were reported to audit :—

Serial No.	Particulars.	Amount.	REMARKS.
		Rs.	
(a)	Theft—		
(i)	204 drums containing 45.35 tons of road tar from the common compound of a Sub-Divisional Court and a Treasury, in December, 1947 Rs. 11,338.	20,277	Items (i) to (iii) were written off in December, 1956, item (iv) in March, 1955 and item (v) in March, 1957. None could be held responsible for these cases of theft except in respect of (a) where the suspects were arrested and prosecuted but left off by the court due to insufficient evidence.
(ii)	G. I. Pipes Rs. 1,264.		
(iii)	2 H.P. Squirrel case from a Sub-Divisional Office Rs. 800.		
(iv)	Theft of G.I. pipes from the site of a Hospital Rs. 3,500.		
v)	61 Nos. of tar drums containing 13½ tons of road tar from the court yard of a Treasury Rs. 3,375.		
(b)	Damages caused to a bridge on Grand Trunk Road by a Private truck in December, 1948.	1,753	A case was started against the driver but ended in acquittal for lack of evidence. The amount was written off in April, 1957.

REVIEW—contd.

(ii) Many costly items of machinery and equipment such as bulldozers, road-rollers, concrete-mixers, etc., were lent by a Public Works Division during the pre-partition period to some other Public Works Divisions now in East Pakistan, as well as to the late Defence Department of the Government of India. The lending Division did not, however, take any action for many years to recover the loaned items or their value from the borrowers. Consequent on the failure to effect recovery at the proper time and the non-availability of any relevant documents at this stage, the replacement value of these materials amounting to Rs. 2,60,970 in respect of the Public Works Divisions now in East Pakistan and of Rs. 78,225 in respect of the late Defence Department of the Government of India was written off by Government in December, 1956.

It was stated in September, 1957 that it was not possible for Government to fix the responsibility after the lapse of so many years.

5. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit used for the purpose of Civil Aviation, are credited as a block grant to the Central Road Fund, 20 per cent. of the block grant being retained as a Central Reserve. Out of the balance, allocations are made for expenditure in each State and Centrally Administered Area in proportion to the consumption of motor spirit in each area. Under a resolution of the Central Legislature in 1937 the portion allocated for expenditure in Governor's Provinces are retained by the Union Government. Allotments are made therefrom at 90 per cent. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Union Government to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to State Governments and Local bodies. In addition, grants from the *Ordinary Reserve* and the *Special Reserve* are also made by the Union Government for expenditure on such schemes as may be approved by them.

The amounts allotted to the States are credited in the State books to the deposit head "*Subvention from the Central Road Fund*". The actual expenditure incurred each month on projects falling within the programme is debited to "50—Civil Works—State" under the minor head "Communications", "Grants-in-aid" or "Establishment", as the case may be. At the same time an equivalent amount is transferred month by month from the Deposit head for credit to the head "XXXIX—Civil Works—State—Transfer from the Central Road Fund". The accounting procedure in respect of the schemes financed from the grant from the Ordinary Reserve and the Special Reserve is the same as that for the ordinary allotment except that the actual expenditure incurred by the State Government is debited month by month to the Union Government by corresponding credit to the Deposit head (State) and on receipt of acceptance of the debit from the Union Government the adjustment is made by debit to the Deposit head (State) and credit to the Revenue head (State).

REVIEW—concl'd.

An account of the subventions to the State of West Bengal to the end of the year 1956-1957 is given below :—

Opening Balance on the 1st April, 1956 Rs. 13,46,015

Allotment from the Central Road Fund.	To end of the year 1955-56.	During the year 1956-57.	Total to end of the year 1956-57.
1	2	3	4
	Rs.	Rs.	Rs.
(i) Ordinary	2,81,78,820	27,79,900	3,09,58,720
(ii) Ordinary Reserve	42,35,801	Nil	42,35,801
(iii) Special Grant from the Reserve	1,47,440	—9,268	1,38,172
TOTAL	3,25,62,061	27,70,632	3,53,32,693

Expenditure on projects financed from sub- ventions from Central Road Fund.	To end of the year 1955-56.	During the year 1956-57.	Total to end of the year 1956-57.
1	2	3	4
	Rs.	Rs.	Rs.
(i) Ordinary	2,70,41,549	37,52,569	3,07,94,118
(ii) Ordinary Reserve	40,39,843	Nil	40,39,843
(iii) Special Grant from the Reserve	1,34,854	45,154	1,80,008
TOTAL	3,12,16,046	37,97,723	3,50,13,769

Closing balance on the 31st March, 1957 13,46,015 —10,27,091 3,18,924

The total commitments at the close of the year in respect of incomplete works of the State, financed from the Central Road Fund, amounted to Rs. 153.08 lakhs approximately. The credits and debits to the fund as indicated in the above account were for amounts authorised by the existing rules of the Fund and no diversion from the fund has been noticed in respect of the year 1956-57.

6. Explanations of variations in Col. 4 in respect of the Sub-heads A. 1, A. 3, A. 5, A. 7, A. 8, A. 9, A. 11, A. 12, A. 13, A. 15, A. 16, A. 18, C, F, F (i), G, H, J. 2, J. 4, J. 5, J. 7, J. 8, J. 9 and J. 9(i) could not be incorporated as the same were not received from the controlling authorities.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	OUTLAY COMPARED WITH								Difference between Col. 7 and 8 Excess + Balance—	REMARKS
	Original appropriation.	Modified appropriation.	Expenditure	Original appropriation More + Less—	Modified appropriation More + Less—	Sanctioned estimate.	Expenditure to end of 1936-37.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50.—CIVIL WORKS.										
Original Works—Buildings—										
1.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—										
1. Construction of a new office building on Government land at Hastings Street, Calcutta.	8,000	..	23,330	+15,330	-23,330	9,31,904	90,92,674	-1,42,210	In progress A. 5. See sub-head	
2. Installation of an automatic voting system in the Assembly Chamber.	15,000	7,500	903	-14,097	-6,597	3,49,508	3,39,440	-10,068	Idled.	
3. Construction of the first floor of the new Civil Court buildings at Howrah.	10,000	..	-2,884	-12,934	-2,884	7,88,944	5,88,248	-1,50,696	In progress. A. 6. See sub-head	
4. Construction of a barrack for the accommodation of 80 constables and 8 head constables in the Police lines at Cooch-Bihar.	1,4,000	..	2,399	-1,601	+2,399	2,25,500	1,44,277	-78,523	In progress. A. 5. See sub-head	

Col 6.—See paragraph 3 of the Review.

Col 6.—See paragraph 3 of the Review.

II—Other Major works for which specific provision was made in the Budget—									
5 Collectively—									
	Charged	26,000	26,247	+247	+247	..	..	..	See sub-heads A-7, A-10, A-12 to A-14, A-16 and A-18
	Voted	4,23,450	2,21,619	1,41,658	-2,81,792	-79,961	..	..
III—Major works above Rs 50,000 for which specific provision was not made in the Budget—									
6	Installation of 10 passenger lift at Anderson House Alupore	..	29,401	-29,401	+29,401	66,700	52,546	-13,814	In progress See sub-head A 5
7	Construction of Minister's Quarters at Raj Bhaban	..	-1,259	-1,259	-1,258	7,26,007	6,22,696	-1,02,309	Ditto.
8	Construction of a second lift for the Calcutta High Court	1,444	1,445	-1,445	-1	74,500	40,157	-34,348	In progress See sub-head A 6
9	Expansion of a sub-jail at Basrhat	..	-2	-2	-2	3,16,116	1,83,970	-1,32,146	In progress See sub-head A 7
10	Expansion of Krishnagar College	..	-4,160	-4,160	-4,160	55,300	43,347	-11,953	In progress See sub-head A 9
11	Construction of dwarf compound wall along the three sides (including Western side) of the State managed Sadar Hospital at Jalpai guri	..	49,403	+48,403	48,403	18,560	60,406	+41,846	In progress See sub-head A 10
12	Construction of Civil Surgeon's quarter at Darjeeling	..	87	+87	-87	70,043	66,652	-3,396	Ditto
13	Construction of a single storied building within the compound of rice Research Station at Chinnurah	..	-19,275	-19,275	-19,275	..	31,571	+31,571	In progress See sub-head A 12
Col 6—See paragraph 3 of the Review									

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										REMARKS.
	Original appropriation.	Modified appropriation	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57	Difference between Cols 7 and 8 Excess + Balance—.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	Rs.	Rs.	10
50.—CIVIL WORKS—contd.											
Original Works—Buildings—contd.											
III.—Major work, above Rs. 50,000 for which specific provision was made in the Budget— <i>contd.</i>											
14 Extension of office building of the Chief Inspector, West Bengal, at 1, Hazikh Mookherjee Road, Ehowanipur, Calcutta		4,940	—3,528	—3,528	—8,463	1,35,783	1,01,935	—33,853			In progress. See sub-head A 13.
IV.—Other Major Works for which specific provision was not made in the Budget—											
15. Collectively		1,15,234	1,68,123	+1,08,123	+52,889						See sub-heads A-3, A-5 to A-11 and A-15.
V.—Minor Works—		8,20,400	6,72,637	—1,47,763	—70,189						See sub-heads A-1 to A-13 and A-15 to A-18.
16 Collectively											
TOTAL—Original Works—Buildings—		26,000	26,247	+247	+247						
Charged		12,80,850	10,93,563	—2,23,562	—36,275						
Voted											

Col 6.—See paragraph 3 of the Review.

Original Works—Communications—
Works met from State Revenues—

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

17. Construction of State Roads of economic and inter-state importance.	36,00,000	-	..	-36,00,000	..	..	..	..	..	See sub-head B.
18. Improvement of the road from the junction of Jadavpore Station.	5,600	-	..	-5,600	..	1,60,244	1,26,623	-33,621	In progress	See sub-head B
II—Other major works for which specific provision was made in the Budget—	17,000	20,616	20,616	+3,618	+2	..	..	..	..	See sub-head B.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—										
20. Improvement of Contai-Khejuri road in the district of Midnapore.	..	1,60,000	1,60,797	+1,60,797	+797	4,55,100	3,61,630	-93,570	In progress.	See sub-head B.
21. Improvement of Egra-Fatahpur road in Midnapore District.	..	3,16,000	3,17,149	+3,17,149	+2,149	6,37,000	4,66,516	-1,70,484	Ditto.	
22. Bridge over the river Silabati at Ghatal	..	40,000	36,397	+36,397	-3,603	6,74,900	36,397	-6,38,503	Ditto.	
23. Improvement of Panagar-Ilumbar road in the district of Burdwan	..	84,000	74,128	+74,128	-9,877	7,88,000	5,66,121	-2,31,879	Ditto.	
24. Construction of Surl-Bolepur road in Birbhum district.	..	1,61,000	1,63,802	+1,63,802	+2,802	9,13,000	7,43,613	-1,69,387	Ditto.	

(N. 6.—Slow progress of work due to non-availability of materials.)

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH						REMARKS.		
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation— More + Less—.	Modified appropriation— More + Less—.	Sanctioned estimate.		Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess— Balance—.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10
50.—CIVIL WORKS—contd.									
Original Works—Communications— Works met from State Revenue—contd.									
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.									
25. Improvement of Rampurhat- Dumka road in the district of Bhojpur.	90,000		98,629	+98,629	-8,629	3,15,000	2,13,908	-1,01,092	In progress. See Sub-head B.
26. Improvement of Barishadpur- Amra road in Howrah district.	24,000		23,999	+23,999	-1	2,21,300	1,73,990	-47,310	Ditto.
27. Improvement of Ambari- Falakia Railway Station feeder road.	60,000		60,000	+60,000	..	3,43,000	2,59,779	-83,221	Ditto.
28. Improvement of Matihabanga Sitakuchi road in the district of Cooch-Behar.	2,20,000		2,20,002	+2,20,002	+2	7,95,800	5,70,394	-2,25,406	Ditto.

9. Improvement of link road from Berhampore-Bhagwan-gola S. H. to Lalbagh town along with the approach road to Murshidabad Railway Station in Murshidabad district.	3,000	3,239	+3,239	+239	85,000	80,135	-4,862	Ditto.
30. Improvement of Dhulian-Pakur road in the district of Murshidabad.	1,20,000	1,21,858	+1,21,858	+1,835	4,62,000	4,18,149	-43,851	Ditto.
31. Improvement of Murari-Amrapara road in Birbhum district.	35,000	31,128	+31,128	-3,872	2,32,000	2,31,018	-982	Ditto.
Col. 6.—Slow progress due to flood.								
32. Construction of a bridge over Begmarkhal in 5th mile of Dhulian-Pakur road in Murshidabad district.	20,000	21,825	+21,825	+1,825	1,69,700	21,825	-1,47,875	Ditto.
33. Improvement of Harinphata-Dialghata road in the district of Nadia and 24 Farganae.	3,40,000	3,44,733	+3,44,733	+4,733	12,00,000	5,95,114	-6,04,886	Ditto.
34. Improvement of Dhubulia-Mayapur in Nadia district.	1,25,000	1,24,276	+1,24,276	-724	3,98,100	2,23,296	-1,74,804	Ditto.
35. Improvement of Patiram-Kumarganj road in West Dinajpur district.	1,80,000	1,89,525	+1,89,525	-475	4,91,500	4,02,307	-89,193	Ditto.
36. Metalling and Surface Dressing of Puraiah-Arambagh road in Hooghly district.	1,31,000	1,31,068	+1,31,068	+68	8,41,900	7,25,173	-1,16,727	Ditto.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation. More + Less—.	Modified appropriation. More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess + Balance—.	Rs.	Rs.		Rs.
1	2	3	4	5	6	7	8	9	10		
50.—CIVIL WORKS—contd.											
Original Works—Communications—Works met from State Revenues—contd.											
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.											
37. Improvement of Kotajpur-Arambagh road in Bankura and Hooghly district.	..	2,30,000	2,30,536	+2,30,536	+536	10,35,000	9,61,398	-73,602	In progress. See sub-head B.	Rs.	Rs.
38. Improvement of ferries over Damodar and Mundeswari rivers on Fursurah-Arambagh road.	..	20,000	20,375	+20,375	+375	56,900	20,375	-36,525	Ditto.	Rs.	Rs.
39. Improvement of Bhangar-Bodra road in the district of 24 Parganas.	..	43,999	36,435	+36,435	-7,564	2,09,000	2,01,436	-7,564	Ditto.	Rs.	Rs.
40. Joynagore-Mollahack-Jainberia road.	..	10,000	15,496	+15,496	+5,496	79,700	82,833	+3,133	Ditto.	Rs.	Rs.
Cod. 6.—Slow progress of work due to non-availability of materials.											
Cod. 6.—See paragraph 3 of the Review.											
41. Malanchabad-Bibir-hati-Kulti road	..	20,000	20,031	+20,031	+31	57,300	51,591	-5,709	Ditto.	Rs.	Rs.
42. Murarisha-Chaltaberia-Bedmarl road.	..	4,000	4,813	+4,813	+813	62,800	61,382	-1,418	Ditto.	Rs.	Rs.
43. Chalitaberia-Nazet road	..	20,000	14,143	+14,143	-5,857	..	54,863	+54,863	Ditto.	Rs.	Rs.
Cod. 6.—See paragraph 3 of the Review.											

44. Kanthalberia-Narayanatala-Ram-chandrapur road.	..	10,000	716	+716	-9,284	61,500	42,412	-19,088	Ditto.
Col. 6.—See paragraph 3 of the Review.									
45. Hingulganj-Duiduli road . . . . .	..	9,000	9,059	+9,059	+59	1,11,200	98,390	-12,810	Ditto.
46. Improvement of the road from Rangchamali to Fatapur <i>via</i> Balacoba Railway station in the district of Jalpaiguri.	..	..	1,99,985	+1,99,985	+1,99,985	10,00,177	1,99,985	-8,00,192	Ditto.
Col. 6.—See paragraph 3 of the Review.									
47. Improvement of Beliakeshary-Nayagram road in the district of Midnapore.	..	..	75,073	+75,073	+75,073	13,21,100	75,073	-12,46,027	Ditto.
Col. 6.—See paragraph 3 of the Review.									
48. Construction of Gopballavpur-Fekoghat road in the district of Midnapore.	..	..	39,871	+39,871	+39,871	7,66,000	39,871	-7,26,129	Ditto.
Col. 6.—See paragraph 3 of the Review.									
IV.—Other major works for which specific provision was not made in the Budget—									
49. Collectively . . . . .	..	12,624	49,223	+49,223	+36,404	..	..	..	See sub-head B.
V.—Minor Works—									
50. Collectively . . . . .	..	30,000	1,407	49,472	+19,472	..	..	..	Ditto.
TOTAL—Works met from State Revenues .	..	36,52,600	25,19,948	20,08,381	-7,44,219	+3,88,535	..	..	..
Original Works—Communications—Works financed from subventions from the Central Road Fund.—									
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—									
51. Improvement of the road from Rangchamali to Fatapur <i>via</i> Balacoba Railway station in the district of Jalpaiguri.	..	2,00,000	2,00,000	-2,00,000	-2,00,000	..	..	..	See sub-head B.
Col. 6.—See paragraph 3 of the Review.									

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										REMARKS.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation— More + Less—.	Modified appropriation— More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess + Balance—.	Rs.	Rs.		Rs.
1	2	3	4	5	6	7	8	9	10			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
50.—CIVIL WORKS—contd.												
Original Works—Communications—Works financed from subventions from the Central Road Fund—contd.												
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.												
52. Construction of a Road from Bhagrati to Bhdadhar. Railway station in the district of Nadia.	2,00,000	20,000	..	-2,00,000	-20,000	..	..	..	..	See sub-head B.		
53. Improvement of Beldakeshiary-Nayagram road in the district of Midnapore.	2,00,000	60,000	..	-2,00,000	-60,000	..	..	..	..	Ditto.		
54. Construction of Gopibalarpur-Froggaat road in the district of Midnapore.	2,00,000	40,000	..	-2,00,000	-40,000	..	..	..	..	Ditto.		
55. Improvement of the Alipurduar-Palakhowa road in the district of Jalpaiguri.	36,000	63,000	62,938	+36,938	-62	2,02,265	2,84,301	+85,006	In progress. See sub-head B.			
56. Improvement of the Alipurduar-Palakhowa road in the district of Jalpaiguri—Bridges and Culverts.	5,00,000	1,00,000	1,02,716	-3,97,284	+2,716	11,96,281	3,54,230	-8,42,051	Ditto.			

Col. 6.—See paragraph 3 of the Review.

Col. 6.—See paragraph 3 of the Review.

Col. 6.—See paragraph 3 of the Review.

57. Improvement of the O. T. road towards Balasore (within portion from Kharsapur to Balda).	2,50,000	7,50,000	+5,00,018	+16	10,95,000	7,99,861	-2,95,139	Ditto.	
58. Improvement of the Moinsuri-Ramsahi road including land acquisitions, repairs to bridges and culverts.	2,00,000	48,000	-1,51,999	+1	4,09,439	2,69,066	-1,40,373	Ditto.	
59. Construction of a bridge over the Ajoy at Ilumbazar.	6,00,000	7,15,000	+1,15,188	+188	33,80,600	18,41,668	-15,38,932	Ditto.	
60. Durgapur barrage-Belliatiore including bridge over the Sali river.	5,00,000	3,50,000	-1,49,076	+924	17,00,000	13,11,575	-3,88,425	Ditto.	
61. Kulti-Moregram road	7,00,000	6,00,000	5,58,441	-1,41,559	38,26,000	18,63,206	-19,62,794	Ditto.	
62. Purbabishnupur-Lakshikantapur Kulpi	92,000	1,40,000	1,38,671	+46,671	13,52,000	9,42,922	-4,09,078	Ditto.	
63. Moinsuri-Changrabandha road and the Jaidhaka-Ramrhat Feeder Road.	2,50,000	2,50,000	..	..	11,00,000	9,50,110	-1,49,890	Ditto.
64. Improvement to Dostipur-Falta road.	5,000	40,000	40,817	+35,817	2,88,400	2,89,837	+1,437	Ditto.	
65. M i d a p o r e - K e - b p u r - N a r a j o l e road	2,00,000	60,000	46,749	-1,53,251	6,00,000	4,45,650	-1,54,350	Ditto.	
Col. 6.—See paragraph 3 of the Review.									
66. Suri-Rajnasar Road	1,000	26,000	26,007	+25,007	1,44,900	1,31,116	-13,784	Ditto.	
67. Memari-Madhabpur road	67,000	1,03,000	1,02,171	+35,171	4,40,000	4,40,285	+285	Ditto.	
68. Berhampore-Jalangi	1,000	49,000	-49,446	-50,446	46,58,800	66,10,072	+19,51,272	Ditto.	
69. Bongsion-Bagdaha-Boyra	1,000	5,000	4,995	+3,995	32,37,600	31,24,208	-1,13,392	Ditto.	
70. Remaining works for improvement of Burdwan-Arambadi road from 22nd mile post to Arambagh.	2,00,000	36,450	8,678	-1,91,322	..	8,678	+8,678	Ditto.	
Col. 6.—See paragraph 3 of the Review.									
71. Collectively		13,157	37,971	+37,971	+24,814	..	..	See sub-head B.
TOTAL—Works financed from subventions from the Central Road Fund.	44,08,000	35,70,807	31,94,887	-12,08,163	-9,75,770	..	..

IV.—Other major works for which specific provision was not made in the Budget —

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

Description of work.	OUTLAY COMPARED WITH										REMARKS.				
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Col. 7 and 8 Excess + Balance—.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.															
Original Works—Communications—Works met partially from State Revenues and partially from subventions from the Central Road Fund—															
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—															
72. Construction of Belgachia Bridge .	20,000	14,695	13,312	—6,698	—1,383	31,34,403	20,82,061	—10,52,342	In progress. See sub-head B.						
73. Improvement of Burdwan-Arambagh road towards Arambagh end.	1,67,000	—11,435	—1,236	—1,63,236	+10,190	7,20,000	5,45,378	—1,74,622	Ditto.						
									Col. 6.—See paragraph 3 of the Review.						
74. Construction of a bridge over Kajani river near Alipurdur, 360' including approach roads and necessary protective works.	2,00,000	5,00,000	4,94,157	+2,94,157	—5,843	16,10,634	18,96,319	+2,85,685	Ditto.						
75. Improving the surface of the Pat-lakhows-Alipurdur road.	26,000	10,000	10,111	—15,889	+111	7,20,000	6,99,054	—20,946	Ditto.						
76. Improvement to the road from the Grand Trunk Road.	2,00,000	81,450	81,448	—1,18,552	—2	..	1,55,559	+1,55,559	Ditto.						
77. Bansbari-Kalugonj	40,000	40,000	29,135	—10,865	—10,865	30,25,900	30,31,350	+5,450	Ditto.						
									Col. 6.—See paragraph 3 of the Review.						

78 Plassey-Be's	15,000	-6,000	-6,839	-21,839	-839	30,02,200	28,36,894	-1,45,366	Ditto
TOTAL—Works met partially from State Revenues and partially from the Central Road Fund									
	6,68,000	6,28,710	6,20,088	-47,912	-8,622				
TOTAL—Original Works—									
Communications	87,23,600	67,19,163	67,23,306	-30,00,294	74,143				
Original Works—Miscellaneous—									
V —Minor Works—									
79. Collectively	..		-6,330	-6,330	-6,330				See anti-head C
TOTAL—Original Works—									
Miscellaneous			-6,330	-6,330	-6,330				

ANNEXURE A—*concl'd.*

REVIEW.

Expenditure on works, maintenance and repairs appears under the Sub-heads A1 to A18, B, C, D and J.2 to J.9. The total figures of appropriation and expenditure under these sub-heads for the year under review were as follows :

	In lakhs of Rupees.
Original appropriation	3,20.57
Modified appropriation	3,02.16
Expenditure	3,09.25
Excess compared with modified appropriation	7.08

The excess of Rs. 7.08 lakhs against the modified appropriation works upto 2.34 per cent. only.

2. The number of major works in progress (included in the Annexure) during the year was 138 against 188 in the preceding year. The decrease in the number of works was due to adoption of the principle that expenditure exceeding Rs. 20,000 on each item of work which created an asset having life of 15 years or more should, as from 1956-57, be met from the Capital head "81-Capital Account of Civil Works outside the Revenue Account". The total expenditure on 101 works amounted to Rs. 5,09.11 lakhs against the total estimate of Rs. 6,17.49 lakhs. Out of 101 works expenditure on 20 works exceeded the sanctioned estimates (*vide* items 5, 11, 13, 15, 40, 43, 49, 55, 64, 67, 68, 70, 74, 76 and 77 of Annexure A). Expenditure of Rs. 6.06 lakhs was incurred on the remaining 37 works for which there was no sanctioned estimate (*vide* items 5, 13, 15, 19, 43, 49, 51-54, 70, 71 and 76 of Annexure A).

3. Explanations in respect of items 1, 2, 6, 10, 11, 13, 14, 40, 43, 44, 46-48, 51-54, 65, 70, 73 and 77 could not be included as the same were not received from the controlling authority.

ANNEXURE B (*See* sub-head H).

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

The transactions under each unit of suspense during the year 1956-57 are exhibited below :—

Detailed Units	Opening balance	Debits	Credits	Net actuals	Closing balance
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs
<i>Charged—</i>					
<i>50—Civil Works—</i>					
<i>Purchases</i>	23,749	81,357	87,523	—6,166	—29,915
<i>Miscellaneous P W Advances</i>	10,280	21,572	13,924	7,643	17,928
<i>Total</i>	—13,469	1,02,929	1,01,447	1,482	—11,937

ANNEXURE B (See sub-head H)—concld.

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Voted—					
50.—Civil Works—					
Purchases	—1,13,51,240	1,01,49,509	2,00,21,650	—38,72,141	—1,52,23,381
Miscellaneous	41,12,796	42,04,528	35,53,422	9,11,106	50,23,002
P. W. Advances Stock	28,44,039	1,24,62,859	1,04,41,937	20,20,922	48,04,061
Total	—43,94,405	3,28,76,895	3,39,17,009	—9,40,113	—53,34,518

ANNEXURE C.

Store Accounts of the Department of Works and Buildings for the year 1956-57.

Name of Division.	Opening balance	Receipts during the year.	Disposal by utilisation.	Depreciation, shortages, etc. written off during the year.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. City	3,40,888	32,98,767	23,00,907	..	12,84,548
2. Suburban	4,32,585	3,66,954	5,38,214	..	2,61,325
3. North Calcutta	1,12,154	6,01,304	5,49,936	..	1,63,582
4. Hooghly (Old Burdwan)	1,64,534	8,38,132	8,35,282	..	1,67,404
5. Darjeeling	2,67,006	7,83,041	7,75,118	..	2,74,929
		(including Darjeeling special repair)			
6. Midnapore	4,07,266	7,00,788	7,49,853	..	3,58,200
7. Calcutta Electrical	8,029	2,01,125	1,00,924	..	18,230
8. Western Electrical	4,74,613	9,02,556	8,88,133	..	4,89,038
9. Northern Electrical	14,927	16,279	15,405	..	15,801
10. Jalpaiguri	1,76,775	6,28,011	5,52,256	..	2,52,530
11. Berhampore	2,10,535	5,25,015	4,77,604	..	2,57,856
12. Cooch Behar	3,23,631	11,37,492	9,69,641	..	4,91,482
13. Calcutta Construction	13,044	4,12,282	2,82,839	..	1,42,487
14. Malda (Old Jalpaiguri Construction)	1,07,747	7,17,009	4,43,425	..	1,65,837
15. Purulia	..	5,39,158	2,17,802	..	3,21,356
16. Allpore	..	7,94,880	5,94,528	..	2,00,358
Total	28,44,039	1,24,62,859	1,04,41,937	..	48,04,061

Stock accounts are received from the Executive Officers of the Public Works Department with certificates of verification of balances. They are consolidated in the accounts office in the above form. The yearly registers of stock are examined at the time of local inspection.

The increase in closing balances in the divisions at 1, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13 and 14 is due to less issue of materials.

The certificates of balance have not been received from any of the Divisions. The stock account of one division is in arrears from 1946-47, of one division from 1947-48, of two divisions from 1953-54, of one division from 1954-55 and of 4 divisions from 1955-56.

Grant No. 34.—Famine.

See also the Audit Report.

Major Head and Sub head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs	Rs	Rs
Major Head "54. Famine".			
A.—FAMINE RELIEF—			
A.-1.—Salaries and Establishment—			
A.-1 (a).—Isolated work house and normal relief operations—			
<i>Charged—</i>			
	Rs		
S.	5,000	5,000	4,800
			—200
<i>Voted—</i>			
O.	2,85,000	92,71,942	93,09,587
S.	35,77,000		
R.	54,09,942			+ 37,645
A -1 (b).—Famine Relief Emergency Hospitals—			
O.	1,08,000	1,11,000	64,581
R.	3,000			—46,419
<i>Col 4 —See paragraph 2 of the Review.</i>			
A.-1 (c).—Expenses on Public Health measures in flood affected areas—			
S.	11,16,000	11,16,000	7 87,371
<i>Col. 4.—See paragraph 2 of the Review</i>			
A.-1 (d).—Scheme for water supply in flood affected areas—			
S.	86,000	..	..
R.	—86,000		
A.-1 (e).—Distribution of seeds—			
S.	2,95,000	2,04,000	2,68,430
R.	—91,000			+64,430
<i>Col 4 —See paragraph 2 of the Review</i>			
A.-2.—Gratuitous Relief—			
A.-2.(2).—In other ways—			
O.	4,00,000	1,43,36,000	1,39,08,239
S.	2,16,09,000		
R.	—76,72,000			—4,27,761

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- tures.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine"—contd.			
A.—FAMINE RELIEF—contd.			
A.-2.—Gratuitous Relief—concl'd.			
A.-2 (3).—At the houses of the people—			
Rs.			
O. 54,00,000	} 2,26,23,911	2,29,99,908	+3,75,997
S. 1,37,00,000			
R. 35,23,911			
A.-2 (4).—Deduct—Recovery on account of price of cloth, rice, etc., supplied to non-official organisations			
	—10,000	—13,686	—3,686
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.-2 (5).—Distribution of Seeds—			
S. 11,85,000	11,85,000	8,88,424	—2,96,576
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.-2 (6).—Free supply of fodder, etc., to cattle population—			
S. 3,16,000	3,16,000	..	—3,16,000
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A.-3¹.—Miscellaneous—			
Rs.			
O. 50,00,000	} 1,54,28,750	1,46,34,382	—7,94,368
S. 1,19,00,000			
R. —14,71,250			
A.-4.—Rehabilitation Programme—			
A.-4 (a).—Workhouses and institutions connect- ed therewith—			
Rs.			
O. 7,000	} 28,000	26,956	—1,044
S. 21,000			
A.-4 b).—Orphanages	13,18,000	13,44,680	+26,680
A.-4.(c).—Artisan's Relief and Rehabilitation—			
Rs.			
O. 10,000	} 4,84,400	4,69,370	—15,030
S. 5,65,000			
R. —90,000			

Grant No. 34.—Famine—contd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54—Famine"—concl'd			
A.—FAMINE RELIEF—concl'd.			
A.-5.—Works—			
	Rs.		
O.	50,000	} 22,09,198	18,55,243
S.	21,60,000		
R.	-802		
	<i>Col. 1.—See paragraph 2 of the Review.</i>		
Surrenders or withdrawals within Grant or Appropriation—			
Voted—			
R. Gross	4,74,799	4,74,799	-4,74,799
Totals—			
Charged	5,000	4,800	-200
Voted—			
Gross	6,91,07,000	6,65,57,171	-25,49,829
Deductions	-10,000*	-13,666	-3,666
Net	6,90,97,000	6,65,43,505	-25,53,495

REVIEW.

In the charged section there was a supplementary appropriation of Rs. 5,000 against which expenditure was Rs. 4,800 resulting in a saving of Rs. 200.

In the voted section the original grant of Rs. 1,25,68,000 was augmented to Rs. 6,90,97,000 by a supplementary grant of Rs. 5,65,29,000 against which expenditure was Rs. 6,65,43,505 resulting in a saving of Rs. 25,53,495. The surrender of Rs. 4,74,799 reduced the saving to Rs. 20,78,696.

2. The explanations of variations in respect of the sub-heads A-1(b), A-1(c), A-1(e), A-2(4), A-2(5), A-2(6) and A-5 in col. 4 could not be included in the accounts as the same were not received from the controlling authorities.

3. *Famine Insurance Fund.*—This fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937 with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the State revenues. Further contributions to the Fund from the State revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the

REVIEW—conclud.

fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the Fund are invested. The transactions of the Fund during 1956-57 are shown below :—

	Rs.
Opening balance on 1st April, 1956	(a) 15,14,754
Receipts during 1956-57—	
Transfers from the Revenue Account	
Interest receipts	(b) 12,266
Expenditure during 1956-57	
Closing balance on 31st March, 1957	(c) 15,27,020

4. Losses, writes off, etc.—

(a) The following losses amounting in all to Rs. 8,896 in a Central Destitute Home came to notice :—

Particulars.	Amount.	Remarks.
	Rs.	
(i) Shortage of clothing detected in course of physical verification of stock held on 16th August, 1948, 9th January, 1949 and 12th April, 1949.	343 12 0	The officer responsible for the loss was prosecuted but discharged by the Court. The loss was written off by Government in August, 1956 as there was no prospect of recovery from him owing to his not being in employment.
(ii) Misappropriation of cash by showing same items of expenditure twice in the cash book.	266 4 0	Do.
(iii) Loss due to deterioration of finished products manufactured by the inmates of the Home owing to long shortage.	8,286 0 0	Articles worth Rs. 8,855-6-0 fetched only Rs. 569-6-0 when put to auction. The officer responsible for the loss was prosecuted but discharged by the Court. The resultant loss of Rs. 8,286 was written off by Government in August, 1956.

(b) Government paddy weighing 123 mds. 6 seers and worth Rs. 1,355 approximately was handed over to a test relief dealer on 14th January, 1955 for distribution to test relief workers as wages in kind, but the same was reported to have been unauthorisedly disposed of by him otherwise. The matter was reported to the Police and the criminal case instituted against him is still (August, 1957) *subjudice*.

(a) The opening as also the closing balances include all the securities held by the Fund before the partition pending a final decision regarding allocation.

(b) Half yearly interest on 3 per cent. loans 1963-65 has not been credited to the Fund by the Reserve Bank of India, but kept in a Suspense Account, pending allocation of the securities between the Governments of East and West Bengal.

(c) This is composed of Rs. 36,521 in cash and Rs. 14,90,409 in Government securities. The market value of the Government securities on the 31st March, 1957 was Rs. 14,51,859.

288 Grant No. 35.—Privy Purses and Allowances of Indian Rulers.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54-B.—Privy Purses and Allowances of Indian Rules".			
A.—PRIVY PURSES AND ALLOWANCES OF RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—			
Integrated states—			
	Rs.		
O.	1,54,000	} 1,54,500	1,36,287 —18,213
S.	2,000		
R.	—1,500		
<i>Col. 4.—Mainly due to non-drawal of allowances by some of the allowance-holders</i>			
B.—CHARGES IN ENGLAND—			
High Commission of India			
O.	18,000	} 19,500	18,000 —1,500
R.	1,500		
Total	1,74,000	1,54,287	—19,713

REVIEW.

The original grant of Rs. 1,72,000 was augmented to Rs. 1,74,000 by a supplementary grant of Rs. 2,000 against which the expenditure amounted to Rs. 1,54,287 resulting in a saving of Rs. 19,713.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "55.—Superannuation Allowances and Pension".				
A.—SUPERANNUATION AND RETIRED ALLOWANCES—				
<i>Charged—</i>				
O.	Rs. 2,28,000	} 2,00,000	} 1,82,061	
R.	—28,000			} —17,939
<i>Voted—</i>				
O.	1,03,01,800	} 1,08,28,813	} 1,05,30,467	
S.	6,00,000			} —2,98,346
R.	—72,087			
B.—COMPASSIONATE ALLOWANCES—				
O.	28,400	} 29,500	} 25,494	
R.	1,100			} —4,006
<i>Col. 4.—See paragraph 3 of the Review.</i>				
C.—DONATION TO PROVIDENT FUNDS—				
O.	2,20,000	} 2,00,000	} 1,56,182	
R.	—20,000			} —43,818
<i>Col. 4.—See paragraph 3 of the Review.</i>				
D.—GRATUITIES—				
<i>Charged—</i>				
O.	35,000	} 10,000	} 3,825	
R.	—25,000			} —6,175
<i>Col. 4.—See paragraph 3 of the Review.</i>				
<i>Voted—</i>				
O.	16,65,000	} 23,46,000	} 21,66,403	
S.	2,05,000			} —1,79,597
R.	4,76,000			
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—				
O.	19,100	} 14,000	} 5,825	
R.	—5,100			} —8,175
<i>Col. 4.—Non-drawal of some pensions sanctioned towards the end of the year.</i>				

290 Grant No. 36.—Superannuation Allowances and Pensions—contd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions"—concl'd.			
F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSIONS RULES—			
	Rs.		
O.	1,500	1,600	..
R.	100		
G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, THEIR FAMILIES AND INSTITUTIONS—			
O.	4,70,200	4,40,000	4,36,410
R.	-30,200		
H.—CHARGES IN ENGLAND—			
B.—High Commission of India—			
O.	40,000	70,487	76,317
R.	30,487		
I.—Deduct—PENSIONERY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS			
		-1,60,000	-2,18,162
		<i>Col. 4.—See paragraph 3 of the Review.</i>	
Total—Major Head " 55.—Superannuation Allowances and Pensions"—			
<i>Charged—</i>			
O.	2,63,000	2,10,000	1,85,886
R.	-53,000		
<i>Voted—</i>			
O.	1,25,86,000	1,37,70,400	1,31,78,936
S.	8,05,000		
R.	3,79,400		
Major Head "83.—Payments of Commuted Value of Pensions"—			
J.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—			
J.-(a).—Payments in India—			
<i>Charged—</i>			
O.	15,000	5,500	..
R.	-9,500		
<i>Col. 4.—Non-drawal of commuted value of pensions sanctioned during the year.</i>			

Grant No. 36.—Superannuation Allowances and Pensions—contd. 291

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major "83.—Payments of Commuted Value of Pensions"—concl'd.			
J.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—concl'd.			
J.-(a) Payments in India—			
Voted—			
	Rs.		
O.	11,00,000	6,75,000	6,53,704
R.	—4,35,000			—21,296
J.-(b).—Payments in England—			
O.	10,000	..	..
R.	—10,000		
Total—Major Head "83.—Payments of Commuted Value of Pensions"—			
Charged—			
O.	15,000	5,500	..
R.	—9,500		
Voted—			
O.	11,10,000	6,75,000	6,53,704
R.	—4,35,000			—21,296
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	62,500	62,500	—62,500
Voted—			
R. Gross	55,600	55,600	—55,600
Total—Grant No. 36—			
Charged—			
	2,78,000	1,85,886	—92,114
Voted—			
Gross	1,46,61,000	1,40,50,802	—6,10,198
Deductions	—1,60,000	—2,18,162	—58,162
Net	1,45,01,000	1,38,32,640	—6,68,360

REVIEW.

In the charged appropriation the saving of Rs. 92,114 was reduced to Rs. 29,614 by surrender of Rs. 62,500.

2. In the voted section the original grant of Rs. 1,36,96,000 was augmented to Rs. 1,45,01,000 by supplementary grant of Rs. 8,05,000 against which the expenditure amounted to Rs. 1,38,32,640 resulting in a saving of Rs. 6,68,360. The surrender of Rs. 55,600 reduced the saving to Rs. 6,12,760.

3. Explanations for variations in respect of sub-heads B, C, D, and I could not be incorporated as the same were not furnished by the controlling authority.

**Grant No. 37.—Charges on Account of Stationery
and Printing.**

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See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing".			
I.—STATIONERY—			
A.—Stationery supplied by other Governments—			
	Rs.		
S.	50,000	50,000	15,790 —34,210
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.—Discount on plain paper used with stamps—			
O.	20,000	14,000	12,430 —1,570
R.	—6,000		
C.—Purchase of plain paper used with stamps—			
O.	2,50,000	88,800	67,942 —20,858
R.	1,61,200		
<i>Col. 4.—See paragraph 2, of the Review.</i>			
D.—Purchase of Stationery Stores—			
O.	23,50,000	26,44,000	23,55,230 —2,88,770
S.	3,23,000		
R.	—29,000		
<i>Col. 4.—Anticipated supplies by the Mills did not materialise.</i>			
E.—Stationery offices and stores—			
O.	1,92,800	2,02,000	2,00,382 —1,618
R.	9,200		
II.—PRINTING—			
F.—Government Presses—			
F.1.—Pay of Officers—			
O.	49,600	56,300	57,130 +830
R.	6,700		
F.2.—Pay of Establishment—			
O.	13,98,100	13,82,410	13,80,262 —2,148
S.	3,600		
R.	—10,290		

**Grant No. 37.—Charges on Account of Stationery
and Printing—contd.**

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—contd.			
II.—PRINTING—contd.			
F.—Government Presses—contd.			
F.-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	11,62,500	12,94,145	12,95,194
S.	1,08,000		
R.	23,645		
F.-4.—Contract Contingencies—			
O.	1,05,600	1,16,930	1,14,304
R.	11,330		
F.-5.—Other Contingencies—			
O.	1,71,700	1,69,575	1,79,777
S.	10,000		
R.	—12,125		
F.-6.—Mechanical Section—			
O.	25,500	24,215	24,563
R.	—1,285		
F.-7.—Type Foundry Section—			
O.	5,400	5,335	5,345
R.	—85		
F.-8.—Provision for Depreciation—			
O.	1,64,300	2,86,430	2,86,372
S.	9,600		
R.	1,12,530		
F.-9.—Stores—			
O.	87,000	69,935	70,240
R.	—17,065		
F.-10.—Additions to plant and machinery—			
O.	87,700	1,23,200	1,15,921
S.	62,000		
R.	—26,500		

Grant No. 37.—Charges on Account of Stationery and Printing—contd.

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Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major, Head "56.—Stationery and Printing"—contd.			
II.—PRINTING—contd.			
F.—Government Presses—contd.			
F.-11.—Charges payable to other Departments—			
	Rs.		
O.	1,18,500	1,29,340	1,14,717
R.	10,840			-14,623
<i>Col. 4.—Due to less supply of convict labour by the Jails and belated receipt of invoices from the Jail Deptt.</i>			
F. 12.—Renewals and replacements from Depreciation Reserve—			
O.	28,700	1,62,974	1,59,121
R.	1,34,274			-3,853
F.-13.—Deduct—Amount transferred from Depreciation Reserve—			
O.	-28,700	-1,62,974	-1,59,121
R.	-1,34,274			+3,853
F.-14.—Grants-in-aid, Contributions, etc.—			
O.	1,02,000	..	..
R.	-1,02,000		
F.-15.—Establishment charges payable to other Departments, etc.—			
R.	4,200	4,200	..
G.—Printing at private Presses—			
O.	20,000	25,300	25,233
R.	5,300			-67
H.—Cost of printing work done by other Governments—			
O.	13,300	17,245	2,277
R.	3,945			-14,968
<i>Col. 4.—Mainly due to non-receipt of debit from Nasik Press on account of printing work done by that press.</i>			
H.-1.—Deduct—Cost of printing done for other Governments and paying Departments			
	-3,000	..	+3,000
<i>Col. 4.—Recovery of cost of forms supplied to the offices under the Central Govt. could not be effected during the year as the counter signed invoices were not received back from the Controller of Printing, India.</i>			

**Grant No. 37.—Charges on Account of Stationery
and Printing—contd.**

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—			
<i>concl.</i>			
I.—CHARGES IN ENGLAND—			
High Commission of India—			
I.1.—Leave salaries and deputation pay—			
	Rs.		
O.	7,600		
R.	-7,600		
I.2.—Cost of stores proper—			
O.	42,800		
R.	-42,807	-7	-3
I.3.—Cost of stores purchased from Deprecia- tion Reserve—			
R.	400	400	316
I.4.— <i>Deduct</i> —Amount transferred from Depre- ciation Reserve—			
R.	-400	-400	-316
For rounding	-400		+400
Surrenders or withdrawals within Grant—			
R. Gross	1,02,573	1,02,573	..
R. Deductions	1,34,674	1,34,674	..
TOTALS—			
Gross	69,68,900	64,86,752	-4,82,148
Deductions	-31,700	-1,59,437	-1,27,737
Net	69,37,200	63,27,315	-6,09,885

REVIEW.

The original grant of Rs. 63,71,000 was augmented to Rs. 69,37,200 by a supplementary grant of Rs. 5,66,200 against which the expenditure was Rs. 63,27,315 resulting in a saving of Rs. 6,09,885. The surrender of Rs. 2,37,247 reduced the saving to Rs. 3,72,638.

2. Sub-heads A and C—The explanations in respect of final variations could not be included as the same were not received from the controlling authorities.

REVIEW—contd.

3. *Depreciation Reserve Fund*.—A Depreciation Reserve Fund was constituted by the Government of Bengal with effect from the year 1927-28 for meeting the cost of renewal and replacement of plant, machinery and furniture of the Government Presses. The annual receipts of the Fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the Presses during the year and (b) the book value of the plant, machinery and furniture disposed of during the year. The Fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund in respect of the particular asset from time to time.

The position of the Depreciation Reserve Fund in the year 1956-57 is shown below :—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press .	6,38,303	2,01,842	1,40,966	6,99,179
Press and Forms Department .	1,91,219	26,930	17,827	2,00,322
Cooch Behar Government Press .	..	57,600	343	57,257
TOTAL .	8,29,522	2,86,372	1,59,136	9,56,758

The credits and debits to the Depreciation Reserve Fund during the year under report are correct under the existing rules except in the following respects :—

	Rs.
<i>Debits—</i>	
West Bengal Government Press—	
(i) Materials purchased wrongly from the Fund	1,40,953
(ii) Amount debited in excess to the Fund	4
(iii) Amount debitabie to the Fund not adjusted in the accounts for 1956-57	1,269
Press and Forms Department—	
Amount debitabie to the Fund not adjusted in the accounts for 1956-57 .	42
<i>Credit—</i>	
West Bengal Government Press—	
Non-adjustment of amount correctly creditabie to the Fund during 1956-57 for want of Government sanction	947
Cooch Behar Government Press—	
Non-adjustment of amount correctly creditabie to the Fund during 1956-57 for want of Government sanction	9,263
Re-adjustment in all these cases is awaited in the next year's accounts.	

**Grant No. 37.—Charges on Account of Stationery
and Printing—contd.**

REVIEW—contd.

4. Audit comments on the Store Accounts of the West Bengal Stationery Office, Alipore for the year 1956-57.

(i) In the following cases the quantities purchased were disproportionately high in comparison with the quantities issued during the year resulting in heavy accumulation of stock.

Description.	Opening Balance.			Receipt during the year.			Issue during the year.			Closing Balance.					
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.			
1. White Cartridge paper special size 18½" × 28"—48 lbs.	51	0	14	53	0	0	18	17	18	85	2	21	4,615	11	0
2. White Wobe Bond 14½" × 18½"—24 lbs.	200	0	0	151	0	0	85	5	0	245	15	0	4,237	11	7
3. Blotting Paper, White Demy 22½" × 17½"—38 lbs.	735	7	24	235	0	0	565	1	10	405	0	14	10,278	13	10
4. Cloth Rexine (Blue)	94	2	8	99	2	0	5	0	0	180	1	8	3,087	15	6
5. Azoresaid Quad K'cap 27" × 34"—48 lbs.	47	0	0	200	0	0	56	12	0	190	8	0	6,426	0	0
6. Tracing Cloth 36" in roll of 24 yds.	0	1	6	2,500	0	0	997	1	6	1,500	0	0	4,942	12	9
7. Pen nibs (Red ink)	1,050	4	10	6,250	0	0	3,139	0	0	4,160	10	10	3,337	12	1
													41,926	12	9

(ii) In the following cases there were either very small issues or practically no issues during the year. The closing stock appears unnecessarily heavy even when no purchase was made during the year.

Description.	Opening Balance.			Issue.			Closing Balance.					
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.			
1. Coloured Paper Long Royal 20" × 26"—25 lb. (Pink)	323	2	13	12	0	0	311	2	13	5,321	8	7
2. Coloured Paper Long Royal 20" × 26"—25 lb. (Blue)	302	10	0	46	16	0	255	14	0	4,373	8	9
3. Drawing Paper Tracing 40" × 30" in roll of 1 cr.	54	19	0	4	3	0	50	16	0	11,465	15	6
4. Drawing Paper Tracing Double Elephant Size 40" × 27"—480 sheets a room.	12	10	14	1	13	12	11	6	2	3,173	14	1
5. Coloured Paper J. S. R. 20½" × 28½" (Blue) 44 lb.	102	0	0	12	15	0	89	5	0	2,685	6	5
6. Semi Badami Bleached Double Demy 22½" × 35"—35 lb.	395	2	0	..	..	..	395	2	0	9,093	3	8
7. Badami Handmade 18½" × 17"	49	0	0	..	..	..	49	0	0	1,470	0	0
										37,183	9	0

REVIEW—*concl'd.*

5. Audit Comments on the Store Account of the Press and Forms Department West Bengal, for the year 1956-57.

(1) The stock verification lists and relevant excess deficit statements relating to the stock of miscellaneous stores including types and of paper for the year 1956-57 were not made available to audit and as such it could not be ascertained whether the closing stock on 31st March, 1957 as per stock ledgers represented the actual stock in hand.

(2) The opening balance as well as the closing balance of the stock ledgers of the miscellaneous stores included a sum of Rs. 47 being the value of Sliding Knife 42" and 'Sealing Wax' against which there was no stock.

(3) A quantity of 198 Rms. 18 Qrs. 8 Sts. of S. B. Double Foolscap 24 lbs. (in Reels) was purchased in 1955-56 at a total cost of Rs. 3,184 against which there was no issue either in 1955-56 or in 1956-57. This resulted in unnecessary accumulation of stock in respect of this item.

(4) In the following cases the quantity found short on physical verification conducted during August 1956 was not adjusted in the opening balance of 1956-57 :

Name of article.	Closing balance on 31st January 1956 as per stock ledger			Actual stock found on physical verification			Shortage.		
	1			3			4		
	Rms.	Qr.	St.	Rms.	Qr.	St.	Rms.	Qr.	St.
1. Bleached Quad Cap—48 lbs.	100	6	0	91	17	18	8	8	7
2. Yellow Double Foolscap —Reels 24 lbs	228	14	0	225	19	15	2	14	10

Grant No. 37.—Charges on Account of Stationery and Printing - contd.

Store Accounts for the year 1956-57 of the West Bengal Government Stationery Office, Calcutta for the Store held at 38, Gopalnagar Road, Calcutta-27.

Receipts.	Rs.	Issues.	Rs.
1. Opening balance—		1. Issues during the year—	
(i) Stationery Stores	3,82,900	(i) Stationery Stores (c)	33,47,375
(ii) Packing cases and bale boards	1,329	(ii) Packing cases and bale boards etc.	10,604
(iii) Watermarked Plain Paper	77,933	(iii) Watermarked Plain Paper	92,322
2. Receipts during the year—		2. Losses and write-off—	
(i) Net receipt for Stationery Stores (a)	33,77,823	3. Closing balance at next year's market rate—	
(ii) Packing cases and bale boards	10,552	(i) Stationery Stores (c)	4,32,604
(iii) Watermarked Plain Paper	70,934	(ii) Packing cases and bale boards	1,348
3. Returned store relating to previous year	1,137	(iii) Watermarked Plain Paper	57,615
4. Net excess in stock-taking (b)	242	4. Net deficit in stock-taking . . . . .	..
5. Appreciation on revaluation at market rate (c)	19,390	5. Depreciation on revaluation of closing stock at market rate . . . . .	..
	TOTAL		TOTAL
	39,41,850		39,41,850

NOTES:—

1. (a) Includes Rs. 29,50,168 on account of direct supply of paper from the Mills (viz. Rs. 8,37,928 to Stationery Stores and Rs. 21,12,240 to other indentors) valuation of which has been made according to the contract rate. This also includes Rs. 1,115 on account of a Rubber Stamps directly supplied to the Chief Presidency Magistrate for election purposes and a sum of Rs. 21,450 being the cost of materials issued but received back as finished products.

(b) The stock verification which was conducted by the stock taker deputed by the Commerce and Industries Department during the period from 2nd April, 1957 to 4th May, 1957 revealed an excess of Rs. 1,510.10.8 and deficit of Rs. 1,268.4.10 or net excess of Rs. 242.5.10 or Rs. 242.

(c) The value of closing stock on 31st March, 1957 as found on actual physical verification has undergone a little appreciation. This appreciation is due to the fact that market rates in respect of certain items mainly paper have gone up in 1957-58.

(d) Details of closing balance on 31st March, 1957 under different categories are given below :—

(i) Paper and Straw Boards	Rs. 3,13,244
(ii) Miscellaneous Stores	Rs. 1,19,360
	Rs. 4,32,604

(e) Includes Rs. 450 being the difference due to the excess or less valuation of the closing stock of 1955-56. This also includes a sum of Rs. 33 being value of 6 rolls of Ferroprussiate paper declared unserviceable. Government is being moved for writing off the amount.

2. The figure of Rs. 33,77,923 on account of net receipt of stationery stores includes Rs. 4,06,205 on account of value of stores other than direct supply of paper. But the total payment made during the year as per Contingent Bills works upto Rs. 3,52,657, the difference of Rs. 53,548 is under reconciliation.

3. The debit for Rs. 16,13,908 on account of direct supply of paper from the Mills during the year (*viz.* Rs. 3,37,910 for stationery stores plus Rs. 12,75,998 for direct supply to indentors) has not yet been received and is under settlement.

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

ALIPORE ; } A. K. GHOSH, J. C. MUKHERJEE,
The 19th December, 1957. } Store Keeper. Accountant.

B. B. BANERJEE,
Superintendent of Stationery, West Bengal.

AUDIT CERTIFICATE.

The Store Account of the West Bengal Stationery Office for the year 1956-57 was test-checked under my supervision and I certify that it is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the office, subject to the audit comment in paragraph 4 of the Review.

CALCUTTA ; }
The 22nd December, 1957. }

T. N. DUTT,
for Deputy Accountant General, Outside Audit, West Bengal.

**Grant No. 37.—Charges on Account of Stationery
and Printing --contd.**

Store Accounts of the West Bengal Government Press, Secretary's Press
and Duplicating section for the year 1956-57.

Item.	Opening Balance.	Receipts.	Issues.	Closing Balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(a) Stationery, Printing and Binding materials	2,62,333	5,30,229	5,76,378	2,16,184
(b) Spare Parts and Petty Plants	8,358	22,871	23,327	7,902
(c) Other Stores	23,602	55,071	59,749	18,924
(d) Plant and Machinery (Dead Stock)	8,330	2,41,688	1,38,251	1,11,787
TOTAL	3,02,623	8,49,859	7,97,705	3,54,777

Certified that the figures represent substantially a correct statement of facts and that the stock at the close of the year was not in excess of requirements. The stock was verified during the year by an independent agency not connected with the stock.

ALIPORE ;	}	M. ROY,	S. MUKHERJEE,
The 20th December, 1957.		Accountant, West Bengal Government Press.	Superintendent, West Bengal Government Press.

AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press and the Secretary's Press for the year 1956-57 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the Press.

CALCUTTA ;	}	T. N. DUTT,
The 27 December, 1957.		for Deputy Accountant General, Outside Audit, West Bengal.

Grant No. 37.—Charges on Account of Stationery and Printing—contd. 303

Store Account of the Alipore Central Jail Press for the year 1956-57 under the Press and Forms Department, West Bengal.

Description of Stores.	Opening Balance.	Receipts.	Total of Opening balance and Receipts.	Issues.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Other Stores—					
Raw Materials	14,952	31,855	46,807	33,975	12,832
Spare parts and petty plants	11,148	1,928	13,076	2,141	10,935
Dead Stock articles	2,973	1,26,147	1,29,120	1,26,217	2,903
Stationery, paper and binding materials	4,22,809	19,14,808	23,37,617	13,85,928	9,51,689

The stock was verified by the Travelling Auditor of the Inspector General of Prisons, West Bengal, between 22nd August, 1957 and 3rd September, 1957. Certified that the figures represent a true statement of facts and that the stock at the close of the year was not in excess of requirements.

ALIPORE ; } NEPAL CHANDRA B. MUKHERJEE, H. W. SHEA,
 DUTTA, *Miscellaneous Press and Forms*
The 13th January, 1958. } *Paper Store Keeper. Store Keeper. Manager,*
West Bengal.

AUDIT CERTIFICATE.

The store account of the Alipore Central Jail Press for the year 1956-57 was test-audited under my supervision and I certify that the above account is correct according to the best of my information and on consideration of the explanation given to me and as shown by the Books of the Press, subject to audit comments in paragraph 5 of the Review.

CALCUTTA ; } T. N. DUTT,
 } for *Deputy Accountant General,*
The 17th January, 1958. } *Outside Audit, West Bengal.*

304 Grant No. 37.—Charges on Account of Stationery and Printing —concl'd.

Consolidated Store Accounts of the West Bengal Government Press, Cooch Behar, for the year 1956-57.

Description of Stores.	Opening Balance.	Receipts.	Total.	Issues.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Paper (Stationery, binding and printing materials) . . .	10,157	36,572	46,729	27,989	18,740
2. Spare parts and petty plants . . .	221	727	948	832	116
3. Other Stores	719	2,053	2,772	1,929	843
4. Dead Stock . . . . .	..	533	533	533	..
TOTAL	11,097	39,865	50,982	31,283	19,699

COOCH BEHAR ;
The 20th November,
1957.

} B. BHATTACHARJEE,
Accountant, West Bengal Government Press, Cooch Behar.
 A. S. BAGCHI,
Manager, West Bengal Government Press, Cooch Behar.

AUDIT CERTIFICATE.

The store accounts of the West Bengal Government Press, Cooch Behar for 1956-57, were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA ;
The 7th December, 1957.

} T. N. DUTT,
for Deputy Accountant General, Outside Audit, West Bengal.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".			
A.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—			
A.-1.—Maintenance of telegraph lines and post offices	7,600	21,263	+13,663
<i>Col. 4.—Mainly non-provision of funds through misapprehension. See also paragraph 2 of the Review.</i>			
A.-2.—Grant to Victoria Memorial	25,000	25,000	..
A.-3.—Grants to Legal Aid and Advice Society, West Bengal	2,200	4,000	+1,800
A.-4.—Grant to Muhammadan Burial Board—			
	Rs.		
O.	4,800	} 4,770	} 4,770
R.	—30		
A.-5.—Grants to the Bengal Flying Club—			
O.	20,000	} 27,963	} 27,963
R.	7,963		
A.-6.—Grant to Darjeeling Municipality—			
O.	7,800	} 4,800	} 4,800
R.	—3,000		
A.-8.—Contribution to the Posts and Telegraphs Department for Foreign State Telegram			
	1,100	1,416	+ 316
A.-10.—Grant to the Territorial Army—			
R.	1,200	1,200	..
A.-11.—Augmentation grants to District Boards			
	3,70,000	3,70,000	..
A.-12.—Miscellaneous Contributions—			
<i>Charged—</i>			
O.	17,52,000	} 18,34,421	} 17,26,233
S.	1,48,000		
R.	—65,579		
<i>Voted—</i>			
O.	1,04,46,500	} 1,16,00,649	} 1,15,45,785
S.	12,96,000		
R.	—1,41,851		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—concl.			
Surrenders or withdrawals within grant or Approp- riation—			
	Rs.		
<i>Charged—</i>			
R.	65,579	65,579	.. —65,579
<i>Voted—</i>			
R.	1,35,718	1,35,718	.. —1,35,718
<hr/>			
<i>Totals—</i>			
<i>Charged</i>	19,00,000	17,26,233	—1,73,767
<i>Voted</i>	1,21,81,000	1,20,06,197	—1,74,803

REVIEW.

In the charged section, the original appropriation of Rs. 17,52,000 was augmented to Rs. 19,00,000 by a supplementary appropriation of Rs. 1,48,000 against which the expenditure incurred was Rs. 17,26,233. This resulted in a saving of Rs. 1,73,767 which was, however, reduced to Rs. 1,08,188 by the surrender of Rs. 65,579.

In the voted section, the supplementary grant of Rs. 12,96,000 increased the original grant of Rs. 1,08,85,000 to Rs. 1,21,81,000 against which there was an expenditure of Rs. 1,20,06,197 resulting in the saving of Rs. 1,74,803. The surrender of Rs. 1,35,718 reduced the saving to Rs. 39,085.

2. Sub-head A.-1.—A sum of Rs. 20,876 representing arrear claims of the Posts and Telegraphs Department for losses sustained for maintenance of telegraph lines and post offices opened for the State was adjusted *inter alia* during the year under this sub-head. The controlling officer was duly apprised of the position in the middle of the year and was requested for making necessary provision of fund in this respect. An increased provision was accordingly exhibited in the Revised Estimate by the controlling officer, but no fund was actually provided for the purpose by re-appropriation or otherwise. This mainly resulted in the final excess under the sub-head which indicates defective control. The controlling officer, however, explained the lapse to be due to misapprehension.

Grant No. 40.—Miscellaneous—Other Miscellaneous Expenditure. 307

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".			
A.—DONATIONS FOR CHARITABLE PURPOSES—			
A.-1.—Gross—			
	Rs.		
O.	1,95,000		
R.	—3,325	1,91,675	1,81,445
			—10,230
A.-2.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. .			
		—5,000	—5,154
			—154
B.—SPECIAL COMMISSIONS OF ENQUIRY—			
O.	900		
R.	—400	500	474
			—26
C.—PETTY ESTABLISHMENT—			
C.-2.—Pay of Establishment—			
O.	1,35,700		
R.	3,400	1,39,100	1,39,000
			—91
C.-3.—Allowances, honoraria, etc.—			
O.	1,58,500		
R.	10,000	1,69,100	1,66,623
			—2,477
C.-4.—Contingencies—			
O.	8,10,000		
R.	1,08,300	9,18,300	9,11,342
			—6,958
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN-OFF—			
O.	40,000		
R.	—15,000	25,000	28,275
			+3,275
<i>Col. 4.—Mainly adjustment of certain unanticipated items towards the close of the year. See also Paragraph 3 of the Review</i>			
E.—RENTS, RATES AND TAXES—			
O.	85,000		
R.	—3,455	81,545	82,685
			+1,140
F.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—			
O.	8,000		
R.	—1,646	6,354	6,354
			..

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES—			
G.-1.—Rewards for destruction of wild animals—			
	Rs.		
O.	700	40	50
R.	- 660			+ 10
G.-2.—Other items—			
<i>Charged—</i>			
R.	212	212	629
<i>Voted—</i>			
O.	2,25,500	7,51,600	6,68,843
R.	5,26,100			-82,757
<i>Col. 4.—Expenditure during the closing months fell short of anticipation.</i>			
G.-3.—Expenditure in connection with riots—			
G.-3(a).—Calcutta—			
<i>Charged—</i>			
S.	1,000	3,706	3,706
R.	-204		
<i>Voted—</i>			
R.	8,370	8,370	..
G. 3.(b).—Other places—			
G.-3(b)(i).—Gross—			
R.	38,772	38,772	25,476
<i>Col. 4.—Non-payment of grants to riot victims (of 1950) due to belated sanction.</i>			
G.-3(b)(ii).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
R.	-9,975	-9,975	+9,975
<i>Col. 4.—Non-recovery from the Union Government of proportionate charges on grants consequent on the non-payment stated under sub-head G.-3(b)(i).</i>			

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES— contd.			
G.-4.—Expenditure in connection with West Bengal National Volunteer Force—			
G.-4(i).—Directorate—			
	Rs.		
O.	62,600	85,026	81,550
R.	22,426			-3,470
G.-4(ii).—Kalyani Training Centre—			
O.	4,15,700	4,85,811	5,22,231
R.	70,111			+36,420
G.-4(iii).—Halisahar Training Centre—			
O.	4,67,100	5,11,780	7,31,393
R.	44,680			+2,19,613
<i>Col. 4.—See paragraph 2 of the Review.</i>			
G.-4(iv).—Cooch Behar Training Centre—			
O.	1,12,000	1,14,807	1,04,521
R.	2,807			-10,286
G.-4(v).—Kurseong Training Centre—			
O.	1,00,000	28,000	28,000
R.	-72,000		
G.-4(vi).—District Officers—			
O.	12,000	24,318	24,261
R.	12,318			-57
G.-4(vii).—District Battalions—			
G.-4(vii)(a) —Periodical Training—			
O.	4,97,000	2,71,201	2,61,431
R.	-2,25,799			-9,770

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES— contd.			
G.-4.—Expenditure in connection with West Bengal National Volunteer Force—concl'd.			
G.-4(vii). District Battalion—concl'd.			
G.-4(vii)(b).—Collective Training—			
	Rs.		
O.	3,05,800	2,63,872	2,49,816
R.	-41,928			-14,056
G.-4(vii)(c).—Emergency Mobilisation—			
R.	1,10,000	1,10,000	1,10,745
G.-4(viii).—Bangiya Agragami Dal—			
O.	12,97,600	11,58,397	11,16,887
R.	-1,39,203			-41,510
G.-4(viii)(a).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-4,00,000	-1,02,406	-89,358
R.	2,97,594			+13,048
<i>Col. 4.—See paragraph 2 of the Review.</i>			
G.-5.—Scheme for long-term maintenance of refugee orphans from Burma			
	2,300	1,650	-650
G.-5(a).—Deduct—Establishment charges re- coverable from other Governments, Depart- ments, etc.			
	-1,300	-825	+475
G.-6.—Charges in connection with requisitioned buildings—			
<i>Charged—</i>			
O.	800	882	1,027
R.	82			+145
<i>Voted—</i>			
O.	5,85,000	6,28,100	6,27,477
R.	43,100		

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure contd.,**

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

Major Head " 57.—Miscellaneous"—contd.

**G.—MISCELLANEOUS AND UNFORESEEN CHARGES—
contd.**

**G.-7.—State Sailors', Soldiers' and Airmen's
Board—**

	Rs.			
O.	8,100	}	7,310	8,396
R.	-790			

**G.-8.—Charges in connection with Government
Housing Scheme—**

O.	91,100	}	88,664	73,447	-15,217
R.	-2,436				

Col. 4.—See paragraph 2 of the Review.

G.-9.—Administration of Evacuee Property 1,85,400 1,85,419 +19

G.-10.—National Tree Planting Celebrations—

O.	5,500	}	4,393	4,268	-125
R.	-1,107				

G.-11.—Pre-merger liabilities of Cooch Behar—

O.	5,000	}	2,200	1,864	-336
R.	-2,800				

**G.-14.—Works done out of Sardar Ballavbhai
Patel National Memorial Fund—**

O.	2,00,000	}	2,54,539	2,54,796	+257
R.	54,539				

**G.-15.—Charges on account of Subsidised
Industrial Housing Scheme—**

O.	6,300	}	2,230	2,230	..
R.	-4,070				

**G.-16.—West Bengal's share of pre-partition claims
payable to the Government of India—**

O.	4,00,000	}	3,40,000	3,23,893	-16,307
R.	-60,000				

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major-Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
G.—MISCELLANEOUS AND UNFORESEEN CHARGES— concl.			
G.-16(i).—Other pre-partition claims—			
	Rs.		
O.	50,000	} 1,000	..
R.	—40,000		
			—1,000
G.-18.—Maintenance of Kalyani Market—			
O.	4,600	} 2,688	2,222
R.	—1,912		
			—466
G.-19.—Pilot project for intensive development of cottage and small-scale industries at Baruipur			
		9, 06	+ 9,806
<i>Col. 4.—See paragraph 2 of the Review. See also paragraph 4 of the Review.</i>			
G.-20.—Grant for accommodation for working girls—			
R.	5,000	5,000	5,000
			..
G.-21.—Grant to Calcutta Improvement Trust under the Subsidised Industrial Housing Scheme—			
R.	10,00,800	10,00,800	10,00,800
			..
G.-22.—Loss—			
R.	2,653	2,653	1,431
			—1,222
<i>See paragraph 6 of the Review.</i>			
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i>		100	1
			—99
Voted—			
O.	4,000	} 8,000	13,875
R.	4,000		
			+5,875
<i>Col. 4.—Mainly larger adjustment of charges in the closing months than anticipated.</i>			
I.—LOSS BY EXCHANGE ON LOCAL TRANSACTION			
		100	..
			—100
J.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA			
		100	76
			—24

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—contd.			
K.—COST OF BOOKS AND PERIODICALS—			
	Rs.		
R.	6,000	6,000	3,540 —2,460
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
L.—PERMANENT IMPROVEMENT IN SUNDARBAN AREA—			
L.-(i).—Provision for power-driven boats—			
O.	35,000	} 26,600	26,514 —86
R.	—8,400		
L.-(ii).—Provision for appliances for plant protection—			
O.	2,48,000	} 1,24,400	1,03,968 —20,432
R.	—1,23,600		
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
L.-(iii).—Establishment of a seed farm at Canning—			
O.	7,54,500	} 1,08,700	98,507 —10,193
R.	—6,45,800		
L.-(iv).—Establishment of mobile veterinary dispensaries—			
O.	62,300	} 48,800	47,263 —1,537
R.	—13,500		
L.-(v).—Establishment and maintenance of Health Centres—			
O.	2,06,700	} 2,69,600	1,62,817 —1,06,783
R.	62,900		
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
L.-(vi).—Provision of mobile health units—			
O.	63,000	} 42,000	.. —42,000
R.	—21,000		
	<i>Col. 4.—See paragraph 2 of the Review.</i>		

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 57.—Miscellaneous"—contd.			
L.—PERMANENT IMPROVEMENT IN SUNDERBAN AREA			
<i>—concl.</i>			
L. (vii).—Sinking of tube-wells—			
	Rs.		
O.	89,500	} 42,000	68,965
R.	—47,500		
			+ 26,965
<i>Col. 4.—See paragraph 2 of the Review.</i>			
L.-(viii).—Improvement of primary education	6,00,000	5,95,840	—4,160
L.-(ix).—Improvement of secondary education	1,75,000	..	—1,75,000
<i>Col. 4.—See paragraph 2 of the Review.</i>			
L.-(x).—Construction of Basirhat-Sandeshkhali Road	3,00,000	3,04,977	+4,977
L.-(xi).—Provision of Timber bridges to close alignments of roads—			
O.	5,000	} { 21,500	17,050
R.	16,500		
			—4,450
<i>Col. 4.—Lower tendered rates than estimated.</i>			
L.-(xii).—Improvement of Tengrabichi and Jhinkra Khal	15,000	32,168	+17,168
<i>Col. 4.—See paragraph 2 of the Review.</i>			
M.—DEVELOPMENT SCHEMES—			
M.-(i).—First Five Year Plan—			
O.	35,000	} 6,190	5,890
R.	—28,810		
			—300
M.-(ii).—Second Five Year Plan—			
O.	24,00,000	} 9,78,560	10,25,085
R.	—14,21,440		
			+ 46,525
N.—APPROPRIATION TO THE CONTINGENCY FUND—			
S.	3,98,42,000	} 4,00,00,000	4,00,00,000
R.	1,58,000		
			..

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—concl.			
O.—EMPLOYMENT EXCHANGES AND RESETTLEMENT—			
O.-1.—Pay of Officers—			
	Rs.		
R.	62,440	62,440	48,782 —13,658
<i>Col. 4.—Mainly erroneous provision of fund in the State section for meeting the charges relating to the pre-transfer period of the organisation which were adjustable in the Central Section.</i>			
O.-2.—Pay² of Establishment—			
R.	72,970	72,970	53,023 —19,947
<i>Col. 4.—Same as under Sub-head O.-1.</i>			
O.-3.—Allowances, honoraria, etc.—			
R.	76,220	76,220	59,978 —16,242
<i>Col. 4.—Same as under Sub-head O.-1.</i>			
O.-4.—Contingencies—			
R.	68,210	68,210	27,725 —40,485
<i>Col. 4.—Non-receipt of Government sanction during the year for purchase of motor car (Rs. 13,275), furniture (Rs. 1,626), type-writers (Rs. 1,703) and other miscellaneous items (Rs. 3,501) and non-payment of rent for rates not being fixed (Rs. 20,379).</i>			
O.-5.—Establishment charges payable to other Governments, Departments, etc.—			
R.	1,21,450	1,21,450	1,46,609 +25,159
<i>Col. 4.—See paragraph 2 of the Review.</i>			
O.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
R.	—1,67,900	—1,67,900	—1,06,912 +60,988
<i>Col. 4.—Mainly less recovery from the Union Govt. on account of proportionate charges due to smaller expenditure under Sub-head O.-4 above.</i>			
For rounding—			
<i>Charged</i>		100	—100
<i>Voted</i>		—300	+300
Total—Major Head "57.—Miscellaneous"			
<i>Charged—</i>			
O.	1,000	5,000	5,363 +363
S.	4,000		
<i>Voted—</i>			
O.	1,10,59,000	5,07,97,804	5,05,92,689 —2,05,115
S.	3,98,42,000		
R.	—1,03,196		

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Works outside the Revenue Account"			
P.—DEVELOPMENT SCHEMES—			
Second Five Year Plan Schemes—			
P.-1.—Kanchhapara Area Development Schemes— (Kalyani Town)—			
	Rs.		
O.	13,00,000	} 18,00,000	20,78,381
R.	5,00,000		
			+2,78,381
Col. 4.—See paragraph 2 of the Review.			
P.-2.—Scheme for building residential flats at Karaya Road—			
O.	5,00,000	} 61,394	57,042
R.	—4,38,606		
			—4,352
P.-2(a).—Deduct—Receipts and recoveries on Capital Account—			
R.	—1,34,096	—1,34,096	+1,34,096
Col. 4.—Provision for waiving of arrear departmental charges proved unnecessary.			
P. 3.—Housing scheme at Bowali Mondal Road—			
O.	6,62,000	} 18,200	16,122
R.	—6,43,800		
			—2,078
Col. 4.—See paragraph 2 of the Review.			
P.-4.—Gariahat Housing Scheme—			
O.	11,00,000	} 3,130	3,357
R.	—10,96,870		
			+227
P.-5.—Salt Lake Reclamation Scheme—			
O.	14,75,000	} 4,36,400	2,70,602
R.	—10,38,600		
			—1,56,798
Col. 4.—See paragraph 2 of the Review.			
P.-6.—Subsidised Industrial Housing Scheme—			
O.	70,00,000	} 20,87,000	22,63,940
R.	—49,13,000		
			+1,76,940

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

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

Major Head "82.—Capital Account of other Works outside the Revenue Account"—contd.

P.—DEVELOPMENT SCHEMES—contd.

Second Five Year Plan Schemes—contd.

P.-7.—Housing accommodation for working girls in Calcutta—

	Rs.			
O.	5,00,000	}	..	..
R.	—5,00,000			

P.-8.—Coke-oven, gas grid and power plant—

O.	2,28,44,000	}
R.	—2,28,44,000			

P.-9.—Rural Housing—

O.	2,80,000	}	2,57,600	2,26,078	—31,522
R.	—22,400				

Col. 4.—See paragraph 2 of the Review.

P.-10.—Construction of Health Centres—

O.	36,00,000	}	26,49,200	23,10,592	—3,39,808
R.	—9,50,800				

Col. 4.—See paragraph 2 of the Review.

P.-11.—Expansion and Establishment of T.B. Hospitals—

R.	6,76,800	6,76,800	..	—6,76,800
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Col. 4.—See paragraph 2 of the Review.

P.-12.—Kalyani Housing Scheme—

R.	3,00,000	3,00,000	2,16,0	—83,010
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Col. 4.—See paragraph 2 of the Review.

P.-13.—Education—Rehabilitation of socially handicapped—

R.	6,00,000	6,00,000		—6,00,000
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Col. 4.—See paragraph 2 of the Review.

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Works outside the Revenue Account"—contd.			
P.—DEVELOPMENT SCHEMES—contd.			
Second Five Year Plan Schemes—contd.			
P.-14.—Development and Administration of Industries at Durgapur—			
P.-14(a).—Original Works—			
P.-14(a)(i).—Construction of Coke-oven and By-products Plant—			
Rs.			
R.	1,57,56,000	1,57,56,000	1,57,53,933 —2,067
P.-14(a)(ii).—Construction of Power Plant—			
R.	22,00,000	22,00,000	22,01,737 + 1,737
P.-14(a)(iii).—Other Works—			
R.	43,18,000	43,18,000	42,76,128 —41,872
P.-14(b).—Establishment—			
P.-14(b)(i).—Administration—			
R.	73,000	73,000	84,378 +11,378
<i>Col. 4.—See paragraph 2 of the Review.</i>			
P.-14(b)(ii).—Execution—			
R.	3,18,000	3,18,000	3,21,683 + 3,683
P.-14(c).—Tools and Plant—			
R.	95,000	95,000	1,33,233 + 38,233
<i>Col. 4.—See paragraph 2 of the Review.</i>			
P.-14(d).—Suspense—			
R.	25,000	25,000	84,762 +59,762
<i>Col. 4.—See paragraph 2 of the Review.</i>			
P.-14(f).—Loss or gain by exchange—			
R.	75,000	75,000	28,191 —46,809
<i>Col. 4.—See paragraph 2 of the Review.</i>			

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

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Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head '82.—Capital Account of other Works outside the Revenue Account"—contd.			
<i>P.—DEVELOPMENT SCHEMES—concl'd.</i>			
Second Five Year Plan Schemes—concl'd.			
P.-14.—Development and Administration of Industries at Durgapur—contd.			
<i>P.-14(g).—Deduct—Receipts and Recoveries on Capital Account—</i>			
	Rs.		
R.	—16,000	—16,000	—60,117
			—44,117
<i>Col. 4.—See paragraph 2 of the Review.</i>			
Q.—OTHER SCHEMES—			
Q.-1.—Rehousing of bustee dwellers and constitu- tion of a Housing Board for the purpose			
	—50,000	—1,00,136	—50,136
<i>Col. 4.—Larger receipts on sales of Government lands at Gariahat and Entally than anticipated.</i>			
Q.-2.—Tollygunge Land Development Schemes—			
O.	—9,60,000	} 14,000	5,712
R.	9,74,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
Q.-3.—Kalyani Housing Scheme—			
O.	—4,85,000	} —3,13,575	—39,707
R.	1,71,425		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
Q.-4.—Development of Digha—			
O.	1,46,000	} 1,17,345	9,205
R.	—28,655		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
Q.-5.—Construction of buildings in connection with Estates Acquisition Act.			
	2,61,000	2,53,323	—7,677

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess Saving
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Works outside the Revenue Account"—concl'd.			
Q.—OTHER SCHEMES—concl'd.			
Q.-6.—Scheme for manufacture of Bricks for Durgapur and other projects—			
	Rs.		
R.	3,23,900	3,23,900	+15,505
Q.-7.—Model Village Scheme . . . . .	..	9,471	+9,471
(ol. 4.—Non-provision of fund due to decision for opening of the head being taken after the close of the financial year.			
TOTAL—"82.—Capital Account of other Works outside the Revenue Account—			
O.	3,81,73,000	} 3,10,52,298	3,07,53,305
R.	—62,20,702			—11,98,993
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged</i> . . . . .	..	..	..
Voted—			
	Rs.		
R. Gross	62,93,521	62,93,521	—62,93,521
R. Deductions	30,377	30,377	—30,377
TOTAL—			
<i>Charged</i>	5,000	5,363	+363
Voted—			
Gross	8,94,80,300	8,16,08,360	—78,71,040
Deductions	—4,06,300	—2,62,366	+1,43,934
Net	8,90,74,000	8,13,45,994	—77,28,006

REVIEW.

In the charged section, the original appropriation of Rs. 1,000 was augmented to Rs. 5,000 by the supplementary appropriation of Rs. 4,000 against which the expenditure incurred was Rs. 5,363 which resulted in an excess of Rs. 363.

REVIEW—contd.

In the voted section, the original grant of Rs. 4,92,32,000 was augmented to Rs. 8,90,74,000 by the supplementary grant of Rs. 3,98,42,000 against which there was an expenditure of Rs. 8,13,45,994. This resulted in a saving of Rs. 77,28,006 in the grant which was reduced to Rs. 14,04,108 by the surrender of Rs. 63,23,898. The saving was mainly contributed to by the sub-heads M.(ii), P.-4, P.-5 and P.-6.

2. Reasons for the variations in Col. 4 under sub-heads G.-4(iii), G.-4(viii)(a), G.-8, G.-19, K, L.-(ii), L.-(v), L.-(vi), L.-(vii), L.-(ix), L.-(xii), O.-5, P.-1, P. 3, P.-5, P.-9, P.-10, P.-11, P.-12, P.-13, P.-14(b)(i), P.-14(c), P.-14(d), P.-14(f), P.-14(g), Q.-2, Q.-3 and Q.-4 could not be incorporated as the same were not furnished by the controlling authorities.

3. Sub-head D.—The details of the amounts written-off under orders of the Government during the year 1956-57 are given below :—

Name of charge.	Amount. Rs.
1. Cattle Purchase Loan	5,824
2. Agricultural Loan	1,695
3. Advances to students in U.K.	3,152
4. Advances for reclamation of waste lands	900
5. Zamindari Embankment Advances	13,804
6. Permanent Advance, Cooch Behar	2,500
7. Cooch Behar Advance— (Advances drawn by the Secretariat Staff of Cooch Behar)	400
Total	28,275

4. Sub-head G.-19. The expenditure of Rs. 9,806 incurred on account of the pilot project for intensive development of cottage and small scale industries at Barurpur for which no provision was made in the original budget remained uncovered for want of provision of fund. A provision of Rs. 16,500 was shown by the controlling officer in the Revised Estimate for 1956-57, but no reappropriation of fund nor any supplementary grant was arranged for this purpose for regularising the expenditure. This ultimately led to the final excess under the sub-head which indicates defective control.

5. Group heads P and Q—Provisions under each of the schemes pertaining to these group heads were made in lump in the original budget, the details in respect of which could not be furnished by Government during the year excepting two cases (*viz.* Development and Administration of Industries at Durgapur and Scheme for building of residential flats at Karaya Road). It

REVIEW—contd.

is thus not possible to verify whether the expenditure under the various sub-heads occurring under each of the remaining schemes conformed to the provisions therefor.

Besides, lump provisions for such heavy amounts detract from sound financial control and the practice has been deprecated by the Public Accounts Committee—*vide* paragraph 13 of the Public Accounts Committee's Report on the Appropriation Accounts for 1937-38.

The scheme-wise lump provisions made during the year under these group heads, therefore, indicate defective budgeting and control.

6. Sub-head G.-22.—

(a) A sum of Rs. 1,244 representing defalcation of agricultural loan money written-off by the Government during the year was adjusted under this sub-head. The details of the defalcation have already been reported in the Appropriation Accounts for 1951-52 in the Review below Grant No. 34.—Miscellaneous-Miscellaneous at page 279.

(b) A sum of Rs. 799 representing repayment of Agricultural and Cattle purchase loans collected by an Assistant Revenue Officer of a certain district was defalcated by him in March, 1948. The officer was sentenced to pay a fine of Rs. 50 and to undergo simple imprisonment for one day. Out of the amount defalcated, Rs. 545 was recovered from his security deposit and Rs. 201 (Principal Rs. 187 and Interest Rs. 14) was written-off under orders of the Government in October, 1956. The write-off of the balance of Rs. 53 on account of Cattle Purchase loan is still (December, 1957) under consideration of the Government.

7. Losses, writes off, etc.—The following cases of loss were reported to audit—

Particulars.	Amount. Rs.	Remarks.
(a) Theft of accessories from the Departmental Jeep belonging to one Divisional office and of one bicycle and one timepiece to another Divisional office	522	In the former case the driver of the Jeep who was found responsible was discharged from Government service and in the latter case persons responsible could not be detected. Write-off orders were received in February, 1957 and May, 1957 respectively.
(b) Loss in weight of steel materials by rust on account of their being kept exposed in the open space for not having adequate storage facilities. Some loss was also due to the adoption of different methods of measurements at the time of receipt and issue of the materials	3,894	The write-off order was received in March, 1956. The details of loss were communicated to audit in March, 1957.

REVIEW *concl'd.*

8. Sub-head P-14 (d) 'Suspense'. The details of transactions during the year 1956-57 are given below :—

Unit of Suspense.	Opening Balance.	Debit.	Credit.	Net Actuals.	Closing Balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase	—1,09,070	7,68,692	8,72,914	—1,04,222	—2,13,292
Stock . . . . .	.	1,93,129	77,540	1,15,589	1,15,589
Miscellaneous Public Works Advance	..	1,64,922	91,527	73,395	73,395
Total	—1,09,070	11,26,743	10,41,981	84,762	—24,308

The credit balance against 'Purchase' represents the value of materials purchased but not paid for during the year.

The debit balance against 'stock' represents expenditure connected with the acquisition of stock materials.

The debit balance against 'Miscellaneous Public Works Advance' represents advance payments against purchase of controlled materials, sales on credit, losses, etc.

**Grant No. 41.—Miscellaneous—Expenditure on Displaced
Persons.**

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 57.—Miscellaneous "			
Expenditure on Displaced Persons.			
A.—SUPERINTENDENCE—			
	Rs.		
O	12,32,000	} 16,00,000	16,04,312
R	3,68,000		
			+ 4,312
B.—ATTACHED AND SUBORDINATE OFFICES—			
B.-(i).—Works and Buildings and Public Health Establishment—			
O	2,10,000	} 3,24,000	3,12,076
R	1,14,000		
			—11,924
B.-(ii).—District and Sub-Divisional Establishment—			
O	21,00,000	} 25,10,000	24,33,894
R	4,10,000		
			—76,106
C.—RELIEF—			
C.-(i).—Pay and Allowances—			
O	42,00,000	} 48,00,000	47,27,257
R	6,00,000		
			—72,743
C.-(ii).—Contingencies—			
<i>Charged—</i>			
R	250	250	230
<i>Voted—</i>			
O	5,00,00,000	} 7,20,00,000	6,67,34,304
R	2,20,00,000		
			—52,65,696
C.-(iii).—Grants-in-aid—			
O	45,00,000	} 2,00,000	4,34,744
R	—43,00,000		
			+ 2,34,744

Col. 4.—See paragraph 1 of the Audit Comments.

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—contd.

325

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 57.—Miscellaneous "			
—Expenditure on Displaced Persons			
<i>—contd.</i>			
C.—RELIEF—concl'd.			
C.-(iv).—Losses—			
	Rs.		
O.	5,000	}	.. .. .
R.	—5,000		
D.—REHABILITATION—			
D.-(i).—Pay and Allowances—			
O.	6,00,000	}	5,10,000
R.	—90,000		
			6,02,271
			+92,271
<i>Col. 1.—See paragraph 1 of the Audit Comments.</i>			
D.-(ii).—Contingencies—			
<i>Charged—</i>			
R.	5,000	5,000	5,000
<i>Voted—</i>			
O.	4,43,000	}	5,25,000
R.	82,000		
			7,20,758
			+1,95,758
<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>			
D.-(iii).—Grants-in-aid—			
O.	92,50,000	}	64,10,000
R.	—28,49,000		
			90,17,318
			+26,07,318
<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>			
D.-(v).—Other charges (Training Schemes)—			
O.	1,41,20,000	}	13,50,000
R.	—1,27,70,000		
			14,49,688
			+99,688
D.-(viii).—Building and other materials for displaced persons—			
D.-(viii)-(a).—Gross—			
O.	23,00,000	}	5,75,000
R.	—17,25,000		
			7,45,925
			+1,70,925
<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>			

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"			
—Expenditure on Displaced Persons			
<i>—contd.</i>			
D.—REHABILITATION—contd.			
D.-(viii)-(b).—Deduct—			
Recoveries on account of Sale, etc.—			
	Rs.		
O.	23,00,000	} —6,50,000	—7,51,658
R.	16,50,000		
	<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>		
D.-(ix).—Primary Education—			
O.	85,00,000	} 50,10,000	44,51,801
R.	34,90,000		
	<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>		
D.-(x).—Homes for unattached women and children—			
O.	5,00,000	} 8,40,000	9,86,672
R.	3,40,000		
	<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>		
D.-(xi).—Enumeration of displaced persons—			
R.	50,000	50,000	47,448
			—2,552
D.-(xiii).—Government Production Centre—			
R.	10,00,000	10,00,000	11,31,031
			+1,31,031
	<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>		
D.-(xiv).—Administration of the Rehabilitation of Displaced Persons and Eviction of persons in unau- thorised Occupation of Land Act, 1951—			
O.	1,00,000	} 85,500	84,218
R.	14,500		
			—1,282
D.-(xv).—Technical Training Schemes—			
R.	10,000	10,000	7,611
			—2,389
	<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>		

**Grant No. 41.—Miscellaneous—Expenditure on Displaced
Persons—contd.**

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Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 57.—Miscellaneous "			
—Expenditure on Displaced Persons			
—contd.			
D.—REHABILITATION—con cld.			
D.-(xvi).—Miscellaneous schemes—			
	Rs.		
O	60,000	} 30,000	32,621
R	—30,000		
D.-(xvii).—National Discipline Schemes—			
R	30,000	30,000	85,647 + 55,647
<i>Col 4 —See paragraph 1 of the Audit Comments</i>			
G.—DEVELOPMENT DIVISION—			
G.-(i)—Gross—			
O	2,35,000	} 2,15,000	1,20,243
R	—20,000		
<i>Col 4 —See paragraph 1 of the Audit Comments.</i>			
G.-(ii).— <i>Deduct</i> —Establishment Charges recover ed from Works accounts and Tools and Plant charges—			
R	—2,15,000	—2,15,000	—65,778 + 1,49,222
<i>Col. 4 —See paragraph 1 of the Audit Comments.</i>			
H.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—			
O	18,10,000	} 14,43,300	13,83,015
R	—3,66,700		
I.—CONTRACTS DIVISION UNDER CHIEF ENGINEER, CONSTRUCTION BOARD—			
I.-(i).—Gross—			
R	60,000	60,000	62,850 + 2,850
I.-(ii).— <i>Deduct</i> —Establishment charges recovered from Works accounts and Tools and Plant charges—			
R	—60,000	—60,000	—62,850 —2,850

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"			
—Expenditure on Displaced Persons—contd.			
J.—Deduct—RECOVERIES FROM THE UNION GOVERNMENT—			
	Rs.		
O	—9,24,54,000	} —8,12,31,000	—7,96,03,084
R	1,12,23,000		
			+ 16,27,016
K.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—			
K.-(1).—Administration—			
O	24,000	} 20,590	19,659
R	—3,410		
			—931
K.-(iv).—Repairs and Maintenance	24,000	..	—24,000
	<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>		
K.-(v).—Vocational Training Centre (Fulia Poly-technic)—			
O	1,62,000	} 1,56,341	1,57,217
R	—5,659		
			+ 876
K.-(vi).—Administration of the Agricultural Institute at Fulia—			
O	55,000	} 18,000	17,284
R	—37,000		
			—716
K.-(vii).—Deduct—Recoveries from the Union Government—			
O	—2,60,000	} —2,17,000	—1,27,376
R	43,000		
			+ 89,624
	<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>		
TOTAL—Major Head "57.—Miscellaneous"—			
Expenditure on Displaced Persons—			
Charged—			
R	5,250	5,250	5,230
Voted—			
O	54,25,000	} 1,74,23,731	1,67,59,118
R	1,19,98,731		
			—6,64,613

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons -contd.

329

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—Expenditure on Displaced Persons—Interest on Ordinary Debt.			
L.—INTEREST ON LOANS TAKEN FROM THE UNION GOVERNMENT—			
<i>Charged—</i>			
	Rs.		
O.	50,000	1,80,700	1,80,000
R.	1,30,700			-700
Major Head "82.—Capital Account of other Works outside the Revenue Account" Expenditure on Displaced Persons.			
M.—DIRECT BUILDING PROGRAMME FOR HOUSING DISPLACED PERSONS—			
M.-(i).—Works—			
O.	50,00,000	16,70,000	31,60,816
R.	-33,30,000			+14,90,816
<i>Col. 1.—See paragraph 1 of the Audit Comments.</i>			
M.-(ii).—Deduct—Receipts and Recoveries on Capital Account—			
O.	-50,000	..	..
R.	50,000		
N.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—			
N.-(i).—Gross—			
<i>Charged—</i>			
O.	10,000	50	50
R.	-9,950		
Voted			
O.	1,49,90,000	1,30,00,000	1,58,52,342
R.	-10,90,000			+28,52,342
<i>Col. 4.—See paragraph 1 of the Audit Comments.</i>			
N.-(ii).—Deduct—Receipts and Recoveries on Capital Account—			
O.	-30,000	-17,000	-15,475
R.	13,000			+1,525

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Works outside the Revenue Account" Expenditure on Displaced Persons—contd			
O.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—			
O.—(i).—Gross—			
	Rs.		
O.	8,00,000	} 10,00,000	10,76,738
R.	2,00,000		
O.—(ii).—Deduct—Receipts and Recoveries on Capital Account—			
O.	—8,000	} ..	..
R.	8,000		
TOTAL—Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—			
<i>Charged—</i>			
O.	10,000	} 50	50
R.	—9,950		
<i>Voted—</i>			
O.	2,07,02,000	} 1,56,53,000	2,00,74,421
R.	—50,49,000		
Major Head "Public Debt"—Debt raised in India— III.—Loans from the Union Government—			
P.—LOANS FOR DISPLACED PERSONS—			
<i>Charged—</i>			
O.	15,00,000	} 5,20,000	5,20,000
R.	—9,80,000		
Loans and Advances by State Governments— Major Head Loans to "Local Funds Private Parties, etc."			
Q.—LOANS AND ADVANCES TO DISPLACED PERSONS—			
O.	6,84,65,000	} 3,60,00,000	3,51,02,082
R.	—3,24,65,000		

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—contd. 331

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>	Rs.		
R.	8,54,000	8,54,000	—8,54,000
<i>Voted—</i>			
R. Gross	3,82,27,269	3,82,27,269	—3,82,27,269
R. Deductions	—1,27,12,000	—1,27,12,000	+1,27,12,000
TOTALS—'Grant No. 41'—			
<i>Charged</i>	15,60,000	7,05,280	—8,54,720
<i>Voted—</i>			
Gross	18,96,94,000	15,25,61,842	—3,71,32,158
Deductions	—9,51,02,000	—8,06,26,221	+1,44,75,779
Net	9,45,92,000	7,19,35,621	—2,26,56,379

REVIEW.

There was a saving of Rs. 8,54,720 in the charged appropriation. The surrender of Rs. 8,54,000 reduced the saving to Rs. 720.

In the voted section, there was a saving of Rs. 2,26,56,379. The surrender of Rs. 2,55,15,269 converted the saving into an excess of Rs. 28,58,890 over the final modified grant. The saving in the grant was mainly contributed to by sub-heads C.-(iii), D.-(v) and D.-(ix).

Certified as correct.

CALCUTTA ;
The 15th October, 1957.

} R. K. A. SUBRAHMANYA,
Pay and Accounts Officer (R. & R.), West Bengal.

CALCUTTA ,
The 17th October, 1957.

} A. D. KHAN,
Secretary to the Government of West Bengal,
Refugee, Relief and Rehabilitation Department.

AUDIT COMMENTS.

1. Sub-heads C(iii), D(i), D(ii) (Voted), D(iii), D(viii)(a), D(viii)(b), D(ix), D(x), D(xiii), D(xv), D(xvii), G(i), G(ii), K(iv), K(vii), M(i) and N(j) (Voted) although showed considerable variations in Col. 4 in comparison with the final grants fixed thereunder, no explanations for the variations have been furnished.

2. The excessive increase in the original provision made under sub-head C(ii) (Voted) led to the final saving thereunder. This shows that the re-appropriation made in this regard was in excess of requirement.

3. Sub-head K(iv).—Though the original provision was Rs. 24,000 under this sub-head, it was proposed to make a reduction of Rs. 18,000 in the Revised Estimate. This indicates that the controlling officer was aware of non-requirement of the entire provision made in this regard. But no action was taken to reduce the original provision by re-appropriation or surrender. As a result, the entire original provision has appeared as final saving in the Appropriation Accounts which indicates defective control.

4. Sub-head K(vii). A short-fall of Rs. 92,000 in the recovery from the Union Government was anticipated at the time of framing the Revised Estimate, but the original provision made under the sub head was actually reduced by Rs. 43,000 only by re-appropriation towards the end of March, 1957 when further information regarding the recovery was available. Actually the recovery fell short of the original provision by Rs. 1,32,624 resulting in a final excess of Rs. 89,624 under the sub head. This final excess would have been considerably reduced if the reduction anticipated at the time of framing the Revised Estimate was given effect to, by re-appropriation. This indicates defective control.

5. *Loss in disposal of surplus stock of yarns in excess of requirements.* In February, 1950, Government introduced a scheme under which displaced weavers were to be supplied with yarns to weave materials according to specifications laid down by Government. Huge quantity of yarns was accordingly purchased for the execution of the scheme. But the scheme had to be abandoned with effect from July, 1952 as it proved to be unprofitable due to the fact that the yarn was decontrolled at the time and the value of the yarn held by Government was higher than the prevailing market price and this resulted in accumulation of yarns of the approximate value of Rs. 4 lakhs in the stock. Considering the deteriorating condition of the yarns, it was decided to dispose of the stock by inviting tenders. The highest offer for the entire stock was Rs. 1,21,777. But it was not sold to the party as the entire stock was taken over by another organisation of the Department at the reduced value of Rs. 1,21,777 for utilisation in the Training cum-Work and Production Centres. Thus, a loss of Rs. 2,78,223 (Rs. 4,00,000—Rs. 1,21,777) was sustained by Government in these transactions.

AUDIT COMMENTS —concl'd.

It was stated in February, 1957 that this heavy quantity of yarn was purchased on the basis of estimates furnished by authorities requiring them and that it could not be foreseen that the scheme would become unprofitable and had to be abandoned.

6. *Avoidable expenditure.*—In a certain district, payment of final compensation for land requisitioned by Government in February and June, 1953 was delayed in two cases by about 3 to 4 years as a result of which interest charges amounting to Rs. 2,869 had to be paid to the owners. In another case in the same district, land was requisitioned on 21st May, 1951 under a particular Act. The Act having been decided by the Hon'ble High Court to have no application in the case, Government issued orders for derequisitioning the land forthwith on the 11th June, 1951 but the land was not actually derequisitioned before the 29th June, 1953. For this delay, rent compensation amounting to Rs. 3,575 had to be paid to the owners of the land in March, 1957.

In all, the total expenditure of Rs. 6,444 (Rs. 2,869 + Rs. 3,575) could have been avoided.

Grant No. 42.—Community Development Projects.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63. B.—Community Development Projects, National Extension Service and Local Development Works".			
I.—COMMUNITY DEVELOPMENT PROJECTS—			
A.—SUPERVISION—			
	Rs.		
O.	3,24,000	2,01,500	2,02,977
R.	-1,22,500			+1,477
B.—DISTRICT ESTABLISHMENT—			
O.	12,66,100	..	..
R.	-12,66,100		
C.—PROJECT HEADQUARTERS—			
<i>Charged—</i>			
R.	1,000	1,000	..
<i>Voted—</i>			
R.	4,22,000	4,22,000	2,74,962
			-1,47,038
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
D.—BLOCK HEADQUARTERS—			
D.-(1).—Blocks—			
R.	5,27,600	5,27,600	4,88,547
			-39,053
D.-(2).—Agriculture—			
R.	65,500	65,500	56,563
			-8,937
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
D.-(3). Co-operation—			
R.	35,000	35,000	29,256
			-5,744
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
D.-(4).—Veterinary—			
R.	53,500	53,500	43,273
			-10,227
	<i>Col. 4.—See paragraph 2 of the Review.</i>		

Major Head and Sub-head.	Final Grant. or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63. B.—Community Development Projects, National Extension Service and Local Development Works"—contd.			
I.—COMMUNITY DEVELOPMENT PROJECTS—contd.			
D.—BLOCK HEADQUARTERS—concl'd.			
D.-(5).—Medical—			
R.	Rs. 13,000	13,000	21,211 +8,211
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
D.-(6).—Education—			
R.	34,400	34,400	25,875 —8,525
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
E.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—			
O.	3,23,400	2,43,600	1,63,575 —80,025
R.	—79,800		
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
F.—HEALTH AND RURAL SANITATION—			
O.	4,40,900	8,06,900	4,61,414 —3,45,486
R.	3,66,000		
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
G.—EDUCATION—			
O.	2,09,800	2,35,500	2,28,622 —6,878
R.	25,700		
H.—SOCIAL EDUCATION—			
O.	13,10,000	3,03,600	2,49,627 —53,973
R.	—10,06,400		
	<i>Col. 4.—See paragraph 2 of the Review.</i>		
I.—COMMUNICATION—			
I.-(i).—Metalled Roads—			
O.	3,00,000	7,46,000	7,12,498 —33,502
R.	4,46,000		
I.-(ii).—Katcha Roads—			
O.	2,85,000	2,99,700	2,60,536 —39,164
R.	14,700		
	<i>Col. 4.—See paragraph 2 of the Review.</i>		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63. B.—Community Development Projects, National Extension Service and Local Development Works"—contd.			
I.—COMMUNITY DEVELOPMENT PROJECTS—concl'd.			
J.—RURAL ARTS, CRAFTS AND INDUSTRIES—			
	Rs.		
O.	3,73,800	1,52,700	1,52,515
R.	-2,21,100			-185
II.—NATIONAL EXTENSION SERVICE—			
K.—SUPERVISION—			
O.	1,96,800	35,000	37,194
R.	-1,61,800			+2,194
L.—DISTRICT ESTABLISHMENT—			
O.	40,60,000	..	..
R.	-40,60,000		
M.—BLOCK HEADQUARTERS—			
M.-(i).—District—			
R.	1,22,000	1,22,000	1,23,243
M.-(ii).—Blocks—			
R.	15,13,800	15,13,800	14,25,925
M.-(iii).—Agriculture—			
R.	1,69,800	1,69,800	1,75,187
M.-(iv).—Co-operation—			
R.	68,200	68,200	74,372
M.-(v).—Veterinary—			
R.	96,000	96,000	98,563
M.-(vi).—Education—			
R.	93,200	93,200	1,12,320
<i>Col. 4.—See paragraph 2 of the Review.</i>			
N.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—			
O.	11,19,400	2,17,800	1,47,178
R.	-9,01,600			-70,622
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63. B.—Community Development Projects, National Extension Service and Local Development Works"—contd.			
II.—NATIONAL EXTENSION SERVICE—concl'd.			
O.—HEALTH AND RURAL SANITATION—			
	Rs.		
O.	17,06,400	4,96,600	3,98,756
R.	—12,09,800			—97,844
<i>Col. 4.—See paragraph 2 of the Review.</i>			
P.—EDUCATION—			
O.	3,96,000	1,06,000	3,69,182
R.	—2,90,000			+2,63,182
<i>Col. 4.—See paragraph 2 of the Review.</i>			
Q.—SOCIAL EDUCATION.			
O.	5,84,400	1,64,500	1,82,226
R.	—4,19,900			+17,726
<i>Col. 4.—See paragraph 2 of the Review.</i>			
R.—COMMUNICATION—			
O.	8,80,000	3,45,200	4,64,298
R.	—5,34,600			+1,19,098
<i>Col. 4.—See paragraph 2 of the Review.</i>			
S.—(i).—EXPIRED BLOCKS—			
O.	3,41,000	2,67,000	..
R.	—74,000			—2,67,000
<i>Col. 4.—Expenditure booked under the approved sub-head S.—(i).</i>			
S.—(ii).—RECURRING EXPENDITURE ON PERSONNEL RETAINED ON NATIONAL EXTENSION SERVICE PATTERN			
		..	4,04,588
			+4,04,588
<i>Col. 4.—Provision made under the Sub-head S.(i) (Rs. +2,67,000).</i>			
<i>See also paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63. B.—Community Development Projects, National Extension Service and Local Development Works"—concl'd.			
III.—LOCAL DEVELOPMENT WORKS—			
T.—DISTRICT ESTABLISHMENT—			
O.	Rs. 2,90,000	2,70,000	2,85,716
R.	—20,000		
U.—GRANTS-IN-AID—			
O.	Rs. 34,35,000	27,00,000	..
R.	—7,35,000		
<i>Col. 4.—Expenditure booked under sub-heads V to Z (Rs. 23,14,631), and non adjustment of the advances by the departmental authorities before the final closing of the accounts (Rs. 3,85,369).</i>			
<i>See also paragraph 3 of the Review.</i>			
V.—WATER SUPPLY . . . . .	..	4,69,467	+ 4,69,467
<i>Col. 4.—See paragraph 3 of the Review and also Sub-head U.</i>			
W.—IMPROVEMENT OF AGRICULTURE	;	9,789	+ 9,789
<i>Col. 4.—See paragraph of the Review and also Sub-head U.</i>			
X.—RURAL SANITATION . . . . .	..	13,895	+ 13,895
<i>Col. 4.—See paragraph of the Review and also Sub-head U.</i>			
Y.—ROADS AND BUILDINGS INCLUDING SMALL BRIDGES AND CULVERTS . . . . .	..	17,16,059	+ 17,16,059
<i>Col. 4.—See paragraph of the Review and also Sub-head U.</i>			
Z.—OTHER MISCELLANEOUS SCHEME . . . . .	..	1,05,421	+ 1,05,421
<i>Col. 4.—See paragraph of the Review and also Sub-head U.</i>			
TOTAL—Major Head "63. B.—Community Development Projects, National Extension Service and Local Development Works"—			
<i>Charged—</i>			
R.	1,000	1,000	..
<i>Voted—</i>			
O.	1,78,42,000	1,08,05,400	99,84,830
R.	—70,36,600		
—8,20,570			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving.—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—Interest on Ordinary Debt—			
A.1.—INTEREST ON LOANS TAKEN FROM UNION GOVERNMENT—			
A.1(i).—Interest on loans for expenditure under the Community Development Projects—			
<i>Charged—</i>			
	Rs.		
O.	5,96,000	5,36,400	5,36,344
R.	-59,600		
A.1(ii).—Interest on loans for expenditure on National Extension Service Programme—			
<i>Charged—</i>			
O.	72,000	12,800	12,764
R.	-59,200		
TOTAL—Major Head "22.—Interest on Debt and other Obligations"—			
<i>Charged—</i>			
O.	6,68,000	5,49,200	5,49,108
R.	-1,18,800		
Major Head "82.—Capital Account of other Works outside the Revenue Account"—			
B.1.—COMMUNITY DEVELOPMENT PROJECTS—			
B.1(i).—Community Development Projects—			
B.1(i)(a).—Animal Husbandry and Agriculture Extension—			
O.	36,200	5,65,800	4,53,081
R.	5,29,600		
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Works Outside the Revenue Account"—contd.			
B.1.—COMMUNITY DEVELOPMENT PROJECTS—contd.			
B.1(i).—Community Development Projects—contd.			
B.1(i)(b).—Irrigation—			
	Rs.		
O.	15,02,800	} 9,92,400	12,91,483 +2,99,082
R.	—5,10,400		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.1(i)(c).—Health and Rural Sanitation—			
O.	32,700	} 1,37,000	10,563 —1,26,437
R.	1,04,300		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.1(i)(d).—Reclamation—			
R.	61,000	61,000	49,816 —11,184
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.1(i)(e).—Rural Arts, Crafts and Industries—			
O.	11,300	} 2,200	1,180 —1,020
R.	—9,100		
B.1(i)(f).—Works (Urban Unit)—			
O.	16,72,000	} 32,55,000	19,79,370 —12,75,630
R.	15,83,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.1(i)(g).—Housing—			
O.	5,10,000	} 3,89,800	2,65,022 —1,24,778
R.	—1,20,200		
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other Works Outside the Revenue Account"—concl'd.			
B.-1.—COMMUNITY DEVELOPMENT PROJECTS—concl'd.			
B.-1(i).—Community Development Projects—concl'd.			
B.-1(i)(h).—Deduct—Receipts and Recoveries on Capital Account—			
	Rs.		
O.	94,000		
R.	44,000		
	—50,000	—72,654	—22,654
<i>Col. 4.—See paragraph 2 of the Review.</i>			
B.-1(ii).—National Extension Service Programme—			
B.-1(ii)(a).—Irrigation Scheme—			
O.	1,48,000		
R.	—1,48,000	..	..
B.-1(ii)(b).—Housing Scheme—			
O.	9,20,000		
R.	—8,78,400	41,600	1,52,456 +1,10,856
<i>Col. 4.—See paragraph 2 of the Review.</i>			
TOTAL—Major Head "82.—Capital Account of other Works Outside the Revenue Account—			
O.	47,39,000		
R.	6,55,800	53,94,800	41,30,317 —12,64,483

PUBLIC DEBT.

Major Head "Debt raised in India"—

C.-1.—LOANS FROM THE UNION GOVERNMENT—

C.-1(i).—Loans for Community Development Projects—

Charged—

O.	7,79,000		
R.	—64,600	7,14,400	7,14,370 —30

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
PUBLIC DEBT			
Major Head "Debt raised in India"—concl'd.			
C.1.—LOANS FROM THE UNION GOVERNMENT—concl'd.			
C.1(ii).—Loans for National Extension Service Programme—			
<i>Charged—</i>			
	Rs.		
O.	1,12,000	} 21,600	21,581
R.	-90,400		
<hr/>			
TOTAL—Major Head "Debt raised in India"—			
<i>Charged—</i>			
O.	8,91,000	} 7,36,000	7,35,951
R.	-1,55,000		
<hr/>			
Loans and Advances by the State Government.			
Major Head "Loans to Local Funds, Private Parties, etc."			
D.1.—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—			
D.1(i).—Loans and Advances under Community Development Projects—			
O.	16,14,000	} ..	..
R.	-16,14,000		
D.1(i)(a).—Animal Husbandry and Agriculture Extension—			
R.	4,33,500	4,33,500	3,67,776
			-65,724
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D.1(i)(b).—Irrigation—			
R.	15,000	15,000	15,000
D.1(i)(c).—Reclamation—			
R.	42,000	42,000	39,430
			-2,570
D.1(i)(d).—Rural Arts, Crafts and Industries—			
R.	3,17,200	3,17,200	2,90,595
			-26,605

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Loans to Local Funds, Private Parties, etc."—concl'd.			
D.-1.—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—concl'd.			
D.-1(i).—Loans and Advances under Community Development Projects—concl'd.			
D.-1(i)(e).—Works—Loans to State Electricity Board—			
Rs.	Rs.		
R.	44,12,000	44,12,000	44,18,473
+6,473			
D.-1(ii).—Loans and Advances under National Extension Service Programme—			
O.	15,72,000	}	}
R.	—15,72,000		
D.-1(ii)(a).—Animal Husbandry and Agriculture Extension—			
R.	2,42,900	2,42,900	1,46,897
—96,203			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
D.-1(ii)(b).—Rural Arts, Crafts and Industries—			
R.	1,71,800	1,71,800	1,64,944
—6,856			
TOTAL—Major Head "Loans to Local Funds, Private Parties etc."			
O.	31,86,000	} 56,34,400	} 54,42,915
R.	24,48,400			—1,91,485
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
R. Gross	2,72,800	2,72,800	.. .. .
—2,72,800			
<i>Voted—</i>			
R. Gross	39,76,400	39,76,400	.. .. .
—39,76,400			
R. Deductions	—44,000	—44,000	.. .. .
+44,000			
TOTAL—"GRANT NO. 42"—			
<i>Charged</i>	15,59,000	12,85,059	—2,73,941
<i>Voted—</i>			
Gross	2,58,61,000	1,96,30,716	—62,30,284
Deductions	—94,000	—72,654	+21,346
Net	2,57,67,000	1,95,58,062	—62,08,938

REVIEW.

There was a saving of Rs. 2,73,941 in the charged appropriation which was reduced to Rs. 1,141 by a surrender of Rs. 2,72,800.

In the voted section the expenditure of Rs. 1,95,58,062 resulted in a saving of Rs. 62,08,938. The surrender of Rs. 39,32,400 reduced the saving to Rs. 22,76,538.

2. Explanations for variation in col. 4. under the sub-heads C (voted), D(2), D(3), D(4), D(5), D(6), E, F, H, I(ii), M(vi), N, O, P, Q, R, S(ii), B1(i)(a), B1(i)(b), B1(i)(c), B1(i)(d), B1(i)(f), B1(i)(g), B1(i)(h), B1(ii)(b), D1(i)(a) and D1(ii)(a) could not be included as the same were not furnished by the controlling officers.

3. Sub-heads U—Z.—As in the previous year (*vide* paragraph 3 of the Review under Grant No. 43-Community Development Projects) the lump provision under the sub-head 'U' has been shown without distributing the provision under the prescribed minor heads. The lump provision for such heavy amount without exhibiting its distribution by minor heads detracts from financial control and this indicates defective budgeting and control.

Grant No. 43.—Extra-ordinary Charges.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges".			
A.—CHARGES IN INDIA—			
A.-1.—Miscellaneous—			
A.-1(a).—Extra Police Force—			
A.-1(a)1.—Police appointed for the performance of Agency functions—			
	Rs.		
O.	14,75,000	} 17,10,000	16,39,714
R.	2,35,000		
<i>Deduct—Recoveries from the Centre—</i>			
O.	-14,75,000	} -17,10,000	-17,29,383
R.	-2,35,000		
A.-1(a)2.—Additional Police employed for the performance of non-agency functions—			
O.	4,54,000	} 4,65,000	4,49,253
S.	11,000		
A.-1(a)3.—Additional police for Enforcement Branch—			
O.	24,92,000	} 25,34,400	25,19,365
S.	92,000		
R.	-49,600		
A.-1(d).—Food—			
A.-1(d)(A).—Secretariat—			
O.	5,45,500	} 5,10,500	5,16,228
R.	-35,000		
A.-1(d)(B).—Finance—			
O.	5,51,500	} 6,22,500	6,26,859
S.	71,000		
A.-1(d)(C).—Directorate of Procurement and Supply—			
<i>Charged—</i>			
S.	8,800	} 1,300	1,242
R.	-7,500		
<i>Voted—</i>			
O.	16,46,000	} 22,75,500	22,93,962
S.	6,35,000		
R.	-5,500		

+18,462

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "63.—Extraordinary Charges"—contd.				
A.—CHARGES IN INDIA—contd.				
A.1.—Miscellaneous—contd.				
A.1(d).—Food—contd.				
A.1(d)(D).—Directorate of Rationing and Distribution—				
O.	Rs. 2,23,300	} 1,62,400	1,62,994	+ 504
R.	—60,900			
A.1(d)(E).—Calcutta (including Industrial Area) Rationing—				
<i>Charged—</i>				
S.	300	} 1,500	1,455	—45
R.	700			
<i>Voted—</i>				
O.	16,76,000	} 29,45,200	29,38,492	|—6,708
.	13,32,000			
R.	—62,800			
A. 1(d)(G).—District Distribution				
<i>Charged—</i>				
R.	200	200	143	—57
<i>Voted—</i>				
O.	11,56,000	} 14,01,600	14,08,055	|+6,455
R.	2,45,600			
A.1(d)(H).—Directorate of Transportation—				
O.	13,85,000	} 15,28,800	15,48,462	|+19,662
S.	1,34,500			
R.	9,300			
A.1(d)(J).—Directorate of Storage—				
<i>Charged—</i>				
S.	1,300	1,300	1,272	—28
<i>Voted—</i>				
O.	3,98,700	} 6,25,700	6,45,740	+ 20,040
R.	2,27,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—contd.			
A.—CHARGES IN INDIA—concl'd.			
A.-1.—Miscellaneous—concl'd.			
A.-1(d)—Food—concl'd.			
A.-1(d)(L).—Directorate of Inspection—			
	Rs.		
O.	67,000	} 1,75,100	} 1,69,910
R.	1,08,100		
			—5,190
A.-1(d)(M).—Deduct—Establishment charges re- coverable from the Government of India in connection with the Price Support Scheme—			
O.	—6,55,000	} ..	} ..
R.	6,55,000		
			..
A.-1(e).—Supplies—			
A.-1(e)A.—Secretariat—			
O.	3,97,000	} 90,100	} 89,835
R.	—3,06,900		
			—265
A.-1(e)B.—Directorate of Consumer's Goods—			
O.	6,80,000	} 5,76,700	} 6,80,565
R.	—1,03,300		
			+3,865
A.-1(e)C.—Directorate of Textiles			
	2,04,300	1,88,683	—15,617
A.-1(e)D.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	..	—1,350	—1,350
A.-1(f).—Motor Spirit Rationing Scheme—			
R.	221	221	..
			—221
A.-1(g).—Loss on sale of subsidised food—			
O.	3,03,83,000	} 2,98,25,800	} 1,52,37,426
S.	75,500		
R.	—6,32,700		
			—1,45,88,374
<i>Col. 4.—See paragraph 2 of the Review.</i>			
For rounding	—300	..	+300

Grant No. 43.—Extra-ordinary Charges—concl'd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—concl'd.			
SURRENDERS OR WITHDRAWALS WITHIN GRANT OR APPROPRIATION—			
<i>*Charged—</i>			
	Rs.		
R.	6,600	6,600	.. —6,600
<i>Voted—</i>			
R. Gross	4,31,479	4,31,479	.. —4,31,479
R. Deductions	—4,20,000	—4,20,000	.. +4,20,000
TOTALS—			
<i>Charged</i>	10,900	4,112	—6,788
<i>Voted—</i>			
Gross	4,60,85,000	3,10,15,543	—1,50,69,457
Deductions	—21,30,000	—17,30,733	+3,99,267
Net	4,39,55,000	2,92,84,810	—1,46,70,190

REVIEW.

In the charged section there was an expenditure of Rs. 4,112 against the supplementary appropriation of Rs. 10,900 resulting in a saving of Rs. 6,788. The surrender of Rs. 6,600 reduced the saving to Rs. 188.

In the voted section the original grant of Rs. 4,16,04,000 was augmented to Rs. 4,39,55,000 by a supplementary grant of Rs. 23,51,000 against which the expenditure was Rs. 2,92,84,810 resulting in a saving of Rs. 1,46,70,190. The surrender of Rs. 11,479 reduced the saving to Rs. 1,46,58,711. The saving occurred mainly under Sub-head A-1-(g).

2. The reasons for the variation between the final grant and actual expenditure in respect of Sub-head A.-1-(g) could not be incorporated as the same was not furnished by the controlling authority.

Grant No. 44.—Pre-partition Payments.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "64. C.—Pre-Partition Payments".			
B.—Claims passed by the Application Committee .	32,00,000	31,99,839	—161
TOTAL	32,00,000	31,99,839	—161

REVIEW.

There was a saving of Rs. 161 in the grant.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road and Water Transport Schemes".			
ROAD TRANSPORT—			
<i>Working Expenses—</i>			
I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—			
(1).—Direction—			
^a (a).—Pay of Officers—			
	Rs.		
O	50,000	} 40,600	42,995
R	—9,400		
			+2,395
(b).—Pay of Establishment	4,00,000	3,93,953	—6,047
(c).—Allowances, honoraria, etc.—			
O	3,00,000	} 2,99,300	3,02,209
R	—700		
			+2,909
(d).—Contingencies—			
O	53,000	} 47,900	22,090
R	—5,100		
			—25,810
<i>Col. 4.—See paragraph 2 of the Review.</i>			
(2).—Operation—			
(a).—Pay of Officers—			
O	88,000	} 64,300	62,215
R	—23,700		
			—2,085
(b).—Pay of Establishment—			
O	33,20,000	} 34,75,300	34,63,601
R	1,55,300		
			—11,699
(c).—Allowances, honoraria, etc.—			
O	25,33,000	} 22,01,400	22,15,693
R	—3,31,600		
			+14,293
(d).—Contingencies—			
O	98,31,000	} 84,05,500	84,72,736
R	—14,25,500		
			+67,236

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road and Water Transport Schemes"—contd.			
ROAD TRANSPORT—contd.			
<i>Working Expenses—contd.</i>			
I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—concl.			
(2).—Operation—concl.			
(e).—Other Miscellaneous Charges—			
<i>Charged—</i>			
	Rs.		
O.	3,05,000	} 3,48,700	3,48,803
R.	43,700		
<i>Voted—</i>			
O.	14,68,000	} 15,83,800	14,76,828
R.	1,15,800		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
(f).—Renewals and Replacements—			
O.	15,00,000	} 10,20,000	15,00,000
R.	—4,80,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
(g).—Deduct—Amount transferred from Depreciation Reserve Fund—			
O.	—15,00,000	} 10,20,000	15,00,000
R.	4,80,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
II.— CENTRAL WORKSHOP—			
(1).—Direction—			
O.	1,35,500	} 1,16,500	1,21,148
R.	—19,000		
(2).—Operation—			
(a).—Pay of Officers—			
O.	23,000	} 15,900	15,632
R.	—7,100		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road and Water Transport Schemes"—contd.			
ROAD TRANSPORT—contd.			
<i>Working Expenses—contd.</i>			
II.—CENTRAL WORKSHOP—concl.			
(2).—Operation—concl.			
(b).—Pay of Establishment—			
O. Rs. 5,30,000	} 4,29,200	} 4,33,229	} + 4,029
R. —1,00,800			
(c).—Allowances, honoraria, etc.—			
O. 2,76,000	} 2,50,100	} 2,52,943	} + 2,843
R. —25,900			
(d).—Contingencies—			
O. 13,36,500	} 14,25,400	} 13,69,382	} —56,018
R. 88,900			
(e).—Other Miscellaneous Charges—			
<i>Charged—</i>			
O. 1,07,000	} 63,300	} 63,292	} —8
R. —43,700			
<i>Voted—</i>			
O. 2,25,000	} 2,01,500	} 1,85,320	} —16,180
R. —23,500			
III.—MOTOR TRANSPORT SERVICE IN COOH BEHAR—			
(1).—Direction—			
O. 36,000	} 48,505	} 49,772	} + 1,267
R. 12,505			
(2).—Operation—			
(a).—Pay of Officers—			
O. 3,400	} 4,760	} 5,041	} + 281
R. 1,360			
(b).—Pay of Establishment—			
O. 77,600	} 1,10,073	} 1,17,683	} + 7,610
R. 32,473			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—concl'd.			
ROAD TRANSPORT—concl'd.			
<i>Working Expenses—concl'd.</i>			
III.—MOTOR TRANSPORT SERVICE IN COOCH BEHAR—concl'd.			
(2)—Operation—concl'd.			
(a)—Allowances, honoraria, etc.—			
Rs.			
O. 54,000	} 66,022	72,446	+ 6,424
R. 12,022			
(d)—Contingencies—			
O. 2,82,000	} 3,87,000	3,85,102	—1,898
R. 1,05,000			
(e)—Other Miscellaneous Expenditure—			
<i>Charged</i> 37,000		..	—37,000
<i>Col 4.—See paragraph 2 of the Review.</i>			
Voted—			
O. 1,09,000	} 1,10,000	1,10,000	..
R. 1,000			
TOTAL—" XLVI-A.—Receipts from Road and Water Transport Schemes"—Working Expenses—			
<i>Charged</i> 4,49,000		4,12,095	—36,905
Voted—			
O. 2,11,31,000	} 1,06,83,060	1,05,70,018	—1,13,042
R. —14,47,940			
Major Head "82-B.—Capital Outlay on Road and Water Transport outside the Revenue Account".			
A.—DEVELOPMENT SCHEMES—SECOND FIVE YEAR PLAN SCHEMES—			
1.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—			
(I)—Road Transport—State Transport Service in Calcutta and surrounding areas—			
(a)—Cost of buses—			
O. 28,90,000	} 47,08,900	69,09,119	+ 22,00,219
R. 18,18,900			
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—contd.			
A.—DEVELOPMENT SCHEMES—SECOND FIVE YEAR PLAN SCHEMES AREAS—contd.			
1.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—concl'd.			
(I).—Road Transport—State Transport Service in Calcutta and surrounding areas—concl'd.			
(b).—Cost of Land and Buildings—			
Rs.			
O. 10,50,000	} 10,26,000	8,08,922	—2,17,078
R. —24,000			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
(c).—Furniture—			
O. 30,000	} 91,000	55,129	—35,871
R. 61,000			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
(d).—Plant and Machinery—			
O. 2,25,000	} 86,700	20,594	—66,106
R. —1,38,300			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
(e).—Tools and Implements—			
O. 20,000	} 33,600	31,673	—1,927
R. 13,600			
(f).—Deduct—Receipts and Recoveries on Capital Account			
	..	—75,495	—75,495
<i>Col. 4.—See paragraph 2 of the Review.</i>			
(II).—Central Workshop—			
O. 1,85,000	} 1,46,100	96,430	—49,670
R. —38,900			
<i>Col. 4.—See paragraph 2 of the Review.</i>			
2.—STATE TRANSPORT SERVICE IN COOCH BEHAR—			
O. 2,92,000	} 4,46,215	4,68,551	+22,336
R. 1,54,215			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—conold.			
A.—DEVELOPMENT SCHEMES—SECOND FIVE YEAR PLAN SCHEMES—conold.			
3.—SHIFTING OF TRAM TRACKS FROM THE EAST, NORTH AND WEST OF DALHOUSIE SQUARE AND CONSTRUCTION OF A CAR PARK AND STATE BUS STAND—			
	Rs.		
O.	4,00,000	}	.. .. .
R.	—4,00,000		
B.—RELIEF AND REHABILITATION OF DISPLACED PERSONS—COST OF BUSES—			
O.	13,72,000	}	24,39,000 .. —24,39,300
S.	10,67,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
TOTAL—"82-B.—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—			
O.	64,64,000	}	89,77,515 83,14,923 —6,62,592
S.	10,67,000		
R.	14,46,515		
Surrenders or withdrawals within grant or appropriation—			
R.—Gross	4,81,425	4,81,425	.. —4,81,425
R.—Deductions	—4,80,000	—4,80,000	.. +4,80,000
TOTALS—' Grant No. 47 '—			
<i>Charged</i>	4,49,000	4,12,095	—36,905
Voted—			
Gross	3,01,62,000	2,94,60,436	—7,01,564
Deductions	—15,00,000	—15,75,495	—75,495
Net	2,86,62,000	2,78,84,941	—7,77,059

REVIEW.

In the charged section there was a saving of Rs. 36,905. In the voted section the original grant of Rs. 2,75,95,000 was augmented to Rs. 2,86,62,000 by a supplementary grant of Rs. 10,67,000. The saving in the grant was Rs. 7,77,059 which was reduced to Rs. 7,75,634 by the surrender of Rs. 1,425.

2. The reasons for the variations in Col. 4 under the sub-heads I(1)(d), I(2)(e)—(Voted), I(2)(f), I(2)(g), III(2)(e)—(Charged), A1(I)(a), A1(I)(b), A1(I)(c), A1(I)(d), A1(I)(f), A1(II) and B have not yet been furnished by the controlling authorities concerned.

3. The following “*ex-gratia*” payments were made in 1956-57—

- (i) Rs. 250 to the father of a Cycle Rickshaw Driver who was knocked down by a State bus.
- (ii) Rs. 93 in connection with the medical and funeral charges of an *ex-fitter* of the Central Workshop under the Directorate of Transportation who died as a result of an accident.
- (iii) Rs. 357-3-0 as medical expenditure to the victims of the State bus accident on Talla Bridge.
- (iv) Rs. 11-15-0 towards the cost of medical treatment of a State bus conductor who met with an accident while on duty.
- (v) Rs. 100 as cost of medical treatment to a durwan of a State bus Depot who was injured in a State bus accident.
- (vi) Rs. 20 to a *balli* conductor who was injured in a bus accident while on duty.

4. *Avoidable expenditure of Rs. 7,000 paid as maintenance charge to a firm.*—In terms of an agreement, a sum of Rs. 2,360 per month was paid to an operating firm as routine maintenance charge of two State-owned air crafts—the ‘Dove’ and the ‘L. 5’. There was no provision in the agreement to reduce the charges in the event of the crafts going out of commission.

The engines of the aircraft ‘Dove’ were taken out and sent for repairs elsewhere under instructions from Government in April, 1952. The fact that the operating firm was arranging to despatch the engines for repairs and that the craft would go out of commission was known to Government early in March, 1952. The question of any reduction in the maintenance charges was, however, taken up with the firm in October, 1952 when it had already received payment at the full rate of Rs. 2,360 per month for seven months. A reduction of Rs. 1,000 per month from the stipulated rate was agreed to by the firm with effect from November, 1952 till the engines were received back.

The delay in taking up the matter with the firms had, thus, caused an avoidable expenditure of Rs. 7,000 to Government.

Appropriation No. 7.—Charges on Account of Motor Vehicles Acts— 357
Charged.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "12.—Taxes on Vehicles.			
C.—COMPENSATION TO LOCAL BODIES, ETC. . . .	4,50,000	4,50,000	..

N.B.—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.

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

See also the Audit Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "17.—Interest on Irrigation Works (Commercial).				
A.—IRRIGATION WORKS	9,31,000	9,30,373	-627	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—				
	Rs.			
O. 10,99,000	9,93,000	7,43,819	-2,46,819	
R. -1,06,000				
Col. 4.—See paragraph 2 of the Review.				
Surrenders or withdrawals within Appropriation—				
R. 1,06,000	1,06,000	..	-1,06,000	
TOTAL		20,30,000	16,77,192	-3,52,803

REVIEW.

There was a saving of Rs. 3,52,808 in the appropriation of Rs. 20,30,000. The surrender of Rs. 1,06,000 reduced the saving to Rs. 2,46,808.

2. Sub-head B.—Explanation of variation in Col. 4 could not be incorporated as the same was not furnished by the controlling authority.

NOTE

The expenditure under this head is a *pro forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on Capital Outlay incurred before the 1st April, 1937 and under "22.—Interest on Debt and other Obligation" by means of a deduct entry in respect of interest on subsequent outlay. (See sub-head D.-1 of Grant No. 11 on page 8 104-105.)

The interest for the year 1956-57 was calculated at the rate of 4½ per cent. per annum.

Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt—Charged. 359

See also the Audit Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "23.—Appropriation for Reduction or Avoidance of Debt".			
Sinking Funds	84,72,000	84,72,000	..
Depreciation Funds	22,40,000	22,40,000	..
TOTAL	1,07,12,000	1,07,12,000	..

NOTE.—The expenditure under this head represents contribution to the sinking and the depreciation funds in respect of loans raised in the open market during 1951-52, 1952-53, 1953-54 and 1955-56.

Appropriation No. 49.—Public Debt—Charged.

See also the Audit Report.

Major Head and Sub-head.	Final Appropriation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—DEBT RAISED IN INDIA—			
A.-III.—Loans from Union Government (exclud- ing loans for displaced persons and Community Development Projects)—			
O.	Rs. 1,53,21,000	} 97,83,000	1,00,31,206 + 2,48,206
R.	—35,38,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
Surrenders or withdrawals within appropriation—			
R.	85,38,000	85,38,000	.. —85,38,000
<hr/>			
TOTAL		1,83,21,000	1,00,31,206 —82,89,794

REVIEW.

The surrender of Rs. 85,38,000 converted the saving of Rs. 82,89,794 into an excess of Rs. 2,48,206.

2. The reasons for the variation between the final appropriation and actual expenditure in Col. 4 in respect of Sub-head A.-III could not be incorporated as the same were not furnished by the controlling authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A.—Capital Outlay on Multipurpose River Schemes".			
DAMODAR VALLEY PROJECT.			
I.—ADVANCES TO THE DAMODAR VALLEY CORPORATION—			
I.-(1).—Amount advanced—			
	Rs.		
O.	11,66,71,000	9,32,62,000	9,32,62,000 ..
R.	—2,34,09,000		
I.-(2).—Deduct—Government's share of the Capital Outlay on the Damodar Valley Corporation—			
O.	—11,66,71,000	—9,32,62,000	—9,53,68,339 —21,06,339
R.	2,34,09,000		
II.—GOVERNMENT'S SHARE OF THE CAPITAL OUTLAY ON THE DAMODAR VALLEY CORPORATION—			
O.	11,66,71,000	9,32,62,000	9,53,68,339 +21,06,339
R.	—2,34,09,000		
Surrenders or withdrawals within grant—			
R.—Gross	4,68,18,000	—4,68,18,000	.. —4,68,18,000
R.—Deduction	—2,34,09,000	+2,34,09,000	.. +2,34,09,000
Total—			
Gross	23,33,42,000	18,86,30,339	—4,47,11,661
Deductions	—11,66,71,000	—9,53,68,339	+2,13,02,661
Net	11,66,71,000	9,32,62,000	—2,34,09,000

REVIEW.

There was saving of Rs. 2,34,09,000 in the grant. The entire saving was surrendered.

Grant No.46.—Civil Works.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account".			
A.—ORIGINAL WORKS—BUILDINGS—			
A.1.—Land Revenue—			
	Rs.		
O.	1,59,132	} 1,00,000	99,902
R.	—59,132		
			—98
See items 1, 41 and 65 of Annexure A.			
A.2.—State Excise—			
O.	24,800	} ..	..
R.	—24,800		
			..
See item 41 of Annexure A.			
A.3.—Registration—			
O.	30,000	} 5,000	4,963
R.	—25,000		
			—37
See item 41 of Annexure A.			
A.4.—Other Taxes and Duties—			
O.	8,00,000	} 8,02,500	7,55,495
R.	2,500		
			—47,005
See item 2 of Annexure A.			
A.5.—General Administration—			
O.	20,43,035	} 20,79,820	18,80,213
R.	36,785		
			—1,99,607
<i>Col. 4.—See paragraph 2 of the Review. See also items 3—10, 41—48 and 65 of Annexure A.</i>			
A.6.—Administration of Justice—			
O.	13,73,343	} 13,43,844	13,32,839
R.	—29,499		
			—11,005
See items 11, 12, 41 and 65 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"— contd.			
A.—ORIGINAL WORKS—BUILDINGS—contd.			
A..7.—Jails and Convict Settlements—			
	Rs.		
O.	12,38,820	} 3,61,512	2,06,419
R.	—8,77,308		
			—1,55,098
<i>Col. 4—See paragraph 2 of the Review. See also items 13—19 and 41 of Annexure A.</i>			
A..8.—Police—			
<i>Charged—</i>			
S	1,30,000	1,30,000	..
			—1,30,000
<i>Col. 4—See paragraph 2 of the Review. See also item 50 of Annexure A.</i>			
<i>Voted—</i>			
O.	28,79,620	} 28,56,186	17,29,501
R.	—23,434		
			—11,20,115
<i>Col. 4—See paragraph 2 of the Review. See also items 20—30, 41, 50—58 and 65 of Annexure A.</i>			
A..9.—Education—			
O.	7,05,645	} 2,88,301	1,76,852
R.	—4,17,344		
			1,11,249
<i>Col. 4—See paragraph 2 of the Review. See also items 31—33, 41 and 65 of Annexure A.</i>			
A..10.—Medical—			
O.	8,83,950	} 3,74,009	4,74,977
R.	—5,09,941		
			+1,00,968
<i>Col. 4—See paragraph 2 of the Review. See also items 34—36, 41, 59 and 65 of Annexure A.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—contd.			
A.—ORIGINAL WORKS—BUILDINGS—contd.			
A.-11.—Public Health—			
	Rs.		
O	68,760	1,28,228	4,68,566
R	59,468		
			+ 3,40,338
<i>Col. 4</i> —See paragraph 2 of the Review. See also items 37 and 41 of Annexure A.			
A.-12.—Agriculture—			
O	2,19,220	1,51,595	1,85,306
R	—67,025		
			+ 33,711
<i>Col. 4</i> —See paragraph 2 of the Review. See also items 38, 41 and 65 of Annexure A.			
A.-13.—Veterinary—			
O	40,000	10,000	9,660
R	—30,000		
			—340
See item 41 of Annexure A.			
A.-14.—Co-operation—			
R	2,90,000	2,90,000	..
			—2,90,000
<i>Col. 4</i> —See paragraph 2 of the Review. See also item 61 of Annexure A.			
A.-15.—Industries—			
O	84,000	47,650	10,055
R	—36,350		
			—37,595
<i>Col. 4</i> —See paragraph 2 of the Review. See also items 41 and 65 of Annexure A.			
A.-16.—Miscellaneous Departments—			
O	2,60,000	23,908	1,72,547
R	—2,36,092		
			+ 1,48,639
<i>Col. 4</i> —See paragraph 2 of the Review. See also items 39, 41, 60—63 and 65 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—contd.			
A.—ORIGINAL WORKS—BUILDINGS—concl'd.			
A.-17.—Civil Works—			
	Rs.		
O.	3,08,500	} 2 64 400	3,07,178
R.	—44,100			+42,778
<i>Col. 4.—See paragraph 2 of the Review. See also items 40, 41, 64 and 65 of Annexure A.</i>			
A.-18.—Stationery and Printing—			
O.	20,000	} —500	..
R.	—20,500			+500
<i>See items 41 and 65 of Annexure A.</i>			
B.—ORIGINAL WORKS—COMMUNICATIONS—			
O.	10,57,799	} 5,80,300	2,00,645
R.	—4,77,499			—3,79,655
<i>Col. 4.—See paragraph 2 of the Review. See also items 66—69 of Annexure A.</i>			
C.—ORIGINAL WORKS—MISCELLANEOUS—			
O.	3,09,300	} 2,51,831	1,53,763
R.	—57,469			—98,068
<i>Col. 4.—See paragraph 2 of the Review. See also items 70—72 of Annexure A.</i>			
D.—SUSPENSE—			
O.	2,076	} ..	..
R.	—2,076		
E.—Deduct—RECOVERIES—			
R.	—5,58,000	—5,58,000	..
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.— Capital Account of Civil Works outside the Revenue Account"—contd.			
F.—DEVELOPMENT SCHEMES—			
F.-(i).—Development of State Roads—			
F.-(i) (a).—Original Works—Buildings—			
	Rs.		
O.	50,000	} 6,674	7,887
R.	—43,326		
See items 73—75 of Annexure A.			
F.-(i) (b).—Original Works—Communications—			
<i>Charged—</i>			
S.	1,437	1,437	1,436
See item 155 of Annexure A.			
<i>Voted—</i>			
O.	2,54,42,500	} 2,50,84,191	2,50,46,484
R.	—3,58,309		
See items 76—436 of Annexure A.			
F.-(i)-(c).—Establishment—			
O.	25,80,000	} 24,29,000	23,61,655
R.	—1,60,000		
F.-(i)-(d).—Deduct—Recoveries of Establishment—			
O.	—4,62,000	} —3,83,000	—3,03,678
R.	79,000		
<i>Col. 4.—Less recovery owing to lesser outlay on National Highway (Original) Works.</i>			
F.-(i)-(e).—Tools and Plant—			
O.	24,00,000	} 25,08,885	23,81,396
R.	1,98,885		
<i>Col. 4.—(i) Non-receipt of Supplies and (ii) non-receipt of debits on account of repairing charges of Tools and Plant.</i>			
F.-(i)-(f).—Deduct—Recoveries on account of Tools and Plant—			
O.	—1,15,000	} —93,000	—54,357
R.	22,000		
<i>Col. 4.—Same as under sub-head F.-(i)-(d).</i>			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—contd.			
F.—DEVELOPMENT SCHEMES—contd.			
F.-(i).—Development of State Roads—concl'd.			
F.-(i)-(g).—Suspense—			
	Rs.		
O.	-20,54,500	} -22,37,100	16,30,983 + 38,68,083
R.	-1,82,600		
<i>Col. 4.</i> —Mainly due to unanticipated heavy purchase of Stores and Steel materials at the fag end of the year.			
F.-(i)-(h).—Deduct—Receipts and recoveries on Capital Account—			
O.	-3,50,000	} -5,50,000	-8,88,821 -3,38,821
R.	-2,00,000		
<i>Col. 4.</i> —More recovery of hire charges of Tools and Plant than anticipated.			
F.-(ii).—Other Development Schemes—			
F.-(ii)-1.—Education—			
O.	44,85,000	} 36,10,680	23,75,362 -12,35,318
R.	-8,74,320		
<i>Col. 4.</i> —See paragraph 2 of the Review.			
F.-(ii)-2.—Medical—			
O.	70,39,000	} 41,22,324	37,04,908 -4,17,416
R.	-29,16,676		
<i>Col. 4.</i> —See paragraph 2 of the Review.			
F.-(ii)-3.—Public Health—			
O.	18,22,000	} 3,44,670	4,909 -3,39,761
R.	-14,77,330		
<i>Col. 4.</i> —See paragraph 2 of the Review.			
F.-(ii)-4.—Agriculture—			
O.	15,95,000	} 10,41,700	10,26,352 -15,348
R.	-5,53,300		

Major Head and Sub head.	Final Grant. or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—concl'd.			
F.—DEVELOPMENT SCHEMES—concl'd.			
F.-(ii).—Other Development Schemes—concl'd.			
F.-(ii)-5.—Fisheries—			
	Rs.		
O.	45,000	}	.. .. .
R.	—45,000		
F. (ii) 6.—Veterinary—			
O.	10,62,000	}	50,131 47,385 —2,746
R.	—10,11,869		
F.-(ii)-7.—Industries—			
O.	15,02,000	}	1,67,895 73,171 —94,724
R.	—13,34,105		
F. (ii) 8.—Cottage Industries—			
O.	10,42,000	}	2,84,966 2,04,466 —80,500
R.	—7,57,034		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
F.-(ii)-9.—Miscellaneous Departments—Ex- cluding Fire Services—			
O.	1,20,000	}	.. .. .
R.	—1,20,000		
F.-(ii)-10.—Civil Works—			
O.	6,03,000	}	.. 2,51,561 +2,51,561
R.	—6,03,000		
Surrenders or withdrawals within grant or appro- priation—			
R.—Gross	1,27,87,400	1,27,87,400	.. —1,27,87,400
R.—Deductions	6,57,000	6,57,000	.. —6,57,000
Totals—			
<i>Charged</i>	1,31,437	1,436	—1,30,001
Voted—			
Gross	6,02,50,000	4,72,85,400	—1,29,64,600
Deductions	—9,27,000	—12,46,856	—3,19,856
Net	5,93,23,000	4,60,38,544	—1,32,84,456

REVIEW.

In the charged section there was a saving of Rs. 1,30,001 in the supplementary appropriation of Rs. 1,31,437.

In the voted section the saving in the grant was Rs. 1,32,84,456 which was converted into an excess of Rs. 1,59,944 by the surrender of Rs. 1,34,44,400.

2. The reasons for the variations in Col. 4 under sub-heads A. 5, A. 7, A. 8—Charged and Voted, A. 9, A. 10, A. 11, A. 12, A. 14, A. 15, A. 16, A. 17 B, C, E, F(i)(d), F(i)(e), F(i)(f), F(i)(g), F(i)(h), F(ii)-1, F(ii)-2, F(ii)-3, F(ii)-7 and F(ii)-8 have not yet been furnished by the controlling authorities.

3. The gross establishment charges of the Development (Roads) Department during the year 1956-57 amounted to Rs. 23.61 lakhs against the total works outlay of Rs. 2,50.56 lakhs, *i.e.*, 9.43 per cent. of the total works outlay.

A sum of Rs. 3.03 lakhs was recovered during the period under review on account of Establishment charges for work done on behalf of private bodies and other Departments and Governments. The net Establishment charges stood at Rs. 20.58 lakhs, which were 8.21 per cent. of the total works outlay.

4. *Losses, write-off, etc.*—The following cases of loss were reported to audit :—

Serial No.	Particulars	Amount.	Remarks.
		Rs.	
1.	In one Division 55 tons and 9 cwt. of cement was damaged by floods in September, 1956. In another case out of 20 joists washed away by a sudden flood in the river Bagirathi, one joist could not be traced.	6,969	Orders of write-off were communicated in May, 1957 and March, 1957 respectively. None was held responsible for the loss.
2.	Verification of site accounts of a work under a Public Works Division revealed that there was shortage of coal 688 tons (valued at Rs. 12,582) and Bricks, 43,750 nos. (valued at Rs. 1,225).	13,807	The shortage of coal is stated to be due to loss in transit [and also conversion from ton to cubic feet. As regards bricks it was stated that these were likely to have been used up in repairing pot holes. The loss was written off by Government in May, 1956.

6. Construction of a fivestoreyed building in Writers' Buildings, Calcutta, in the space between Blocks II and III.	4,00,000	5,02,500	5,00,455	+ 1,00,455	- 2,045	..	5,50,575	+ 5,50,575	Ditto.
7. Construction of a sixstoreyed building at the site of 45, Ganesh Chandra Avenue.	5,00,000	5,00,000	5,06,069	+ 6,069	..	..	5,06,069	+ 5,06,069	Ditto.
8. Construction of an office building with in the compound of Assembly House.	3,00,000	1,25,295	1,27,354	- 1,72,646	- 2,119	3,81,876	1,27,354	- 2,54,522	Ditto.
9. Construction of residential quarters for Government Officers, in Calcutta and Mofussil.	2,66,400	1,82,826	1,41,236	- 1,25,164	- 41,590	3,40,200	6,20,003	+ 2,79,803	Ditto.
10. Construction of 24 nos. of residential quarters at Cooh Behar (I-E, 5-E, 13-M and 1-J Type) and one Hostel building for nurses.	2,00,000	50,000	50,354	- 1,49,646	+ 354	..	50,354	+ 50,354	Ditto.
11. Extra accommodation for the High Court.	1,22,343	86,619	86,250	- 36,093	- 369	2,28,381	1,72,607	- 55,774	In progress. See Sub-head A.-6.
12. Construction of buildings for the City Civil and Sessions Court.	10,00,000	12,02,850	11,99,238	+ 1,99,238	- 3,612	..	21,99,062	+ 21,99,062	Ditto.
13. Extension of Basirhat Sub-Jail	40,000	49,780	- 996	- 40,996	- 50,776	3,16,116	1,92,976	- 1,33,140	In progress. See Sub-head A.-7
14. Construction of Sub-Jail at Rajaul in district of West Dinajpur.	36,000	1,000	270	- 35,730	- 730	..	270	+ 270	Ditto.
15. Re-construction of Vishnupur Sub-Jail.	2,29,600	30,000	31,692	- 1,97,908	+ 1,692	..	51,684	+ 51,684	Ditto.
16. Construction of family quarters for Warders staff in Berhampore Central Jail, Hooghly Jail and Suri Jail.	1,69,600	1,08,266	46,039	- 1,23,561	- 62,227	32,517	82,890	+ 50,363	Ditto.
17. Construction of a new Sub-Jail at Siliguri.	2,00,000	..	..	- 2,00,000	..	..	..	..	Work not taken up.
18. Conversion of Asanool Sub-Jail into a Special Jail.	2,00,000	80,000	71,006	- 1,28,994	- 9,994	2,12,335	1,36,777	- 75,558	In progress. See Sub-head A.-7.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

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

Description of Work.	OUTLAY COMPARED WITH										Remarks.
	Original appropriation.	Modified appropriation.	Expenditure	Original appropriation— More + Less—	Modified appropriation— More + Less—	Sanctioned estimate.	Expenditure to end of 1959-57.	Difference between Cols. 7 and 8 Excess + Balance—.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10		
ORIGINAL WORKS—BUILDINGS—contd.											
I.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—contd.											
1.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.											
19. Extension of the Howrah District Jail.	75,000	10,000	7,920	-67,080	-2,080		7,920	+7,920	In progress. See Sub-head A-7.		
20. Construction of thirty quarters for thana Inspectors of West Bengal Police (Third programme).	2,16,000	2,78,909	1,30,434	-85,566	-1,43,475	70,030	1,87,999	+97,969	In progress. See Sub-head A-8.		
21. Construction of barracks for constables in the Body Guard Line at Alipore.	1,00,000	99,970	-30	-1,00,030	-1,00,000	24,16,823	23,38,978	-77,845	Ditto.		
22. Construction of a barrack on the Jachubagan land, Howrah for accommodation of Constables of Howrah District Police.	1,00,000	30,000	24,589	-75,411	-5,411	3,74,101	59,581	-2,14,520	Ditto.		
23. Lump provision for construction of certain police buildings.	1,00,000	98,989		-1,00,000	-98,989	16,841	7,697	-9,144	Ditto.		

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

24. Acquisition of land and construction of new buildings for Kumargunge Police Station in the District of West Dinajpur	1,27,350	..	..	-1,27,350	..	..	1,49,410	+1,49,410	Ditto.
25. Construction of 12 sets of Jasadars' quarters in the Body Guard line, Alipore.	58,000	35,926	..	-22,143	-69	1,79,956	1,42,495	-37,461	Ditto.
26. Accommodation of the Calcutta Armed Police Battalion at Talla Park.	4,65,000	5,19,591	..	-3,65,000	-4,19,591	..	1,00,000	+1,00,000	Ditto.
27. Extension of the Calcutta Police Hospital.	2,00,000	2,00,000	..	-9,199	-9,199	..	1,90,801	+1,90,801	Ditto.
28. Construction of 30 quarters for Thana Sub-Inspectors of the West Bengal Police (4th Programme).	4,45,203	2,31,503	}	}	}	}	}	}	}
29. Five Year Plan for construction of 177 quarters for Sub-Inspectors of West Bengal Police (1st and 2nd Programme)	90,000	61,124							
30. Construction of a three storied barrack (4th brack) in the Government House compound at Barrackpore for the accommodation of the constables of the Armed Police Battalion, Barrackpore.	3,50,000	60,000	..	-2,89,674	+326	..	60,326	+60,326	Ditto.
31. Construction of buildings in places of existing Khudu School Buildings, Calcutta to provide for additional accommodation for Sanskrit College (remaining works).	1,00,000	1,00,000	..	-1,00,000	-1,00,000	..	3,54,207	+3,54,207	In progress. See Sub-head A-9.
32. Construction of hostel building attached to the Bethune College, Calcutta.	2,00,000	50,000	..	-1,51,077	-1,077	..	48,923	+48,923	Ditto.
33. Extension of Jhargram Raj College.	2,00,000	2,000	..	-1,98,001	-1	..	1,999	+1,999	Ditto.
34. Opening of a 20 bedded T.B. Ward in the Midnapur Sadar Hospital.	1,36,500	40,000	..	-96,419	+81	..	40,081	+40,081	In progress. See Sub-head A-10.
35. Expansion of Jhargram Sub-Divisional Hospital.	2,00,000	1,50,000	..	-49,730	+270	..	2,74,667	+2,74,667	Ditto.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of Work.	OUTLAY COMPARED WITH														
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—.	Modified appropriation More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess + Balance—.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Remark.
1	2	3	4	5	6	7	8	9	10						
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—contd.															
ORIGINAL WORKS—BUILDINGS															
1.—Major Works above Rs.1 lakh for which specific provision was made in the Budget—contd.															
36. Air-conditioning of operation theatres and labour rooms of certain State Hospitals in Calcutta.	4,72,450	1,10,450	1,10,000	3,62,450	—450	4,22,654	1,10,000	—3,12,654	In progress. See sub-head A.-10.						
37. Construction of a block to be named after the Late Vallabhai Patel in the Gouripur Leprosy Colony in the district of Bankura.	48,760	1,08,772	1,07,570	+58,810	—1,202	1,47,760	1,07,570	—40,190	In progress. See sub-head A.-11.						
38. Construction of a singlestoreyed building in the compound of the Rice Research station at Chinsurah.	67,000	46,000	50,120	—16,880	+4,120	..	1,00,966	+1,00,966	In progress. See sub-head A.-12.						
39. Construction of Permanent Fire Station at Budge Budge.	1,82,000	..	..	—1,82,000	..	..	..	..	Work not taken up.						
40. Construction of a four storied building at No. 3, Commissariat Road for the accommodation of the conservancy staff of Calcutta M. Aidan.	1,00,000	75,000	73,659	—26,141	—1,141	..	73,659	+73,659	In progress. See sub-head A.-17.						

<p>II.—Other Major Works for which specific provision was made in the Budget—</p>	<p>41. Collectively</p>	<p>22,14,487</p>	<p>8,71,981</p>	<p>10,38,667</p>	<p>—11,75,820</p>	<p>+1,66,656</p>	<p>..</p>	<p>..</p>	<p>..</p>	<p>See Sub-heads A.-1—A.-3, A.-5—A.-13 and A.-15—A.-18.</p>
<p>III.—Major Works above Rs. 50,000 for which specific provision was not made in the Budget.—</p>	<p>42. Acquisition of land for the establishment of Sub-Divisional Headquarters at Raichanji, West Dinalpur.</p>	<p>..</p>	<p>1,04,022</p>	<p>93,134</p>	<p>+93,134</p>	<p>—10,888</p>	<p>..</p>	<p>93,134</p>	<p>+93,134</p>	<p>In progress. See sub-head A.-5.</p>
<p>43. Purchase of building of Mr. Claude Henry known as "Durbhadra" at Kalimpong for use as a Circuit House.</p>	<p>..</p>	<p>52,230</p>	<p>..</p>	<p>..</p>	<p>—52,230</p>	<p>..</p>	<p>..</p>	<p>..</p>	<p>Work not taken up.</p>	
<p>44. Construction of permanent district Headquarters at Balurghat.</p>	<p>..</p>	<p>52,500</p>	<p>52,613</p>	<p>+52,613</p>	<p>+113</p>	<p>..</p>	<p>..</p>	<p>53,625</p>	<p>+53,625</p>	<p>In progress. See sub-head A.-5.</p>
<p>45. Acquisition of premises No. P. 154 and 155 (Berfion) C. T. Scheme No XLVII—Dr. Sarat Banerjee Road for providing residential accommodation of Government Officers..</p>	<p>..</p>	<p>85,000</p>	<p>..</p>	<p>..</p>	<p>—85,000</p>	<p>..</p>	<p>..</p>	<p>..</p>	<p>Work not taken up.</p>	
<p>46. Installation of air-conditioning units in the Writers' Buildings, etc.</p>	<p>..</p>	<p>50,076</p>	<p>48,524</p>	<p>+48,524</p>	<p>—1,552</p>	<p>..</p>	<p>..</p>	<p>48,524</p>	<p>+48,524</p>	<p>In progress. See sub-head A.-5.</p>
<p>47. Installation of air-conditioning sets in the room of the Chief Whip, Deputy Minister, Room No. 11.</p>	<p>..</p>	<p>57,000</p>	<p>53,450</p>	<p>+53,450</p>	<p>—3,550</p>	<p>..</p>	<p>..</p>	<p>53,450</p>	<p>+53,450</p>	<p>Ditto.</p>
<p>48. Construction of residential quarters for Government Officers.</p>	<p>..</p>	<p>..</p>	<p>24,732</p>	<p>+24,732</p>	<p>+24,732</p>	<p>..</p>	<p>..</p>	<p>24,732</p>	<p>+24,732</p>	<p>Ditto.</p>
<p>Col. 6.—See paragraph 4 of the Review.</p>										

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of Work.	OUTLAY COMPARED WITH										Remarks.
	Original appropriation.	Modified appropriation.	Expenditure	Original appropriation. More+ Less-	Modified appropriation. More+ Less-	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess+ Balance--.	Rs.	Rs.		Rs.
1	2	3	4	5	6	7	8	9	Rs.	Rs.	10
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—contd.											
ORIGINAL WORKS—BUILDINGS—contd.											
III—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.											
49. Execution of some additional works in the ground floor of the new Civil Court Buildings at Howrah.	..	17,000	15,518	+15,518	-1,482	67,530	55,377	-12,153	Rs.	Rs.	In progress. See sub-head A-6.
50. Acquisition of land for the establishment of the Police Wireless Headquarters at Tollygunge—											
Charged	1,30,000	..	..	-1,30,000	..	..	..			} In progress. See sub-head A-3.
Voted	93,017	+93,017	+93,017	..	93,017	+93,017	Rs.	Rs.	
51. Construction of new Police line buildings at Belgurra in the District of Manbhumi.	..	95	36	+36	-59	..	36	+36	Rs.	Rs.	Ditto.
52. Acquisition of land on B. T. Road at Beighoria.	..	3,50,000	..	..	-3,50,000	..	..	..	Rs.	Rs.	Work not taken up.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

53. Construction of garage and Administrative block in the compound of Bodyguard lines, Alipore.	..	1,02,608	+ 1,02,608	+ 1,02,608	..	1,02,608	+ 1,02,608	In progress. See sub-head A.-8.
54. Construction of 8 sets of Inspectors quarters at Alipore Bodyguard lines	..	-2,253	1,654	+ 1,654	+ 3,907	1,95,600	-5,186	Ditto.
<i>Col. 6.—See paragraph 4 of the Review.</i>								
55. Electric installation in the Eszern block at Lalbazar Police Headquarters, Calcutta.	..	55,650	..	..	-55,650	..	..	Work not taken up.
<i>Col. 6.—See paragraph 4 of the Review.</i>								
56. Construction of Second Storey over Circular building at P. I. School, Calcutta.	..	..	86,001	+ 86,001	+ 86,001	..	2,46,367	In progress. See sub-head A.-8.
57. Construction of buildings for the Tollygunge Thana in the District of 24-Parganas.	..	6,32,982	2,26,388	+ 2,26,388	-4,06,594	..	2,26,388	+ 2,26,388
<i>Col. 6.—See paragraph 4 of the Review.</i>								
58. Installation of electric lights and fans in the offices of D. C., Traffic Police, D. C., Detective Department, etc.	..	..	56,146	+ 56,146	+ 56,146	45,350	56,146	+ 10,796
<i>Col. 6.—See paragraph 4 of the Review.</i>								
59. Increase in the number of rural dispensaries and Public Health Units.	..	..	80,727	+ 80,727	+ 80,727	..	80,727	+ 80,727
<i>Col. 6.—See paragraph 4 of the Review.</i>								
60. Construction of new office building at 11-A, Free School Street.	..	..	2,460	+ 2,460	+ 2,460	..	2,460	+ 2,460
<i>Col. 6.—See paragraph 4 of the Review.</i>								
61. Acquisition of lands and buildings of Probal Chandra Trusts estates for accommodation of the Co-operative Training Institute.	..	2,90,000	..	..	-2,90,000	..	..	Work not taken up.
<i>Col. 6.—See paragraph 4 of the Review.</i>								
62. Construction of 87 Nos. of stalls for allotment to non-refugee squatters on Government road side lands at Shiligid.	..	..	50,503	+ 50,503	+ 50,503	..	50,503	+ 50,503
<i>Col. 6.—See paragraph 4 of the Review.</i>								

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of Work.	OUTLAY COMPARED WITH										Remarks
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More + Less—	Modified appropriation More + Less—	Sanctioned estimate	Expenditure to end of 1956-57	Difference between Col. 7 and 8 Excess + Balance —	Rs	Rs	
1	2	3	4	5	6	7	8	9	Rs	Rs	10
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—contd											
ORIGINAL WORKS—BUILDINGS—contd											
III—Major Works above Rs 50,000 for which specific provision was not made in the Budget.—contd											
63 Providing residential accommodation for Government Officers at Dr S. B. Road	50,000	50,000	+ 50,000	+ 10,000	50,000	+ 50,000	50,000	In progress See Sub-head A-16	
64 Construction of Sub Divisional Hospital at Bongson	64,585	64,585	+ 64,585	+ 64,585	64,585	+ 64,585	64,585	In progress See sub-head A-17.	
IV—Other Major Works for which specific provision was not made in the Budget—											
65 Collectively	..	2,76,480	4,43,283	4,43,283	+ 4,43,283	+ 1,66,823				See Sub-heads A-1, A-6, A-8, A-10, A-12 and A-15—A-18.	
TOTAL—Original Works—Buildings—	..	1,50,000	..	..	..	..	..	..	..
Charged	..	1,50,000	..	..	..	..	..	..	..
Voted	..	1,11,99,825	91,98,453	78,14,473	-33,24,852	-13,11,980	..	..	..

Col. 5—See paragraph 4 of the Review

Col. 6—See paragraph 4 of the Review

ORIGINAL WORKS—COMMUNICATIONS—									
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—									
66. Improvement of the road between Okhahari and Khair-saithy in the district of Jalpaiguri.	2,10,000	1,60,000	1,17,961	—92,039	—42,039	3,10,734	2,18,326	—92,208	In progress. See sub-head B.
<i>Col. 6.—See paragraph 4 of the Review.</i>									
67. Construction of a straight road from Muragacha (near Harin-ghata Farm) to Kalyani.	6,52,600	3,26,300	..	—6,52,600	—3,26,300	..	..	..	Work not taken up.
<i>Col. 6.—See paragraph 4 of the Review.</i>									
68. Construction of a timber bridge over the Sutanga at Mathabnanga.	75,000	50,000	40,905	—25,095	—95	1,47,075	89,905	—57,770	In progress. See sub-head B.
II.—Other Major Works for which specific provision was made in the Budget—									
69. Collectively	1,20,199	44,000	32,779	—87,420	—11,221	..	..	..	See Sub-head B.
TOTAL—Original Works—Communica-tions.	10,37,799	5,80,300	2,00,645	—8,57,154	—3,79,655	..	..	..
ORIGINAL WORKS—MISCELLANEOUS—									
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—									
70. Completion of the Con-struction of the Mahajati Sadan.	1,50,000	1,01,861	78,415	—71,665	—23,466	5,42,755	4,74,700	—68,055	In progress. See sub-head C.
<i>Col. 6.—See paragraph 4 of the Review.</i>									
71. Construction of 87 nos. stalls for allotment to non-refugee squatters on Government road side lands at Sibhauri	1,00,000	1,18,600	67,283	—32,717	—51,317	..	67,283	+ 67,283	Iditto.
<i>Col. 6.—See paragraph 4 of the Review.</i>									

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

Description of Work.	OUTLAY COMPARED WITH						Difference between Cols 7 and 8 Excess + Balance —.	Remarks.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less —.	Modified appropriation More + Less —.	Sanctioned estimate.			Expenditure to end of 1956-57.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	10
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—EXCLUDING DEVELOPMENT OF STATE ROADS—contd.								
ORIGINAL WORKS—MISCELLANEOUS—contd.								
II.—Other Major works for which specific provision was made in the Budget—								
72. Collectively	59,300	31,360	8,065	—51,235	—23,285			See sub-head C.
TOTAL—Original Works—Miscellaneous	3,09,300	2,51,831	1,53,763	—1,53,537	—98,068			
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—								
DEVELOPMENT SCHEMES.								
Development of State Roads.								
II.—Other Major works for which specific provision was made in the Budget—								
73. Collectively	50,000	6,914	5,856	—44,144	—1,058			See sub-head F(i) (a).
IV.—Other Major works for which specific provision was not made in the Budget—								
74. Collectively		—240	—239	—239	+1			Ditto.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of Work.	OUTLAY COMPARED WITH						Difference between Col. 7 and 8 Excess + Balance —.	REMARKS.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More (+) Less (-).	Modified appropriation More (+) Less (-).	Sanctioned estimate.			Expenditure to end of 1956-57.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
87. Krishnagar—Phasey Road .	10,000	-7,000	-5,500	-15,500	+1,491	38,65,440	38,26,594	-38,846	In progress
88. Kakkdiwip—Nambhara Road	2,50,000	4,00,000	4,04,387	+1,54,387	+4,387	10,00,000	12,01,070	+2,01,070	Ditto.
89. Arambag—Purura—Champadanga Road	3,50,000	2,00,000	2,07,762	-1,42,238	+7,762	8,41,900	21,99,619	+13,57,719	Ditto.
90. Baidyabati—Tarakeswar—Champadanga Road.	1,97,000	50,000	61,211	-1,35,789	+11,211	35,92,400	44,68,350	+8,75,950	Ditto
91. Mourigram—Uinberia Road .	4,55,000	9 00,000	3,40,302	-1,14,698	-5,59,698	29,99,000	29,35,199	-63,801	Ditto.
92. Improvement of Kalganj—Kalganj Road	2,00,000	1,20,000	1,20,440	-79,560	+440	3,91,800	1,70,452	-2,21,348	Ditto.
93. Improvement of Kalganj—Bansidpur Road	2,50,000	2,50,000	2,53,608	+3,608	+3,608	4,15,000	3,03,295	-1,11,705	Ditto

81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—contd.

ORIGINAL WORKS—COMMUNICATIONS.—contd.

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

See sub-head F(1)(B).
Ditto.
Ditto.

Col. 6.—Unanticipated adjustment of Land Acquisition charges.

Col. 6 —Non-adjustment of Land Acquisition charges

94. Improvement of Gazo- Bansuhari Balughat Road (Phase II—Works).	2,60,000	2,75,000	1,49,896	-1,10,104	-1,25,104	7,05,020	2,29,896	-4,75,124	In progress. See sub-head F(1)(b).
Col. 6.—Expenditure as a part of the work was shown under item No. 388.									
95. Jaipalpur—Haidibari Road	2,25,000	40,000	40,019	-1,84,981	+19	24,24,100	21,90,105	-2,38,995	Ditto.
96. Link Road between Pururah Arambag Road and Aram- bag Kotalpur Road.	10,000	40,000	40,008	-30,008	+5	1,37,000	40,008	-96,992	Ditto.
97. Namkhana—Faserganj Road	50,000	..	..	-50,000	..	..	..	..	New work not taken up. See sub-head F(1)(b).
98. Bankura—Taldangra Road	1,000	10,000	14,689	+18,689	+4,689	13,74,300	10,18,887	-3,55,413	In progress. See sub-head F(1)(b).
Col. 6.—Accelerated progress of work.									
99. Taldangra—Simlupal Road	10,000	15,600	6,401	-3,589	-9,199	12,96,195	6,99,625	-5,96,570	Ditto.
Col. 6.—Non-receipt of debits on account of Land Acquisition charges.									
100. Bankura—Indus (Section for Bellalore—Sonamukhi Pa- trasayer) Road.	50,000	-2,47,400	-1,14,688	-1,64,688	+1,32,712	11,41,000	13,89,204	+2,48,204	Ditto.
Col. 6.—Accelerated progress of work.									
101. Widening the crust of Bellia- lore Sonamukhi—Patrasayer Road.	3,000	17,400	16,020	+13,020	-1,390	..	1,46,975	+1,46,975	Ditto.
102. Bolepur—Srimuktan Road	38,000	500	493	-37,507	-7	3,51,600	2,74,411	-77,189	Ditto.
103. Bolepur—Santinketan Road	20,000	2,200	2,197	-17,803	-3	2,32,900	2,41,571	+8,671	Ditto.
104. Bolepur—Palitpur Road	1,10,000	1,21,000	1,21,734	+11,734	+734	15,60,000	18,71,852	+3,11,852	Ditto.
105. Mahammadbazar—Sajuthia Road.	2,00,000	78,000	87,197	-1,12,803	+9,197	7,36,000	3,98,121	-3,42,879	Ditto.
Col. 6.—Accelerated progress of work.									
106. Dubraipur—Pandaveswar Road.	50,000	8,000	-8,790	-58,790	-16,790	9,49,000	5,05,831	-4,43,169	Ditto.
Col. 6.—Wrong fixation of net grants.									
107. Sai —Ahmadpur Road	1,00,000	1,30,000	1,24,885	+24,885	-5,165	..	5,77,461	+5,77,461	Ditto.
108. Bolepur—Ilumbazar Road	33,000	33,000	4,461	-28,539	-28,539	6,86,885	1,21,108	-5,65,727	Ditto.
Col. 6.—Non-adjustment of Land Acquisition charges.									

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

Description of Work.	OUTLAY COMPARED WITH										REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure	Original appropriation More (+) Less (-).	Modified appropriation More (+) Less (-).	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Col. 7 and 8 Excess + Balance -.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUe ACCOUNT—DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS.—contd.											
109. Moneewar—K n s u m g r a m —Memari Road.	42,000	8,000	3,804	-38,196	-4,196	33,99,500	24,11,624	+12,124	In progress. See sub-head F(I)(b).		
110. Samudragarh—N a n d a n g h a t Road.	1,00,000	70,000	73,904	-26,096	+3,904	..	4,58,212	+4,58,212	Ditto.		
111. Burdwan—Katwa Road .	4,50,000	3,78,000	3,54,699	-95,301	-23,301	..	20,39,918	+20,39,918	Ditto.		
112. Nutanhat—Muratipur Road . }	50,000	48,000	52,047	+2,047	+4,047	2,00,000	2,10,880	+10,880	Ditto.		
113. Burdwan—Kalna Road .	1,80,000	2,06,000	2,99,823	+1,19,823	+93,822	10,00,000	8,47,929	-1,52,071	Ditto.		
114. Talli—Ghuskura Road .	3,00,000	4,00,000	4,00,884	+1,00,884	+884	..	8,07,647	+8,07,647	Ditto.		

ORIGINAL WORKS—COMMUNICATIONS—contd.

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

115. Manhar—Beigana	3,00,000	2,50,000	2,27,173	-72,827	22,927	9,00,000	5,15,216	-3,84,784	Ditto.
116. Saptagram—G u p t i p a r a— Kalna—Dhatrigram—Samudra- garh—Navadvip—Purbastibali Road.	4,00,000	6,50,000	6,30,995	+2,30,995	-19,005	57,10,650	62,45,040	+5,34,390	Ditto.
117. Pandua—Kalna Road	10,000	2,000	14,196	+4,196	+12,196	9,00,000	9,35,163	+35,163	Ditto.
			<i>Col. 6.—Same as under item 105.</i>						
118. Contai—Belda Road	1,000	3,000	-27,679	-28,679	-30,679	63,94,500	65,07,405	+1,12,905	Ditto.
			<i>Col. 6.—Transfer of materials from other works.</i>						
119. Contai—Tamuk Road	2,50,000	2,50,000	2,09,029	-40,971	-40,971	1,18,20,300	57,16,306	-61,03,994	Ditto.
			<i>Col. 6.—Same as under item 99.</i>						
120. Contai—Digha Road	20,000	70,000	49,314	+29,314	-20,638	24,65,000	22,56,313	-2,06,687	Ditto.
			<i>Col. 6.—Same as under item 99.</i>						
121. Approaches to the bridge over river Shiabati near Ghatal.	1,00,000	1,70,000	2,07,348	+1,07,348	+37,348	..	2,17,780	+2,17,780	Ditto.
			<i>Col. 6.—Same as under item 105.</i>						
122. Basudevpur—Sutahata—Bara— Kuwarchak Road.	10,000	46,000	47,863	+37,863	+1,153	23,80,000	28,73,027	+4,93,027	Ditto.
123. Ghatal—Panakura I oad.	3,00,000	4,00,000	4,48,431	+1,48,431	+48,431	22,60,000	21,22,240	-1,37,760	Ditto.
			<i>Col. 6.—Same as under item 105.</i>						
124. Link road from Panakura R. S. to O. T. Road including a tem- porary bridge.	1,00,000	..	..	-1,00,000	..	..	..	..	New work, not taken up during the year. See sub-head F(1)(b).
125. Mechada—Tamuk I oad	3,00,000	3,00,000	3,00,051	+51	+51	7,31,500	8,69,936	+1,38,436	In progress. See sub-head F(1)(b).
126. Chinura—Dhanishahli Road.	2,50,000	1,45,000	1,17,886	-1,32,114	-27,114	17,34,000	16,23,285	-1,10,715	Ditto.
			<i>Col. 6.—Same as under item 99.</i>						
127. Tarakeswat—Chakdighi Road.	2,00,000	1,75,000	2,18,205	+18,205	+43,205	12,00,000	12,53,901	+53,901	Ditto.
			<i>Col. 6.—Same as under item 105.</i>						
128. Jagalpur—Khanakul—Dharam- pota Road.	4,00,000	2,50,000	2,59,386	-1,40,614	+9,386	16,83,736	2,09,093	+11,25,357	Ditto.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of Work.	OUTLAY COMPARED WITH										REMARKS.		
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation. More + Less —.	Modified appropriation. More + Less —.	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Colg. 7 and 8 Excess + Balance —.	7	8		9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—contd.													
ORIGINAL WORKS—COMMUNICATIONS—contd.													
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.													
129. Naldinbi—Madhubati—Sateberia Road.	91,000	50,000	50,000	—40,991	+9	3,74,400	3,49,474	—24,926	In Progress. See sub-head F(Vb).				
130. Madhubati—Bengal Road. . . .	70,000	1,75,000	1,74,921	+1,04,821	—179	1,34,900	4,36,199	+3,01,399	Ditto.				
131. Hovrah—Domjur—Amta Road	2,00,000	50,000	51,165	—1,48,835	+1,165	6,16,850	35,35,410	+29,18,760	Ditto.				
132. Ranibati—Bhaudargachi—Harishdapat—Amta Road.	2,50,000	2,00,000	2,02,013	—47,987	+2,013	10,00,000	6,76,375	—3,23,625	Ditto.				
133. Botanical Garden—Raiganj—Sankrail—Road.	2,00,000	2,00,000	2,00,000	..	..	5,00,000	4,50,066	—49,934	Ditto.				
134. Hataganj—Purbabishnupur Road	50,000	—95,000	—98,672	—1,48,672	—3,672	7,81,000	10,77,807	+2,96,807	Ditto.				
135. Purbabishnupur—Balighat Road	60,000	..	—21,171	—81,171	—21,171	16,23,000	15,11,023	—1,10,977	Ditto.				
136. Habra—Jirat Road	2,50,000	2,25,000	2,36,014	—13,986	+11,014	..	7,64,912	+7,64,912	Ditto.				

Col. 6.—Same as under item 99.

137. Lakshmikantapur—Dhola Road	1,50,000	75,000	75,237	-74,763	+237	6,93,920	4,03,509	-2,90,411	Ditto.
138. Basirhat—Hasnabad Road	2,15,000	1,60,000	1,00,136	-1,14,864	-59,64	16,78,400	13,62,983	-3,15,417	Ditto.
139. Hasnabad—Hingleganj Road	2,00,000	10,000	9,912	-1,09,088	-88	9,99,052	8,59,729	-1,39,323	Ditto
<i>Col. 6.—Slow progress of work owing to non-availability of materials.</i>									
140. Bagdab—Sindrani Road	3,00,000	2,25,000	2,26,033	-73,967	+1,033	7,31,000	10,24,867	+2,43,867	Ditto.
141. Barulpur—Ramanagar Uttarbhag Fort Can ing Road.	4,00,000	3,00,000	3,64,969	-35,031	+64,969	9,68,800	13,09,289	+3,40,489	Ditto.
<i>Col. 6.—Unanticipated adjustment of Land Acquisition charges.</i>									
142. Tentulia—Masandpur—Nakphool-Gobardana—Gaihatia Road.	2,00,000	1,70,000	1,73,310	-26,690	-3,310	13,23,100	12,48,522	-79,578	Ditto.
143. Haroa—Berschampa Road	1,40,000	5,000	6,887	-1,33,113	+1,887	4,29,200	2,90,372	-1,38,828	Ditto.
144. Bogula—Duttaphulla—Aranglata Road with link road from Duttaphulla to Sindrani.	20,000	54,000	36,024	+16,024	-17,976	35,34,000	13,37,304	-21,96,696	Ditto.
<i>Col. 6.—Expenditure on a part of the work shown under item 404.</i>									
145. Improvement of Bogula—Duttaphulla—Aranglata Road (Phase II).	1,01,000	25,000	23,181	-77,819	-1,819	4,98,000	4,64,137	-33,863	Ditto.
146. Chapsa—Betai—Karimpur—Shikarpur Road.	10,000	-60,000	-75,394	-85,894	-15,394	81,51,200	79,91,427	-1,59,773	Ditto.
<i>Col. 6.—Same as under item 99.</i>									
147. Krishnagar—Majdia Road.	30,000	8,100	8,681	-21,919	-19	19,92,400	14,65,290	-5,29,110	Ditto
148. Krishnagar—Nabadwip Road including ferry over Bhagirathi.	5,000	-20,000	-20,414	-25,414	-414	5,98,765	5,62,897	-35,868	Ditto.
149. Karimpur—Jalangi Road— (a) Natna—Chakmadhubona	20,000	4,000	1,201	-18,799	-2,799	5,25,000	5,01,559	+36,559	Ditto.
<i>Col. 6.—Same as under item 99.</i>									
(b) Chakmadhubona—Jalangi.	16,000	12,600	12,442	-3,558	-58	3,27,400	2,75,639	-51,761	Ditto.
150. Karimpur—Domkal Road— (a) Goraimarighat—Natna	25,000	29,000	29,018	+4,018	+18	2,72,600	2,42,792	-29,808	Ditto.
(b) Domkal—Goraimarighat	1,10,000	1,60,000	1,60,072	+50,072	+72	9,00,000	7,74,946	-25,054	Ditto.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH						Difference between Col. 7 and 8 Excess + Balance—	REMARKS	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—	Modified appropriation More + Less—	Sanctioned estimate.			Expenditure to end of 1956-57.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—contd.									
ORIGINAL WORKS—COMMUNICATIONS—contd.									
151. Islampur—Raninagar — Kathamari Road.	1,00,000	20,000	20,074	-79,926	+74	23,04,200	19,87,925	-3,16,277	In progress. See sub-head ¶(1)(b).
152. Beidanga—Amtala — Patkbari Road	1,60,000	2,05,000	2,04,735	+44,735	-265	18,00,000	17,24,566	-75,434	Ditto.
153. Improvement of Beidanga—Amtala—Patkbari Road.	3,90,000	6,08,000	6,28,121	+2,29,121	+20,121	15,50,000	6,85,248	-8,64,752	Ditto.
154. Moregram—Kuli oad	25,000	1,11,000	1,50,128	+1,25,128	+39,128	2,50,000	4,06,227	+1,56,227	Ditto.
155. Majda—Manikchak—Saderghat Road	1,50,000	1,26,437	1,25,002	-25,000	-1,437	30,00,000	28,56,542	-1,43,458	Ditto.
156. Shamshi—Ratus Road.	1,50,000	99,900	99,981	-50,039	+61	7,71,150	5,85,997	-1,85,153	Ditto.
157. Improvement of Shamshi—Ratus Road including major bridges over Kushrekha and Sarajn.	1,00,000	65,000	64,932	-35,068	-68	8,00,000	2,15,277	-5,84,723	Ditto.
158. Gazo—Shamshi—Harichandrapur Road.	2,00,000	2,00,000	1,99,996	-4	-4	14,99,800	14,68,794	-31,006	Ditto.

Col. 6.—See paragraph 4 of the Review.

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

159. Improvement of Chanchal—Harischandraipur section of Shanshi—Chanchal—Harish Chaudrapur Road.	1,50,000	4,25,000	4,24,986	+2,74,986	-14	10,00,000	6,54,627	-3,45,473	Ditto.
160. Gazol—Bamaogola Road . . .	50,000	75,000	75,000	+25,000	..	8,00,000	7,07,054	-92,946	Ditto.
161. Improvement of Gazol—Bamaogola Road including improvement of the last three miles to "C" stage with temporary wooden bridge with temporary wooden trestle to Bulbulchandi with extension to Bulbulchandi B.S. Habipur Road.	2,00,000	1,25,000	1,25,310	-74,690	+310	6,94,300	5,88,475	-1,10,825	Ditto.
162. Improvement of Bulbulchandi—Habipur Road.	25,000	14,100	14,100	-10,900	..	5,88,800	5,36,598	-46,204	Ditto.
163. Improvement of Bulbulchandi—Habipur Road.	25,000	40,000	40,000	+15,000	..	2,25,000	2,04,786	-20,214	Ditto.
164. Improvement of Bamaogola—Habipur Road.	2,00,000	2,50,000	2,28,007	+28,007	-21,993	6,00,000	4,03,042	-1,96,958	Ditto.
165. Manikchak—Mathurapur Road .	25,000	15,000	15,003	-9,997	+3	2,94,800	2,21,424	-73,376	Ditto.
166. Improvement of Gazol—Shanshi Road upto Mahananda Ghat.	1,50,000	2,00,000	2,10,014	+60,014	+10,014	4,45,300	2,75,010	-1,70,290	Ditto.
167. Improvement of Metelli—Rangoo road with bridges over Muri Naxakhola and other rivers including a temporary Diversion through Forest Department Road.	2,00,000	1,10,000	1,10,032	-89,968	+32	7,41,800	3,72,219	-3,69,581	Ditto.
168. Falakata—Madarhat Road .	40,000	1,40,000	1,40,014	+1,00,014	+14	8,40,700	1,40,014	-7,00,686	Ditto.
169. Madarhat—Birpara Road .	40,000	..	..	-40,000	..	..	..	..	New work not taken up.
170. Panchgram—Nabagram—Lalber Road.	40,000	34,000	38,007	-1,993	+4,007	14,00,000	38,907	-13,61,993	See sub-head F(i)(b).
171. Debagram—Katwa Road <i>etc</i> Akhandabaria with link road from Hijuli to Matlary.	40,000	6,000	6,206	-33,794	+206	..	6,206	+6,206	In progress. See sub-head F(i)(b).
172. Ranaghat—Araughata Road .	40,000	70,000	53,886	+13,886	-16,114	6,30,300	58,886	-5,76,414	Ditto.
173. Dakshin—Barasat—Magrahat Uthi Road.	40,000	..	..	-40,000	..	..	..	..	New work not taken up.
174. Kachuberia—Gaugasagar Road .	40,000	1,00,000	1,00,218	+60,218	+218	16,80,000	1,00,218	-15,79,782	In progress. See sub-head F(i)(b).

Col. 6.—Same as under item 105.

Col. 6.—Same as under item 138.

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

Description of work	OUTLAY COMPARED WITH										REMARKS.	
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More + Less—	Modified appropriation More + Less—	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess + Balance—	Rs.	Rs.		Rs.
1	2	3	4	5	6	7	8	9	Rs.	Rs.	Rs.	10
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT — DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROAD—contd.												
ORIGINAL WORKS COMMUNICATIONS—contd.												
1.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.												
175. Beighati—N H. 35 via Birhati .	40,000	70,000	71,789	+31,789	-1,789	2,73,800	71,789	-2,07,011	In progress. See sub-head F(1)(b).			
176. Nalhati—Jirat Road	40,000	80,000	80,468	+40,468	+468	7,94,700	80,468	-7,14,232	Ditto.			
177. Garia Station Road	40,000	50,000	47,668	-7,668	-2,332	..	47,668	+47,668	Ditto.			
178. Diamond Harbour—Kakdwip Road to Harwood point.	40,000	50,000	50,972	+10,972	+972	..	50,972	+50,972	Ditto.			
179. Patrasayer—Indus to Burdwan Border (portion within Bankura District).	40,000	10,000	..	-40,000	-10,000	..	..	..	New work not taken up.			
Col. 6.—See paragraph 4 of the Review.												
180. Purbasthali—Katwa	40,000	..	..	-40,000	..	..	..	..	Ditto.			
181. Manteswar—Darinhath	40,000	..	..	-40,000	..	..	..	..	Ditto.			

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH						Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess— Balance—	REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation— More— Less—	Modified appropriation— More + Less—	Rs.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
51.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT — DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—contd.										
ORIGINAL WORKS—COMMUNICATIONS—contd.										
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.										
201. Improvement of Haldibari Dewanganjhat Road.	50,000	51,500	52,430	+2,430	—70	3,06,800	3,08,633	+1,833	In progress. See sub-head F(1)(b).	
202. Improvement of Gaseunimari—Shadnuchi Road. (Phase II works.)	3,00,000	3,00,000	3,00,031	+31	+31	8,50,000	6,00,023	—2,49,977	Ditto.	
203. Improvement of Goseunimari—Sitaj Road (Phase II Works.)	1,00,000	1,20,000	1,20,002	+20,002	+2	3,50,000	2,89,505	—60,495	Ditto.	
204. Improvement of Meckhiganj, Changrabhanda Road. (Phase II Works.)	2,00,000	1,90,000	1,90,003	—9,992	+8	..	2,40,017	+2,40,017	Ditto.	
205. Naksalbari—Kharbari . . .	22,000	40,000	40,001	+18,001	+1	..	40,001	+40,001	Ditto.	
206. Kharbari—Phaniscedwa . . .	22,000	5,000	5,044	—16,956	+44	..	5,044	+5,044	Ditto.	
207. Aliprduar—Bhalika with three Ferries.	25,000	..	..	—25,000	..	..	..	..	Work not taken up.
208. Kumaigram—Jasai . . .	22,000	..	..	—22,000	..	..	..	..	Ditto.

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

Description of work.	OUTLAY COMPARED WITH										REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation— More— Less—	Modified appropriation— More + Less—	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8	Excess— Balance—		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT — DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—contd.											
ORIGINAL WORKS—COMMUNICATIONS—contd.											
L.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.											
228. Mirzapur—Bansihari . . .	20,000	..	..	-20,000	..	..	..	..	..	..	Work not taken up.
229. Kailachak—Galapganj . . .	20,000	..	..	-20,000	..	..	..	..	..	..	Ditto.
230. Chaanchal—Kharba — Churaman- ghat	20,000	85,000	1,00,179	+80,179	+15,179	7,77,600	1,00,179	-6,77,421	In progress. See sub-head F(1)(b).		
					Col. 6.—Same as under item 105.						
231. N. H. 34 to Gour Mahedipur . . .	20,000	50,000	50,008	+30,008	+8	4,98,500	50,008	-4,48,492	Ditto.		
232. Kailachak—Niamatpur . . .	22,000	1,35,000	1,59,978	+1,37,978	+24,978	..	1,59,978	+1,59,978	Ditto.		
					Col. 6.—Same as under item 105.						
233. Akheriganj—Katiamria . . .	20,000	..	..	-20,000	..	..	..	..	..	..	Work not taken up.
234. Krishnapur—Dehliapur—Jalangi	30,000	..	..	-30,000	..	..	..	..	..	..	Ditto.
235. Berhampur—Haribarpur—Amitala	30,000	73,000	1,00,034	+70,034	+27,034	..	1,00,034	+1,00,034	In progress. See Sub-head F(1)(b).		
					Col. 6.—Same as under item 105.						

236. Kull—Barwan Gram Salika	20,000	10,000	10,000	—9,992	+8	6,23,400	10,000	—5,13,392	Ditto.	
237. Raghunathganj Mirapur (Section of Raghunathganj—Murari Road).	20,000	35,000	35,089	+15,089	+89	..	35,089	+35,089	Ditto.	
238. Bharatpur—Lohadabaghat	20,000	..	..	—20,000	..	..	..	..	Work not taken up.
239. Simulia—Salar—Kagram	20,000	5,000	5,000	—15,000	..	..	5,000	+5,000	In progress. See F(1)(b).
240. Municipal link Road at Kandi	20,000	90,000	90,675	+70,675	+675	1,33,300	90,675	—42,625	Ditto.	
241. Link Roads to Railway stations in Murahidabad.	20,000	50,000	43,030	+23,030	—6,970	..	43,030	+43,030	Ditto.	
<i>Col. 6.—Same as under item 138.</i>										
242. Bhagabangola—Lalgolaghat	20,000	30,000	29,864	+9,864	—136	3,24,600	29,864	—2,94,736	Ditto.	
243. Debagram—Kallaganj	20,000	70,000	71,720	+51,720	+1,720	4,86,300	71,720	—4,14,580	Ditto.	
244. Karimpur—Naidanga—Nagupur via Narayanpur.	20,000	75,000	69,152	+49,152	—5,848	10,80,500	69,152	—10,11,348	Ditto.	
245. Chapra—Gangra	20,000	50,000	28,241	+8,241	—21,759	5,16,300	28,241	—4,90,559	Ditto.	
246. Chakdah to Bhagirathi Ferryghat	20,000	..	..	—20,000	..	2,00,000	..	—2,00,000	Work not taken up.
247. Majdia—Banpur	20,000	..	..	—20,000	..	..	..	..	Ditto.
248. Tehatta—Shyamagore Road	20,000	1,60,000	1,43,118	+1,23,118	—16,882	3,98,600	1,43,118	—2,55,482	In progress. See F(1)(b).	
249. Ebelra—Muraraha—Taki	20,000	40,000	40,040	+20,040	+40	..	40,040	+40,040	Ditto.	
250. Madhyamgram—Bodu—Bamunura	50,000	50,000	50,149	+149	+149	..	50,149	+50,149	Ditto.	
251. Patipukur—Belinghata Bridge	25,000	..	..	—25,000	..	..	..	..	Work not taken up.
252. Amdanga. Bantara—Bedarhat (Saruhati).	20,000	..	..	—20,000	..	6,84,000	..	—6,84,000	Ditto.
253. Baguisti to N. H. 35	20,000	40,000	39,784	+19,784	—216	2,00,000	39,784	—1,60,216	In progress. See sub-head F(1)(b).	
254. Lowhata to Bhangozebazar	20,000	15,000	15,108	—4,892	+108	5,96,000	15,108	—5,80,892	Ditto.	
255. Gobardanga—Gopalpurhat	22,000	5,000	5,015	—16,985	+15	..	5,015	+5,015	Ditto.	
256. Gobra—Gobindapur—Swarupnagar	20,000	5,000	5,077	—14,923	+77	..	5,077	+5,077	Ditto.	
257. Swarupnagar—Chandpur	20,000	..	..	—20,000	..	..	..	..	Work not taken up.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										REMARKS.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation— More+ Less—	Modified appropriation— More+ Less—	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess+ Balance—	Rs.	Rs.		
1	2	3	4	5	6	7	8	0	Rs.	Rs.	10	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT — DEVELOPMENT SCHEMES—DEVELOPMENT OF STATE ROADS—contd.												
ORIGINAL WORKS—COMMUNICATIONS—contd.												
1.—Major work above Rs. 1 lakh for which specific provision was made in the Budget—contd.												
258. Padmerhat—Magrahat . . .	20,000	30,000	36,005	+16,005	+6,005	3,50,000	36,005	-3,13,995	Rs.	Rs.	In progress. See sub-head F(1)(6).	
259. Kantalberia—Fakirakia to Kailnagore Sandeshkall Road.	22,000	..	..	-22,000	..	..	..	..	Rs.	Rs.	Work not taken up.
260. Bamungachhi—R. S. Bamunmura	20,000	40,000	41,817	+21,817	+1,817	2,94,300	41,317	-2,52,983	Rs.	Rs.	In progress. See sub-head F(1)(6).	
261. Fakirakia—Malancha—Mina-Kail—Kaili.	22,000	..	..	-22,000	..	..	..	..	Rs.	Rs.	Work not taken up.
262. Tamruk—Moynas	22,000	22,000	22,243	+243	+243	10,47,200	22,243	-10,24,957	Rs.	Rs.	In progress. See sub-head F(1)(6).	
263. Moynas—Paramanandapur—Pingla	25,000	10,000	10,156	-14,844	+156	17,79,000	10,156	-17,68,844	Rs.	Rs.	Ditto.	
264. Patashpur—Banguchak . . .	25,000	5,000	..	-25,000	-5,000	..	..	..	Rs.	Rs.	Work not taken up.
Col. 6.—												

Col. 6—Same as under item 106.

286. Balagarh-Inchura	20,000	10,000	8,315	-1,685	..	8,315	+8,315	Ditto.
287. Chandannagar-Nasibpur with a connection to Bhadreswar.	20,000	40,000	39,332	+19,332	10,34,300	39,332	-8,94,968	Ditto.
288. Nandanghat-Kusumgram	25,000	20,000	20,055	-4,945	..	20,055	+20,055	Ditto.
289. Indir-Khandaghoosh to Burdwara-Arambagh Road.	25,000	..	..	-25,000	..	..	..	Work not taken up.
290. Mirzapur-Kaligram-Kurman-Kusumgram.	30,000	..	..	-30,000	..	..	..	Ditto.
291. Kaljhergram-Malamba	20,000	20,000	..	-20,000	..	..	..	Ditto.
292. Bursul-Saktigarh-Atagarh	20,000	64,000	65,545	+45,545	..	65,545	+65,545	In progress. See sub-head F(1)(b).
293. Bhatar-Nasigram	20,000	20,000	80,130	+40,130	4,43,500	60,130	-3,89,370	Ditto.
294. Durbrajpur-Bakreswar-Chandrapur.	25,000	35,000	55,890	+30,890	10,00,000	55,890	-9,44,110	Ditto.
295. Mitrapur-Murari	25,000	15,000	..	-25,000	..	..	..	..
296. Katasar-Mayureswar	20,000	20,000	10,000	-10,000	..	10,000	+10,000	In progress. See sub-head F(1)(b).
297. Mirshah-Nanur	20,000	20,000	..	-20,000	..	..	..	Work not taken up.
298. Uttarpara-Kalipur	10,000	1,579	1,996	-8,004	4,39,700	3,59,790	-79,910	In progress. See sub-head F(1)(b).
299. Bhaadarhat Belmuri	1,000	30,000	25,389	+24,389	2,80,000	2,65,120	-14,880	Ditto.
300. Boinches-Janna	2,000	..	..	-2,000	1,97,200	1,64,578	-32,622	Ditto.
301. Jagjibanpur-Autpur	25,000	1,00,000	1,08,784	+78,784	..	1,98,475	+1,98,475	Ditto.
302. Purnurah-Radhanagar	3,00,000	2,75,000	2,76,332	-23,668	4,00,000	6,09,292	+2,09,292	Ditto.
303. Kotalpur-Kanarpukur	5,000	80,000	79,394	+74,394	2,59,900	2,91,702	+31,802	Ditto.

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

Description of work.	OUTLAY COMPARED WITH										Remarks.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation— More + Less—.	Modified appropriation— More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Cols. 7 and 8 Excess + Balance—.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	Rs.	Rs.	10
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.											
DEVELOPMENT SCHEMES—Development of State Roads—contd.											
Original Works—Communications—contd.											
1.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.											
304. Dhoshat-Gocharaan	1,50,000	1,00,000	94,969	-55,031	-5,031	1,41,885	1,67,582	+25,697	Rs.		In progress. See sub-head F(1)(b).
305. Thakurpukur-Bibirhat-Bakrhat-Kaipur.	50,000	-10,000	-20,513	-70,513	-10,513	6,48,000	6,36,263	-11,737	Rs.		Ditto.
Col. 6.—Transfer of materials to other work.											
306. Golabari-Anulnupur-Boalgat	1,64,000	90,000	89,881	-74,119	-119	2,64,000	89,881	-1,74,119	Rs.		Ditto.
307. Habra-Uktura	2,70,000	1,00,000	1,05,209	-1,64,791	+5,209	4,25,000	4,05,326	-19,674	Rs.		Ditto.
308. Boral-Rajparbazar	87,000	35,000	28,273	-58,727	-6,727	2,50,000	1,36,230	-113,770	Rs.		Ditto.
Col. 6.—Same as under item 305.											
309. Kandi-Panchthul	15,000	8,000	8,311	-6,689	-311	6,51,600	6,52,600	+1,000	Rs.		Ditto.
310. Kandi-Bharatpur	1,00,000	70,000	64,547	-35,453	-5,453	1,41,130	2,10,037	+68,907	Rs.		Ditto.

311.	Panchthubi-Barwan	65,000	40,000	37,859	-27,143	-2,143	1,65,500	1,48,281	-17,219	Ditto.
312.	Bharatpur—salar	1,00,000	1,15,000	93,028	-6,972	-21,972	4,80,000	3,94,455	-85,545	Ditto.
				Col. 6.—Same as under Item 138.						
313.	Temporary road from Nimitita Railway Station to 13th mile of Raghunathganj Dhullan Section of N. H. 34.	1,67,000	40,000	56,138	-1,08,862	+18,138	97,600	1,37,444	+39,344	Ditto.
				Col. 6.—Same as under Item 105.						
314.	Bagan-Kamalpur	2,00,000	2,00,000	1,99,964	-36	-36	7,39,500	6,39,675	-99,825	Ditto.
315.	Kamalpur-Shyamur	1,00,000	1,00,000	99,967	-33	-33	1,15,500	2,65,082	+1,49,532	Ditto.
316.	Improvement of Gangarampur Tapen Road.	1,90,000	1,70,000	1,72,201	-17,799	+2,201	5,00,000	4,43,514	-56,486	Ditto.
317.	Badkulla-Dignagar	2,15,000	70,000	73,648	-1,41,352	+3,648	1,31,100	1,68,007	+36,907	Ditto.
318.	Birsinha-Radhansgar	50,000	70,600	71,392	+21,392	+792	1,45,000	1,72,050	+27,050	Ditto.
319.	Kolaghat-Gopalnagar-Jassar	50,000	50,000	49,946	-4	-4	2,50,000	2,50,431	+431	Ditto.
320.	Contal-Jaunpur	1,10,000	57,200	85,215	-24,785	-23,015	..	1,41,963	+1,41,963	Ditto.
				Col. 6.—Same as under Item 105.						
321.	Digha-Foreshore Road	40,000	66,200	75,406	+35,406	+9,206	..	1,16,611	+1,16,611	Ditto.
				Col. 6.—Same as under Item 105.						
322.	Rajganj-Godra	1,50,000	1,50,000	1,50,000	..	..	2,85,000	2,09,910	-75,090	Ditto.
323.	Buxa-Road junction to Jaundi	20,000	..	..	-20,000	..	..	..	..	Work not taken up.
324.	Link road to Mandalgat from Jalpuri-Haidibari Road	20,000	5,000	4,995	-15,005	-5	3,47,100	4,995	-3,42,105	In progress See sub-head F(1)(b)
325.	Kalaganj-Kunorhat	20,000	..	..	-20,000	..	..	..	..	Work not taken up.
326.	Tapan-Laskarhat	20,000	..	..	-20,000	..	..	..	..	Ditto.
327.	Gangarampur-Abidpur	20,000	..	..	-20,000	..	..	..	..	Ditto.
328.	Tapan-Kardaha	30,000	10,000	9,322	-10,678	-678	2,69,300	9,322	-2,59,978	In progress. See sub-head F(1)(b).
329.	Hematabad-Bangalbari	20,000	40,000	39,889	+19,889	-111	1,91,600	39,889	-1,51,711	Ditto.
330.	N. H. 34 to Eklakshmi	20,000	..	..	-20,000	..	..	..	..	Work not taken up.
331.	Khangram-Parulia	20,000	5,000	5,514	-14,486	+514	..	5,514	+5,514	In progress. See sub-head F(1)(b)
332.	Sagarighi to N. H. 34	20,000	30,000	30,001	-10,001	+1	..	30,001	+30,001	Ditto.

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

Description of work	OUTLAY COMPARED WITH										Remarks.			
	Original appropriation.	Modified appropriation.	Expenditure	Original appropriation—More+ Less—	Modified appropriation—More+ Less—	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Col. 7 and 8 Excess+ Balance—	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9						10
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.														
DEVELOPMENT SCHEMES—contd.														
Development of State Roads—contd.														
Original Works—Communications—contd.														
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.														
361. Bridge over Chiramati	50,000	..	..	-50,000	..	..	..	..	..	..	..	..	..	Work not taken up.
362. Bridge over Khurekha	50,000	5,000	..	-50,000	-5,000	..	..	..	..	..	..	..	..	Ditto.
Col. 6—														
363. Bridge over Saraju	50,000	..	..	-50,000	..	..	..	..	..	..	..	..	..	Ditto.
364. Bridge at Diamond Harbour including approach road.	49,000	1,25,000	1,30,944	+81,944	+5,944	6,33,300	1,30,944	-5,02,356	..	..	..	..	..	In progress. See sub-head F(1)(b).
365. Bridge over Rasulpur River on Contal-Tamiluk Road.	50,000	..	..	-50,000	..	..	..	..	..	..	..	..	..	Work not taken up.
366. Improvement of Ferry arrangement at Narghat on Contal-Tamiluk Road	20,000	20,000	12,403	-7,597	-7,597	..	12,403	+12,403	..	..	..	..	..	In progress. See sub-head F(1)(b).
Col. 6—														

367. Dum Dum Gouripur-Nowhatta	10,000	1,000	649	-9,351	-351	2,21,119	2,09,080	-12,029	Ditto.
368. Sandipur-Kalna	1,000	1,000	..	-1,000	-1,000	1,78,143	1,77,876	-267	Ditto.
369. Salkia-Chanditola	31,000	10,000	10,000	-21,000	..	6,38,000	6,03,167	-34,833	Ditto.
370. Balpur-Nanur	67,000	82,000	89,459	-22,459	+7,459	3,60,000	3,59,971	-29	Ditto.
371. Simlapal Saranga-Bomandiaghāt	50,000	50,000	77,382	+27,382	+27,382	..	1,91,511	₹1,91,511	Ditto.
372. Sagrat-Raina	1,00,000	91,000	89,223	-10,777	-1,777	4,98,000	4,31,887	-66,313	Ditto.
373. Debra-Sabong	1,00,000	1,20,000	1,34,636	+34,636	+14,636	4,76,900	5,43,486	+66,586	Ditto.
374. Chandrakona Road Station to Saranga-Simlāghāt.	70,000	1,30,000	2,10,916	+1,40,916	+80,916	5,20,000	2,43,856	-2,76,144	Ditto.
375. Khoragpur-Keshlary	1,00,000	2,50,000	4,45,131	-8,45,131	+1,95,131	1,80,000	6,42,335	+4,62,335	Ditto.
376. Narendrabai Khan Road in Kōnarpur.	1,000	22,400	10,937	+9,937	-11,463	1,87,000	1,48,601	-38,399	Ditto.
377. Municipal Road from Nabadiw-ghāt to Nabadiwpotham Rail-way Station with a link to Saptagram Kalna-Katwa Road.	50,000	36,000	38,353	+18,353	+2,353	1,80,000	1,57,339	-22,661	Ditto.
378. Old Malda Municipality to N.H. No. 34.	2,25,000	1,15,000	1,15,000	-1,10,000	..	1,85,750	2,90,079	+4,820	Ditto.
379. N. H. 2 to Durgapore Barrage .	2,50,000	84,000	78,357	-1,71,643	-5,843	..	1,94,830	+1,94,830	Ditto.
380. Upgrading the town approach road to Balurghāt.	1,000	1,000	1,445	+445	+445	1,56,000	1,59,784	+2,784	Ditto.
381. Extension of Kailasji Raiganj Road to new Civil Head quarters at Raiganj.	26,500	16,000	16,647	-10,453	+47	1,01,500	92,076	-9,424	Ditto.
II.—Other major works for which specific provision was made in the Budget.									
382. Collectively	4,63,000	2,03,927	1,58,424	-3,04,576	-45,503	..	..	..	See sub-head F(1)(b).

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH										Remarks.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation— More + Less—.	Modified appropriation— More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57	Difference between Cols. 7 and 8	Excess + Balance—.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.											
DEVELOPMENT SCHEMES—contd.											
Development of State Roads—contd.											
III.—Major works above Rs. 1 lakh for which specific provision was not made in the Budget—											
383. Raghunathanj-Lalgola-Bhagwan-gola-Berhampore.	..	1,16,000	1,15,466	+1,15,466	—514	46,84,300	42,97,332	—3,86,968		See sub-head F(f)(b).	
384. Diamond Harbour-Kakdwip	..	—10,000	—21,656	—21,656	—11,656	66,47,825	54,27,107	—12,20,718		In progress See sub-head F(f)(b).	
385. Kallaganj-Raiganj	—20,100	—19,225	—19,225	+875	16,86,745	14,76,691	—2,10,054		Ditto.	
386. Jaipalguri-Siliguri	—5,050	—5,039	—5,039	+11	31,60,000	31,55,340	—4,660		Ditto.	
387. Construction of a Major timber bridge over the River Pava on Haldihard Manickganjghat Road.	26,243	+26,243	+26,243	61,900	51,517	—10,383		Ditto.	
388. Upgrading work of a Gazale Bealadpur Road.	1,24,934	+1,24,934	+1,24,934	11,08,400	1,24,934	—9,83,466		Ditto.	

Col. 6.—See paragraph 4 of the Review.

Col. 6.—Provision included under item 94.

389. Mahadevi-Nandigram	—48,700	—57,487	—57,487	—8,787	36,35,900	19,18,945	—17,16,055	Ditto.
390. Ghatal Chandrakana Road Station.	—3,200	—79,325	—79,325	—76,125	79,15,500	27,74,848	—51,40,652	Ditto.
<i>Col. 6.—Same as under Item 305.</i>								
391. Chaityanspur-Kuknahati	—17,400	—21,661	—21,661	—4,261	7,05,250	5,06,848	—1,98,402	Ditto.
<i>Col. 6.—Same as under Item 305.</i>								
392. Begal-Khatul	29,922	29,922	29,922	..	6,16,660	2,37,074	—3,79,576	Ditto.
393. Khola Pota-Bhaduria-Maalandpur-Habra.	..	2,796	+2,796	2,796	19,26,000	17,87,677	—1,38,323	Ditto.
394. Basirhat-Swarupnagar	5,000	5,253	+5,253	+253	17,16,000	16,69,662	—46,338	Ditto.
395. Basirhat-pipa-Raghabpur-Murarishta	15,000	18,581	+18,581	+3,581	6,87,000	6,63,230	—23,770	Ditto.
<i>Col. 6.—Adjustment of Land Acquisition charges in excess of anticipation.</i>								
396. Krishnagar-Harekhal Bagula	1,000	686	+686	—314	9,37,800	6,43,573	—3,44,227	Ditto.
397. Patiram-Kumarganj	18,500	6,661	+6,661	—11,839	..	6,661	+6,661	Ditto.
<i>Col. 6.—Same as under Item 99.</i>								
398. Panakura-Tamluk Road	—1,200	—1,169	—1,169	+31	3,23,488	5,08,384	+1,84,896	Ditto.
399. Jaipalguri-Rajganj Road	—250	—238	—238	—12	1,89,172	1,56,554	—30,618	Ditto.
400. Improvement of Krishnagar Hridaypur Road.	—28,000	20,697	+20,697	+49,697	..	20,697	+20,697	Ditto.
<i>Col. 6.—See paragraph 4 of the Review.</i>								
401. Metalling and Modernising the Road from Santipur to Krishnagar	—162	..	..	+162	..	..	..	..
402. Improvement to Kandi-Sultampur Road.	—4,180	—4,153	—4,153	+7	5,40,700	19,97,658	+14,56,958	Ditto.
403. Gasol-Bansithari-Balughat Road	1,60,000	..	..	—1,60,000	..	..	..	..
<i>Col. 6.—Expenditure booked under Sub-head F(H)—10 under which provision for the work was originally made</i>								
404. Link Road from Datta Phullasindrani Road.	..	19,969	+19,969	+19,969	..	2,01,300	+2,01,300	Ditto.
<i>Col. 6.—Provision included under Item 144.</i>								

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	OUTLAY COMPARED WITH						Difference between Cols. 7 and 8 Excess + Balance—	Remarks.	
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More + Less—	Modified appropriation More + Less—	Sanctioned estimate.			Expenditure to end of 1956-57.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.									
DEVELOPMENT SCHEMES—contd.									
Development of State Roads—contd.									
Original Works—Communications—contd.									
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.									
405. Construction of a link road between N. H. 34 at the 15th mile of Rafnunathganj-Dhulian section and Dhulian Pakur road at the 4th mile.	..	75,000	69,196	+ 89,196	—5,804	..	69,196	— 89,196	In progress. See sub-head F(1)(b).
406. Thorough repairs to the first mile of Suri-Sainthia Road.	..	50,000	..	..	—50,000	..	..	..	Work not taken up.
407. Krishnachandrapur-Vakra Road	..	10,000	9,761	+ 9,761	—239	2,49,020	66,156	—1,82,864	In progress. See sub-head F(1)(b).
408. Construction of Matigara Phausidewa Road.	..	2,900	2,789	+ 2,789	—111	13,90,750	12,32,743	—1,08,007	Ditto.
409. Chhapra-Hridaypur Road	..	2,00,000	59,341	+ 59,341	—1,40,659	..	50,341	—50,341	Ditto.
410. Construction of Vagra-Palva Road	..	20,000	18,809	+ 18,809	—1,191	..	18,809	+ 19,009	Ditto.

Col. 6.—See paragraph 4 of the Review.

Col. 6.—See paragraph 4 of the Review.

411. Construction of Saranpur Station Road	400	447	+ 447	+ 47	..	447	+ 447	Ditto.	
412. Mitrapur-Murari Road	..	14,892	-14,892	+ 14,892	.	14,892	+ 14,892	Ditto.	
413. Improvement of Rajabhat khawa Joygeon Road.	.	-6,092	-6,092	-6,092	.	2,13,557	+ 2,13,557	Ditto.	
414. Alpur-Bajbalhat	1,046	1,046	+ 1,046	.	2,54,453	2,68,253	+ 13,800	Ditto.	
415. Jejur-Haripal	.	424	- 424	+ 424	80,500	66,985	- 13,565	Ditto.	
416. Haripal-Jagjibanpur	25,197	22,588	+ 22,588	- 2,609	82,000	2,05,132	+ 1,23,132	Ditto.	
417. Mogra-Sultangacha	..	20,000	- 20,644	+ 644	2,58,000	2,41,762	- 11,238	Ditto.	
418. Bander-Rajarghat Palua	.	- 2,000	- 2,488	- 488	2,49,200	3,29,221	+ 80,021	Ditto.	
419. Dhap-Dhopi-Dhap-Dhopi	.	1,000	77	+ 77	1,01,308	1,06,858	+ 5,550	Ditto.	
420. Kulti Road-bridge-Bhangar Bazar.	.	- 2,000	- 2,075	- 75	62,850	61,013	- 1,837	Ditto.	
421. Diversion of D. B. Road no. 5 in (W) Dinajpur	..	16,000	5,556	- 5,556	- 10,444	92,375	5,556	- 86,819	Ditto.
422. Construction of a bridge over river Derakeswar in the Bankura Tadiangra Road.	..	5,000	- 275	- 275	- 5,275	17,36,600	18,77,580	+ 1,40,980	Ditto.
423. Ferry over Bhagirathi at Jangpur on Berhampur-Lalgola-Raghur-nathganj.	..	..	6,888	+ 6,888	52,322	48,064	- 4,258	Ditto.
424. Construction of a road from Kalna to Kalna Ferryghat.	85,000	84,088	- 84,088	- 912	..	84,088	+ 84,088	Ditto.	
425. Barupur-Champahati	8,000	8,357	+ 8,357	+ 357	90,000	98,830	+ 8,830	Ditto.	
426. Barajagull-Haringhata	900	863	+ 863	- 37	87,500	88,399	+ 899	Ditto.	
427. Construction of feeder road from Azimganj-Jaganj Road.	..	..	25	+ 25	59,900	60,222	- 322	Ditto.
428. Improvement of the approach road to Haldibari Railway yard from Jalpaiguri-Haldibari S.H.	..	20,000	20,005	+ 20,005	+ 5	81,300	20,005	- 61,295	Ditto.

Col. 6.—Same as under item 39.

Col. 6.—Non-receipt of debits on account of materials purchased.

Col. 6.—Provision included under item 382.

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

Description of work.	OUTLAY COMPARED WITH										Remarks.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation. More + Less—.	Modified appropriation. More + Less—.	Sanctioned estimate.	Expenditure to end of 1956-57.	Difference between Col. 7 and 8. Excess + Balance—.	Rs.	Rs.		Rs.
1	2	3	4	5	6	7	8	9	10		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.											
DEVELOPMENT SCHEMES—Development of State Roads—contd.											
Original Works—Communications—contd.											
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.											
429. Feeder Road from Berhampore town to N.H. No 34.	..	5,500	5,364	+5,364	—136	1,20,000	1,30,464	+10,454	In progress. See sub-head F(1)(b).		
430. Additional Improvement of Dostipur-Falta Road.	..	50,000	50,141	+50,141	+141	1,94,000	50,141	—1,43,859	Ditto.		
431. Sagardighi-Manigram Gankar-Bagunathganj Road.	..	77,000	85,013	+85,013	+8,013	..	85,013	+85,013	Ditto.		
432. Gohardanga Road . . . . .	..	10,000	10,046	+10,046	+46	1,51,600	1,00,499	—51,171	Ditto.		
433. Road to Takighat from Bagirhat-Hasnabad and Takl—R.S.	..	250	449	+449	+119	63,350	64,203	+853	Ditto.		
434. Burdwan-Sadarghat . . . . .	..	2,800	2,776	+2,776	—24	75,000	76,929	+1,929	Ditto.		

Col. 6—Same as under item 103.

Spill over from First Five Year Plan—									
435. Re-alignment of Nepakha-Chac- masi and Nepakhali-Thajjhora Road	..	20,000	20,001	+20,004	+4	74,740	20,004	-54,745	Diffto.
IV.—Other Major works for which specific provision was not made in the Budget—									
436. Collectively . . . . .	..	87,077	84,549	+84,549	-2,528	..	..	..	See sub-head A5 (b).
TOTAL—Original Works—									
Communications—									
Charged . . . . .	..	1,437	1,436	-1,436	-1	..	..	..	..
Voted. . . . .	..	2,54,42,000	2,50,84,191	-3,95,516	-37,707	..	..	..	..

ANNEXURE A *concl'd.*

REVIEW.

The expenditure on works appears under sub-heads A-1 to A-18, B, C, F(i)(a) and F(i)(b). The figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	In lakhs of Rupees
Original Appropriation	3,79.98
Modified Appropriation	3,51.81
Expenditure	3,32.25

2. The savings in the modified appropriation stood at Rs. 19.56 lakhs, *i.e.* 6.1 per cent. only.

3. The number of major works in progress (included in the Annexure) during the year was 456 against 211 of the previous year. The increase in the number of works was due to adoption of the principle that expenditure exceeding Rs. 20,000 on each item of work which created an asset having life of 15 years or more should, as from 1956-57, be met from the Capital Head '81-Capital Account of Civil Works outside the Revenue Account' instead of the Revenue Head '50-Civil Works'. The total expenditure on 279 works amounted to Rs. 17,83.31 lakhs against the total estimate of Rs. 23,96.37 lakhs. Of these, expenditure on 71 works exceeded the sanctioned estimate, (vide items, 3, 5, 9, 16, 20, 28-29, 41, 58, 65, 74, 78, 84, 88, 89, 90, 100, 103, 104, 109, 112, 116, 117, 118, 122, 125, 127, 128, 130, 131, 134, 140, 141, 149, (a), 154, 190, 191, 201, 302, 303, 304, 309, 310, 313, 315, 317, 318, 319, 357, 373, 375, 378, 380, 382, 398, 402, 414, 416, 418, 419, 422, 425, 426, 427, 429, 433, 434 and 436 of Annexure A). Expenditure of Rs. 2,22.82 lakhs was incurred on the remaining 177 works for which there was no sanctioned estimate (vide items 1, 2, 4, 6, 7, 10, 12, 14, 15, 19, 24, 26, 27, 30, 31, 32, 33, 34, 35, 38, 40, 41, 42, 44, 46, 47, 48, 50, 51, 53, 56, 57, 58, 59, 60, 62, 63, 64, 65, 69, 71, 73, 76, 79, 80, 101, 107, 110, 111, 114, 121, 136, 171, 177, 178, 182, 187, 188, 192, 193, 197, 204, 205, 206, 213, 214, 216, 220, 232, 235, 237, 239, 241, 249, 250, 255, 265, 266, 268, 271, 272, 278, 283, 286, 288, 292, 296, 301, 320, 321, 331, 332, 337, 343, 344, 345, 346, 347, 348, 351, 352, 353, 358, 359, 360, 366, 371, 379, 382, 397, 400, 404, 405, 409, 410, 411, 412, 413, 424, 431 and 436 of Annexure A).

4. The reasons for variations in Col. 6 in respect of items 4, 9, 13, 16, 18, 20-23, 26, 29, 31, 42, 43, 45, 48, 50, 52-59, 61-64, 66, 67, 70, 71, 154, 179, 376, 387, 400, 406 and 409 could not be included as the same were not received from the controlling authorities.

ANNEXURE B.

(See Sub-head—F(i)(g)).

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

The transactions under each unit of suspense during the year 1956-57 are exhibited below :—

Detailed Units		Opening balance.	Debits.	Credits	Net actuals.	Closing balance.
1		2	3	4	5	6
		Rs	Rs	Rs	Rs	Rs
Purchases		1,54,42,528	2,34,92,661	2,30,05,731	—5,13,070	—1,59,55,598
Miscellaneous	Public Works	17,23,900	23,93,457	12,07,115	17,26,342	28,50,341
Advances						
Stock		15,57,174	59,04,423	48,86,712	10,17,711	23,74,885
TOTAL		—1,21,61,355	3,18,90,540	3,00,59,558	16,30,983	—1,05,30,372

ANNEXURE C.

Store Accounts of the Department of Development (Roads) for the year 1956-57.

Name of Divisions.	Opening balances.	Receipts during the year.	Disposal by utilisation or sale during the year.	Depreciation, shortage, etc. written-off during the year.	Closing balances.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. 24-Parganas Construction Division	—49,009	3,82,943	1,75,180	..	1,58,754
2. Malda Construction Division	66,800	9,32,794	9,99,216	..	378
3. Murshidabad Construction Division	5,02,712	9,95,359	8,58,340	..	6,39,731
4. Bankura Construction	2,52,595	..	..	..	2,52,595
5. N. B. Road Construction	1,26,318	2,75,732	1,82,132	..	2,19,918
6. Mechanical Construction	10,02,993	16,23,392	10,86,147	..	16,30,238
7. West Dinajpore Construction	1,19,017	9,72,058	10,73,334	..	17,741
8. Midnapore Construction Division	—4,04,291	1,57,789	1,58,333	..	—4,04,835
9. Burdwan Construction	—1,57,529	3,50,797	1,36,475	..	56,793
10. Howrah Construction	—30,339	16,523	15,518	..	—29,334
11. Nadia Construction	37,907	63,580	90,784	..	10,683
12. Hooghly Construction Division . . . . .	..	1,33,476	1,11,253	..	22,223
TOTAL	15,57,174	59,04,423	48,86,712	..	25,74,886

Stock Accounts are received from the Executive Officers of the Public Works Department with certificates of verification of balances. They are consolidated in the Accounts Office in the above form. The yearly registers of Stock are examined at the time of local inspection.

The increase in closing balances in the Divisions at 1, 3, 5, 6, 9, 10 is due to less issue of materials.

Certificates of balances have not been received from any of the Divisions.

The stock account of one division is in arrears from 1951-52, of two divisions from 1954-55 and of 4 divisions from 1955-56.

Grant No. 48.—Capital Outlay on Schemes of State Trading.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85A.—Capital Outlay on State Schemes of Government Trading".			
A.—GRAIN PURCHASE SCHEMES—			
A-(1)—Cost of purchase of grain—			
<i>Charged—</i>			
	Rs.		
S.	60,000	60,000	55,692
Voted—			
O.	3,28,83,000	8,13,05,000	6,02,73,440—2,10,31,560
R.	4,84,22,000		
<i>Col. 4.—Mainly due to debits not being raised by the Government of India for supplies of food grains (Rs. 65 lakhs) and non-adjustment of losses pending finalisation of the Profit and Loss Accounts (Rs. 1.45 lakhs).</i>			
A-(2)—Advances—			
R.	2,85,000	2,85,000	3,02,130
A-(3)—Suspense (Personal Deposits)—			
A-(3)-(a)—Credit—			
R.	—5,80,000	—5,80,000	—10,65,093
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-(3)-(b)—Debit—			
R.	7,30,000	7,30,000	11,32,683
<i>Col. 4.—See paragraph 2 of the Review.</i>			
A-(4)— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
A-(4)-(a)—Repayment of advance—			
O.	—3,03,83,000	—2,99,84,000	—1,56,98,436 + 1,42,85,564
R.	3,99,000		
<i>Col. 4.—Non-adjustment of losses.</i>			
A-(4)-(b)—Other receipts—			
O.	—65,00,000	—5,87,64,000	—5,45,16,694 + 42,47,306
R.	—5,22,64,000		
<i>Col. 4.—Realisation of sale-proceeds in the districts was below expectation.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85 A.—Capital Outlay on State Schemes of Government Trading"—contd.			
A.—GRAIN PURCHASE SCHEMES—concl'd.			
A.(5).— <i>Deduct</i> —Capital expenditure financed from ordinary revenues—			
	Rs.		
O	—3,03,83,000	} —2,97,74,000	—1,51,94,723 +1,45,79,277
R	6,09,000		
<i>Col. 4.</i> —Non-adjustment of losses due to delay in the preparation of the Profit and Loss Accounts.			
A.(6).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O	—68,000	} —72,200	—684 +71,516
R	—4,200		
<i>Col. 4.</i> —See paragraph 2 of the Review.			
<i>Add</i> —Amount refunded to the Government of India—			
R	200	200	200 .
B.—OTHER MISCELLANEOUS SCHEMES—			
B.(1).—Cost of purchase—			
R	74,000	74,000	32,285 —41,715
<i>Col. 4.</i> —Debit not being raised by the Government of India for supplies of sugar.			
B.(3).—Suspense (Personal Deposits)—			
B.(3).-(a).—Credit	—63,00,000	—46,67,339	+16,32,661
<i>Col. 4.</i> —See paragraph 2 of the Review.			
B.(3).-(b).—Debit	58,50,000	45,79,772	—12,70,228
<i>Col. 4.</i> —See paragraph 2 of the Review.			
B(4).— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
B.(4).-(b).—Other receipts—			
R	—33,000	—33,000	—12,776 +19,224
<i>Col. 4.</i> —Recoveries from the Government of India not being effected during the year.			

Grant No. 48.—Capital Outlay on Schemes of State Trading—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "85A.—Capital Outlay on State Schemes of Government Trading"—concl'd.	Rs.	Rs.	Rs.
C.—COMMUNITY DEVELOPMENT PROJECT—			
C.-(1).—Materials and equipments—			
	Rs.		
O. 7,52,000	} 4,25,700	5,68,174	+ 1,42,474
R. —3,26,300			
<i>Col. 4.—Excessive withdrawals of funds without considering the anticipated expenditure (Rs. 1,17,487) and adjustment of certain expenditure not foreseen at the not grant stage.</i>			
C.-(2).—Deduct—Receipts and recoveries on Capital Account—			
O. —7,52,000	} —4,25,700	—5,68,174	—1,42,474
R. 3,26,300			
<i>Col. 4.—More recoveries consequent on the excess expenditure under sub-head C.-(1).</i>			
Surrenders or withdrawals within grant or appropriation—			
R.—Gross —4,86,04,000	—4,86,04,900	..	+ 4,86,04,900
R.—Deductions 5,09,66,900	5,09,66,900	..	—5,09,66,900
Totals—			
<i>Charged</i>	60,000	55,692	—4,308
Voted—			
Gross	3,31,85,000	6,11,56,252	+ 2,79,71,252
Deductions	—6,80,86,000	—8,59,02,487	—1,79,06,487
Net	*1—2,48,36,235		—2,48,36,236

*The net amount required originally being a minus quantity, a nominal grant of Re. 1 was voted by the Legislature.

REVIEW.

A supplementary appropriation of Rs. 60,000 was obtained for payment of decretal amounts in the charged section against which the expenditure amounted to Rs. 55,692 causing a saving of Rs. 4,308. In the voted section, a token grant of Re. 1 was taken. The actual recovery of Rs. 2,48,36,235 fell short of the estimated recovery of Rs. 3,49,01,000 by Rs. 1,00,64,765. The surrender of Rs. 23,62,000 increased the deficit to Rs. 1,24,26,765 in the final grant.

REVIEW—contd.

2. The explanations of variations in respect of the sub-heads A.(3)(a), A. (3)(b), A. (6), B. (3)(a) and B. (3)(b) could not be incorporated as the same were not furnished by the controlling officers.

3. *State Trading*.—The following schemes were in operation during the year 1956-57 and the expenditure incurred thereon was booked under the head, 85.A.—Capital Outlay on State Schemes of Government Trading :—

(i) *Grain Purchase Schemes :*

- (a) Purchase of food grains other than wheat.
- (b) Purchase of wheat and wheat products.
- (c) Supply of foodstuffs at concession rates to Government servants.
- (d) Price support scheme.

(ii) *Other Miscellaneous Schemes :*

- (a) Purchase of sugar.
- (b) Distribution of “toned” and “cow’s” milk in Calcutta.
- (c) Distribution of “butter” and “ghee”.
- (d) Purchase of gram dal.

Grain Purchase Schemes—

The object of the first three schemes was to purchase and stock large quantities of food grains such as Rice, Paddy, Wheat and wheat products with a view to their equitable distribution by sale to the public at controlled rates and to certain classes of Government servants at concession rates.

The price support scheme was intended to keep the price level of rice and paddy steady.

Other Miscellaneous Schemes—

The scheme for the purchase of sugar was introduced with the object of its controlled distribution to the public through ration shops.

The schemes for distribution of “toned” and “cow’s” milk in Calcutta is meant to ensure the supply of unadulterated milk to the public at controlled rates.

The scheme for distribution of “butter” and “ghee” is intended for supply of butter to hospitals and for sale of butter and ghee to the public.

The scheme for purchase of gram dal was intended for its distribution through ration shops to the consumers at cost price *plus* incidental changes.

REVIEW—contd.

Accounting Procedure—

No change has been made in the accounting procedure. As in the past each scheme has been accounted for under the following sub-heads (with suitable additions to and modifications of the existing heads where necessary) opened within the Capital Account:—

- (1) Cost of purchase.
- (2) Advances.
- (3) Suspense (Personal Deposits).
- (4) *Deduct*—Receipts and recoveries on Capital Account.
- (5) *Deduct*—Capital Expenditure financed from ordinary revenues.
- (6) *Deduct*—Recoveries from other Governments, Departments, etc.
- (7) *Add*—Surcharge collected with sale proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts.

When a scheme is worked without the aid of advances, the expenditure is debited to head (1). When advances are granted and personal ledger-accounts opened for working the schemes the advances are debited to head (2) by corresponding credit to head (3). The subsequent incomings and outgoings relating to the personal ledger accounts also appear under head (3).

All recoveries including repayment of advances and ultimate profits, if any, are accounted for under head (4) and all losses under head (1). At the end of the year the losses are charged off to revenue against head (5). Head (6) is designed to accommodate the receipts on accounts of recoveries from other Governments, Departments, etc. for the value of rationed commodities supplied to them from the District Officers' Grain shops as also those on account of subsidy paid by the Central Government on imported food grains.

Surcharges collected with the sale proceeds of rice and paddy remain merged as Capital receipts under head (4), while the actual expenditure incurred by the Works and Buildings Department on the improvement of village roads in heavy procurement areas against the collected surcharge is transferred at the end of the year for adjustment under head (7).

The charges on account of the establishment employed on the schemes connected with supply of foodstuffs at concessional rates to Government servants and distribution of milk, butter and ghee are adjusted under the Capital head.

The cost of the establishment of the remaining food supply schemes is debited to "63.—Extra-ordinary charges in India—Miscellaneous—Food".

The net expenditure on the Schemes (i) and (ii) as booked in the Capital Account, amounted to —2,47,11,485 and —69,058 respectively. The *minus* expenditure was due to the recoveries of Capital expenditure under the deduct heads mentioned above being in excess of the gross expenditure.

REVIEW—contd.

4. *Loss.*—Loss to the extent of Rs. 7,331 was sustained by Government as a result of short deposits of the sale proceeds of Rationed Commodities by the Ration Clerk of a departmental Ration Store between the period 26th February, 1952 and 27th May, 1954.

The ration clerk, who had absconded, was placed under suspension and the criminal case started against him is pending.

As a result of the departmental proceedings drawn up against two officials a sum of Rs. 200 was recovered from one of them. The result of the proceedings drawn up against the other is still awaited (February, 1958). The responsibility of the superior officers in the matter remains also to be fixed.

5. The Local Audit of the expenditure on the purchase and distribution of foodgrains (Rice and Paddy) during the year 1955-56 disclosed the following irregularities :—

(1)(a) *Shortage in transit—*

	Mds.	Rs.
(i) Shortages during transit by rail from the Depots to the district in excess of the allowable limit—		
Rice	2,531	39,230
Paddy	464	3,712
(ii) Short receipt of entire bag loads of commodities during transit by rail from Calcutta Depots to the Districts—		
Rice	449	6,959
TOTAL		<u>49,901</u>

No records were produced to show whether recoveries have been made from parties responsible for the loss. In respect of short receipt during transit by rail, no evidence was produced to audit to show whether claims have been preferred against the Railway authorities.

(b) *Shortages in food Department Depot—*

	Nos.	Rs.
(i) Shortage in empty gunnies with stock holders	18,543	13,907
(ii) Transit shortage from Government Depot to different district—	Mds.	
Rice	155	2,596
Paddy	595	6,619
TOTAL		<u>23,122</u>

REVIEW—contd.

(c) Shortage in physical verification—

The physical verification of stocks of rice and paddy with the different stock holders at the close of the financial year disclosed the following shortages:—

	Mds. Srs.	Rs.
Rice	486—24	8,150
Paddy	2,729—26	30,365
TOTAL		38,515

The reasons for the shortages and the steps taken either to recover the value of the shortages from the persons at fault or to write-off the value of irrecoverable portion have not been communicated to Audit.

(2) *Loss on sale of deteriorated stock at reduced rate.*—The sale of deteriorated rice and paddy at a reduced rate resulted in the following loss—

	Mds.	Rs.
Rice	753	8,808
Paddy	503	4,528
TOTAL		13,336

Reasons for deterioration and the steps taken to make good the loss from the persons responsible for it or to write-off have not been communicated to Audit.

6(a). The sale of paddy and gunny bags to the rice mills is ordinarily made on prepayment of their price. The sale of wheat is made to the flour mills subject to the payment of the price within the 21st of the month following the month of supply. In quite a number of cases, however, the values were not prepaid or realised in time. Recoveries outstanding for more than six months stood at Rs. 60,26,487 on 31st December, 1956 and Rs. 60,30,495 on 31st March, 1957. The following figures included in the outstanding items on 31st March, 1957 are very old :—

Outstanding for six months or more in respect of period ending upto	Defaulting parties.	Amount.
		Rs.
31st March, 1950	{ 11 Rice Mills	2,45,714
	{ 1 Flour Mill	4,21,189
31st December, 1950	2 Rice Mills	2,961
31st March, 1951	2 Rice Mills	2,387

REVIEW—contd.

Outstanding for six months or more in respect of period ending upto	Defaulting parties.	Amount.
		Rs.
30th June, 1951	3 Rice Mills	11,739
31st December, 1951	5 Rice Mills	53,932
31st December, 1953	1 Rice Mill	392
	2 Flour Mills	8,53,382
31st March, 1954	2 Flour Mills	11,97,755
30th June, 1954	1 Rice Mill	2,622
	7 Flour Mills	29,20,394
30th September, 1954	3 Rice Mills	1,416
	4 Flour Mills	23,065
31st December, 1954	1 Rice Mill	522
31st March, 1955	20 Rice Mills	1,59,369
30th June, 1955	5 Rice Mills	42,206
30th September, 1955	1 Rice Mill	7,357
31st December, 1955	3 Rice Mills	23,887
31st March, 1956	2 Rice Mills	13,104
	TOTAL	59,83,393

Accounts of defaulting rice mills have been checked but not yet accepted by the millers in all cases for which recoveries are delayed. Where the proprietors agree it is proposed to adjust Government dues from their pending bills. In disputed cases legal action is taken for the realisation. In respect of flour mills Rs. 27,84,007 is covered by Mills' bills while legal action is being taken in two cases.

(b) In addition to the above, large amounts are also due for recovery from other parties. On 31st March, 1957 the following amounts were outstanding:—

Defaulting parties.	Nature.	Amount.
		Rs.
Contractors	For loss of or damage to food grains and gunny bags while in their custody and for incidental charges.	11,58,255
Bulk allottees	Cost of Foodgrains supplied	3,75,993
Ration Shop holders	Cost of Foodgrains supplied	20,907
Other States	Short supply of Foodgrains .	56,589
Railways	Transit shortcomings	7,71,074
	TOTAL	23,83,418

REVIEW—contd.

The following figures included in the outstanding items are very old :—

Outstanding for more than six months or more upto	Defaulting parties.	Amount.
		Rs.
31st March, 1950	1 Storage and Transport Contractor .	1,228
30th June, 1950	1 Storage and Transport Contractor .	13,767
31st December, 1950	1 Storage and Transport Contractor .	2,094
31st March, 1951	1 Storage and Transport Contractor .	1,244
31st December, 1951	6 Storage and Transport Contractors .	11,560
30th June, 1952	1 Storage and Transport Contractor .	638
31st December, 1952	1 Storage and Transport Contractor .	483
31st March, 1953	6 Storage and Transport Contractors .	8,015
30th June, 1953	{ 1 Storage and Transport Contractor .	6,323
	{ 1 Bulk allottee	919
30th September, 1953	2 Storage and Transport Contractors .	8,687
30th June, 1954	{ 39 Storage and Transport Contractors .	3,70,166
	{ 11 Ration Shop holders	18,753
30th September, 1954	27 Storage and Transport Contractors .	2,09,401
31st December, 1954	19 Storage and Transport Contractors .	56,414
31st March, 1955	25 Storage and Transport Contractors .	80,916
30th June, 1955	6 Storage and Transport Contractors .	4,465
30th September, 1955	27 Storage and Transport Contractors .	29,224
31st December, 1955	21 Storage and Transport Contractors .	22,983
31st March, 1956	{ 7 Storage and Transport Contractors .	15,065
	{ 2 Ration Shop holders	110
	TOTAL .	8,62,455

7. *Audit Comments on the Pro forma Accounts of Schemes of State Trading on Rice and Paddy for 1954-55.*—A system of continuous verification of stocks by verifiers under the administrative control of the Controller of Finance was introduced with effect from the 15th November, 1948. Under this system

REVIEW—contd.

the verification of the several godowns is taken up in rotation. The number of godowns verified during the year was as follows:—

Kind of godown.	No. of godowns verified.
(i) Government Food Department	17
(ii) Procurement godowns	21
(iii) Distribution godowns	3

The total number of godowns maintained by the Food Department during the year 1954-55 could not be made available and in its absence the percentage of verification could not be worked out.

The assets shown in the Balance Sheet do not include outlay on buildings, equipments, etc. Government had decided that a complete list of such fixed assets should be appended to the Balance Sheet but this decision has not yet been implemented by the Department.

Under orders of Government, interest on total capital outlay and depreciation on fixed assets have not been taken into account in the Trading and Profit and Loss Account. Had these been taken into account, the resultant loss would have been more than that shown in these accounts.

The Trading and Profit and Loss Accounts exhibit transit and godown shortages but do not show separately the losses caused by—

- (i) deterioration or destruction of food grains;
- (ii) sale of off-quality food stuffs at reduced rates; and
- (iii) accident, theft and fraud, etc.

The shortages shown in the accounts still remain to be formally written-off by the Government.

Under the orders of Government no leave or pensionary contributions on account of the Permanent establishment employed in the department have been included in the Profit and Loss Accounts on the ground that the actual expenditure on this account would be very small compared to the size of the total cost of the establishment.

The total figures of cash sales as per departmental books have been taken pending reconciliation of the same by the Department with the figures in the books of the Audit Office.

As the number of unserviceable gunnies sold and the shortages were not exhibited in the Profit and Loss Account, the position of gunnies, as exhibited in the Balance Sheet could not be verified.

8. *Audit Comments on the Summarised Personal Ledger Account of Grain Purchase Scheme for 1956-57.*—The grainshops had been closed with effect from 1st April, 1955 but the balance at credit of the accounts had not been refunded into Government Account in most of the cases.

Grant No. 48.—Capital Outlay on Schemes of State Trading—contd.

Running Account of Capital Outlay on schemes of State Trading for the year 1956-57.

Name of Scheme.	1	2		3		4		5		6		7		8	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Expenditure to the end of the previous year.	Expenditure during the year.	Total Expenditure.	Recoveries during previous year.	Recoveries during the year.	Total Recoveries.	Recoveries during the year.	Recoveries during the year.	Total Recoveries.	Net Expenditure (+) Net Recoveries (-).	Net Expenditure (+) Net Recoveries (-).	Net Expenditure (+) Net Recoveries (-).	Net Expenditure (+) Net Recoveries (-).	Net Expenditure (+) Net Recoveries (-).
A.—Grain Purchase Scheme		3,49,48,45,201	6,06,99,052	3,55,55,44,253	3,59,03,33,872	8,54,10,537	3,90,57,44,409	8,54,10,537	3,90,57,44,409	3,90,57,44,409	-5,02,00,158	-5,02,00,158	-5,02,00,158	-5,02,00,158	-5,02,00,158
B.—Other Miscellaneous Schemes		24,39,93,442	-55,282	24,39,38,160	26,00,23,545	13,776	26,00,37,321	13,776	26,00,37,321	26,00,37,321	-1,60,99,181	-1,60,99,181	-1,60,99,181	-1,60,99,181	-1,60,99,181
C.—Construction of Boat		5,901	..	5,901	..	..	..	..	..	..	+5,901	+5,901	+5,901	+5,901	+5,901
D.—Community Development Project		22,88,476	5,68,174	28,56,650	22,88,476	5,68,174	28,56,650	5,68,174	28,56,650	28,56,650	..	..	..	..	..
TOTAL		3,74,11,33,020	6,12,11,944	3,80,23,44,964	3,76,26,45,693	8,59,92,487	3,96,86,35,380	8,59,92,487	3,96,86,35,380	3,96,86,35,380	-6,62,93,416	-6,62,93,416	-6,62,93,416	-6,62,93,416	-6,62,93,416

Summarised Personal Ledger Accounts of Grainshops for the year 1956-57.

Name of Officer.	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) POLICE GRAINSHOPS.					
1. Superintendent of Police, Bankura	41,736	86	41,822	41,822	..
2. Superintendent of Police, Birbhum	17,906	..	17,906	..	17,906
3. Superintendent of Police, Burdwan	1,05,418	487	1,05,905	..	1,05,905
4. Superintendent of Police, Cooch Behar.	23,907	..	23,907	..	23,907
5. Superintendent of Police, Darjeeling.	20,957	455	21,412	978	20,434
6. Superintendent of Police, West Dinajpur.	50,849	90	50,939	2,325	48,614
7. Superintendent of Police, Hooghly	78,040	223	78,263	78,000	263
8. Superintendent of Police, Howrah	1,33,631	..	1,33,631	11,215	1,22,416
9. Superintendent of Police, Jalpaiguri.	8,432	12	8,444	..	8,444
10. Superintendent of Police, Maldah	35,364	..	35,364	..	35,364
11. Superintendent of Police, Midnapore.	1,28,420	..	1,28,420	34	1,28,386
12. Superintendent of Police, Murshidabad.	67,185	..	67,185	67,185	..
13. Superintendent of Police, Nadia	43,075	..	43,075	..	43,075
14. Superintendent of Police, 24-Parganas.	53,467	..	53,467	..	53,467
15. Commandant I.A.R.F.	47,047	76,743	1,23,790	1,23,700	90
16. Commissioner of Police, Account No. 3.	50,327	..	50,327	16,244	34,083
17. Commissioner of Police, Account No. 4.	587	..	587	..	587
18. Deputy Inspector General, Intelligence Branch Criminal Investigation Department (Police) No. I.	59,241	80	59,321	..	59,321
19. Controller of Rationing (Personal Ledger Account No. 2).	7,575	1,04,927	1,12,502	86,406	26,096
20. Superintendent of Police, Government Railway Police, Sealdah.	27,778	..	27,778	..	27,778
TOTAL (1)	10,00,942	1,83,103	11,84,045	4,27,909	7,56,136

Summarised Personal Ledger Accounts of Grainshops for the year 1956-57.
—contd.

Name of Officer.	Opening balance.	Receipts.	Total.	Expendi- ture.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS.					
1. District Magistrate, Bankura .	12,108	272	12,380	12,380	..
2. Sub-divisional Officer, Vishnupur	6,669	..	6,669	..	6,669
3. District Magistrate, Birbhum .	1,892	740	2,632	610	2,022
4. Sub-divisional Officer, Rampurhat	..	..	..	..	..
5. District Magistrate, Burdwan .	6,184	..	6,184	6,184	..
6. Sub-divisional Officer, Kalna .	5,692	..	5,692	5,692	..
7. Deputy Commissioner, Cooch Behar.	..	..	..	..	..
8. Sub-divisional Officer, Dinhat .	..	..	..	..	..
9. Sub-divisional Officer, Matha- bhanga.	..	..	..	..	..
10. Sub-divisional Officer, Tufanganj	..	..	..	..	..
11. Sub-divisional Officer, Makliganj	2,147	..	2,147	..	2,147
12. Sub-divisional Officer, Siliguri .	45,607	..	45,607	..	45,607
13. Sub-divisional Officer, Kurseong .	1,183	..	1,183	..	1,183
14. Sub-divisional Officer, Kalimpong	2,266	..	2,266	..	2,266
15. District Movement Officer Darjee- ling.	20,000	..	20,000	..	20,000
16. District Magistrate, West Dinaj- pore.	10,889	53	10,942	..	10,942
17. Sub-divisional Officer, Raiganj .	11,974	..	11,974	..	11,974
18. District Magistrate, Howrah .	8,285	..	8,285	..	8,285
19. Sub-divisional Officer, Uluberia .	13,388	4,000	17,388	..	17,388
20. Curator, Indian Botanic Garden .	10,065	..	10,065	..	10,065
21. Deputy Commissioner, Jalpaiguri	35,146	59	35,205	41	35,164
22. Deputy Commissioner, Darjeeling	110	..	119	..	119
23. Sub-divisional Officer, Alipur Duars.	..	..	..	..	..

Summarised Personal Ledger Accounts of Grainshops for the year 1956-57
—contd.

Name of Officer.	Opening balance.	Receipts.	Total.	Expendi- ture.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS—contd.					
24. District Magistrate, Malda . . .	37	1	38	38	..
25. Sub-divisional Officer, Tamluk . . .	7,278	..	7,278	7,278	..
26. Sub-divisional Officer, Ghatal . . .	..	..	..	..	..
27. Sub-divisional Officer, Jhargram . . .	..	..	..	..	..
28. Sub-divisional Officer, Contai . . .	1	..	1	..	1
29. Officers-in-Charge Government Grainshop (India), Midnapore.	9,007	..	9,007	..	9,007
30. District Magistrate, Murshidabad . . .	..	..	..	..	..
31. Sub-divisional Officer, Mandi . . .	..	..	..	..	..
32. Sub-divisional Officer, Lalbagh . . .	..	..	..	..	..
33. Sub-divisional Officer, Jangipur . . .	..	..	..	..	..
34. District Magistrate, Nadia . . .	..	..	..	..	..
35. Sub-divisional Officer, Ranaghat . . .	3,221	50	3,271	..	3,271
36. Assistant Horticulturist, Nadia . . .	1,292	..	1,292	..	1,292
37. Sub-divisional Officer, Barasat . . .	2,975	..	2,975	..	2,975
38. Sub-divisional Officer, Basirhat . . .	..	..	..	..	..
39. Sub-divisional Officer, Diamond Harbour.	67	2,156	2,223	2,166	57
40. Superintendent, Government Printing.	13,915	88	14,003	..	14,003
41. District Magistrate, 24-Parganas . . .	19,348	..	19,348	..	19,348
42. Sub-divisional Officer, Barrack- pore.	20,552	..	20,552	..	20,552
43. District Judge, 24-Parganas . . .	31,943	..	31,943	..	31,943
44. Sub-divisional Officer, Bongaon . . .	—1,637	..	—1,637	..	—1,637
45. Superintendent, Government Printing (Account No. 6).	139	..	139	..	139

**Grant No. 48.—Capital Outlay on Schemes of State
Trading—contd.**

*Summarised Personal Ledger Accounts of Grainshops for the year 1956-57
—concl'd.*

Name of Officer.	Opening balance.	Receipts.	Total.	Expendi- ture.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) OTHER GOVERNMENT GRAINSHOPS—concl'd.					
46. Director of Rationing and Distribution.	7,066	5,056	12,122	12,122	..
47. General Manager, Cinchona Plantation.	1,10,345	4,50,785	5,61,130	2,67,742	2,93,388
TOTAL (2)	4,19,163	4,63,260	8,82,423	3,14,253	5,68,170
GRAND TOTAL	14,20,105	6,46,363	20,66,468	7,42,162	13,24,306

AUDIT CERTIFICATE.

The Personal Ledger Accounts at items numbers 1, 3, 4, 5, 7, 9, 10, 12, 13, 14, 16, 17 and 20 of Statement I and numbers 2, 6, 7, 12, 17, 21, 23, 24, 30, 32, 34, 35 and 37 of Statement II were locally test-audited under my supervision with reference to the local records. Subject to the audit comments in para. 8 of the Review, I certify that the accounts are correct to the best of my information and in consideration of the explanation given to me.

CALCUTTA ;
The 4th February, 1958.

T. N. DUTT,
for Deputy Accountant General,
Outside Audit, West Bengal.

Comparative Stock, Trading and Profit and Loss Account of Schemes of State Trading on Rice and Paddy for the year 1954-55.

12 AGWB/58

Dr.

Cr.

Particulars.	1953-54.			1954-55.		
	Quantity.	Value.	Total amount	Quantity.	Value.	Total amount.
1	2	3	4	5	6	7
	Md. Sr.	Rs.	Rs.	Md. Sr.	Rs.	Rs.
<i>To Opening stock—</i>						
Rice		1,861,664	23	3,09,69,310		
Paddy		2,429,051	17	2,04,55,114		
Gunny		5,146,842	Bags	37,41,556		
						9,00,00,648
						5,51,65,980
.. <i>Stock-in-Transit (Paddy)</i>						
.. <i>Purchases—</i>						
(a) Rice—						
Internal Dist. Procurement		3,097,897	31	4,39,73,633		
.. Cal. Rice Mill		2,809,173	29	3,92,92,714		
.. Chief Agent		1,376,006	30	1,95,06,840		
.. Agriculture						
						9,57,165
						5
						1,34,17,755
						2,03,58,736
						74,75,297
						276
						4,51,631

Comparative Stock, Trading and Profit and Loss Account of Schemes of State Trading on Rice and Paddy for the year 1954-55—contd.

Dr.

Cr.

Particulars.	1953-54.		1954-55.		1954-55.		Total amount.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	7
	Md.	Rs.	Md.	Rs.	Md.	Rs.	Rs.
To Purchases—contd.							
(a) Rice—contd.							
Internal Seized . . . . .	..	..	..	152	19	1,976	
External Other State	43,59,535	34	7,29,37,360	135,547	30	29,39,197	
“ Govt. of India	634,580	0	1,79,66,546	..	..	..
			19,36,77,293				4,38,83,217
	12,277,194	4		3,089,152	2		
(b) Paddy—							
Internal Dist. Procurement	3,756,131	6	3,13,77,889	7,30,475	36	61,54,177	
“ Chiet Agent	4,593,730	33	3,90,33,289	11,98,086	7	1,02,53,091	
“ Agriculture	143,379	35	11,49,832	39,737	0	3,34,660	
External Other State	1,456,995	21	1,38,48,097	36,880	34	3,14,260	
			8,54,09,107				1,70,56,186
	9,950,237	15		20,05,179	37		

(c) Bubbles	7,083,509 bags	..	68,30,203	35,18,141 bags	..	32,83,958	
.. Incidental charges . . . . .	..	..	1,66,85,357	..	..	74,59,629
.. Railway freight . . . . .	..	..	75,01,443	..	..	37,36,370
.. Sales Tax . . . . .	..	..	280	..	..	1,594
.. Refund due to whole sellers and Retailers (SMR) . . . . .	..	..	50,084	..	..	..
.. Overhead charges . . . . .	..	..	2,27,54,517	..	..	2,31,31,701
.. Audit charges . . . . .	..	..	3,00,248	..	..	4,15,002
.. Interest charges . . . . .	..	..	2,47,660	..	..	15,10,721
TOTAL						38,86,22,172	19,09,30,859

Paddy godown	47,781	30		44,095	3	
.. Transit	90,158	16		782	10	
			137,940		6	44,877 13
<i>.. Closing stock—</i>						
Rice			2,996,942	29	4,72,39,192	
Paddy			4,850,332	19	4,16,30,377	
Gunny			1,704,878	bags	11,31,079	
						9,00,00,648
.. Net loss						3,81,28,314
						6,04,37,480
						3,41,92,953
						19,09,30,839

CALCUTTA ; }
The 14th August, 1957.

G. C. MUKHERJEE,
Assistant Controller of Finance.

K. C. CHAKRAVARTY,
Controller of Finance.

Grant No. 48.—Capital Outlay on Schemes of State Trading—contd.

*Comparative Balance Sheet of the schemes of State Trading on Rice and Paddy
as on the 31st March, 1955.*

Liabilities.	1953-54.		1954-55.	
	Rs.	Rs.	Rs.	Rs.
1. Net Outlay—				
(Gross expenditure minus gross receipt under 85A Capital Outlay)		51,24,819		..
2. 63 Extra ordinary charges Account		9,83,55,739		12,14,87,440
3. 22 Interest Account		4,10,908		18,50,704
4. Audit charges Account		13,78,885		17,03,887
5. Suspense Account—				
A.R.C.'s P.L. Account and Cash Credit Account		1,77,550		7,77,596
6. Sundry Creditors' Account—				
Other purchase Account	1,14,30,430		46,76,678	
Govt. of India and other Govt.'s Account	2,48,93,666		2,59,32,771	
Miscellaneous Account	21,18,809		7,47,846	
		3,84,42,905		2,83,57,295
7. Outstanding Interest Account		1,24,076		97,623
8. Reserve for Bonus Account—				
Balance as per last Account		87,85,310		87,85,310

9. Excess of Assets over Liabilities Account—	
Balance as per last Account	22,21,614
10. Refund due to parties Account	23,88,588
11. Refund due to parties (S.M.R.) Account	50,084
12. Advance Adjustment (R. & R. Deptt.) Account . . . . .	..
13. Advance from Govt. of India Account . . . . .	..
14. Road Development Fund Account	14,72,107
15. Liability for sales Account	280
16. Liability for loan of Rice Account . . . . .	..
TOTAL	13,89,32,865
	18,67,02,014

Certified that to the best of our information and belief the above Balance Sheet and the Trading and Profit and Loss A/c for the year ending 31st March, 1955 have been drawn up from the records maintained in this office and from the returns and reports of the Departmental officers concerned and represent a correct and true state of affairs.

G. C. MUKHERJI,
Assistant Controller of Finance.

K. C. CHAKRABARTY,
Controller of Finance.

*Comparative Balance Sheet of the schemes of State Trading on Rice and Paddy
as on the 31st March, 1955—contd.*

	Assets.			
	1953-54.	1954-55.	Rs.	Rs.
1. Net Outlay—				
(Gross receipt minus expenditure)	..	..	..	2,30,28,234
2. Procurement Bonus—				
Balance as per last Account . . . . .	..	64,862	..	64,862
3. Suspense Account—				
Exchange Account Balance as per last Account	26,58,529		26,58,529	
C.R.'s Account	21,06,565		3,48,533	
	—————	47,65,094	—————	30,07,062
4. Advance Account . . . . .	..	28,71,478	..	12,98,466
5. Undivided Bengal Suspense Account—				
Balance as per last Account . . . . .	..	12,77,640	..	12,77,640
6. Sundry Debtors Account—				
Mills and Parties Account	42,67,504		43,53,654	
Other Govt. and Deptts.	11,02,959		45,85,286	
	—————	53,70,463	—————	89,38,940

7. Stock, in Trade Account	9,00,00,648	6,04,37,480
8. Profit & Loss Account		
Balance as per last Account	1,65,78,603	5,45,82,680
Less adjustment for arrear subsidy	1,04,177	..
Less adjustment for rebate	20,060	..
Less net adjustment during the year relating to previous years	1,24,237	1,26,305
Add net loss during the year	1,64,54,366	5,44,56,375
TOTAL	3,81,28,314	3,41,92,953
TOTAL	15,89,32,865	18,67,02,014

I have examined the foregoing accounts and Balance Sheet of the State Trading operations in Rice and Paddy. I have obtained all the informations and explanations that I have required, and subject to the observations in the separate Audit Comments (*vide* para. 7 of the review), I certify, as a result of my audit that in my opinion the accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the State of affairs of the concern according to the best of my informations and explanations given to me and as shown by the books of the concern.

M. BANERJEE,
Assistant Accounts Officer, West Bengal.

DEPARTMENTAL EXPLANATORY MEMORANDUM.

(1) The money values shown against (a) purchases and (b) incidental charges (i.e. handling, transport and other charges) on the debit side of the accounts include not only the amounts paid but also the amounts payable on account of supplies and services received during the period of account.

(2) The figures shown against 'Interest charges' include only the amounts actually paid or payable on account of cash credit advances taken from the State Bank of India and interest paid to Government of India for their acceptance of deferred payment of their dues. No amount has been added on account of interest on the Capital at charge i.e. the total outlay on material assets and Government cash used as trading Capital.

(3) The figure shown against 'Over-head charges' represents the whole of the charges actually paid and adjusted under the head '63.—Extraordinary Charges'. Any liabilities remaining outstanding are not taken into account.

(4) The amount shown against 'Audit charges' has been calculated on the basis of actual man-days spent on audit work and not at the usual rate of 1 per cent. on total expenditure.

(5) The figures shown against 'Sales' on the credit side of the account include amounts realisable on account of transaction during the period of account.

(6) The opening and closing stocks have been valued on the principle of average cost of procurement or sale price whichever is lower. Deteriorated stock has been valued at the sale-price of the deteriorated stock.

EXPLANATORY MEMORANDUM RELATING TO THE BALANCE SHEET.

(1) Item Nos. 1, 2 and 3 on the Liabilities side giving the progressive totals of expenditure debited direct and finally to certain Revenue heads. Since no relief is ever given to the Revenue heads concerned, the amounts remain as outstanding liabilities and must go on steadily increasing from year to year.

(2) Item No. 5 on the Assets side (viz. 'Undivided Bengal Suspense Accounts') represents the value of foodgrains supplied by West Bengal Government against amount deposited by wholesale traders and mill owners prior to the partition.

(3) Item No. 6 on the Liabilities side represents amount payable to the State Bank of India as interest on cash credit advances.

(4) Item Nos. 7 and 13 *ibid* are amounts awaiting transfer to the appropriate Revenue and Deposit heads respectively.

(5) Item No. 8 on the Liabilities side represents the difference between the value of the Opening Stock on the 15th August, 1947 and West Bengal's share of liabilities outstanding on account of the Cash Credit advances taken from the Imperial (State) Bank of India by Undivided Bengal prior to the partition.

(6) Item No. 8 on the Assets side—adjustments represent stock-in-transit which was not included in last year's closing stock and price fluctuations which could not be effected in the trading account of the preceding year and rebate which could not be foreseen and therefore not provided for.

(7) The outlay on buildings, transport-vehicles, equipments, furniture, etc. is all met out of revenue. Such outlay made during the Prepartition period is not shown at all in the Balance Sheet whereas the outlay on such item during the Post-partition period is included in item I on the liabilities side. The Profit and Loss Account and Balance Sheet as prepared by the Controller of Finance relate (except for comparatively small amount spent on fixed assets during Post-partition period) to the trading or circulating Capital which again is not a fixed amount. It expands and contracts from time to time with the flow and ebb of transaction.

AUDIT EXPLANATORY NOTES.

(a) There was a net loss of Rs. 3,41,92,953 as compared with the net loss of Rs. 3,81,28,314 in the year 1953-54. The percentage of loss over the total trading operations during the year 1954-55 increased by 8 per cent. as compared with that of the year 1953-54. Increase in the share of overhead charges and audit charges, increase in expenditure in interest charges and less receipts due to decrease in the average selling rates were stated to be the main reasons for the increase in percentage of the net loss.

(b) The average selling rate of rice decreased from Rs. 17-13-4 to Rs. 16-11-7 per maund, thereby causing decrease in receipts amounting to over Rs. 45 lakhs (approximately) in comparison with the previous year. Lesser quantity sold through Calcutta Rationing as well as the lower selling rate thereof, were stated to have contributed to the fall in receipts.

(c) Several items shown in the Balance Sheet *viz.* 'Reserve for Bonus', 'Excess of Assets over liabilities', 'Procurement Bonus', 'Refund due to parties' and 'Undivided Bengal Suspense Account' are identical with the balances appearing in the Balance Sheet as on the 31st March, 1954.

(d) There had been an increase of Rs. 3,77,184 on account of pay and allowances of staff booked under the head '63.—Extraordinary charges' and of Rs. 1,14,754 on account of audit charges as compared with the previous year. The increase is due to the entire audit and overhead charges being debited to this account there being no transactions in the wheat and wheat products.

(e) There had been an increase of Rs. 12,63,061 on account of interest charges as compared with the previous year. The increase was stated to be due to the fact that a larger sum remained as debit balance during the year 1954-55 and that the higher rate of interest was charged by the bank.

Grant No. 51.—Loans and Advances by State Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "Loans to Local Funds, Private Parties, etc."				
B.—LOANS TO MUNICIPALITIES—				
	Rs.			
O.	30,10,000	3,55,186	3,50,895	
R.	—26,54,814			—4,291
C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—				
O.	3,00,000	3,05,000	3,21,000	
R.	5,000			+16,000
D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—				
O.	6,50,000	13,02,000	13,44,203	
S.	10,00,000			—47,797
R.	—2,58,000			
E.—ADVANCES TO CULTIVATORS—				
O.	55,00,000	1,88,72,035	1,86,08,114	
S.	1,40,00,000			—2,63,921
R.	—6,27,965			
F.—ADVANCES UNDER SPECIAL LAWS				
	29,55,000	8,49,140	—21,05,860	
<i>Col. 4—See paragraph 2 of the Review.</i>				
G.—MISCELLANEOUS LOANS AND ADVANCES—				
O.	2,66,03,000	2,25,73,678	2,24,78,870	
S.	30,94,000			—94,808
R.	—71,23,322			
TOTAL—Major Head "Loans to Local Funds, Private Parties, etc."—				
O.	3,90,18,000	4,64,52,899	4,39,52,222	
S.	1,80,94,000			—25,00,677
R.	—1,06,59,101			

**Grant No. 51.—Loans and Advances by State
Government—contd.**

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Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Advances to Government Servants".			
H.—HOUSE-BUILDING ADVANCES	1,50,000	1,44,322	—5,678
I.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—			
	Rs.		
O. 1,50,000	} 1,20,000	95,724	—24,276
R. —30,000			
<i>Col. 4.—Drawal of smaller amounts than anticipated.</i>			
J.—ADVANCES FOR PURCHASE OF OTHER CONVEYANCES—			
O. 20,000	} 25,000	24,212	—788
R. 5,000			
K.—PASSAGE ADVANCES—			
O. 5,000	} 6,000	5,500	—500
R. 1,000			
L.—OTHER ADVANCES	5,000	2,358	—2,642
<i>Col. 4.—Drawal of smaller amounts than anticipated.</i>			
<hr/>			
TOTAL—Major Head "Advances to Government Servants"—			
O. 3,30,000	} 3,06,000	2,72,116	—33,884
R. —24,000			
<hr/>			
Surrenders or withdrawals within Grant—			
R. 1,06,83,101	1,06,83,101	..	—1,06,83,11
<hr/>			
TOTAL	5,74,42,000	4,42,24,338	—1,32,176

REVIEW.

The original grant of Rs. 3,93,48,000 was augmented to Rs. 5,74,42,000 by a supplementary grant of Rs. 1,80,94,000 against which the expenditure was Rs. 4,42,24,338 resulting in a saving of Rs. 1,32,17,662. The surrender of Rs. 1,06,83,101 reduced the saving to Rs. 25,34,561.

2. *Sub-head F.*—The explanation of variation in Col. 4 could not be furnished as the same was not received from the controlling authorities.

3. *Losses, writes off, etc.*—

(a) On 27th June, 1952 a sum of Rs. 15,000 was handed over to an Officer for disbursement as cattle purchase loan. In May, 1953, the officer submitted accounts for Rs. 5,095 only supported by loan bonds, etc. For the balance amount of Rs. 9,905 he was criminally prosecuted and sentenced to undergo R.I. for 2 years and to pay a sum of Rs. 1,000 or in default to suffer R.I. for one year more. Against this judgment, he preferred an appeal to the Supreme Court, whose decision is still awaited (August, 1957).

(b) The following case of loss was reported to audit :—

Particulars.	Amount.	Remarks.
	Rs.	
In January, 1954, one of the Constables of an escort party escorting a sealed bag containing loan money amounting to Rs. 1,927 collected by an officer, absconded with the bag.	1,927	Orders of Government writing-off the loss are awaited (May, 1957).

APPENDIX I.

(Vide Para. 48(a) of the Audit Report—Page 40.)

Investment.—(a) The names of the concerns or Companies in whose share capital investments have been made by the State Government, are shown below together with the details of the investments, types of shares etc. :—

Name of the Concern or Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Market value of shares as on 31st March, 1957.	Dividend declared.	Amount credited to Government after deduction of income tax.
1	2	3	4	5	6
1. Burdwan Central Co-operative Agricultural Production and Marketing Society, P. O. and District Burdwan.	Not known.	25,000	Not known.	Not known.	Not Known.
2. Guskara Co-operative Multipurpose Society Ltd., P. O. Guskara, Burdwan.	Ditto	10,294	Ditto	Ditto	Ditto.
3. Hatdolui Bazar Sabji Utpadan O Bikray Samabay Samity, P. O. Rasulpur, Burdwan.	Ditto	10,700	Ditto	Ditto	Ditto.
4. Mahammad Bazar Central Co-operative Marketing Society Ltd., P. O. Mahammad Bazar, Birbhum.	Ditto	10,000	Ditto	Ditto	Ditto.
5. Matpalesa Co-operative Multipurpose Society, P. O. Kanuri, District Birbhum.	Ditto	10,000	Ditto	Ditto	Ditto.
6. Contai Co-operative Industrial Agricultural Marketing Society, P. O. Contai, Midnapore.	Ditto	20,665	Ditto	Ditto	Ditto.

APPENDIX I—contd.

6. *Investment.*—(a) The names of the concerns or Companies in whose share capital investments have been made by the State Government, are shown below together with the details of the investments, types of shares etc. :—*concl.*

1	2	3	4	5	6
Name of the Concern or Company	No. and types of shares purchased.	Purchase price and total amount invested.	Market value of shares as on 31st March 1957.	Dividend declared.	Amount credited to Government after deduction of income tax.
7. Malda Co-operative Marketing Society Ltd., P. O. and District Malda.	Not known.	25,000	Not known.	Not known	Not Known.
8. Raiganj Co-operative Marketing Society Ltd., P. O. Raiganj District West Dinajpur.	Ditto	10,000	Ditto,	Ditto	Ditto.
9. Jhargram Kendriya Sarbarthasadhak Samabay Samity Ltd., P. O. Jhargram, District Midnapore.	Ditto	11,250	Ditto,	Ditto	Ditto.
10. Patlakhawa Co-operative Agricultural Marketing Society Ltd., P. O. and District Cooch Behar.	Ditto	10,000	Ditto	Ditto	Ditto.
11. Putimari Co-operative Agricultural Marketing Society Ltd., P. O. and District Cooch Behar.	Ditto	25,000	Ditto	Ditto	Ditto.
12. Burwan Thana Co-operative Multipurpose Society Ltd., P. O. Burwan, District Murshidabad.	Ditto	15,000	Ditto	Ditto.	Ditto.
13. Balia Co-operative Multipurpose Marketing Society Ltd., District Nadia.	Ditto	10,010	Ditto	Ditto	Ditto,

14. Bongaon Central Co-operative Marketing Society Ltd., P. O. Bongaon, District 24 Parganas.	Ditto	10,000	Ditto	Ditto	Ditto	Ditto.
15. Shibpur Co-operative Marketing Society Ltd. P. O. Uluberia, District Howrah.	Ditto.	13,259	Ditto	Ditto	Ditto	Ditto.
16. The West Bengal Central Fishermen's Co-operative Limited.	625 Shares @ Rs. 20 each	12,500	Ditto	Ditto	Ditto	Ditto.
17. The Bengal Salt Company.	6,800 ordinary shares of Rs. 25 each.	1,70,000	Ditto	(i) On the profit of 1952—1 per cent. (ii) On the profit of 1953—1½ per cent. (iii) On the profit of 1954—1½ per cent.	Ditto	1,200 2,550 2,550
18. The West Bengal Financial Corporation.	31,770 fully paid-up shares of Rs. 100 each.	31,77,000	Ditto	3½ per cent. guaranteed by State Government.	Ditto	....
19. Messrs. Mecow Co-operative Industrial Society Ltd.	26,000 redeemable shares of Rs. 10 each.	2,60,000	Not marketable	Not known	Not known	....

APPENDIX II.
WEST BENGAL FINANCIAL CORPORATION.
(Vide Para. 48(b) of the Audit Report—Pages 40-41).
Profit and Loss Account for the year ended 31st March, 1957.

Dr.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Establishment	71,165 8 0		4,19,502 8 6
„ Directors' fees and expenses	4,372 9 0		
„ Auditors' fees	1,500 0 0		
Rent, Taxes, Insurance, Lighting, etc.	12,493 10 0		
Law charges	58 0 0		
Postages, Telegram and Telephone charges	1,263 10 6		
Stationery, Printing, etc.	1 196 5 7		
Depreciation and Repairs to Corporation's Property.	3,663 11 6		
Interest paid	Nil		
Contribution to Staff Provident and Superannuation Funds.	1,132 15 0		
Commission on sale of Investment	828 15 0		
Loss on sale of Investments	25,473 14 0		
Miscellaneous expenses	2,452 15 1		
Provision for taxation	1,25,602 1 8		
Net Profit carried to Profit and Loss Appropriation Account.	1,30,000 0 0		
	1,63,965 2 10		
TOTAL	4,19,567 4 6	TOTAL	4,19,567 4 6
		By Interest, Discount Commission, etc.	
		Refund of Income Tax on appeal account year 1954-55.	64 12 0

To Dividend	3,48,003 13 0	By Balance from last year	94,452 0 10
		" Subvention received from West Bengal State Government for payment of guaranteed dividend.	2,53,551 12 2
TOTAL	3,48,003 13 0	TOTAL	3,48,003 13 0
" Reserve—		" Profit for the year	1,63,965 2 10
General	14,000 0 0		
Investment	19,000 0 0		
	<u>33,000 0 0</u>		
" Balance carried to Balance Sheet	1,30,965 2 10		
TOTAL	1,63,965 2 10	TOTAL	1,63,965 2 10

S. K. BHATTACHARIYA & CO.	H. P. BANERJEE,	B. M. BIRLA, Chairman.
P. K. GHOSH & CO.	<i>Managing Director.</i>	N. N. MAJUMDER
	A. C. SENGUPTA,	K. K. ROY
	<i>Secretary.</i>	G. BASU
		B. P. SINGH ROY
		D. N. MITRA.

} Directors.

APPENDIX II—*contd.*
WEST BENGAL FINANCIAL CORPORATION.
Balance Sheet as on 31st March, 1957.

	Capital and Liabilities.		Property and Assets.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<i>Capital—</i>				
Authorised	2,00,00,000 0 0		
Issued and paid-up	1,00,00,000 0 0	(a) Cash in hand and balances with bankers in current account.	3,31,742 8 11
<i>Reserve Fund—</i>			(b) Other deposits with bankers—	
General Reserve	94,000 0 0	(i) Short Term Deposit	41,00,000 0 0
Investment Reserve	23,000 0 0	(ii) Dividend A/C. (R.B.I.)	157 15 0
<i>Bonds and Debentures</i>	Nil.	-----	44,31,900 7 11
<i>Fixed Deposits</i>	Nil.		
<i>Contingent Liabilities under Guarantees and Underwriting Agreements per Contra.</i>	..	Nil.		
*Other Liabilities	4,86,782 0 5	<i>Investments—</i>	
<i>Provision for Taxation</i>	2,38,000 0 0	Government Securities—Cost	..
<i>Profit and Loss Account as per Appropriation Statement.</i>	..	1,30,965 2 10	Price.	23,62,000 0 0
			(Market value Rs. 23,41,332-8-0)	

Contingent Liability—

(a) Corporation's Contribution on account of the Managing Director's Provident Fund, which is still under consideration of the West Bengal Government—
Rs. 5,781-4-0.

(b) Increment of the Managing Director's remuneration for March, 1957, subject to confirmation by West Bengal Government—
Rs 150-0-0.

Loans and Advances (including interest unpaid on date Rs. 11,102-4-6).	..	34,66,102	4	6
Debentures	..	Nil.		
Guarantees and Underwriting Agreements per Contra.	..	Nil.		
*Other Assets	..	7,02,744	6	10
		<hr/>		
		TOTAL	1,09,62,747	3 3

* The items "Other Assets" and "Other Liabilities" include contra entries in respect of the subvention of Rs. 4,67,119-1-5 received from the West Bengal Government towards payment of guaranteed dividend for the years ended 31st March, 1955 and 1956

H . P . BANERJEE,
Managing Director.
A . C . SEN GUPTA,
Secretary.

B . M . BIRLA, *Chairman*
G . BASU
K . K . ROY
N . N . MAJUMDER
B . P . SINGH ROY
D . N . MITRA.

} *Directors.*

WEST BENGAL FINANCIAL CORPORATION—*concl'd.*

AUDITORS' REPORT TO THE SHAREHOLDERS.

We hereby report to the shareholders of the West Bengal Financial Corporation on the Balance Sheet and Accounts of the Corporation as at 31st March, 1957.

We have examined the above Balance Sheet with the Accounts, Certificates and Vouchers relating thereto and report that where we have called for explanations or information from the Board such information or explanations have been given and have been satisfactory and that in our opinion the Balance Sheet is a full and fair Balance Sheet containing the particulars prescribed by the State Financial Corporations Act, 1951 and properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs according to the best of our information and the explanations given to us and as shown by the Books of the Corporation.

CALCUTTA ;
Dated the 30th April, 1957. }

S. K. BHATTACHARIYA & CO.
 P. K. GHOSH & CO.
Chartered Accountants.

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