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GOVERNMENT OF BENGAL

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APPROPRIATION ACCOUNTS

1939-40

AND

THE AUDIT REPORT

1941



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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1939-40 and the Audit Report is prepared in accordance with paragraph 13(1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and Section 169 of the Government of India Act, 1935. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or *quasi*-commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13(2) of Order in Council already mentioned. It also embodies the report of the Auditor of Indian Home Accounts relating to transactions in the United Kingdom affecting the revenues of the Government of Bengal submitted under sub-section (4) of Section 170 of the Government of India Act, 1935. It is submitted by the Auditor General of India to His Excellency the Governor to be laid before the Provincial Legislature.

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

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

PART I.

AUDIT REPORT, 1941.

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

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

Thirty-four demands for grants aggregating Rs. 13,05,78,200 were placed before the Provincial Legislature in March 1939 which voted them without any reduction. This amount and another sum of Rs. 1,94,19,500 required to meet expenditure charged on the revenues of the Province were included in the schedule of authorised expenditure which was authenticated by His Excellency the Governor of Bengal, under Section 80 of the Government of India Act, 1935.

A new demand for grant entitled 12.—Charges on account of Motor Vehicles Taxation Acts was presented during the year under report in place of a charged appropriation of the same name for the following reason :—

Expenditure relating to the major head 12.—Charges on account of Motor Vehicles Acts was up to the end of the previous year charged on the revenues of the Province under Section 72-D of the Government of India Act, 1919 read with paragraph 4 of the India and Burma (Transitory Provisions) Order, 1937. In the year under review the expenditure became voted in the absence of an Act of the Provincial Legislature declaring it to be charged under Section 78(3) (g) of the Government of India Act, 1935. (See Grant No. 7 on page 40 and the review thereunder.)

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. During the year under report two supplementary schedules of authorised expenditure for an aggregate amount of Rs. 83,36,000 were authenticated by His Excellency the Governor. The above amount consisted of (a) Rs. 76,80,000 on account of eleven supplementary grants voted by the Legislature and (b) Rs. 6,56,000 on account of ten supplementary charged appropriations.

In the following instances the supplementary grant or appropriation proved to be either excessive or unnecessary, as it helped only to increase the savings in the total grant or appropriation.

Grant or appropriation No.	Name of grant or appropriation.	Amount of supplementary appropriation.	Amount of supplementary grant.	Savings in the appropriation as a whole.	Savings in the grant as a whole.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
2	7.—Land Revenue . . .	9,000	..	10,133	..
8	13.—Other Taxes and Duties. . . . .	..	20,000	..	23,152
29	50.—Civil Works . . .	50,000	..	63,898	..

GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	13,05,78,200	13,05,78,200
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriations to meet expenditure charged on the revenues of the province	1,94,19,500	..	1,94,19,500
2. Supplementary schedules of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	76,80,000	76,80,000
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriations to meet expenditure charged on the revenues of the province	6,56,000	..	6,56,000
3. Net aggregate grant or appropriation	2,00,75,500	13,82,58,200	15,83,33,700
4. Aggregate disbursements	1,89,05,351	12,60,43,510	14,49,48,861
5. Less (—) or more (+) than granted	—11,70,149	—1,22,14,690	—1,33,84,839
6. Percentage of 5 to 3	5·8	8·8	8·5

4. *Savings on voted grants.*—Savings occurred in 33 out of 35 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
1. 8—Other Taxes and Duties	99	20	1,19	96	23	19.4
2. 10—Irrigation	34,14	..	34,14	28,71	5,43	15.9
3. 13—General Administration— Debt Conciliation.	21,12	..	21,12	17,05	4,07	19.2
4. 22—Public Health	47,36	..	47,36	38,31	9,05	19.1
5. 23—Charges on account of Agriculture.	15,78	7,15	22,93	20,69	2,24	9.8
6. 25—Charges on account of Co-operative Credit.	15,33	..	15,33	14,42	91	5.9
7. 26—Industries—Industries	16,18	..	16,18	14,93	1,25	7.7
8. 29—Civil Works	1,50,78	..	1,50,78	1,33,96	16,82	11.2
9. 30—Famine Relief	2,00	6,74	8,74	7,83	91	10.4
10. 33—Miscellaneous	1,03,99	..	1,03,99	57,01	46,98	45.2
11. 35—Loans and Advances bearing interest.	18,42	47,50	65,92	56,48	9,44	14.3
12. 36—Extraordinary Charges in India.	..	5,55	5,55	2,91	2,64	47.6

The savings under Other Taxes and Duties were mainly due to the inability to conduct during the year an investigation into the possibilities of the supply of cheap electric power in Bengal, to smaller expenditure on entertainment tax stamps due to cinema houses paying the tax in cash and to the entertainment of a smaller staff than originally anticipated for the collection of tax under the Bengal Finance Act, 1939.

The savings under Irrigation were mainly due to the delay in the formation of the Waterways Board, to the postponement of some schemes of rural reconstruction and to part of the provision for reserve for maintenance and repairs not having been utilised.

Slow progress in the establishment of new debt conciliation boards mainly accounted for the savings under General Administration—Debt Conciliation.

The savings under Public Health were mainly due to the postponement of some new schemes and the delay in giving effect to others.

Under Agriculture the savings were due mainly to smaller expenditure in connection with jute restriction, cattle improvement, the establishment of poultry multiplication centres, rural reconstruction works and other schemes.

Postponement of the scheme of reorganisation of the Co-operative Department was responsible for the savings under Charges on account of Co-operative Credit.

The savings under Industries—Industries were chiefly due to the postponement of certain industrial schemes and to smaller expenditure on others.

The savings under Civil Works were mainly due to slower progress in the execution of certain works and the postponement of a number of building projects.

The savings under Famine Relief were due to the general improvement in the agricultural situation of the province during the latter part of the year.

The savings under Miscellaneous were chiefly due to the suspension of the work of the Land Revenue Commission owing to the absence of the Chairman and the Secretary in England and to overestimation of the payments of the "Adaptation receipts" to local bodies. (For an explanation of the term "Adaptation receipts" paragraph 2 of the review below Grant No. 16—Police on page 109 may please be seen.)

The bulk of the savings under Loans and Advances bearing Interest was due partly to the improvement in the agricultural situation towards the close of the year and partly to the grant of fewer loans to local bodies for rural water supply.

The savings under Extraordinary Charges in India were due to recoveries of war charges being effected from the Central Government during the year instead of in the next year as anticipated.

5. *Savings on charged appropriations.*—Savings also occurred under 27 out of 30 heads in 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
1. 9—Interest on works for which capital accounts are kept.	21,92	..	21,92	20,66	1,26	5·7
2. 10—Irrigation . .	3,88	..	3,88	3,34	54	14·0
3. 11—Interest on Ordinary Debt.	19,06	..	19,06	17,12	1,94	10·2
4. 12—General Administration—General Administration.	39,30	..	39,30	36,93	2,37	6·0
5. 14—Administration of Justice.	28,44	..	28,44	26,30	2,14	7·5
6. 21—Medical . .	7,50	..	7,50	6,36	1,14	15·2
7. 29—Civil Works . .	8,50	50	9,00	8,36	64	7·1
8. 36—Extraordinary Charges in India.	..	33	33	7	26	80·2

The savings under Interest on works for which capital accounts are kept were due to the reduction in the rate of interest chargeable on Irrigation capital outlay.

Under Irrigation the savings were mainly due to a reduction in the rate of pensionary charges and to the deputation of some officers on military duty.

The post-budget decision to issue short term treasury bills instead of floating a long term loan in the open market chiefly accounted for the savings under Interest on debt and other obligations.

Curtailment of leave outside India on account of the war caused the bulk of the savings under General Administration—General Administration.

Under Administration of Justice the savings were due to arrear contributions made by the Assam Government towards capital expenditure on original works in the Calcutta High Court and also to the curtailment of leave outside India on account of the war.

The savings under Medical were mainly due to changes in personnel and alterations in leave arrangements.

The savings under Civil Works were mainly due to a part of the supplementary appropriation taken for the construction of a building project not being utilised owing to the delay in the acquisition of land, to smaller establishment charges for Central civil works, to changes in leave arrangements and to the deputation of an officer on military duty.

The reasons for the charged savings under Extraordinary Charges in India were the same as for voted savings under the same head (paragraph 4 above).

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

1	Final appro- priations and grants.	Savings.	Percentage of savings.
2	3	4	
<i>Charged—</i>			
1937-38	1,77,78	5,81	3.3
1938-39	2,11,78	3,50	1.7
1939-40	2,00,76	11,70	5.8
<i>Voted—</i>			
1937-38	11,14,34	67,89	6.1
1938-39	12,34,65	83,10	6.7
1939-40	13,82,58	1,22,15	8.8
<i>Charged and Voted—</i>			
1937-38	12,92,12	73,70	5.7
1938-39	14,46,43	86,60	6.0
1939-40	15,83,34	1,33,85	8.5

There has been a marked increase in the percentage of savings in the year under review. The increase in the percentage was mainly due to the overestimation of the payments of the "Adaptation receipts" to local bodies (paragraph 4 above), the postponement or abandonment of certain items of expenditure necessitated by the war, such as curtailment of leave outside India and consequent savings in leave arrangements, non-utilisation of State scholarships tenable in European countries and the postponement of certain original civil works in view of the general rise in the price of materials.

7. *Excesses over voted grants.*—Expenditure was incurred in excess of the voted grant in the undermentioned case. The excess requires regularisation by the Legislature.

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
6—Registration . . .	23,15,000	1,64,000	24,79,000	24,80,862	1,862	Loss than 1.

The supplementary grant taken under this head in March 1940 for meeting the cost of sending notices of transfer of holdings to landlords and tenants under the amendment to Section 26(c) of the Bengal Tenancy Act, proved inadequate. The excess is however small.

8. *Excesses over charged appropriations.*—The charged appropriations were exceeded in the following two cases. These excesses require regularisation by His Excellency the Governor.

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.	
1. 17—Ports and Pilotage	98,000	10,000	1,08,000	1,16,117	8,117	7.5
2. 19—Charges on account of Education . . .	3,03,000	3,000	3,06,000	3,11,292	5,292	1.7

The excess under Ports and Pilotage was due to an unforeseen debit of an officer's leave salary received late in the year.

The excess under Charges on account of Education was mainly due to underestimation of the provision for leave salaries paid by the High Commissioner in England.

9. *Excesses over voted grants and charged appropriations as compared with previous years.*—The table below shows the number of cases in which excesses

over voted grants and charged appropriations have occurred in the last three years and the total amount of excess in each year.

Year.	Number.		Amount.	
	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
1937-38	3	4	87,017	14,959
1938-39	2	Nil.	1,36,491	Nil.
1939-40	1	2	1,862	13,409

It will be seen from the above that although there was a slight set-back in 1939-40 as compared with 1938-39 so far as the number of cases is concerned, the total amount of excesses over voted grants and charged appropriations was considerably lower than in the previous two years.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. *Voted Grants*.—The budget estimates for 1939-40 provided a total sum of Rs. 13,05·78 lakhs for voted expenditure against which the actual expenditure was Rs. 12,60·43 lakhs resulting in a saving of Rs. 45·35 lakhs *i.e.*, 3·5 per cent. of the original grant. Supplementary grants for Rs. 76·80 lakhs increased this saving to Rs. 1,22·15 lakhs bringing it to 8·8 per cent. of the final grant. The saving of Rs. 45·35 lakhs in the original grant was composed of a saving of Rs. 1,06·21 lakhs under twenty-four heads and an excess of Rs. 60·86 lakhs under ten heads. The final saving of Rs. 1,22·15 lakhs consisted of a saving of Rs. 1,22·17 lakhs under all heads excepting one and an excess of Rs. 1,862 under that one. It will thus be seen that the supplementary grants covered all the excesses but one; while in one case the supplementary grant actually increased the saving under the original grant (paragraph 2 above).

The principal savings in the final grant were under Grant Nos. 10.—Irrigation (Rs. 5·43 lakhs), 13.—General Administration—Debt Conciliation (Rs. 4·07 lakhs), 22.—Public Health (Rs. 9·05 lakhs), 29.—Civil Works (Rs. 16·82 lakhs), 33.—Miscellaneous (Rs. 46·98 lakhs), and 35.—Loans and Advances bearing Interest (Rs. 9·44 lakhs).

The largest amount of saving, accounting in fact for 38 per cent. of the total saving in the budget, occurred under Miscellaneous owing to the payments of the “Adaptation receipts” to local bodies being far below the estimates (paragraph 4 above). It was explained that these transactions being new, accurate estimating was impossible.

The head which showed the next biggest saving was Civil Works, the saving being due to slow progress in the execution of certain works and the postponement of others, owing in some cases to the situation created by the war. Slow progress in the execution of certain works was also due in several cases, as in previous years, to the delay in the preparation of detailed

estimates and the grant of sanctions to them. The Public Accounts Committee recommended to Government greater expedition in these matters and Government have brought the recommendation to the notice of the Department concerned.

The Public Accounts Committee also recommended fuller utilisation of the provision under Public Health without sacrificing efficiency. This recommendation also Government have accepted and brought to the notice of the Department concerned.

The budget contained a provision of Rs. 86,000 under Grant No. 2—Land Revenue on account of the provincialisation of the Estate Partition Fund under the Government of India (Adaptation of Indian Laws) Order, 1937. It was discovered however, during the course of the year, that such a fund did not actually exist and the provision was partly surrendered and partly reappropriated (*vide* paragraph 3 of the review on page 26).

11. *Charged Appropriations*.—The total charged expenditure for 1939-40 was Rs. 1,89·05 lakhs against an estimate of Rs. 1,94·19 lakhs showing a saving of Rs. 5·14 lakhs which was 2·6 per cent. of the original appropriation. Supplementary appropriations of Rs. 6·56 lakhs increased the saving to Rs. 11·70 lakhs which was 5·8 per cent. of the total appropriation. The saving of Rs. 5·14 lakhs in the original appropriation was composed of a saving of Rs. 10·45 lakhs under twenty-two heads and an excess of Rs. 5·31 lakhs under eight heads. In two cases the supplementary appropriations actually enhanced the savings in the original appropriations (paragraph 2 above). The excesses under the eight heads were covered in all cases but two by the supplementary appropriations. The final saving of Rs. 11·70 lakhs consisted of a saving of Rs. 11·83 lakhs under all heads excepting two and an excess of Rs. 13,409 under these two heads. The reasons for the more important of the above savings have been explained in paragraph 5 above.

12. Out of 36 heads for which appropriation accounts have been prepared, seven showed variations of less than 1 per cent., twelve between 1 and 5 per cent. and seven between 5 and 10 per cent. In the remaining ten cases the variations were above 10 per cent., but in four of these the amounts involved were small; the other six cases made up more than 70 per cent. of the total savings. The explanations for the variations in these six cases have been given in paragraph 4 above.

CONTROL OVER EXPENDITURE.

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

(a) Unnecessary supplementary charged appropriation—

Grant No. 29—Sub-head A-4 and item 25 of annexure A on pages 179 and 195 respectively.

(b) Reappropriations obtained unnecessarily or in excess of requirements—

Grant No. 2—Sub-head B-1—Charged, page 21.

Grant No. 24—Sub-head I—Voted, page 161.

(c) Allotments made too late in the year to be wholly or partially utilised within the year—

Grant No. 10—Sub-head D-16 (a), page 51.

(d) Injudicious surrender causing excess over allotment—

Grant No. 22—Sub-head C-1—Voted, page 148.

The surrender of Rs. 2,20,000 was made twice owing apparently to miscalculation.

(e) Cases of non-surrender of savings—

Grant No. 1—Sub head A—Voted, page 19.

Grant No. 8—Sub-head A-1, page 41.

Grant No. 16—Sub-head C-6, page 102.

Grant No. 22—Sub-heads B-6 (b) and B-6 (c)—Voted, pages 147 and 148.

Grant No. 23—Sub-head F—Gross, page 154.

Grant No. 33—Sub-head J, page 229.

Grant No. 35—Sub-head E, page 233.

(f) Cases of unremedied or uncovered excesses—

Grant No. 19—Sub-head B-1 (1)—Charged, page 114.

Grant No. 33—Sub-head J and paragraph 3 of the review on pages 229 and 231.

Grant No. 35—Sub-head F, page 233.

(g) Defective budgeting :—

(i) Instances of omission to provide funds in the budget—

Grant No. 11—Sub-head D-1 (a), page 69.

Grant No. 16—Sub-heads C-8 and E-8, pages 103 and 105.

(ii) Instances of wrong provision—

Grant No. 2—Sub-head A-2—Voted, page 20.

Grant No. 24—Sub-head B—Voted, page 160.

(iii) Cases of over-or under-budgeting—

Grant No. 19—Sub-head B-1(1)—Charged, page 114.

Grant No. 33—Sub-head J, page 229.

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

14. There was a saving of Rs. 1,22·15 lakhs in the total voted grant for 1939-40 (paragraph 10 above). Savings to the extent of Rs. 85·96 lakhs were surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 36·19 lakhs. This is 2·6 per cent. of the total grant.

Savings in the charged appropriations for 1939-40 amounted to Rs. 11·70 lakhs (*vide* paragraph 11 above), out of which an aggregate amount of Rs. 8·66 lakhs was surrendered to the Finance Department by the controlling officers. The unadjusted saving of Rs. 3·04 lakhs is 1·5 per cent. of the total appropriation.

The following table compares the percentages of the unadjusted savings in the total grant and appropriation for the year under report with those of the previous two years :—

1	Final appropriations and grants (lakhs of rupees).	Unadjusted savings (lakhs of rupees).	Percentage of unadjusted savings.
1	2	3	4
<i>Charged—</i>			
1937-38	1,77·78	1·19	<i>Below 1.</i>
1938-39	1,98·77	0·76	<i>Do.</i>
1939-40	2,00·75	3·04	1·5
<i>Voted—</i>			
1937-38	11,14·33	12·72	1
1938-39	11,06·11	14·84	1·2
1939-40	13,82·58	36·19	2·6

The increase in the percentage of unadjusted savings in the voted grant for 1939-40 was due chiefly to the failure to surrender in full the savings due to the payments to local bodies of the Adaptation receipts being far below the estimates.

Cases of lack of control and defective control over expenditure have been noticed in the notes and the reviews on the appropriation accounts concerned and in paragraphs 2, 10, 11 and 13 above. They show that there is room for improvement in control under some grants and sub-heads. But these cases represent a small percentage of the total financial transactions of the year under report.

FINANCIAL IRREGULARITIES.

15. Seven cases of loss of Government money or stores and writes off of revenue appear in the reviews of Grant Nos. 3, 4, 10, 12, 17, 27 and 29 in Part II of this Volume.

OTHER TOPICS OF INTEREST.

Local Audit and Inspections.

16. During the year under review the Outside Audit Department of the office of the Accountant General, Bengal, conducted the local test-audit of the accounts of two treasuries, five Public Works and three Irrigation divisions as well as forty-nine other offices.

The local test audit included audit of the receipts of all the Public Works and Irrigation divisions which were taken up for inspection, and of forty-seven offices of the Civil Department, the store accounts of three Public Works and two Irrigation divisions and seven other offices, and the stock accounts of twenty-one offices.

Inspections were curtailed owing to the suspension of local audit as a measure of economy under the orders of the Government of India. The accounts of an educational institution which reported a case of alleged defalcation of students' tuition fees were specially audited at the instance of Government. The audit report is with Government.

CALCUTTA ;
Dated 17th January 1941.

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Countersigned.

H. BOSE,
Accountant General, Bengal.

NEW DELHI ;
The 25th January 1941.

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A. C. BADENOCH,
Auditor General of India.

PART II.

**Appropriation Accounts of sums expended in the year ended
31st March 1940, compared with the several sums
specified in the schedules of authorised
expenditure authenticated under
Section 80 of the Government
of India Act, 1935,**

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

(b) In the Accounts—

‘ O ’ stands for the original grant or appropriation.

‘ S ’ stands for the supplementary grant or appropriation

‘ R ’ stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i. e., reappropriations, withdrawal or 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 or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provision under different sub heads on account of withdrawals or surrenders a sub head “Surrenders or withdrawals within grant or appropriation” is opened where necessary as the last sub head in the accounts. To distinguish this sub head from ordinary sub heads, no letter is prefixed to it.

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

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

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

(d) The original grants for “Leave and Deputation Salaries, etc.”, were based on leave programmes furnished to the High Commissioner in the preceding year by the several departments and administrations; those for “Sterling Overseas Pay” mainly on figures proposed by the High Commissioner on the basis of the average expenditure in past years. During the year revised programmes of leave intentions for the second half of the year were furnished on the basis of which, together with the available information regarding the progress of expenditure, the revised estimates submitted by the High Commissioner were framed. In certain instances independent forecasts cabled by Government were substituted in the estimates for the budget and revised forecasts proposed by the High Commissioner and in these cases details of the expenditure covered by the forecasts were not known in England. Variations between expenditure and grant are, therefore, mainly due to deviations from leave programmes or to alterations in classification

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

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

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

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

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

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

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
19	1. Salt	12,000	12,000	12,000	..
20	2. Land Revenue—				
	Voted	28,96,000	28,23,219	72,781	..
	Charged	1,79,000	1,68,867	10,133	..
27	3. Provincial Excise—				
	Voted	20,58,000	20,55,183	2,817	..
	Charged	1,41,000	1,42,968	1,032	..
31	4. Stamps	4,83,000	4,82,734	266	..
33	5. Forest—				
	Voted	12,78,000	12,75,276	2,724	..
	Charged	4,90,000	4,64,777	25,223	..
38	6. Registration—				
	Voted	24,79,000	24,80,862	..	1,462
	Charged	300	219	81	..
40	7. Charges on account of Motor Vehicles Taxation Acts .	4,50,000	4,50,000	..	..
41	8. Other Taxes and Duties—				
	Voted	1,19,000	95,848	23,152	..
	Charged	21,000	24,965	6,035	..
43	9. Interest on Works for which Capital Accounts are kept—				
	Charged	21,92,000	20,65,976	1,26,024	..
44	10. Irrigation—				
	Voted—Gross	34,14,000	28,71,204	5,42,796	..
	Deduct—Recoveries	—59,000	—61,032	2,032	..
	Charged	3,88,000	3,33,806	54,194	..
68	11. Interest on Ordinary Debt—				
	Voted	5,000	2,758	2,242	..
	Charged	19,06,000	17,12,295	1,93,705	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
71	12. General Administration— General Administration—				
	Voted	1,19,29,000	1,16,13,707	3,15,293	..
	Charged	39,30,000	36,93,499	2,36,501	..
83	13. General Administration—				
	Debt Conciliation	21,12,000	17,05,293	4,06,707	..
84	14. Administration of Justice—				
	Voted	74,09,000	70,55,556	3,53,444	..
	Charged	28,44,000	26,30,099	2,13,901	..
91	15. Jails and Convict Settlements—				
	Voted	33,73,000	32,08,210	1,04,790	..
	Charged	1,69,000	1,68,725	275	..
100	16. Police—				
	Voted	2,14,55,000	2,10,43,501	4,11,499	..
	Charged	17,89,000	17,84,750	4,250	..
110	17. Ports and Pilotage—				
	Voted	3,93,000	3,92,052	948	..
	Charged	1,08,000	1,16,117	..	8,117
113	18. Scientific Departments.	30,000	29,910	90	..
114	19. Charges on account of Education—				
	Voted	1,53,56,000	1,48,30,274	5,25,726	..
	Charged	3,96,000	3,11,292	..	5,292

**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.
131	20. Charges on account of Anglo-Indian and European Education—				
	Voted . . .	11,46,800	11,18,276	28,524	..
	Charged . . .	200	152	48	..
133	21. Medical—				
	Voted . . .	51,30,000	49,97,138	1,32,862	..
	Charged . . .	7,50,000	6,35,729	1,14,271	..
143	22. Public Health—				
	Voted . . .	47,36,000	38,31,480	9,04,520	..
	Charged . . .	1,16,000	1,07,334	8,666	..
153	23. Charges on account of Agriculture—				
	Voted . . .	22,93,000	20,68,758	2,24,242	..
	Charged . . .	99,000	95,157	3,843	..
160	24. Charges on account of Veterinary—				
	Voted . . .	5,90,000	5,51,651	38,349	..
	Charged . . .	55,000	31,428	23,572	..
163	25. Charges on account of Co-operative Credit—				
	Voted . . .	15,33,000	14,41,869	91,131	..
	Charged . . .	16,000	7,513	8,487	..
167	26. Industries—Industries—				
	Voted . . .	16,18,000	14,93,314	1,24,686	..
	Charged . . .	1,000	546	454	..
170	27. Industries—Cinchona—				
	Voted . . .	4,82,000	4,80,982	1,018	..
	Charged . . .	48,000	47,196	804	..

**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.	
176	28. Miscellaneous Departments—					
	Voted . . .	4,22,500	4,03,709	18,791	..	
	Charged . . .	4,500	4,129	371	..	
179	29. Civil Works—					
	Voted . . .	1,50,78,000	1,33,95,646	16,82,354	..	
	Charged . . .	9,00,000	8,36,102	63,898	..	
211	30. Famine Relief—					
	Voted . . .	6,74,000	7,82,671	91,320	..	
	Charged . . .	2,03,000	2,03,000	..	..
213	31. Superannuation Allowances and Pensions, etc.—					
	Voted . . .	81,10,000	79,65,563	1,44,437	..	
	Charged . . .	33,10,000	32,63,254	46,746	..	
220	32. Charges on account of Sta- tionery and Printing—					
	Voted . . .	23,72,900	23,55,901	16,999	..	
	Charged . . .	17,500	14,610	2,890	..	
228	33. Miscellaneous—					
	Voted . . .	1,03,99,000	57,01,019	46,97,981	..	
	Charged . . .	36,000	25,920	10,080	..	
231	34. Deposits and Advances—					
	Interest Free Advances . . .	10,75,000	10,40,870	34,130	..	
232	35. Loans and Advances bearing interest—					
	Voted . . .	65,92,000	56,48,324	9,43,676	..	
	Charged . . .	10,000	8,377	1,623	..	

**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.
236	36. Extraordinary Charges in India—				
	Voted	5,55,000	2,90,752	2,64,248	..
	Charged	33,000	6,549	26,451	..
<hr/>					
	Totals—				
				Net saving (Voted).	
	Voted—Gross	13,82,58,200	12,60,43,510	1,22,14,690	..
	Deduct—Recoveries	—59,000	—61,032	..	..
				Net saving (Charged).	
	Charged	2,00,75,500	1,89,05,351	11,70,149	..
<hr/>					
	GRAND TOTAL	15,82,74,700	14,48,87,829	..	..

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

	Rs.
Voted (see paragraph 7 of the Audit Report)	1,862
Charged (see paragraph 8 of the Audit Report)	13,409

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information and on the basis of the certificate I have obtained from the Auditor of Indian Home Accounts I certify that the account above is correct subject to the observations in the report.

NEW DELHI; }
The 25th January 1941. }

A. C. BADENOCH,
Auditor General of India.

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 "5.—Salt."			
II.—CHARGES IN PROVINCES.			
A.—DIRECTION	12,000	..	—12,000
Col. 4.—The scheme for the establishment of an experimental salt factory in the Sunderbans was abandoned.			
Total	12,000	..	—12,000

REVIEW.

The grant was not placed at the disposal of the controlling officer through oversight and consequently the saving was not surrendered.

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 "7.—Land Revenue".**A.—CHARGES OF ADMINISTRATION—****A.-1.—Pay of Officers—**

<i>Charged</i>	34,439	32,257	—2,173
<i>Voted—</i>	Rs.		
O.	42,000	}	
R.	—8,603		
	33,397	35,419	+2,022

Col. 1.—Reduction due mainly to changes in personnel and a vacancy left unfilled in the Land Acquisition Department (Rs. 7,000) and to an injudicious surrender (Rs. 3,000) under Partition Establishment set off by an increase under Road Cess Establishment (Rs. 1,500).
Col. 4.—Mainly due to the second cause mentioned above. See paragraph 2 of the review.

A.-2.—Pay of Establishment—

<i>Charged</i>	13,250	13,280	+30
<i>Voted—</i>			
O.	4,62,940	}	
R.	—81,939		
	3,81,001	3,69,688	—11,313

Col. 1.—Mainly rectification of a wrong provision of Rs. 86,000 for the Partition Establishment on account of the adaptation of the Estate Partition Act, 1897. See paragraph 3 of the review.

A.-3.—Allowances, honoraria, etc.—

<i>Charged—</i>			
O.	6,700	}	
R.	117		
	6,817	6,717	—100
<i>Voted—</i>			
O.	38,600	}	
R.	11,524		
	50,124	48,793	—1,331

Col. 1.—Mainly increase in travelling allowance due partly to distribution and realisation of agricultural loans and flood relief measures (Rs. 5,500) and partly to management of estates attached under Section 99 of the Cess Act, cess revaluation operations and assessment of education cess (Rs. 5,400).

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
A.—CHARGES OF ADMINISTRATION—<i>concl.</i>			
A.-4.—Contingencies—			
<i>Charged—</i>			
O.	Rs. 500	550	529
R.	50			—21
<i>Voted—</i>			
O.	92,000	1,04,037	99,273
R.	12,037			—4,764
Col. 1.—Mainly for management of estates attached under Section 99 of the Cess Act (Rs. 16,000) counterbalanced by smaller purchase of stamps in respect of partition doods (Rs. 3,100) and fewer cases of refunds in respect of deposits of partition fees (Rs. 800).			
A.-5.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—			
O.	—1,03,400	—1,43,300	—1,46,614
R.	—39,900			—3,314
Col. 1.—More recoveries for the management of estates attached under Section 99 of the Cess Act and for assessment of education cess corresponding to more expenditure on additional establishment and contingencies incurred by district officers in this connection and adjusted under sub-heads "A.-2" to "A.-4."			
For rounding—			
<i>Charged</i>		120	—120
<i>Voted</i>		—40	+40
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B.-1.—Pay of Officers—			
<i>Charged—</i>			
R.	4,020	4,020	1,871
			—2,149
Col. 1.—Reappropriation to meet the pay of an I.C.S. officer appointed to Khasmahal work. Col. 4.—The saving due to excessive allotment remained unadjusted owing to a misapprehension on the part of a district officer.			
<i>Voted—</i>			
O.	56,900	58,167	58,722
R.	1,287			+555

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
B—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl.</i>			
B.2.—Pay of Establishment—			
Voted—			
O.	Rs 4,56,940	} 4,57,690	4,78,329
R.	750		
} + 20,630			
B 3.—Allowances, honoraria, etc.—			
Charged—			
B.	632	632	319
} —313			
Voted—			
O.	90,080	} 1,14,743	1,16,607
R.	24,683		
} + 1,864			
Col. 1.—The special measures for improving collections necessitated by the withdrawal of the certificate procedure proved more expensive than originally anticipated.			
B 4.—Contingencies—			
O.	5,52,600	} 5,84,114	5,75,755
R.	31,514		
} —8,359			
C—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—			
Charged—			
O.	35,500	} 32,170	31,417
R.	—3,330		
} —753			
Col. 1.—Certain headmen of the Chittagong Hill Tracts failed to collect the required amount of plough rent to make themselves eligible for the remuneration for the resumption of their service lands.			
D—SURVEY, SETTLEMENT AND RECORD OPERATIONS—			
D.1—Pay of Officers—			
Charged—			
O.	43,700	} 40,696	40,387
R.	—3,004		
} —309			
Voted—			
O.	1,03,120	} 94,663	94,481
R.	—8,457		
} —182			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
D.—SURVHY, SETTLEMENT AND RECORD OPERA- TIONS—<i>concl.</i>			
D.-2.—Pay of Establishment—			
	Rs.		
O.	3,73,167	3,63,627	3,63,458
R.	-9,540			-109
D.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	9,100	5,349	6,154
R.	-3,751			+805
Col. 1.—Mainly under travelling allowance (Rs. 2,600) and cost of passage (Rs. 1,000).			
Voted—			
Ø.	60,303	50,947	50,239
R.	-9,356			-708
Col. 1.—Mainly under travelling allowance owing to (a) smaller number of officers employed on case work (Rs. 7,400) and (b) early discharge of the field staff on account of rains (Rs. 1,400).			
D.-4.—Contingencies—			
O.	4,22,240	4,26,485	4,25,606
R.	4,245			-879
D.-5.—Losses—			
R.	101	101	101
D.-6.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.			
		-4,300	-8,137
			-3,837
Col. 4.—Larger supply of maps towards the closing months of the year.			
For rounding—			
<i>Charged</i>		200	..
<i>Voted</i>		70	..
			-200
			-70

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
E.—LAND RECORDS—			
<i>Charged—</i>			
O.	Rs. 15,600	11,896	10,724
R.	—3,704		
Cols. 1 and 4.—Pay of an officer for a part of the year became voted.			
<i>Voted—</i>			
O.	89,000	99,221	97,228
R.	10,221		
Col. 1.—Mainly due to (i) entertainment of temporary staff for rewriting the Land Registration register of a district (Rs. 4,200), (ii) employment of clerks on higher rates of pay in connection with Land Registration work (Rs. 2,000) and (iii) the reason stated under "E.—Charged" (Rs. 4,000).			
F.—ASSIGNMENTS AND COMPENSATION—			
O.	1,21,000	1,29,065	1,26,861
R.	8,065		
G.—CHARGES IN ENGLAND—			
G.-1.—Secretary of State—			
O.	6,000	..	..
R.	—6,000		
Col. 1.—Provision made for possible Privy Council appeals was not required.			
G.-2.—High Commissioner—			
<i>Charged—</i>			
O.	10,400	25,247	25,100
S.	9,000		
R.	5,847		
Col. 1.—Mainly the leave salary and honorarium of the Secretary, Land Revenue Commission, originally provided for under Grant No. 12.—General Administration but debited to this grant on the ground that his substantive appointment was that of Director of Land Records.			
<i>Voted—</i>			
O.	36,440	37,151	37,150
R.	711		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess— Savings—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—concl'd.			
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	Rs. 130	130	112
			—18
<i>Voted—</i>			
R.	312	312	260
			—52
<i>For rounding—</i>			
<i>Charged</i>		500	..
			—500
<i>Voted</i>		360	..
			—360
<i>Surrenders or withdrawals within grant or appro- priation—</i>			
<i>Charged—</i>			
R.	2,993	2,993	..
			—2,993
<i>Voted—</i>			
R. Gross	18,465	18,465	..
			—18,465
R. Deductions	39,900	39,900	..
			—39,900
Totals—			
<i>Charged</i>	1,79,000	1,68,867	—10,133
<i>Voted—</i>			
Gross	30,03,700	29,77,976	—25,730
Deductions	—1,07,700	—1,54,751	—47,051
Net	28,96,000	28,23,219	—72,781

REVIEW.

Charged savings were 5·6 per cent. of the authenticated appropriation as compared with 10·1 per cent. in the previous year. The savings in the final appropriation were 4 per cent. as against an excess of 2 per cent. in the year 1938-39. In the voted section there were savings of 2·5 and ·5 per cent. in the original and the final grants respectively as against 5·8 and 2·7 per cent. in the preceding year.

2. The excess of Rs.,2,022 under the sub-head "A.-1—Voted" was caused by a surrender of Rs. 3,163 in February 1940. The controlling authority explained that the surrender was based on the trend of actuals for the first nine

months of the year. The excess which was due mainly to the adjustment during the last quarter of the year of the pay of part-time officers employed on partition work indicates the need for control with reference not only to the trend of actuals but also to anticipated liabilities.

3. The budget for 1939-40 contained a provision of Rs. 1,32,000 under "VII—Land Revenue—Collections of payments for services rendered," and Rs. 86,000 under sub-head "A.-2—Voted" of this grant due to the provincialisation of the Estate Partition Fund under the Government of India (Adaptation of Indian Laws) Order, 1937. It was, however, found during the year that no such fund existed as the receipts and expenditure on account of partition work are already being credited and debited to the provincial budget under the heads referred to above. The provision under the latter head was, therefore, partly surrendered and partly reappropriated for expenditure on other heads.

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 "3.—Provincial Excise".			
A.—SUPERINTENDENCE—			
<i>Charged—</i>			
O.	Rs. 32,100	32,613	31,910
R.	- 87			-183
<i>Voted—</i>			
O.	2,18,600	2,23,310	2,23,845
R.	4,710			+ 535.
B.—DISTRICT CHARGES—			
B.-1.—Pay of Officers—			
O.	2,88,000	2,94,589	2,93,957
R.	6,580			-623
B.-2.—Pay of Establishment—			
<i>Charged</i>		4,360	4,062
<i>Voted—</i>			
O.	6,38,798	6,26,219	6,29,466
R.	-12,580			+ 3,248
B.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	1,100	1,300	1,299
R.	200			-1
<i>Voted—</i>			
O.	2,20,476	2,36,903	2,36,944
R.	16,427			+ 41

Col. 1.—Mainly due to (i) grant of honoraria and rewards to Government officers in connection with an excise raid case originally provided for under "B-5" (Rs. 9,400) and (ii) extensive tours specially in connection with Water-hyacinth Week (Rs. 6,300).

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
Major Head " 8.—Provincial Excise"—<i>contd.</i>		Rs.	Rs.
B.—DISTRICT CHARGES—<i>concl.</i>			
B.-4.—Contract Contingencies—			
<i>Charged</i>	480	456	—24
<i>Voted</i>	52,394	50,433	—1,961
B.-5.—Other Contingencies—			
<i>Charged—</i>			
<i>O.</i>	Rs. 640	240	225
<i>R.</i>	—400			—15
<i>Voted—</i>			
<i>O.</i>	1,25,820	1,09,393	1,08,623
<i>R.</i>	—16,427			—770
Col. 1.—Due partly to the first reason stated under " B.-3.—Voted"—Col. 1 (Rs. 9, 400), and partly to fewer cases of payment of rewards to private persons (Rs. 5,100) and fees to pleaders (Rs. 1,400).			
For rounding—			
<i>Charged</i>	20	..	—20
<i>Voted—</i>			
<i>O.</i>	12	..	..
<i>R.</i>	—12		
C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT—			
<i>O.</i>	4,97,000	4,96,125	4,96,125
<i>R.</i>	—875		
D.—COMPENSATIONS—			
<i>Charged—</i>			
<i>O.</i>	1,00,500	1,00,198	1,00,197
<i>R.</i>	—302			—1
<i>Voted—</i>			
<i>O.</i>	7,500	6,149	[6,148
<i>R.</i>	—1,351			—1
Col. 1.—Fewer cases of breaches of peace requiring payment of compensation.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "3.—Provincial Excise"—<i>conold.</i>			
E.—CHARGES IN ENGLAND—			
E. 2.—High Commissioner—			
<i>Charged</i>	4,800	4,800	..
Voted—	Rs.		
O.	9,320	} 8,345	} 8,684
R.	-975			+339
F.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	24	24	19
<i>Voted—</i>			
R.	42	42	..
G.—WORKS—			
R.	916	916	..
For rounding—			
O.	80	} ..	} ..
R.	-80		
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R.	565	565	..
<i>Voted—</i>			
R.	3,625	3,625	..
Totals—			
<i>Charged</i>	1,44,000	1,42,968	-1,032
<i>Voted</i>	20,58,000	20,55,183	-2,817

REVIEW.

In the charged section the savings were ·7 per cent. of the appropriation as against 7·4 per cent. in the previous year. Voted savings were ·1 per cent. of the grant as against 1·1 per cent. in the preceding year.

2. Payment of about Rs. 1½ lakhs per annum by the Central Government towards the cost of combined Salt and Excise establishment for the administration of the Salt Department in Bengal, which used to be shown as a recovery under sub-head H of this grant, ceased with effect from 1st April 1939 consequent on the Government of India resuming the administration.

3. A sum of Rs. 1,570 representing Excise revenue was defalcated by a Sub-Inspector of Excise in charge of certain country spirit, ganja and bhang warehouses. But the Sub-Inspector died soon after the detection of the defalcation before any explanation could be obtained from him. A sum of Rs. 784 only could be realised from his assets and the balance of Rs. 786 was written off as irrecoverable under the orders of Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "9.—Stamps".	Rs.	Rs.	Rs.
A.—NON-JUDICIAL—			
A.-1.—Superintendence—			
O.	Rs. 34,300	} 35,833	35,965
S.	2,667		
R.	-1,134		
Col. 1.—Increase due to larger indent of stamps than anticipated and reduction due to retirement and change in personnel.			
A.-2.—Charges for the sale of stamps—			
O.	1,30,000	} 1,80,000	1,70,671
S.	30,000		
Col. 1.—Increase in commission charges due to larger sale of stamps. Col. 4.—Due to fluctuations in the closing months of the year exceeding anticipations.			
A.-3.—Cost of stamps supplied from Central Stamp Stores—			
O.	52,000	} 68,000	64,349
S.	16,000		
Col. 1.—Larger indent of stamps than anticipated.			
B.—JUDICIAL—			
B.-1.—Superintendence—			
O.	17,100	} 17,867	17,993
S.	1,233		
R.	-566		
B.-2.—Charges for the sale of stamps—			
O.	1,30,000	} 1,26,700	1,21,404
R.	-3,300		
B.-3.—Cost of stamps supplied from Central Stamp Stores—			
O.	70,000	} 75,000	72,362
R.	5,000		
For rounding	-400	..	+400
Total	4,83,000	4,82,734	-266

REVIEW.

During the year under review a certain Collector reported a case of leakage of stamp revenue resulting in an estimated loss of Rs. 1½ lakhs to provincial revenues during the period from 1931 to 1938.

Since February 1938 the Embossing Department of the Collectorate was subjected to close supervision and frequent test-check of accounts with the result that the stamp revenue of the Collectorate for 1938-39 showed a large increase as compared with the revenue of previous years. On enquiry into the reasons it was found that the fees realised from the public for embossing stamps on bills, cheques and receipt forms were only partially credited to Government account, a portion being withheld and misappropriated. The irregularity was rendered possible by the absence of supervision over the embossing work.

The clerk-in-charge of the embossing work was held responsible for the loss, prosecuted and sent up for trial. He was convicted and sentenced to undergo rigorous imprisonment for a term of 2 years and to pay a fine of Rs. 1,000 or undergo 6 months' rigorous imprisonment in default. He preferred an appeal against this sentence which was dismissed by the High Court. Government have also instituted a civil suit in the High Court for the recovery from the clerk's property of a sum of Rs. 59,539 so far proved to have been realised by the clerk from the public on behalf of Government but not credited to Government. The suit is still pending.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest".			
A.—CONSERVANCY AND WORKS—			
A.-I.—Timber and other produce removed from the forests by Government agency—			
<i>Charged—</i>			
O.	Rs. 31,780	} 26,710	26,704
R.	-5,070			-6
Col. 1.—Due to less timber being ready for rafting owing to the break-down of the tractor.			
<i>Voted—</i>			
O.	1,16,700	} 93,136	89,378
R.	-23,564			-3,758
Col. 1.—Due to (i) smaller demand for timber and fuel (Rs. 21,300) and (ii) lower carting rates in certain localities (Rs. 2,200).			
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
<i>Charged—</i>			
O.	5,600	} 5,737	5,737
R.	137		
<i>Voted—</i>			
O.	1,33,784	} 1,39,581	1,39,628
R.	5,797			+47
A.-III.—Construction, purchase, maintenance, etc.—			
<i>Charged—</i>			
O.	31,000	} 32,088	32,088
R.	1,088		
<i>Voted—</i>			
O.	2,28,766	} 2,42,021	2,45,942
R.	13,255			+3,921

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—<i>contd.</i>			
A.—CONSERVANCY AND WORKS—<i>concl.</i>			
A.-IV.—Conservancy and Regeneration—			
<i>Charged—</i>			
O.	Rs. 12,800	12,315	12,315
R.	—485		
<i>Voted—</i>			
O.	1,00,250	92,047	91,839
R.	—8,203		
A.-V.—Miscellaneous—			
<i>Charged—</i>			
O.	1,860	1,820	1,652
R.	—40		
<i>Voted—</i>			
O.	32,340	35,703	34,714
R.	3,363		
<p>Col. 1.—Mainly due to certain private forests managed by Government earning more profits than anticipated necessitating a larger payment of cess (Rs. 5,300), partly counter-balanced by savings realised on the maintenance of smaller areas for experimental purposes (Rs. 1,950).</p>			
A.-VI.—Suspense—			
<i>Charged</i>		500	—72
<i>Voted—</i>			
R.	150	150	250
For rounding—			
<i>Charged—</i>			
O.	—540	—	—
R.	540		
<i>Voted—</i>			
O.	160	—	—
R.	—160		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—contd.			
B.—ESTABLISHMENT—			
B.1.—Pay of Officers—			
<i>Charged—</i>			
O.	Rs. 2,40,600	} 2,34,520	} 2,34,266
R.	-6,080			-254
<i>Voted—</i>			
O.	56,000	} 61,213	} 61,213
R.	5,213		
* Col. 1.— <i>Charged</i> and <i>Voted</i> —Due mainly to the transfer of an officer from a charged to a voted division.			
B.2.—Pay of Establishment—			
<i>Charged—</i>			
O.	31,200	} 31,430	} 31,366
R.	230			-34
<i>Voted—</i>			
O.	4,33,144	} 4,28,332	} 4,26,840
R.	-4,812			-1,492
B.3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	63,200	} 50,300	} 48,797
R.	-12,900			-1,503
Col. 1.—Mainly due (i) to changes in leave programme (Rs. 5,400), (ii) to restricted tours (Rs. 5,300), (iii) to closing down of the refresher course for officers at Dehra Dun (Rs. 1,000) and (iv) to a case of deputation to an Indian State (Rs. 900).			
<i>Voted—</i>			
O.	1,33,860	} 1,35,938	} 1,35,593
R.	2,078			-345

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
Major Head "10.—Forest"—<i>concl'd.</i>			
	Rs.	Rs.	Rs.
B.—ESTABLISHMENT—<i>concl'd.</i>			
B.-4.—Contingencies—			
	Rs.		
<i>Charged—</i>			
O.	4,760	} 4,630	4,620
R.	—130		
<i>Voted—</i>			
O.	48,715	} 52,030	52,228
R.	3,315		
B.-5.—Losses—			
R.	2,940	2,940	2,872
Col. 1.—Reappropriation meant to cover loss of forest revenue realised but defalcated before credit to accounts. The amount has been taken credit of under "X—Forest" and debited <i>per contra</i> under this head.			
B.-6.—Grants-in-aid, contributions, etc.—			
<i>Charged—</i>			
R.	850	850	850
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—5,200	} —5,091	—5,021
R.	109		
For rounding—			
<i>Charged—</i>			
O.	240	} —	—
R.	—240		
<i>Voted—</i>			
O.	—519	} —	—
R.	519		
D.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged—</i>			
O.	67,000	} 66,240	66,201
R.	—760		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—concl'd.			
E.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
<i>R.</i>	Rs. 256	256	253
			—3
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
<i>R.</i>	22,604	22,604	..
			—22,604
<i>Voted—</i>			
<i>R. Gross</i>	109	109	..
			—109
<i>R. Deductions</i>	—109	—109	..
			+109
Totals—			
<i>Charged</i>	4,90,000	4,64,777	—25,223
<i>Voted—</i>			
<i>Gross</i>	12,83,200	12,80,297	—2,903
<i>Deductions</i>	—5,200	—5,021	+179
<i>Net</i>	12,78,000	12,75,276	—2,724

REVIEW.

Charged savings were 5·1 and ·5 per cent. of the original and the final appropriations as against 1·6 and ·6 per cent. respectively in the previous year. Voted savings were ·2 per cent. of the grant as against 1·2 per cent. in the preceding year.

2. The accounts of the Siliguri Band Saw Mill and the Manager's financial review will be found in the appendix on page 239.

Grant No. 6.—Registration.

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 "11.—Registration".				
A.—SUPERINTENDENCE—				
	Rs.			
O.	78,000	72,000	70,783	
R.	-6,000			-1,217
B.—DISTRICT CHARGES—				
B.-1.—Pay of Officers—				
O.	8,74,220	8,55,429	8,54,779	
R.	-18,791			-650
B.-2.—Pay of Establishment—				
<i>Charged—</i>				
O.	240	220	219	
R.	-20			-1
<i>Voted—</i>				
O.	7,62,356	8,12,356	8,11,652	
S.	55,000			-704
R.	-5,000			
Col. 1.—Increase in the number of registrations.				
B.-3.—Allowances, honoraria, etc.—				
O.	27,400	32,400	32,336	
R.	5,000			-64
Col. 1.—Due to the employment of officers of the Department on extra-departmental work.				
B.-4.—Contract Contingencies—				
O.	70,850	78,432	78,523	
R.	7,582			+91
Col. 1.—Mainly increase in cost of remittance due to increase in receipts.				

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11.—Registration"—concl'd.			
B.—DISTRICT CHARGES—concl'd.			
B.-5.—Other Contingencies—			
O.	Rs. 5,05,700	6,31,900	6,36,119
S.	1,09,000		
R.	17,200		
			+4,210
Col. 1.—Due to (i) payment of arrear and enhanced rents (Rs. 1,200), (ii) cost of conveyance of registering officers making visits or undertaking commissions (Rs. 15,000) and (iii) issue of larger number of notices of transfer of holdings to landlords and tenants by registered post (Rs. 1,10,000)— <i>vide</i> amendment to Sec. 26(c) of the Bengal Tenancy Act. Col. 4.—The supplementary grant proved inadequate owing to difficulties in estimation.			
B.-6.—Losses—			
R.	9	9	9
			..
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. .			
	—3,300	—3,330	—30
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	20	20	..
			—20
For rounding—			
<i>Charged</i>		60	..
			—60
<i>Voted</i>		—226	..
			+226
Totals—			
<i>Charged</i>		300	219
			—81
<i>Voted—</i>			
Gross	24,82,300	24,84,192	+1,892
Deductions	—3,300	—3,330	—30
Net	24,79,000	24,80,862	+1,862

REVIEW.

Charged savings were 27 per cent. of the original appropriation as against 35 per cent. in the previous year. There was a small excess over the voted grant for the reason stated under sub-head B-5.

40 Grant No. 7.—Charges on account of Motor Vehicles Taxation Acts.

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 "12.—Charges on Account of Motor Vehicles Acts".			
C.—COMPENSATIONS TO LOCAL BODIES, ETC. .	4,50,000	4,50,000	..
The expenditure represents the compensation paid to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act.			
Total .	4,50,000	4,50,000	..

REVIEW.

The above statutory payment was non-voted up to 31st March 1937 and charged up to 31st March 1939 under Section 72-D of the Government of India Act, 1919 and paragraph 4 of the India and Burma (Transitory Provisions) Order, 1937 respectively. Thereafter it became voted in the absence of an Act of the Provincial Legislature declaring it to be charged, under Sec. 78(3)(g) of the Government of India Act, 1935. Necessary legislation continuing the charged character of the expenditure has since been passed. Similar cases occur in Grant Nos. 19, 21 and 29—*vide* reviews on pages 128, 140 and 187.

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 "13.—Other Taxes and Duties".			
A.—COLLECTION CHARGES—			
A.-1.—Entertainment Tax	7,000	2,788	—4,212
Col. 4.—Owing to large stock in hand due to heavy supply in 1938-39 and low consumption due to cinema houses paying the tax in cash, the indents for stamps issued for the year were less than anticipated. See paragraph 2 of the review.			
A.-2.—Betting Tax	5,000	5,000	..
A.-3.—Tax under the Bengal Finance Act, 1939—			
S.	Rs. 20,000	12,969	—890
R.	—6,201		
Col. 1.—Supplementary grant on account of collection charges under the Bengal Finance Act, 1939, which became law in July 1939. Reduction due to partial entertainment of staff later in the year.			
B.—CHARGES UNDER THE ELECTRICITY ACTS—			
<i>Charged—</i>			
O.	16,000	11,500	10,614
R.	—4,500		
<i>Voted—</i>			
O.	81,300	69,525	70,332
R.	—11,775		
Col. 1.— <i>Charged</i> and <i>Voted</i> —Mainly the investigation into the possibilities for the supply of cheap electricity in Bengal could not be made during the year. See also paragraph 3 of the review.			
D.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged—</i>			
O.	14,720	14,387	14,284
R.	—333		
<i>Voted—</i>			
O.	5,760	4,800	4,800
R.	—960		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties"—<i>concl'd.</i>			
E.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	67	+67
<i>Voted</i> . . . . .	..	19	+19
For rounding—			
<i>Charged</i>	280	..	—280
<i>Voted</i>	—60	..	+60
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>	Rs.		
<i>R.</i>	4,833	4,833	.. —4,833
<i>Voted—</i>			
<i>R.</i>	18,936	18,936	.. —18,936
Totals—			
<i>Charged</i>	31,000	24,965	—6,035
<i>Voted</i>	1,19,000	95,848	—23,152

REVIEW.

Charged savings were 19·4 and 4·6 per cent. of the original and the final appropriations and occurred mainly under sub-head B. Voted savings were 19·4 and 4·2 per cent. of the authenticated and the final grants respectively. The savings were chiefly contributed by sub-heads A.1, A.3 and B.

2. There was no proper control under sub-head A-1. It was known in October 1939 that a part (Rs. 2,000) of the provision under the sub-head was not required but this was not surrendered. A further sum of Rs. 2,212 was also retained, partly in anticipation of larger expenditure towards the close of the year (Rs. 1,612) and partly for a new item of expenditure (Rs. 600) which did not materialise. There was no likelihood of larger expenditure as no further indents had been issued in view of the surplus stock in hand and the low progress of consumption of stamps. Regarding new items of expenditure Government had laid down that unwanted funds should be surrendered forthwith and, if need be, application should then be made for a revocation of the same.

3. Prior to 1939-40 the charges relating to the Electrical Inspector and his staff were provided for under Grant No. 28—Miscellaneous Departments. With effect from the year under report they have been merged under sub-head B of this Grant.

**Grant No. 9.—Interest on Works for which Capital Accounts
are kept—Charged.** 43

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 "17.—Interest on Works for which Capital Accounts are kept".			
A.—IRRIGATION WORKS—			
O.	Rs. 9,11,000	8,56,000	8,57,368
R.	—55,000			+1,368
Col. 1.—Due to a reduction in the rate of interest.			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
O.	Rs. 12,81,000	12,09,000	12,08,608
R.	—72,000			—392
Col. 1.—Same as under "A".			
Surrenders or withdrawals within grant or appro- priation—			
R.	1,27,000	1,27,000	.. —1,27,000
<i>Total</i>	.	21,92,000	20,65,976 —1,26,024

REVIEW.

Savings were 5·7 per cent. of the original appropriation as against 3·4 per cent. of the previous year. There was, however, a small excess of Rs. 976 over the final appropriation.

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 "XVII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept".			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—			
Productive Works—			
A.-1.—Extensions and Improvements—			
O.	Rs. 13,009	} 3,509	3,317
R.	—9,500			—192
See item 7 of annexure A.			
A.-2.—Maintenance and Repairs—			
O.	1,07,000	} 78,125	75,809
R.	—28,875			—2,316
Col. 1.—Mainly due to postponement of silt clearance in the Damodar and the Eden Canals			
A.-3.—Establishment—			
<i>Charged</i>	34,000	15,554	—18,446
Voted—			
O.	2,04,000	} 2,23,292	1,49,887
R.	19,292			—73,405
<i>Charged and Voted—See paragraphs 2 and 3 of the review.</i>			
A.-4.—Tools and Plant—			
O.	4,800	} 3,900	2,039
R.	—900			—1,861
See paragraphs 2 and 3 of the review.			
A.-5.—Suspense—			
O.	20,000	} 700	629
R.	—19,300			—71
Col. 1.—No boulders were purchased as none of them was issued from stock.			
A.-6.—Charges in England—			
<i>Charged</i> . . . . .	..	3,095	+3,095
See paragraphs 2 and 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 "XVII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept"—<i>contd.</i>			
<i>Deduct—Working Expenses—contd.</i>			
A.—IRRIGATION WORKS—<i>concl.</i>			
Productive Works—<i>concl.</i>			
A.-7.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	16	+16
For rounding	191	..	—191
Unproductive Works—			
A.-8.—Extensions and Improvements—			
O.	Rs. 5,100		
R.	—918		
	} 4,182	2,977	—1,205
	See item 7 of annexure A.		
A.-9.—Maintenance and Repairs—			
O.	45,000		
R.	11,000		
	} 56,000	55,565	—435
Col. 1.—Due to thorough repairs to certain lock-gates of the Midnapore Canal which were found necessary at the time of the closure of the Canal for silt clearance.			
A.-10.—Establishment—			
<i>Charged</i>	9,000	11,595	+2,595
Voted	74,000	84,226	+10,226
	See paragraphs 2 and 3 of the review.		
A.-11.—Tools and Plant	1,100	1,690	+590
	See paragraphs 2 and 3 of the review.		
A.-13.—Charges in England—			
<i>Charged</i> . . . . .	..	2,249	+2,249
	See paragraphs 2 and 3 of the review.		
A.-14.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	10	+10
For rounding	—200	..	+200

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, Em- bankment and Drainage Works for which Capital Accounts are kept"—<i>concl'd.</i>			
<i>Deduct—Working Expenses—concl'd.</i>			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Unproductive Works—			
B.-1.—Extensions and Improvements—			
O.	Rs. 92,593	} 81,075	80,973
R.	-11,518			-102
See items 1 to 6 and 8 of annexure A.			
B.-2.—Maintenance and Repairs—			
O.	5,08,000	} 4,89,938	4,80,178
R.	-18,062			-9,760
B.-3.—Establishment—			
<i>Charged</i>	1,03,000	74,325	-28,175
Voted—			
O.	2,52,000	} 2,50,788	2,60,380
R.	-1,212			+9,592
See paragraphs 2 and 3 of the review.			
B.-4.—Tools and Plant	81,500	41,738	+10,238
See paragraphs 2 and 3 of the review.			
B.-6.—Charges in England—			
<i>Charged</i>		12,634	+12,634
See paragraphs 2 and 3 of the review.			
B.-7.—Loss or gain by exchange—			
<i>Charged</i>		64	+64
For rounding	-93		+93
Total—"XVII.—Irrigation, etc.—Working Expenses"—			
<i>Charged</i>	1,46,000	1,20,042	-25,958
Voted—			
O.	13,58,000	} 12,98,007	12,39,408
R.	-59,993			-58,599

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—			
O.	Rs. 21,000		
R.	—10,336	10,664	4,895
			—5,769
	See items 9, 12 and 14 of annexure A.		
C.-3.—Maintenance and Repairs—			
O.	1,500		
R.	758	2,258	2,099
			—159
C.-4.—Establishment—			
<i>Charged</i>		2,600	2,281
<i>Voted</i>		6,700	4,020
			—319
			—2,680
	See paragraphs 2 and 3 of the review.		
C.-5.—Tools and Plant	300	433	+133
	See paragraph 3 of the review.		
C.-7.—Charges in England—			
<i>Charged</i> . . . . .	..	382	+382
C.-8.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	2	+2
<i>For rounding</i>	—100	..	+100
MISCELLANEOUS EXPENDITURE—			
C.-10.—Establishment—			
<i>Charged</i>	13,500	1,265	—12,235
	See paragraphs 2 and 3 of the review.		
Voted—			
O.	33,800		
R.	15,146	48,946	32,137
			—16,809
Col. 1.—Mainly due to entertainment of special establishments for crop-cutting experi- ments as a part of the revenue survey of an area. See paragraphs 2 and 3 of the review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl.</i>			
C.-A.—IRRIGATION WORKS—<i>concl.</i>			
MISCELLANEOUS EXPENDITURE—<i>concl.</i>			
C.-11.—Tools and Plant	1,600	240	—1,360
See paragraphs 2 and 3 of the review.			
C.-12.—Other Charges—			
O.	Rs. 49,500	} 36,130	} 36,089
R.	—13,370			—41
Col. 1.—Mainly transfer of provision for tools and plant originally included in the estimate for Contour Survey to sub-head D-5 to which it was chargeable.			
C.-15.—Charges in England—			
Charged . . . . .	..	212	+212
C.-16.—Loss or gain by exchange—			
Charged . . . . .	..	1	+1
For rounding—			
Charged	—100	..	+100
Voted	—300	..	+300
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—			
D.-1.—Works—			
O.	1,90,605	} 1,95,591	} 1,91,100
R.	4,986			—4,491
See items 10, 11, 13 and 15 of annexure A.			
D.-2.—Extensions and Improvements	2,204	2,072	—132
See item 16 of annexure A.			
D.-3.—Maintenance and Repairs—			
O.	5,90,500	} 6,49,448	} 6,35,886
R.	58,948			—13,562

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"—<i>contd.</i>			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>			
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—<i>concl'd.</i>			
D.-4.—Establishment—			
<i>Charged—</i>			
O.	Rs. 1,69,956	} 1,65,206	} 1,71,069
R.	—4,750			+5,863
<i>Voted—</i>			
O.	4,42,912	} 4,33,710	} 4,70,001
R.	—9,202			+36,281
See paragraphs 2 and 3 of the review.			
D.-4. (1)—Establishments under Collectors for collection of revenue on account of Zemindari Embankments under the contract system—			
O.	15,000	} 18,314	} 16,782
R.	3,314			—1,532
Col. 1.—Due to entertainment of additional establishments in connection with the appor- tionment work for the renewal of assessment of the Midnapur Takavi Embankment Cess.			
D.-5.—Tools and Plant—			
O.	25,500	} 54,180	} 43,806
R.	28,680			—10,374
Col. 1.—Mainly purchase of tools and plant for the two newly formed Divisions, Eastern Development and Mymensingh (Rs. 14,180) and urgent repairs to a dredger and some steam launches and barges (Rs. 13,500). Col. 4.—See paragraph 3 of the review.			
D.-6.—Suspense—			
O.	—2,280	} 13,220	} 54,559
R.	15,500			+41,339
Col. 4.—Mainly due to the failure on the part of the Calcutta Corporation to deposit a sum of Rs. 64,900 towards the cost of certain dredging work partly set off by non-payment of some bills for supplies which were not received in time. See annexure B.			
D.-7.—Charges in England—			
<i>Charged</i> . . . . .	..	30,419	+30,419
See paragraphs 2 and 3 of the review.			
D.-8.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	156	+156
For rounding—			
<i>Charged</i>	44	..	—44
Voted	—441	..	+414

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"—<i>contd.</i>			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>			
MISCELLANEOUS EXPENDITURE—			
D.-10.—Establishment— <i>Charged</i>	3,800	5,538	+1,738
Voted—			
O.	Rs. 9,500	10,631	+1,431
R.	—300		
	9,200		
	See paragraphs 2 and 3 of the review.		
D.-11.—Tools and Plant	900	1,426	+526
	See paragraphs 2 and 3 of the review.		
D.-12.—Other Charges—			
O.	23,700	21,447	—2,703
R.	450		
	24,150		
	Col. 4.—Mainly postponement of certain schemes of survey works owing to non-receipt of local contributions (Rs. 1,200) and cumulative petty savings.		
D.-13.—Grants-in-aid—			
O.	3,04,500	2,500	2,500
R.	—3,02,000		
	2,500		
	Col. 1.—Mainly unutilised provision for contribution (1) to the Waterways Board (Rs. 2,50,000) which was not formed, (2) to the Hydro-Dynamic Research Station (Rs. 6,500) which would be maintained for the first five years by the Government of India without contribution from provinces, (3) towards the reconstruction of a bridge (Rs. 20,500) the proposal for which was dropped and (4) towards the construction of another bridge (Rs. 25,000) which was not taken up during the year.		
D.-15.—Grants-in-aid—Grants and subventions to schemes for rural reconstruction from Pro- vincial Revenues—			
O.	5,000	..	..
R.	—5,000		
	Col. 1.—The scheme of rural reconstruction could not be given effect to during the year.		

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"—contd.				
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.				
MISCELLANEOUS EXPENDITURE—concl'd.				
D.-16.—Grants-in-aid—Expenses out of the grant from the Central Government and of the local contributions received for economic development and improvement of rural areas—				
D.-16 (a)—Minor Drainage and Flushing Schemes—				
O.	Rs. 40,500	} 26,200	16,063	-10,137
R.	-14,300			
Col. 1.—Due to no new schemes having been taken up during the year. Col. 4.—Due to (1) non-drawal of Government grant by a District Board (Rs. 4,023), (2) late allotment of funds from local contributions to another (Rs. 3,681) and (3) saving in the ultimate cost of a project refunded by a District Board (Rs. 2,458).				
D.-16. (b)—Improvement of existing village com- munications including existing waterways—				
O.	1,30,000	} 1,00,722	72,206	-28,516
R.	-29,278			
Col. 1.—Mainly non-utilisation in full of the provisions made for certain schemes owing to delay in obtaining administrative approval, slow progress and non-realisation of local con- tributions. Col. 4.—Mainly (1) abandonment of two projects owing to change in the local conditions (Rs. 4,800), (2) postponement of works due to low estimates, legal objections, non-realisation of local contributions and other causes (Rs. 7,300), (3) delay in the execu- tion of works for want of machinery, non-realisation of local contributions, untimely rains, etc. (Rs. 13,600) and (4) withholding payment for want of completion certificate of a work (Rs. 1,000).				
D.-17.—Charges in England—				
Charged	51,400	928	-50,472	
See paragraphs 2 and 3 of the review.				
D.-18.—Loss or gain by exchange—				
Charged—				
R.	250	250	5	-245
See paragraph 3 of the review.				
For rounding—				
Charged	-200	..	+200	
Voted	-100	..	+100	

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"—<i>concl.</i>			
D.-19.—Reserve for maintenance and repairs—			
	Rs.		
O.	1,50,000		
R.	-1,50,000	..	..
Rs. 1,07,600 was allotted for expenditure on works and Rs. 42,400 surrendered.			
<hr/>			
Total 18.—Other Revenue Expenditure, etc.—			
Charged—			
O.	2,41,000		
R.	-4,500	2,36,500	2,12,258
Voted—			
O.	20,42,000		
R.	-4,06,004	16,35,996	16,18,392
-24,242			
-17,604			
<hr/>			
Major Head "19.—Construction of Irrigation, Navi- gation, Embankment and Drainage Works".			
F.—FINANCED FROM ORDINARY REVENUES—			
F.-2-B.—Navigation, Embankment and Drainage Works—			
F. 2 (1).—Works . . . . .	..	31	+31
See item 17 of annexure A.			
F. 2 (2).—Establishment—			
Charged . . . . .	..	4	+4
Voted . . . . .	..	10	+10
F. 2 (3).—Tools and Plant . . . . .	..	3	+3
F. 2 (4).— <i>Deduct</i> —Receipts and recoveries on Capital Account—			
R.	-10,700	-10,700	-456
			+10,244
Col. 1.—Anticipated recoveries on account of hire charges of tugs and barges employed on dredging works of Government as well as of the Calcutta Corporation. Col. 4.—Due to the failure of the Calcutta Corporation to deposit their instalment during the year.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 19.—Construction of irrigation, Navigation, Embankment and Drainage Works "—<i>concl'd.</i>			
Total 19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
<i>Charged</i> . . . . .	..	4	+4
<i>Voted—</i>			
<i>Gross</i> . . . . .	..	44	+44
<i>Recoveries—</i>			
<i>R.</i>	Rs. —10,700	—456	+10,244
<i>Net</i>	—10,700	—412	+10,288
Major Head " 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works ".			
G.-A.—IRRIGATION WORKS—PRODUCTIVE—			
G.-1.—Works—			
<i>O.</i>	8,300		
<i>R.</i>	—223	8,077	8,130
			+53
			See item 18 of annexure A.
G.-2.—Establishment—			
<i>Charged</i>	1,300	1,252	—48
<i>Voted</i>	5,700	5,021	—679
			See paragraph 3 of the review.
G.-3.—Tools and Plant	300	209	—91
G.-6.—<i>Deduct</i>—Receipts and Recoveries on Capital Account—			
<i>R.</i>	—900	—1,097	—197
G.-7.—Charges in England—			
<i>Charged</i> . . . . .	..	249	+249
G.-8.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	1	+1
For rounding—			
<i>Charged</i>	—300	..	+300
<i>Voted</i>	—300	..	+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 "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—<i>concl.</i>			
H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE—			
H.-12.—<i>Deduct</i>—Receipts and Recoveries on Capital Account—			
	Rs.		
O.	-59,000	-56,300	-59,479
R.	2,700			-3,179
Col. 4.—Due to transfer of parts of the dredger "Cowley" to the dredger "Ronaldshay" (Rs. 1,239) and adjustment of hire charges of the latter for 37 days in excess, which could not be withdrawn for want of orders of Government.			
Total—"68.—Construction, etc."—			
<i>Charged</i>	1,000	1,502	+502
Voted—			
Gross—			
O.	14,000	13,777	13,360
R.	-223			-417
Recoveries—			
O.	-59,000	-57,200	-60,576
R.	1,800			-3,376
Net	-43,423	-47,216	-3,793
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	4,500	4,500	-4,500
Voted—			
R. Gross	4,66,220	4,66,220	-4,66,220
R. Recoveries	8,900	8,900	-8,900

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Total—Grant No. 10.—Irrigation—			
Charged	3,88,000	3,33,806	—54,194
Voted—			
Gross	34,14,000	28,71,204	—5,42,796
Recoveries	—59,000	—61,032	—2,032
Net	33,55,000	28,10,172	—5,44,828

REVIEW.

Charged savings were 14 and 13 per cent. of the original and the final appropriations as against 3 and .5 per cent. respectively in 1938-39. The savings mainly occurred under Establishment and have been explained in paragraph 3. Voted savings were 15.9 per cent. of the original gross grant and 2.6 per cent. of the final appropriation as compared with 22.6 and 8.5 per cent. respectively in 1938-39. Delay in the formation of the Waterways Board, postponement of some schemes of rural reconstruction and non-utilisation of Rs. 42,400 out of the provision for reserve for maintenance and repairs accounted for the bulk of the savings. See sub-heads D. 13, D. 16 (a), D. 16 (b) and D. 19.

2. Cost of establishment including that incurred in England as well as charges for tools and plant are distributed *pro rata* after the close of the year in the manner explained in paragraph 3 below. The variations between appropriation and expenditure under sub-heads A-3, A-4, A-6, A-10, A-11, A-13, B-3, B-4, B-6, C-4, C-10, C-11, D-4, D-5, D-7, D-10, D-11 and D-17 were chiefly due to the above method of allocation. To secure closer approximation between appropriation and actuals under "Establishment" (including English charges) and "Tools and Plant" the Public Accounts Committee, which considered the Appropriation Accounts of the Government of Bengal for 1937-38 and the Audit Report, 1938, recommended that the suggestion of the Accountant General should be adopted that the grants for "Establishment" and "Tools and Plant" should not be distributed throughout the budget as at present, but exhibited separately as sub-heads. Government have accepted the recommendation and effect is being given to the change in procedure from the accounts for 1940-41. Paragraph 3 (d) of the review shows the position in regard to the total charges in respect of "Establishment", "Tools and Plant" and "Charges in England". The variations between the total appropriation and the total expenditure under the heads are not so wide as those between the appropriation and expenditure under the individual sub-heads concerned in the Appropriation Accounts.

REVIEW—*contd.*

3. The procedure followed in the accounting of establishment and tools and plant charges of the Irrigation Department is described below :—

(a) Charges for “ Establishment ” and “ Tools and Plant ” (except purely revenue establishment and special establishments entertained or plant purchased for certain large projects) are in the first instance charged under the heads “ XVII—Irrigation, etc.,—*Deduct*—Working expenses ” and “ 18—Other Revenue Expenditure financed from Ordinary Revenues ”. “ Charges in England ” and the incidental loss or gain by exchange are, however, charged in the first instance under the head “ 18—Other Revenue Expenditure, etc. ”. Expenditure on special establishments entertained for the collection of revenue is debited direct to the heads concerned, *viz.*, “ XVII—Irrigation, etc.—*Deduct*—Working Expenses ” and “ 18—Other Revenue Expenditure, etc. ”. The percentage recoveries from other departments on account of establishment charges are adjusted in reduction of expenditure under the head “ 18—Other Revenue Expenditure, etc. ”, while the recoveries on account of tools and plant charges for works of other departments of Government are adjusted in reduction of expenditure and those on account of other works credited to revenue.

(b) (i) The cost of the Chief Engineer’s establishment is distributed equally between the three circles of superintendence *viz.*, the Southern, the South-Western and the Development.

(ii) The leave salaries, etc., paid in England, and the incidental loss or gain by exchange, are also divided equally between the three circles for distribution among the different projects under each circle in proportion to the works outlay.

(c) The net establishment charges booked under the major heads “ XVII—Irrigation, etc.—*Deduct*—Working Expenses ” and “ 18—Other Revenue Expenditure, etc. ”, for each circle of superintendence after the addition of the item mentioned at (b) (i) above and 11.89 per cent. of the salaries and leave allowances of the pensionable establishment to cover pensionary liabilities, are distributed among the four heads “ XVII—Irrigation, etc.—*Deduct*—Working expenses ”, “ 18—Other Revenue Expenditure, etc. ”, “ 19—Construction of Irrigation, etc., Works ” and “ 68—Construction of Irrigation, etc., Works ”, in proportion to the expenditure on works under each of those heads. The net tools and plant charges under major heads “ XVII ” and “ 18 ” are also distributed among the different major heads “ XVII ”, “ 18 ”, “ 19 ” and “ 68 ” in the same proportion. The allocation mentioned above is technically called distribution *pro rata*.

(d) The variations between the appropriations and the expenditure under “ Establishment ”, “ Tools and Plant ”, “ Charges in England ” and “ Loss or gain by exchange ” for the Irrigation Department as a whole are exhibited in the following statements which show the direct charges separately from those due to *pro rata* distribution.

REVIEW—contd.

(I) *Establishment charges excluding charges in England.*

Number and Name of Grant and Major Heads of the General Accounts Classification.						
Grant No. 10—Irrigation.						
—	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc., Works.	28— Construc- tion, etc., Works.	Total.	Total for both voted and charged.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Final Grant or Appropria- tion—						
<i>Charged</i> . . .	1,46,000	1,85,106	..	1,300	3,32,406	} 14,03,056
<i>Voted</i> . . .	5,48,080	5,16,870	..	5,700	10,70,650	
Expenditure—						
Direct charges—						
<i>Charged</i> . . .	13,235	2,70,148	..	..	2,83,383	} 13,16,478
<i>Voted</i> . . .	2,63,169	7,69,926	..	..	10,33,095	
Charges by <i>pro rata</i> distri- bution—						
<i>Charged</i> . . .	+88,739	-89,995	+4	+1,252	..	} ..
<i>Voted</i> . . .	+2,31,324	-2,36,355	+10	+5,021	..	
Total Expenditure—						
<i>Charged</i> . . .	1,01,974	1,80,153	4	1,252	2,83,383	} 13,16,478
<i>Voted</i> . . .	4,94,493	5,33,571	10	5,021	10,33,095	

The saving of Rs. 49,023 in the charged appropriation was mainly due to reduction of percentage rate of pensionary charges from 12.5 per cent. to 11.89 per cent. and to the deputation of some officers on military duty.

REVIEW—*contd.*(II) *Tools and Plant charges.*

Number and Name of Grant and Major Heads of the General Accounts Classification.

1	Grant No. 10.—Irrigation.				Total. 6
	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc., Works.	68— Construc- tion, etc., Works.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Final Grant or Appropria- tion	36,500	56,980	..	300	93,780
Expenditure—					
Direct charges	3,346	88,238	..	..	91,584
Charges by <i>pro rata</i> dis- tribution	+42,121	—42,333	+3	+209	..
Total Expenditure	45,467	45,905	3	209	91,584

(III) *Charges in England (Charged).*

Final Appropriation . . . . .	..	51,400	..	..	51,400
Expenditure—					
Direct charges . . . . .	..	50,168	..	..	50,168
Charges by <i>pro rata</i> dis- tribution	+17,978	—18,227	..	+249	..
Total Expenditure	17,978	31,941	..	249	50,168

(IV) *Loss or gain by exchange (Charged).*

Final Appropriation . . . . .	..	250	..	..	250
Expenditure—					
Direct charges . . . . .	..	255	..	..	255
Charges by <i>pro rata</i> allo- cation	+90	—91	..	+1	..
Total Expenditure	90	164	..	1	255

4. The gross establishment charges of the Irrigation Department during the year 1939-40 excluding those incurred on special establishments entertained for Damodar Hooghly Flush Irrigation Scheme, collection of revenue,

REVIEW—contd.

etc., amounted to Rs. 11·00 lakhs, *i.e.*, 70·15 per cent. of the total works outlay of Rs. 15·68 lakhs against 69·20 per cent. of the previous year. An aggregate amount of Rs. ·38 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 10·62 lakhs and were 67·73 per cent. of the total works outlay against 64·5 per cent. of the previous year. The establishments for the Damodar Canal were brought under a circle of superintendence during the year under review. A new circle was also opened during the year.

5. *Grants from the Central Government for economic development and improvement of rural areas.*—Grants received from the Government of India for the economic development and improvement of rural areas as well as the amounts contributed for the same purpose by the public during 1937-38 and in previous years were credited to a deposit head and the expenditure therefrom was also debited to the same deposit head. With effect from the accounts for 1938-39 the procedure was changed and that followed in the case of expenditure from Road Fund grants adopted in this case also. Monies received whether as grants from the Central Government or as contributions from the public are credited to the deposit head, the expenditure to be incurred therefrom is included in the demand for grant under the relevant service head of account and an amount equivalent to the expenditure incurred debited at the end of the year to the deposit head by corresponding credit to the appropriate revenue head. Under this procedure the expenditure incurred on the schemes appears in the appropriation accounts.

An account showing the unexpended balance to the end of the previous year, receipts and expenditure during the year and the unexpended balance at the end of the year in respect of two schemes included in Grant No. 10 is given below. The accounts in respect of the other schemes will be found in the reviews under the appropriation accounts of the grants concerned.

Name of the scheme.	Unexpended balance to the end of the previous year (1938-39).	Receipts during the year (1939-40).	Expenditure during the year (1939-40).	Unexpended balance at the end of the year (1939-40).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Minor drainage and flushing schemes [Sub-Head D-16 (a)].	36,352	4,787	(a) 18,521	22,618
2. Improvement of existing village communications including, where desirable, existing waterways. (Sub-heads D. 16 (b) of this Grant and F. 2 of Grant No. 29.)	—1,10,749	3,79,311	(b) 1,98,197	70,365

(a) Excludes Rs. 2,458 on account of refund of unexpended grant of previous years.

(b) Is made up of the following :—

Grant No. 10.—Sub-head D. 16 (b)	Rs. 72,206
Grant No. 29.—Sub-head F. 2	1,27,491
Refund of unexpended grant of the previous year	—1,500
TOTAL	1,98,197

REVIEW—*concl'd.*

The expenditure for the year was regular and conformed to the conditions attached to the grants with the exception of that amounting to Rs. 28,593 on scheme No. (2) for which certificates of utilisation have not yet been received from the district officers.

In respect of expenditure incurred in the previous years certificates of utilisation are also awaited for the aggregate sum of Rs. 1,65,646 for scheme No. (1).

6. A sum of Rs. 32,580 representing unrealised balance on account of the cost of silt clearance of Kolabaria Khal incurred in 1924-25 and 1932-33 was written off under the orders of the Government of Bengal as the recovery could not be effected from the parties concerned on legal grounds.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less-.	Modified appropriation, More+ Less-.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—					
I.—MAJOR WORKS ABOVE RS. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
B.—Navigation, Embankment and Drainage Works—					
Extensions and Improvements—					
1. Reconstruction of the Barrackpore Bridge.	80,000	70,120	70,120	—9,880	..
The bridges around Calcutta, items 1 to 6, are being reconstructed by the agency of the Calcutta Improvement Trust and the expenditure is regulated on the figures supplied by that body. Estimate Rs. 2,31,900; expenditure to end of 1939-40 Rs. 86,039; balance Rs. 1,45,861; in progress. See sub-head B. 1.					
2. Reconstruction of the Tollygunge Bridge.	5,000	—614	—614	—5,614	..
See note under item 1. Estimate Rs. 1,56,500; expenditure to end of 1939-40 Rs. 1,24,303; balance Rs. 32,197; in progress. See sub-head B. 1.					
3. Reconstruction of the Alipore Bridge.	5,000	..	..	—5,000	..
See note under item 1. Estimate Rs. 1,94,000; expenditure to end of 1939-40 Rs. 1,83,861; balance Rs. 10,139; in progress. See sub-head B. 1.					
4. Reconstruction of the Manicktola Bridge.	..	—339	—339	—339	..
See note under item 1. Estimate Rs. 3,11,416; expenditure to end of 1939-40 Rs. 3,01,555; balance Rs. 9,861; in progress. See sub-head B. 1.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—concl.					
I.—MAJOR WORKS ABOVE RS. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—concl.					
B.—Navigation, Embankment and Drainage Works—concl.					
Extensions and Improvements—concl.					
5. Reconstruction of the Beliaghata Bridge.	..	413	413	+413	..
See note under item 1. Estimate Rs. 2,94,680; expenditure to end of 1939-40 Rs. 2,69,702; balance Rs. 24,978; in progress. See sub-head B. 1.					
6. Reconstruction of the Narkeldanga Bridge.	..	4,047	4,046	+4,046	—1
See note under item 1. Estimate Rs. 3,48,200; expenditure to end of 1939-40 Rs. 2,68,239; balance Rs. 79,911; in progress. See sub-head B. 1.					
IV.—MINOR WORKS—					
Collectively—					
7. A.—Irrigation Works . . .	18,109	7,691	6,294	—11,815	—1,897
Col. 5.—Mainly due to certain works in the Damodar Canal having been held in abeyance (Rs. 9,500) and slow progress made by the contractor on the construction of certain quarters in the Midnapore Canal area (Rs. 2,000). Col. 6.—Mainly due to the latter cause explained above. See sub-heads A. 1 and A. 8.					
8. B.—Navigation, Embankment and Drainage Works.	2,593	7,448	7,347	+4,754	—101
Col. 5.—Due to an emergent work. See sub-head B. 1.					
Total—XVII.—Working Expenses .	1,10,702	88,766	87,267	—23,435	—1,499

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
I.—MAJOR WORKS ABOVE RS. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
A.—Irrigation Works—					
9. Jhargram Irrigation Scheme in the Midnapore District.	10,000	..	..	—10,000	..
Col. 5.—Due to the abandonment of the work. See sub-head C. 1.					
B.—Navigation, Embankment and Drainage Works—					
10. Bhairab Scheme in the district of Jessore.	14,000	90,000	90,000	+76,000	..
Col. 5.—Due to the decision to continue the work without interruption. Estimate Rs. 1,77,174 (Government's share); expenditure to end of 1939-40 Rs. 1,08,661; balance Rs. 68,513; in progress. See sub-head D. 1.					
11. Flood protection on the right bank of the Damodar River.	48,000	38,000	36,552	—11,448	—1,448
Col. 5.—Work retarded owing to late rains. Estimate Rs. 1,16,703; expenditure to end of 1939-40 Rs. 76,352; balance Rs. 40,351; in progress. See sub-head D. 1.					
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
Collectively—					
12. A.—Irrigation Works . . .	9,100	8,764	2,952	—6,148	—5,812
Col. 5.—Mainly dropping of one scheme owing to local opposition. Col. 6.—Mainly delay in the acquisition of land for the Salbandh Weir. See sub-head C. 1.					
13. B.—Navigation, Embankment and Drainage Works.	1,14,900	57,106	56,234	—58,666	—872
Col. 5.—Mainly delay in the sanction to the estimate for a work (Rs. 5,000), stoppage of another work (Rs. 37,000) and delay in the acquisition of land for two other works (Rs. 15,000). See sub-head D. 1.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
IV.—MINOR WORKS—					
Collectively—					
14. A.—Irrigation Works—					
Works	1,900	1,900	1,866	—34	—34
	See sub-head C. 1.				
B.—Navigation, Embankment and Drainage Works—					
15. Works	13,705	10,485	8,391	—5,314	—2,094
	Col. 5 —Mainly (1) delay in the acquisition of land (Rs. 1,530), (2) lower rates tendered (Rs. 1,200) and (3) retardation of work owing to unexpected rains (Rs. 1,400). Col. 6.—Mainly due to the third cause mentioned above. See sub-head D. 1.				
16. Extensions and Improvements	2,204	2,204	2,072	—132	—132
	See sub-head D. 2.				
Total 18.—Other Revenue Expenditure, etc.	2,13,809	2,08,459	1,98,067	—15,742	—10,392
19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—					
B.—Navigation, Embankment and Drainage Works—					
17. Demarkation of Government lands along Tolly's Nala. . . . .	..	..	31	+31	+31
	Estimate Rs. 28,993 ; expenditure to end of 1939-40 Rs. 28,853 ; balance Rs. 140 ; in progress. See sub-head F. 2 (1).				
Total 19.—Construction, etc. . . . .	..	..	31	+31	+31

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
I.—MAJOR WORKS ABOVE RS. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
18. Damodar Canal—Works . . .	8,300	8,077	8,130	—170	+53
Revised estimate Rs. 74,87,079 ; expenditure to end of 1939-40 Rs. 85,32,591 ; excess Rs. 10,45,512 ; project estimate closed in 1935-36 but work against certain detailed technical estimates still in progress. See sub-head G. 1.					
Total—68.—Construction, etc. . . .	8,300	8,077	8,130	—170	+53

IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under the following sub-heads in the Grant, *viz.*, A-1, A-2, A-8, A-9, B-1, B-2, C-1, C-3, C-12, D-1, D-2, D-3, D-12, F-2 (1) and G-1. The figures of appropriation and expenditure for the year under these heads were as follows :—

	In thousands of rupees.
Original appropriation	16,58
Modified appropriation	16,41
Expenditure	16,00

Expenditure was less than the original and final appropriations by 58 and 41 respectively. The savings were relatively small.

2. Of the works under construction, the Damodar Canal Project is the most important. The project was started in 1926-27 with an original estimate of Rs. 70.22 lakhs sanctioned by the Secretary of State, which was subsequently revised to Rs. 78.15 lakhs by the Provincial Government. The

ANNEXURE A—*concid.*

expenditure incurred to the end of 1939-40 was Rs. 122.59 lakhs, showing an excess of Rs. 52.37 lakhs, *i.e.*, 74.58 per cent. over the original estimate and Rs. 44.44 lakhs, *i.e.*, 56.86 per cent. over the revised estimate.

The construction estimate of the project was formally closed on the 30th September 1935 and the Completion Report sanctioned by the Provincial Government in July 1940. The project has been transferred from the "productive" to the "unproductive" class with effect from 1940-41.

No important major work costing more than Rs. 1 lakh was reported to have been completed during the year.

ANNEXURE B.

The minor head "Suspense" accommodates *interim* transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1939-40 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 "Purchase" head is debited. The head "Purchases" therefore shows a negative (credit) balance which represents the value of stores received but not paid for.

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

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

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

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

ANNEXURE B.—*concl'd.*

2. The transactions under each unit of suspense during 1939-40 are exhibited below :—

Detailed units.	Opening balance.	Transactions in 1939-40.			Closing balance.
		Debits.	Credits.	Net actuals.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE, ETC.—					
Purchases	—7,069	3,57,003	3,52,770	4,233	—2,836
Stock	97,043	4,775	18,798	—14,023	83,020
Miscellaneous P. W. Advances	2,989	1,67,236	1,02,887	64,349	67,338
Total " 18 "	92,963	5,29,014	4,74,455	54,559	1,47,522
XVII.—IRRIGATION, ETC.—WORKING EXPENSES—					
Purchases	—309	9,012	8,703	309	..
Stock	97,856	..	9	—9	97,847
Miscellaneous P. W. Advances . . . . .	..	348	19	329	329
Total " XVII "	97,547	9,360	8,731	629	98,176
Total	1,90,510	5,38,374	4,83,186	55,188	2,45,698

See sub-heads " A. 5 " and " D. 6 ".

ANNEXURE C.

Store accounts of the Irrigation Department for the year 1939-40.

Particulars of stores.	Opening balance.	Receipts during the year.	Utilisation, sales or other disposal during the year.	Depreciation, short-ages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Small stores	2,576	2,414	2,759	..	2,231
Building materials	70	..	9	..	61
Metals	65	..	..	..	65
Fuel	306	1,961	1,092	..	1,175
Miscellaneous stores.	1,91,882	..	14,547	..	1,77,335
Storage . . . . .	..	400	400	..	..
Total	1,94,899	4,775	18,807	..	1,80,867

The stock transactions were normal during the year. The stock has been reported to have been verified by the Divisional officers. The registers of stock of only two divisions were audited at local inspection while those of the remaining divisions could not be audited owing to the suspension of local inspection upto November 1939 as a measure of economy. The inspection of the Divisions left out during this year will be carried out during the year 1940-41. The revaluation of stock was reported to have been conducted under the orders and supervision of the Divisional officers concerned and steps were taken for the adjustment of the resultant profits and losses according to the Public Works Accounts Rules.

Grant No. 11.—Interest on Ordinary Debt.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations".			
A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—			
A.-1.—Interest on Permanent Loans—			
<i>Charged—</i>			
O.	Rs. 3,00,000	}	.. .. .
R.	—3,00,000		
Col. 1.—The provision for interest charges on the contemplated loan of Rs. 1 crore was not required as the proposal was dropped.			
A.-3.—Floating Loans—			
A.-3 (1).—Discount on Treasury Bills—			
<i>Charged—</i>			
R.	1,86,100	1,86,100	1,36,228
			—49,872
Col. 1.—Due to payment of discount on Treasury Bills issued during the year to strengthen Government's ways and means position in lieu of the contemplated loan of Rs. 1 crore. See note under A.-1. Col. 4.—Due to issuing Treasury Bills with a currency of three months instead of six months owing to an improvement in the financial position later in the year.			
A.-3 (2).—Interest on other Floating Loans—			
Interest on temporary loans from Bank—			
<i>Charged—</i>			
O.	3,000	}	4,000
R.	1,000		
			4,979
			+979
Col. 1.—Mainly due to higher rate of interest charged on ways and means advances taken in the latter half of the year.			
A.-4.—Other Items—			
A.-4 (1).—Expenditure connected with the issue of new loans—			
R.	900	900	900
			..
B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS—			
B.-1.—Interest on General Provident Fund—			
<i>Charged</i>	15,52,000	15,41,808	—10,192

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—<i>contd.</i>			
B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS—<i>concl'd.</i>			
B.-2.—Interest on Indian Civil Service Provident Fund—			
Rs			
<i>Charged—</i>			
O. 91,000	} 88,000	} 84,344	} —3,656
R. —3,000			
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
<i>Charged</i>	8,000	7,998	—2
B.-4.—Interest on Contributory Provident Funds—			
<i>Charged—</i>			
O. 67,000	} 65,000	} 64,479	} —521
R. —2,000			
B.-5.—Interest on Other Miscellaneous Provident Funds—			
<i>Charged</i>	2,000	1,523	—477
C.—INTEREST ON OTHER OBLIGATIONS—OTHER ITEMS—			
C.-1.—Miscellaneous—			
<i>Charged</i>	10,000	5,507	—4,493
Col. 4.—The amount of interest paid under courts' decree was smaller than was anticipated.			
Voted—			
O. 5,000	} 4,100	} 1,858	} —2,242
R. —900			
Col. 4.—Payment of interest on revenue refunds was smaller than was anticipated.			
D.—TRANSFERS—			
D.-1.—Deduct—Interest transferred to Commercial Departments—			
D.-1 (a).—Irrigation Department—			
<i>Charged—</i>			
R. —7,000	—7,000	—7,105	—105
Col. 1.—Provision for interest charges on irrigation capital outlay incurred after 31st March 1937 was not originally made in the budget on the misunderstanding that such adjustment is to be made only in respect of expenditure incurred out of borrowed funds.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- * ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—<i>concl'd.</i>			
D.—TRANSFERS—<i>concl'd.</i>			
D.2.— <i>Deduct</i> —Interest portion of equated payments on account of commuted value of pensions—			
<i>Charged</i>	—1,27,000	—1,27,466	—466
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> —			
<i>R. Gross</i>	Rs. 1,17,900	1,17,900	.. —1,17,900
<i>R. Deductions</i>	7,000	7,000	.. —7,000
Totals—			
<i>Charged</i> —			
<i>Gross</i>	20,33,000	18,46,866	—1,86,134
<i>Deductions</i>	—1,27,000	—1,34,571	—7,571
<i>Net</i>	19,06,000	17,12,295	—1,93,705
Voted	5,000	2,758	—2,242

REVIEW.

Charged savings were 10·2 and 3·7 per cent. of the original and final appropriation compared with ·9 and ·9 per cent. respectively in 1938-39. Sub-heads A-1 and A-3 (1) mainly accounted for the saving. Voted savings were 44·8 per cent. of the grant as against 11·3 per cent. in the preceding year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration ".			
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—			
A.-1.—Salary of the Governor—			
<i>Charged</i>	1,20,000	1,20,485	+485
A.-2.—Sumptuary allowance of Governor—			
<i>Charged</i>	25,000	25,000	..
A.-3.—Staff and household of Governor—			
<i>Charged—</i>			
A.-3 (1).—Pay of Officers—			
O.	94,260	82,733	76,355
R.	-11,527			-6,378
Col. 1.—Due to changes in personnel and a post of Aide-de-Camp lying vacant for a part of the year.			
A.-3 (2).—Pay of Establishment—			
O.	1,28,400	1,13,659	1,13,099
R.	-14,741			-560
Col. 1.—Mainly due to the surrender of the increased provision made for passage contribution of the Band Establishment owing to the receipt of the order of the Secretary of State that expenditure on Band Establishment should be restricted to the prescribed sum of Rs. 50,000.			
A.-3 (3).—Allowances, honoraria, etc.—			
O.	29,000	27,715	27,522
R.	-1,285			-193
A.-3 (4).—Contingencies—			
O.	99,490	98,848	97,993
R.	-642			-855
A.-3 (5).—Grants-in-aid, contributions, etc.—			
O.	3,000	2,600	2,528
R.	-400			-72
For rounding	350	..	-350

72 Grant No. 12.—General Administration—General Administration—*contd.*

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—			
<i>contd.</i>			
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl'd.</i>			
A.-4.—Secretarial Staff of Governor—			
<i>Charged—</i>			
O.	Rs. 1,03,000	} 1,10,000	1,10,124
R.	7,000			+124
A.-5.—Expenditure from Contract allowance—			
<i>Charged</i>	1,00,000	99,970	—30
A.-6.—Tour Expenses—			
<i>Charged</i>	1,32,000	1,22,052	—9,948
See paragraph 2 of the reviews on pages 81 and 111.			
A.-8.—Ministers—			
<i>Charged—</i>			
O.	4,26,000	} 3,97,000	3,94,899
R.	—29,000			—2,101
Col. 1.—Due to the resignation of a Minister.			
<i>Voted—</i>			
O.	58,000	} 75,700	75,347
R.	17,700			—353
Col. 1.—Mainly due to the employment of parliamentary secretaries (Rs. 13,000) and more extensive tours (Rs. 4,700).			
B.—LEGISLATIVE BODIES—			
B.-1.—Provincial Legislative Assembly—			
B.-1 (1).—Pay of Officers—			
O.	4,87,600	} 4,89,180	4,83,408
R.	1,580			—5,772
B.-1 (2).—Pay of Establishment	59,049	58,448	—592
B.-1 (3).—Allowances, honoraria, etc.—			
O.	2,76,500	} 3,90,500	3,72,561
R.	1,14,000			—17,939
Col. 1.—Mainly due to the prolongation of the budget sessions and other sittings of the Assembly.			

Grant No. 12.—General Administration—General Administration—*contd.* 73

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—<i>contd.</i>			
B.—LEGISLATIVE BODIES—<i>concl'd.</i>			
B.-1.—PROVINCIAL LEGISLATIVE ASSEMBLY—<i>concl'd.</i>			
B.-1 (4).—Contingencies—			
O.	37,200	42,900	40,891
R.	5,700			-2,009
Col. 1.—Same remarks as under "B.-1 (3)".			
For rounding	-340	..	+340
B.-2.—Provincial Legislative Council—			
O.	2,58,000	2,64,780	2,59,130
R.	6,760			-5,630
B.-4.—Elections for Legislatures—			
<i>Charged</i>	4,000	4,015	+15
<i>Voted—</i>			
O.	5,10,000	4,27,000	4,32,714
R.	-83,000			+5,714
Col. 1.—Due mainly to (i) uncontested bye-elections (Rs. 48,000) and (ii) less payment to a local body (Rs. 4,500) and liabilities carried over (Rs. 20,400) in connection with the preparation of electoral rolls.			
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—			
C.-1.—Civil Secretariats—			
C.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	5,20,350	5,56,083	5,47,610
R.	35,733			-8,473
Col. 1.—Mainly due to the entertainment of a larger number of officers on special duty than originally forecasted (Rs. 12,500) and alterations in leave arrangements (Rs. 20,500).			
<i>Voted—</i>			
O.	2,77,900	2,72,634	2,62,559
R.	-5,266			-10,075
C.-1 (2).—Pay of Establishment—			
O.	11,53,238	11,24,695	11,25,714
R.	-28,543			+1,019

74 Grant No. 12.—General Administration—General Administration—*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 " 25.—General Administration "—<i>contd.</i>			
C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—<i>contd.</i>²			
C.-1.—Civil Secretariats—<i>contd.</i>			
C.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
	Rs.		
O.	44,200	} 45,282	40,159 — 5,123
R.	1,082		
Col. 4.—Mainly due to the delay in settling the details of the rural reconstruction scheme (Rs. 2,110) and to the non-utilisation of the provision for the passage of an officer (Rs. 1,900).			
<i>Voted—</i>			
O.	59,545	} 64,737	57,491 — 7,246
R.	5,192		
Col. 4.—Due to the expenditure under travelling allowance during the closing months of the year being smaller than anticipated.			
C.-1 (4).—Contract Contingencies—			
O.	785	} 2,246	1,694 — 552
R.	1,461		
Col. 1.—Mainly due to the organisation of National Welfare Units under the Publicity Department not forecasted at the budget stage.			
C.-1 (5).—Other Contingencies—			
O.	1,36,970	} 2,24,929	2,23,902 + 3,973
R.	87,959		
Col. 1.—Same as under C.-1 (4).			
C.-1 (6).—Grants-in-aid, contributions, etc.			
	30,000	30,000	..
C.-1(8).—Establishment charges payable to other Governments, Departments, etc.—			
O.	12,500	} 12,000	12,010 + 10
R.	—500		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration"— <i>contd.</i>			
C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—<i>contd.</i>			
C.-1.—Civil Secretariats—<i>concl.</i>			
C.-1 (9).— <i>Deduct—Recoveries from Central Gov- ernment on account of share cost of the Bengal Secretariat—</i>			
O.	Rs. —4,000	—2,000	—1,725
R.	2,000			+275
Col. 1.—The recovery on account of the cost of separation of records of the Crown De- partment was smaller than originally anticipated.			
C.-1 (10).—Expenses out of the grant from Central Government for economic develop- ment and improvement of rural areas—			
R.	324*	324	324
For rounding—			
<i>Charged—</i>			
O.	—450	—200	+200
R.	250		
<i>Voted—</i>			
O.	—138	—310	+310
R.	—172		
C.-2.—Public Service Commission—			
<i>Charged—</i>			
O.	1,40,000	1,27,072	1,25,575
R.	—12,928			—1,497
C.-3.—Board of Revenue—			
<i>Charged—</i>			
O.	74,000	74,096	74,058
R.	96			—38
<i>Voted—</i>			
O.	80,000*	81,700	81,500
R.	1,700			—200

76 Grant No. 12.—General Administration—General Administration—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—<i>contd.</i>			
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—<i>contd.</i>			
C.-4.—Local Fund Audit Establishments—			
	Rs.		
O.	2,83,000	2,84,220	2,84,188
R.	1,220			—32
D.—COMMISSIONERS—			
<i>Charged—</i>			
O.	1,96,400	1,94,744	1,95,871
R.	—1,656			+1,127
<i>Voted—</i>			
O.	2,32,800	2,33,341	2,31,598
R.	541			—1,743
E.—DISTRICT ADMINISTRATION—			
E.-1.—General Establishments—			
E.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	10,05,000	9,59,358	9,54,703
R.	—45,642			—4,655
<i>Voted—</i>			
O.	28,05,000	27,49,077	26,69,278
R.	—55,923			—79,799
E.-1 (2).—Pay of Establishment—			
<i>Charged</i>	24,000	24,563	+563
<i>Voted—</i>			
O.	19,91,617	19,64,491	19,77,669
R.	—27,126			+13,178
<p>Col. 4.—Mainly due to the expenditure on the reorganisation of the treasury staff which could not be correctly estimated at the budget stage (Rs. 10,000) and to the surrender of savings in landlords' fee establishment on account of the amendment of the Bengal Tenancy Act proving larger (Rs. 4,000).</p>			

Grant No. 12.—General Administration—General Administration—*contd.* 77

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "— <i>contd.</i>			
E.—DISTRICT ADMINISTRATION—<i>contd.</i>			
E.-1.—General Establishments—<i>contd.</i>			
E.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	Rs. 1,17,100	} 1,28,100	} 1,28,919
R.	11,000			+819
<i>Voted—</i>			
O.	6,09,900	} 6,79,123	} 6,62,234
R.	69,223			—16,889
Col. 1.—Increased expenditure on travelling allowance in connection with the realisation and distribution of agricultural loans, rural reconstruction work and work in connection with Water-hyacinth Weeks.			
E.-1 (4).—Contract Contingencies—			
<i>Charged—</i>			
O.	3,970	} 4,270	} 4,269
R.	300			—1
<i>Voted—</i>			
O.	3,87,000	} 4,14,250	} 4,20,198
R.	27,250			+5,948
Col. 1.—Increased expenditure on postage and printing in connection with relief operations and work for defence co-ordination and public safety in connection with the war.			
E.-1 (5).—Other Contingencies—			
<i>Charged—</i>			
O.	11,800	} 27,882	} 22,137
R.	16,082			—5,745
Col. 1.—Due to payment of decretal amounts. Col. 4.—(i) Post-budget decision to treat the " Pul-bandī " allowance as votable expenditure being overlooked in the disbursing office (Rs. 3,200), (ii) erroneous classification of charges by the drawing officers (Rs. 900) and (iii) retention of unwanted funds by district officers (Rs. 1,600)			
<i>Voted—</i>			
O.	7,44,340	} 6,97,735	} 6,84,022
R.	—46,605			—13,713

78 Grant No. 12.—General Administration—General Administration—*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 " 25.—General Administration "—<i>contd.</i>			
E.—DISTRICT ADMINISTRATION—<i>contd.</i>			
E.-1.—General Establishments—<i>concl'd.</i>			
E.-1 (6).—Grants-in-aid, contributions, etc.—			
<i>Charged</i>	1,200	448	—752
Voted—			
Rs.			
R. 1,146	1,146	815	—331
Col. 1.—Unanticipated grants of contributions to the District Chowkidari Reward Fund.			
E.-1 (7).—<i>Deduct</i>—Establishment charges reco- verable from other Governments, Depart- ments, etc.			
	—3,000	—1,768	+1,232
E.-1 (8).—Losses—			
R. 250	250	..	—250
For rounding—			
<i>Charged</i>	—70	..	+70
<i>Voted</i>	243	..	—243
E.-2.—Sub-divisional Establishments—			
E.-2 (1).—Pay of Establishment—			
<i>Charged—</i>			
O. 4,368	4,637	4,542	—95
R. 269			
<i>Voted—</i>			
O. 6,28,312	6,48,312	6,51,274	+2,962
R. 20,000			
E.-2 (2).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. 700	846	823	—23
R. 146			
<i>Voted—</i>			
O. 36,000	40,228	40,025	—203
R. 4,228			
Col. 1.—Same as under E.-1 (3)—Voted.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—<i>contd.</i>			
E.—DISTRICT ADMINISTRATION—<i>concl'd.</i>			
E.-2.—Sub-divisional Establishments—<i>concl'd.</i>			
For rounding—			
Charged	—68	..	+68
Voted	—312	..	+312
E.-3.—Other Establishments—			
Charged	400	399	—1
Voted—			
O.	Rs. 2,34,400	}	}
R.	—1,41,503		
	92,897	86,087	—6,810
<p>Col. 1.—Mainly due to the rural reconstruction scheme in the mofussil not having been given effect to during 1939-40. Col. 4.—Mainly due to smaller expenditure on travelling allowance owing to a smaller number of non-official lecturers having been employed at the Institute for training in rural reconstruction work.</p>			
G.—MISCELLANEOUS—			
G.-1.—Discretionary Grants by Heads of Pro- vinces, etc.—			
Charged—			
O.	5,500	}	}
R.	—415		
	5,085	525	—4,560
Col. 4.—Inability to complete within the year the sanctioned items of rural reconstruction work.			
Voted—			
O.	4,00,500	}	}
R.	—1,36,030		
	2,64,470	2,60,378	—4,092
<p>Col. 1.—Part of the provision (Rs. 1,13,780) was utilised for expenditure on National Welfare Units adjusted under the sub-heads C-1 (2) to C-1 (5) and the balance (Rs. 22,250) surrendered owing to some schemes of rural reconstruction not having matured.</p>			
G.-2.—Expenditure from Rural Reconstruction Grants			
	1,300	163	—1,137
G.-3.—Miscellaneous—			
Charged	1,200	1,533	+333
Voted	22,000	22,000	..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—<i>contd.</i>			
II.—CHARGES IN ENGLAND—			
H.-1.—Secretary of State for India—			
H.-1 (2).—Other items—			
<i>Charged—</i>			
O.	Rs. 7,000	} 45,240	45,318
R.	38,240			+ 78
 Col. 1.—Due to unexpected leave cases (Rs. 10,520) and equipment and voyage allow- ance of the Governor (Rs. 27,720) as the appointment of a New Governor was unfore- seen at Budget Stage.			
<i>Voted—</i>			
O.	11,600	} 11,800	11,631
R.	200			—169
 H.-1 (3).—Loss or gain by exchange—			
<i>Charged—</i>			
R.	280	280	240
<i>Voted—</i>			
R.	40	40	42
 H.-2.—High Commissioner for India—			
H.-2 (1).—Salaries and Expenses of the High Commissioner's Department—			
O.	85,320	} 85,200	85,547
R.	—120			+ 347
 H.-2 (2).—Other Items—			
<i>Charged—</i>			
O.	5,09,320	} 3,29,480	3,26,304
R.	—1,79,840			—3,176
 Col. 1.—Mainly due to variations in leave programme.			
<i>Voted—</i>			
O.	26,240	} 6,790	7,160
R.	—19,450			+ 370
 Col. 1.—Fewer officers on leave than shown in leave programme.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "— <i>concl.</i>			
H.—CHARGES IN ENGLAND—<i>concl.</i>			
H.-2—High Commissioner for India—<i>concl.</i>			
K.-2 (3).—Loss or gain by exchange—			
<i>Charged—</i>			
<i>R.</i>	<i>Rs.</i> 1,600	1,600	1,461
			—139
<i>Voted—</i>			
<i>R.</i>	80	80	198
			+118
For rounding—			
<i>Charged</i>		—420	..
			+420
<i>Voted</i>		—60	..
			+00
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
<i>R.</i>	1,85,998	1,85,998	..
			—1,85,998
<i>Voted—</i>			
<i>R. Gross</i>	1,77,684	1,77,684	..
			—1,77,684
<i>R. Deductions</i>	—2,000	—2,000	..
			+2,000
Totals—			
<i>Charged</i>	39,30,000	36,93,499	—2,36,501
<i>Voted—</i>			
<i>Gross</i>	1,19,36,000	1,16,17,200	—3,18,800
<i>Deductions</i>	—7,000	—3,493	+3,507
<i>Net</i>	1,19,29,000	1,16,13,707	—3,15,293

REVIEW.

Charged savings were 6 and 1·4 per cent. of the original and the final appropriations as against 1·6 and ·5 per cent. respectively in the year 1938-39. Voted savings were 2·6 per cent. of the original grant as against 5·6 per cent. in the previous year. Voted savings in the final grant were 1·1 per cent. as compared with 1·2 per cent. in the preceding year.

2. With effect from the year under report the charges for His Excellency the Governor's river tours, which were hitherto included in Grant No. 17, are being shown under sub-head A.-6 of this Grant.

3. Grants from the Central Government for economic development and improvement of rural areas.—The procedure for the accounting of expenditure

from the above grants has been explained in paragraph 5 of the review under Grant No. 10—Irrigation on page 59.

An account showing the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the schemes included in Grant No. 12 is given below :—

Name of the scheme.	Unexpended balance to the end of the previous year (1938-39).	Receipts during the year (1939-40).	Expenditure during the year (1939-40).	Unexpended balance to the end of the year (1939-40).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(1) Propaganda in the districts —Loud speakers and gramophones [included under sub-head C.-1 (5)] . . .	325	..	324 ^h	1
(2) Wireless transmission in Midnapur district . . .	1	..		1
(3) Discretionary grants by Commissioners and District Officers. [Sub-head G.-2].	289	..	163	126

The expenditure incurred on the schemes was regular and conformed to the conditions attached to the grants.

4. At a special audit of the accounts of the Bengal Tenancy Act Department of a certain collectorate it was noticed that landlords' transfer fees, held as revenue deposits, had been refunded in the years 1933-34, 1934-35 and 1936-37, to persons other than the real landlords, resulting in a loss to Government of about Rs. 13,000. In many cases, the refunds were made on applications and *vakalatnamas* purporting to have been signed by the landlords but actually not signed by them, while in others, the fees remitted by money orders but redeposited into the treasury as unpaid, were refunded to wrong parties.

Certain employees of the collectorate, in collusion with some outsiders, had obtained spurious applications for refunds which were submitted with incorrect and incomplete information to gazetted officers for refund orders. These orders were accorded by the officers without any check and without a due observance of the rules regulating refunds. This negligence was primarily responsible for these malpractices going undetected for such a long time.

Criminal proceedings were instituted against certain persons, which resulted in the conviction of three clerks, one revenue agent, two pleaders and five others. The convicted clerks were dismissed from service.

The irregular payments made to wrong parties have been found to be irrecoverable and the recovery of the sum of Rs. 13,000 in question has been waived by Government.

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 "25.—General Administration".			
E.—DISTRICT ADMINISTRATION—			
Other Establishments—			
Debt Conciliation—			
A.—Pay of Officers—			
O.	Rs. 3,15,000	} 2,49,890	2,49,942
R.	—65,110			+ 52
Col. 1.—Owing to difficulties in establishing new Debt Conciliation Boards at the expected rate some special officers were appointed late in the year and some others could not be appointed during the year.			
B.—Pay of Establishment—			
O.	10,02,192	} 9,22,822	8,95,243
R.	—79,370			—27,579
Col. 1.—Same as under "A". Col. 4.—Inability of Collectors to correctly gauge the requirements for the closing months of the year owing to the uncertain manner of submission of bills by the newly formed Boards.			
C.—Allowances, honoraria, etc.—			
O.	3,02,160	} 2,37,220	2,29,821
R.	—64,940			—7,399
Col. 1.—Due partly to the reason stated under "A" and partly to most of the members of Special Boards foregoing their claim to travelling allowance.			
D.—Contingencies—			
O.	4,93,060	} 3,57,385	3,30,287
R.	—1,35,675			—27,098
Col. 1.—Same as under "A"—Col. 4.—Same as under "B"—Col. 4.			
For rounding		—412	+ 412
Surrenders or withdrawals within Grant or Appro- priation—			
R.	3,45,095	3,45,095	—3,45,095
Total		21,12,000	17,05,293
			—4,06,707

REVIEW.

Savings were 19·2 and 3·5 per cent. of the original and the final grants compared with 46·5 and 4·6 per cent. respectively in the preceding year. The saving in the original grant was due mainly to slow progress in establishing Debt Conciliation Boards.

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 "27.—Administration of Justice".			
A.—HIGH COURT—Charged—			
A.-1.—Pay of Officers—			
	Rs.		
O.	9,61,900	10,74,650	10,72,673
R.	1,12,750			-1,977
Col. 1.—Mainly for (i) the pay of two Additional Judges whose term of office was extended by six months (Rs. 49,000) and (ii) the vacation pay of some Judges who did not draw their vacation pay in England as intended (Rs. 74,499).			
A.-2.—Pay of Establishment—			
O.	6,04,023	6,08,838	6,08,489
R.	4,815			-349
A.-3.—Allowances, honoraria, etc.—			
O.	41,800	39,332	38,935
R.	-2,468			-397
A.-4.—Contingencies—			
O.	1,15,500	1,05,866	1,06,571
R.	-9,634			+705
A.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-1,10,600	-2,01,000	-2,01,000
R.	-90,400		
Col. 1.—Mainly recovery of arrear contribution for 1938-39 from the Assam Government on account of certain capital expenditure on original works on the High Court buildings,			
For rounding—			
O.	-123	-100	..
R.	23			+100

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "27.—Administration of Justice"— <i>contd.</i>			
	Rs.	Rs.	Rs.
B.—OFFICIAL RECEIVER, CALCUTTA—			
O.	Rs. 45,000		
R.	-2,338	42,662	42,044
			-618
C.—OFFICIAL ASSIGNEE—			
O.	91,000		
R.	-12,948	78,052	77,520
			-532
Col. 1.—Due partly to unforecasted leave out of India of an officer (Rs. 3,948) and partly to non-utilisation of the provision for law charges and postponement of certain items of expenditure (Rs. 9,000).			
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	60,000		
R.	-2,303	57,697	57,851
			+154
<i>Voted—</i>			
O.	1,31,900		
R.	-9,396	1,22,504	1,23,485
			+981
D.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	5,200		
R.	-33	5,167	5,166
			-1
<i>Voted—</i>			
O.	30,380		
R.	174	30,554	29,087
			-1,467
D.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	10,400		
R.	-2,937	7,463	5,769
			-1,694
Cols. 1 and 4.—Mainly due to the institution of a smaller number of cases.			
<i>Voted—</i>			
O.	1,74,600		
R.	-7,089	1,67,511	1,59,668
			-7,843

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"— <i>contd.</i>			
D.—LAW OFFICERS—<i>concl.</i>			
D.-4.—Contingencies—			
<i>Charged—</i>			
O.	Rs. 200		
R.	-88	112	112
			..
<i>Voted—</i>			
O.	1,80,000		
R.	-32,120	1,47,880	1,42,929
			-4,951
Col. 1.—Institution of a smaller number of cases in mufassil courts.			
D.-5.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—			
<i>Charged—</i>			
O.	-1,800		
R.	-3,000	-4,800	-4,800
			..
Col. 1.—Due to an increase in the number of cases from Assam.			
<i>Voted—</i>			
O.	-12,000		
R.	6,300	-5,700	-5,700
			..
Col. 1.—Due to the adjustment of excess recoveries for 1938-39.			
<i>For rounding—</i>			
O.	-380		
R.	380	..	..
			..
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—			
O.	1,50,000		
R.	938	1,50,938	1,50,357
			-581
F.—CORONER'S COURT		6,100	6,081
			-19
G.—PRESIDENCY MAGISTRATES' COURTS—			
<i>Charged—</i>			
O.	21,000		
R.	-355	20,645	20,564
			-81
<i>Voted—</i>			
O.	2,05,000		
R.	-1,250	2,03,750	2,04,047
			+297

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"— <i>contd.</i>			
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers—			
<i>Charged—</i>			
	Rs.		
O.	8,20,400	7,82,400	7,71,574
R.	-38,000		
			-10,826
<i>Voted—</i>			
O.	18,68,000	18,27,000	17,56,311
R.	-41,000		
			-70,689
H.-2.—Pay of Establishment—			
O.	32,52,800	31,77,637	31,66,728
R.	-75,163		
			-10,909
H.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	31,340	23,000	18,997
R.	-8,340		
			-4,003
Cols. 1 and 4.—Less expenditure on passages.			
<i>Voted—</i>			
O.	3,77,540	3,29,161	3,30,152
R.	-48,370		
			+991
Col. 1.—Partly saving under Remuneration to copyists, partly fall in the number of processes and partly fewer transfers.			
H. 4.—Contract contingencies—			
O.	2,30,000	2,31,073	2,31,642
R.	1,073		
			+569

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"— <i>contd.</i>			
H.—CIVIL AND SESSIONS COURTS—<i>concl'd.</i>			
H.-5.—Other Contingencies—			
	Rs.		
O.	3,76,542	} 3,81,431	3,03,019
R.	4,889		
			—18,412
For rounding—			
<i>Charged—</i>			
O.	260	} 100	..
R.	—160		
			—100
<i>Voted—</i>			
O.	118	} 100	..
R.	—18		
			—100
I.—COURTS OF SMALL CAUSES	2,61,600	2,53,336	—8,264
J.—CRIMINAL COURTS—			
<i>Charged—</i>			
O.	20	} 10	..
R.	—10		
			—10
<i>Voted—</i>			
O.	11,500	} 11,050	10,760
R.	—450		
			—290
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINA- TION CHARGES	7,200	6,460	—740
L.—CHARGES IN ENGLAND—			
L.-1.—Secretary of State—			
<i>Charged</i>	520	500	—20
<i>Voted—</i>			
O.	5,360	} 2,000	* ..
R.	—3,360		
			—2,000
Cols. 1 and 4.—Provision made for cost of Privy Council appeals proved to be unnecessary.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—<i>contd.</i>			
L.—CHARGES IN ENGLAND—<i>contd.</i>			
L.-2.—High Commissioner—			
<i>Charged—</i>			
	Rs.		
O.	2,84,000	} 1,34,920	1,28,153
R.	-1,49,080		
			-6,767
Col. 1.—Fewer officers on leave than anticipated.			
<i>Voted—</i>			
O.	17,200	} 7,600	7,600
R.	-9,800		
			..
Col. 1.—Same as under " <i>Charged</i> ".			
M.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	610	610	545
			-65
<i>Voted—</i>			
R.	40	40	30
			-10
For rounding—			
<i>Charged</i>		-40	..
			+40
<i>Voted</i>		-460	..
			+460
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. Gross	95,210	95,210	..
			-95,210
R. Deductions	93,400	93,400	..
			-93,400
<i>Voted—</i>			
R. Gross	2,35,617	2,35,617	..
			-2,35,617
R. Deductions	-6,300	-6,300	..
			+6,300

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—			
<i>concl'd.</i>			
Totals—			
<i>Charged—</i>			
<i>Gross</i>	29,56,400	28,35,899	—1,20,501
<i>Deductions</i>	—1,12,400	—2,05,800	—93,400
<i>Net</i>	28,44,000	26,30,099	—2,13,901
<i>Voted—</i>			
<i>Gross</i>	74,21,000	70,61,256	—3,59,744
<i>Deductions</i>	—12,000	—5,700	+6,300
<i>Net</i>	74,09,000	70,55,556	—3,53,444

REVIEW.

Charged savings were 7·5 per cent. of the original appropriation and were due mainly to arrear recoveries from the Assam Government on account of the Calcutta High Court and curtailment of leave outside India on account of the war.

Voted savings were 4·7 per cent. of the original grant as compared with 5·5 per cent. in the preceding year. Smaller expenditure on account of temporary District and Sessions Judges, postponement of recruitment of munsifs, employment of a reduced staff in judicial offices and fall in litigation mainly contributed to the savings.

The savings in the final appropriation and the final grant were trifling.

2. As a result of the transfer of the administrative control of the Official Receiver, Calcutta, from the High Court to Government the expenditure on his account was exhibited under sub-head B separately from that under sub-head A.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 28.—Jails and Convict Settlements ".			
A.—JAILS—			
A.-1.—Pay of Officers—			
<i>Charged—</i>			
	Rs.		
O.	1,25,700		
S.	8,773	1,34,285	1,34,634
R.	-188		+ 349
Col. 1.—Due partly to change in personnel and partly to unanticipated leave and acting arrangements.			
<i>Voted—</i>			
O.	70,900		
R.	-9,270	61,630	61,786
			+ 156
Col. 1.—Mainly the posts of the Jail Superintendents of two jails lying vacant for part of the year.			
A.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	2,350		
R.	-150	2,200	2,180
			-20
<i>Voted—</i>			
O.	11,69,100		
R.	-21,797	11,47,303	11,48,867
			+ 1,564
Col. 1.—Due to (i) the abolition of certain warders' posts owing to release of terrorist convicts and (ii) premature retirement, change of personnel and vacancies left unfilled.			
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	3,500		
R.	8	3,508	3,544
			+ 36
<i>Voted—</i>			
O.	75,000		
R.	2,308	77,308	77,342
			+ 34

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"			
<i>—contd.</i>			
A.—JAILS—<i>contd.</i>			
A.4.—Contingencies—			
<i>Charged—</i>	Rs.		
O.	1,460		
S.	18,227	20,507	20,572
R.	820		+ 65
Col. 1.—Mainly the payment of extra compensation under court decree in connection with the acquisition of land for the extension of a jail garden.			
Voted—			
O.	15,44,901	14,97,570	14,95,476
R.	—47,331		—2,094
Col. 1.—Mainly the failure of contractors to complete supplies, release of a number of Division II terrorist prisoners and less movement of prisoners, partly set off by an increase in the price of food-stuff due to war.			
A.5.—Charges for the distribution of quinine by the Presidency Jail—			
O.	30,000	29,830	29,575
R.	—170		—255
A.6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—2,760	—2,100	—1,722
R.	600		+ 378
A.7.—Charges for Police custody and Calcutta Police lock-up—			
<i>Charged—</i>			
O.	600	500	500
R.	—100		..
Voted—			
O.	67,550	79,052	76,378
R.	11,502		—2,674
Col. 1.—Mainly increase in the number of (i) under-trial prisoners, (ii) railway warrants issued to released convicts, (iii) Railway Act cases in Howrah and (iv) payments made to ex-convicts from Port Blair.			

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

Major Head "23.—Jails and Convict Settlements"
—contd.

A.—JAILS—*concl'd.*

For rounding—

Charged—

O.	890	}
R.	-890				

Voted—

O.	-251	}
R.	251				

**B.—CHARGES ON ACCOUNT OF PERSONS CONVICTED
OR DETAINED IN JAILS OUTSIDE THE PROVINCE—**

O.	10,300	}	13,444	10,076	+3,368
R.	3,144				

Col. 1.—Mainly for compensation payable to an ex-wireman of the Deoli Jail.
Col. 4.—Mainly non-drawal of the above compensation and less expenditure on the demolition of the Deoli Jail buildings.

C.—JAIL MANUFACTURES—

C.-1.—Pay of Officers—

O.	5,300	}	5,182	5,182	..
R.	-118				

C.-2.—Pay of Establishment—

O.	35,750	}	33,800	33,717	-83
R.	-1,950				

C.-3.—Allowances, honoraria, etc.—

O.	1,800	}	767	758	-9
R.	-1,033				

Col. 1.—Partly a post carrying house allowance remaining unfilled and partly less tour.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving-
1	2	3	4
Major Head "28.—Jails and Convict Settlements"	Rs.	Rs.	Rs
<i>—contd.</i>			
C.—JAIL MANUFACTURES—<i>concl'd.</i>			
C.-4.—Contingencies—			
<i>Charged—</i>	Rs.		
O.	500	790	790
R.	290		
<i>Voted—</i>			
O.	7,15,343	7,02,782	6,94,388
R.	-12,561			-8,394
Col. 1.—Mainly due to the centralisation of the manufacture of prison cloths in central jails and the restriction of labour on oil mills, partly set off by an increased supply of jail-made articles to the Jail Depôt.			
C.-5.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—			
<i>Charged</i>	-100	-81	+19
<i>Voted—</i>			
O.	-3,49,900	-3,65,800	-3,63,613
R.	-15,700			+1,987
For rounding—			
O.	307	..	..
R.	-307	..	..
D.—CHARGES IN ENGLAND—			
D.-1.—Secretary of State—			
<i>Charged—</i>			
O.	1,600	1,763	1,763
R.	163		
D.-2.—High Commissioner—			
<i>Charged—</i>			
O.	5,360	4,954	4,800
R.	-406			-154

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "23.—Jails and Convict Settlements"			
<i>—concl'd.</i>			
D.—CHARGES IN ENGLAND—concl'd.			
For rounding—			
<i>Charged—</i>			
O.	40	}	.. .. .
R.	—40		
E.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	100	100	23 —77
For rounding—			
<i>Charged</i>	100	..	—100
Voted	—400	..	+400
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. Gross	393	393	.. —393
Voted—			
R. Gross	77,332	77,332	.. —77,332
R. Deductions	15,100	15,100	.. —15,100
Totals—			
<i>Charged—</i>			
Gross	1,69,100	1,68,806	—294
Deductions	—100	—81	+19
Net	1,69,000	1,68,725	—275
Voted—			
Gross	37,25,600	36,33,545	—92,055
Deductions	—3,52,600	—3,65,335	—12,735
Net	33,73,000	32,68,210	—1,04,790

REVIEW.

Charged savings, original and final, were .16 per cent. of the sanctioned appropriation as against 3.3 per cent. in the previous year. Savings in the original voted grant were 3.1 per cent. as against 9.6 per cent. in the preceding year and were mainly due to the abolition of certain posts, to the failure of contractors to complete supplies and to restricted jail manufacture as explained in the notes under sub-heads A-2, A-4 and C-4 (Voted). Savings in the final grant were trifling.

Store Accounts of the Manufactory Department of the Presidency and the Central Jails for 1939.

1	Tools and plant. 2	Raw materials. 3	Finished articles. 4
	Rs.	Rs.	Rs.
1. Opening balance	1,17,747	1,33,443	75,119
2. Receipts :—			
(a) By purchase from the market	3,302	3,74,740	4,417
(b) From the same jail	1,289	12,245	8,24,004
(c) From other jails within the Province	45	22,007	10,192
(d) From other departments of Government	1,172	3,941	..
(e) From different departments of Government in Provinces other than Bengal (excluding Indian Stores Department).	..	..	..
(f) From the Indian Stores Department . . . . .	..	24,244	..
(g) From overseas (on indent through the Director General of Stores, London).	..	..	..
Total	1,23,555	5,70,620	9,13,732
3. Issues :—			
(a) To the same jail	1,352	4,55,700	2,27,194
(b) To other jails within the Province	40	1,281	2,62,342
(c) To other departments of Government . . . . .	..	..	1,80,450
(d) To different departments of Government in Provinces other than Bengal (excluding Indian Stores Department).	..	..	547
(e) To the Indian Stores Department . . . . .	..	..	..
(f) Sales to the public . . . . .	..	1	1,77,444
(g) Written off :—			
(1) On account of loss	637	286	931
(2) Depreciation	10,284	79	2,081
4. Closing balance	1,11,242	1,13,273	62,743
Total	1,23,555	5,70,620	9,13,732

Certified that the above figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers. The sum of Rs. 2,081 shown under "Finished Articles" against the head "3(g) Written off—(2) Depreciation" represents the amount by which the estimated value of finished articles was written down by re-valuation for sale without incurring any actual loss.

Certified also that the closing balance shown in the above account was not in excess of requirements, except spring mattresses, round iron, flat iron and rivets in the Presidency Jail valued at Rs. 1,800, Rs. 541, Rs. 891 and Rs. 714 respectively. Out of the stock of 563 spring mattresses held during 1938, 203 pieces were sold off during the year under report and 360 pieces only are yet to be disposed of.

Every possible step is being taken for early disposal of the spring mattresses. Flat and round iron are being utilised gradually and it is expected that they will be reduced this year. Rivets are always required in the workshop.

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

CALCUTTA ;
The 27th June 1940.

}

M. A. SINGH, Lt.-Col., I.M.S.,

Inspector General of Prisons, Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Central Jails at Alipore, Dacca and Rajshahi for 1939 were test-audited with reference to the local records under my supervision and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;
The 18th September 1940.

}

A. K. CHANDA,

Examiner, Outside Audit, Bengal.

AUDIT COMMENTS.

As requested by the Finance Department, an attempt was made to compile a Profit and Loss Account of the Manufactory Department of the Presidency Jail for the year ended 31st December 1939 from the available records but as the figures for the rent, etc., of the buildings occupied by the Manufactory Department were not available, the account could not be completed for inclusion in the Appropriation Accounts and Audit Report. The question of fixation of rent, etc., is under correspondence between the Superintendent, Presidency Jail, and the Executive Engineer, Suburban Division.

Store Accounts of the Jail Depot, Calcutta, for 1939.

Description of stores.	Opening balance.		Receipt during the year.		Sales during the year.		Written off on account of loss, shortage, etc.		Profit on sales.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Rs.	Rs.	Quantity.	Value.*
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Dusters, Towels, Swabs and Gamches.	17,818	2,863	24,525	4,692	25,660	6,502	15	4	1,460	16,668	2,509	
2. Cotton and Woollen Cloth	17,057 Yds.	3,695	10,731 Yds.	2,496	15,001 Yds.	4,352	8 Yds.	3	1,048	12,779 Yds.	2,884	
3. Purdahs, Durries, Ashnies, Counterpanes, Chadders, Sheets, Carpets and Carpet Ashnies.	2,921	2,216	6,024	10,102	4,709	13,214	..	..	5,289	4,236	4,393
4. Blankets, Rugs and Woollen Wrappers.	2,877	4,690	18,285	35,213	20,956	47,270	37	90	7,841	169	384	
5. Teakwood Furniture (a)	134	255	329	1,037	339	1,360	..	17	572	124	487	
6. Cane Articles (a)	1,908	1,064	9,249	7,198	7,461	10,957	..	..	5,142	3,696	2,447
7. Coir and Jute String, Newar and Washing Soap.	44 Mds.	75	339 Mds.	1,992	327½ Mds.	3,528	1½ Mds.	7	1,604	14½ Mds.	136	
8. Coir Brush, Sennit and Billi- and Mats and Matings.	436	589	1,147	2,350	891	3,467	2	8	1,922	690	1,386	
9. Mustard Oil and Cake	10 Mds.	128	475 Mds.	7,397	472 Mds.	9,815	3 Mds.	35	2,462	10 Mds.	137	
10. Other Manufactures (a)	2,969	334	1,045	1,061	904	1,194	2	2	363	3,108	562	
Total	..	15,909	..	73,538	..	1,01,659	..	166	27,703	..	15,325	

* Valued at market price or cost whichever is lower.

(a) The discrepancies between the closing balances of 1938 and the opening balances of 1939 are due to rectification of misclassification.

Certificate and remarks of the Head of the Office.

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

CALCUTTA ; }
The 23rd August 1940. }

K. C. SEN GUPTA,
Manager, Jail Depôt.

AUDIT CERTIFICATE.

The store accounts of the Jail Depôt, Calcutta, for the year 1939 were test-audited with reference to the local records under my supervision and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ; }
The 11th September 1940. }

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

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 "29.—Police".			
A.—PRESIDENCY POLICE—			
A.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	Rs. 1,16,000	} 1,13,170	1,13,230
R.	-2,830		
Voted	90,500	92,092	+1,592
A.-2.—Pay of Establishment—			
O.	32,94,284	} 32,79,846	32,76,170
R.	-14,438		
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	17,300	} 18,230	16,307
R.	930		
Col. 4.—Non-drawal of the passage money of an officer within the year.			
<i>Voted—</i>			
O.	1,68,119	} 1,63,209	1,58,407
R.	-4,910		
A.-4.—Contract Contingencies—			
O.	1,27,933	} 1,48,150	1,47,729
R.	20,217		
Col. 1.— Mainly for growth of expenditure on account of purchase and repair of furniture, advertisement, lighting and other miscellaneous charges (Rs. 16,217) and for urgent repairs to certain motor and steam launches (Rs. 4,000).			
A.-5.—Other Contingencies—			
O.	7,18,107	} 7,34,417	7,33,838
R.	16,310		
A.-6.—Grants-in-aid, contributions, etc.—			
O.	10,500	} 3,500	2,107
R.	-7,000		
Cols. 1 and 4.—Smaller grants paid to the Calcutta Corporation and other municipal bodies on the basis of the surplus of the Calcutta Hackney-carriage Fund available for distribution to those bodies.			

Major Head and Sub-head.	Final Grant of Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "29.—Police"—contd.			
	Rs.	Rs.	Rs.
A.—PRESIDENCY POLICE—concl'd.			
A.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	Rs. 900	1,101	1,480
R.	201			+379
A.-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. .			
	—99,000	—97,533	+1,467
For rounding—			
<i>Charged</i>	700	..	—700
Voted	—343	..	+343
B.—SUPERINTENDENCE—			
<i>Charged—</i>			
O.	2,05,000	2,03,500	2,03,268
R.	—1,500			—232
<i>Voted—</i>			
O.	1,84,000	1,77,300	1,76,304
R.	—6,700			—996
C.—DISTRICT EXECUTIVE FORCE—			
C.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	5,38,000	5,51,800	5,51,705
R.	13,800			—95
<i>Voted—</i>			
O.	1,78,132	1,59,232	1,59,181
R.	—18,900			—51
Col. 1.—Due to fewer officiating promotions of officers of the Provincial service to the Indian Police owing to the recall of I. P. officers from leave.			
C.-2.—Pay of Establishment—			
O.	99,56,506	98,88,056	98,70,172
R.	—68,450			—17,884
Col. 1.—Due to a number of vacancies left unfilled in the ranks of Sub-Inspectors and Assistant Sub-Inspectors.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—contd.			
C.—DISTRICT EXECUTIVE FORCE—contd.			
C.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>	<i>Rs.</i>		
O.	1,16,200	} 1,37,320	} 1,37,294
R.	21,120			—26
Col. 1.—Partly to increased cost of passage due to the recall of certain officers from leave (Rs. 8,400) and partly to the post-budget grant of compensatory horse allowance to I. P. officers (Rs. 12,720).			
Voted—			
O.	15,68,855	} 15,90,800	} 15,90,139
R.	21,945			—661
C.-4.—Contract Contingencies—			
O.	6,00,654	} 6,60,304	} 6,60,293
R.	59,650			—11
Col. 1.—Increased expenditure in connection with H. E. the Viceroy's tours to Sikkim and Cuttack (Rs. 47,000) and on account of frequent changes in the Governorships of Bengal and Assam (Rs. 13,000).			
C.-5.—Other Contingencies—			
C.-5(1).—Petty constructions—			
O.	1,87,000	} 1,67,726	} 1,67,723
R.	726			—3
C.-5(2).—Other Contingencies—			
O.	12,70,664	} 12,81,264	} 12,80,548
R.	10,600			—716
C.-6.—Grants-in-aid, contributions, etc.—			
O.	3,95,500	} 3,89,430	} 33,738
R.	—6,070			—3,55,692
Col. 4.—See paragraphs 2 and 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 "29.—Police"—<i>contd.</i>			
C.—DISTRICT EXECUTIVE FORCE—<i>concl.</i>			
C.-7.—Establishment charges payable to other Governments, Departments, etc.—			
<i>Charged—</i>	Rs.		
O.	45,000	} 65,320	64,968
R.	20,320		
Col. 1.—Mainly for payment to the Defence Department of the arrear charges of 1938-39 on account of the services of Military Intelligence Officers.			
Voted—			
O.	1,950	} 1,805	1,858
R.	—145		
C.-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.			
	—700	—2,349	—1,649
Col. 4.—Provision for the recovery from the Crown Representative Department of the cost of the police force deputed to the Orissa States was not made in the belief that it would be adjusted as a receipt.			
For rounding—			
<i>Charged</i>	—200	..	+200
Voted	+439	..	—439
D.—POLICE TRAINING SCHOOLS—			
<i>Charged—</i>			
O.	17,000	} 15,100	15,007
R.	—1,900		
Voted—			
O.	1,70,000	} 1,79,800	1,78,061
R.	9,800		
E—SPECIAL POLICE—			
E.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	47,200	} 49,959	50,113
R.	2,759		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head " 29.—Police "—contd.		Rs.	Rs.
E.—SPECIAL POLICE—contd.			
E.-2.—Pay of Establishment—			
<i>Charged—</i>			
	Rs.		
O.	1,00,200	} 94,842	93,969
R.	-5,358			-873
<i>Voted—</i>			
O.	2,22,500	} 2,22,000	2,21,772
R.	-500			-228
E.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	23,000	} 21,724	21,302
R.	-1,276			-422
<i>Voted—</i>			
O.	40,200	} 53,970	53,905
R.	13,770			-65
<p>Col. 1.—Increase (1) in ration allowance due to the rise in price of food-stuff and to the recall of men from leave on account of the war (Rs. 4,700) and (2) in travelling allowance due to the deputation of a force to the Ranpur State (Rs. 9,000) recovered and adjusted under E.-8.</p>			
E.-4.—Contract Contingencies—			
<i>Charged—</i>			
O.	8,500	} 10,260	10,158
R.	1,760			-102
<p>Col. 1.—For provision of box-hole latrines in outlying thanas and for construction and repairs of departmental buildings.</p>			
Voted		18,800	18,797
			-3
E.-5.—Other Contingencies—			
<i>Charged—</i>			
O.	6,300	} 6,755	6,843
R.	455			+88
<i>Voted—</i>			
O.	1,38,802	} 1,33,632	1,33,495
R.	-5,170			-137

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—contd.			
E.—SPECIAL POLICE—concl'd.			
E.-6.—Grants-in-aid, contributions, etc.—			
<i>Charged—</i>	Rs.		
O.	2,400	} 1,000	1,000 ..
R.	-1,400		
Col. 1.—Due to the appointment of Military Officers on the Special Unemployed list for whom no passage contributions were required to be paid.			
E.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	1,700	} 2,100	2,092 —8
R.	400		
E.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. .			
	..	-12,916	-12,916
Col. 4.—Same as under C.-8.—Col. 4.			
For rounding—			
<i>Charged—</i>			
O.	400	} -100	.. +100
R.	-500		
Voted		-2	.. +2
F.—RAILWAY POLICE—			
F.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	50,000	} 45,050	45,050 ..
R.	-4,950		
F.-2.—Pay of Establishment—			
O.	4,55,320	} 4,46,700	4,43,744 —2,956
R.	-8,620		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "29.—Police"—contd.	Rs.	Rs.	Rs.
F.—RAILWAY POLICE—concl'd.			
F.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>	Rs.		
O.	4,900	} 5,350	} 5,342
R.	450			—8
<i>Voted—</i>			
O.	38,534	} 39,400	} 39,336
R.	866			—64
F.-4.—Contract Contingencies	11,256	11,253	—3
F.-5.—Other Contingencies—			
O.	1,28,402	} 1,23,406	} 1,23,190
R.	—4,996			—216
F.-6.—Establishment charges payable to other Governments, Departments, etc.	33,000	25,075	—7,925
Col. 4.—This head accommodates the share cost of B. N. Railway Police payable to the Government of Orissa. The savings arose from the decision towards the close of the year to adjust 75 per cent. of the revised estimate in the absence of information about the actual expenditure for the year.			
F.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—3,81,000	} —3,54,800	} —3,52,950
R.	26,200			+1,850
Col. 1.—Mainly in adjustment of the excess recovery made during 1938-39.			
For rounding—			
<i>Charged</i>	100	..	—100
<i>Voted</i>	488	..	—488
G.—CRIMINAL INVESTIGATION DEPARTMENT—			
G.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	1,06,600	} 93,040	} 92,621
R.	—13,560			—419
Col. 1.—A voted officer acted in an I. P. vacancy.			
<i>Voted—</i>			
O.	70,000	} 77,300	} 77,298
R.	7,300			—2

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
Major Head " 29.—Police "—contd.			
G.—CRIMINAL INVESTIGATION DEPARTMENT—concl'd.			
Rs.			
G.-2.—Pay of Establishment—			
O. 8,43,400	8,16,400	8,14,646	—1,754
R. —27,000			
G.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. 20,000	18,120	17,992	—128
R. —1,880			
<i>Voted—</i>			
O. 2,05,300	1,52,600	1,52,376	—224
R. —52,700			
Col. 1.—Less tour due to an improvement in the political situation (Rs. 45,700) and fewer rewards (Rs. 7,000).			
G.-4.—Contract Contingencies—			
O. 2,500	4,500	4,496	—4
R. 2,000			
Col. 1.—Due to the removal of an office to a new building during the year.			
G.-5.—Other Contingencies—			
O. 4,60,000	4,99,950	4,99,733	—217
R. 39,950			
Col. 1.—Addition on account of secret service expenditure (Rs. 24,000) and patrolling and piloting charges in connection with His Excellency the Viceroy's and Governor's tours (Rs. 15,950).			
For rounding— ;			
<i>Charged</i>	400	—	—400
<i>Voted</i>	—200	—	+200
J.—WORKS—			
O. 3,42,000	3,41,274	3,41,270	—4
R. —726			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>concl.</i>			
K.—CHARGES IN ENGLAND—			
K.-1.—Secretary of State—			
<i>Charged—</i>			
<i>O.</i>	Rs. 7,040	} 2,040	} 2,032
<i>R.</i>	—5,000			—8
Col. 1.—Officer's leave curtailed owing to outbreak of war.			
K.-2.—High Commissioner—			
<i>Charged—</i>			
<i>O.</i>	3,56,880	} 3,35,040	} 3,35,077
<i>R.</i>	—21,840			+37
<i>Voted—</i>			
<i>O.</i>	20,000	} 16,320	} 16,858
<i>R.</i>	—3,680			+538
Col. 1.—Mainly due to recall of officers from leave on the outbreak of war.			
<i>For rounding—</i>			
<i>Charged</i>		80	..
			—80
L.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
<i>R.</i>	400	460	1,472
			+1,072
<i>Voted—</i>			
<i>R.</i>	70	70	73
			+3
Surrenders or withdrawals within grant or appro- priation—			
<i>Voted—</i>			
R. Gross	26,200	26,200	..
			—26,200
R. Deductions	—26,200	—26,200	..
			+26,200
Totals—			
<i>Charged</i>		17,89,000	17,84,750
			—4,250
<i>Voted—</i>			
Gross		2,19,09,500	2,15,09,249
			—4,00,251
Deductions		—4,54,500	—4,65,748
			—11,248
Net		2,14,55,000	2,10,43,501
			—4,11,499

REVIEW.

1. Charged and voted savings were .2 and 2 per cent. respectively as in the preceding year. Sub-head C.-6 mainly contributed to the latter savings and the reasons therefor are explained in paragraph 3 below.

2. The budget for the year 1939-40 contained an important change which was constitutional in origin. Under Sections 136 and 151 of the Government of India Act, 1935 read with the Government of India (Adaptation of Indian Laws) Order, 1937 certain monies which used to be paid direct to local bodies under local laws as revenues of their own, had, with effect from the 1st April 1939, to come into the public account as provincial revenues (otherwise known as "Adaptation Receipts") and find their way back to those bodies in the form of grants. Provision was accordingly made under XIX.—Police in respect of the receipts under the Cattle Trespass Act and in respect of payments, under sub-head C.-6 of this grant. Similar instances of payments will be found under sub-head J of Grant No. 33.—Miscellaneous, on page 229.

3. The savings in column 4 of sub-head C.-6 were explained as due to overestimation of the receipts and payments under the Cattle Trespass Act owing to the estimate having been based on the average of the last three years' actuals as reported by local officers. It was also explained that for the above reason and also because no information was available as to what amount would be actually needed for expenditure towards the close of the year, the savings could not be gauged and surrendered.

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 "30.—Ports and Pilotage".			
<i>B—Other Ports.</i>			
A.—CHARGES FOR POOLED LAUNCHES—			
A.-1.—Charged	12,000	10,491	—1,509
Voted—			
O.	4,13,000	} 4,50,450	} 4,49,987
S.	30,000		
R.	7,450		
Col. 1.—Mainly on account of (i) stores and labour in the Government Dockyard, Narayangunj, owing partly to larger repair works and partly to a rise in the price of stores and coal (Rs. 30,000) and (ii) loss due to a defalcation in an office (Rs. 6,000). See paragraph 2 of the review.			
A.-2.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	—80,000	—80,145	—145
C.—PORTS ESTABLISHMENTS—			
Charged—			
O.	86,300	} 96,300	} 1,05,626
S.	10,000		
Col. 1.—Mainly increase in the share cost payable to the Government of India on account of the Engineer and Ship-Surveyor's Department owing to change in personnel. Col. 4.—Mainly leave salary of a former Engineer and Ship Surveyor in respect of leave earned under Bengal. The debit came too late in the year for necessary provision being arranged for. See paragraph 1 of the review.			
Voted—			
O.	13,700	} 13,250	} 12,991
R.	—450		
D.—SUBSIDIES TO STEAM-BOAT COMPANIES	3,200	3,200	..
F.—MISCELLANEOUS—			
O.	1,500	} 1,480	} 1,200
R.	—20		
G.—CHARGES IN ENGLAND—			
Ga.-2.—High Commissioner—			
O.	11,800	} 4,800	} 4,800
R.	—7,000		
Col. 1.—The officer shown in the leave programme did not go on leave.			

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage"—<i>concl'd.</i>			
H.—LOSS OR GAIN BY EXCHANGE—			
R.	20	20	19
			—1
For rounding—			
<i>Charged</i>	—300	..	+300
<i>Voted</i>	—200	..	+200
Totals—			
<i>Charged</i>	1,08,000	1,16,117	+8,117
Voted—			
Gross	4,73,000	4,72,197	—803
Deductions	—80,000	—80,145	—145
Net	3,93,000	3,92,052	—948

REVIEW.

There was an excess of 7·5 per cent. in the charged appropriation chiefly owing to the debit of an officer's leave salary received late in the year (*vide* sub-head—C.—*Charged*). Voted savings were trifling as against 18 per cent. in the previous year.

2. Early in April 1938 a certain office reported a case of defalcation for investigation. A special audit was arranged for under Government orders which revealed that between August 1937 and April 1938 a sum of Rs. 8,350 drawn in contingent and other bills had been embezzled by a clerk. The clerk was prosecuted and sentenced to two years' rigorous imprisonment and a fine of Rs. 1,000. The report on the special investigation is still under the consideration of Government.

Meanwhile Government have sanctioned redrawing of Rs. 5,966 for payment to the parties concerned. The charge has been adjusted under sub-head A-1 of this grant as a loss. Another sum of Rs. 1,909 was similarly sanctioned for redrawing and adjusted under sub-head A-6 in Grant No. 12—General Administration—General Administration,

*Store Accounts of the Government Dockyard, Narayanganj, for the year ending
31st March 1940.*

	Rs.	Rs.
Opening balance on 1st April 1939 . . . . .	..	52,317
<i>Receipts during the year—</i>		
(a) Local purchase	1,13,542	
(b) From overseas . . . . .	..
(c) From other sources	507	
(d) On account of elimination of pies, etc., in the calculation of issue rates, amounts, etc.	149	
	149	1,14,198
<i>Deduct—</i>		
1. Stores utilised on production, etc.	98,359	
2. Stores sold	1,083	
3. Stores otherwise disposed of	4	
	4	99,446
Closing balance on 31st March 1940, as analysed below, to exhibit the main categories (i.e., kinds) of stores		*67,069
*1. Engine and spare parts	8,258	
2. Tools	4,368	
3. Hardware	14,916	
4. Metal	1,607	
5. M. S. angles, plates, rods, etc.	7,377	
6. Bolts and nuts, rivets, etc.	3,505	
7. Timber	3,357	
8. Coal	892	
9. Asbestos goods	1,590	
10. Belting	1,835	
11. Paints and oils, etc.	2,978	
12. Electrical goods	1,643	
13. Crockery and cutlery, etc.	436	
14. Miscellaneous	14,317	
	14,317	67,069

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

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

Certified that the figures represent substantially a true account of affairs and that they agree with the figures appearing in the departmental registers.

All the stores of the Government Dockyard, Narayanganj, were verified by me. This year the closing balance of stores shows a marked improvement over the last year, viz. Rs. 67,069 against Rs. 52,317 and I am confident that with the additional sum of Rs. 20,000 proposed to be placed at my disposal during the current financial year for replenishing stock, vide Government of Bengal No. 981-Mne., dated the 14th December, 1939, the position of stock will be most satisfactory. It should, however, be mentioned in this connection that due to the outbreak of war, the cost of all stores, particularly hardware, metal, etc., has abnormally increased and as such, the improvement indicated above does not represent the extent to which it would have shewn at pre-war times. As soon as the war broke out, I took advantage of the prevailing market in purchasing certain important stores in large quantities such as plates, metal, canvas, oil, paints, etc., under the apprehension that the market would be unduly inflated and that in certain cases the stores would not be available at all. Under such circumstances, the closing balance of certain

stores may appear to be a bit excessive but I have no hesitation in saying that some of them are not readily available now while others are available at double or treble rate only. In fact these stores are now standing good stead and a great saving has accrued to Government as a result of the above action.

NARAYANGANJ,
The 21st/24th June 1940.

R. W. GARREAU,
Engineer Superintendent,
Government Dockyard, Narayanganj.

AUDIT CERTIFICATE.

The store accounts of the Government Dockyard, Narayanganj for 1939-40 were test audited with reference to local records under my supervision and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }
The 20th August 1940 }

C. H. CHATTERJEE,
Asstt. Accounts Officer, Bengal.

Grant No. 18.—Scientific Departments.

Major Head and Sub-head.	Final Grant or Appro- priation.	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 INSTITUTIONS	29,910	29,910	..
For rounding	90	..	—90
Total	30,000	29,910	—90

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 "37.—Education".				
<i>University.</i>				
A.—GRANTS TO UNIVERSITIES—				
	Rs.			
O.	12,39,500	} 12,39,400	11,39,402	
R.	—100			—99,998
Col. 4.—Due to the failure of the Dacca University to submit duly approved plans and estimates in respect of an additional Muslim Hall for which a sum of Rs. 1 lakh was provided in the budget.				
B.—GOVERNMENT ARTS COLLEGES—				
B.-1.—Arts Colleges for men—				
B.-1(1).—Pay of Officers—				
<i>Charged—</i>				
O.	84,000	} 1,07,572	1,14,226	
S.	2,000			+6,654
R.	21,572			
Cols. 1 and 4.—Due mainly to certain officers not proceeding on leave out of India.				
<i>Voted—</i>				
O.	11,82,200	} 11,77,500	11,69,429	
R.	—4,700			—8,071
B.-1(2).—Pay of Establishment—				
O.	97,695	} 1,00,195	99,306	
R.	2,500			—889
B.-1(3).—Allowances, honoraria, etc.—				
<i>Charged—</i>				
O.	2,800	} 2,857	2,717	
R.	57			—140
<i>Voted—</i>				
O.	11,350	} 11,865	11,191	
R.	515			—674
B.-1(4).—Contract Contingencies—				
O.	15,808	} 17,158	17,141	
R.	1,350			—17
B.-1(5).—Other Contingencies—				
O.	1,75,603	} 1,64,347	1,63,956	
R.	—11,256			—391
For rounding		—56	+56	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
B.—GOVERNMENT ARTS COLLEGES—<i>concl.</i>	..		
B.-2.—Arts Colleges for women—			
B.-2(1).—Pay of Officers—			
	Rs.		
O.	59,500	71,300	72,483
R.	11,800		
			+1,183
Col. 1.—Due to charges in connection with the Lady Brabourne College for which provision was made in lump under sub-head B.-2(6).			
B.-2(2).—Pay of Establishment—			
O.	6,620	8,635	8,300
R.	2,015		
			-335
Col. 1.—Same as under B.-2(1).			
B.-2(3).—Allowances, honoraria, etc.—			
O.	300	253	252
R.	-47		
			-1
B.-2(4).—Contract Contingencies—			
O.	11,133	25,283	25,226
R.	14,150		
			-57
Col. 1.—Same as under B.-2(1).			
B.-2(5).—Other Contingencies—			
O.	26,825	40,686	40,594
R.	13,861		
			-92
Col. 1.—Same as under B.-2(1).			
B.-2(6).—Lump provision for Purdah College for girls—			
O.	71,388	..	..
R.	-71,388		
			..
Col. 1.—Rs. 50,388 was reappropriated to the sub-heads to which the charges were debitable and Rs. 21,000 surrendered owing to late appointments in the Lady Brabourne College. See sub-heads B.-2(1), B.-2(2), B.-2(4) and B.-2(5).			
For rounding		34	..
			-34

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "37.—Education"—<i>contd.</i>	Rs.	Rs.	Rs.
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C.-1.—Arts Colleges for men—			
O.	Rs. 7,70,000	7,20,540	7,19,332
R.	—49,460			—1,208
C.-2.—Arts Colleges for women—			
O.	25,000	33,800	33,124
R.	8,800			—676
Col. 1.—Provision originally made under C.-1 as the actual requirements which were based on the recommendations of the Calcutta University could not be ascertained at the budget stage.			
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
<i>Charged—</i>			
O.	32,000	29,301	29,166
R.	—2,699			—135
<i>Voted—</i>			
O.	3,57,400	3,57,925	3,55,459
R.	525			—2,466
<i>Secondary.</i>			
E.—GOVERNMENT SECONDARY SCHOOLS—			
E.-1.—Secondary Schools for Boys—			
E.-1(1).—Pay of Officers—			
<i>Charged—</i>			
O.	31,000	28,400	28,161
R.	—2,600			—239
<i>Voted—</i>			
O.	10,38,700	10,41,200	10,39,003
R.	2,500			—2,197
E.-1(2).—Pay of Establishment—			
<i>Charged—</i>			
O.	2,000	1,877	1,916
R.	—123			+39

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
E.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i>			
E-1.—Secondary Schools for Boys—<i>concl'd.</i>			
E-1(2).—Pay of Establishment—<i>concl'd.</i>			
Voted—	Rs.		
O.	58,406	} 57,206	56,510
R.	-1,200			-606
E-1(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	2,700	} 2,520	2,316
R.	-180			-204
Voted—			
O.	11,800	} 13,360	13,060
R.	1,560			-300
E-1(4).—Contract Contingencies—			
<i>Charged</i>		844	844
Voted—			
O.	54,510	} 49,310	48,611
R.	-5,200			-609
E-1(5).—Other Contingencies—			
<i>Charged—</i>			
O.	3,900	} 4,300	4,337
R.	400			+37
Voted—			
O.	80,431	} 76,734	76,638
R.	-3,697			-96
For rounding—			
<i>Charged</i>		56	..
Voted		-47	+47

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
E.—GOVERNMENT SECONDARY SCHOOLS—<i>concl'd.</i>			
E.-2.—Secondary Schools for Girls—			
E.-2(1).—Pay of Officers—			
O.	Rs. 1,68,050	1,61,707	1,61,397
R.	-6,343			-310
E.-2(2).—Pay of Establishment—			
O.	13,500	13,900	13,781
R.	400			-119
E.-2(3).—Allowances, honoraria, etc.			
	2,500	2,397	-103
E.-2(4).—Contract Contingencies—			
O.	25,936	24,930	24,642
R.	-1,006			-288
E.-2(5).—Other Contingencies—			
O.	90,839	90,759	90,700
R.	-80			-59
For rounding	-25	..	+25
F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
F.-1.—Secondary Schools for Boys—			
<i>Charged—</i>			
O.	5,500	5,380	5,068
R.	-120			-312
<i>Voted—</i>			
O.	13,68,900	13,27,842	13,24,191
R.	-41,058			-3,651
F.-2.—Secondary Schools for Girls—			
O.	5,25,800	5,58,656	5,38,228
R.	32,856			-20,428

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
<i>Primary.</i>			
G.—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS—			
O.	Rs. 5,000	4,500	4,411
R.	—500			—89
H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS—			
<i>Charged—</i>			
O.	23,600	24,600	23,600
S.	1,000			—1,000
<i>Voted—</i>			
O.	3,60,200	8,65,744	3,62,426
R.	—3,456			—3,318
I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
O.	29,46,200	29,52,466	29,23,117
R.	6,266			—29,349
<i>Special.</i>			
J.—GOVERNMENT SPECIAL SCHOOLS—			
J.-1.—Special Schools and Training Schools for Masters—			
J.-1(1).—Pay of Officers—			
O.	3,34,978	3,34,428	3,31,782
R.	—550			—2,646
J.-1(2).—Pay of Establishment—			
<i>Charged—</i>			
O.	420	510	518
R.	90			+8
<i>Voted—</i>			
O.	2,86,860	2,60,791	2,56,112
R.	—26,069			—4,679

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
J.—GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i>			
J.-1.—Special Schools and Training Schools for Masters—<i>concl'd.</i>			
J.-1(3).—Allowances, honoraria, etc.—			
O.	Rs. 9,540	10,494	9,691
R.	954			—803
J.-1(4).—Contract Contingencies—			
O.	18,785	18,695	18,698
R.	—90			+3
J.-1(5).—Other Contingencies—			
<i>Charged</i>	1,500	1,435	—65
Voted—			
O.	5,34,817	4,83,262	4,69,948
R.	—51,555			—13,314
Col. 1.—Mainly due to the revision of the scheme for training of teachers of Primary Schools.			
J.-1(6).—Establishment charges payable to other Governments, Departments, etc.—			
O.	32,200	33,466	33,466
R.	1,266		
J.-1(7).—Lump provision for training of women art students—			
O.	1,800	..	..
R.	—1,800		
Rs. 600 reappropriated to the appropriate head and Rs. 1,200 surrendered due partly to the provision of a rest room from the minor works grant and partly to the appointment of a matron on a lower rate of pay.			
For rounding—			
<i>Charged</i>	80	..	—80
Voted	20	..	—20
J.-2.—Training Schools for Mistresses—			
J.-2(1).—Pay of Officers—			
O.	25,086	22,830	23,131
R.	—2,250			+301

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl.</i>			
J.-2.—Training Schools for Mistresses—<i>concl.</i>			
J.-2(2).—Pay of Establishment—			
O.	Rs. 3,450	3,700	3,600
R.	250			-91
J.-2(3).—Allowances, honoraria, etc.—			
O.	800	562	541
R.	-238			-21
J.-2(5).—Other Contingencies			
		37,550	37,514
For rounding		20	..
			-20
K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
K.-1.—Special Schools for Boys, Girls and Masters—			
O.	5,26,714	5,23,032	5,13,793
R.	-3,682			-9,239
K.-2.—Special Schools for Girls and Mistresses—			
O.	41,356	45,640	43,984
R.	4,284			-1,656
For rounding		-70	..
			+70
<i>General.</i>			
L.—DIRECTION—			
<i>Charged—</i>			
O.	46,500	47,062	47,918
R.	562			+856
<i>Voted—</i>			
O.	1,43,000	1,48,141	1,48,715
R.	5,141			+574

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
M.—INSPECTION—			
M.-1.—Men's Branch—			
M.-1 (1).—Pay of officers—			
<i>Charged—</i>	Rs.		
O.	5,100	} 5,400	5,279
R.	300		
Voted		7,36,280	7,32,892
			—3,388
M.-1 (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	1,300	} 1,265	1,269
R.	—35		
Voted—			
O.	1,25,924	} 1,27,324	1,27,248
R.	2,000		
			—676
M.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged</i>		2,600	1,991
Voted—			
O.	1,67,300	} 1,67,339	1,66,765
R.	39		
			—574
M.-1 (4).—Contract Contingencies—			
<i>Charged</i>		170	170
Voted—			
O.	30,352	} 30,927	30,983
R.	575		
			+56
M.-1 (5).—Other Contingencies—			
<i>Charged</i>		20	20
Voted—			
O.	23,383	} 22,447	22,407
R.	—936		
			—40

Major Head and Sub-head.	Final Grant or Appre- piation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
M.—INSPECTION—<i>contd.</i>			
M.-1.—Men's Branch—<i>contd.</i>			
For rounding—			
Charged	10	..	-10
Voted	-39	..	+39
M.-2.—Women's Branch—			
M.-2 (1).—Pay of officers—			
O.	Rs. 52,000	} 52,200	51,546
R.	200		
M.-2 (2).—Pay of Establishment—			
O.	24,600	} 25,244	25,138
R.	644		
M.-2 (3).—Allowances, honoraria, etc.—			
O.	15,300	} 15,288	15,113
R.	-12		
M.-2 (4).—Contract Contingencies—			
O.	8,400	} 8,900	8,834
R.	500		
M.-2 (5).—Other Contingencies—			
O.	3,025	} 3,359	3,241
R.	334		
For rounding	-25	..	+25
N.—SCHOLARSHIPS—			
Charged—			
O.	2,300	} 1,100	1,280
R.	-900		
Voted—			
O.	4,99,300	} 4,53,964	4,50,544
R.	-45,336		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
O.—MISCELLANEOUS—			
O.-1.—Grants for the encouragement of literature	20,000	19,860	—140
O.-2.—Examination charges—			
Charged—	Rs.		
O.	550		
R.	50	600	970
Voted—			
O.	90,000		
R.	18,065	1,08,065	1,07,475
			—590
Col. 1.—Mainly due to an increase in the number of candidates.			
O.-3.—Board of Intermediate and Secondary Education, Dacca—			
O.	52,375		
R.	—4,101	48,274	48,077
			—197
O.-4.—Grants-in-aid, contributions, etc.—			
O.-4 (1).—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—			
O.-4 (1) (a).—Grants, etc., in connection with play fields and recreation grounds for villages and village schools	1,25,000	96,475	—28,525
Col. 4.—Due to (1) the inability of certain district officers to utilise in full the allotments placed at their disposal owing mainly to difficulties in realising local contributions (Rs. 20,000), (2) non-utilisation of Rs. 4,000 kept in reserve for certain works for which no application was received during the year and (3) late surrender of funds by certain district officers (Rs. 4,000).			
O.-4 (2).—Other grants-in-aid, contributions, etc.—			
O.	99,100		
R.	19,589	1,18,689	1,16,302
			—2,387
Col. 1.—Mainly due to (1) payment of a capital grant for repairs to a hostel (Rs. 5,629), (2) grant to an association towards the pay of a Physical Directress (Rs. 2,400) and (3) post-budget decision to adjust the grants for the development of Boy Scout troops in Government and non-Government institutions under this head (Rs. 9,980) instead of under sub-head O-10.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head " 37.—Education "—<i>contd.</i>			
	Rs.	Rs.	Rs.
O.—MISCELLANEOUS—<i>contd.</i>			
O.-5.—Miscellaneous—Other charges—			
<i>Charged—</i>	Rs.		
O.	1,700	700	636
R.	-1,000		
Voted—			
O.	61,000	60,629	56,614
R.	-371		
			-4,015
Col. 4.—Mainly due to change of incumbents and fall in the number of boarders.			
O.-6.—Charges of the Youth Welfare Works under the Physical Director—			
O.	2,28,966	2,24,166	2,16,151
R.	-4,800		
			-8,015
O.-7.—Charges of the Youth Welfare Works under the Physical Directress—			
O.	23,020	3,277	3,269
R.	-19,743		
			-8
Col. 1.—Due to the late appointment of the Physical Directress.			
O.-8.—Rural Reconstruction—			
Adult Education—			
O.	13,000	..	..
R.	-13,000	..	..
The controlling authority reported that it had not been possible to give effect to the scheme during the year.			
O.-9.—Advancement of education of members of the scheduled castes—			
O.-9 (2).—Expenditure from the Scheduled Castes Education Fund—			
O.	3,02,745	1,36,345	89,829
R.	-1,66,400		
			-46,516
Col. 1.—Mainly under (1) Grants-in-aid owing to non-completion of certain building schemes (Rs. 1,56,990) and (2) Scholarships owing to the revision of the scholarship scheme (Rs. 12,800). Col. 4.—Mainly under Contingencies owing to the late introduction of the scheme of additional stipends (Rs. 10,532) and under Grants-in-aid due to the first reason stated under Col. 1 (Rs. 35,714).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
O.—MISCELLANEOUS—<i>concl.</i>			
O.-10.—Other Items—			
<i>Charged—</i>			
O.	Rs. 300	} 366	} 366
R.	66		
<i>Voted—</i>			
O.	40,640	} 31,090	} 31,769
R.	-9,550			+ 679
Col. 1.—Mainly due to the third cause mentioned under sub-head O 4 (2).			
<i>For rounding—</i>			
<i>Charged</i>		50	..
<i>Voted</i>		-1	..
P.— <i>Deduct—AMOUNT MET FROM THE SCHEDULED CASTES EDUCATION FUND—</i>			
O.	-3,02,745	} -1,33,945	} -89,829
R.	1,66,400			+ 46,516
Cols. 1 and 4.—See sub-head O-9 (2).			
<i>Charges in England.</i>			
R.—HIGH COMMISSIONER—			
<i>Charged—</i>			
O.	52,400	} 36,660	} 36,928
R.	-15,740			+ 268
Col. 1.—Mainly under (i) Leave salaries, etc. (Rs. 12,000) owing to variations in leave programmes and (ii) Sterling Overseas pay (Rs. 4,000) the original appropriation for which was fixed by Government.			
<i>Voted—</i>			
O.	1,10,400	} 76,600	} 73,988
R.	-23,800			- 2,612
Col. 1.—Mainly due to abandonment and curtailment of leave programmes due to the war (Rs. 22,800) and premature return of certain scholarship-holders (Rs. 10,600).			

Major Head and Sub head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>concl.</i>			
S.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	Rs. 300	300	161 —139
<i>Voted—</i>			
R.	400	400	292 —108
<i>For rounding—</i>			
<i>Charged</i>		200	.. —200
<i>Voted</i>		—200	.. +200
 <i>Surrenders or withdrawals within grant or approp- riation—</i>			
<i>Voted—</i>			
R. Gross	4,30,435	4,30,435	.. —4,30,435
R. Deductions	—1,66,400	—1,66,400	.. +1,66,400
 Total—Grant No. 19—			
<i>Charged</i>	3,06,000	3,11,292	+5,292
<i>Voted—</i>			
Gross	1,56,58,745	1,49,20,103	—7,38,642
Deductions	—3,02,745	—89,829	+2,12,916
Net	1,53,56,000	1,48,30,274	—5,25,726

REVIEW.

Charged expenditure exceeded the appropriation by Rs. 5,292 which is 1·7 per cent. of the appropriation as compared with a saving of 2·1 per cent. in the preceding year. The excess which was mainly due to underestimation of the provision for leave salaries paid by the High Commissioner in England requires regularisation by His Excellency the Governor.

2. Voted savings were 3·4 per cent. of the grant as against 2·5 per cent. in 1938-39. The savings in the final appropriation were 1·7 per cent. in the year under review, the corresponding savings in the previous year being trifling.

REVIEW—*concl'd.*

3. Sub-heads B, C, E, F, J, K and M were split up during the year for the separate exhibition of expenditure on female education as desired by the Legislature.

4. The grant to the Dacca University which was hitherto recorded as charged expenditure became voted for the year under review for the reasons explained in the review below Grant No. 7—Charges on account of Motor Vehicles Taxation Acts on page 40.

5. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation on page 59.

The statement below shows the unexpended balance to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the two schemes the charges for which were debited to this grant.

Name of the Scheme.	Unexpended balance at the end of the previous year (1938-39).	Receipts during the year (1939-40).	Expenditure during the year (1939-40).	Unexpended balance at the end of the year (1939-40).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Attachment of agricultural farms, etc., to secondary schools and provision of play grounds and village halls	803	..	..	803
2. Provision of playing fields and recreation grounds for villages and village schools (Sub-head O. 4 (1) (a))	—52,317	1,75,762	(a) 96,425	27,020

(a) Includes Rs. 50 on account of refund of unexpended grant of the previous year.

The expenditure as shown above was regular and conformed to the conditions attached to the grants except in the case of an aggregate sum of Rs. 41,631 for which certificates of utilisation are awaited from the district officers.

In respect of expenditure incurred in the previous years or the second scheme certificates of utilisation for an aggregate sum of Rs. 1,250 are also awaited.

STORE ACCOUNTS.

(i) Store Accounts of the Bengal Engineering College for 1939-40.

	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	182	1,261	709	91	1,428	5,170
<i>Receipts.</i>						
(a) By local purchase . . .	6,220	1,011	105	324	1,741	6,822
(b) From other Govern- ment Departments . . .	..	..	..	..	..	..
(c) From overseas . . .	..	..	..	..	..	..
(d) From other sources . . .	20	22	78	..	..	322
<i>Issues.</i>						
Issues for different works, etc.	6,180	1,611	139	317	2,108	6,807
Depreciation, loss, short- age, etc., written off . . .	..	2	..	..	5	7
Closing balance . . .	242	1,281	753	98	1,056	5,500

Agency employed for verification.—Mr. C. V. Newman and Mr. B. N. Banerjee (both Gazetted Officers) took the annual stocktaking of the Mechanical Engineering Department and Mr. A. Ahmed (a Gazetted Officer) took the annual stocktaking of the Electrical Engineering Department for the year 1939-40.

Certificate and remarks by the Head of the Department.

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

SIBPORE ;
The 21st June, 1940.

A. H. PANDYA,
Principal,
Bengal Engineering College.

AUDIT COMMENTS.

As the test audit of the accounts of the college was completed in January 1940 the store accounts for 1939-40 could not be checked. The accuracy of the accounts cannot therefore be certified to by audit.

(ii) Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1939-40.

	Timber.	Iron.	Paint.	Fuel.	Miscellaneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	3,496	5,826	925	169	6,982*	23,668*
<i>Receipts.</i>						
(a) By local purchase . . .	1,790	3,261	309	1,575	4,626	2,568
(b) From other Government Departments . . .	..	..	..	..	..	..
(c) From overseas . . .	..	..	..	..	..	..
(d) From other sources . . .	192	15	3	..	88	2,049
<i>Issues.</i>						
(a) Issue for different works, etc.	1,507	2,216	405	1,352	2,987	..
(b) Depreciation, loss, shortage, etc., written off	156	80	5	..	209	2,942
Closing balance	3,815	6,806	827	392	8,499	25,343

*The figures for closing balances under the corresponding heads in the store accounts for 1938-39 as incorporated unaudited in the Appropriation Accounts of that year were:—

Miscellaneous	Rs. 7,454
Tools	25,224

The reason for the difference is due to the fact that the value of certain stores in the laboratories and the school departments was erroneously included in the store accounts for 1938-39 though these stores were not accounted for in the General Stock Ledger.

Agency employed for verification.—Foreman Instructor of the Institution.

Certificate and remarks by the Head of the Department.

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

DACCA; }
The 17th June, 1940. }

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

AUDIT CERTIFICATE.

The Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1938-39 and 1939-40 were test-audited with reference to local records under my supervision. I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA; }
The 16th August 1940. }

S. GHOSH,
Assistant Accounts Officer, Bengal.

Grant No. 20.—Charges on account of Anglo-Indian and European Education. 131

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".			
<i>Secondary.</i>			
A.—GOVERNMENT SECONDARY SCHOOLS—			
O. Rs. 2,58,500	2,51,288	2,46,453	—4,835
R. —7,212			
B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
O. 3,07,700	2,92,205	2,91,962	—243
R. —15,495			
<i>Primary.</i>			
C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
O. 4,43,800	4,52,179	4,52,003	—86
R. 8,379			
<i>Special.</i>			
D.—GOVERNMENT SPECIAL SCHOOLS—			
O. 27,300	22,232	21,818	—414
R. —5,068			
Col. 1.—Mainly due to a vacancy left unfilled.			
E.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS	1,900	1,879	—21
<i>General.</i>			
F.—INSPECTION—			
O. 33,000	32,900	32,613	—287
R. —100			
G.—SCHOLARSHIPS—			
O. 27,500	33,416	33,000	—416
R. 5,916			
Col. 1.—Due to Government deciding during the year to award certain additional scholarships.			

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

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "37.—Education"—<i>concl'd.</i>			
H.—MISCELLANEOUS—			
<i>Charged—</i>			
O.	Ra. 200	152	152
R.	—48		
<i>Voted—</i>			
O.	9,400	10,872	11,263
R.	1,472			+391
<p>Col. 1.—Due to the post-budget decision to adjust the grants to the Boy Scouts Association under this head instead of under B and C.</p>			
<i>Charges in England—</i>			
K.—HIGH COMMISSIONER—			
O.	37,520	26,420	27,085
R.	—11,100			+665
Col. 1.—Leave programme did not fully materialise.			
L.—LOSS OR GAIN BY EXCHANGE—			
R.	100	100	110
For rounding		180	..
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
R.	48	48	..
<i>Voted—</i>			
R.	23,108	23,108	..
Total—Grant No. 20—			
<i>Charged</i>		200	152
<i>Voted</i>		11,46,800	11,18,276
			—28,524

REVIEW.

Voted savings were 2·5 per cent. of the original grant and ·5 per cent. of the final appropriation compared with 3 per cent. and ·5 per cent. respectively in the preceding year.

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 "38.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
A.-1.—Pay of officers—			
<i>Charged—</i>			
O.	Rs. 2,33,600	} 1,81,329	1,79,994
R.	—52,271			—1,335
Col. 1.—Mainly due to the posting of voted officers in districts reserved for I. M. S. officers and to fewer officers placed on supernumerary duty than forecasted.			
<i>Voted—</i>			
O.	2,26,140	} 2,43,209	2,44,832
R.	17,159			+1,533
A.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	1,900	} 1,729	1,687
R.	—171			—43
<i>Voted—</i>			
O.	2,16,850	} 1,99,251	2,01,736
R.	—17,599			+2,485
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	11,960	} 11,170	10,046
R.	—790			—1,124
<i>Voted—</i>			
O.	51,750	} 47,424	47,849
R.	—4,326			+425
A.-4.—Contract Contingencies—			
<i>Charged</i>		200	200
<i>Voted—</i>			
O.	9,600	} 9,670	9,573
R.	70			—97

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Savings.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—<i>contd.</i>			
A.—MEDICAL ESTABLISHMENT—<i>concl'd.</i>			
A.-5.—Other Contingencies—			
A.-5 (i).—Grants to dispensaries for the supply of medicines to Government officers—			
	Rs.		
O.	14,993		
R.	-1	14,992	14,963
			-29
A. 5 (ii).—Other charges—			
<i>Charged—</i>			
O.	100		
R.	-10	90	90
			..
<i>Voted—</i>			
O.	6,472		
R.	-269	6,203	6,022
			-181
A.-6.—Grants-in-aid, contributions, etc.—			
<i>Charged—</i>			
O.	6,600		
R.	401	7,001	7,187
			+186
A.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. .			
	-2,856	-2,856	..
For rounding—			
<i>Charged</i>	140		-140
<i>Voted</i>	-449		+449
B.—HOSPITALS AND DISPENSARIES—			
B.-1.—Pay of officers—			
<i>Charged—</i>			
O.	54,400		
R.	-3,500	50,900	47,408
			-3,492
<i>Voted—</i>			
O.	2,12,000		
R.	36,274	2,48,274	2,42,434
			-5,840
Col. 1.—Mainly due to changes in personnel and leave forecasts and the pay of some officers provided under B. 2—Voted but debitabie to this sub-head.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 38.—Medical—contd.			
B.—HOSPITALS AND DISPENSARIES—contd.			
B.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	Rs. 18,668	19,759	19,844
R.	1,091			+85
<i>Voted—</i>			
O.	3,28,678	3,11,107	3,15,814
R.	—17,571			+4,707
B.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	5,938	7,704	5,956
R.	1,766			—1,748
Col. 1.—Mainly due to unforecasted transfers of two officers, court attendance and pay- ment of arrear travelling allowance bills.			
Col. 4.—Unsurrendered provision for the cost of passage of an officer which became classi- fiable under D.-3.—Charged.			
<i>Voted—</i>			
O.	61,320	55,863	56,457
R.	—5,457			+594
B.-4.—Contract Contingencies—			
<i>Charged</i>			
		4,500	4,497
<i>Voted—</i>			
O.	3,80,410	4,08,025	4,05,498
R.	19,515			—3,427
B.-5.—Other Contingencies—			
<i>Uncharged—</i>			
O.	6,332	6,379	6,039
R.	47			—240
<i>Voted—</i>			
O.	8,10,078	8,04,635	8,56,110
R.	74,667			—38,525
Col. 1.—Due to the increase in the number of patients and to a rise in the prices of food-stuff, medicines, etc. Col. 4.—Mainly due to the inability of supplying firms to supply a Deep-Therapy apparatus and certain stores within the year and to the non- payment of a bill for want of proper sanction.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 38.—Medical "—<i>contd.</i>			
B.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i>			
B.-6.—Grants-in-aid, contributions, etc.—			
B.-6 (i).—Grants to hospitals and dispensaries—			
<i>Charged</i>	3,000	100	—2,900
Col. 4.—Through oversight the grant to a hospital was not drawn during the year.			
Voted—	Rs.		
O.	9,67,968	} 8,13,393	8,05,678
R.	—1,54,575			—7,715
Col. 1.—Mainly due to (i) non-payment of a grant for construction of Eden Ward as an annexe to the Victoria Hospital, Darjeeling, owing to the scheme not having been approved and (ii) partial utilisation of the provision for improvement of sadar hospitals owing to the time taken in examining their claims.			
B.-6 (ii).—Other charges—			
<i>Charged</i>	1,200	600	—600
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—10,000	—8,634	+1,366
Col. 4.—Mainly due to non-payment of contribution by a local fund dispensary.			
For rounding—			
<i>Charged</i>	462	..	—462
Voted	—364	..	+354
C.—GRANTS FOR MEDICAL PURPOSES—			
<i>Charged</i>	300	..	—300
Voted—			
O.	2,69,700	} 2,65,984	2,64,820
R.	—3,716			—1,164

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
D.—MEDICAL COLLEGES AND SCHOOLS—			
D.-1.—Pay of officers—			
<i>Charged—</i>			
O.	Rs. 1,97,000	} 1,70,657	1,69,556
R.	-26,343			-1,101
Col. 1.—Mainly due to change in personnel and in the classification of the pay of an I. M. S. officer reappointed after retirement.			
<i>Voted—</i>			
O.	5,49,600	} 4,80,137	4,77,464
R.	-69,463			-2,673
Col. 1.—Mainly due to two posts of Professors remaining vacant, retirement of an officer, partial utilisation of the provision for revising the teaching arrangements in medical schools and posting of junior in place of senior officers.			
D.-2.—Pay of Establishment—			
O.	1,15,416	} 1,22,434	1,23,164
R.	7,018			+730
D.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	20,900	} 17,040	17,037
R.	-3,860			-3
<i>Voted—</i>			
O.	43,767	} 48,821	41,891
R.	5,054			-6,930
<i>Charged and Voted—Col. 1.—Mainly due to retirement of an officer from the I. M. S. and his allowance on reappointment being treated as voted.</i>			
<i>Voted—Col. 4.—Due to (1) posting at medical schools of junior officers who were not entitled to house-rent allowances, (2) partial utilisation of the provision for revising the teaching arrangements in medical schools and (3) non-drawal of travelling allowance for transfer and court attendance by some officers towards the close of the year.</i>			
D.-4.—Contract Contingencies—			
O.	66,100	} 63,990	63,591
R.	-2,110			-399

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "35.—Medical"—<i>contd</i>.				
D.—MEDICAL COLLEGES AND SCHOOLS—<i>concl'd</i>.				
D.-5.—Other Contingencies—				
O.	Rs. 2,22,000	2,28,074	2,25,386	-2,688
R.	6,074			
D.-6.—Grants-in-aid, contributions, etc.—				
<i>Charged—</i>				
O.	2,400	6,287	6,287	..
R.	3,887			
Col. 1.—Passage contribution of some temporary I. M. S. officers confirmed in the Civil Branch of the I. M. S.				
Voted	2,850	2,850	..	
D.-7.—Deduct—Establishment charges recover- able from other Governments, Departments, etc.—				
O.	-1,23,600	-91,000	-71,599	+19,401
R.	32,600			
Cols. 1 and 4.—Mainly due to smaller number of students deputed by other Governments for training in the Medical College and Schools.				
For rounding—				
<i>Charged</i>	-300	..	+300	
Voted	-133	..	+133	
E.—Mental Hospital—				
E.-1.—Pay of Officers—				
O.	2,800	2,760	2,580	-180
R.	-100			
E.-2.—Pay of Establishment	3,900	3,809	-91	
E.-3.—Allowances, honoraria, etc.—				
O.	2,450	2,747	2,344	-403
R.	297			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
E.—MENTAL HOSPITAL—concl'd.			
E.-4.—Contract Contingencies—			
O.	5,000	4,800	4,800
R.	-200		
E. 5.—Other Contingencies—			
O.	5,650	6,115	5,817
R.	465		
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O.	5,48,780	5,54,967	5,47,604
R.	6,187		
Col. 4.—Expectation of a debit from the Bihar Government did not materialise.			
For rounding	360	..	-360
F.—CHEMICAL EXAMINER—			
O.	80,000	82,054	82,708
R.	2,054		
G.—CHARGES IN ENGLAND—			
G.-1.—Secretary of State—			
<i>Charged—</i>			
R.	5,320	5,320	5,288
Col. 1.—Unexpected leave cases.			
<i>Voted—</i>			
O.	3,000	..	..
R.	-3,000		
Col. 1.—Anticipated leave charges did not materialise.			
G.-2.—High Commissioner—			
<i>Charged—</i>			
O.	1,80,360	1,52,120	1,52,572
R.	-28,240		
Col. 1.—Variations in leave programme. Some officers were recalled to duty early on the outbreak of war.			
<i>Voted—</i>			
O.	40,320	25,160	24,264
R.	-15,160		
Col. 1.—Mainly due to (1) curtailment of leave of two officers (Rs. 3,520), (2) no officer having proceeded on study leave after the outbreak of war (Rs. 8,900) and (3) liabilities for stores carried forward (Rs. 1,840).			
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	800	800	741
<i>Voted—</i>			
R.	140	140	109

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 38.—Medical"—<i>concl.</i>			
For rounding—			
<i>Charged</i>	—160	..	+160
<i>Voted</i>	480	..	—480
Surrenders or withdrawals within grant or approp- riation—			
<i>Charged—</i>	Rs.		
<i>R.</i>	1,01,873	..	—1,01,873
<i>Voted—</i>			
<i>R. Gross</i>	1,18,583	..	—1,18,583
<i>R. Deductions</i>	—32,600	..	+32,600
Total—Grant No. 21—			
<i>Charged</i>	7,50,000	6,35,729	—1,14,271
<i>Voted—</i>			
<i>Gross</i>	52,66,456	50,80,227	—1,86,229
<i>Deductions</i>	—1,36,456	—83,089	+53,367
<i>Net</i>	51,30,000	49,97,138	—1,32,862

REVIEW.

In the charged section the saving in the original appropriation was 15·2 per cent. against 6·4 per cent. in the preceding year. The bulk of the saving occurred under sub-heads A.-1, D.-1, and G.-2 and was mainly due to changes in personnel and leave forecasts. The saving in the final appropriation was 1·9 per cent.

Voted savings were 2·6 per cent. of the original grant and 0·9 per cent. of the final appropriation against a saving of 4·8 per cent. and an excess of 0·9 per cent. respectively in 1938-39.

2. The statutory grant of Rs. 60,000 to the Albert Victor Leper Hospital which was hitherto recorded as charged expenditure under sub-head B. 6(1) became voted expenditure for the year under report for the reasons explained in the review below grant No. 7 on page 40.

Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1939-40.

1	Instruments and appliances. 2*	Medicines, drugs and dressings. 3	Bedding and Clothing. 4	Crookery. 5	Miscella- neous. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	1,59,758	38,045	7,922	1,018	2,533
Receipts—					
(a) By local purchase . . .	1,15,601	1,76,842	18,189	1,786	36,800
(b) From other Govern- ment Departments. . .	4,231	62,809	9,499	..	1,278
(c) From overseas . . .	3,246	108	..	..	..
(d) From other sources . . .	1,914	4,783	1,329	..	606
Issues during the year . . .	1,26,399	2,17,048	26,346	1,991	35,693
Depreciation, loss, short- age, etc., written off . . .	2,127	132	..	..	39
Closing balance . . .	1,56,224	65,407	10,593	813	5,465

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

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

CALCUTTA ;

The 27th June, 1940. }

P. S. MILLS, Major-General, I.M.S.,
Surgeon-General with the Government of Bengal.

AUDIT COMMENTS.

(i) The closing balance of medicines, drugs and dressings increased from Rs. 38,045 in 1938-39 to Rs. 65,407 in 1939-40. The increase is partly due to foreign medicines being stocked in one hospital in excess of usual requirements owing to the outbreak of war, and partly to smaller issues of medicines than in the previous year in another hospital.

(ii) The value columns in the stock book of the Presidency General Hospitals were noticed to have been filled in in some cases according to the price originally charged by the contractors in their bills. Although the bills were subsequently amended and passed at a reduced rate, the values shown in the stock book were not altered.

(iii) The store accounts of the Mitford Hospitals as originally submitted to audit had the following defects :—

- (a) The value of the articles issued to different wards was not shown in the store accounts under the head " Issues during the year ".
- (b) The stock ledger of ' X-Ray ' materials did not contain a value account.
- (c) The exhibition of figures against the item " cost of articles and stores condemned " was not in order.

The above defects having been pointed out revised store accounts for the years 1938-39 and 1939-40 were prepared by the Superintendent and checked in audit. This explains the difference between the opening balance in the above account and the closing balance as shown in the Appropriation Accounts for 1938-39.

AUDIT CERTIFICATE.

The store accounts of the Mitford Hospitals, Dacca, for the years 1938-39 and 1939-40 and those of the Medical College Hospitals and Presidency General Hospitals for the year 1939-40 were test-audited with reference to the local records under my supervision. Subject to audit comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }
The 13th August, 1940.

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

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 " 39.—Public Health ".			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A. (a).—Director of Public Health—			
A. (a) (1).—Pay of Officers—			
<i>Charged—</i>			
O.	Rs. 18,120	} 27,240	} 27,640
R.	9,120			+ 400
Col. 1.—Due to a change in the leave programme.			
<i>Voted—</i>			
O.	1,26,700	} 97,930	} 97,218
R.	—28,770			—712
Col. 1.—Due to (1) transfer to A. (a) (2)—Voted of the provision for the pay of certain medical officers employed on Tuberculosis Survey (Rs. 12,000), (2) non-employment of the Malaria Engineer (Rs. 6,000) and the Superintendent of Vital Statistics (Rs. 3,600) and late appointment of the Superintendent of Maternity (Rs. 2,000) owing to the difficulty in the selection of candidates, and (3) partial utilisation of the provision for leave salaries (Rs. 5,170).			
A. (a) (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	4,260	} 3,775	} 3,772
R.	—485			—3
<i>Voted—</i>			
O.	2,58,112	} 1,96,562	} 2,01,676
R.	—61,550			+ 5,114
Col. 1.—Mainly due to (1) non-utilisation of the provision of Rs. 50,000 for the control of leprosy as no effect could be given even to the few schemes received from local bodies owing to the time taken in examining those schemes, (2) an erroneous surrender (Rs. 5,000) and (3) late appointment of an artist and an editor in connection with the publication of Public Health bulletins (Rs. 4,250). Col. 4.—See item (2) of the note for Col. 1.			
A. (a) (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	7,080	} 6,780	} 6,659
R.	—300			—121

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i>			
A. (a).—Director of Public Health—<i>concl.</i>			
A (a) (3).—Allowances, honoraria, etc—<i>concl.</i>			
Voted—			
O.	Rs. 54,348	} 51,698	49,140
R.	-2,650			-2,558
A. (a) (4).—Contract Contingencies—			
Charged—			
O.	200	} 180	180
R.	-20		
Voted—			
O.	16,002	} 12,502	11,871
R.	-3,500			-631
Col. 1.—Due partly to the treatment of certain menials attached to the Malaria field establishment as establishment menials debitible to A. (a) (2)—Voted and partly to smaller requirements in connection with Tuberculosis and Malaria surveys.			
A. (a) (5).—Other Contingencies—			
Charged—			
O.	355	} 150	141
R.	-205			-9
Voted—			
O.	1,16,635	} 96,835	93,526
R.	-10,800			-3,309
Col. 1.—Mainly due to delay in taking up Tuberculosis survey (Rs. 6,000), non-availability of certain stores owing to war conditions (Rs. 4,000), over estimation for the Singur model health unit (Rs. 5,000) and economy (Rs. 2,000).			
For rounding—			
Charged	-15	..	+15
Voted	203	..	-203

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl'd.</i>			
A. (b).—Chief Engineer, Public Health Depart- ment—			
A. (b) (1).—Pay of Officers—			
<i>Charged—</i>			
O.	35,000	} 32,200	} 32,171
R.	—2,800			—29
<i>Voted—</i>			
O.	37,100	} 33,218	} 33,025
R.	—3,882			—193
A. (b) (2).—Pay of Establishment—			
O.	90,516	} 85,016	} 84,911
R.	—14,500			—105
Col. 1.—Mainly in the provision for temporary establishment owing to four schemes not having started and two others having started late.			
A. (b) (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	7,100	} 5,100	} 4,651
R.	—2,000			—449
Col. 1.—Due to restricted tours.			
<i>Voted—</i>			
O.	13,294	} 13,144	} 13,094
R.	—150			—50
A. (b) (4).—Contingencies—			
O.	12,837	} 19,837	} 18,391
R.	7,000			—1,446
Col. 1.—Mainly for an experimental tube-well at Bhola.			
For rounding—			
<i>Charged</i>	—100	..	+100
<i>Voted</i>	253	..	—253

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards Water-Works schemes—			
<i>Charged—</i>			
O.	Rs. 6,144	5,144	5,143
R.	-1,000			-1
Col. 1.—Post-budget reduction in the Government's share of contribution towards the Rangamati water supply extension scheme. See also sub-head B. (θ) (c).— <i>Charged.</i>			
<i>Voted—</i>			
O.	8,72,030	7,68,459	7,38,309
R.	-1,03,571			-30,150
Col. 1.—Mainly non-realisation of local contribution for a scheme up to the required amount (Rs. 65,763), delay in revising another scheme owing to change of source of supply (Rs. 17,363) and partial utilisation of the allotments placed at the disposal of local officers for other schemes (Rs. 26,445). The saving was partly set off by an increased grant of Rs. 6,000 to a municipality. Col. 4.—Due to the failure of local officers to report anticipated savings in the allotments placed at their disposal.			
B.-2.—Grants-in-aid towards sewerage schemes—			
O.	2,04,100	47,667	43,452
R.	-1,56,433			-4,215
Col. 1.—One scheme was abandoned by a local body (Rs. 41,000), details of two schemes were not received timely from two others (Rs. 1,11,933), and another scheme did not mature (Rs. 3,500).			
B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors			
	1,08,000	1,09,064	+1,064
B.-4.—Grants and subventions to schemes of rural reconstruction—			
O.	5,000	..	..
R.	-5,000	..	..
Col. 1.—The scheme of making grants and subventions to schemes of rural reconstruction out of Provincial revenues could not be given effect to during the year.			

Major Head and Sub head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—<i>contd.</i>			
B.-5 —Other schemes—			
<i>Charged</i>	420	420	..
Voted—			
	Rs.		
O.	14,70,249	13,85,325	13,73,212
R.	-84,924			-12,113
Col. 1.—Mainly due to partial utilisation of the provision for the scheme for reorganisa- tion of rural public health units and non-receipt of suitable schemes from local bodies, etc , for the establishment of maternity and child welfare centres			
B -6.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—			
B.-6 (a)—Grants in-aid towards establishment of union board dispensaries and improve- ment of water supply and grant to Srimi- ketan—			
R.	5,090	5,090	4,778
			-312
Col 1.—No provision was made in the budget on the basis of reports that the grants allotted in the previous year would be fully spent in that year.			
B -6 (b)—Grants in aid towards improvement of rural sanitation—			
O.	40,000	28,485	14,225
R.	-11,515			-14,260
Col 1 —Slow progress of work on some schemes		Col 4 —The local officers did not report the savings for adjustment	
B 6 (c)—Grants in aid towards improvement of rural water supply—			
<i>Charged—</i>			
O.	6,800	11,276	11,276
R.	4,476		
Col 1 —Mainly due to revised orders issued during the year increasing the Govern- ment of India's share of contribution towards the Rangamati water supply extension scheme. See also sub head B -1 — <i>Charged.</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 "39.—Public Health"—<i>contd.</i>			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES.—<i>concl'd.</i>			
B.-6 (c).—Grants-in-aid towards improvement of rural water supply—<i>concl'd.</i>			
Voted—			
O.	Rs. 2,75,000	} 2,72,306	} 2,19,530
R.	—2,694			} —52,776
Cols. 1 and 4.—Same as under B.-6 (b).			
For rounding—			
Charged—			
O.	36	} ..	} ..
R.	—36		
Voted	—379	..	+379
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
C.-1.—Amount met from Provincial revenues—			
Charged—			
O.	4,000	} 2,422	} 2,386
R.	—1,578			} —36
Col. 1.—Mainly due to less supply of Kala-azar specifics and absence of Cholera epidemics in the Chittagong Hill Tracts.			
Voted—			
O.	8,88,000	} 3,69,450	} 5,72,066
R.	—5,18,550			} +2,02,616
Col. 1.—Mainly due to (1) an erroneous surrender (Rs. 2,20,000), (2) anti-malaria schemes of certain local bodies not having matured (Rs. 2,52,000), (3) non-availability of the re- quired quantity of quinine (Rs. 20,000) and (4) fewer outbreaks of epidemics (Rs. 18,000). Col. 4.—Due to the erroneous surrender of Rs. 2,20,000 counterbalanced by savings of Rs. 17,384 owing mainly to late intimation by a local body of the acceptance of quinine supplied to it, purchase of two Ento-ray machines at lower costs, less stores purchased due to war conditions, fewer outbreaks of epidemics and liabilities carried forward.			
C.-2.—Amount financed from the contribution made by the Indian Research Fund Associa- tion—			
R.	6,900	6,900	3,309
—3,591			
Col. 1.—The opening of this sub-head was authorised during the year for recording the moiety of expenditure on the Jessore anti-malaria scheme financed by the Indian Research Fund Association. Col. 4.—Bills awaiting payment.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expend- ture.	Excess+ Saving—.	
1	2	3	4	
Major Head "39.—Public Health"—contd.				
	Rs.	Rs.	Rs.	
D.—BACTERIOLOGICAL LABORATORIES—				
O.	Rs. 74,000	} 83,110	81,775	-1,335
R.	9,110			
Col. 1.—Mainly due to changes in leave programme and consequential leave arrange- ments (Rs. 3,420), entertainment of temporary establishment (Rs. 1,511) and rise in the price of ampules purchased for cholera vaccines owing to war (Rs. 3,300).				
E.—PASTEUR INSTITUTES—				
O.	42,500	} 41,978	39,958	-2,020
R.	-522			
F.—WORKS—				
O.	7,000	} 26,950	26,287	-663
R.	19,950			
Col. 1.—The progress of work on a drainage scheme could not be gauged at the budget stage. See also the annexure.				
G.—CHARGES IN ENGLAND—				
HIGH COMMISSIONER—				
<i>Charged—</i>				
O.	26,480	} 12,213	12,834	+621
R.	-14,267			
Col. 1.—Due to changes in the leave programme (Rs. 11,667) and retirement of one officer and another officer having ceased to be entitled to overseas pay for a part of the year (Rs. 2,600).				
<i>Voted—</i>				
O.	15,320	} 3,320	2,646	-674
R.	-12,000			
Col. 1.—Due to no officer having been on leave (Rs. 3,000) and liabilities for stores carried forward (Rs. 9,000).				
H.—LOSS OR GAIN BY EXCHANGE—				
<i>Charged—</i>				
R.	60	60	61	+1
<i>Voted—</i>				
R.	20	20	17	-3
For rounding—				
<i>Charged</i>		120	..	-120
<i>Voted</i>		180	..	-180

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 39.—Public Health "—<i>concl'd.</i>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
	Rs.		
R.	9,035	9,035	.. —9,035
<i>Voted—</i>			
R.	9,81,941	9,81,941	.. —9,81,941
Total Grant No. 22—			
<i>Charged</i>	1,16,000	1,07,334	—8,666
<i>Voted</i>	47,36,000	38,31,480	—9,04,520

REVIEW.

In the charged section the saving was 7·5 per cent. of the original appropriation against 1·3 per cent. in the preceding year. The increase in the percentage was mainly due to curtailment of leave outside India owing to the war.

In the voted section the saving was 19·1 per cent. of the original grant against 13·5 per cent. in 1938-39, and was mainly due to the postponement of some new schemes and the delay in giving effect to others (*vide* sub-heads A. (a) (2), B.-1, B.-2, B.-5 and C.-1).

2. There were some cases of non-surrender of unwanted funds as in the previous year (*vide* sub-heads B.-1, B.-6 (b) and B.-6 (c)) and a case of erroneous surrender (sub-head C.-1) leading finally to an excess of 2·1 per cent. in the modified grant. This shows again the need for better control.

3. The Public Accounts Committee which examined the Appropriation Accounts for 1937-38, and the Audit Report 1938, recommended that the provision under this Grant and the grants relating to similar nation-building departments should be more fully utilised without sacrificing efficiency. The recommendation has been brought to the notice of the Departments concerned by the Finance Department of Government. The effect of the recommendation will be apparent in the coming years.

REVIEW—contd.

4. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation on page 59.

The statement below shows the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the schemes, the expenditure for which was debited to this Grant.

Name of the scheme.	Unexpended balance to the end of the previous year (1938-39).	Receipts during the year (1939-40).	Expenditure during the year (1939-40).	Unexpended balance at the end of the year (1939-40).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Union Board dispensaries and rural water supply (Sub-head B.-6 (a))	6,077	700	4,778	1,990
2. Improvement of rural water supply	—91,198	4,39,137	(a) 2,44,256	1,03,683
3. Improvement of rural sanitation (Sub-head B.-6 (b))	—18,640	42,589	(b) 14,165	9,784

(a) Comprises the following :—	Rs.
Grant No. 22—Sub-head B. 6 (c)	2,30,806
Amount debited in excess to the Deposit Account to be readjusted in the accounts for 1940-41	10,166
Refund of excess receipt in 1938-39 adjusted as expenditure in the Deposit Account instead of by reduction of receipt	3,360
Deduct—Refund of unexpended grant of the previous year	—76
Total	2,44,256

(b) Includes Rs. 60 on account of refund of unexpended grant of the previous year.

The expenditure incurred during the year on all the schemes was regular and conformed to the conditions of the grants with the exception of the sums of Rs. 1,736 and Rs. 39,937 spent respectively on the first two schemes in respect of which certificates of utilisation are awaited from the district officers.

ANNEXURE*.

Details of the transactions for the year 1939-40 under "39—Public Health—Works—Suspense" are given below :—

—	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—5,509	1,31,162	1,29,471	1,691	—3,818
Miscellaneous Advances	2,388	285	2,386	—2,101	287
Total	—3,121	1,31,447	1,31,857	—410	—3,531

The credit balance of Rs. 3,818 in Col. 6 against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance against "Miscellaneous Advances" represents the value of certain surplus materials awaiting adjustment in 1940-41.

* See sub-head F.

Grant No. 23.—Charges on account of Agriculture.

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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 "40.—Agriculture".			
A.—DIRECTION—			
<i>Charged—</i>	Rs.		
O.	30,000		
S.	8,000	38,342	35,029
R.	342		-3,313
<p>Col. 1.—The supplementary grant was required to meet the increased expenditure of the Jute Problem Committee owing to the period of investigation being longer than anticipated. Col. 4.—Mainly due to erroneous provision in the supplementary estimate for the pay and allowances of a Special Officer which were debitible to Grant No. 12—General Administration. See also paragraph 2 of the review.</p>			
<i>Voted—</i>			
O.	81,000	78,158	74,639
R.	-2,842		-3,519
B.—SUPERINTENDENCE—			
<i>Charged—</i>			
O.	39,000	39,350	39,477
R.	350		+127
<i>Voted—</i>			
O.	2,36,000	2,32,070	2,30,307
R.	-3,930		-1,763
C.—SUBORDINATE AND EXPERT STAFF—			
<i>Gross—</i>			
O.	2,19,710	2,00,093	1,94,618
R.	-19,617		-5,475
<p>Col. 1.—Mainly due to some posts being kept vacant (Rs. 6,300), late appointment of some new staff (Rs. 8,000), transfer of the provision for two posts to sub-head B (Rs. 1,650) and economy (Rs. 2,977).</p>			
<i>Deduct—Recoveries</i>		-710	-702
			+8
<p>Sub-heads C and D include charges for a research scheme and F for two research schemes, the cost of which is shared equally between the Provincial Government and the Imperial Council of Agricultural Research. By the <i>deduct</i> entries under those sub-heads, the debits on account of the expenditure met from the grants by the Imperial Council are taken on to the head "Expenses out of the grant from the Imperial Council of Agricultural Research" within sub-head F.</p>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40—Agriculture"—<i>contd.</i>			
D.—EXPERIMENTAL FARMS—			
<i>Charged—</i>	Rs.		
O.	7,000		
R.	-550	6,450	6,468
			+18
<i>Voted—</i>			
<i>Gross—</i>			
O.	2,17,100		
R.	4,727	2,21,827	2,20,628
			-11,99
<i>Deduct—Recoveries</i>	-1,100	-1,107	-7
	See note under "C.— <i>Deduct—Recoveries</i> ".		
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
<i>Charged—</i>			
O.	100		
R.	320	420	420
			..
<i>Voted—</i>			
O.	2,69,000		
R.	-20,733	2,48,267	2,10,494
			-37,773
<p>Col. 1.—Mainly due to (1) effect not being given to the scheme for rural reconstruction (Rs. 7,800) and (2) partial effect being given to the Government of India cattle improvement scheme (Rs. 13,130). Col. 4.—Mainly due to abandonment in some districts of the proposed Big Beel Water-hyacinth eradication schemes (Rs. 6,200), belated surrenders by some local officers (Rs. 2,800), the required quantity of mustard seeds for multiplication scheme not being available (Rs. 3,968) and to the reason stated in item (2) of the note under Col. 1 (Rs. 17,845). See paragraph 3 of the review.</p>			
F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
<i>Gross—</i>			
O.	2,65,290		
R.	7,551	2,72,841	2,20,596
			-52,245
<p>Col. 4.—Mainly due to (1) a liability carried forward (Rs. 18,540), (2) late appointment of certain staff (Rs. 5,120), (3) non-establishment of all the poultry multiplication centres within the year (Rs. 12,500) and (4) deputation of some staff to field survey work in connection with jute registration for part of the year (14,000). See paragraph 3 of the review.</p>			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
F.—AGRICULTURAL EXPERIMENTS AND RESEARCH— <i>contd.</i>			
<i>Deduct—Recoveries—</i>			
	Rs.		
O	—15,790	—34,290	—16,952
R.	—18,500			+17,335
Col. 1.—Due to the decision of Government towards the close of the year to recover from the Imperial Council of Agricultural Research its share of the expenditure of the Marketing Department. Col. 4.—The recovery from the Imperial Council was made after the close of the year.			
G.—AGRICULTURAL EDUCATION—			
O	17,500	17,690	16,525
R.	190			—1,165
H.—AGRICULTURAL ENGINEERING—			
O	24,000	24,500	24,384
R.	500			+384
I.—BOTANICAL AND OTHER PUBLIC GARDENS—			
O	1,58,000	1,56,527	1,56,080
R.	—1,473			—447
J.—SPECIAL RURAL UPLIFT SCHEMES—			
O	12,500	11,500	9,910
R.	—1,000			—1,590
K.—GRANTS IN-AID, CONTRIBUTIONS, ETC.—			
<i>Charged—</i>			
O	300	298	200
R.	—502			—95
<i>Voted—</i>			
O	89,500	90,100	89,382
R.	600			—718

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving-.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "40.—Agriculture"—<i>contd.</i>				
L.—OTHER CHARGES—				
L-1.—Pay of Officers—				
	Rs.			
S.	6,500	5,600	5,515	
R.	—900			—85
Col. 1.—The supplementary grant was obtained for preparing a record of jute-growing lands with a view to regulate the cultivation of jute. See also paragraph 4 of the review.				
L-2.—Pay of Establishment—				
S.	5,03,530	4,58,600	4,55,237	
R.	—44,930			—3,363
Col. 1.—The supplementary grant was obtained for the reason stated in the note under L-1. Reduction was due to the area under operation being under water till late in the year and consequent delay in commencement of operations. See also paragraph 4 of the review.				
L-3—Allowances, honoraria, etc—				
S.	76,350	49,800	48,885	
R.	—26,550			—915
Col. 1.—Same as under L-2.				
L-4—Contingencies—				
O.	4,500	1,24,650	1,28,121	
S.	1,28,620			+3,471
R.	—8,470			
Col. 1.—The original grant represents the provision for Divisional Seed Stores. The supplementary grant and surrender were due to the reasons stated in the note under L-2. See also paragraph 4 of the review.				
N.—CHARGES IN ENGLAND—				
High Commissioner—				
<i>Charged—</i>				
O.	13,560	13,600	13,505	
R.	40			—95
Voted		1,880	1,692	
			—188	

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
0.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	58	+58
<i>Voted</i> . . . . .	..	6	+6
For rounding—			
<i>Charged</i>	540	..	—540
<i>Voted</i>	—380	..	+380
Surrenders or withdrawals within grant or appropriation—			
	Rs.		
R. Gross	1,10,877	1,16,877	.. —1,16,877
R. Deductions	18,500	18,500	.. —18,500
Totals—			
<i>Charged</i>	99,000	95,157	—3,843
<i>Voted—</i>			
Gross	23,10,600	20,87,519	—2,23,081
Deductions	—17,600	—18,761	—1,161
Net	22,93,000	20,68,758	—2,24,242

REVIEW.

Charged savings, original and final, were 3·9 per cent. of the authenticated appropriation. In the voted section, savings in the grant were 9·8 per cent. as compared with 18·2 per cent. in the preceding year and were chiefly contributed by sub-heads C, E, F, L-2 and L-3. Savings in the final voted grant were 4·1 per cent. as against 4·4 per cent. in the previous year and occurred mainly under sub-heads E and F.

2. It was decided by Government as early as in July 1939 that the pay and allowances of a Special Officer in the Finance Department, holding also the post of Secretary to the Jute Problem Committee, should be debited to Grant No. 12—General Administration. The provision for his pay and allowances in the supplementary estimate under A—Charged indicates defective budgeting.

3. The bulk of the final savings under sub-heads E and F—Voted was mainly due to effect not being given to certain schemes and partial effect being given to some others. The non-surrender of these savings indicates defective control.

REVIEW—*contd.*

4. In accordance with the Jute Regulation Ordinance of 1940, a scheme for the preparation of a complete record of lands where jute was grown in 1939 was sanctioned by Government at a cost not exceeding Rs. 7,15,000 and the Director of Land Records and Surveys was authorised to undertake the work. With the approval of Government lump sums were placed from time to time at the disposal of the Director of Land Records in a personal ledger account opened with the Imperial Bank of India. The actual expenditure incurred was subsequently brought to account on receipt of statements of accounts from the Director. Towards the close of the year Government decided to withdraw the Jute Regulation Ordinance and consequently all work in connection with the preparation of the records was suspended and the staff employed disbanded except that required for winding up the operation. As the sowing of jute in 1940 was not to be regulated, the record of lands where jute was grown in 1939 would appear to lose its value as a basis for enforcing any scheme of regulation. A sum of Rs. 6,34,025 was actually spent up to the 31st March 1940 on the scheme and a further sum of Rs. 1,17,000 has been sanctioned in 1940-41 for meeting the expenditure in winding it up.

It may be mentioned in this connection that a second scheme for the preparation of a complete record of lands where jute was grown in 1940 has been sanctioned in 1940-41 at a cost not exceeding Rs. 13,50,310.

5. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation on page 59.

The statement below shows the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the schemes included in this Grant.

Name of the Schemes ^a	Unexpended balance to the end of the previous year (1938-39).	Receipts during the year (1939-40).	Expenditure during the year (1939-40).	Unexpended balance at the end of the year (1939-40).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Establishment of seed, paddy and crop demonstration centres.	2	..	..	2
2. Improvement of cattle and fodder crops.	7	..	..	7

 REVIEW—*concl'd.*

Name of the Scheme.	Unexpended balance to the end of the previous year (1938-39).	Receipts during the year (1939-40).	Expenditure during the year (1939-40).	Unexpended balance at the end of the year (1939-40).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
3. Chittagong Hill Tracts improvement (sub-head E).	488	..	320	168
4. Extension of cattle improvement schemes to more Districts (sub- head E).	—33,270	47,015	13,745 (a)	..

(a) The actual expenditure incurred during the year was Rs. 28,225 as against the available balance of Rs. 13,745. The excess of Rs. 14,480 has been provisionally adjusted under "Advances Repayable" (sub-head A of Grant No. 34) pending readjustment on receipt of additional grant from the Government of India.

The expenditure incurred on the schemes was regular and conformed to the conditions attached to the grants.

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 " 41.—Veterinary "			
A.—SUPERINTENDENCE—			
<i>Charged—</i>			
O.	Rs. 18,100	} 13	12
R.	—18,087			—1
<i>For rounding</i>	—100	..	+100
Col. 1.—Mainly due to the deputation of the permanent Director to the Central Government and the appointment of a voted officer (Rs. 16,000) and the inability of the Veterinary Adviser to the Government, who was also the Principal of a college, to undertake any tour owing to pressure of work in the college (Rs. 2,087).			
<i>Voted—</i>			
O.	1,26,000	} 1,30,576	1,30,310
R.	4,576			—266
Col. 1.—Mainly for the pay of the officiating Director referred to in the note below A.— <i>Charged.</i>			
B.—VETERINARY EDUCATION AND RESEARCH—			
<i>Charged—</i>			
O.	20,700	} 20,450	20,410
R.	—250			—40
<i>Voted—</i>			
O.	1,39,000	} 1,26,132	1,28,346
R.	—12,868			+2,214
Col. 1.—Mainly in rectification of a wrong provision for charges debitable to sub-head I. See paragraph 2 of the review.			
C.—SUBORDINATE ESTABLISHMENT—			
O.	79,000	} 72,993	71,299
R.	—6,007			—1,694
D.—HOSPITALS AND DISPENSARIES—			
<i>Charged—</i>			
O.	6,200	} 5,950	5,839
R.	—250			—111

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 41.—Veterinary "—<i>concl.</i>			
D.—HOSPITALS AND DISPENSARIES—<i>concl.</i>			
Voted—			
O.	Rs. 2,44,000	} 2,28,500	2,16,583
R.	—15,500		
} —11,917			
Col. 1.—Fewer outbreaks of diseases and curtailment of expenditure under travelling allowance. Col. 4.—Smaller supply of medicines from Medical Stores Depot than indented for and belated surrender.			
F.—PRIZES	1,000	996	—4
I.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged—			
O.	10,000	} 5,560	5,117
R.	—4,440		
} —413			
Col. 1.—Transfer of an officer.			
Voted—			
O.	700	} 13,660	4,110
R.	12,960		
} —9,550			
Cols. 1 and 4.—Scholarships were awarded after the Budget had been framed. Provision of Rs. 9,480 sanctioned in excess of the requirement indicated in the High Commissioner's estimate.			
J.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	20	+20
Voted . . . . .	..	7	+7
For rounding—			
Charged	100	..	—100
Voted	300	..	—300
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	23,027	23,027	..
} —23,027			
Voted—			
R.	16,839	16,830	..
} —16,839			
Totals—			
Charged	55,000	31,428	—23,572
Voted	5,90,000	5,51,651	—38,349

REVIEW.

Savings in the original charged appropriation were 42·9 per cent. as against 17·9 per cent. in the previous year and occurred mainly under sub-heads A and I. Savings in the final charged appropriation were 1·7 per cent. as compared with 5·8 per cent. in 1938-39. In the voted section, the savings were 6·5 and 3·8 per cent. of the original and the final grants against 3·9 and 1·7 per cent. respectively in the preceding year and were contributed chiefly by sub-head D.

2. Provision was made under sub-head B—Voted, for the grant of scholarships for the training of students for the M.R.C.V.S. diploma tenable in the United Kingdom, but the expenditure being incurred in England was adjustable under I—Voted. The irregularity was rectified during the year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation".			
A.—SUPERINTENDENCE—			
A.-1.—Pay of Officers—			
<i>Charged—</i>	Rs.		
O.	10,900	} 4,725	4,725
R.	—6,175		
Col. 1.—Reversion of the I. C. S. Deputy Registrar to the general line.			
<i>Voted—</i>			
O.	1,38,100	} 1,19,600	1,16,638
R.	—18,500			—2,962
Col. 1.—Non-entertainment of Assistant Registrars in connection with the reorganisa- tion of the Co-operative Department.			
A.-2.—Pay of Establishment—			
O.	7,76,050	} 7,26,050	7,20,719
R.	—50,000			—5,331
Col. 1.—Non-entertainment of Divisional Auditors and Inspectors in connection with the reorganisation of the Co-operative Department.			
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	3,600	} 1,623	1,623
R.	—1,977		
Col. 1.—Same as under A.-1.— <i>Charged.</i>			
Voted		2,15,268	2,14,587
			—681
A.-4.—Other Contingencies—			
O.	51,192	} 49,051	49,464
R.	—2,141			+413
B.—GRANTS-IN-AID			
		2,24,600	2,24,262
			—338
C.—OTHER CHARGES—			
<i>Charged</i>		1,268	1,165
<i>Voted—</i>			
O.	1,21,400	} 1,21,025	1,16,199
R.	—375			—4,826

164 Grant No. 25.—Charges on account of Co-operative Credit—*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 "42.—Co-operation"—<i>concl.</i>			
D.—CHARGES IN ENGLAND—			
High Commissioner—			
O.	Rs. 6,120	}	.. .. ..
R.	--6,120		
Col. 1.—The officer shown in the leave programme did not proceed on leave to the United Kingdom.			
For rounding—			
Charged	232	..	—232
Voted	270	..	—270
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	8,152	8,152	.. —8,152
Voted—			
R.	77,136	77,136	.. —77,136
Totals—			
Charged	16,000	7,513	—8,437
Voted	15,33,000	14,41,869	—91,131

REVIEW.

Savings in the authenticated and the final charged appropriations were 53 and 4·3 per cent. respectively against 1·7 per cent. in the preceding year. Voted savings were 5·9 and 1 per cent. of the original and the final grants as compared with 9·3 and 1·1 per cent. respectively in the previous year and were due mainly to the postponement of the scheme of reorganisation of the Co-operative Department.

2. Grants from the Central Government for the economic development and improvement of rural areas.—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation on page 59.

REVIEW—concl'd.

The statement below shows the unexpended balance to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the scheme, the charges in respect of which were debited to this grant.

Name of the scheme—Co-operative Training and Education—

	Rs.
Unexpended balance to the end of the previous year (1938-39)	. —15,594
Receipts during the year (1939-40)	. . . . . 63,209
Expenditure during the year (1939-40)	. . . . . 33,011
Unexpended balance at the end of the year (1939-40)	. . . . . 14,604

The expenditure incurred during the year was regular and conformed to the conditions attached to the grant.

3. *Land Mortgage Banks*.—A reference is invited to paragraph 4 of the review below this grant on page 145 of the Appropriation Accounts of the Government of Bengal for 1938-39 and the Audit Report 1939 regarding the five land mortgage banks established as an experimental measure. The Co-operative Societies Bill, in which provision has been made for legalising the guarantee given by Government to these banks, is still under the consideration of the Legislature. Debentures have not been floated due to the present state of the money market. The Registrar of Co-operative Societies, Bengal, in his review of the working of the banks observes that the progress of the banks has not been up to expectations owing to the continuance of the economic depression and the operation of the Bengal Agricultural Debtors' Act, 1935. Government, therefore, continued paying to each of the banks management charges not exceeding Rs. 4 868 pending apportionment and necessary adjustment of the same between Government and the banks.

The audited accounts of the banks for the year ending 30th June 1940 have not been furnished as yet for audit scrutiny. The *pro forma* apportionment statement furnished last year has been revised under Government orders so as to include the transactions from the beginning of the fourth year of existence of the banks to the 30th June 1939. The subjoined statement has been compiled from the audited accounts furnished by the Registrar of Co-operative Societies. Item 6 of the statement brings out the amounts recoverable from the respective banks for the above period.

NAME OF BANKS AND PERIOD OF WORKING.

Particulars.	Pabna (from 19th May 1937 to 30th June 1939),	Jessore (from 22nd January 1938 to 30th June 1939).	Birbhum (from 1st February 1938 to 30th June 1939).	Mymensingh (from 22nd March 1937 to 30th June 1939).	Comilla (from 20th June 1937 to 30th June 1939).
	1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest earned and other receipts . .	10,927	7,740	12,185	23,022	22,473
2. <i>Deduct</i> —Interest paid and other charges. .	6,779	4,997	7,751	13,635	6,707
3. Gross profit . .	4,148	2,753	4,434	9,387	15,766
4. Management charges .	8,073	5,217	5,218	7,724	6,104
5. Difference (More +, less—) . . .	—3,925	—2,464	—784	+1,663	+9,662
6. Amount recoverable from the banks . .	4,148	2,753	4,434	7,724	6,104

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 " 43.—Industries. "			
A.—INDUSTRIES—			
A.-1.—Pay of Officers—	Rs.		
O.	3,31,665	2,42,293	2,41,946
R.	—89,372		
Col. 1.—Mainly (1) non-utilisation of the lump provision for a Power Jute-Weaving Plant owing to the equipment not being available on account of the war (Rs. 24,500), (2) partial utilisation of the lump provision for a Silk Technological Institute owing to delay in getting possession of building and erecting machinery therein (Rs. 15,500) and (3) transfer of funds out of the latter provision for charges debitabie to sub-head A-5 (Rs. 45,500).			
A.-2.—Pay of Establishment—			
O.	4,39,476	4,17,456	4,16,838
R.	—22,020		
Col. 1.—Mainly savings due to (1) non-utilisation of the lump provision for provincial organization for purchase of stores (Rs. 18,000), (2) reduction of office establishment in connection with the industrial scheme for trained detenus (Rs. 6,500), (3) delay in recruitment of staff for a Tanning Institute (Rs. 3,000) and (4) vacancies left unfilled (Rs. 8,400) set off by excess due to entertainment of staff for the Industrial Survey Committee and Industrial Research Board (Rs. 13,100).			
A.-3.—Allowances, honoraria, etc.—			
O.	63,251	51,978	51,139
R.	—11,273		
Col. 1.—Mainly due to less tours by the Industrial Survey Committee and also by some of the demonstration parties owing to their location in the same centres for a longer period (Rs. 7,500) and reduction of establishment for the industrial scheme for trained detenus (Rs. 2,500).			
A.-4.—Contract Contingencies—			
O.	7,600	7,840	7,737
R.	240		
A.-5.—Other Contingencies—			
O.	3,47,764	3,59,982	3,56,438
R.	12,218		
Col. 1.—Addition for the reason stated in item 3 of the note below A.-1 (Rs. 45,500) set off by savings due to (1) the work of the Industrial Survey Committee being held up by the resignation of the Chairman (Rs. 4,700), (2) transfer of funds for charges debitabie to A-2 and A-7 (Rs. 16,500) out of the lump provision for research schemes under the Industrial Research Board and for the Industrial Survey Committee, (3) smaller distribution of the above lump provision for the reasons in (3) and (4) of the note below A-2 (Rs. 8,100) and (4) restricted sericultural activities due to damage caused by floods (Rs. 4,500).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries"—<i>contd.</i>			
A.—INDUSTRIES—<i>concl'd.</i>			
A.6—Scholarships—	Rs.		
O.	54,500	52,621	52,231
R.	-1,879			-390
A.7.—Grants-in-aid—			
O.	3,31,500	3,22,898	3,22,367
R.	-8,602			-531
Col. 1.—Mainly savings due to the Rural Reconstruction Scheme not being given effect to (Rs. 14,000) and non-payment of grant to the Industrial Credit Syndicate (Rs. 20,000) set off by the payment of a larger grant to the Calcutta Technical School (Rs. 16,700) and of grants to the Calcutta University for certain research schemes formulated by the Industrial Research Board (Rs. 11,500).			
A.8.—Miscellaneous—			
<i>Charged—</i>			
O.	1,000	546	546
R.	-454		
<i>Voted—</i>			
O.	13,900	16,442	16,360
R.	2,542			-82
Col. 1.—Mainly increase in examination charges.			
<i>For rounding—</i>			
O.	44	..	..
R.	-44		
C.—FISHERIES—			
R.	2,340	2,340	2,334
Col. 1.—Transit pay and cost of return journey of an officer borrowed from the Government of Madras.			
D.—WORKS—			
O.	16,391	17,304	16,393
R.	913			-911
E.—CHARGES IN ENGLAND—			
<i>High Commissioner—</i>			
O.	11,613	9,560	9,490
R.	-2,053			-70
Col. 1.—Mainly under Other Charges (Rs. 3,700) as no scholar was sent to England, partly set off by larger expenditure under Leave salaries, etc., (Rs. 1,640) as the leave salary of an officer was drawn in England for a longer period than shown in the leave programme.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries"—concl'd.			
F.—LOSS OR GAIN BY EXCHANGE—			
R.	41	41	..
For rounding	296	..	—296
Surrenders or withdrawals within grant or appro- priation—			
Charged—			
R.	454	..	—454
Voted—			
R.	1,16,949	..	—1,16,949
Totals—			
Charged	1,000	546	—454
Voted	16,18,000	14,93,314	—1,24,686

REVIEW.

Voted savings were 7·7 and ·5 per cent. of the original and the final grants as compared with 15·1 and ·02 per cent. respectively in the preceding year. Sub-heads A. 1 and A. 2 mainly accounted for the savings.

2. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10.—Irrigation on page 59.

The statement below shows the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the scheme included in this grant.

Name of the scheme.	Scheme for alternative employment for women workers ex- cluded from under- ground work in coal mines in Bengal. Rs.
Unexpended balance to the end of the previous year (1938-39)	4,750
Receipts during the year (1939-40) . . . . .	..
Expenditure during the year (1939-40) . . . . .	..
Unexpended balance at the end of the year (1939-40)	4,750

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 "43.—Industries".			
B.—CINCHONA PLANTATIONS—			
B.1.—Pay of Officers—			
<i>Charged—</i>			
O.	25,000	} 27,600	27,423
R.	2,600		
<i>Voted—</i>			
O.	37,120	} 37,000	36,805
R.	—120		
B.2.—Pay of Establishment—			
O.	31,900	} 25,342	24,229
R.	—6,558		
Col. 1.—The scheme for a departmental sales organization did not materialise.			
B.3.—Allowances, honoraria, etc.—			
<i>Charged</i>			
		3,600	3,105
<i>Voted—</i>			
O.	4,100	} 4,250	4,227
R.	150		
B.4.—Contingencies—			
O.	3,76,580	} 4,12,410	4,13,600
S.	28,000		
R.	7,820		
B.7.—Grants-in-aid, contributions, etc.			
		700	672
E.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged—</i>			
O.	19,240	} 16,640	16,604
R.	—2,600		
Col. 1.—One officer recalled to duty early on the outbreak of war.			
<i>Voted—</i>			
O.	3,600	} 2,280	1,431
R.	—1,320		
Col. 1.—Liabilities for stores carried forward.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43—Industries"—concl'd.			
F.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>	<i>Rs.</i>		
R.	87	87	—5
<i>Voted—</i>			
R.	18	18	—
For rounding—			
<i>Charged—</i>			
O.	160	93	—93
R.	—67		
Totals—			
<i>Charged</i>	48,090	47,196	—894
<i>Voted</i>	4,82,000	4,80,984	—1,016

REVIEW.

A loss amounting to Rs. 5,062 only caused by the outbreak of a series of fires in Government cinchona plantations during the months of April and May 1939 was written off by Government.

Store Accounts of the Mungpoo Quinine Factory, 1939-40.

Particulars of stores.	Opening balance.		Receipts.		Utilisations, issues, sales, etc.		Shortage, loss, etc., written off.		Result of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
(a) Cinchona bark	429,279	2,14,640	1,455,966	7,27,983	1,423,446	7,11,723	..	..	..	..	461,799	2,30,900
(b) Quinine sulphate—purified	1,780	16,020	98,259	8,84,331	85,625	7,65,225	..	..	..	..	16,014	1,35,124
(c) " " —crude	63,141	5,68,269	14,422	1,29,798	40,141	4,15,269	..	..	..	..	31,422	2,82,799
(d) " " —tablets	1,939	21,002	18,031	1,73,854	17,118	1,64,909	..	..	..	..	2,852	29,947
(e) Other quinine salts	719	7,666	2,137	21,696	2,388	24,510	1	10	..	..	467	4,842
(f) Cinchona febrifuge and other mixed alkaloids.	13,069	78,982	54,426	3,29,080	53,791	3,25,529	..	..	1	6	13,725	82,549
(g) Other cinchona products.	77	770	..	..	39	390	..	..	..	..	38	380
(h) Other stores, oil, chemicals, etc.	..	35,408	..	1,05,942	..	99,698	..	79	..	7	..	41,580

(a) Bark—@ As. 8 per lb.

(b) & (c) Quinine sulphate purified and crude—@ Rs. 9 per lb.

(d) Quinine sulphate tablets—

Treatments—@ Re. 1 per box.

Tins—@ Rs. 9 per gross weight of tablets.

(e) Quinine alkaloid—@ Rs. 12 per lb.

Other quinine salts, including net quinine content of tablets @ Rs. 10 per lb.

(f) Totaquina—@ Rs. 7 per lb.

Other mixed alkaloids—@ Rs. 6 per lb.

Reinforced cinchona febrifuge tablets—@ Rs. 6 per gross weight of tablets.

Stocks of quinine sulphate crude and miscellaneous items of stores were not verified. Other stocks were verified by the Assistant Quinologist.

MUNGPOO, }
8th July, 1940. }

S. C. SEN,
Quinologist to the Government of Bengal.

Certificate and remarks of the Head of the Department.

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

ROYAL BOTANIC GARDEN, CALCUTTA, }

Dated the 17th July, 1940.

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

Audit Comments.

The discrepancies between the closing balances of 1938-39 and the opening balances of 1939-40 under the heads (1) "Cinchona febrifuge and other mixed alkaloids" and (2) "Other stores, oil, chemicals, etc.", are due to (a) the items being expressed in net weights in the accounts for 1939-40 instead of in gross weights as in previous years and (b) correction of a mistake in the accounts for 1938-39.

Audit Certificate.

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

CALCUTTA, }
Dated the 18th August, 1940. }

A. C. BOSE,
Assistant Accountant General, Bengal.

Stock Accounts of the Mungpoo Cinchona Plantation for 1939-40.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, Issue, etc.		Depreciation, shortage, loss, etc., written off.		Result of stock verification and revaluation.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark . . .	286,316	1,43,158	717,654	3,58,627	817,564	4,08,782	..	..	..	..	186,406	93,209
Manure, implements and other stores.	..	3,141	--	3,898	..	3,792	..	..	..	..	..	3,217

The stock was verified by the Manager.

MUNGPOO, }
The 9th July, 1940.

P. V. OSBORNE,
Manager,
Government Cinchona Plantation,
Mungpoo.

Certificate and remarks of the Head of the Department.

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

ROYAL BOTANIC GARDEN, }
SIBPUR, NEAR CALCUTTA, }
The 17th July, 1940.

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

Store and Stock Accounts of the Munsong Cinchona Plantation for 1939-40.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issue, etc.		Depreciation, shortage, loss, etc., written off.		Result of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cinchona bark . . .	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Manures, implements and other stores.	..	4,489	..	6,470	..	7,406	..	1	..	7	..	3,559
		409,239	935,126	4,67,563	763,402	3,81,701	..	..	..	..	580,963	2,90,481

The stock was verified by the Manager.

MUNSONG,

H. THOMAS,

The 19th June, 1940.

*Manager,
Government Cinchona Plantation,
Munsong, Kalimpong P. O.*

Certificate and remarks of the Head of the Department.

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

ROYAL BOTANIC GARDEN,
SIBPUR, NEAR CALCUTTA,
The 17th July, 1940.

S. C. SEN,

*Superintendent,
Cinchona Cultivation in Bengal.*

Audit Comments.

The stock accounts of Mungpoo and Munsong Cinchona Plantations which are locally test-audited once in five years were not due for such audit during 1939-40.

In examining the Appropriation Accounts for the year 1937-38 and the Audit Report, 1938, the Public Accounts Committee recommended a more frequent audit of the accounts of the Cinchona Department, but Government have observed that this is linked up with the question of the expansion of Cinchona Plantations and the manufacture of quinine on a commercial scale, which is still under their consideration.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Depart- ments."			
<i>Labour and Emigration.</i>			
A.—INSPECTOR OF FACTORIES—			
<i>Charged—</i>	Rs.		
<i>O.</i>	200	..	..
<i>R.</i>	-200		
<i>Voted—</i>			
<i>O.</i>	1,65,000	1,31,445	1,31,443
<i>R.</i>	-33,555		
			-2
Col. 1.—Mainly the unforecasted leave of two officers (Rs. 25,766) and the post of an officer remaining vacant throughout the year (Rs. 6,240).			
<i>Inspection and Tests.</i>			
B.—INSPECTOR OF STREAM BOILERS—			
<i>Charged—</i>			
<i>O.</i>	200	240	240
<i>R.</i>	40		
<i>Voted—</i>			
<i>O.</i>	1,23,500	1,24,010	1,22,238
<i>R.</i>	1,410		
			-2,672
<i>Statistics.</i>			
E.—PROVINCIAL STATISTICS—			
<i>O.</i>	6,900	8,400	8,327
<i>R.</i>	1,500		
			-73
Col. 1.—Contribution to the Indian Statistical Institute, Calcutta, towards its expenses in connection with the visit of a professor of the Columbia University.			
<i>Miscellaneous.</i>			
F.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS			
	4,960	4,960	..

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "47.—Miscellaneous Departments"—<i>contd.</i>			
Rs. Rs. Rs.			
G.—EXAMINATIONS—			
Rs.			
R.	47	47	46 —1
H.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—			
O.	5,000	4,800	5,086 +286
R.	—200		
I.—MISCELLANEOUS—			
<i>Charged—</i>			
O.	1,000	720	680 —40
R.	—280		
<i>Voted—</i>			
O.	57,200	54,230	53,877 —353
R.	—2,970		
J.—CHARGES IN ENGLAND—			
<i>High Commissioner—</i>			
<i>Charged</i>			
		3,200	3,187 —13
<i>Voted—</i>			
O.	60,100	77,920	77,406 —514
R.	17,760		
Col. 1.—Variations in leave programme.			
K.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	30	30	22 —8
<i>Voted—</i>			
R.	300	300	326 +26
For rounding—			
<i>Charged</i>			
		—100	— +100
<i>Voted</i>			
		—220	— +220

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—<i>concl'd.</i>			
Surrenders or withdrawals within grant or appropria- tion—			
<i>Charged—</i>	Rs.		
R.	410	410	.. - 410
<i>Voted—</i>			
R.	15,708	15,708	.. -15,708
Totals—			
<i>Charged</i>	4,500	4,129	—371
<i>Voted</i>	4,22,500	4,03,709	—18,791

REVIEW.

Charged savings were 8·2 per cent. of the original appropriation as compared with 5·3 per cent. in 1938-39. There was an excess of 1 per cent. in the final charged appropriation against the savings of 4·7 per cent. in the previous year. In the voted section there were savings of 4·4 and ·8 per cent. in the original grant and the final appropriation as against 9·6 and 2·1 per cent. respectively in the preceding year.

See also paragraph 3 of the review in Grant No. 8.—Other Taxes and Duties on page 42.

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 "50.—Civil Works".			
A.—ORIGINAL WORKS—BUILDINGS—			
A.-1.—Land Revenue—			
	Rs.		
O.	17,000	} 21,304	21,444
R.	4,304		
See items 24 and 36 of annexure A.			
A.-2.—Provincial Excise—			
O.	38,700	} 32,903	30,401
R.	—5,797		
See items 24 and 36 of annexure A.			
A.-3.—Registration—			
O.	1,43,922	} 93,880	86,023
R.	—50,042		
See items 24 and 36 of annexure A.			
A.-4.—General Administration—			
<i>Charged—</i>			
O.	42,575	} 84,733	61,058
S.	50,000		
R.	—7,842		
See items 24, 25 and 36 of annexure A.			
<i>Voted—</i>			
O.	7,13,868	} 6,58,629	6,31,434
R.	—55,239		
See items 1 to 4, 24, 26 to 29 and 36 of annexure A.			
A.-5.—Administration of Justice—			
O.	6,15,046	} 2,23,200	2,05,723
R.	—3,91,846		
See items 5 to 8, 24 and 36 of annexure A.			
A.-6.—Jails and Convict Settlements—			
<i>Charged—</i>			
R.	856	856	843
See items 9 and 36 of annexure A.			
<i>Voted—</i>			
O.	4,16,890	} 1,82,907	1,77,034
R.	—2,33,983		
See items 9, 10, 24, 30 and 36 of annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>			
A.-7.—Police—			
<i>Charged—</i>			
O.	Rs. 7,701	5,081	4,859
R.	-2,620			-222
See items 12, 24 and 36 of annexure A.			
<i>Voted—</i>			
O.	8,53,470	5,07,474	4,99,225
R.	-3,45,996			-8,249
See items 11 to 15, 24, 31 to 33 and 36 of annexure A.			
A.-8.—Ports and Pilotage—			
R.	1,583	1,583	1,410
See item 36 of annexure A.			
A.-9 (a).—Education—Anglo-Indian and European—			
O.	18,700	4,542	5,001
R.	-14,158			+459
See items 24 and 36 of annexure A.			
A.-9 (b).—Education—General—			
<i>Charged—</i>			
O.	18,706	10,676	10,137
R.	-8,630			+61
See items 24 and 36 of annexure A.			
<i>Voted—</i>			
O.	5,23,974	3,77,671	3,74,397
R.	-1,46,303			-3,274
See items 16, 17, 18, 24 and 36 of annexure A.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 50.—Civil Works "—contd.			
A.—ORIGINAL WORKS—BUILDINGS—contd.			
A.-10.—Medical—			
<i>Charged—</i>			
O.	Rs. 7,007	4,520	4,536
R.	-2,487			+66
See items 24 and 36 of annexure A.			
<i>Voted—</i>			
O.	3,24,680	86,381	86,507
R.	-2,38,299			+126
See items 19, 20, 24, 34 and 36 of annexure A.			
A.-12.—Agriculture—			
<i>Charged—</i>			
R.	573	573	571
See item 36 of annexure A			
<i>Voted—</i>			
O.	3,39,439	3,18,577	2,95,046
R.	-20,862			-23,531
See items 21 to 24 and 36 of annexure A.			
A.-13.—Veterinary—			
<i>Charged—</i>			
O.	11,190	11,062	11,060
R.	-128			-2
See item 36 of annexure A.			
<i>Voted</i>			
R.	3,000	3,000	2,187
See item 36 of annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>concl'd.</i>			
A.-15.—Industries—			
O.	Rs. 39,567	24,247	23,910
R.	-15,320			-337
See items 24, 35 and 36 of annexure A.			
A.-16.—Civil Works—			
O.	56,683	26,633	24,944
R.	-30,050			-1,689
See items 24 and 36 of annexure A.			
A.-17.—Stationery and Printing—			
O.	1,000	1,550	1,574
R.	550			+24
See item 36 of annexure A.			
A.-18.—Miscellaneous Departments—			
<i>Charged—</i> . . . . .	.	214	+214
See item 36 of annexure A.			
Voted—			
O.	17,880	6,245	5,865
R.	-11,635			-380
See item 36 of annexure A.			
For rounding—			
<i>Charged</i>	-179	..	+179
<i>Voted</i>	181	..	-181
<i>Deduct Lump Cut</i>	-34,000	..	+34,000

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

Major Head "50.—Civil Works"—contd.

B.—ORIGINAL WORKS—COMMUNICATIONS—

Charged—

	Rs.			
O.	3,000	}	1,827	}
R.	-1,173			

See item 42 of annexure A.

Voted—

O.	13,86,000	}	13,75,730	}
R.	-10,270			

See items 37 to 63 of annexure A.

C.—REPAIRS—

Charged—

O.	4,26,000	}	4,31,690	}
R.	5,690			

Voted—

O.	41,94,000	}	43,72,451	}
R.	1,78,451			

Col. 1.—Mainly on account of special repairs to certain roads and buildings and for the maintenance of roads belonging to local bodies improved out of the Road Development Fund.

Col. 4.—Cumulative petty savings.

D.—ESTABLISHMENT—

Gross—

Charged—

O.	3,58,000	}	3,42,236	}
R.	-15,764			

Col. 1.—Mainly savings in the establishment charges for Central civil works, the grant of leave out of India to an officer and the deputation of another on military duty.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
D.—ESTABLISHMENT—<i>conold.</i>			
Gross—			
Voted—			
O.	Rs. 14,70,200	14,58,293	14,54,003
R.	—11,907			—4,290
Deduct—Recoveries—			
Charged—			
O.	—1,04,000	—99,000	—95,259
R.	5,000			+3,741
Voted—			
O.	—4,19,000	—4,24,000	—3,91,201
R.	—5,000			+32,799
Col. 4.—Mainly due to reduced expenditure on Central civil works.			
E.—TOOLS AND PLANT—			
Charged—			
O.	5,000	4,970	4,450
R.	—30			—520
Voted—			
Gross—			
O.	1,50,500	1,78,046	1,57,043
R.	27,546			—21,003
Col. 1.—Mainly due to the purchase of a road roller for the Mymensingh Construction Division and tar boilers for the Road Fund works, etc., in the Central Circle.			
Col. 4.—Mainly due to belated surrender by a local officer.			
Deduct—Recoveries		—322	—322
F.—GRANTS-IN-AID—			
Charged—			
O.	15,000	10,227	10,152
R.	—4,773			—75
Col. 1.—Due to fewer demands.			
Voted—			
O.	40,32,300	38,70,548	38,13,881
R.	—1,61,752			—50,607
Col. 1.—Mainly due to slow progress and postponement of some Road Fund works owing to the change in the design of a bridge and late collection of bricks, to late sanction to detailed estimates, to a contractor's failure to complete a work in time and to the difficulty in getting material due to the war and other causes.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
F.-1.—Grants and subventions to schemes of rural reconstruction under Communications—			
	Rs.		
O.	4,000		
R.	—4,000		
Col. 1.—The scheme of making grants and subventions out of Provincial revenues could not be given effect to during the year.			
F.-2.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—grants-in-aid towards improvement of existing communications (excluding waterways)—			
O.	1,40,000		
R.	28,886	1,68,686	1,27,491 —41,195
Col. 1.—The provision for local contributions had to be augmented in proportion to the Government grants asked for by the Commissioners of Divisions.			
Col. 4.—Mainly unspent balances with local officers on account of some projects which could not be completed during the year as was expected.			
G.—SUSPENSE—			
Charged		48	+ 48
See annexure B.			
Voted—			
O.	—2,000		
R.	—553	—2,553	55,173 + 57,726
Col. 4.—Mainly payments on account of materials purchased in the preceding year. The local officers did not apply for necessary funds to cover the excess. See also annexure B.			
H.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged—			
O.	60,000		
R.	—16,040	43,960	43,920 —40
Col. 1.—Mainly variations in leave programme and transfer of an officer.			
Voted—			
O.	35,000		
R.	8,280	43,280	43,055 —225
Col. 1.—Mainly due to an officer having proceeded on unforecasted leave preparatory to retirement and the leave of other officers having been extended.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>concl'd.</i>			
I.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
<i>R.</i>	200	190	—10
<i>Voted—</i>			
<i>R.</i>	200	192	—8
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
<i>R. Gross</i>	52,168	..	—52,168
<i>R. Deductions</i>	—5,000	..	+5,000
<i>Voted—</i>			
<i>R. Gross</i>	14,95,412	..	—14,95,412
<i>R. Deductions</i>	5,000	..	—5,000
<hr/>			
Total—Grant No. 29—			
<i>Charged—</i>			
<i>Gross</i>	10,04,000	9,31,361	—72,639
<i>Deductions</i>	—1,04,000	—95,259	+8,741
<i>Net</i>	9,00,000	8,36,102	—63,898
<i>Voted—</i>			
<i>Gross</i>	1,54,97,000	1,37,87,168	—17,09,832
<i>Deductions</i>	—4,19,000	—3,91,523	+27,477
<i>Net</i>	1,50,78,000	1,33,95,646	—16,82,354

REVIEW.

Charged savings were 7·1 per cent. of the authenticated appropriation and 2 per cent. of the final appropriation and mainly occurred under sub-heads A-4, D and H.

Voted savings which were 11·2 per cent. of the grant against 13·7 per cent. in the preceding year mainly occurred under sub-heads A-3, A-4, A-5, A-6, A-7, A-9 (b), A-10, A-12, B and F and were partly set off by an excess under sub-head C. Final voted savings were 1·3 per cent. against 3 per cent. in 1938-39. The savings in the original grant were due chiefly to smaller expenditure on building projects (original works) some of which were postponed on account of the situation created by the war.

2. The statutory grant of Rs. 4 lakhs to the new Howrah Bridge which was hitherto recorded as charged expenditure under sub-head F became voted for the year under review for the reasons explained in the review below grant No. 7.—Charges on account of Motor Vehicles Taxation Acts on page 40.

3. The gross establishment charges of the Communications and Buildings Branch of the Communications and Works Department during the year 1939-40 amounted to Rs. 18·00 lakhs against the total works outlay of Rs. 86·63 lakhs, i.e., 20·78 per cent. against 21·15 per cent. of the previous year. A sum of Rs. 4·86 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other departments and Governments. The net establishment charges (Rs. 13·14 lakhs) were 15·17 per cent. of the total works outlay against 16·47 per cent. of the previous year.

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

A duly verified *pro forma* account of the Bengal Motor Vehicles Tax Fund for the year 1939-40 is given below :—

	Rs.
1. Opening balance	15,82,059.
2. Net receipts excluding refunds	16,83,394.
3. Expenditure :—	
	Rs.
(i) Cost of collection	66,606
(ii) Statutory payment to the Calcutta Corporation	4,50,000
(iii) Contribution to local bodies for the maintenance and construction of roads	9,08,023
(iv) Expenditure other than under (iii) on the construction and maintenance of roads	4,96,385
Total	19,21,014
4. Closing balance	13,44,339

5. *Subventions from the Central Road Fund.*—The proceeds of the extra duty of two and a half annas per gallon 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

REVIEW—contd.

Road Fund, 15 per cent. of the block grant being retained as a Central Reserve. Out of the balance, portions are allocated for expenditure—

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

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

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

An account of the subventions to the end of the year 1939-40 is given below :—

Opening balance on 1st April 1939		Rs. 14,71,471		
		To the end of the year 1938-39.	During the year 1939-40.	Total (to end of 1939-40).
		Rs.	Rs.	Rs.
1		2	8	4
Allotments from the Central Road Fund.				
(i) Ordinary		1,02,84,929	9,50,000	1,12,34,929
(ii) Special grant from the reserve		8,04,258	*2,41,395	10,45,653
Total		1,10,89,187	11,91,395	1,22,80,582
Expenditure on projects financed from subventions from Central Road Fund.				
(i) Ordinary		88,16,104	24,18,825	1,12,34,929
(ii) Special grant from the reserve		8,01,612	2,44,041	10,45,653
Total expenditure		96,17,716	26,62,866	1,22,80,582
Closing balance		14,71,471	—14,71,471	..

* Made up of Rs. 2,32,923 on account of allotments from the Central Road Fund and Rs. 11,118 on account of the writback of expenditure erroneously debited in previous years to some projects less the unadjusted minus credit of Rs. 2,646 of the previous year.

REVIEW—*concl'd.*

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

	Rs.
(a) Expenditure on Road Fund Works classified as communications .	10,90,852
(b) Grant-in-aid	15,25,205
(c) Expenditure on special establishment for Road Fund Works .	37,809
	<hr/>
Total .	26,62,866

The total commitments after the close of the year in respect of uncompleted original works of the province financed from the Central Road Fund amounted to about Rs. 38 lakhs.

The credits and debits to the fund were for amounts authorised by the existing rules of the fund and no diversion from the fund has yet been noticed in respect of the year 1939-40.

6. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation on page 59. Transactions in respect of the scheme for “Improvement of existing village communications including where desirable existing waterways” shown under sub-head F. 2 are included in the account of scheme No. 2 in the same paragraph.

7. A sum of Rs. 641 representing the value of stolen articles of a division was written off under the orders of competent authority.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—					
Original Works—Buildings—					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—					
1. Construction of a building in the Army Clothing site at Alipore for accommodation of several permanent offices .	1,42,000	1,50,280	1,49,552	+7,552	—728
Estimate Rs. 5,84,067; expenditure to end of 1939-40 Rs. 5,98,553; balance Rs. 15,514; in progress. See sub-head A.-4—Voted.					
2. Construction of a residence for the Collector of Rangpur	100	5,314	4,895	+4,795	—419
Col. 5.—Addition for providing compound fencing and certain other extras (Rs. 3,300) and for work proper (Rs. 1,600). Estimate Rs. 60,530; expenditure to end of 1939-40 Rs. 59,209; balance Rs. 1,321; in progress. See sub-head A.-4—Voted.					
3. Construction of New Sub-divisional Head-quarters at Madaripur	1,26,000	1,02,000	1,01,529	—24,471	—471
Col. 5.—Slow progress of work due to insufficient supply of bricks by the contractors. Estimate Rs. 2,57,586; expenditure to end of 1939-40 Rs. 1,96,191; balance Rs. 59,395; in progress. See sub-head A.-4—Voted.					
4. Construction of a Sub-divisional court building with outhouses at Kalimpong	19,500	23,776	22,822	+3,322	—954
Col. 5.—Due to certain unforeseen works taken up during the year. Estimate Rs. 55,810; expenditure to end of 1939-40 Rs. 59,025; excess; Rs. 3,215; in progress. See sub-head A.-4—Voted.					

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

Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Outlay compared with	
				Original appropria- tion More+ Less—.	Modified appropria- tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>contd.</i>					
Original Works—Buildings—<i>contd.</i>					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—<i>contd.</i>					
5. Additions to and alterations in the Police Court buildings No. 2 Bankshall Street, Calcutta					
	4,000	..	..	—4,000	..
Col. 5.—Work postponed pending the revision of the estimate. Estimate Rs. 65,675; expenditure to end of 1939-40 Rs. 45,384; balance Rs. 20,291; in progress. See sub-head A.-5.					
6. Construction of Courts for three Munsifs at Netrokona					
	24,000	24,000	23,942	—58	—58
Estimate Rs. 68,638; expenditure to end of 1939-40 Rs. 32,230; balance Rs. 36,408; in progress. See sub-head A.-5.					
7. Double-storied court buildings for four Sessions Judges at Barisal					
	47,000	22,925	13,029	—33,971	—9,896
Col. 5.—The excavation of the foundations of the building was started late due to flooding by sub-soil water. Estimate Rs. 57,540; expenditure to end of 1939-40 Rs. 21,029; balance Rs. 36,511; in progress. See sub-head A.-5.					
8. Construction of a New Civil Court building at Howrah					
	2,00,000	1,000	918	—1,99,082	—82
Col. 5.—The detailed estimate for the work was not sanctioned during the year. See sub-head A.-5.					
9. Construction of a New Central Jail at Dum Dum and conversion of the Ammunition factory at Dum Dum to accommodate the Eastern Frontier Rifles—					
<i>Charged</i> . . . . .	..	573	573	+573	..
<i>Voted</i>	1,00,000	90,000	92,160	—7,840	+2,160
Estimate Rs. 9,23,823; expenditure to end of 1939-40 Rs. 7,65,371; balance Rs. 1,58,452 in progress. See sub-head A.-6.					
10. Removal of the Reformatory and Industrial School to a new site at Tollygunj					
	2,00,000	..	..	—2,00,000	..
Col. 5.—Owing to the change of site by the Site Selection Committee the provision for the work could not be utilised. See sub-head A.-6—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—contd.					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—contd.					
11. Construction of quarters for officers of Special Branch and Detective Department at Perabazar					
	1,00,000	99,727	99,841	—159	+114
Estimate Rs. 2,20,713; expenditure to end of 1939-40 Rs. 1,00,329; balance Rs. 1,20,384; in progress. See sub-head A.-7—Voted.					
12. Construction of buildings for the New Reserve Police Lines at Comilla—					
Charged . . . . .	..	205	..	..	—205
Voted	50,000	46,090	44,208	—5,792	—1,882
Estimate Rs. 1,36,839; expenditure to end of 1939-40 Rs. 1,03,838; balance Rs. 33,001; in progress. See sub-head A.-7.					
13. Reconstruction of Entally Police Section House					
	1,14,000	6,612	1,400	—1,12,600	—5,212
Col. 5.—Due to delay in preparing the detailed estimate as well as in coming to the decision whether the work should be postponed due to the war. Estimate Rs. 1,05,287; expenditure to end of 1939-40 Rs. 1,400; balance Rs. 1,03,887; in progress. See sub-head A.-7—Voted.					
14. Acquisition of premises No. 14 Lord Sinha Road for accommodation of Special Branch of the Calcutta Police					
	1,34,000	1,34,000	1,33,791	—209	—209
Estimate Rs. 1,55,577; expenditure to end of 1939-40 Rs. 1,33,791; balance Rs. 21,786; in progress. See sub-head A.-7—Voted.					
15. Lump provision for Police buildings					
	2,00,000	..	..	—2,00,000	..
Col. 5.—Due to war the decision of Government to take up the scheme was delayed. Rs. 22,075 was reappropriated for expenditure on certain works and the balance, viz., Rs. 1,77,925, was surrendered. See sub-head A.-7—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

50.—CIVIL WORKS—contd.

Original Works—Buildings—contd.

I. Major Works above Rs. 50,000 for which specific provision was made in the budget—contd.

16. Establishment of a Purdah College for Girls, 2,00,000 2,00,000 2,00,367 +367 +367

Estimate Rs. 11,39,597; expenditure to end of 1939-40 Rs. 7,41,206; balance Rs. 3,98,391; in progress. See sub-head A.-9 (b)—Voted.

17. Adaptation of the Christ Church buildings for the accommodation of the Bethune College, Calcutta 65,000 55,200 55,190 —9,810 —10

Col. 5.—Mainly certain unpaid claims of contractors for partly finished works and reduction of light points and lower cost of pumps. Estimate Rs. 80,004; expenditure to end of 1939-40 Rs. 67,506; excess Rs. 7,302; in progress. See sub-head A.-9 (b)—Voted.

18. Buildings for Eden High School for girls at Dacca 2,00,000 48,600 48,205 —1,51,795 —295

Col. 5.—Partly overbudgeting due to the inclusion of the scheme in the budget before the various details were worked out and partly slow progress of work owing to the inability to fill up two tanks within the selected site on account of unusual floods. Estimate Rs. 1,22,044; expenditure to end of 1939-40 Rs. 48,205; balance Rs. 78,839; in progress. See sub-head A.-9 (b)—Voted.

19. Scheme for provision of adequate nursing in the Campbell Hospital (Building portion), 1,50,000 34,000 35,826 —1,14,174 +1,826

Col. 5.—Due to late starting of the work owing to the war. Estimate Rs. 2,49,468; expenditure to end of 1939-40 Rs. 35,826; balance Rs. 2,13,642; in progress. See sub-head A.-10—Voted.

20. Climatic Sanitarium for Tuberculosis (Buildings) 1,00,000 —1,00,000 ..

Col. 5.—Work postponed pending the selection of a new site. See sub-head A.-10—Voted.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—					
Original Works—Buildings—<i>contd.</i>					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—<i>concl.</i>					
21. Construction of an Agricultural Institute at Daulatpur in the district of Khulna	18,000	10,953	8,845	—9,155	—2,108
Col. 5.—Due to the contractors' inability to complete the stipulated work. Estimate Rs. 2,50,827; expenditure to end of 1939-40 Rs. 2,10,835; balance Rs. 39,992; in progress. See sub-head A.-12—Voted.					
22. Construction of additional laboratory building in Dacca Farm	10,200	14,466	14,470	+4,270	+4
Col. 5.—Due to acceleration of work. Estimate Rs. 56,798; expenditure to end of 1939-40 Rs. 51,233; balance Rs. 5,565; in progress. See sub-head A.-12—Voted.					
23. Establishment of an Agricultural Institute at Dacca	2,00,000	2,01,300	2,00,656	+656	—644
Estimate Rs. 4,44,762; expenditure to end of 1939-40 Rs. 2,69,395; balance Rs. 1,75,367; in progress. See sub-head A.-12—Voted.					
II. Other major works for which specific provision was made in the budget—					
24. Collectively—					
<i>Charged</i>	33,600	15,095	11,891	—21,709	—3,204
Cols 5 and 6.—Mainly due (1) to the electric lift not having been installed in the Government House at Darjeeling as the structural work was not ready for electrification (Rs. 7,300), (2) to the decision of Government to construct only one out of three sets of quarters for the Superintendents of the hostels attached to the Rangamati High School (Rs. 8,000) and (3) to the late receipt of Government orders to start two works (Rs. 4,000). See sub-heads A.-4, A.-7, A.-9(b) and A.-10— <i>Charged</i> .					
<i>Voted</i>	9,27,679	5,67,083	5,18,606	—4,09,073	—48,477
Col. 5.—Mainly due to postponement, delayed commencement and slow progress of works owing partly to the war and partly to late sanction to estimates, delay in selecting site, delay in acquisition of land, etc. See sub-heads A.-1 to A.-7, A.-9(a), A.-9(b), A.-10, A.-12, A.-15 and A.-16.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation-	Modified appropriation.	Expendi- ture.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

50.—CIVIL WORKS—contd.

Original Works—Buildings—contd.

III Major works for which
specific provision was not made
in the budget—

25.—Construction of a new
building for accommodation
of Government House
merials in Calcutta—

Charged 50,000 29,976 +29,976 —20,024

Col. 3.—A supplementary appropriation of Rs. 50,000 was obtained in December 1939 as the condition of the quarters of Government House servants in Calcutta had become so bad that immediate reconstruction was necessary. Col. 6.—Due to delay in the acquisition of land. The local officer did not surrender the saving in time. Estimate Rs. 2,18,700; expenditure to end of 1939-40 Rs. 29,976; balance Rs. 1,88,724; in progress. See sub head A. 4—*Charged*.

26.—Construction of Treasury
and Treasury guard's barrack
at Brahmanberia

.. 2,000 1,728 +1,728 —272

Col. 3.—Reallotment of savings surrendered towards the close of 1938-39. Estimate Rs. 14,234; expenditure to end of 1939-40 Rs. 13,154; balance Rs. 1,080; in progress. See sub-head A. 4—*Voted*.

27.—Construction of a Sub-
Treasury and guard house at
Contai

.. 3,000 2,998 +2,998 —2

Col. 5.—Anticipation that the work would be completed in 1938-39 did not materialise. Estimate Rs. 13,200; expenditure to end of 1939-40 Rs. 2,998; balance Rs. 10,202; in progress. See sub head A. 4—*Voted*.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

50.—CIVIL WORKS—*contd.*Original Works—Buildings—*contd.*III. Major works for which
specific provision was not
made in the budget—*contd.*

28. Construction of Sub-Treasury and guard's room and Court constable's barrack at Perozpur	1,620	1,584	+1,584	—36
---	----	-------	-------	--------	-----

Estimate Rs. 19,678; expenditure to end of 1939-40 Rs. 18,156; balance Rs. 1,522; in progress. See sub-head A.4—Voted.

29. Conversion of the existing Accounts Office, Touzi Department Forms Room into record rooms and construction of record racks for storage of Settlement records in the Magistrate's Court, Howrah	2,500	2,500	+2,500	..
--	----	-------	-------	--------	----

Col. 3.—Due to the decision to take up the work during the year in view of its urgency although no provision was made in the budget originally. Estimate Rs. 17,055; expenditure to end of 1939-40 Rs. 2,500; balance Rs. 14,555; in progress. See sub-head A.4—Voted.

30. Construction of a temporary Sub-Jail at Madaripur	7,599	7,734	+7,734	+135
---	----	-------	-------	--------	------

Col. 5.—Emergent work as the present Sub-jail was in danger of being eroded by the river Arial Khan. Estimate Rs. 30,202; expenditure to end of 1939-40 Rs. 19,016; balance Rs. 11,186; in progress. See sub-head A. 6—Voted.

31. Construction of a small investigating centre at Amtali in the District of Bakerganj	5,000	5,000	+5,000	..
---	----	-------	-------	--------	----

Col. 3.—Reappropriated from the lump provision for Police buildings (*vide* item 15 of this annexure). Estimate Rs. 11,531; expenditure to end of 1939-40 Rs. 5,000; balance Rs. 6,531; in progress. See sub-head A.7—Voted.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—contd.					
III. Major works for which specific provision was not made in the budget—concl'd.					
32. Construction of a barrack for accommodation of married Gurkhas in the Rangpur Armed Police					
	..	273	273	+273	..
Estimate Rs. 15,470; expenditure to end of 1939-40 Rs. 15,463; balance Rs. 7; completed. See sub-head A.-7—Voted.					
33. Additions and alterations in the Jorabagan Court building for accommodation of certain staff of the Calcutta Police.					
	..	2,506	2,501	+2,501	—5
Col. 3.—It was not possible to gauge the exact amount of expenditure to be incurred in 1939-40. Estimate Rs. 47,335; expenditure to end of 1939-40 Rs. 43,464; balance Rs. 3,871; in progress. See sub-head A.-7—Voted.					
34. Construction of Civil Surgeon's residence at Barisal					
	..	881	755	+755	—126
Estimate Rs. 28,929; expenditure to end of 1939-40 Rs. 27,535; excess Rs. 606; in progress. See sub-head A.-10—Voted.					
35. Construction of lecture hall, store room and kitchen, etc., in the compound of the Bengal Tanning Institute at Tangra					
	..	5,053	4,980	+4,980	—73
Col. 5—Unforeseen work. Estimate Rs. 25,612; expenditure to end of 1939-40 Rs. 24,630; balance Rs. 982; in progress. See sub-head A.-15.					
IV Minor works—					
36. Collectively—					
		53,579	51,028	50,893	—2,686
Charged					
See sub-heads A.-4, A.-6, A.-7, A.-9(b), A.-10, A.-12, and A.-16—Charged.					
		7,90,940	7,04,668	6,72,720	—1,18,220
Voted					
Col. 3—Mainly due to the partial utilisation of the provision for construction of witness sheds in Civil Courts owing to the delay in the decision to take up the work on account of the outbreak of the war and also to the non-utilisation of the provision for a building project and for minor works in connection with the Victoria Boys School and Dow Hill School, Kurseong. See sub-head A.-1 to A.-18—Voted.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>contd.</i>					
Original Works—Buildings—<i>concl'd.</i>					
<i>Deduct</i> —Lump cut—	—34,000	—34,000	..	+34,000	+34,000
For rounding—					
<i>Charged</i>	—179	—179	..	+179	+179
Voted	—1,419	—1,419	..	+1,419	+1,419
Total Original works—					
Buildings—					
<i>Charged</i>	1,37,000	1,16,722	93,333	—43,667	—23,389
Voted	40,87,000	25,36,907	24,73,025	—16,13,975	—63,882
Original works—Communications—					
Works met from Provincial revenues—					
I. Major works above Rs. 50,000 for which specific provision was made in the budget.					
37. Arboricultural operations in some of the roads in the Duars in the Jalpaiguri District	5,000	5,000	4,961	—39	—39
Estimate Rs. 2,21,000, expenditure to end of 1939-40 Rs. 1,90,806; balance Rs. 30,194 in progress. See sub-head B—Voted.					
38. Laying 2" carpet (pitch and tar grout) over the painted surface of the 9th to 16th mile excepting the 13th mile of the Calcutta-Jessore Road	24,400	23,210	22,331	—2,069	—879
Estimate Rs. 84,603; expenditure to end of 1939-40 Rs. 85,568; excess Rs. 965; in progress. See sub-head B—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of works.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works met from Provincial revenues—contd.					
III. Major works for which specific provision was not made in the budget—					
39. Drainage scheme at Siliguri	--	1,190	1,197	+1,197	+7
Col. 5.—Anticipation that the work would be completed during 1938-39 did not materialise. Estimate Rs. 21,720; expenditure to end of 1939-40 Rs. 21,720; completed. See sub-head B—Voted.					
40. Providing a 2" thick grouted surface with a seal coat on a portion of the Darjeeling-Himalayan Cart Road between Sonada and Ghum	--	9,400	9,419	+9,419	+19
Col. 3.—Reappropriated from the repair grant with a view to reducing the future cost of maintenance. Estimate Rs. 26,059; expenditure to end of 1939-40 Rs. 25,419; balance Rs. 640; in progress. See sub-head B—Voted.					
41. Preliminary works in connection with the construction of Ilumbazar-Suri Road	13,017	13,049	+13,049	+32
Col. 5.—This scheme was indefinitely postponed after protracted consideration. The expenditure on preliminary works incurred up to 1938-39 and charged to the subventions from the Central Road Fund was written back and charged to Provincial revenues. Estimate Rs. 15,192; expenditure to end of 1939-40 Rs. 13,049; balance Rs. 2,143. See sub-head B—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

50.—CIVIL WORKS—contd.

Original Works—Communications—contd.

Works met from Provincial revenues—contd.

IV.—Minor Works—

42. Collectively—

Charged	3,000	1,827	1,508	—1,492	—319
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See sub-head B—Charged.

Voted	30,000	31,000	16,797	—13,203	—14,203
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See sub-head B—Voted.

(Motor Vehicles Tax Fund Works)—

III.—Major Works for which specific provision was not made in the budget—

43. Construction of a new Bridge over the Sevoke river in the 12th mile of the Sili-guri-Sevoke Road in the Darjeeling District	1,05,270	93,721	+93,721	—11,549
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Col. 5.—Post-budget decision to finance the work from the Motor Vehicles Tax Fund and classify it under "Original Works—Communications". Col. 6.—Slow progress of work due to untimely rains. Estimate Rs. 1,02,439, expenditure to end of 1939-40 Rs. 1,40,890; balance Rs. 11,549; in progress. See sub-head B—Voted.

44. Opening of Rishi Road between Kalimpong and Alghora to Baby Motor traffic	50,300	50,102	+50,102	—198
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Col. 5.—Same as for Col. 5 under item 43 above. Estimate Rs. 50,325; expenditure to end of 1939-40 Rs. 50,111; balance Rs. 214; in progress. See sub-head B—Voted.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
10.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works met from Provincial revenues—concl'd.					
(Motor Vehicles Tax Fund Works)					
←concl'd.					
45. Making the Rishi Road between Kalimpong and Alghora fit for light motor traffic . . . . .	..	8,800	8,535	+8,535	—265
Col. 5.—Same as for Col. 5 under item 43 above. Estimate Rs. 29,100; expenditure to end of 1939-40 Rs. 8,535; balance Rs. 20,565; in progress. See sub-head B—Voted.					
46 Improvement to the portion of the Rungneet Valley Road from Pesokekhola to Chapa bridge to make it suitable for cart and light motor traffic . . . . .	..	17,085	17,086	+17,086	+1
Col. 5.—Same as for column 5 under item 43 above. Estimate Rs. 20,033; expenditure to end of 1939-40 Rs. 20,086; excess Rs. 53; in progress. See sub-head B—Voted.					
Total—Works met from Provincial revenues—					
Charged	3,000	1,827	1,508	—1,492	—319
Voted	59,400	2,64,272	2,37,198	+1,77,798	—27,074

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6 "
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications— contd.					
Works financed from the sub-ventions from the Central Road Fund—					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—					
47. Improvement to the Calcutta-Jessore Road from Barasat to the boundary of the 24-Parganas District.	12,000	12,000	12,069	+69	+69
* Improvement to the Calcutta-Jessore Road from miles 32 furlong 3 and 6.2 ft., i.e., from the boundary of the 24-Parganas District to Gaighata.					
Estimate Rs. 6,53,162; expenditure to end of 1939-40 Rs. 6,52,618; balance Rs. 544; in progress. See sub-head B—Voted.					
48. Pabna-Ishurdi Road (including construction of a bridge over the Ichamati river on the Pabna Ishurdi Road)	18,500	10,500	10,409	—8,091	—91

Col. 5.—Mainly due to larger expenditure towards the close of 1938-39 than foreseen in the budget. Estimate Rs. 9,29,417; expenditure to end of 1939-40 Rs. 9,13,001; balance Rs. 16,416; completed. See sub-head B—Voted.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

* Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—contd.					
49. Construction of Jhikargacha bridge on the Jcsore Road	54,000	83,000	78,253	+24,253	—4,747
Col. 5.—Due to acceleration of work. Estimate Rs. 1,13,210; expenditure to end of 1939-40 Rs. 1,07,788; balance Rs. 5,422; in progress. See sub-head B—Voted.					
50. Improvement to the Grand Trunk Road—Constructing bridge over the Kunti river	26,000	22,800	22,827	—3,173	+27
Estimate Rs. 1,05,173; expenditure to end of 1939-40 Rs. 97,953; balance Rs. 7,220; in progress. See sub-head B—Voted.					
51. Construction of road from Bagrakote to Sevoke including construction of a bridge over the Teesta river	6,10,000	3,44,007	3,52,013	—2,57,987	+8,006

Col. 5.—The progress of the work was not up to expectations. Estimate Rs. 15,14,076; expenditure to end of 1939-40 Rs. 12,52,366; balance Rs. 2,61,710; in progress. See sub-head B—Voted.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—	Modified appropriation More+ Less—
I	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>contd.</i>					
Original Works—Communications—<i>contd.</i>					
Works financed from the subventions from the Central Road Fund— <i>contd.</i>					
52. Comilla—Mainamati—Barkanta—Daudkandi Road—Improvement to the portion from Barkanta to Daudkandi Road about 18 miles	2,00,000	2,90,000	2,91,608	+91,608	+1,608
Col. 5.—Due to acceleration of work. Estimate Rs. 6,63,999; expenditure to end of 1939-40 Rs. 5,70,490; balance Rs. 96,509; in progress. See sub-head B—Voted.					
53. Diversion of Grand Trunk Road in the 13th mile near Hastings Jute mills	15,000	13,000	12,922	—2,078	—78
Estimate Rs. 91,150; expenditure to end of 1939-40 Rs. 75,973; balance Rs. 15,177; in progress. See sub-head B—Voted.					
54. Diversion of Grand Trunk Road near Hooghly	25,000	34,000	34,300	+9,300	+300
Col. 5.—Due to acceleration of work. Estimate Rs. 1,16,741; expenditure to end of 1939-40 Rs. 88,924; balance Rs. 27,817; in progress. See sub-head B—Voted.					
55. Construction of Saraswati bridge on Grand Trunk Road	50,000	42,961	39,875	—10,125	—3,086
Col. 5.—Delay in the acceptance of tender due to modification of the project. Estimate Rs. 1,06,150; expenditure to end of 1939-40 Rs. 45,823; balance Rs. 60,327, in progress. See Sub-head B—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

50—CIVIL WORKS—contd.

Original Works—Communications—contd.

Works financed from the subventions from the Central Road Fund—contd.

56. Construction of Burge Bridge over the Cossye river at Midnapore . . .	2,14,000	1,77,000	1,52,610	—61,390	—24,390
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Col. 5.—Mainly due to the failure on the part of the contractor to proceed with the work as expected. Col. 6.—Retarded progress of work due to flood and rains. Estimate Rs. 7,32,162; expenditure to end of 1939-40 Rs. 1,76,892; balance Rs. 5,55,270; in progress. See sub-head B—Voted.

57. Construction of a feeder road to connect the town of Chittagong with the newly developed sea-side resort situated at Patenga . . .	1,00,000	..	—11,541	—1,11,541	—11,541
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Col. 5.—Post-budget decision to classify the work under "Grants-in-aid—Road Fund Work" (Sub-head F). Col. 6.—The saving was not regularised by competent authority. See sub-head B—Voted.

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

58. Collectively . . .	16,600	3,609	3,009	—12,991	..
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Col. 5.—The estimate for a work was not sanctioned during the year. See sub-head B—Voted.

III.—Major Works for which specific provision was not made in the budget—

59. Concreting the first mile of the Dum Dum—Cossipore Road	17,000	17,017	+17,017	+17
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Col. 5.—Post-budget decision to take up the work. Estimate Rs. 27,234; expenditure to end of 1939-40 Rs. 17,017; balance Rs. 10,217; in progress. See sub-head B—Voted.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>contd.</i>					
Original Works—Communications— <i>contd.</i>					
Works financed from the subventions from the Central Road Fund— <i>contd.</i>					
III. Major Works for which specific provision was not made in the budget— <i>concl'd.</i>					
60. Diversion of the Grand Trunk Road at Memari and construction of a new level-crossing across the E. I. Railway line	2,897	2,897	+2,897	..
Col. 5.—Debit for the project from the E. I. Railway was not foreseen at the time of the budget. Estimate Rs. 71,771; expenditure to end of 1939-40 Rs. 69,686; balance Rs. 2,085; completed. See sub-head B—Voted.					
61. Surveying the portion of the Calcutta-Bombay Trunk Road between Kirti-Chandrapur in the 21st mile of the Burdwan-Arambagh Road and Bansa on the Bihar Boundary	11,550	8,233	+8,233	—3,317
Col. 5.—Post-budget sanction of the Government of India to the scheme. Col. 6.—Postponement of work. Estimate Rs. 28,500; expenditure to end of 1939-40 Rs. 13,143; balance Rs. 15,357; in progress. See sub-head B—Voted.					
62. Improving the portion of the Chittagong Trunk Road from mile 3—ft. 1,260 to mile 6	63,000	65,178	+65,178	+2,178
Col. 5.—Post-budget sanction by the Government of India to the scheme. Estimate Rs. 1,10,000; expenditure to end of 1939-40 Rs. 65,178; balance Rs. 44,822; in progress. See sub-head B.—Voted.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>concl.</i>					
Original Works—Communications— <i>concl.</i>					
Works financed from the subventions from the Central Road Fund— <i>concl.</i>					
IV.—Minor Works—					
63. Collectively . . . . .	..	—1,366	—3,040	—3,040	—1,674
See Sub-Head B—Voted.					
<hr/>					
Total Works financed from the subventions from the Central Road Fund	13,41,100	11,25,958	10,89,239	—2,51,861	—36,719
Deduct—Lump out	—14,000	—14,000	..	+14,000	+14,000
For rounding	—500	—500	..	+500	+500
<hr/>					
Total—Original Works—Communications—					
Charged	3,000	1,827	1,508	—1,492	—319
Voted	13,86,000	13,75,730	13,26,437	—59,563	—49,293

Important comments.

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

	In Rs. lakhs.
Original appropriation	101.83
Modified appropriation	88.85
Expenditure	86.63

ANNEXURE A—*concl'd.*

The saving of Rs. 15·20 lakhs in the original appropriation was the net effect of an aggregate drop of Rs. 22·10 lakhs in the outlay on certain works set off partly by a total increase of Rs. 6·40 lakhs in the outlay on others (including a lump cut of Rs. 48 lakh). The more important savings and excesses are analysed below :—

<i>Savings in the original appropriation.</i>	<i>In Rs. lakhs.</i>
(i) Postponement of works (<i>vide</i> items 8,10 and 20 of annexure A)	4·99
(ii) Delayed commencement of works due to late sanction to detailed estimates and other causes (<i>vide</i> items 7, 13, 18 and 19 of annexure A).	4·12
(iii) Slow progress of works financed from the subventions from the Central Road Fund (<i>vide</i> items 51 and 56 of annexure A).	3·19
(iv) Partial utilisation of the lump provisions for Police buildings (<i>vide</i> item 15 of annexure A) and for construction of witness sheds in Civil Courts (<i>vide</i> item 36 of annexure A).	2·46
(v) Change in classification of a work (<i>vide</i> item 57 annexure A)	1·12
<i>Excesses over the original appropriation.</i>	
(i) On account of major works for which specific provision was not made in the budget (<i>vide</i> items 25 to 35, 39 to 41, 43 to 46 and 59 to 62 of annexure A).	3·45
(ii) Acceleration of work (<i>vide</i> item 52 of annexure A)	0·92

2. Expenditure was less than the modified appropriation by Rs. 2·22 lakhs. Items 25 and 56 of annexure A showed the largest savings in the final appropriation. In respect of the former item a supplementary appropriation of Rs. 50,000 was taken in December 1939 of which Rs. 20,024 was not required on account of delay in the acquisition of land. The saving in respect of the latter was due to retarded progress of work due to flood and rains.

The number of major works in progress during the year was 101 against 88 in 1938-39. Major works completed during the year were 11 against 15 in the preceding year. In the case of these completed works, there was no marked variation between the estimates and the expenditure.

ANNEXURE B.

Suspense.

(See sub-head G.)

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

The transactions under each unit of suspense during 1939-40 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—Civil Works—					
Suspense—					
Charged—					
Purchases . . . . .	..	60,907	60,907	..	..
Stock	—36	11	—37	48	12
Total	—36	60,918	60,870	48	12
Voted—					
Purchases	—90,104	21,73,713	21,42,137	31,576	—58,528
Stock	58,826	2,22,995	2,10,386	12,609	71,435
Miscellaneous P. W. Advances	6,471	17,824	6,836	10,988	17,459
TOTAL	—24,807	24,14,532	23,59,359	55,173	30,366
GRAND TOTAL	—24,843	24,75,450	24,20,229	55,221	30,378

ANNEXURE C.

Store accounts of the Department of Communications and Works (Communications and Buildings) for the year 1939-40.

Particulars of Stores.	Opening balance.	Receipts during the year.	Disposal by Depreciation, utilisation or sales, etc.,		Closing balance.
			during the year.	shortages, etc., written off during the year.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Small stores	934	1,338	1,038	..	1,234
2. House fittings.	66	..	15	..	51
3. Building materials	5,439	7,525	5,207	..	7,757
4. Timber	72	1	..	..	73
5. Metals	3,173	395	877	..	2,691
6. Fuel	1,795	5,724	6,213	..	1,306
7. Painter's stores	2,318	3,783	3,944	..	2,157
8. Miscellaneous stores	25,056	2,03,440	1,91,732	17	36,747
9. Land and Kiln	20,474	—418	715	..	19,341
10. Storage	—537	1,218	591	..	90
Total	58,790	2,23,006	2,10,332	17	71,447

The increase of Rs. 11,691 in the closing balance under Miscellaneous stores (item 8) was mainly due to materials purchased by two Divisions having not been fully utilised during the year. Considering the total issues made during the year, the increase of Rs. 12,657 in the total of closing balance is not appreciable.

The book balance of stock for each Public Works Division was reported to have been verified by the Sub-Divisional Officers concerned. The registers of stock of only three Divisions were audited at local inspections while those of the remaining Divisions were not audited owing to the suspension of local inspections upto November 1939 as a measure of economy. The inspection of the Divisions left out is being carried out during the year 1940-41. Revaluation of stock was reported to have been conducted under the orders and supervision of the Divisional Officers concerned and steps taken for the adjustment of the resultant profits and losses according to the Public Works Accounts Rules. The transactions under stock were normal during the year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54—Famine".			
A.—FAMINE RELIEF—			
A.1—Salaries and Establishment—			
	Rs.		
O.	2,000	}	.. .. .
R.	—2,000		
Col. 1.—No staff was required to be specially employed on famine relief works.			
A.2—Gratuitous Relief—			
<i>Charged—*</i>			
O.	2,000	}	.. .. .
R.	—2,000		
Col. 1.—Due to improvement in the agricultural situation.			
Voted—			
O.	20,000	}	1,09,724 * 1,05,558 —4,166
S.	1,40,000		
R.	—50,276		
Col. 1.—Due to general improvement in the agricultural situation, the supplementary grant obtained for the relief of distress caused by floods and drought was not fully required.			
A.3—Miscellaneous—			
O.	1,78,000	}	6,61,485 6,77,113 +15,628
S.	5,34,000		
R.	—50,515		
Col. 1.—Same as under A-2—Voted. Col. 4—See review.			
B.—TRANSFERS TO FAMINE INSURANCE FUND—			
<i>Charged—</i>			
O.	1,91,000	}	2,03,000 2,03,000 ..
S.	10,000		
R.	2,000		
Col. 1.—To make up the statutory limit of Rs. 12 lakhs in the Famine Insurance Fund a larger transfer was necessary owing to depreciation in the market value of the investments of the Fund.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine"—concl'd.			
Surrenders or withdrawals within grant or appro- priation—			
	Rs.		
R.	1,02,791	1,02,791	—1,02,791
Totals—			
<i>Charged</i>	2,03,000	2,03,000	..
<i>Voted</i>	8,74,000	7,82,671	—91,329

REVIEW.

Voted expenditure which showed a saving of 10·4 per cent. as compared with the grant exceeded the final modified appropriation by 1·5 per cent. The excess was contributed by sub-head A-3 and was mainly due to the retention of the unspent balance of an advance by a District Board. The balance was credited into the treasury in the following year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual expendi- ture.	Excess + Saving-- .
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 55—Superannuation Allowances and Pensions " .			
A.—SUPERANNUATION AND RETIRED ALLOWANCES—			
<i>Charged—</i>	Rs.		
<i>O.</i>	4,49,000	} 7,05,700	6,97,726
<i>S.</i>	2,57,000		
<i>R.</i>	-300		
			-7,974
Col. 1.—Increase mainly due to the promulgation of the Reserved Posts Rules in consequence of which certain pensions became charged expenditure.			
Voted—			
<i>O.</i>	67,50,600	} 68,28,600	67,98,690
<i>R.</i>	78,000		
			-29,910
B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL (OUTSIDE THE REVENUE ACCOUNT)—			
<i>Charged</i>	1,44,000	1,44,074	+74
<i>Voted</i>	2,40,000	2,40,183	+183
C.—COMPASSIONATE ALLOWANCES—			
<i>Charged</i>	9,000	5,577	-3,423
Col. 4.—Mainly due to the non-drawal of compassionate allowance by an officer.			
<i>Voted</i>	48,000	46,691	-1,309
E.—DONATIONS TO PROVIDENT FUNDS—			
<i>Charged—</i>			
<i>O.</i>	7,000	} 5,200	5,184
<i>R.</i>	-1,800		
			-16
Col. 1.—Due to a decrease in the number of subscribers.			
Voted—			
<i>O.</i>	51,000	} 62,163	62,166
<i>R.</i>	11,163		
			+3
Col. 1.—Based on actuals.			
F.—GRATUITIES—			
<i>Charged</i> . . . . .	..	85	+85

214 Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"55.—Superannuation Allowances and Pensions"—<i>contd.</i>			
F.—GRATUITIES—<i>concl'd.</i>			
Voted—			
	Rs.		
O.	52,000	65,000	56,094
R.	13,000			-8,906
Col. 1.—Mainly based on actuals for ordinary gratuities (Rs. 10,000) and increase in the number of cases for compassionate gratuities (Rs. 3,000). Col. 4.—Mainly due to non-drawal of certain compassionate gratuities sanctioned during the last quarter of the year.			
G.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS—			
O.	300	400	300
R.	100			-100
H.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—			
<i>Charged—</i>			
S.	4,000	4,000	..
Col. 1.—Post-budget allocation of the Provincial Government's share of contribution for 1938-39 and 1939-40 payable under the Indian Civil Service Family Pension Rules.			
I.—CHARGES IN ENGLAND—			
I.-1—Secretary of State—			
I. 1. (1)—Superannuation and Retired allowances—			
I.-1. (1) (i)—Pensions of Military and Navy Officers in respect of Civil employment—			
Contribution payable under section 156 of the Government of India Act, 1935—			
<i>Charged—</i>			
O.	3,20,000	3,28,000	3,15,482
S.	8,000			-12,518

Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.* 215

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head.—“55—Superannuation Allowances and Pensions”—<i>contd.</i>			
I.—CHARGES IN ENGLAND—<i>contd.</i>			
I.-2.—High Commissioner—			
I.-2 (1)—Superannuation and Retired Allowances—			
I.-2 (1) (i)—High Court Judges—			
	Rs.		
<i>Charged—</i>			
O.	1,76,000	} 2,04,000	1,90,548
S.	8,000		
R.	20,000		
			—13,452
Col. 1.—Due to an increase in the number of pensioners. - Final saving included Rs. 8,000 sanctioned by Government in excess of the High Commissioner's revised estimate.			
I.-2 (1) (ii)—Indian Civil Service—			
<i>Charged—</i>			
O.	7,22,160	} 7,20,810	7,31,505
S.	14,000		
R.	—15,350		
			+10,695
I.-2 (1) (iii)—Other Civil Services in India—			
<i>Charged—</i>			
O.	9,20,000	} 8,92,000	9,07,145
R.	—28,000		
			+15,145
<i>Voted—</i>			
O.	2,77,160	} 2,52,000	2,41,744
R.	—25,160		
			—10,256

216 Grant No. 31.—Superannuation Allowances and Pensions, etc.—*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 ”—<i>contd.</i>			
I.—CHARGES IN ENGLAND—<i>concl.</i>			
I.-2.—High Commissioner—<i>concl.</i>			
I.-2 (1) (iv)—Compassionate Allowances—			
<i>Charged—</i>	Rs.		
O.	21,840		
S.	10,000		
R.	8,160		
	} 40,000	33,291	— 6,709
Col. 1.—Original grant was underestimated.			
<i>Voted—</i>			
O.	2,840		
R.	720		
	} 3,560	3,549	— 11
I.-2. (1) (v)—Gratuities—¹			
<i>Charged</i> . . . . .	..	5	+5
I.-2. (1) (vi)—Government contribution payable under the Indian Civil Service Family Pension Rules—			
<i>Charged—</i>			
R.	6,000	6,000	5,861
			— 139
Col. 1.—Same as under sub-head H.			
K.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	8,800	8,800	8,599
			— 201
<i>Voted—</i>			
R.	1,000	1,000	979
			— 21
L.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—			
<i>Charged—</i>			
O.	—38,000		
R.	2,100		
	} —35,900	—31,457	+4,443
Col. 4.—Mainly due to the decrease in the pensionary charges of the Irrigation Department owing to the deputation of some officers on military duty.			
<i>Voted—</i>			
O.	— 72,000		
R.	6,000		
	} —66,000	—64,270	+1,730
For rounding	100	..	—100

Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.* 217

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

TOTAL—MAJOR HEAD—“ 55—SUPERANNUATION ALLOWANCES AND PENSIONS ”—

Rs.				
<i>Charged—</i>				
O.	27,31,000	}	30,31,610	30,17,625
S.	3,01,000			
R.	—390			
<i>Voted—</i>				
O.	73,50,000	}	74,34,823	73,86,126
R.	84,823			

Major Head—“ 55A—Commutation of pensions financed from ordinary revenues ”.

M.—AMOUNT TRANSFERRED FROM “ 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS ”—

<i>Charged—</i>				
O.	1,00,000	}	2,95,390	2,62,237
S.	1,95,000			
R.	390			

Col. 1.—Mainly due to the commutation of pensions of the kind referred to in the note under A.—*Charged*. See paragraph 2 of the review. Col. 4.—Due mainly to a case of non-payment arising from delay in medical examination.

<i>Voted—</i>				
O.	10,00,000	}	8,35,030	8,19,620
R.	—1,64,970			

Col. 1.—Same as under “ M.—*Charged* ”, Col. 1.

Major Head “ 83—Payments of commuted value of Pensions ”.

N.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—

N.-1.—Payments in India—

<i>Charged—</i>				
O.	70,000	}	2,43,000	2,16,011
R.	1,73,000			

Cols. 1 and 4.—Same as in the note under “ M.—*Charged* ”.

<i>Voted—</i>				
O.	9,95,000	}	8,30,000	8,14,594
R.	—1,65,000			

Col. 1.—Same as under “ M.—*Charged* ”, Col. 1.

218 Grant No. 31.—Superannuation Allowances and Pensions, etc.—*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—" 83—Payments of commuted value of Pensions"—<i>concl.</i>			
N.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—<i>concl.</i>			
N.-2.—Payments in England—			
(i) Par value—			
<i>Charged—</i>	Rs.		
O.	30,000	} 45,920	45,905
R.	15,920		
Col. 1.—Same as under M.— <i>Charged</i> , Col. 1.			
Voted	5,000	5,000	..
(ii) Loss or gain by exchange—			
<i>Charged—</i>			
R.	390	390	321
Voted—			
R.	30	30	26
O.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—			
<i>Charged—</i>			
O.	-1,00,000	} -2,89,310	-2,62,237
R.	-1,89,310		
Cols. 1 and 4.—Mainly for the reasons stated in the note under "M.— <i>Charged</i> ". See paragraph 2 of the review.			
Voted—			
O.	-10,00,000	} -8,35,030	-8,19,620
R.	1,64,970		
Col. 1.—Same as under "M.— <i>Charged</i> ", Col. 1			
P.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—			
<i>Charged</i>	-17,000	-16,608	+392
Voted	-2,40,000	-2,40,183	-183
Total—Major Head—" 83—Payments of commuted value of pensions"—			
<i>Charged</i>	-17,000	-16,608	+392
Voted	-2,40,000	-2,40,183	-183

Grant No. 31.—Superannuation Allowances and Pensions, etc.—concl'd. 219

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i>	—1,87,210	—1,87,210	.. +1,87,210
<i>R. Deductions</i>	1,87,210	1,87,210	.. —1,87,210
<i>Voted—</i>			
<i>R. Gross</i>	2,51,117	2,51,117	.. —2,51,117
<i>R. Deductions</i>	—1,70,970	—1,70,970	.. +1,70,970
<hr/>			
Total—Grant No 31—			
<i>Charged—</i>			
<i>Gross</i>	34,65,000	35,73,556	+1,08,556
<i>Deductions</i>	—1,55,000	—3,10,302	—1,55,302
<i>Net</i>	33,10,000	32,63,254	—46,746
<i>Voted—</i>			
<i>Gross</i>	94,22,000	90,89,836	—3,32,364
<i>Deductions</i>	—13,12,000	—11,24,073	+1,87,927
<i>Net</i>	81,10,000	79,65,563	—1,44,437

REVIEW.

Charged savings were 1·4 per cent. of the authenticated and final appropriation against 7 per cent. in the preceding year. In the voted section, there were savings of 1·8 and 8 per cent. of the grant and the modified appropriation respectively as compared with an excess of 1·7 per cent. in 1938-39.

2. The final grant under sub-head M—Charged was Rs. 2,95,390 whereas that under the *deduct* head O—Charged was Rs. 2,89,310. The controlling authority explained that the discrepancy was due to the supplementary appropriation of Rs. 1,95,000 taken in March 1940 under the former head having proved to be slightly in excess of the requirements under the latter head calculated at the time of fixing the net grants.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing".			
<i>I.—Stationery.</i>			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—			
Charged	800	692	—108
Voted—	Rs.		
O.	9,18,300	} 9,84,666	} 9,79,509
S.	44,000		
R.	22,366		
Col. 1.—Mainly due to unforeseen demands for certain forms required in connection with the collection of tax under the Bengal Finance Act, 1939, live-stock census, record of jute lands, etc.			
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—			
O.	15,000	} 13,360	} 13,082
R.	—1,700		
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—			
O.	69,000	} 75,000	} 71,067
R.	6,000		
Col. 1.—A portion of the requirements for 1940-41 was purchased during the year in anticipation of difficulties arising out of the war. Col. 4.—Liabilities carried forward.			
<i>II.—Printing—</i>			
D.—GOVERNMENT PRESSES—			
D.1.—Pay of Officers—			
<i>Charged—</i>			
O.	10,700	} 9,870	} 9,669
R.	—1,030		
<i>Voted—</i>			
O.	31,100	} 33,438	} 33,308
R.	2,338		
D.2.—Pay of Establishment—			
O.	8,54,830	} 8,16,074	} 8,15,128
R.	—38,756		
Col. 1.—Mainly due to savings realised on working double shift in a press in connection with the printing of electoral rolls (Rs. 30,970) and to death, retirement and unfilled vacancy (Rs. 6,060).			

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 221

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"— <i>contd.</i>			
D.—GOVERNMENT PRESSES—<i>contd.</i>			
D.-3. Allowances, honoraria, etc.—			
<i>Charged—</i>	Rs.		
O.	1,800	} 233	} 233
R.	-1,567		
Col. 1.—Mainly the unutilised provision for the cost of passage of an officer.			
Voted—			
O.	18,300	} 15,721	} 15,709
R.	-2,578			-12
D.-4.—Contingencies—			
O.	1,19,336	} 1,12,853	} 1,10,528
R.	-6,483			-2,325
D.-5.—Contract Contingencies—			
O.	51,700	} 51,200	} 51,108
R.	-500			-92
D.-6.—Mechanical Section—			
O.	20,300	} 20,276	} 20,191
R.	-24			-85
D.-7.—Type Foundry Section—			
O.	4,100	} 4,101	} 4,061
R.	1			-40
D.-8.—Provision for depreciation—			
O.	88,700	} 88,121	} 87,107
R.	-579			-1,014
D.-9.—Stores—			
O.	33,250	} 42,246	} 42,148
R.	8,996			-98
Col. 1.—Mainly for additional linotype metal required for electoral work owing to the press having been called upon to keep the type of certain big jobs standing.			

222 Grant No. 22.—Charges on account of Stationery and Printing—*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 " 56.—Stationery and Printing "— <i>contd.</i>			
D.—GOVERNMENT PRESSES—<i>concl.</i>			
D.-10.—Additions to plant and machinery—	Rs.		
O.	1,400	4,460	4,412
R.	3,060		
			—48
Col. 1.—Mainly write-back of the cost of certain stores which was met out of the Depreciation Reserve in 1937-38 and 1938-39 but which was properly debitabie to this head.			
D.-11.—Charges payable to other departments .	64,000	62,295	—1,705
D.-12.—Renewals and replacements from Depreciation Reserve—			
O.	5,000	4,552	4,477
R.	—448		
			—75
D.-13.— <i>Deduct</i> —Amount transferred from Depreciation Reserve—			
O.	—5,000	—4,552	—4,477
R.	448		
			+75
For rounding—			
O.	—116	—45	..
R.	71		
			+45
E.—PRINTING AT PRIVATE PRESSES—			
O.	4,000	14,397	13,650
R.	10,397		
			—747
Col. 1.—Mainly due to the preoccupation of the Bengal Government Press, some of the Bengal Agricultural Debtors' Act forms had to be printed at private presses (Rs. 7,397). Besides some maps and blocks had to be done by private agency in connection with the printing of certain special work (Rs. 3,000).			
F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS	2,660	3,063	+403
G.—CHARGES IN ENGLAND—			
High Commissioner—			
G.-1.—Leave salaries, deputation pay, overseas pay, etc.—			
Charged	4,000	4,000	..
G.-2.—Cost of stores proper—			
O.	20,920	20,120	20,098
R.	—800		
			—22

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 223

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head—“ 56.—Stationery and Printing ”				
<i>—concl.</i>				
G.—CHARGES IN ENGLAND—<i>concl.</i>				
G-3.—Cost of stores purchased from Deprecia- tion Reserve—				
O.	Rs. 7,400	5,520	4,915	
R.	—1,880			—605
Col. 1.—Decrease in prices and liabilities carried forward.				
G-4.—<i>Deduct</i> Amount transferred from De- preciation Reserve for renewals and replace- ments—				
O.	—7,400	—5,520	—4,915	
R.	1,880			+605
Col. 1.—See sub-head G-3, Col. 1.				
H.—LOSS OR GAIN BY EXCHANGE—				
<i>Charged—</i>				
R.	15	15	+1	
<i>Voted—</i>				
R.	20	20	+25	
For rounding—				
<i>Charged</i>		200	—200	
<i>Voted</i>		—280	+280	
<hr/>				
Total—Major Printing—	Head—“56.—Stationery and			
<i>Charged—</i>				
O.	17,500	14,918	14,619	
R.	—2,582			—308
<i>Voted—</i>				
O.	23,16,500	23,62,328	23,46,509	
S.	44,000			—15,819
R.	1,828			

224 Grant No. 32.—Charges on account of Stationery and Printing—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs	Rs.	Rs.
Deposits and Advances—Deposits not bearing interest—Reserve Funds.			
I.—DEPRECIATION RESERVE FUND—			
Government Presses—			
	Rs.		
O.	12,400	10,072	9,392
R.	-2,328			-680
<hr/>			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	2,532	2,532	..
Voted—			
R. Gross	2,828	2,828	..
R. Deductions	-2,328	-2,328	..
<hr/>			
Totals—			
<i>Charged</i>		17,500	14,610
<i>Voted—</i>			
Gross		23,85,300	23,65,293
Deductions		-12,400	-9,392
Net		23,72,900	23,55,901
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REVIEW.

Charged savings were 16·5 and 2·1 per cent. of the original and the final appropriations as against 18·6 and 8·7 per cent. respectively in the previous year. Voted savings were trifling.

2. The transactions relating to "Depreciation Reserve Fund—Government Presses" appear under sub-head I in the Appropriation Accounts. The Depreciation Reserve Fund for the presses was constituted by the Government of Bengal with effect from the year 1927-28 to provide a reserve to meet 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

REVIEW—*concl.*

available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

The position of the Depreciation Reserve Fund for the year 1939-40 is shown below :—

—	Op'ning balance.	Receipts.	Ex p'ndi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press . . .	2,48,340	55,132	3,463	3,00,009
Press and Forms Department . .	1,82,865	34,534	5,929	2,12,470
Total .	4,32,205	*89,666	9,392	5,12,479

* The corresponding debit under sub-head D.-8 was Rs. 87,107. The difference, *viz.*, Rs. 2,559 was due to the rectification of the erroneous debits in 1937-38 and 1938-39 referred to in the note under sub-head D.-10.

The credits and debits to the Depreciation Reserve Fund of the Bengal Government Press and the Press and Forms Department during the year under report were for amounts authorised by the existing rules of the Fund and there was no diversion therefrom. It was, however, noticed that the book value of plant and machinery on the 31st March 1939 amounting to Rs. 7,05,040 in respect of the Bengal Government Press (proper) and the Secretary's Press was reduced to Rs. 6,87,588 on the 1st April 1939 as a result of actual verification of stock. The depreciation was calculated on the latter amount according to the rules. It was explained that variation statements detailing the difference of Rs. 17,452 due to the reclassification and actual stock-taking were under preparation and would be submitted to Government as soon as they were ready.

Store Accounts of the Central Jail Press for the year 1939-40.

—	Opening balance.	Receipts.	Issues.	Shortage.	Excess.	Closing balance.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . .	49,094	5,84,607	5,13,762	..	..	1,19,939
Spare parts and petty plant	13,097	1,027	1,189	..	..	12,935
Dead stock	4,503	2,317	2,082	..	..	4,733
Other stores	8,011	13,487	15,175	..	..	6,323

226 Grant No. 32.—Charges on account of Stationery and Printing—*contd.*

The stock was verified by a Travelling Auditor of the Office of the Inspector-General of Prisons, Bengal.

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

C. HEATH,

*Press and Forms Manager,
Bengal.*

ALIPORE,

The 6th September 1940.

I have examined the above accounts and according to the best of my information and as a result of test-audit of the books and on consideration of the explanations given to me the above accounts are correct.

S. GHOSH,

*Assistant Accounts Officer,
Bengal.*

CALCUTTA,

The 9th September 1940.

Store Accounts of the Bengal Government Press and its branches for the year 1939-40.

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

—	Opening balance.	Receipts.	Issues.	Shortage.	Excess.	Closing balance.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials	28,857(a)	1,84,089	1,56,459	5	..	56,487
Spare parts and petty plant	6,176	13,663	13,574	..	..	6,265
Dead stock . . . . .	..	7,149	6,154	..	..	995
Other stores	7,839(b)	40,579	43,008	7	53	5,410

(a) Includes Rs. 2 transferred from "Other stores".

(b) Excludes Rs. 2 transferred to "Stationery".

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.

ALIPORE,

The 7th September 1940. }

G. W. DAVIS,

*Superintendent,
Government Printing,
Bengal.*

The store accounts of the Bengal Government Press and its branches for the year 1939-40 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 9th September 1940. }

S. GHOSH,

*Assistant Accounts Officer,
Bengal.*

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. A.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS—			
	Rs.		
R.	3,526	3,526	3,526 ..
Col. 1.—Mainly expenditure on certain works executed in 1935-36 at a defunct Agricultural Training Camp for detenus but irregularly postponed.			
B.—COST OF BOOKS AND PERIODICALS			
R.	642	642	1,004 +362
C.—DONATIONS FOR CHARITABLE PURPOSES—			
O.	94,500	93,826	87,421 —6,405
R.	—674		
E.—SPECIAL COMMISSIONS OF ENQUIRY—			
<i>Charged—</i>			
O.	31,000	20,241	20,737 +496
R.	—10,759		
Col. 1.—Mainly the leave <i>ex-India</i> of the Secretary to the Land Revenue Commission.			
<i>Voted—</i>			
O.	2,15,000	1,13,940	1,08,643 —5,297
R.	—1,01,060		
Col. 1.—The work of the Commission was held in abeyance during the absence, outside India, of the Chairman and the Secretary.			
G.—PETTY ESTABLISHMENTS—			
<i>Charged—</i>			
R.	565	565	565 ..
<i>Voted—</i>			
O.	94,000	98,000	98,701 —199
R.	4,900		

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.*

**H.—IRRECOVERABLE TEMPORARY LOANS AND
ADVANCES WRITTEN OFF—**

O.	Rs. 4,000	}	4,300	5,432	+1,132
R.	300				

I.—RENTS, RATES AND TAXES—

O.	49,500	}	41,800	30,002	—2,798
R.	—7,700				

Col. 1.—Mainly the post-budget decision to debit certain rents for office accommodation to the Civil Works grant. Col. 4.—Mainly a liability carried forward.

J.—CONTRIBUTIONS—

O.	98,91,000	}	71,69,560	53,41,083	—18,28,477
R.	—27,21,440				

Cols. 1 and 4.—See paragraphs 1—3 of the review.

L.—MISCELLANEOUS DURBAR CHARGES—

O.	4,000	}	4,111	4,111	—
R.	111				

M.—MISCELLANEOUS AND UNFORESEEN CHARGES—

Charged—

O.	100	}	504	504	..
R.	404				

Voted—

O.	45,000	}	11,963	11,914	—49
R.	—33,037				

Col. 1.—Mainly the non-utilisation in full of the reserve for unforeseen expenditure (Rs. 31,572) and fewer cases of rewards for destruction of wild animals (Rs. 1,465).

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"—<i>concl'd.</i>			
N.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged—</i>			
	Rs.		
O.	4,800	} 5,187	4,103
R.	387		
			-1,084
<i>Voted—</i>			
O.	2,000	} 400	177
R.	-1,600		
			-223
Col. 1.—Provision made for the return passage of a member of the Land Revenue Commission was not required as he was provided the passage in a trooper.			
O.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	7	7	11
			+4
<i>Voted—</i>			
R.	7	7	5
			-2
<i>For rounding—</i>			
<i>Charged</i>		100	..
			-100
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	9,396	9,396	..
			-9,396
<i>Voted—</i>			
R.	28,56,025	28,56,025	..
			-28,56,025
Totals—			
<i>Charged</i>		36,000	25,920
			-10,080
<i>Voted</i>		1,03,99,000	57,01,019
			-46,97,981

REVIEW.

Charged savings were 28 and 2·6 per cent. of the original and the final appropriations respectively against 7·1 and 6·5 per cent. in 1938-39 and were mainly contributed by sub-head E.

Voted savings were 45·2 and 24·4 per cent. of the original and the final grants as compared with 11·6 and 1·2 per cent. respectively in the preceding year and were mainly contributed by sub-head J. The high percentages were due partly to overestimation in the original forecast and partly to defective control as explained in paragraph 2 below.

3. As the result of the Government of India (Adaptation of Indian Laws) Order, 1937, provision in respect of receipts on account of Public Works cess and certain fees, fines, penalties, etc., payable to local bodies under local laws, was made under VII.—Land Revenue, XXI.—Administration of Justice and XLVI.—Miscellaneous, and in respect of payments, under sub-head J of this grant. In this connection see paragraph 2 of the review under Grant No. 16.—Police. Some local officers, however, did not act according to the above arrangement and credited the receipts direct to the local bodies, while others brought it into effect very late in the year.

3. Payment of a contribution of Rs. 5,000 to the National Planning Committee was authorised by Government in December 1939 in anticipation of provision of funds, but no funds were provided for the purpose during the year. The omission was explained as due to a misapprehension in the controlling office.

Grant No. 34.—Deposits and Advances—Interest Free Advances.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—ADVANCES REPAYABLE—			
A. I.—Civil Advances—			
	Rs.		
O.	4,25,000	10,75,000	10,40,870
S.	6,50,000			—34,130
Total	10,75,000	10,40,870	—34,130

Col. 1.—Due to the payment of advances for expenditure in connection with Jute Registration pending final adjustment under sub-head L of Grant No. 23.—Charges on account of Agriculture. Col. 4.—Due mainly to smaller amount having been actually required in the above connection. See paragraphs 4 and 5 of the review on pages 158-59.

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.—“ Loans to Municipalities, Port Funds, etc.”—			
A.—Loans to Municipalities—			
	Rs.		
O.	2,84,000	1,46,200	1,46,200 ..
R.	-1,37,800		
Col. 1.—Surrender of savings due to the delay in getting land for a water supply scheme (Rs. 94,100) and the non-completion of a scheme of protective embankment (Rs. 75,000), partly reduced by reallocation for payment towards a joint water supply scheme (Rs. 31,300) in consideration of non-payment of that amount in the previous year.			
B.—Loans to District and other Local Fund Committees—			
O.	6,25,000	3,70,751	4,25,751 +55,000
R.	-2,54,249		
Col. 1.—Partial utilisation of the provision for loans to District Boards for rural water-supply for want of requisite schemes (Rs. 2,81,500), partly set off by the grant of loans (Rs. 27,251) to eight District School Boards whose income from education cess was cut off owing to its suspension due to economic distress. Col. 4.—Due to the decision after the close of the year to transfer the loan of Rs. 55,000 made to the Wakf Fund from sub-head F under which provision was made to this sub-head. See paragraph 3 of the review.			
D.—Advances to Cultivators—			
<i>Charged—</i>			
S.	10,000	8,377	8,377 ..
R.	-1,623		
Col. 1.—The supplementary appropriation was taken to meet the situation arising out of failure of crop in certain parts of the excluded area. The whole of it was not required due to subsequent improvement in the situation.			
<i>Voted—</i>			
O.	5,00,000	34,07,217	33,68,339 -58,878
S.	34,00,000		
R.	-4,92,783		
Col. 1.—Supplementary grant to meet the situation arising out of floods and drought in certain districts. Reduction due to subsequent improvement in the situation.			

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

Major Head—“ Loans to Municipalities, Port Funds, etc.”—*concl.*

E.—ADVANCES UNDER SPECIAL LAWS—

	Rs.			
O.	72,000	}	49,433	36,132
R.	-22,567				}	-13,301

Col. 1.—Due to non-acceptance by the Collector of the cost of repair works of 1936-37 of the Gumti Embankment in Tippera (Rs. 20,583) owing to certain objections raised by the parties and delay in according sanction to the estimate of the Takavi Embankment in the 24-Parganas District (Rs. 1,984). Col. 4.—Due mainly to delay in the execution of a work in Midnapur. The savings on this account (Rs. 13,211) were not surrendered through oversight.

F.—MISCELLANEOUS LOANS AND ADVANCES—

O.	1,09,000	}	14,17,632	14,64,211	+46,579
S.	13,50,000				
R.	-41,368				

Col. 1.—Supplementary grant for meeting advances to the Bengal Provincial Co-operative Bank, to enable it to supply short-term credits to cultivators through the agency of Co-operative Societies. Reduction due mainly to the Board of Industries not requiring any loan from Government as the balance at credit of the Bengal State-Aid to Industries Act Fund was sufficient for its loan purposes owing to an improvement in the realisation of loans previously granted. Col. 4.—Due mainly to unforecasted payment of loans aggregating Rs. 1,01,979 for financing trained detenus for which no provision was made during the year, partly set off by the adjustment referred to under sub-head B.—Col. 4. See also paragraphs 3 and 4 of the review.

Total—Loans to Municipalities, Port Funds, etc.—

Charged—

S.	10,000	}	8,377	8,377	..
R.	-1,623				

Voted—

O.	15,90,000	}	53,91,233	54,40,633	+49,400
S.	47,50,000				
R.	-9,48,767				

Major Head—“ Loans to Government Servants ”.

G.—HOUSE BUILDING ADVANCES—

O.	1,20,000	}	91,120	56,415	-34,705
R.	-28,880				

Col. 1.—Due to smaller demands. Col. 4.—Mainly due to non-drawal of certain earmarked amounts.

Major Head and sub-head.	Final Grant or Approp- riation.	Actual expendi- ture.	Excess+ Saving
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"Loans to Government Servants"			
<i>—concl'd.</i>			
H.—ADVANCES FOR THE PURCHASE OF MOTOR CARS—			
	Rs.		
O.	1,30,000	1,58,733	1,47,286
R.	28,733		
Col. 1.—Due to larger demands. Col. 4.—Same as under G.			
I.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—			
O.	1,000	995	150
R.	—5		
J.—PASSAGE ADVANCES—			
O.	1,000	1,152	3,420
R.	152		
Col. 4.—Unforecasted payment of passage to an officer in England.			
K.—OTHER ADVANCES . . . . .	..	420	+ 420
Total—Loans to Government servants	2,52,000	2,07,691	—44,309
Surrenders or withdrawals within grant or appropriation.			
<i>Charged—</i>			
R.	1,623	1,623	..
<i>Voted—</i>			
R.	9,48,767	9,48,767	..
Total—Grant No. 35			
<i>Charged</i>	10,000	8,377	—1,623
<i>Voted</i>	65,92,000	56,48,324	—9,43,676

REVIEW.

Voted savings were 14·3 per cent. of the grant as compared with 3·1 per cent. in the preceding year. There was, however, a small excess of ·09 per cent. in the final grant as compared with a saving of 1·5 per cent. in 1938-39.

2. The bulk of the savings in the grant was contributed by sub-heads A, B and D and was due to fewer loans (i) to local bodies for rural water-supply

REVIEW—*concl'd.*

in the absence of fully matured schemes and (b) to cultivators owing to an improvement in the agricultural situation in the latter part of the year.

3. The loan to the Wakf Fund formed under Section 61(1) of the Bengal Wakf Act, 1934 (Rs. 55,000), for which provision was made under sub-head F, was adjusted under sub-head B owing to a decision after the close of the year to treat the loan as a loan to a local fund.

4. Payment of loans aggregating Rs. 1,01,979 to certain trained ex-detenus was authorised by Government in anticipation of provision of funds. There were sufficient savings in the grant for provision being made by reappropriation but no funds were actually provided for during the year. Omission to do so was mainly responsible for the excess under sub-head F.

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 "63.—Extraordinary Charges in India."			
<i>Charges incurred as a direct result of the war.</i>			
A.—PRESS CENSOR—			
<i>Charged—</i>			
<i>Gross—</i>			
S.	Rs. 6,100	6,100	6,973 +873
Col. 1.— <i>Charged</i> and Voted—To meet charges incurred as a direct result of the war.			
<i>Deduct—Recoveries</i> . . . . .	..	—6,973	—6,973
Col. 4.— <i>Charged</i> and Voted—Recoveries from the Government of India anticipated in the following year but actually effected during the year.			
<i>Voted—</i>			
<i>Gross—</i>			
S.	5,900	6,050	6,302 +252
R.	150		
<i>Deduct—Recoveries</i> . . . . .	..	—6,279	—6,279
B.—EXPENDITURE ON AIR RAID PRE-CAUTIONS—			
<i>Charged—</i>			
<i>Gross—</i>			
S.	6,200	6,200	8,080 +1,880
Col. 1.— <i>Charged</i> and Voted—Same as under sub-head A. Col. 4.—The sterling overseas pay of an officer paid in England and adjustable under this head was not taken into account in the supplementary estimate.			
<i>Deduct—Recoveries</i> . . . . .	..	—8,080	—8,080
Col. 4.—Same as under sub-head A.			
<i>Voted—</i>			
<i>Gross—</i>			
S	84,800	84,650	59,735 —24,915
R.	—150		
Col. 4.—Mainly (1) some sirens and other air raid precautions equipment not having been purchased (Rs. 16,820) and (2) cumulative petty savings (Rs. 6,656) which could not be foreseen.			
<i>Deduct—Recoveries</i> . . . . .	..	—2,443	—2,443
Col. 4.—Recoveries from the Government of India anticipated in the following year were partly recovered during the year.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges in India"—contd.			
C.—MISCELLANEOUS—			
C.-1.—Price Controller—			
<i>Charged—</i>			
	Rs.		
S.	6,700	6,700	6,549 —151
Col. 1.— <i>Charged</i> and Voted—Same as under sub-head A.			
<i>Voted—</i>			
S.	14,300	14,300	10,007 —4,293
Col. 4.—Due to (1) the charges on account of rent, municipal taxes, electric energy, etc. for the Chief Controller's office being met from the Civil Works budget as the office was accommodated in a building rented by the Communication and Works Department (Rs. 1,500) and (2) the expenditure under this head being mixed up with that under Grant No. 12—General Administration to which it was originally debited, the savings could not be foreseen (Rs. 2,793).			
C.-2.—Extra Police Force (including extra staff for seaplane base at Bally)—			
<i>Charged—</i>			
<i>Gross—</i>			
S.	6,000	6,000	1,650 —4,350
Col. 1.—Same as under sub-head A. Col. 4.—Mainly the unutilised provision for the pay of an officer.			
<i>Deduct—Recoveries</i>			
		..	—1,650 —1,650
Col. 4.—Same as under sub-head A.			
<i>Voted—</i>			
<i>Gross—</i>			
S.	4,41,000	4,41,000	4,47,001 +6,001
Col. 1.—Same as under sub-head A.			
<i>Deduct—Recoveries</i>			
		..	—2,20,521 —2,20,521
Col. 4.—Same as under sub-head B—Voted.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges in India"—concl'd.			
C.—MISCELLANEOUS—concl'd.			
C.3.—Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta—			
<i>Charged—</i>			
S.	Ra. 8,000	8,000	.. —8,000
Col. 1.—Same as under sub-head A. Col. 4.—The expenditure was originally debited to the Central Government. It could not be readjusted to this head under the new system of accounting under which no adjustment of inter-Governmental transactions is possible after the 15th April. Necessary readjustment of the charge and its recovery has been made in the accounts for 1940-41.			
<i>Voted—</i>			
S.	9,000	9,000	5,950 —3,050
Col. 1.—Same as under sub-head A. Col. 4.—Mainly overestimation of the establishment charges.			
Totals—			
<i>Charged—</i>			
<i>Gross</i>	33,000	23,252	—9,748
<i>Deductions</i> . . . . .	..	—16,703	—16,703
<i>Net</i>	83,000	6,549	—26,451
<i>Voted—</i>			
<i>Gross</i>	5,55,000	5,28,995	—26,005
<i>Deductions</i> . . . . .	..	—2,38,243	—2,38,243
<i>Net</i>	5,55,000	2,90,762	—2,64,248

REVIEW.

Savings in the authenticated charged appropriation and the voted grant were 80·2 and 47·6 per cent. respectively and were mainly due to the adjustment in reduction of expenditure of the portion of war charges recovered from the Government of India during the year instead of in the following year as was expected.

APPENDIX.
ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1939-40.

ACCOUNTS OF THE SILIGURI BAND SAW MILL.

(See paragraph 2 of the review under Grant No. 5—Forest—page 37.)

Trading and Profit and Loss Account of the Siliguri Band Saw Mill for 1939-40.

Dr.

Cr.

Particulars.	1939-40. 1938-39.			Particulars.	1939-40. 1938-39.		
	1	2	3		4	5	6
To opening stock of sawn timber on the 1st April		Rs. 28,413	Rs. 13,279				Rs. 75,901
To purchases during the year		7,337	3,329				17,218
To cost of production transferred from Production account		96,171	66,746				11,348
To selling expenses		1,561	1,830				187
To profit for the year		..	12,727				327
	Total	1,33,482	98,911				23,492
							26,757
							1,656
							..
	Total	1,33,482	98,911	Total	1,33,482	98,911	

*Average sale rate for { 1938-39 . Rs. 1-10-3 per C.ft.

{ 1939-40 . " 1-7-1 " "

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

SILIGURI,

R. L. ACHARYA,

} *The 23rd July, 1940.*

Manager,

Band Saw Mill Siliguri.

Production account of the Siliguri Band Saw Mill for the year 1939-40.

Particulars.	1939-40. C.ft.	1938-39. C.ft.
I. Logs and sawn timber issued for conversion	88,407	82,705
II. Out-turn obtained	54,276	54,041
III. Wastage	34,131	28,664
Do. (percentage)	38.60%	34.66%

Particular items of cost.	Amount.		Cost per C.ft. of out-turn.	
	1939-40.	1938-39.	1939-40.	1938-39.
1	2	3	4	5
	Rs.	Rs.	As.	As.
Cost of timber (I above)	72,420	43,126	21.35	12.77
Direct charges	14,294	13,501	4.21	4.00
Depreciation charges	2,691	3,371	0.79	0.99
Overhead charges	5,352	5,263	1.58	1.56
Interest on capital	1,414	1,485	0.42	0.44
Total cost of production transferred to Trading and Profit and Loss Account.	96,171	66,746	28.35	19.76

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

SILIGURI, }
The 23rd July, 1940.

R. L. ACHARYA,
Manager,
Band Saw Mill, Siliguri.

Balance sheet of the Siliguri Band Saw Mill as on the 31st March 1940.

	On 31st		On 31st				
	March, 1940.	March, 1939.	March, 1940.		March, 1939.		
1	2	3	4	5	6	7	8
Capital and Liabilities.			Property and Assets.				
Government Capital Account	Rs. 42,442	Rs. 31,143	Buildings	Rs. 18,329	Rs. 18,329	Rs. 18,329	Rs. 6,938
Sundry creditors	733	1,333	Less—Depreciation	12,307	11,391	6,022	—
<i>Profit and Loss Account—</i>			Plant and Machinery	77,083	77,083	7,322	8,913
Balance to the end of previous year and loss for the current year (net)	13,798	29,264	Less—Depreciation	69,761	68,170	—	—
			Office furniture, rolling stock, Railway siding, etc.	31,881	31,663	—	—
			Less—Depreciation	24,413	24,229	7,468	7,434
			Loose tools, materials, oil and other floating assets . . . . .	..	..	4,237	4,284
			Sawn timber and other stocks . . . . .	..	..	24,383	28,414
			Sundry Debtors . . . . .	..	..	7,541	5,757
			Total	56,973	61,740	56,973	61,740

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

Subject to the remarks contained in the audit inspection note I certify that the balance sheet for the year ending March 1940 has been properly drawn up so as to exhibit a true and correct view of the affairs of the concern according to the best of my information and the explanations given to me and as shown by the books and records available in audit.

SILIGURI, 23rd July, 1940.
R. L. ACHARYA,
Manager,
Band Saw Mill, Siliguri.

CALCUTTA, 21st August, 1940.
A. K. CHANDA,
Examiner,
Outside Audit, Bengal.

Financial Review of the work done by the Band Saw Mill, Siliguri, for the year 1939-40.

The working of the Siliguri Band Saw Mill resulted in a net loss of Rs. 15,466 in the year under review against a net profit of Rs. 13,727 in the year 1938-39 and Rs. 12,628 in the year 1937-38.

The following are the reasons of such a big loss in the current year :—

There was a sale of 27,522 c.ft. of rejected Sal timber in the year under report against 13,408 c.ft. in 1938-39 and 13,447 c.ft. in 1937-38 and a large quantity of which was out of the opening balance of the year under report. The average sale price of this timber, though reasonable for the quality, was much lower than the sale price of better timbers.

2,518 c.ft. of Teak, of rather inferior quality, was sold during the year under report against 4,687 c.ft. in the previous year. As the selling rate of Teak is much higher than those of the other species the above fact reduced the total average selling rate considerably.

In the year 1938-39 and years previous to that the mill had to pay royalty of Sal, Teak, Champ, Gamari, Toon and Sissoo at annas 4 per c.ft. and others at anna 1 per c.ft. but this year the mill has paid royalty at the rates of annas -/10/8 for Sal, -/8/- for Teak, -/7/- for Toon, -/5/- for Sissoo, -/4/- for Champ and Gamari, -/2/- for Simul and -/1/- for other inferior species.

Leaving all other factors if we take the question of royalty only and would have stuck to the old rates of it, there would have been a profit of Rs. 10,274 for the year under review also.

SILIGURI,

The 20th August, 1940.

R. L. ACHARYA,

Manager,
Band Saw Mill, Siliguri.

Audit Comments.

Comparative figures under out-turn, sales and closing stock for the last three years are given below :—

—	Out-turn C.ft.	Sold or otherwise disposed of. C.ft.	Closing Stock. (C.ft. sawn timber).	Value of closing stock.
1	2	3	4	5
				Rs.
1937-38	44,682	38,578	10,077	12,422
1938-39	54,041	42,698	22,132	26,757
1939-40	54,276	65,453	17,496	23,492

The reduction in the closing stock in the year under review was due to the disposal by auction of large quantities of inferior and rejected stock. The low prices obtained at the auction accounted partly for the loss in the working of the year.

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